

CITY OF POSTFALLS



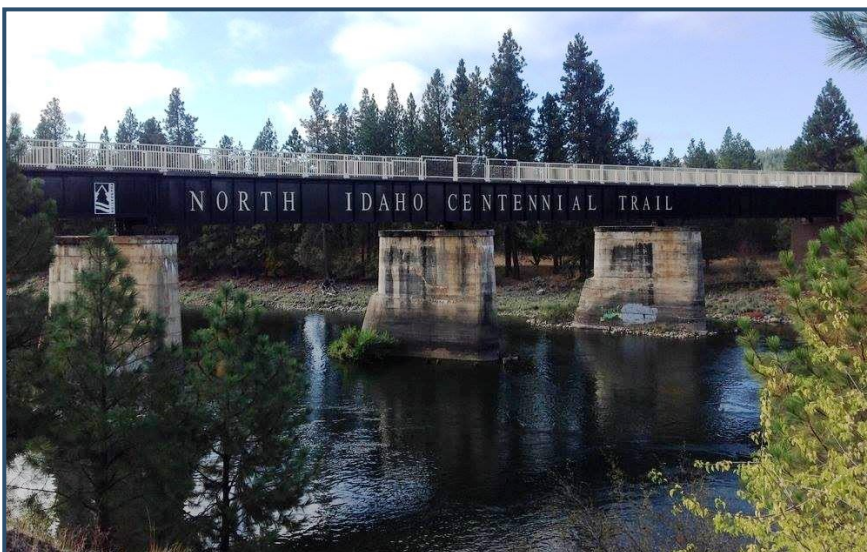
BUDGET FY 2016 / 2017

About Post Falls

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



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, a resort travel destination. To the west is the largest city in the region, Spokane, WA with a population of 250,000. Post Falls' unique location between these two diverse cities offers Post Falls' residents varied opportunities in their lifestyle, recreation and business opportunities.



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 100 miles south of the Canadian border.

The City of Post Falls has grown from 7,350 residents in 1990 to an estimated 31,932 at the end of 2015.

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. 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 now connects 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.



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.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Post Falls
Idaho**

For the Fiscal Year Beginning

October 1, 2015

Executive Director



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November 29, 2016

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 2016-2017 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 recognizing the current economic conditions. The *We Value Post Falls Strategic Plan* 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 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 2017 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 \$179,619) is fully utilized.
- The allowable three percent (3%) property tax increase of \$282,792 as well as \$282,742 in Foregone Taxes are included only to off-set the loss of street light revenues.
- 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 2017 budget includes \$10,071,262 in property tax revenues to be levied, which is \$1,926,753 under the legally-available tax limit. The legally-available limit for property taxes in Post Falls is \$11,998,015 which consists of the following elements:

- F Y 2015-2016 property tax levy (\$9,426,399)
- Tax dollars generated by new development (\$179,619)
- Tax dollars generated by annexation values (\$19,749)
- Property Tax Replacements (\$-120,039)
- Three percent (3%) tax increase (\$282,792)
- Foregone tax authority (\$2,209,495)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2017 budget is .005832926 per \$1 of taxable value; the levy rate for FY 2016 was .005509661. Post Falls’ portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2016 was about \$551. The FY 2017 Adopted Budget will result in a tax bill of about \$583 for the City portion. The housing market is showing signs of recovery, evidenced by a \$81.6 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.

	FY2013	FY2014	FY2015	FY2016	FY2017
Property Tax Levy	8,574,197	8,720,259	8,973,609	9,304,925	10,071,262
Levy Rate	0.005786069	0.005550563	0.00544679	0.005593798	0.005832926
Net Taxable Value	1,506,292,586	1,616,702,509	1,618,993,397	1,629,310,135	1,710,877,658
City Budget	36,692,392	37,960,912	41,101,404	45,662,573	52,845,056
% of Taxable Value	0.57%	0.54%	0.55%	0.57%	0.59%
Property Tax %	23.37%	22.97%	21.83%	20.38%	19.06%

Budget Highlights

The City Budget Ordinance totals \$52,845,056, which includes personnel costs of \$15,897,615, operations equal to \$25,470,825 and new capital purchases totaling \$11,476,616. These budget appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2016 of \$7,182,483.

- *Personnel:* The approved personnel budget includes the addition of 4 positions. The staffing increases will address the personnel needs of the Police, Parks, Recreation and Engineering Departments. The budget ordinance also provides for wage enhancements of \$413,012. 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. The Department with the most significant operations budget increase is the Reclaimed Water Operating Fund (\$1,637,677), primarily due to the funds appropriated for the Replacement Fund. Other notable department budget increases include Street Lights (\$565,484), Reclaimed Water Capital-Waste Water Treatment Plant (\$471,492) and Sanitation (\$234,734). Line item details on these increases can be found in the Expense Detail Reports.
- *Capital Expenditures:* The City budget ordinance includes an increase in capital expenditures over prior year of \$4,363,664. Significant capital appropriations include upgrades to the Wastewater Treatment Plant to remain compliant with the Environmental Protection Agency requirements (\$1,952,340), Outfall Upgrades (\$1,620,000), Idahline Forcemain Improvements (\$1,200,000) and \$310,000 is budgeted for the Parks Department for the Design and Phase 1 of the new Sports Complex.

Budget Challenges

In 2017, the community anticipates additional commercial and industrial development growth as the economy appears to have recovered and there are significant additional rooftops being added to the City of Post Falls. The construction season should experience the completion of the expansion of the Kootenai Health Medical Facility, a major addition to the ALK ALBOA manufacturing facility at Riverbend, tenant improvements at the old outlet mall to facilitate Tedder Industries, and additional apartment projects commencing in all areas of Post Falls.

New federal Environmental Protection Agency 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 City's Reclaimed Water System to comply with these regulations. 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 future 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.

Staff will continue with economic development efforts supporting business recruitment, implementation of an economic development program for Post Falls, expand marketing material, improve the effectiveness of the economic development webpage, evaluate vacant and underdeveloped land, and evaluate possible incentives to encourage infill development. Staff will also be working with city officials to evaluate existing master plans and the City's vision related to growth and desired development patterns. This effort is expected to include hiring a consultant to update the City's Comprehensive Plan and Zoning Code.

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



City of Post Falls Organizational Chart

FY2015

Citizens of Post Falls

Elected and Appointed Officials

Councilor
Seat 1
Kerri Thoreson



Councilor
Seat 2
Alan Wolfe



Councilor
Seat 3
Joe Malloy



Mayor
Ron Jacobson



Councilor
Seat 4
Betty Ann Henderson



Councilor
Seat 5
Skip Hissong



Councilor
Seat 6
Linda Wilhelm



Parks & Recreation
Commission
(7 Members)

Planning & Zoning
Commission
(7 Members)

City Administrator
Shelly Enderud



Finance & Support Services
Director / City Treasurer
Jason Faulkner



Human Resources
Director
Teresa Benner



Parks, Recreation &
Cemetery
Director
Dave Fair



Public Safety
Chief of Police
Scot Haug



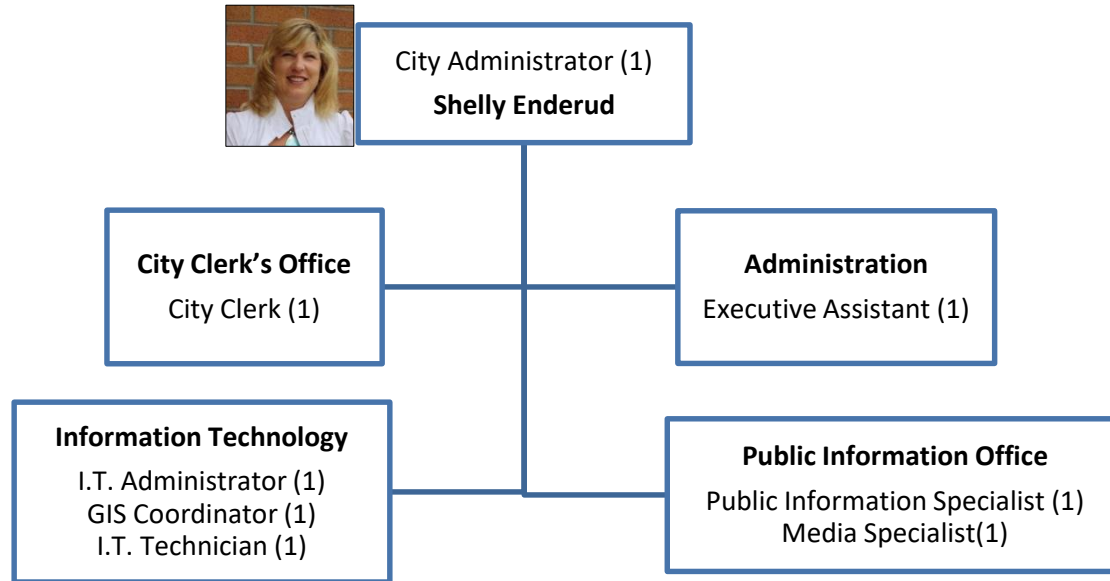
Public Services
Director
Russ Connole



Legal Services
Director
Warren Wilson



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)

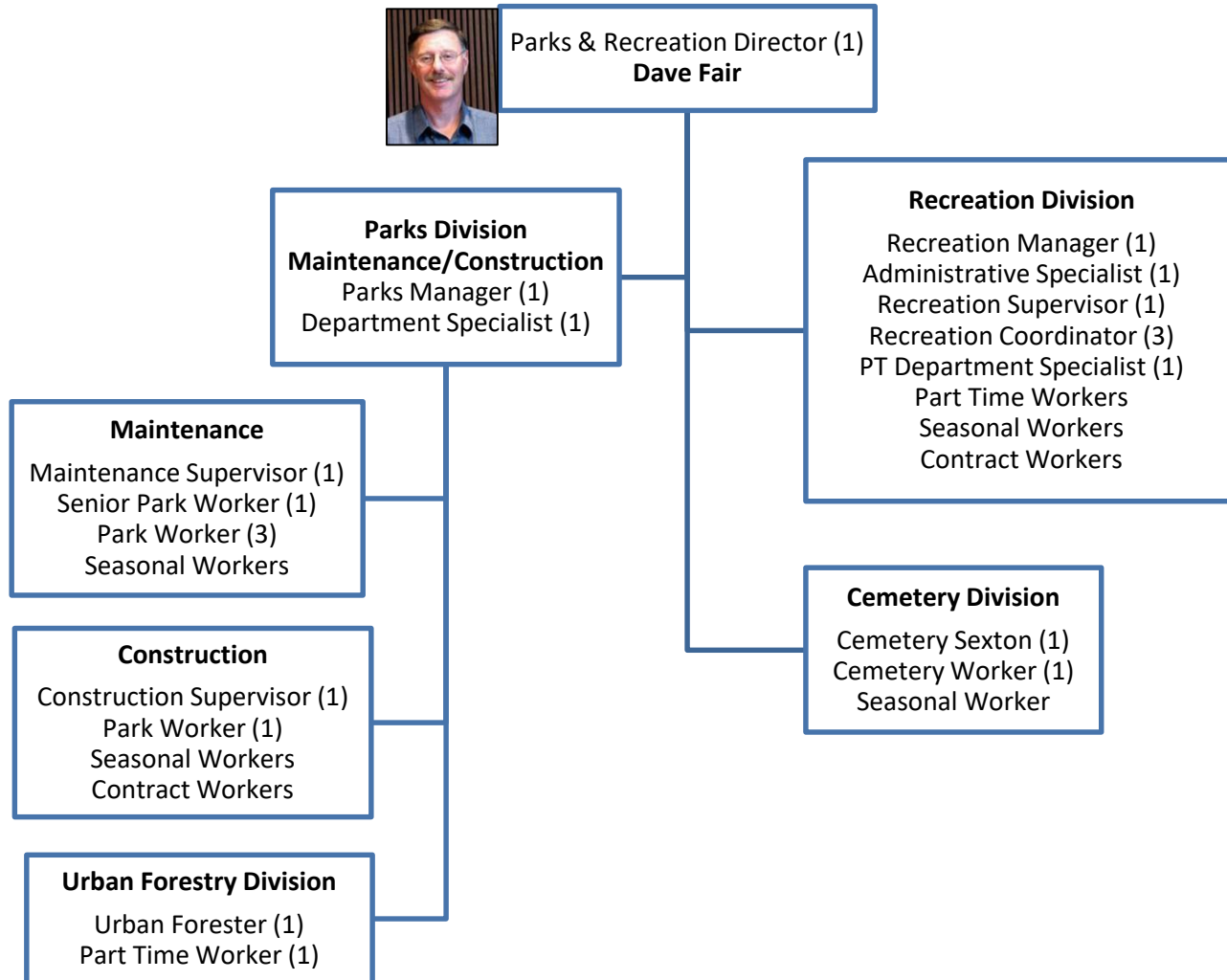
Legal Services



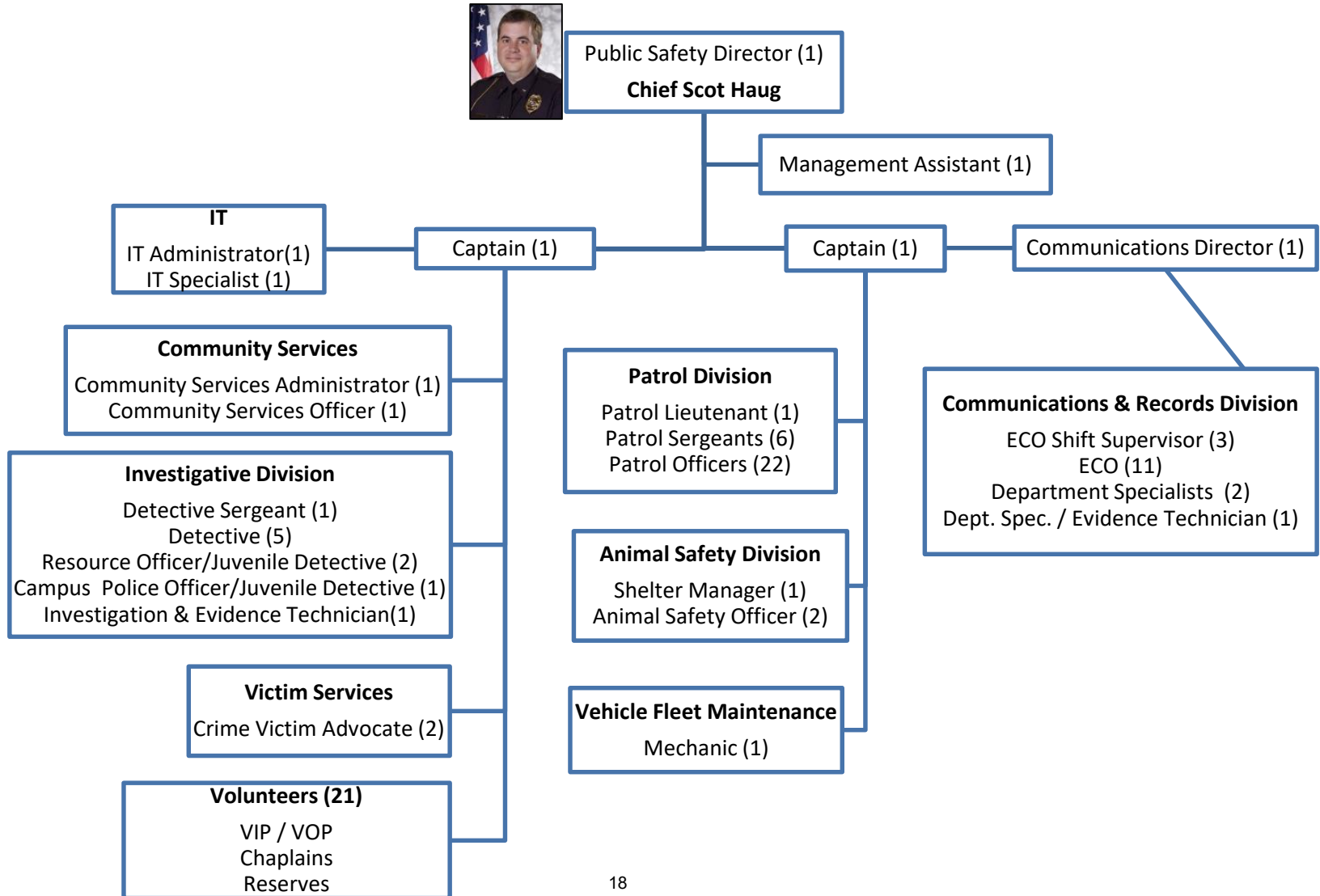
Legal Services Director(1)
Warren Wilson

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

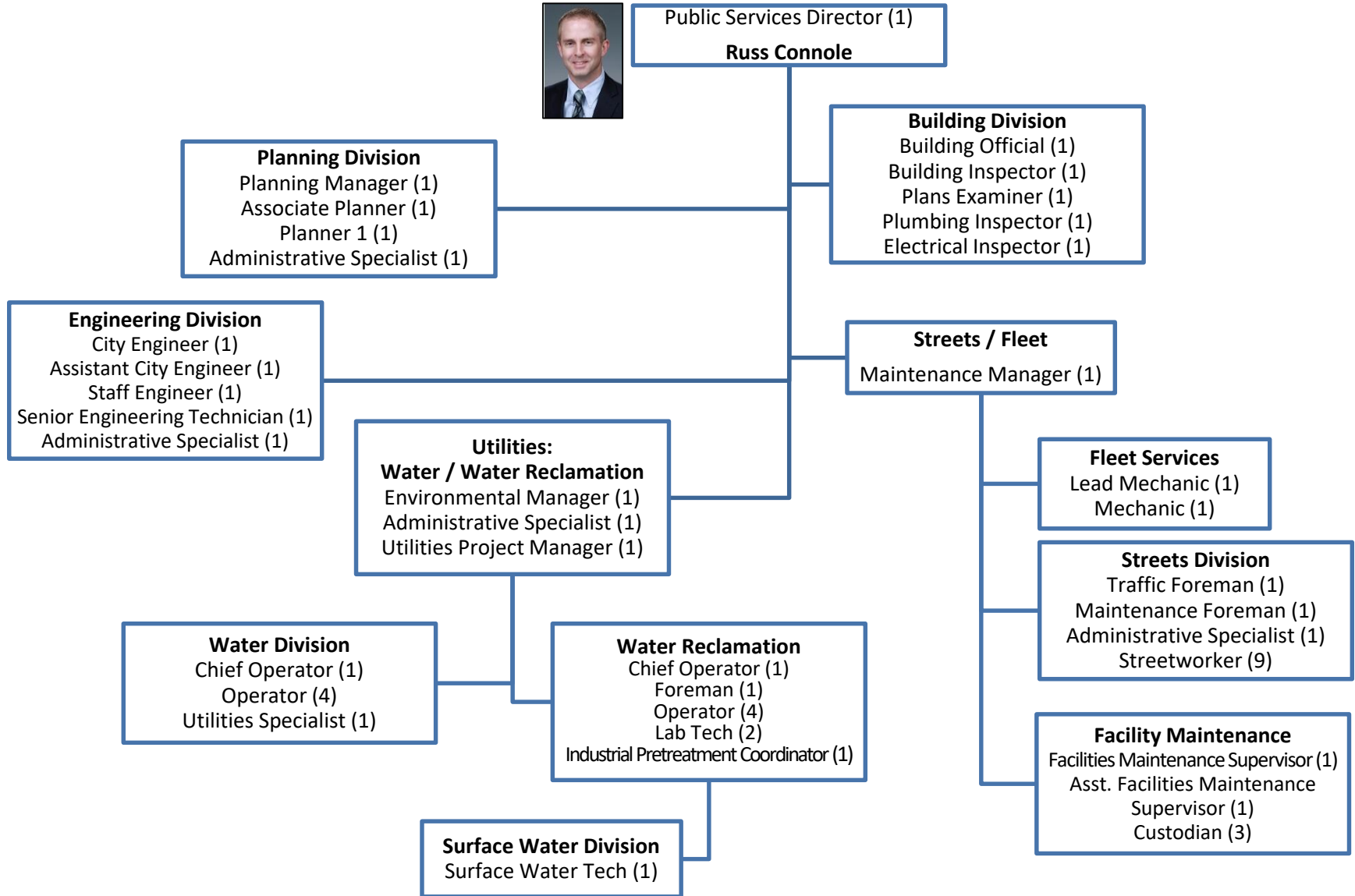
Parks, Recreation and Cemetery

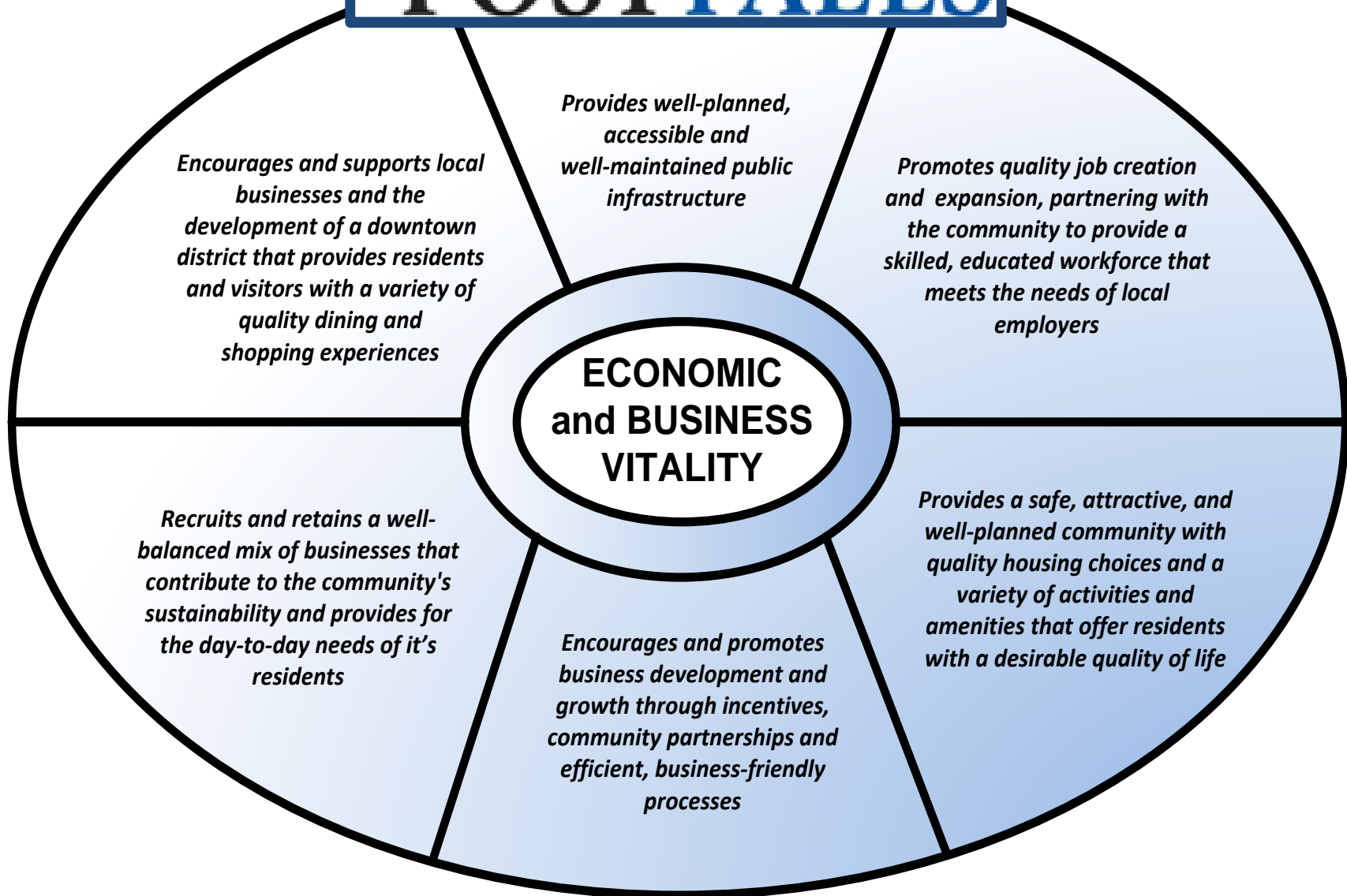


Police Department Administration



Public Services Department









**SAFE
COMMUNITY**

Provides for the physical and environmental health of the community

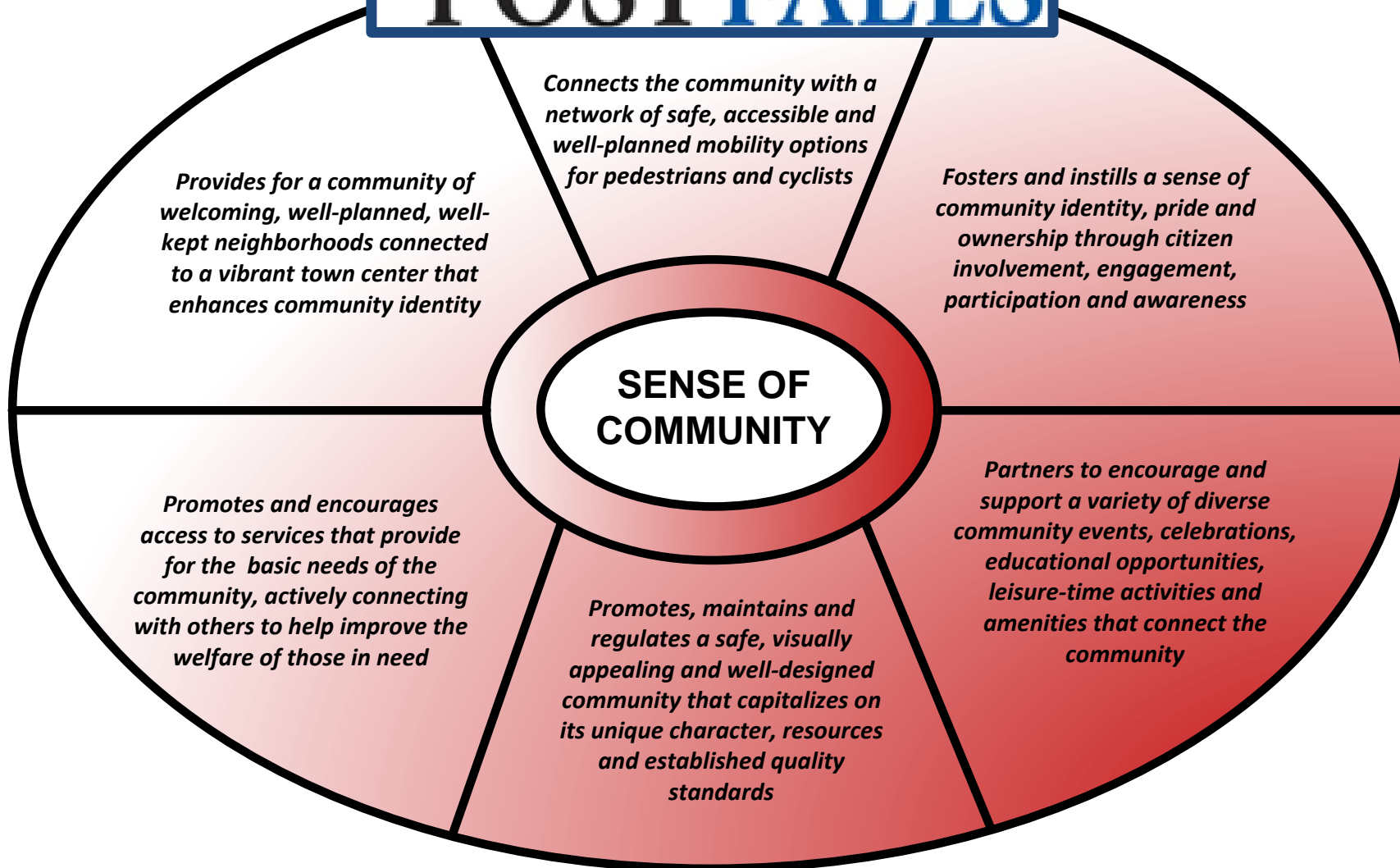
Fosters a feeling of personal safety through a visible, accessible presence that proactively provides for prevention, intervention, safety education and community involvement

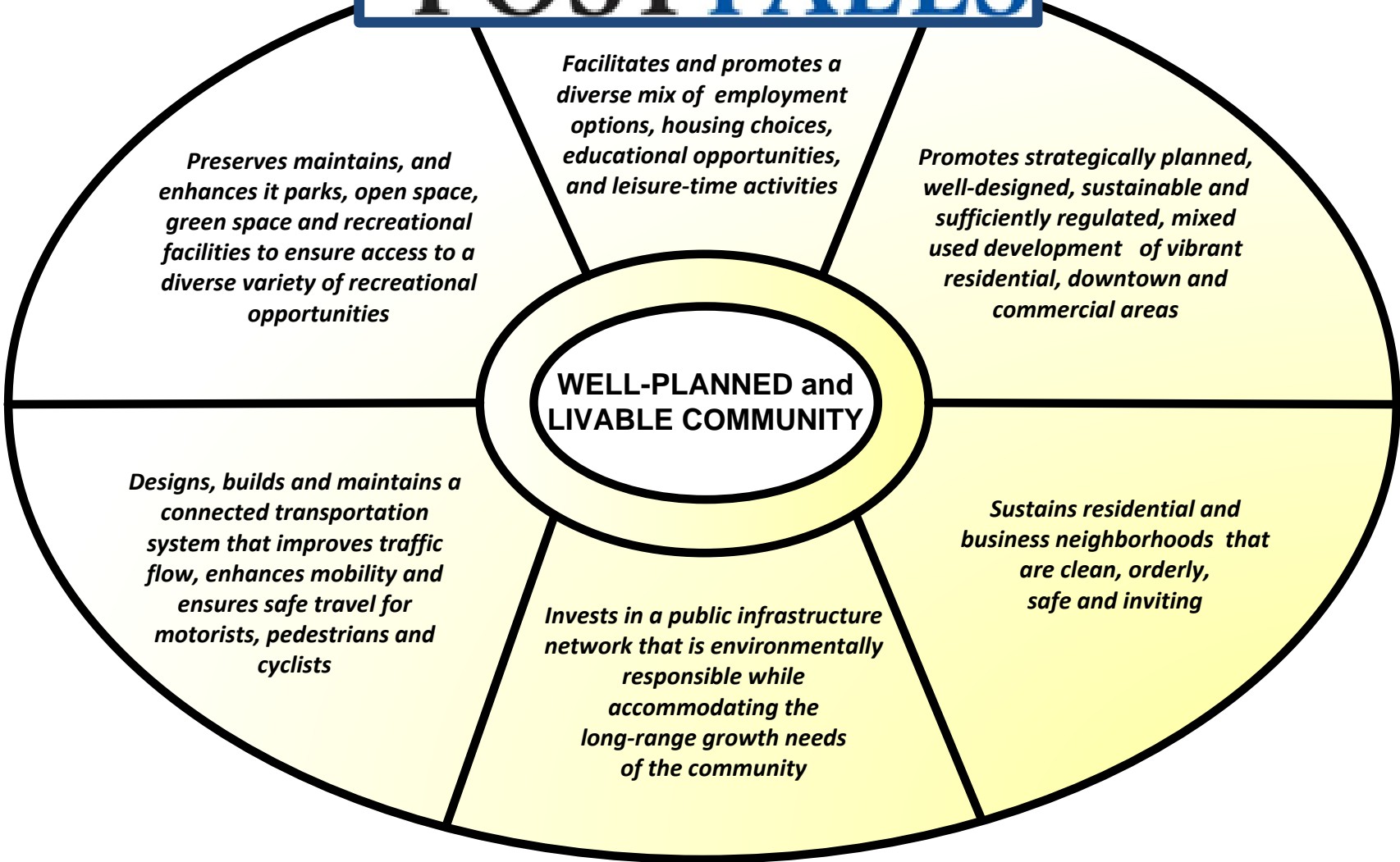
Protects the community by justly enforcing the law, promptly responding to calls for service and being properly prepared for all emergency situations

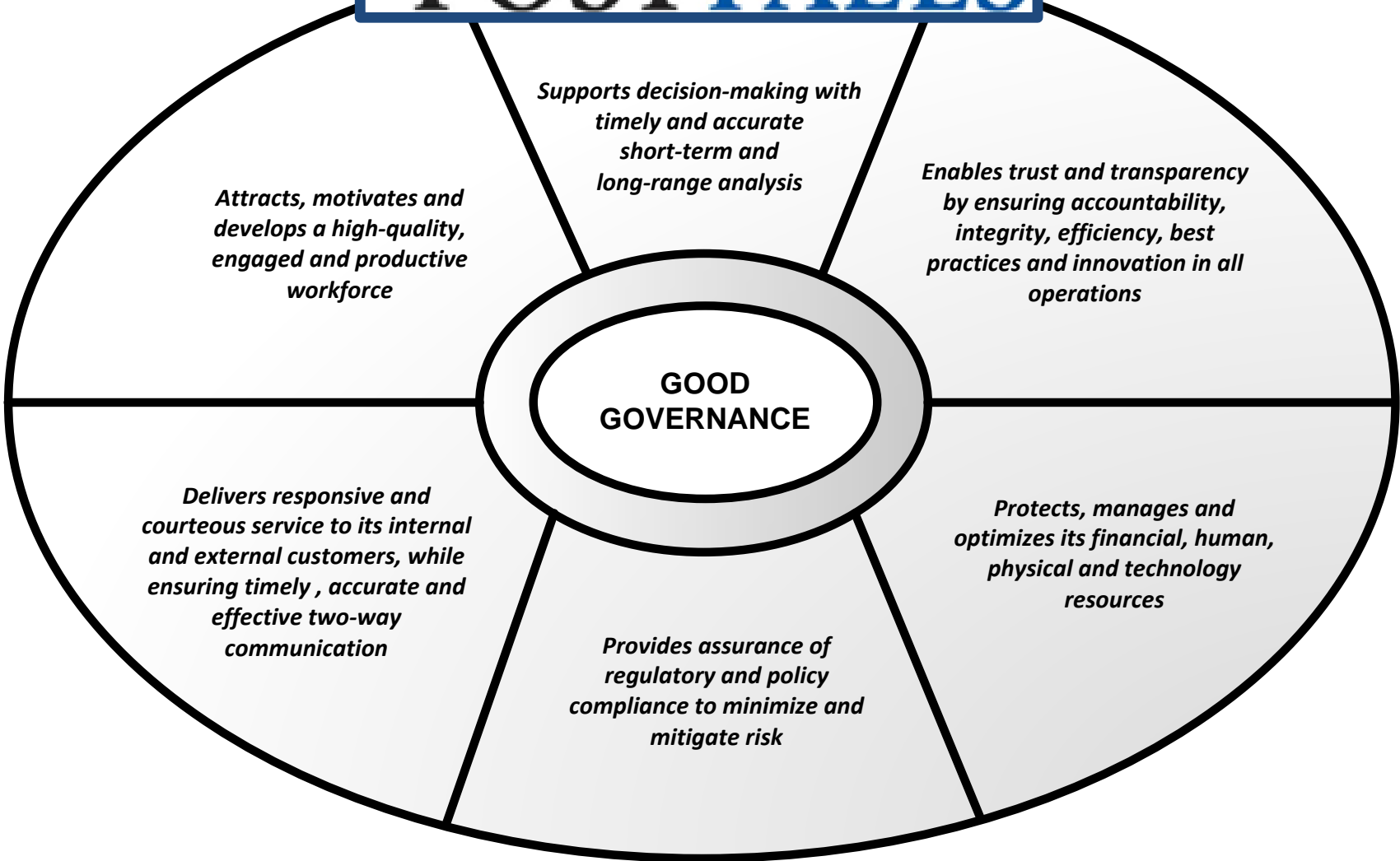
Provides for a well-maintained transportation network that enhances traffic flow, and offers safe mobility for all modes of travelers

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"> Take a proactive approach to increasing economic development efforts and focus on the unique attributes of Post Falls within the region for opportunities Work with others to improve the economic climate and realize new opportunities for economic development in Post Falls 	<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"> 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 	<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"> Proactively work with local businesses and other agencies to enhance business opportunities in Post Falls 	<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"> Ensure that all plans are updated and reflect future conditions and needs Collaborate with other departments and agencies to ensure that mapping systems are updated, maintained, integrated and technologically advanced Facilitate comprehensive planning and visioning efforts for the city 	<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 2017 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	03/01/2016	04/30/2016	04/30/2016	04/29/2016
Employee Position Review - Job Description and grading			All			01/01/2016	
Oganizational Chart			Department Heads	03/01/2016		04/30/2016	04/29/2016
New Item Request Form						04/29/2016	04/29/2016
Additional New Personnel Request Form						04/29/2016	04/29/2016
Personnel Schedule - FY 2017			Finance	03/01/2016		04/01/2016	04/20/2016
Line Item Detail Report			Finance	03/01/2016		On-Going	
Debt Service Report			Finance	03/01/2016		04/19/2016	04/29/2016
Fee/Revenue Discussion			All	03/01/2016		04/26/2016	04/29/2016
Merit and Benefits Discussion PTO			All	03/01/2016		04/26/2016	
PTO Discussion			Human Resources	03/01/2016		04/26/2016	04/29/2016
Dept. Meetings w/Administrator*			City Administrator	04/25/2016		05/02/2016	
Transfer Study Update			Finance	04/01/2016		06/01/2016	06/01/2016
Property Tax Projection Report			Finance			On-Going	
Meeting with Mayor & Council - - Review Tentative Budget - Open to Public			Finance/City Administrator	05/02/2016		06/14/2016	07/19/2016
Fee Increase Notice to Paper - Must run 2 weeks prior	07/23/2016	08/06/2016	Finance				
Fee Increase Public Hearing (63-1311 & 63-1311A)			Finance			8/2 & 8/16/16	
Adopt a Tentative Budget (50-1002)			Finance/City Administrator			07/19/2016	07/19/2016
Adopt Master Fee Resolution			Finance			08/16/2016	
Public Hearing Notification (50-1002)	08/05/2016	08/12/2016	Finance				
Public Hearing - prior to certifying to the county commissioners (50-1002)			Finance		09/01/2016	08/16/2016	
Adopt Appropriation Ordinance- prior to the commencement of each fiscal year (50-1003)			Finance		09/30/2016	09/01/2016	
Publish Appropriation Ordinance - prior to the commencement of each fiscal year (50-1003)			City Clerk		09/30/2016	09/07/2016	
Send Ordinance to Secretary of State (50-1003)			Finance		09/30/2016	09/07/2016	
Certify Taxes to County - not later than the Thursday prior to the 2nd Monday in September (63-803(3))			Finance		09/08/2016	08/17/2016	
Fund Balance Resolutions			Finance Director			09/01/2016	
Adopt Master Records Destruction Resolution			City Clerk			09/16/2016	
Preliminary New Construction Roll from County - 1st Monday in June (63-301A)			County		06/01/2016		
County Auditor Notify City of Taxable Valuation - Prior to first Monday in Aug (63-1312)			County		08/01/2016		
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
		FY14-15	FY15-16	FY16-17
Mayor and Council				
	Salaries, Wages and Benefits	\$ 95,766.85	\$ 95,669.76	\$ 95,669.76
	Operations	89,558.26	83,211.00	82,261.00
	Capital	-	-	-
	Total Expenditures	\$ 185,325.11	\$ 178,880.76	\$ 177,930.76

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
		FY14-15	FY15-16	FY16-17
General Government Services				
	Salaries, Wages and Benefits	\$ 207,910.54	\$ 216,974.98	\$ 216,974.98
	Operations	13,002.88	13,439.00	14,650.00
	Capital	-	-	-
	Total Expenditures	\$ 220,913.42	\$ 230,413.98	\$ 231,624.98

City of Post Falls, Idaho
Department Narratives

General Government Services Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Information Systems				
	Salaries, Wages and Benefits	\$ 130,905.33	\$ 137,181.62	\$ 137,181.62
	Operations	74,951.94	74,910.00	93,310.00
	Capital	-	-	-
	Total Expenditures	\$ 205,857.27	\$ 212,091.62	\$ 230,491.62

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Library				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	21.00	-	-
	Capital	-	-	-
	Total Expenditures	\$ 21.00	\$ -	\$ -

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Capital Improvements/ Other				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	1,048,643.74	697,831.02	720,273.53
	Capital	13,140.00	125,000.00	138,000.00
	Total Expenditures	\$ 1,061,783.74	\$ 822,831.02	\$ 858,273.53

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Comp Liability Insurance				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	216,866.88	235,215.86	237,897.85
	Capital	-	-	-
	Total Expenditures	\$ 216,866.88	\$ 235,215.86	\$ 237,897.85

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
		FY14-15	FY15-16	FY16-17
City Clerk				
	Salaries, Wages and Benefits	\$ 43,267.49	\$ 47,160.85	\$ 51,434.74
	Operations	6,507.89	13,980.00	13,980.00
	Capital	-	-	31,094.00
	Total Expenditures	\$ 49,775.38	\$ 61,140.85	\$ 96,508.74

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
		FY14-15	FY15-16	FY16-17
Cable Franchise				
	Salaries, Wages and Benefits	\$ 115,359.27	\$ 117,151.98	\$ 117,151.98
	Operations	6,986.51	34,018.00	34,018.00
	Capital	-	-	-
	Total Expenditures	\$ 122,345.78	\$ 151,169.98	\$ 151,169.98

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
		FY14-15	FY15-16	FY16-17
Human Resources				
	Salaries, Wages and Benefits	\$ 122,184.38	\$ 128,838.46	\$ 128,838.46
	Operations	7,738.25	8,700.00	8,700.00
	Capital	-	-	-
	Total Expenditures	\$ 129,922.63	\$ 137,538.46	\$ 137,538.46

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Personnel Pool				
	Salaries, Wages and Benefits	\$ 33,374.63	\$ 233,199.21	\$ 453,811.82
	Operations	2,352,312.00	2,408,637.97	2,408,637.97
	Capital	-	-	-
	Total Expenditures	\$ 2,385,686.63	\$ 2,641,837.18	\$ 2,862,449.79

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Personnel Benefit Pool				
	Salaries, Wages and Benefits	\$2,139,816.11	\$ 2,755,728.15	\$ 3,049,837.66
	Operations	60,890.37	133,336.04	133,336.04
	Capital	-	-	-
	Total Expenditures	\$2,200,706.48	\$ 2,889,064.19	\$ 3,183,173.70

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
		FY14-15	FY15-16	FY16-17
Finance				
	Salaries, Wages and Benefits	\$ 396,935.34	\$ 414,945.58	\$ 448,878.40
	Operations	167,376.16	172,200.00	180,450.00
	Capital	-	-	-
	Total Expenditures	\$ 564,311.50	\$ 587,145.58	\$ 629,328.40

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Facility Reserve Account				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	42,495.60	1,359,003.99	150,000.00
	Capital	388,052.52	-	-
	Total Expenditures	\$ 430,548.12	\$ 1,359,003.99	\$ 150,000.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Sanitation				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	2,207,751.48	2,225,114.86	2,454,848.67
	Capital	-	-	-
	Total Expenditures	\$ 2,207,751.48	\$ 2,225,114.86	\$ 2,454,848.67

City of Post Falls, Idaho
Department Narratives

Finance and Support Services Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
LID 99-1 Debt Service				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	26,370.00	26,350.00	26,350.00
	Capital	-	-	-
	Total Expenditures	\$ 26,370.00	\$ 26,350.00	\$ 26,350.00
LID 2004-1 Debt Service				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	150,537.50	180,900.00	180,900.00
	Capital	-	-	-
	Total Expenditures	\$ 150,537.50	\$ 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
		FY14-15	FY15-16	FY16-17
Legal- Prosecuting				
	Salaries, Wages and Benefits	\$ 241,709.14	\$ 277,063.82	\$ 277,063.82
	Operations	12,884.64	22,000.00	34,700.00
	Capital	-	-	-
	Total Expenditures	\$ 254,593.78	\$ 299,063.82	\$ 311,763.82

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Legal- Civil				
	Salaries, Wages and Benefits	\$ -	\$ 138,831.98	\$ 138,854.17
	Operations	110,167.97	17,758.00	17,758.00
	Capital	-	-	-
	Total Expenditures	\$ 110,167.97	\$ 156,589.98	\$ 156,612.17

Public Services

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

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Public Works				
	Salaries, Wages and Benefits	\$ 29,669.15	\$ 18,480.37	\$ 18,480.37
	Operations	2,099.82	3,335.00	3,335.00
	Capital	-	-	-
	Total Expenditures	\$ 31,768.97	\$ 21,815.37	\$ 21,815.37

Facility Maintenance

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Facility Maintenance				
	Salaries, Wages and Benefits	\$ 193,176.21	\$ 189,960.70	\$ 189,960.70
	Operations	28,988.54	28,200.00	28,700.00
	Capital	18,910.57	69,500.00	40,000.00
	Total Expenditures	\$ 241,075.32	\$ 287,660.70	\$ 258,660.70

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	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Fleet Maintenance				
	Salaries, Wages and Benefits	\$ 202,804.41	\$ 205,066.52	\$ 205,066.52
	Operations	109,154.34	116,878.00	116,878.00
	Capital	104,542.00	110,000.00	110,000.00
	Total Expenditures	\$ 416,500.75	\$ 431,944.52	\$ 431,944.52

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
		FY14-15	FY15-16	FY16-17
GIS				
	Salaries, Wages and Benefits	\$ 83,798.07	\$ 79,568.33	\$ 75,804.90
	Operations	16,799.17	19,150.00	19,150.00
	Capital	-	-	-
	Total Expenditures	\$ 100,597.24	\$ 98,718.33	\$ 94,954.90

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
		FY14-15	FY15-16	FY16-17
Sewer (Surface Water)				
	Salaries, Wages and Benefits	\$ 113,284.49	\$ 90,728.40	\$ 94,584.47
	Operations	50,889.92	119,500.00	152,800.00
	Capital	-	3,500.00	103,500.00
	Total Expenditures	\$ 164,174.41	\$ 213,728.40	\$ 350,884.47

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
		FY14-15	FY15-16	FY16-17
Streets				
	Salaries, Wages and Benefits	\$ 577,518.87	\$ 663,974.99	\$ 672,355.08
	Operations	797,464.76	1,125,646.00	1,245,146.00
	Capital	81,528.77	253,000.00	436,000.00
	Total Expenditures	\$ 1,456,512.40	\$ 2,042,620.99	\$ 2,353,501.08

Public Services Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Street Lights				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	476,347.97	466,100.00	-
	Capital	-	-	-
	Total Expenditures	\$ 476,347.97	\$ 466,100.00	\$ -

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Street Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	152,224.77	2,568,831.00	2,568,831.00
	Capital	743,009.39	-	-
	Total Expenditures	\$ 895,234.16	\$ 2,568,831.00	\$ 2,568,831.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Street Capital Improvements				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	47,994.00	47,994.00
	Capital	349,002.00	-	-
	Total Expenditures	\$ 349,002.00	\$ 47,994.00	\$ 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
		FY14-15	FY15-16	FY16-17
Water- Operating				
	Salaries, Wages and Benefits	\$ 404,503.04	\$ 536,654.33	\$ 534,620.39
	Operations	1,479,289.35	1,778,547.55	1,778,756.55
	Capital	-	141,500.00	211,500.00
	Total Expenditures	\$ 1,883,792.39	\$ 2,456,701.88	\$ 2,524,876.94

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
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
		FY14-15	FY15-16	FY16-17
Sewer- Operating				
	Salaries, Wages and Benefits	\$ 595,089.87	\$ 722,155.21	\$ 925,929.99
	Operations	3,233,215.00	5,854,692.63	7,495,170.12
	Capital	-	90,000.00	132,000.00
	Total Expenditures	\$ 3,828,304.87	\$ 6,666,847.84	\$ 8,553,100.11

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Sewer- Recycled Water				
	Salaries, Wages and Benefits	\$ 4,690.31	\$ 6,871.79	\$ 6,960.12
	Operations	(87.09)	-	-
	Capital	-	-	-
	Total Expenditures	\$ 4,603.22	\$ 6,871.79	\$ 6,960.12

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Sewer- Collections				
	Salaries, Wages and Benefits	\$ 146,134.88	\$ 316,034.17	\$ 329,295.57
	Operations	97,893.90	213,110.00	242,470.00
	Capital	-	1,498,150.00	134,000.00
	Total Expenditures	\$ 244,028.78	\$ 2,027,294.17	\$ 705,765.57

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
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
		FY14-15	FY15-16	FY16-17
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
		FY14-15	FY15-16	FY16-17
Building Inspector				
	Salaries, Wages and Benefits	\$ 204,374.66	\$ 328,639.94	\$ 328,463.40
	Operations	26,126.51	21,650.00	91,950.00
	Capital	-	-	-
	Total Expenditures	\$ 230,501.17	\$ 350,289.94	\$ 420,413.40

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
		FY14-15	FY15-16	FY16-17
City Engineer				
	Salaries, Wages and Benefits	\$ 404,887.68	\$ 403,240.13	\$ 451,694.56
	Operations	17,114.09	18,810.00	45,560.00
	Capital	-	-	-
	Total Expenditures	\$ 422,001.77	\$ 422,050.13	\$ 497,254.56

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
		FY14-15	FY15-16	FY16-17
Planning and Zoning				
	Salaries, Wages and Benefits	\$ 148,786.64	\$ 193,369.54	\$ 165,838.20
	Operations	25,510.22	18,769.00	18,769.00
	Capital	-	-	-
	Total Expenditures	\$ 174,296.86	\$ 212,138.54	\$ 184,607.20

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Annexation Fee Account				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	4,000.72	250,000.00	250,000.00
	Capital	-	-	-
	Total Expenditures	\$ 4,000.72	\$ 250,000.00	\$ 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
		FY14-15	FY15-16	FY16-17
Parks				
	Salaries, Wages and Benefits	\$ 574,879.67	\$ 656,699.42	\$ 720,323.53
	Operations	363,519.50	329,425.00	436,075.00
	Capital	13,162.94	26,200.00	117,200.00
	Total Expenditures	\$ 951,562.11	\$ 1,012,324.42	\$ 1,273,598.53

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Special Events				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	31,164.57	39,648.00	39,648.00
	Capital	-	-	-
	Total Expenditures	\$ 31,164.57	\$ 39,648.00	\$ 39,648.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Parks Construction				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	4,370.68	-	-
	Capital	40,250.35	15,000.00	65,000.00
	Total Expenditures	\$ 44,621.03	\$ 15,000.00	\$ 65,000.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Parks Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	1,920.00	1,373,168.00	1,373,168.00
	Capital	3,188.55	635,000.00	635,000.00
	Total Expenditures	\$ 5,108.55	\$ 2,008,168.00	\$ 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
		FY14-15	FY15-16	FY16-17
Cemetery				
	Salaries, Wages and Benefits	\$ 123,264.46	\$ 127,577.17	\$ 129,325.35
	Operations	81,697.04	80,187.00	82,812.00
	Capital	-	-	-
	Total Expenditures	\$ 204,961.50	\$ 207,764.17	\$ 212,137.35

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Cemetery Capital Improvement				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	50,852.87	261,093.00	261,093.00
	Capital	101,196.01	-	-
	Total Expenditures	\$ 152,048.88	\$ 261,093.00	\$ 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
		FY14-15	FY15-16	FY16-17
Recreation				
	Salaries, Wages and Benefits	\$ 611,113.70	\$ 682,540.66	\$ 713,912.34
	Operations	176,333.02	186,012.00	186,012.00
	Capital	7,767.40	-	-
	Total Expenditures	\$ 795,214.12	\$ 868,552.66	\$ 899,924.34

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
		FY14-15	FY15-16	FY16-17
Urban Forestry				
	Salaries, Wages and Benefits	\$ 73,894.04	\$ 79,391.83	\$ 77,277.36
	Operations	26,821.04	18,985.00	18,985.00
	Capital	-	-	-
	Total Expenditures	\$ 100,715.08	\$ 98,376.83	\$ 96,262.36

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
		FY14-15	FY15-16	FY16-17
Police				
	Salaries, Wages and Benefits	\$ 4,382,615.49	\$ 4,689,397.14	\$ 4,799,883.34
	Operations	772,592.97	592,574.20	595,224.20
	Capital	225,028.17	134,100.00	299,100.00
	Total Expenditures	\$ 5,380,236.63	\$ 5,416,071.34	\$ 5,694,207.54

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
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
		FY14-15	FY15-16	FY16-17
Animal Control				
	Salaries, Wages and Benefits	\$ 124,178.04	\$ 130,549.10	\$ 130,549.10
	Operations	18,641.97	41,050.00	21,050.00
	Capital	-	125,000.00	180,000.00
	Total Expenditures	\$ 142,820.01	\$ 296,599.10	\$ 331,599.10

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Drug Seizure				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	6,380.83	105,269.24	105,269.24
	Capital	-	-	-
	Total Expenditures	\$ 6,380.83	\$ 105,269.24	\$ 105,269.24

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
911 Support				
	Salaries, Wages and Benefits	\$ 55,094.81	\$ 58,755.40	\$ 59,551.85
	Operations	146,195.41	207,770.29	222,046.91
	Capital	172,142.15	120,211.85	119,431.56
	Total Expenditures	\$ 373,432.37	\$ 386,737.54	\$ 401,030.32

		Actual Totals	Adopted Budget	Adopted Budget
		FY14-15	FY15-16	FY16-17
Public Safety Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	36,380.70	45,030.70	45,030.70
	Capital	-	230,000.00	230,000.00
	Total Expenditures	\$ 36,380.70	\$ 275,030.70	\$ 275,030.70

Budget Summary

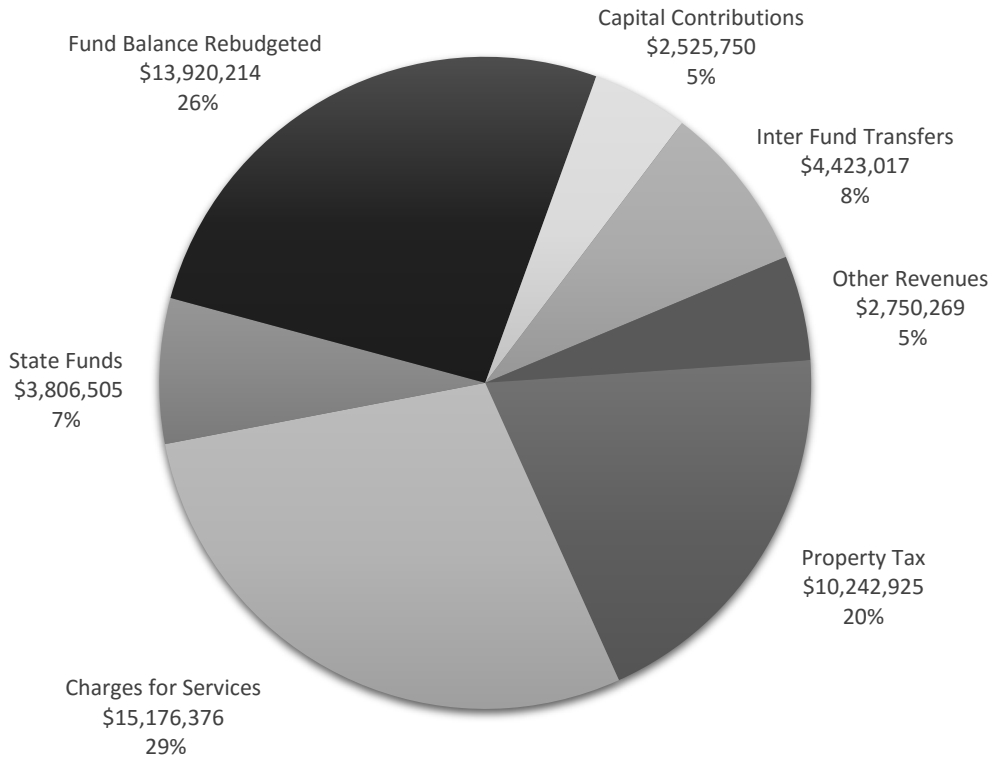
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2017

	Adopted Budget FY 14-15	Adopted Budget FY 15-16	Adopted Budget FY 16-17
EXPENDITURES AND OTHER USES			
GENERAL FUND:			
MAYOR/COUNCIL	\$ 185,325	\$ 178,881	\$ 177,931
IS DEPARTMENT	\$ 205,857	\$ 212,092	\$ 230,492
GENERAL SERVICES	\$ 220,913	\$ 230,414	\$ 231,625
FINANCE	\$ 564,312	\$ 587,146	\$ 629,328
CITY CLERK	\$ 49,775	\$ 61,141	\$ 96,509
LEGAL SERVICES	\$ 364,762	\$ 455,654	\$ 468,376
CABLE FRANCHISE	\$ 122,346	\$ 151,170	\$ 151,170
HUMAN RESOURCES	\$ 129,923	\$ 137,538	\$ 137,538
POLICE	\$ 5,380,237	\$ 5,416,071	\$ 5,694,208
OASIS	\$ 169,504	\$ 191,758	\$ 183,845
LIBRARY DEPARTMENT	\$ 21	\$ -	\$ -
ANIMAL CONTROL	\$ 142,820	\$ 296,599	\$ 331,599
STREET	\$ 1,456,512	\$ 2,042,621	\$ 2,353,501
PUBLIC WORKS	\$ 31,769	\$ 21,815	\$ 21,815
FACILITY MAINTENANCE	\$ 241,075	\$ 287,661	\$ 258,661
FLEET MAINTENANCE	\$ 416,501	\$ 431,945	\$ 431,945
GIS	\$ 100,597	\$ 98,718	\$ 94,955
URBAN FORESTRY	\$ 100,715	\$ 98,377	\$ 96,262
CEMETERY	\$ 204,962	\$ 207,764	\$ 212,137
PARKS	\$ 996,183	\$ 1,027,324	\$ 1,338,599
RECREATION	\$ 795,214	\$ 868,553	\$ 899,924
PLANNING & ZONING	\$ 174,297	\$ 212,139	\$ 184,607
BUILDING INSPECTOR	\$ 230,501	\$ 350,290	\$ 420,413
CITY ENGINEER	\$ 422,002	\$ 422,050	\$ 497,255
STREET LIGHTS	\$ -	\$ -	\$ 565,484
CAP IMPROVEMENT/OTHER	\$ 1,061,784	\$ 822,831	\$ 858,274
PERSONNEL POOL	\$ 2,385,687	\$ 2,641,837	\$ 2,862,450
SUBTOTAL-GF DEPT EXPEND	\$ 16,153,594	\$ 17,452,388	\$ 19,428,902
PERSONNEL POOL	\$ 2,200,706	\$ 2,889,064	\$ 3,183,174
ANNEXATION FEE ACCOUNT	\$ 4,001	\$ 250,000	\$ 250,000
SUBTOTAL-DED GF ACCOUNTS	\$ 2,204,707	\$ 3,139,064	\$ 3,433,174
TOTAL GENERAL FUND	\$ 18,358,301	\$ 20,591,453	\$ 22,862,076
SPECIAL REVENUE FUNDS:			
COMP LIABILITY INSURANCE	\$ 216,867	\$ 235,216	\$ 237,898
STREET LIGHTS	\$ 476,348	\$ 466,100	\$ -
911 SUPPORT	\$ 373,432	\$ 386,738	\$ 401,030
DRUG SEIZURE	\$ 6,381	\$ 105,269	\$ 105,269
SPECIAL EVENTS	\$ 31,165	\$ 39,648	\$ 39,648
CEMETERY CAPITAL IMPROVEMENT	\$ 152,049	\$ 261,093	\$ 261,093
TOTAL SPECIAL REV FUND EXPEND	\$ 1,256,242	\$ 1,494,064	\$ 1,044,938
CAPITAL PROJECTS FUNDS:			
FACILITY RESERVE ACCOUNT	\$ 430,548	\$ 1,359,004	\$ 150,000
PUBLIC SAFETY IMPACT FEES	\$ 36,381	\$ 275,031	\$ 275,031
STREETS IMPACT FEES	\$ 895,234	\$ 2,568,831	\$ 2,568,831
PARKS IMPACT FEES	\$ 5,109	\$ 2,008,168	\$ 2,008,168
STREET CAPITAL IMPROVEMENTS	\$ 349,002	\$ 47,994	\$ 47,994
TOTAL CAPITAL PROJECTS FUND EXP.	\$ 1,716,274	\$ 6,259,028	\$ 5,050,024
DEBT SERVICE FUNDS:			
LID 99-1 DEBT SERVICE	\$ 26,370	\$ 26,350	\$ 26,350
LID 2004-1 DEBT SERVICE	\$ 150,538	\$ 180,900	\$ 180,900
LID GUARANTEE	\$ 150	\$ 150	\$ 150
TOTAL DEBT SERVICE FUND EXP.	\$ 177,058	\$ 207,400	\$ 207,400

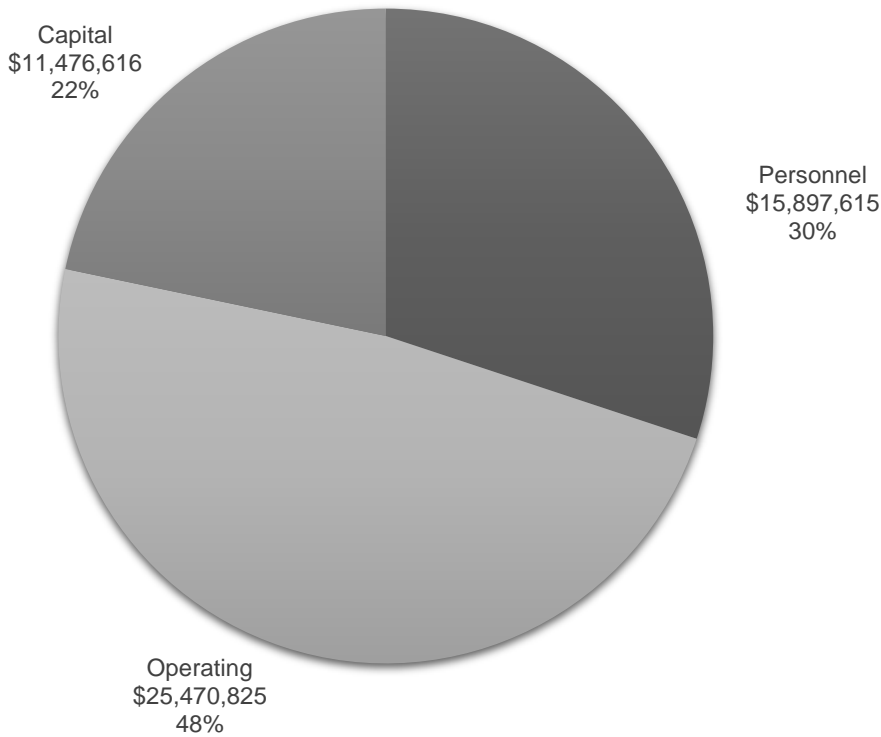
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2017

	Adopted Budget FY 14-15	Adopted Budget FY 15-16	Adopted Budget FY 16-17
EXPENDITURES (CONT.)			
ENTERPRISE FUNDS:			
SEWER (OPERATING)	\$ 3,828,305	\$ 6,666,848	\$ 8,553,100
SEWER (COLLECTIONS)	\$ 244,029	\$ 2,027,294	\$ 705,766
SEWER (RECYCLED WATER))	\$ 4,603	\$ 6,872	\$ 6,960
SEWER (SURFACE WATER)	\$ 164,174	\$ 213,728	\$ 350,884
SEWER CONST - WWTP	\$ -	\$ 2,790,140	\$ 5,916,332
SEWER CONST - COLLECTORS	\$ -	\$ 767,850	\$ 2,867,850
STORM WATER	\$ 6	\$ -	\$ -
SANITATION	\$ 2,207,751	\$ 2,225,115	\$ 2,454,849
WATER (OPERATING)	\$ 1,883,792	\$ 2,456,702	\$ 2,524,877
WATER CONSTRUCTION	\$ -	\$ 300,000	\$ 300,000
TOTAL ENTERPRISE FUND EXP.	<u>\$ 8,332,661</u>	<u>\$ 17,454,549</u>	<u>\$ 23,680,618</u>
TOTAL BUDGETED EXPENDITURES	\$ 29,840,534	\$ 46,006,494	\$ 52,845,056
REVENUES AND OTHER SOURCES			
GENERAL FUND:			
PROPERTY TAX REVENUE	\$ 8,736,790	\$ 9,042,925	\$ 10,080,925
OTHER REVENUE	\$ 7,408,340	\$ 7,193,328	\$ 7,674,027
OTHER FINANCING SOURCES	\$ 1,136,686	\$ 1,216,135	\$ 1,673,951
GENERAL FUND DEDICATED ACCOUNTS:			
OTHER REVENUE	\$ 372,357	\$ 213,000	\$ 213,000
OTHER FINANCING SOURCES	\$ 2,352,312	\$ 2,408,638	\$ 2,408,638
FUND BALANCE REBUDGETED	\$ -	\$ 517,427	\$ 811,535
TOTAL GENERAL FUND RESOURCES	<u>\$ 20,006,485</u>	<u>\$ 20,591,453</u>	<u>\$ 22,862,076</u>
SPECIAL REVENUE FUNDS:			
PROPERTY TAX REVENUE	\$ 162,000	\$ 162,000	\$ 162,000
OTHER REVENUE	\$ 1,052,834	\$ 939,275	\$ 493,718
OTHER FINANCING SOURCES	\$ 106,275	\$ 107,677	\$ 110,359
FUND BALANCE REBUDGETED	\$ -	\$ 285,112	\$ 278,861
TOTAL SPEC. REV. FUND RESOURCES	<u>\$ 1,321,109</u>	<u>\$ 1,494,064</u>	<u>\$ 1,044,938</u>
CAPITAL PROJECTS FUNDS:			
OTHER REVENUE	\$ 1,324,969	\$ 685,500	\$ 685,500
OTHER FINANCING SOURCES	\$ 957,731	\$ -	\$ 150,000
FUND BALANCE REBUDGETED	\$ -	\$ 5,573,528	\$ 4,214,524
TOTAL CAPITAL PROJECTS RESOURCES	<u>\$ 2,282,700</u>	<u>\$ 6,259,028</u>	<u>\$ 5,050,024</u>
DEBT SERVICE FUNDS:			
OTHER REVENUE	\$ 239,109	\$ 190,100	\$ 190,100
OTHER FINANCING SOURCES	\$ 159	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 17,300	\$ 17,300
TOTAL DEBT SERVICE RESOURCES	<u>\$ 239,268</u>	<u>\$ 207,400</u>	<u>\$ 207,400</u>
ENTERPRISE FUNDS:			
OPERATING REVENUES	\$ 13,404,599	\$ 13,618,059	\$ 14,617,936
CONTRIBUTED CAPITAL/CAP FEES	\$ 2,822,966	\$ 1,215,000	\$ 1,215,000
OTHER FINANCING SOURCES	\$ 79,920	\$ 79,920	\$ 79,920
FUND EQUITY REBGTD./BOND	\$ -	\$ 2,541,570	\$ 7,767,762
TOTAL ENTERPRISE FUND RESOURCES	<u>\$ 16,307,485</u>	<u>\$ 17,454,549</u>	<u>\$ 23,680,618</u>
TOTAL BUDGETED RESOURCES	\$ 40,157,047	\$ 46,006,494	\$ 52,845,056

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 2017

Fund	Estimated Beginning Fund Balance	Revenues	Anticipated Fund Balance Usage	Total Sources	Appropriations	Estimated Ending Fund Balance	Anticipated Change %	
001 - GENERAL FUND	\$ 6,360,932	\$ 18,795,501	\$ 633,401	\$ 19,428,903	\$ 19,428,902	\$ 5,727,531	-10%	1
002 - COMPREHENSIVE LIABILITY	98,227	237,898	-	237,898	237,898	98,227	0%	
003 - PERSONNEL BENEFIT POOL	2,962,681	2,521,638	661,536	3,183,174	3,183,174	2,301,146	-22%	2
004 - STREET LIGHTS	98,485	-	-	-	-	98,485	0%	
007 - DRUG SEIZURE PROGRAM	45,269	60,000	45,269	105,269	105,269	-	-100%	3
008 - 911 SUPPORT	(78,410)	401,030	-	401,030	401,030	(78,410)	0%	
011 - FACILITY BUILDING RESERVE	115,642	150,000	-	150,000	150,000	115,642	0%	
017 - ANNEXATION FEES	1,021,594	100,000	150,000	250,000	250,000	871,594	-15%	4
023 - SPECIAL EVENTS	68,358	39,648	-	39,648	39,648	68,358	0%	
027 - HUD	1,320	-	-	-	-	1,320	0%	
029 - CEMETERY CAP IMPROVEMENT	150,268	27,500	233,593	261,093	261,093	(83,325)	-155%	5
035 - PUBLIC SAFETY IMPACT FEES	303,046	100,500	174,531	275,031	275,031	128,515	-58%	6
036 - FALLS PARK	1,611	-	-	-	-	1,611	0%	
037 - STREETS IMPACT FEES	2,240,637	325,000	2,243,831	2,568,831	2,568,831	(3,194)	-100%	7
038 - PARKS IMPACT FEES	2,637,097	260,000	1,748,168	2,008,168	2,008,168	888,929	-66%	8
039 - STREETS CAPITAL PROJECTS	(209,548)	-	47,994	47,994	47,994	(257,542)	23%	9
402 - LID 99-1	27,198	9,050	17,300	26,350	26,350	9,898	-64%	10
410 - LID 2004	1,046,058	180,900	-	180,900	180,900	1,046,058	0%	
450 - LID GUARANTEE	16,434	150	-	150	150	16,434	0%	
650 - SEWER OPERATING	17,034,033	9,616,710	-	9,616,710	9,616,710	17,034,033	0%	
651 - SEWER CAPITAL - WWTP	43,279,207	905,420	5,010,912	5,916,332	5,916,332	38,268,295	-12%	11
652 - SEWER CAPITAL - COLLECTOR	10,234,609	251,000	2,616,850	2,867,850	2,867,850	7,617,759	-26%	12
700 - SANITATION	1,707,294	2,258,019	196,830	2,454,849	2,454,849	1,510,464	-12%	13
750 - WATER OPERATING	5,702,318	2,524,877	-	2,524,877	2,524,877	5,702,318	0%	
753 - WATER CAPITAL	14,458,789	160,000	140,000	300,000	300,000	14,318,789	-1%	
Total:	\$ 109,323,150	\$ 38,924,842	\$ 13,920,214.25	\$ 52,845,056	\$ 52,845,056	\$ 95,402,935	-13%	

Anticipated Fund Balance Usage

- The \$633,401 of Fund balance budgeted from the General Fund will be used on capital outlay
- \$661,536 is budgeted from the Personnel Benefits Pool to cover City-wide wage enhancements.
- The full Fund Balance of \$45,269 in Drug Seizure funds will be used to off-set program costs
- \$150,000 of Annexation Fees will be used to revise and update the city's Comprehensive Plan.
- The Cemetery has budgeted an additional \$233,593 for cemetery expansion efforts.
- \$174,531 is budgeted from Pulic Safety Impact Fees for use on Facility Improvements at the Police Department
- \$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.
- \$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.
- \$47,994 from the Streets Capital Projects Fund has been budgeted for on-going projects.
- The full \$17,300 will be used to pay a portion of the \$20,000 budgeted for debt service payments.
- Several projects are planned for the \$5,010,912 Budgeted from the Sewer Capital- WWTP fund including work on the Headworks & Equalization Plant Upgrade, Outfall Upgrade and Membrane Pilot Testing.
- The budgeted \$2,616,850 from the Sewer Capital- Collector fund will be used on the projects such as the Idaline Forcemain, 3rd Ave Lift Station Improvements, and the Jacklin Lift Station
- Fund Balance usage from the Sanitation Fund for Fiscal Year 2017 is planned for the City's Sanitation Contract with Post Falls Sanitation.

Budgeted Revenues

Post Falls, Idaho
 Revenue Projection Factors
 Fiscal Year 2017

Revenue Type	Fiscal Year 2017 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 2017

Revenue Type	Fiscal Year 2017 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 2017

Revenue Type

Applicable Funds

Revenue Source

Fiscal Year 2017 Revenue Projection Factors

Enterprise Fund Capital/ Cap Fees

Sewer Capital- WWTP

Sewer Cap Fees

Sewer Capital- Collector

Sewer Cap Fees- Enterprise

Water Capital

Cap Fees Water

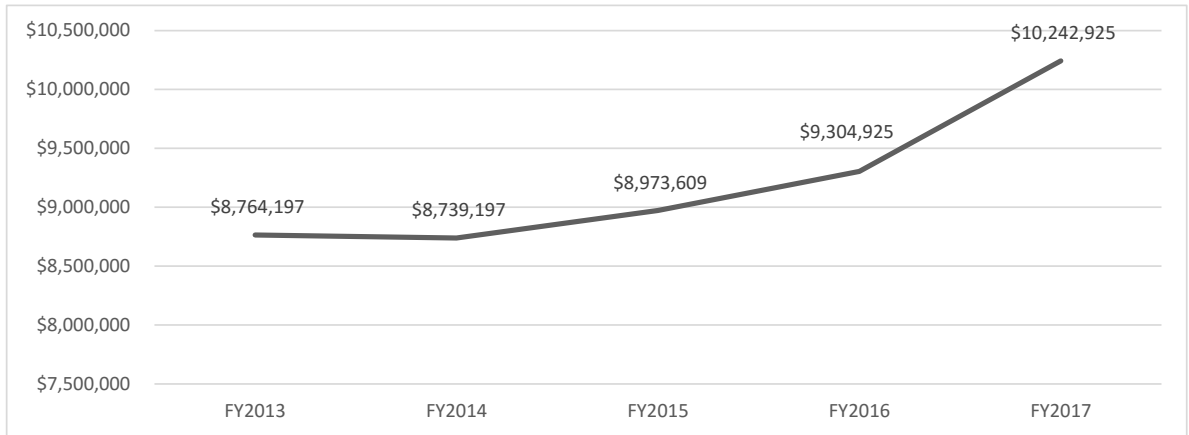
Sewer Capital- WWTP

Rathdrum Intermun Cap Fees

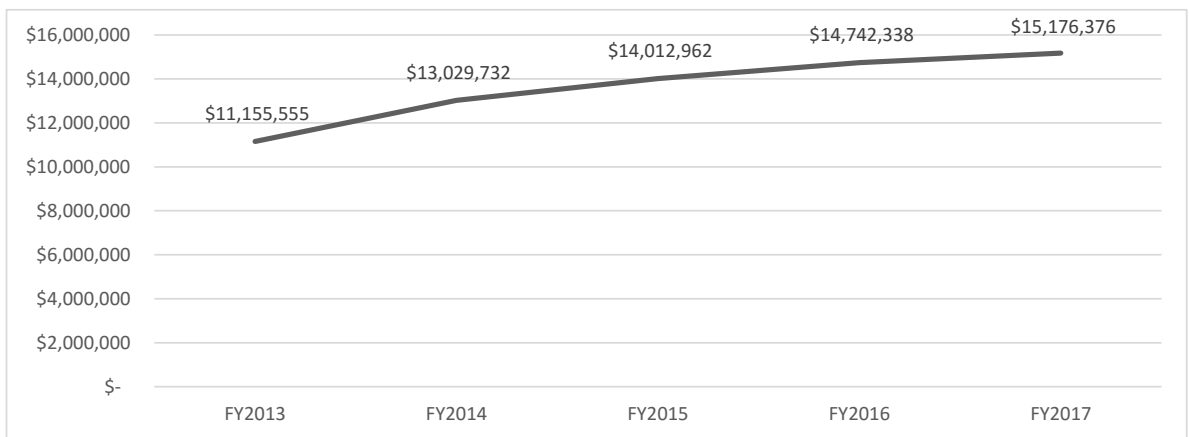
Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2013- 2017

Property Tax Revenue History

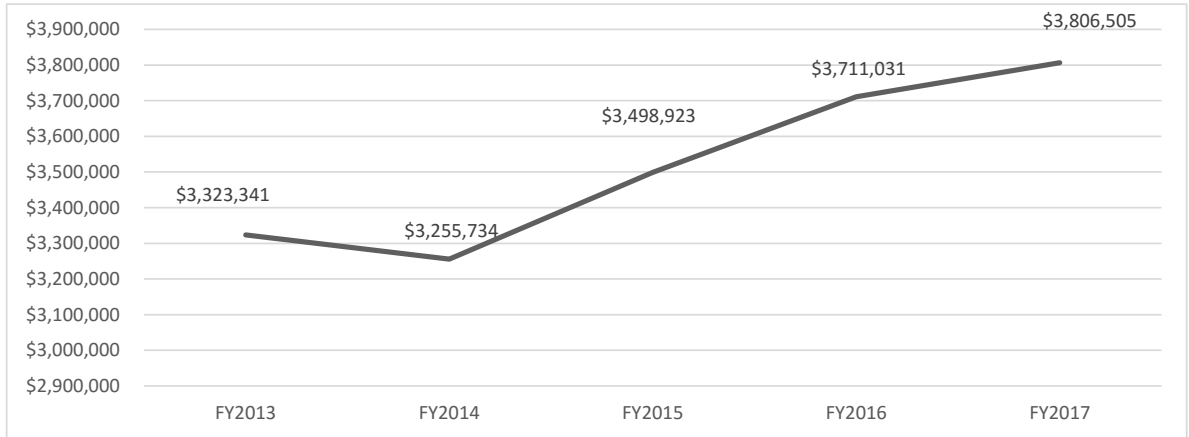


Charges for Service Revenue History

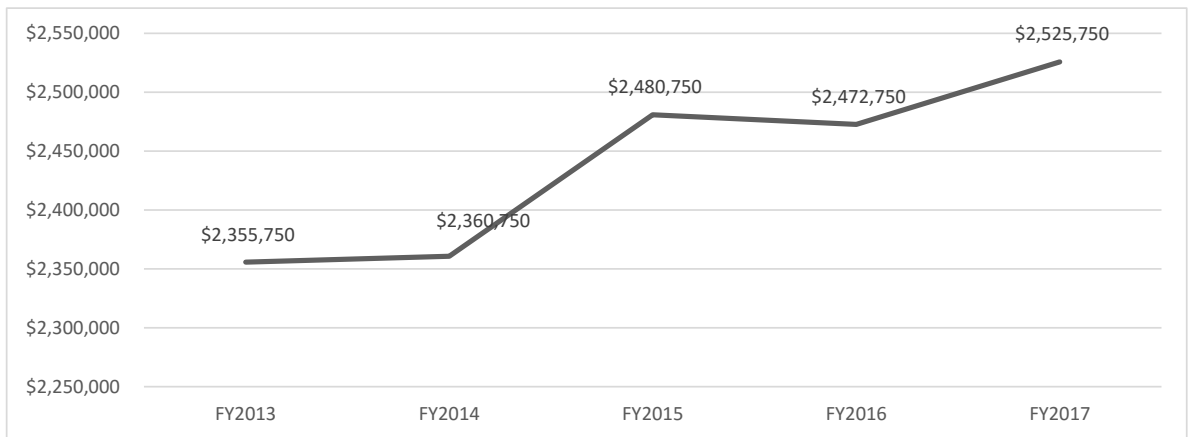


City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2013- 2017

State Funds Revenue History



Capital Contributions Revenue History



City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals FY 2015	Budget FY 2016	Budget FY 2017	(Under) FY 2016 \$	%
001 - GENERAL FUND						
410 - General Government Services						
001-410.1423.38101	Beer/Wine/Liquor License	33,965.00	32,000.00	35,000.00	3,000.00	9%
001-410.1424.34102	Donations - PF Youth Commissi	300.00	1,800.00	500.00	(1,300.00)	-72%
001-410.1427.39185	Payroll Reimbursement	225.00	-	-	-	0%
001-410.1429.31900	URA Tax Rebate	224.18	-	-	-	0%
001-410.1430.33108	LID Administration Fee	16,150.00	8,000.00	7,600.00	(400.00)	-5%
001-410.1431.39180	NSF Check Return Fees	960.00	1,500.00	1,500.00	-	0%
001-410.1432.39410	Equipment Auction Revenue	7,546.40	-	-	-	0%
001-410.1433.39170	Miscellaneous Income	6,725.91	2,000.00	2,000.00	-	0%
001-410.1433.39195	Incentive Rebates	6,902.34	5,000.00	5,000.00	-	0%
001-410.1434.33113	Rental Income-Land, Bldgs	2,048.62	500.00	500.00	-	0%
001-410.1442.34206	Public Art Donation	390.00	-	-	-	0%
001-410.1490.30010	Taxes Current	8,736,790.22	9,042,925.00	10,030,925.00	988,000.00	11%
001-410.1490.30020	Taxes Delinquent	199,975.82	381,200.00	321,200.00	(60,000.00)	-16%
001-410.1490.30030	Taxes Penalty & Interest	59,348.42	85,000.00	65,000.00	(20,000.00)	-24%
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	-	0%
001-410.1490.30070	REA County & 3% Yield	27,629.00	24,000.00	24,000.00	-	0%
001-410.1495.31100	State Revenue Sharing	1,296,964.85	1,319,095.00	1,397,491.00	78,396.00	6%
001-410.1495.31200	State Sales Tax	398,464.93	422,308.00	473,918.00	51,610.00	12%
001-410.1495.31300	State Liquor	652,271.00	725,000.00	627,175.00	(97,825.00)	-13%
001-410.1496.32010	Avista Gas Franchise Fees	83,222.18	90,000.00	90,000.00	-	0%
001-410.1496.32020	Avista Electric Franchise Fee	198,398.63	165,000.00	180,000.00	15,000.00	9%
001-410.1496.32030	KEC - Franchise Fees	37,287.66	33,000.00	40,000.00	7,000.00	21%
001-410.1496.32040	Franchise Fee Time Warner	137,260.09	140,000.00	140,000.00	-	0%
001-410.1900.37020	Investment Income	65,927.11	20,000.00	20,000.00	-	0%
001-410.1900.37040	Designated Investmt Income	47,721.67	10,000.00	10,000.00	-	0%
001-410.1920.37201	Cash Carryover - Designated	-	230,146.38	633,401.00	403,254.62	175%
001-410.1920.37225	Anticipated Revenue	-	200,000.00	200,000.00	-	0%
001-410.3306.39655	Rental Income Cell Tower	-	-	-	-	0%
410 - General Government Services Total:		12,128,938.05	12,945,336.20	14,312,071.82	1,366,735.62	11%
421 - Police						
001-421.1107.34202	Bullet Proof Vest Grant	2,614.93	-	-	-	0%
001-421.1114.34208	ITD Off of Hwy Safety Grant	18,147.00	-	-	-	0%
001-421.1427.39185	Payroll Reimbursement Police	20,236.87	-	-	-	0%
001-421.1501.33214	Traffic School	675.00	15,000.00	15,000.00	-	0%
001-421.1510.33209	Police Fines	79,267.26	100,000.00	90,000.00	(10,000.00)	-10%
001-421.1511.33204	Community Room Fees	105.00	-	-	-	0%
001-421.1513.33208	Police - School Resource Off.	101,444.42	83,300.00	83,300.00	-	0%
001-421.1514.33207	Police - Misc. Services	10,418.26	1,000.00	1,000.00	-	0%
001-421.1514.38509	Merchant Police	50.00	-	-	-	0%
001-421.1515.33211	Prosecution Reimbursement	3,008.50	3,000.00	3,000.00	-	0%
001-421.1516.33210	Police Training	11,787.50	-	-	-	0%
001-421.1524.39250	Police Auction	752.00	-	-	-	0%
001-421.1525.34220	Police Donations	17,052.00	-	-	-	0%
001-421.1532.33218	Open House	1,620.00	-	-	-	0%
001-421.1534.33207	Police - Teen Court	1,874.60	-	-	-	0%
421 - Police Total:		269,053.34	202,300.00	192,300.00	(10,000.00)	-5%
423 - Oasis						
001-423.1103.34270	VAWA Grant	-	-	-	-	0%
001-423.1141.34211	VAWA Stop Grant	22,895.00	162,904.00	159,841.00	(3,063.00)	-2%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals FY 2015	Budget FY 2016	Budget FY 2017	(Under) FY 2016 \$	%
001-423.1150.34271	VAWA Grant - 5/14 - 12/14	130,257.00	-	-	-	0%
001-423.1151.34213	ICDVVA 7/1/2014 - 6/30/2015	16,697.51	-	-	-	0%
001-423.1152.34213	ICDVVA 7/1/2015 - 6/30/2016	(127.00)	20,000.00	20,000.00	-	0%
001-423.1502.34276	Oasis Donations	1,274.15	-	-	-	0%
001-423.1519.34258	Designation Donations	10,808.82	4,004.25	4,004.25	-	0%
423 - Oasis Total:		181,805.48	186,908.25	183,845.25	(3,063.00)	-2%
424 - Legal - Prosecuting						
001-424.1515.33211	Rathdrum Prosecution Reimbursement	-	-	63,000.00	63,000.00	0%
424 - Legal - Prosecuting Total:		-	-	63,000.00	63,000.00	0%
427 - Animal Control						
001-427.1504.33201	Animal Control	28,126.50	20,000.00	-	(20,000.00)	-100%
001-427.1504.34200	Animal Control Donations	59,535.26	145,000.00	180,000.00	35,000.00	24%
001-427.1505.33205	Dog Impound Fees	25,750.53	32,000.00	32,000.00	-	0%
427 - Animal Control Total:		113,412.29	197,000.00	212,000.00	15,000.00	8%
430 - Public Works Revenue						
001-430.1491.31600	Highway District	225,876.81	226,000.00	190,000.00	(36,000.00)	-16%
001-430.1495.31400	State Hwy Use	1,031,453.79	1,244,627.70	1,307,920.83	63,293.13	5%
430 - Public Works Revenue Total:		1,257,330.60	1,470,627.70	1,497,920.83	27,293.13	2%
431 - Streets						
001-431.1308.34114	City Wide Signal - LHTAC	32,983.98	-	-	-	0%
001-431.1309.34114	Mullan Ave/Idaho St - LHTAC	15,441.91	50,000.00	-	(50,000.00)	-100%
001-431.1701.38402	Sign Building	1,897.61	2,500.00	2,500.00	-	0%
431 - Streets Total:		50,323.50	52,500.00	2,500.00	(50,000.00)	-95%
441 - Urban Forestry						
001-441.1652.33329	Tree Sales - Memorial	450.00	-	-	-	0%
001-441.1680.34302	Arbor Day Sponsor Donations	1,800.00	250.00	250.00	-	0%
001-441.1681.34314	Tree Trust	1,320.87	1,000.00	1,000.00	-	0%
001-441.1683.34312	Street Tree Installation Fees	11,500.00	-	-	-	0%
441 - Urban Forestry Total:		15,070.87	1,250.00	1,250.00	-	0%
442 - Cemetery						
001-442.1409.39140	Cemetery Misc	7,300.00	500.00	500.00	-	0%
001-442.1670.33307	Cemetery	46,447.50	22,000.00	22,000.00	-	0%
001-442.1671.33313	Grave Liners	14,400.00	15,000.00	15,000.00	-	0%
001-442.1672.33317	Markers & Headstones	46,365.90	35,000.00	35,000.00	-	0%
001-442.1673.34304	Cemetery Donations	-	-	-	-	0%
001-442.1674.33319	Open & Close	30,150.00	22,000.00	22,000.00	-	0%
442 - Cemetery Total:		144,663.40	94,500.00	94,500.00	-	0%
443 - Parks						
001-443.0000.39650	Rental Income	10,602.00	-	-	-	0%
001-443.1639.33396	Recreation Field Reservations	19,032.50	-	-	-	0%
001-443.1650.33323	Parks - Misc. Income	136.75	-	-	-	0%
001-443.1651.33325	Parks - Parking Fees	45,856.84	35,000.00	35,000.00	-	0%
001-443.1653.33321	Parks - Concessionaires	110.00	-	-	-	0%
001-443.1654.33327	Parks - Reservations	42,100.79	31,500.00	31,500.00	-	0%
001-443.1655.38304	Juvenile Diversion Program	1,176.52	-	-	-	0%
001-443.1656.34320	Parks Donations	106.00	-	-	-	0%
001-443.1658.34255	Avista - TP Wave Maintenance	-	10,000.00	10,000.00	-	0%
001-443.1658.38301	Avista Maintenance Agreement	50,000.00	50,000.00	50,000.00	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals FY 2015	Budget FY 2016	Budget FY 2017	(Under) FY 2016 \$	%
001-443.1667.34322	Community Garden Donations	(50.00)	-	-	-	0%
	443 - Parks Total:	169,071.40	126,500.00	126,500.00	-	0%
	444 - Parks - Construction					
001-444.2011.34115	ICDBG - Senior Center	3,600.00	-	-	-	0%
	444 - Parks - Construction Total:	3,600.00	-	-	-	0%
	445 - Recreation					
001-445.1202.34330	Recreation Grants	-	500.00	500.00	-	0%
001-445.1606.33361	Recreation Fitness	263.00	1,267.00	1,267.00	-	0%
001-445.1609.33381	Recreation T- Ball	7,499.50	7,200.00	7,800.00	600.00	8%
001-445.1609.34336	Recreation T-Ball Sponsor	4,251.00	3,925.00	4,075.00	150.00	4%
001-445.1610.33355	Recreation B-Ball Youth	19,296.53	15,492.00	17,746.00	2,254.00	15%
001-445.1610.34322	Recreation B-Ball Youth Sponsor	8,975.00	8,072.00	8,536.00	464.00	6%
001-445.1611.33351	Recreation B-Ball Adult	945.00	8,137.00	10,137.00	2,000.00	25%
001-445.1611.34320	Recreation B-Ball Adult Sponsor	255.00	8,307.00	-	(8,307.00)	-100%
001-445.1612.33353	Recreation B-Ball Open	1,562.21	1,700.00	1,000.00	(700.00)	-41%
001-445.1613.33357	Recreation B-Ball Youth Comp	31,756.75	31,182.00	31,182.00	-	0%
001-445.1613.34318	Rec B-Ball Youth Spons. Comp	475.00	-	-	-	0%
001-445.1614.33375	Recreation Special Activity	6,053.00	7,669.00	6,752.00	(917.00)	-12%
001-445.1615.33345	Recreation - Gym Rental	8,192.50	4,000.00	4,000.00	-	0%
001-445.1616.33359	Recreation Dance	25,687.00	16,000.00	16,000.00	-	0%
001-445.1617.33339	Rec Dept - Gymnastics	1,958.20	2,596.00	2,596.00	-	0%
001-445.1618.33315	Ice Skating	2,414.00	3,500.00	3,500.00	-	0%
001-445.1619.33365	Recreation Football-Flag	3,193.50	5,171.00	4,593.00	(578.00)	-11%
001-445.1622.33367	Recreation Karate	4,978.00	6,962.00	5,395.00	(1,567.00)	-23%
001-445.1623.33373	Recreation Soccer Youth	31,241.00	31,300.00	31,300.00	-	0%
001-445.1623.34334	Recreation Soccer Sponsor	12,175.50	11,070.00	11,070.00	-	0%
001-445.1625.33391	Recreation Workshops	3,147.00	2,534.00	3,581.00	1,047.00	41%
001-445.1626.33383	Recreation Tennis Lessons	3,044.50	4,043.00	4,043.00	-	0%
001-445.1627.33341	Rec Tennis Tournament/League	-	2,500.00	1,000.00	(1,500.00)	-60%
001-445.1628.33385	Recreation V-Ball Adult	22,001.76	22,189.00	22,189.00	-	0%
001-445.1628.34338	Recreation V-Ball Sponsor	535.00	-	-	-	0%
001-445.1629.33387	Recreation V-Ball Open	2,020.00	1,335.00	1,694.00	359.00	27%
001-445.1630.33389	Recreation V-Ball Youth	7,371.50	8,064.00	8,064.00	-	0%
001-445.1630.34340	Recreation V-Ball Youth Sponsor	2,700.00	2,565.00	2,700.00	135.00	5%
001-445.1631.33349	Recreation Art Program	1,829.00	3,315.00	2,271.00	(1,044.00)	-31%
001-445.1632.33379	Recreation Summer Day Camp	115,716.28	89,717.00	92,782.00	3,065.00	3%
001-445.1633.33377	Recreation Sports Camps	11,125.00	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	1,243.00	2,700.00	2,100.00	(600.00)	-22%
001-445.1635.33363	Recreation Flag Adult	8,157.00	10,474.00	9,438.00	(1,036.00)	-10%
001-445.1635.34326	Recreation Flag Adult Sponsor	300.00	-	-	-	0%
001-445.1639.39335	Recreation Revenue	6,068.78	3,911.00	6,911.00	3,000.00	77%
001-445.1640.33343	Recreation - Golf	4,249.00	3,500.00	5,253.00	1,753.00	50%
001-445.1642.33369	Recreation Preschool	1,096.00	2,048.00	1,435.00	(613.00)	-30%
001-445.1643.34344	Scholarships	-	1,000.00	1,500.00	500.00	50%
001-445.1644.38302	Centennial Trail Usage Fee	(150.00)	250.00	250.00	-	0%
001-445.1653.33393	Recreation Concessionaires	2,461.09	1,500.00	2,768.00	1,268.00	85%
	445 - Recreation Total:	364,086.60	346,331.00	346,064.00	(267.00)	0%
	450 - Economic & Comm. Dev. Rev					
001-450.1753.38502	Build Insp - Electrical	35,840.36	70,000.00	70,000.00	-	0%
001-450.1753.38506	Build Insp - Plumbing	42,771.07	50,000.00	50,000.00	-	0%
001-450.1753.38507	Building Permits	913,609.91	300,000.00	350,000.00	50,000.00	17%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals FY 2015	Budget FY 2016	Budget FY 2017	(Under) FY 2016 \$	%
001-450.1754.38505	Build Insp - State Plumbing	5,355.74	-	-	-	0%
001-450.1755.38503	Build Insp - State Electrical	8,788.22	-	-	-	0%
001-450.1756.38501	Build Insp - Mechanical	81,061.25	35,000.00	35,000.00	-	0%
450 - Economic & Comm. Dev. Rev Total:		1,087,426.55	455,000.00	505,000.00	50,000.00	11%
453 - Engineering						
001-453.1751.33502	Engineer - Map Sales	90.00	-	-	-	0%
001-453.1752.33501	Engineer - Inspection Fees	186,949.58	90,000.00	150,000.00	60,000.00	67%
001-453.1757.38511	P & Z Fees	84,918.00	45,000.00	45,000.00	-	0%
001-453.1758.38509	Business License Fee	25,968.00	23,000.00	23,000.00	-	0%
453 - Engineering Total:		297,925.58	158,000.00	218,000.00	60,000.00	38%
497 - Transfer Out						
001-497.1903.37461	Transfer Sanitation	250,489.43	261,842.36	467,078.31	205,235.95	78%
001-497.1903.37462	Transfer Water	421,700.82	409,381.18	514,542.99	105,161.81	26%
001-497.1903.37463	Transfer Reclaimed Water	526,917.86	544,911.49	692,329.25	147,417.76	27%
497 - Transfer Out Total:		1,199,108.11	1,216,135.03	1,673,950.55	457,815.52	38%
001 - GENERAL FUND Total:		17,281,815.77	17,452,388.18	19,428,902.45	1,976,514.27	11%
002 - COMPREHENSIVE LIABILITY						
410 - General Government Services						
002-410.0000.39160	Ins Reimb/Damage Claim Reimb.	16,594.36	-	-	-	0%
002-410.1490.30010	Taxes Current	162,000.00	162,000.00	162,000.00	-	0%
002-410.1900.37020	Investment Income	25.95	-	-	-	0%
410 - General Government Services Total:		178,620.31	162,000.00	162,000.00	-	0%
497 - Transfer Out						
002-497.1903.37461	Transfer Sanitation	5,066.90	4,784.03	5,257.06	473.03	10%
002-497.1903.37462	Transfer Water	16,589.66	16,232.21	16,538.70	306.49	2%
002-497.1903.37463	Transfer Reclaimed Water	50,157.87	52,199.62	54,102.09	1,902.47	4%
497 - Transfer Out Total:		71,814.43	73,215.86	75,897.85	2,681.99	4%
002 - COMPREHENSIVE LIABILITY Total:		250,434.74	235,215.86	237,897.85	2,681.99	1%
003 - PERSONNEL BENEFIT POOL						
482 - Personnel Pool						
003-482.1495.31800	State Refunds - Benefits	18,278.00	24,000.00	24,000.00	-	0%
003-482.1900.37020	Investment Income	24,460.01	5,000.00	5,000.00	-	0%
003-482.1900.37040	Designated Investmt Income	7,829.53	-	-	-	0%
003-482.1920.37200	Cash Carryover	-	367,426.22	661,535.73	294,109.51	80%
003-482.4001.39120	Employee Premium Fee	91,196.25	84,000.00	84,000.00	-	0%
482 - Personnel Pool Total:		141,763.79	480,426.22	774,535.73	294,109.51	61%
497 - Transfer Out						
003-497.1903.37001	Transfer General Fund	2,352,311.97	2,408,637.97	2,408,637.97	-	0%
497 - Transfer Out Total:		2,352,311.97	2,408,637.97	2,408,637.97	-	0%
003 - PERSONNEL BENEFIT POOL Total:		2,494,075.76	2,889,064.19	3,183,173.70	294,109.51	10%
004 - STREET LIGHTS						
465 - Street Lights						
004-465.1703.33611	Utility Collection	476,819.58	456,000.00	-	(456,000.00)	-100%
004-465.1704.33401	Developer St Light Contribution	7,281.96	1,000.00	-	(1,000.00)	-100%
004-465.1706.39420	Misc Income	-	-	-	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals FY 2015	Budget FY 2016	Budget FY 2017	(Under) FY 2016 \$	%
004-465.1900.37020	Investment Income	45.79	100.00	-	(100.00)	-100%
004-465.3302.33713	Utility Penalty-Svc Fees	8,134.62	9,000.00	-	(9,000.00)	-100%
	465 - Street Lights Total:	492,281.95	466,100.00	-	(466,100.00)	-100%
004 - STREET LIGHTS Total:		492,281.95	466,100.00	-	(466,100.00)	-100%
007 - DRUG SEIZURE PROGRAM						
425 - Drug Seizure Program						
007-425.1525.34242	Leashes & Laces	10,536.00	-	-	-	0%
007-425.1526.34208	K-9 Donations	1,166.50	-	-	-	0%
007-425.1526.39240	Drug Seizure Revenue	18,146.05	60,000.00	60,000.00	-	0%
007-425.1900.37020	Investment Income	25.74	-	-	-	0%
007-425.1920.37200	Cash Carryover	-	45,269.24	45,269.24	-	0%
	425 - Drug Seizure Program Total:	29,874.29	105,269.24	105,269.24	-	0%
007 - DRUG SEIZURE PROGRAM Total:		29,874.29	105,269.24	105,269.24	-	0%
008 - 911 SUPPORT						
426 - 911 Support						
008-426.1145.34400	911 Telephone System Grant	48,612.00	2,000.00	2,000.00	-	0%
008-426.1527.39210	911 Fees	301,820.25	255,429.94	269,722.72	14,292.78	6%
008-426.1528.39220	Communication Site Revenue	5,500.00	6,000.00	6,000.00	-	0%
008-426.1529.33212	Rathdrum Dispatch Fees	80,406.00	88,646.90	88,646.90	-	0%
008-426.1900.37020	Investment Income	116.13	200.00	200.00	-	0%
008-426.1920.37200	Cash Carryover	-	-	-	-	0%
	426 - 911 Support Total:	436,454.38	352,276.84	366,569.62	14,292.78	4%
497 - Transfer Out						
008-497.1903.37520	Transfer Impact Fee	34,460.70	34,460.70	34,460.70	-	0%
	497 - Transfer Out Total:	34,460.70	34,460.70	34,460.70	-	0%
008 - 911 SUPPORT Total:		470,915.08	386,737.54	401,030.32	14,292.78	4%
011 - FACILITY BUILDING RESERVE						
491 - Facility Building Reserve						
011-491.1708.39430	Rent Revenue	4,270.00	-	-	-	0%
011-491.1900.37020	Investment Income	19,412.45	-	-	-	0%
011-491.1920.37200	Cash Carryover	-	1,359,003.99	-	(1,359,003.99)	-100%
	491 - Facility Building Reserve Total:	23,682.45	1,359,003.99	-	(1,359,003.99)	-100%
497 - Transfer Out						
011-497.1903.37001	Transfer General Fund	957,731.00	-	150,000.00	150,000.00	
	497 - Transfer Out Total:	957,731.00	-	150,000.00	150,000.00	
011 - FACILITY BUILDING RESERVE Total:		981,413.45	1,359,003.99	150,000.00	(1,209,003.99)	-89%
017 - ANNEXATION FEES						
410 - General Government Services						
017-410.1440.39105	Annexation Fees	230,075.48	100,000.00	100,000.00	-	0%
017-410.1900.37020	Investment Income	517.56	-	-	-	0%
017-410.1920.37200	Cash Carryover	-	150,000.00	150,000.00	-	0%
	410 - General Government Services Total:	230,593.04	250,000.00	250,000.00	-	0%
017 - ANNEXATION FEES Total:		230,593.04	250,000.00	250,000.00	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
023 - SPECIAL EVENTS						
446 - Special Events						
023-446.1602.33314	DuathlonRegistration Fees	3,550.00	10,000.00	10,000.00	-	0%
023-446.1602.34304	DuathlonSponsorships	400.00	750.00	750.00	-	0%
023-446.1603.33399	Winter Festival	1,200.00	400.00	400.00	-	0%
023-446.1604.33303	AAU Registration Fees	-	-	-	-	0%
023-446.1604.34300	AAU B Ball Sponsorships	-	-	-	-	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%
023-446.1645.33305	AAU Ticket Sales	-	-	-	-	0%
023-446.1659.33331	PF Days - Parking & Camping	-	300.00	300.00	-	0%
023-446.1660.33337	Post Falls Days-Booths	12,558.60	15,498.00	15,498.00	-	0%
023-446.1661.33335	Post Falls Days-Beer Garden	700.00	700.00	700.00	-	0%
023-446.1662.34308	Post Falls Days-Sponsorships	2,076.28	1,500.00	1,500.00	-	0%
023-446.1663.33333	Post Falls Days Carnival	-	-	-	-	0%
023-446.1664.33400	Harvest Festival Revenue	-	6,250.00	6,250.00	-	0%
023-446.1900.37020	Investment Income	33.65	-	-	-	0%
023-446.1903.37445	Transfer from Dept 445	15,858.50	-	-	-	0%
446 - Special Events Total:		36,377.03	39,648.00	39,648.00	-	0%
023 - SPECIAL EVENTS Total:		36,377.03	39,648.00	39,648.00	-	0%
027 - HUD						
410 - General Government Services						
027-410.1900.37020	Investment Income	0.72	-	-	-	0%
410 - General Government Services Total:		0.72	-	-	-	0%
027 - HUD Total:		0.72	-	-	-	0%
029 - CEMETERY CAPITAL IMPROVEMENT						
442 - Cemetery						
029-442.1670.39315	Cemetery Lot Sales	26,612.50	20,000.00	20,000.00	-	0%
029-442.1677.39340	Veteran's Memorial Lots	14,475.00	7,500.00	7,500.00	-	0%
029-442.1900.37020	Investment Income	136.21	-	-	-	0%
029-442.1920.37200	Cash Carryover	-	233,593.00	233,593.00	-	0%
442 - Cemetery Total:		41,223.71	261,093.00	261,093.00	-	0%
029 - CEMETERY CAPITAL IMPROVEMENT Total:		41,223.71	261,093.00	261,093.00	-	0%
035 - PUBLIC SAFETY IMPACT FEES						
420 - Public Safety Impact Fees						
035-420.1900.37020	Investment Income	127.11	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	168,052.74	100,000.00	100,000.00	-	0%
420 - Public Safety Impact Fees Total:		168,179.85	275,030.70	275,030.70	-	0%
035 - PUBLIC SAFETY IMPACT FEES Total:		168,179.85	275,030.70	275,030.70	-	0%
036 - FALLS PARK						
443 - Parks						
036-443.1900.37020	Investment Income	0.87	-	-	-	0%
443 - Parks Total:		0.87	-	-	-	0%
036 - FALLS PARK Total:		0.87	-	-	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals FY 2015	Budget FY 2016	Budget FY 2017	(Under) FY 2016 \$	%
037 - STREETS IMPACT FEES						
431 - Streets						
037-431.1306.39425	URA - Spencer Reimb	4,684.58	-	-	-	0%
037-431.1351.34555	Mullan Ave Overlay STP6745	336.30	-	-	-	0%
037-431.1352.33118	Seltice/MIn Congestion Grant	79,258.61	-	-	-	0%
037-431.1900.37020	Investment Income	45,130.34	25,000.00	25,000.00	-	0%
037-431.1920.37200	Cash Carryover	-	2,243,831.00	2,243,831.00	-	0%
037-431.2003.38205	Impact Fees - Streets	437,629.80	300,000.00	300,000.00	-	0%
	431 - Streets Total:	567,039.63	2,568,831.00	2,568,831.00	-	0%
037 - STREETS IMPACT FEES Total:		567,039.63	2,568,831.00	2,568,831.00	-	0%
038 - PARKS IMPACT FEES						
443 - Parks						
038-443.1900.37020	Investment Income	15,892.15	10,000.00	10,000.00	-	0%
038-443.1920.37200	Cash Carryover	-	1,748,168.00	1,748,168.00	-	0%
038-443.2004.38303	Impact Fees - Parks	458,715.50	250,000.00	250,000.00	-	0%
	443 - Parks Total:	474,607.65	2,008,168.00	2,008,168.00	-	0%
038 - PARKS IMPACT FEES Total:		474,607.65	2,008,168.00	2,008,168.00	-	0%
039 - STREETS CAPITAL PROJECTS						
492 - Streets Capital Projects						
039-492.1302.31096	IDT - STP7645 Greenferry/Hwy4	6,923.73	-	-	-	0%
039-492.1808.31900	URA Reimb Hwy 41 Trail Project	49,235.04	-	-	-	0%
039-492.1808.34113	Hwy 41 Trail Proj ITD Grant	35,272.44	-	-	-	0%
039-492.1900.37020	Investment Income	28.58	-	-	-	0%
039-492.1920.37211	Fund Balance Carryover	-	47,994.00	47,994.00	-	0%
	492 - Streets Capital Projects Total:	91,459.79	47,994.00	47,994.00	-	0%
039 - STREETS CAPITAL PROJECTS Total:		91,459.79	47,994.00	47,994.00	-	0%
402 - LID 99-1						
475 - LID 99-1						
402-475.1900.37010	Assessments Principal	7,557.37	5,000.00	5,000.00	-	0%
402-475.1900.37020	Investment Income	13.58	50.00	50.00	-	0%
402-475.1900.37070	Interest IncomeLoans/Assessm	2,492.63	4,000.00	4,000.00	-	0%
402-475.1920.37200	Cash Carryover	-	17,300.00	17,300.00	-	0%
	475 - LID 99-1 Total:	10,063.58	26,350.00	26,350.00	-	0%
402 - LID 99-1 Total:		10,063.58	26,350.00	26,350.00	-	0%
410 - LID 2004						
476 - LID 2004						
410-476.1900.37010	Assessments Principal	182,430.63	100,000.00	100,000.00	-	0%
410-476.1900.37020	Investment Income	846.76	900.00	900.00	-	0%
410-476.1900.37070	Interest IncomeLoans/Assessm	45,768.45	80,000.00	80,000.00	-	0%
	476 - LID 2004 Total:	229,045.84	180,900.00	180,900.00	-	0%
410 - LID 2004 Total:		229,045.84	180,900.00	180,900.00	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
450 - LID GUARANTEE						
471 - LID Guarantee						
450-471.1900.37020	Investment Income	8.97	-	-	-	0%
450-471.1903.37476	Transfer LID	150.00	150.00	150.00	-	0%
471 - LID Guarantee Total:		158.97	150.00	150.00	-	0%
450 - LID GUARANTEE Total:		158.97	150.00	150.00	-	0%
650 - RECLAIMED WATER OPERATING						
463 - Wastewater Operating						
650-463.1900.37020	Investment Income	183,677.58	151,000.00	151,000.00	-	0%
650-463.1900.37040	Designated Invstmt Income	11,134.86	10,000.00	10,000.00	-	0%
650-463.3301.33611	Utility Collection	6,534,667.38	7,799,645.20	8,501,613.27	701,968.07	9%
650-463.3302.33713	Utility Penalty-Svc Fee	80,370.00	74,200.00	74,200.00	-	0%
650-463.3303.33604	Rathdrum Reclaimed Water Charge	891,342.36	845,750.00	845,750.00	-	0%
650-463.3305.39630	Miscellaneous Income	280.00	2,497.00	2,497.00	-	0%
650-463.3306.39650	Rental Income	10,000.00	15,000.00	15,000.00	-	0%
650-463.3306.39655	Rental Income Cell Tower	11,400.00	11,400.00	11,400.00	-	0%
650-463.3307.33607	Sampling Revenue	1,061.45	5,250.00	5,250.00	-	0%
463 - Wastewater Operating Total:		7,723,933.63	8,914,742.20	9,616,710.27	701,968.07	8%
466 - Wastewater - Collections						
650-466.3305.39630	Miscellaneous Income	-	-	-	-	0%
466 - Wastewater - Collections Total:		-	-	-	-	0%
650 - RECLAIMED WATER OPERATING Total:		7,723,933.63	8,914,742.20	9,616,710.27	701,968.07	8%
651 - RECLAIMED WATER CAPITAL - WWTP						
463 - Wastewater Operating						
651-463.1900.37020	Investment Income	15,645.08	500.00	500.00	-	0%
651-463.1920.37203	Cash Carryover Bond Proceeds	-	1,884,720.00	5,010,912.00	3,126,192.00	166%
651-463.3306.39650	Rental Income	9,758.80	-	-	-	0%
651-463.3306.39655	Water Assessment Lease Revenue	8,531.17	-	-	-	0%
651-463.3308.38625	Reclaimed Water Cap Fees	1,224,100.52	750,000.00	750,000.00	-	0%
651-463.3310.38610	Developer Contribution	264,856.00	-	-	-	0%
651-463.3311.38620	Rathdrum Intermun. Cap Fees	318,647.00	75,000.00	75,000.00	-	0%
651-463.6501.34550	State of Idaho - DEQ	-	-	-	-	0%
463 - Wastewater Operating Total:		1,841,538.57	2,710,220.00	5,836,412.00	3,126,192.00	115%
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:		1,921,458.57	2,790,140.00	5,916,332.00	3,126,192.00	112%
652 - RECLAIMED WATER CAPITAL - COLLECTOR						
463 - Wastewater Operating						
652-463.1900.37020	Investment Income	17,755.61	1,000.00	1,000.00	-	0%
652-463.1920.37203	Cash Carryover Bond Proceeds	-	516,850.00	2,616,850.00	2,100,000.00	406%
652-463.3308.38623	Crown Pointe Reclaimed Water Overage	103,415.19	-	-	-	0%
652-463.3308.38624	Foxtail Sewer Overage	-	-	-	-	0%
652-463.3308.38630	Reclaimed Water Cap Fees-Enterprise	710,831.41	250,000.00	250,000.00	-	0%
463 - Wastewater Operating Total:		832,002.21	767,850.00	2,867,850.00	2,100,000.00	273%
652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:		832,002.21	767,850.00	2,867,850.00	2,100,000.00	273%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
700 - SANITATION						
	461 - Sanitation					
700-461.1900.37020	Investment Income	5,889.27	1,500.00	1,500.00	-	0%
700-461.1920.37200	Cash Carryover	-	-	196,829.58	196,829.58	
700-461.3301.33611	Utility Collection	2,360,319.86	2,193,614.86	2,226,519.09	32,904.23	2%
700-461.3302.33713	Utility Penalty-Svc Fee	28,240.72	30,000.00	30,000.00	-	0%
700-461.3305.39620	Misc. Income	5,000.00	-	-	-	0%
700-461.3314.39645	Recycled Goods	-	-	-	-	0%
	461 - Sanitation Total:	2,399,449.85	2,225,114.86	2,454,848.67	229,733.81	10%
700 - SANITATION Total:		2,399,449.85	2,225,114.86	2,454,848.67	229,733.81	10%
750 - WATER OPERATING						
	462 - Water Operating					
750-462.1900.37020	Investment Income	24,344.60	20,000.00	20,000.00	-	0%
750-462.1900.37040	Designated Invstmnt Income	5,904.39	5,000.00	5,000.00	-	0%
750-462.3301.33611	Utility Collection	2,931,016.44	2,272,501.88	2,340,676.94	68,175.06	3%
750-462.3302.33713	Utility Penalty-Svc Fee	26,823.65	25,000.00	25,000.00	-	0%
750-462.3305.39630	Miscellaneous Income	562.88	2,000.00	2,000.00	-	0%
750-462.3306.39660	Rental Cell Sites	49,034.69	40,000.00	40,000.00	-	0%
750-462.3316.33605	Repair & Meter Boxes	19,043.00	10,000.00	10,000.00	-	0%
750-462.3317.33610	Utility Turn Off/On Fee	8,870.00	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	14,540.00	10,000.00	10,000.00	-	0%
750-462.3323.33609	Utility Hang Tag Fee	68,475.00	60,000.00	60,000.00	-	0%
	462 - Water Operating Total:	3,148,614.65	2,456,701.88	2,524,876.94	68,175.06	3%
750 - WATER OPERATING Total:		3,148,614.65	2,456,701.88	2,524,876.94	68,175.06	3%
753 - WATER CAPITAL						
	462 - Water Operating					
753-462.1900.37020	Investment Income	38,835.59	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	201,115.43	140,000.00	140,000.00	-	0%
753-462.3310.38610	Developer Contribution	42,075.00	-	-	-	0%
	462 - Water Operating Total:	282,026.02	300,000.00	300,000.00	-	0%
753 - WATER CAPITAL Total:		282,026.02	300,000.00	300,000.00	-	0%
Post Falls Budgeted Revenues Total:		40,157,046.65	46,006,492.64	52,845,056.14	6,838,563.50	15%

Budgeted Expenditures

City of Post Falls, Idaho
 Personnel Schedule
 Expressed in Full Time Equivalents (FTEs)
 Fiscal Year 2017

	FY2013	FY2014	FY2015	FY2016	FY2017	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>0.0</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	1.8	2.0	1.6	1.6	1.6	-
IT	2.5	2.5	1.5	1.5	1.5	-
Legal	4.0	4.0	4.0	4.0	4.0	-
	<u>19.3</u>	<u>19.5</u>	<u>18.1</u>	<u>18.1</u>	<u>18.1</u>	<u>0.0</u>
Police	60.9	63.8	64.0	65.0	66.0	1.0 ¹
Oasis	0.3	0.3	0.3	0.3	0.3	-
Animal Control	3.5	3.0	3.0	3.0	3.0	-
	<u>64.7</u>	<u>67.1</u>	<u>67.3</u>	<u>68.3</u>	<u>69.3</u>	<u>1.0</u>
Recreation	6.2	6.2	6.2	6.2	7.2	1.0 ²
Rec Part Time	11.1	11.1	11.1	11.1	11.1	-
Parks	10.5	10.5	9.5	9.5	10.5	1.0 ³
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>38.3</u>	<u>38.3</u>	<u>37.3</u>	<u>37.3</u>	<u>39.3</u>	<u>2.0</u>
Public Works	0.2	0.2	0.2	0.2	0.2	-
Streets	11.0	11.0	11.0	12.0	12.0	-
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	1.0	-
Maintenance	5.0	5.0	5.0	5.0	5.0	-
Planing & Zoning	4.0	3.0	3.0	3.0	3.0	-
Building Inspector	3.0	3.0	5.0	5.0	5.0	-
City Engineer	5.0	5.0	5.0	5.0	6.0	1.0 ⁴
	<u>34.0</u>	<u>33.0</u>	<u>36.0</u>	<u>37.0</u>	<u>38.0</u>	<u>1.0</u>
General Fund Total	165.3	166.9	167.7	169.7	173.7	4.0
Water	6.8	6.8	6.8	6.8	6.8	-
Sewer	13.6	13.6	13.6	13.6	13.6	-
Storm Water	0.0	0.0	0.0	0.0	0.0	-
	<u>20.3</u>	<u>20.3</u>	<u>20.3</u>	<u>20.3</u>	<u>20.3</u>	<u>0.0</u>
City Total	185.6	187.3	188.1	190.1	194.1	4.0
Without Mayor & Council	178.6	180.3	181.1	183.1	187.1	4.0
FTE (Without Seasonal)	165.3	167.0	167.8	169.8	173.8	4.0

FY2017 Changes

- ¹ Police Department added a new Patrol Officer
- ² Recreation added a new Recreation Assistant
- ³ Parks added a new Senior Parks Worker III
- ⁴ Engineering added a new Engineering Technician

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2017

Fund	Dept	Account	Description	Budget
General Fund				
	<u>Clerk</u>			
		001-415.0000.92050	Copier, Printer, Scanner, Fax	9,094.00
		001-415.0000.92076	Software	22,000.00
	<u>Police</u>			
		001-421.0000.90020	New patrol vehicles	180,000.00
		001-421.0000.90050	Vehicle/Motorcycles/Equip	100,000.00
		001-421.0000.91065	Body Cameras	15,000.00
		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	180,000.00
	<u>Streets</u>			
		001-431.0000.90120	Sidewalk Sweeper/Rertofit	15,000.00
		001-431.0000.90150	New Trucks & Plows	24,000.00
		001-431.0000.90180	Roller	110,000.00
		001-431.0000.91030	Plotter & Equipment	21,000.00
		001-431.0000.91050	Radio & Repeater System	20,000.00
		001-431.0000.95110	ADA Compliance Upgrades	100,000.00
		001-431.0000.95215	Signal System Upgrade	146,000.00
	<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>			
		001-443.0000.90050	Vehicle/Motorcycles/Equip	115,000.00
		001-443.0000.93275	Roofing	2,200.00
	<u>Parks Construction</u>			
		001-444.0000.94180	Parks Construction Projects	65,000.00
	<u>Engineering</u>			
		001-453.0000.91030	Plotter & Equipment	7,100.00
	<u>Capital Improvements</u>			
		001-481.0000.95010	Facility Capital	138,000.00
Total General Fund Capital Budget				\$ 1,423,494.00
911 Support				
		008-426.0000.91570	911 Radio Console Equipment	99,431.56
		008-426.0000.92075	Data 911 Computers	20,000.00
Total 911 Support Capital Budget				\$ 119,431.56
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
		038-443.0000.94180	Tullamore	300,000.00

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2017

Fund	Dept	Account	Description	Budget
		038-443.0000.94220	Skate Park	25,000.00
Total Park Impact Fees Capital Budget				\$ 635,000.00
Sewer				
<u>Operations</u>				
		650-463.0000.90010	New Vehicle/ Equip	42,000.00
		650-463.0000.91525	Hypochlorite System	50,000.00
		650-463.0000.91535	Clarifier Brush System	40,000.00
<u>Collections</u>				
		650-466.0000.90010	New Vehicle/ Equip	34,000.00
		650-466.0000.90040	Truck Replacement	100,000.00
<u>Surface Water</u>				
		650-468.0000.90010	New Vehicle/ Equip	75,000.00
		650-468.0000.91310	Sod Cutter	3,500.00
		650-468.0000.93040	20' x 30' Storage Building	25,000.00
Total Sewer (Operating) Capital Budget				\$ 369,500.00
Sewer (Capital- WWTP)				
		651-463.0000.93160	Headworks & Equalization Plant Upgrade	\$ 1,952,340.00
		651-463.3112.95520	Headwk, Scrn, Odor Construction Costs	\$ 60,000.00
		651-463.3209.95500	Facility Plan per EPA Permit	150,000.00
		651-463.6501.93165	Upgrade to Admin Facility	662,500.00
		651-463.6504-95520	Membrane Pilot Test	1,000,000.00
		651-463.6505.95520	Outfall Upgrade	1,620,000.00
Total Sewer (Capital- WWTP) Capital Budget				\$ 5,444,840.00
Sewer (Capital- Collections)				
		652-463.3117.95520	3rd Ave Lift Station Improvements	\$ 752,850.00
		652-463.3201.95500	Master Plan	150,000.00
		652-463.3208.95500	Rate Study	15,000.00
		652-463.3211.95520	Jacklin Lift Station	750,000.00
		652-463.3212.95520	Idaline Forcemain	1,200,000.00
Total Sewer (Capital- Collectors) Capital Budget				\$ 2,867,850.00
Water (Operating)				
		750-462.0000.90100	Replace Backhoe	10,000.00
		750-462.0000.90185	Hydro Excavator	70,000.00
		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				\$ 211,500.00
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				\$ 11,476,615.56

City of Post Falls, Idaho
Debt Service
Fiscal Year 2017

Debt Obligation
Principal and Interest

Func Dept	Description	Principal Amount	Interest Amount	Total Payment	Payoff Balance	Payoff Year
911 SUPPORT						
008	Rathdrum Mountain - Internal	\$ 32,810.00	\$ 8,859.00	\$ 41,669.00	\$ 295,290.00	2025
SEWER						
651	Wastewater Rev Refunding Bond 2016	\$ 430,000.00	\$ 41,492.00	\$ 471,492.00	\$ 2,255,000.00	2025
WATER						
750	Water Revenue Bond 2012	\$ 165,000.00	\$ 50,350.00	\$ 215,350.00	\$ 1,610,000.00	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 2017

Assessed value	\$ 1,800,433,757
Add back: exempt real property	<u>\$ 607,634,803</u>
Total assessed value	\$ 2,408,068,560
Debt limit* (2% of total assessed value)	48,161,371
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	<u><u>\$ 48,161,371</u></u>
Debt margin percentage available	100.00%

For Fiscal Year 2017 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 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001 - GENERAL FUND						
411 - Mayor & Council						
001-411.0000.62040	Contracts/Professional	\$ 8,685.00	\$ -	\$ -	\$ -	0%
001-411.0000.62060	Dues & Membership	21,948.34	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	215.27	200.00	250.00	50.00	25%
001-411.0000.63070	Postage	17.91	175.00	125.00	(50.00)	-29%
001-411.0000.63120	Awards/Certificates	534.76	500.00	500.00	-	0%
001-411.0000.63210	Printing/Postage/Broch/Books	19.16	250.00	250.00	-	0%
001-411.0000.63800	Discretionary	434.47	250.00	250.00	-	0%
001-411.0000.63850	Post Falls Tourism & Commerce	4,948.50	4,500.00	4,500.00	-	0%
001-411.0000.63870	FTA Match - Public Transit	21,950.00	21,950.00	21,950.00	-	0%
001-411.0000.64010	Travel & Meetings	3,261.67	4,500.00	4,500.00	-	0%
001-411.0000.65030	Telephone	665.63	1,086.00	1,086.00	-	0%
001-411.0000.66050	Copier Maintenance & Supplies	456.57	-	350.00	350.00	
001-411.0000.80010	Computer	1,137.99	-	-	-	0%
001-411.1424.63820	Youth Commission	282.99	1,800.00	500.00	(1,300.00)	-72%
001-411.4155.71000	Salaries	80,462.44	80,246.40	80,246.40	-	0%
001-411.4155.71030	Employer FICA	5,998.36	6,138.85	6,138.85	-	0%
001-411.4155.71040	Employer Retirement	9,155.62	9,083.89	9,083.89	-	0%
001-411.4155.71050	Employer Workman Compensation	150.43	200.62	200.62	-	0%
411 - Mayor & Council Total:		\$ 185,325.11	\$ 178,880.76	\$ 177,930.76	\$ (950.00)	-1%
412 - Information Systems						
001-412.0000.63030	Computer Supplies	\$ 825.63	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-412.0000.63060	Office Supplies	259.68	300.00	300.00	-	0%
001-412.0000.63070	Postage	-	50.00	50.00	-	0%
001-412.0000.64010	Travel & Meetings	43.96	500.00	500.00	-	0%
001-412.0000.64020	Staff Development	611.80	3,000.00	3,000.00	-	0%
001-412.0000.65030	Telephone	4,204.55	1,095.00	1,095.00	-	0%
001-412.0000.65040	Internet Connection Fee	11,859.52	15,000.00	15,000.00	-	0%
001-412.0000.66014	Software Licensing	18,173.02	12,600.00	16,000.00	3,400.00	27%
001-412.0000.66019	Backup Services	4,159.72	6,000.00	6,000.00	-	0%
001-412.0000.66030	Cables/Support Acc.	1,845.11	1,000.00	1,000.00	-	0%
001-412.0000.66040	Computer Equipment	4,114.47	1,865.00	1,865.00	-	0%
001-412.0000.66070	Phone Maintenance	6,266.00	6,800.00	7,800.00	1,000.00	15%
001-412.0000.66090	Equipment Disposal Fees	-	200.00	200.00	-	0%
001-412.0000.66180	Server/Adv Support	4,719.40	5,500.00	5,500.00	-	0%
001-412.0000.80010	Computer	17,869.08	20,000.00	34,000.00	14,000.00	70%
001-412.4155.71000	Salaries	111,168.44	114,108.80	114,108.80	-	0%
001-412.4155.71030	Employer FICA	8,453.24	8,729.32	8,729.32	-	0%
001-412.4155.71040	Employer Retirement	10,701.57	12,917.12	12,917.12	-	0%
001-412.4155.71050	Employer Workman Compensation	310.10	285.29	285.29	-	0%
001-412.4155.71060	Employer Unemployment Ins	271.98	1,141.09	1,141.09	-	0%
412 - Information Systems Total:		\$ 205,857.27	\$ 212,091.62	\$ 230,491.62	\$ 18,400.00	9%
413 - General Services						
001-413.0000.62060	Dues & Membership	\$ 1,993.00	\$ 1,500.00	\$ 2,000.00	\$ 500.00	33%
001-413.0000.63010	Book Purchasing	14.88	150.00	150.00	-	0%
001-413.0000.63060	Office Supplies	229.00	500.00	500.00	-	0%
001-413.0000.63070	Postage	29.33	50.00	50.00	-	0%
001-413.0000.63800	Discretionary	255.05	250.00	250.00	-	0%
001-413.0000.63810	Other Dept O&E	378.56	1,500.00	1,500.00	-	0%
001-413.0000.64010	Travel & Meetings	2,738.41	3,000.00	3,000.00	-	0%
001-413.0000.64020	Staff Development	1,726.00	1,500.00	1,500.00	-	0%
001-413.0000.64030	Mileage Reimbursement	3,600.00	3,600.00	3,600.00	-	0%
001-413.0000.65030	Telephone	1,578.27	1,389.00	1,600.00	211.00	15%
001-413.0000.66010	Computer Software	-	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-413.0000.66050	Copier Maintenance & Supplies	460.38	-	500.00	500.00	
001-413.4155.71000	Salaries	173,775.59	180,481.60	180,481.60	-	0%
001-413.4155.71030	Employer FICA	13,026.07	13,806.84	13,806.84	-	0%
001-413.4155.71040	Employer Retirement	20,174.25	20,430.52	20,430.52	-	0%
001-413.4155.71050	Employer Workman Compensation	318.54	451.20	451.20	-	0%
001-413.4155.71060	Employer Unemployment Ins	616.09	1,804.82	1,804.82	-	0%
	413 - General Services Total:	\$ 220,913.42	\$ 230,413.98	\$ 231,624.98	\$ 1,211.00	1%
414 - Finance						
001-414.0000.62000	Advertising & Legal Fees	\$ 1,756.29	\$ 2,250.00	\$ 2,250.00	\$ -	0%
001-414.0000.62020	Bank Charges	4,243.54	6,000.00	6,000.00	-	0%
001-414.0000.62040	Contracts/Professional	8,802.97	600.00	600.00	-	0%
001-414.0000.62050	Credit Card Expense	-	5,000.00	5,000.00	-	0%
001-414.0000.62060	Dues & Membership	392.00	1,500.00	1,500.00	-	0%
001-414.0000.62080	Hiring & Recruiting Costs	1,840.74	-	-	-	
001-414.0000.62091	Audit	23,216.50	24,000.00	26,000.00	2,000.00	8%
001-414.0000.62120	Research/Review Fees	990.00	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	967.99	2,000.00	2,000.00	-	0%
001-414.0000.63060	Office Supplies	1,941.89	1,500.00	1,500.00	-	0%
001-414.0000.63070	Postage	8,705.00	7,500.00	7,500.00	-	0%
001-414.0000.63600	Budget/CAFR Prep Materials	-	600.00	600.00	-	0%
001-414.0000.64010	Travel & Meetings	4,252.74	4,500.00	4,500.00	-	0%
001-414.0000.64020	Staff Development	1,597.00	4,500.00	4,500.00	-	0%
001-414.0000.64030	Gasoline	-	400.00	400.00	-	0%
001-414.0000.65030	Telephone	2,933.89	3,100.00	3,100.00	-	0%
001-414.0000.66015	Software Maint. - Tyler	29,478.50	29,500.00	35,750.00	6,250.00	21%
001-414.0000.66042	Computer Printer Supplies	396.28	750.00	750.00	-	0%
001-414.0000.66050	Copier Maintenance & Supplies	1,404.76	1,500.00	1,500.00	-	0%
001-414.0000.66190	Small Equipment	49.95	-	-	-	0%
001-414.1445.62170	Contract - UB Mailing	45,071.96	45,000.00	45,000.00	-	0%
001-414.1445.62190	Utility Billing/On Line Support	29,334.16	30,000.00	30,000.00	-	0%
001-414.4155.71000	Salaries	332,991.48	345,155.20	373,380.80	28,225.60	8%
001-414.4155.71030	Employer FICA	25,013.93	26,404.37	28,563.63	2,159.26	8%
001-414.4155.71040	Employer Retirement	37,317.93	39,071.57	42,266.71	3,195.14	8%
001-414.4155.71050	Employer Workman Compensation	620.35	862.89	933.45	70.56	8%
001-414.4155.71060	Employer Unemployment Ins	991.65	3,451.55	3,733.81	282.26	8%
	414 - Finance Total:	\$ 564,311.50	\$ 587,145.58	\$ 629,328.40	\$ 42,182.82	7%
415 - City Clerk						
001-415.0000.62000	Advertising & Legal Fees	\$ 809.10	\$ 2,000.00	\$ 2,000.00	\$ -	0%
001-415.0000.62030	Codifiers	956.00	4,500.00	4,500.00	-	0%
001-415.0000.62060	Dues & Membership	680.00	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	411.44	400.00	400.00	-	0%
001-415.0000.63070	Postage	46.55	100.00	100.00	-	0%
001-415.0000.64010	Travel & Meetings	869.21	1,000.00	1,000.00	-	0%
001-415.0000.64020	Staff Development	35.00	750.00	750.00	-	0%
001-415.0000.65030	Telephone	315.83	200.00	200.00	-	0%
001-415.0000.66042	Computer Printer Supplies	-	-	-	-	0%
001-415.0000.66050	Copier Maintenance & Supplies	230.36	-	-	-	0%
001-415.0000.66080	Postage Machine Supplies	2,154.40	3,000.00	3,000.00	-	0%
001-415.0000.92050	Copier	-	-	9,094.00	9,094.00	
001-415.0000.92076	Software	-	-	22,000.00	22,000.00	
001-415.4155.71000	Salaries	36,345.49	39,228.80	42,681.60	3,452.80	9%
001-415.4155.71030	Employer FICA	2,612.60	3,001.00	3,265.14	264.14	9%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-415.4155.71040	Employer Retirement	4,114.09	4,440.70	4,843.30	402.60	9%
001-415.4155.71050	Employer Workman Compensation	64.81	98.05	217.88	119.83	122%
001-415.4155.71060	Employer Unemployment Ins	130.50	392.30	426.82	34.52	9%
	415 - City Clerk Total:	\$ 49,775.38	\$ 61,140.85	\$ 96,508.74	\$ 35,367.89	58%
	416 - Legal - Civil					
001-416.0000.62040	Contracts/Professional	\$ 109,074.50	\$ 17,758.00	\$ 17,758.00	\$ -	0%
001-416.0000.62080	Hiring & Recruiting Costs	1,093.47	-	-	-	0%
001-416.0000.80010	Computer	-	-	-	-	0%
001-416.4155.71000	Salaries	-	115,481.60	115,500.06	18.46	0%
001-416.4155.71030	Employer FICA	-	8,834.34	8,835.75	1.41	0%
001-416.4155.71040	Employer Retirement	-	13,072.52	13,074.61	2.09	0%
001-416.4155.71050	Employer Workman Compensation	-	288.70	288.75	0.05	0%
001-416.4155.71060	Employer Unemployment Ins	-	1,154.82	1,155.00	0.18	0%
	416 - Legal - Civil Total:	\$ 110,167.97	\$ 156,589.98	\$ 156,612.17	\$ 22.19	0%
	417 - Media/Cable Franchise					
001-417.0000.62003	Publications and Advertising	\$ 712.61	\$ 1,500.00	\$ 1,500.00	\$ -	0%
001-417.0000.62060	Dues & Membership	-	150.00	150.00	-	0%
001-417.0000.62080	Hiring & Recruiting Costs	725.70	-	-	-	0%
001-417.0000.62133	Subscription	204.00	320.00	320.00	-	0%
001-417.0000.62170	Music Use License Fees	-	-	-	-	0%
001-417.0000.63060	Office Supplies	332.82	400.00	800.00	400.00	100%
001-417.0000.63070	Postage	-	50.00	50.00	-	0%
001-417.0000.63080	Program Equip/Supplies	152.13	1,850.00	1,450.00	(400.00)	-22%
001-417.0000.63570	Domain Services	2,857.87	3,388.00	3,388.00	-	0%
001-417.0000.64020	Staff Development	295.00	800.00	800.00	-	0%
001-417.0000.65030	Telephone	492.64	730.00	730.00	-	0%
001-417.0000.66014	Software Licensing	401.76	750.00	750.00	-	0%
001-417.0000.66040	Computer Equipment	-	400.00	400.00	-	0%
001-417.0000.80010	Computer	811.98	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	96,853.38	97,448.00	97,448.00	-	0%
001-417.4155.71030	Employer FICA	7,298.97	7,454.77	7,454.77	-	0%
001-417.4155.71040	Employer Retirement	10,684.16	11,031.11	11,031.11	-	0%
001-417.4155.71050	Employer Workman Compensation	166.89	243.62	243.62	-	0%
001-417.4155.71060	Employer Unemployment Ins	355.87	974.48	974.48	-	0%
	417 - Media/Cable Franchise Total:	\$ 122,345.78	\$ 151,169.98	\$ 151,169.98	\$ -	0%
	418 - Human Resources					
001-418.0000.62060	Dues & Membership	\$ 516.00	\$ 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	1,156.96	900.00	900.00	-	0%
001-418.0000.63070	Postage	26.78	250.00	250.00	-	0%
001-418.0000.64010	Travel & Meetings	1,852.28	1,500.00	1,500.00	-	0%
001-418.0000.64020	Staff Development	1,865.23	2,000.00	2,000.00	-	0%
001-418.0000.65030	Telephone	792.64	750.00	750.00	-	0%
001-418.0000.66016	Software Maintenance	183.36	600.00	600.00	-	0%
001-418.4000.72070	Drug Testing	1,345.00	1,500.00	1,500.00	-	0%
001-418.4155.71000	Salaries	102,287.15	107,168.90	107,168.90	-	0%
001-418.4155.71030	Employer FICA	7,748.50	8,198.42	8,198.42	-	0%
001-418.4155.71040	Employer Retirement	11,612.22	12,131.52	12,131.52	-	0%
001-418.4155.71050	Employer Workman Compensation	186.53	267.93	267.93	-	0%
001-418.4155.71060	Employer Unemployment Ins	349.98	1,071.69	1,071.69	-	0%
	418 - Human Resources Total:	\$ 129,922.63	\$ 137,538.46	\$ 137,538.46	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016		
					\$	%	
419 - Library							
001-419.0000.65110	Aquifer Assessment - County	\$ 21.00	\$ -	\$ -	\$ -	0%	
	419 - Library Total:	\$ 21.00	\$ -	\$ -	\$ -	0%	
421 - Police							
001-421.0000.62000	Advertising & Legal Fees	\$ 10,367.78	\$ 7,100.00	\$ 7,100.00	\$ -	0%	
001-421.0000.62040	Contracts/Professional	1,482.95	500.00	500.00	-	0%	
001-421.0000.62050	Credit Card Expense	-	-	-	-	0%	
001-421.0000.62060	Dues & Membership	1,587.00	4,850.00	4,850.00	-	0%	
001-421.0000.62260	Medical Expenses	4,086.56	800.00	800.00	-	0%	
001-421.0000.62310	Property Owners Association	-	545.00	545.00	-	0%	
001-421.0000.62370	Reserve Officer Program	1,622.00	600.00	600.00	-	0%	
001-421.0000.63010	Book Purchasing	3,978.05	2,000.00	2,000.00	-	0%	
001-421.0000.63060	Office Supplies	13,355.46	8,000.00	8,000.00	-	0%	
001-421.0000.63070	Postage	4,419.51	3,600.00	3,600.00	-	0%	
001-421.0000.63110	First Aid/Safety	658.68	300.00	300.00	-	0%	
001-421.0000.63130	Batteries	4,934.88	1,800.00	1,800.00	-	0%	
001-421.0000.63210	Printing/Postage/Broch/Books	3,677.24	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	13,133.48	11,500.00	11,500.00	-	0%	
001-421.0000.63310	Film	-	500.00	500.00	-	0%	
001-421.0000.63320	Flares	671.54	1,000.00	1,000.00	-	0%	
001-421.0000.63451	Digital Media	1,936.38	2,000.00	2,000.00	-	0%	
001-421.0000.63500	Guns	2,232.53	7,500.00	7,500.00	-	0%	
001-421.0000.63590	Community Services & Support	4,928.80	1,400.00	1,400.00	-	0%	
001-421.0000.63830	CPO Program (DARE)	6,918.34	6,300.00	6,300.00	-	0%	
001-421.0000.63845	Open House	1,030.00	-	-	-	0%	
001-421.0000.63890	Holidays & Heroes	15,462.06	-	-	-	0%	
001-421.0000.63920	Investigation	26,572.59	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	10,258.50	9,000.00	9,000.00	-	0%	
001-421.0000.64020	Employee Development	60,152.89	31,000.00	31,000.00	-	0%	
001-421.0000.64030	Gasoline	89,206.51	105,000.00	105,000.00	-	0%	
001-421.0000.65004	Utilities - PF	4,522.22	2,400.00	2,400.00	-	0%	
001-421.0000.65021	Electric	53,633.63	48,000.00	48,000.00	-	0%	
001-421.0000.65030	Telephone	33,662.39	35,000.00	35,000.00	-	0%	
001-421.0000.65050	Sanitation	1,380.20	800.00	800.00	-	0%	
001-421.0000.65110	Aquifer Assessment - County	115.17	8.00	8.00	-	0%	
001-421.0000.66041	Computer Maintenance	15,383.37	25,157.00	25,157.00	-	0%	
001-421.0000.66042	Computer Printer Supplies	7,844.04	6,200.00	6,200.00	-	0%	
001-421.0000.66043	Computer Services Contracts	21,570.75	15,903.00	18,403.00	2,500.00	16%	
001-421.0000.66044	Computer Replacement	14,381.58	7,440.00	7,440.00	-	0%	
001-421.0000.66050	Copier Maintenance & Supplies	7,013.58	9,900.00	9,900.00	-	0%	
001-421.0000.67020	Equipment	69,086.16	31,921.20	31,921.20	-	0%	
001-421.0000.67030	Hardware	3.00	-	-	-	0%	
001-421.0000.67060	Radar	7,854.72	3,750.00	3,750.00	-	0%	
001-421.0000.67090	Tools	4,799.82	700.00	700.00	-	0%	
001-421.0000.67100	Auto Parts	32,058.57	25,500.00	25,500.00	-	0%	
001-421.0000.67170	Auto Service	11,487.22	14,000.00	14,000.00	-	0%	
001-421.0000.67190	Tires	12,345.36	10,000.00	10,000.00	-	0%	
001-421.0000.67280	Wireless Maintenance	1,514.55	3,900.00	3,900.00	-	0%	
001-421.0000.67310	Teletype	38,750.00	38,750.00	38,750.00	-	0%	
001-421.0000.68010	Bldg & Grounds Maint & Repair	27,378.27	16,500.00	16,500.00	-	0%	
001-421.0000.68020	Facility Replacement/Repair	-	-	-	-	0%	
001-421.0000.68030	HVAC Maintenance	10,042.58	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	759.74	350.00	500.00	150.00	43%	
001-421.0000.68060	Elevator Maintenance	2,425.56	1,500.00	1,500.00	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-421.0000.80010	Computer	56,093.74	-	-	-	0%
001-421.0000.80050	Camera System	-	-	-	-	0%
001-421.0000.80240	Equipment	-	16,000.00	16,000.00	-	0%
001-421.0000.81110	Wireless Equipment	-	-	-	-	0%
001-421.0000.90020	Financed Vehicles Capital Purchase	22,632.88	130,000.00	180,000.00	50,000.00	38%
001-421.0000.90050	Vehicles/Motorcycles/Equip	62,451.00	-	100,000.00	100,000.00	
001-421.0000.91065	Body Cameras	-	-	15,000.00	15,000.00	
001-421.0000.92075	Computer	15,919.94	-	-	-	0%
001-421.0000.92090	Telephone Upgrade	124,024.35	-	-	-	0%
001-421.1111.91000	Dept of Commerce - 800 MHz Equipm	-	-	-	-	0%
001-421.1114.64142	OHS Conference	5,883.47	-	-	-	0%
001-421.1114.80070	Equipment - OHS	-	-	-	-	0%
001-421.1146.63730	Windermere Grant - Misc.	-	-	-	-	0%
001-421.1445.62190	On-line Registration System	1,043.00	-	-	-	0%
001-421.1501.63210	Printing/Postage/Broch/Books	174.00	800.00	800.00	-	0%
001-421.1501.63250	Traffic School Expenses	42.50	-	-	-	0%
001-421.1501.64021	Instructor Training	-	-	-	-	0%
001-421.1501.91000	Equipment	-	1,600.00	1,600.00	-	0%
001-421.1501.91070	TS - Radar Equipment	-	2,500.00	2,500.00	-	0%
001-421.4000.72000	Uniform Expense	31,054.79	26,800.00	26,800.00	-	0%
001-421.4000.72010	Uniform - Vests	6,384.07	6,300.00	6,300.00	-	0%
001-421.4000.72020	Volunteer Uniforms	131.19	1,500.00	1,500.00	-	0%
001-421.4000.72040	Dry Cleaning Allowance	6,300.00	4,600.00	4,600.00	-	0%
001-421.4000.72060	Physical Fitness	4,800.00	8,000.00	8,000.00	-	0%
001-421.4155.71000	Salaries	3,608,454.35	3,813,840.64	3,904,062.72	90,222.08	2%
001-421.4155.71030	Employer FICA	273,500.16	291,758.81	298,660.80	6,901.99	2%
001-421.4155.71040	Employer Retirement	408,463.78	441,521.29	451,927.47	10,406.18	2%
001-421.4155.71050	Employer Workman Compensation	70,010.07	104,137.99	106,191.72	2,053.73	2%
001-421.4155.71060	Employer Unemployment Ins	12,426.22	38,138.41	39,040.63	902.22	2%
001-421.4155.71080	Payroll Reimbursement	9,760.91	-	-	-	0%
421 - Police Total:		\$ 5,380,236.63	\$ 5,416,071.34	\$ 5,694,207.54	\$ 278,136.20	5%
423 - Oasis						
001-423.0000.62381	Counseling/Donations	\$ 722.00	\$ -	\$ -	\$ -	0%
001-423.0000.63730	Miscellaneous	7,356.72	4,004.25	4,004.25	-	0%
001-423.1101.65115	Rent (Utilities, Maint)	1,818.53	-	-	-	0%
001-423.1103.68400	Operating	-	-	-	-	0%
001-423.1137.63210	Printing/Postage/Broch/Books	10.40	-	-	-	0%
001-423.1139.62380	ICDVA - Contracts/Counseling	4,500.00	-	-	-	0%
001-423.1141.68400	VAWA Stop Grant Operating	400.00	7,800.00	7,800.00	-	0%
001-423.1150.68400	Operating	6,250.80	-	-	-	0%
001-423.1151.68400	ICDVVA - Operating	8,900.85	-	-	-	0%
001-423.1152.68400	ICDVVA - Operating	-	20,000.00	20,000.00	-	0%
001-423.4155.71000	Salaries	116,541.68	103,746.22	107,906.22	4,160.00	4%
001-423.4155.71030	Employer FICA	8,871.68	7,936.59	8,254.83	318.24	4%
001-423.4155.71040	Employer Retirement	13,321.33	11,772.28	12,243.19	470.91	4%
001-423.4155.71050	Employer Workman Compensation	400.27	526.47	536.87	10.40	2%
001-423.4155.71060	Employer Unemployment Ins	410.21	1,037.46	1,079.06	41.60	4%
001-423.4155.71120	General Fund Payroll	-	-	22,020.83	22,020.83	
001-423.4155.71130	Grant Funded Payroll	-	34,934.64	-	(34,934.64)	-100%
423 - Oasis Total:		\$ 169,504.47	\$ 191,757.91	\$ 183,845.25	\$ (7,912.66)	-4%
424 - Legal - Prosecuting						
001-424.0000.62040	Contracts/Professional	\$ -	\$ -	\$ -	\$ -	0%
001-424.0000.62060	Dues & Membership	2,459.00	2,000.00	3,200.00	1,200.00	60%
001-424.0000.62080	Hiring & Recruiting Costs	394.50	-	-	-	0%
001-424.0000.62120	Research/Review Fees	84.99	1,000.00	7,000.00	6,000.00	600%
001-424.0000.63010	Book Purchasing	699.68	750.00	750.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-424.0000.63040	Copier / Supplies	1,401.12	1,500.00	2,000.00	500.00	33%
001-424.0000.63060	Office Supplies	905.27	500.00	2,500.00	2,000.00	400%
001-424.0000.63070	Postage	753.14	1,000.00	1,000.00	-	0%
001-424.0000.63790	Prosecution Support	318.78	3,750.00	3,750.00	-	0%
001-424.0000.64010	Travel & Meetings	1,393.88	4,000.00	7,000.00	3,000.00	75%
001-424.0000.64020	Staff Development	-	2,500.00	2,500.00	-	0%
001-424.0000.64030	Gasoline	1,268.13	3,000.00	3,000.00	-	0%
001-424.0000.65030	Telephone	1,960.31	2,000.00	2,000.00	-	0%
001-424.0000.66014	Software Licensing	853.34	-	-	-	0%
001-424.0000.66120	Equipment Replace & Repair	392.50	-	-	-	0%
001-424.4155.71000	Salaries	203,659.78	230,464.00	230,464.00	-	0%
001-424.4155.71030	Employer FICA	15,498.31	17,630.50	17,630.50	-	0%
001-424.4155.71040	Employer Retirement	21,516.97	26,088.52	26,088.52	-	0%
001-424.4155.71050	Employer Workman Compensation	369.03	576.16	576.16	-	0%
001-424.4155.71060	Employer Unemployment Ins	665.05	2,304.64	2,304.64	-	0%
424 - Legal - Prosecuting Total:		\$ 254,593.78	\$ 299,063.82	\$ 311,763.82	\$ 12,700.00	4%
427 - Animal Control						
001-427.0000.62040	Contracts/Professional	\$ 3,761.93	\$ 5,000.00	\$ 5,000.00	\$ -	0%
001-427.0000.63000	Supplies	802.28	1,500.00	1,500.00	-	0%
001-427.0000.63060	Office Supplies	254.10	200.00	200.00	-	0%
001-427.0000.63070	Postage	34.00	200.00	200.00	-	0%
001-427.0000.63151	Cleaning Supplies & Dog Food	966.13	1,600.00	1,600.00	-	0%
001-427.0000.63210	Printing/Postage/Broch/Books	443.77	500.00	500.00	-	0%
001-427.0000.64020	Staff Development	-	800.00	800.00	-	0%
001-427.0000.64030	Gasoline	3,186.06	4,000.00	4,000.00	-	0%
001-427.0000.65004	Utilities - PF	1,064.92	800.00	800.00	-	0%
001-427.0000.65021	Electric	2,515.49	2,700.00	2,700.00	-	0%
001-427.0000.67020	Equipment	1,302.43	450.00	450.00	-	0%
001-427.0000.67040	Radio Repair/Maintenance	1,331.25	300.00	300.00	-	0%
001-427.0000.67170	Auto Service	160.81	700.00	700.00	-	0%
001-427.0000.67190	Tires	-	300.00	300.00	-	0%
001-427.0000.68010	Bldg & Grounds Maint & Repair	437.45	1,500.00	1,500.00	-	0%
001-427.0000.80010	Computer	2,105.00	-	-	-	0%
001-427.0000.80240	Radios	-	-	-	-	0%
001-427.0000.90010	New Vehicles / Equip	-	-	-	-	0%
001-427.1504.63080	Spay & Neuter Program	-	20,000.00	-	(20,000.00)	-100%
001-427.1504.95010	Facility Capital	-	125,000.00	180,000.00	55,000.00	44%
001-427.4000.72000	Uniform Expense	276.35	500.00	500.00	-	0%
001-427.4155.71000	Salaries	103,040.41	107,244.80	107,244.80	-	0%
001-427.4155.71030	Employer FICA	7,734.76	8,204.23	8,204.23	-	0%
001-427.4155.71040	Employer Retirement	11,663.42	12,140.11	12,140.11	-	0%
001-427.4155.71050	Employer Workman Compensation	1,328.15	1,887.51	1,887.51	-	0%
001-427.4155.71060	Employer Unemployment Ins	411.30	1,072.45	1,072.45	-	0%
427 - Animal Control Total:		\$ 142,820.01	\$ 296,599.10	\$ 331,599.10	\$ 35,000.00	12%
431 - Streets						
001-431.0000.62000	Advertising & Legal Fees	\$ 46.14	\$ 1,061.00	\$ 1,061.00	\$ -	0%
001-431.0000.62060	Dues & Memberships	-	120.00	120.00	-	0%
001-431.0000.62061	Dues & Memberships - Director	160.00	-	-	-	0%
001-431.0000.62080	Hiring & Recruiting Costs	2,533.94	-	-	-	0%
001-431.0000.62132	Emergency Response	2,046.23	2,000.00	2,000.00	-	0%
001-431.0000.63000	Supplies	1,308.65	1,573.00	1,573.00	-	0%
001-431.0000.63060	Office Supplies	181.76	386.00	386.00	-	0%
001-431.0000.63070	Postage	226.57	164.00	164.00	-	0%
001-431.0000.63110	First Aid/Safety	63.16	610.00	610.00	-	0%
001-431.0000.63260	Sign / Posts / Maintenance	16,731.61	15,000.00	15,000.00	-	0%
001-431.0000.63520	Sweeper Supplies	3,044.80	1,581.00	1,581.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016		
					\$	%	
001-431.0000.64010	Travel & Meetings	299.60	993.00	993.00	-	0%	
001-431.0000.64020	Staff Development	2,319.00	1,600.00	1,600.00	-	0%	
001-431.0000.64030	Gasoline	45,460.67	75,000.00	75,000.00	-	0%	
001-431.0000.65004	Utilities - PF	5,778.66	761.00	761.00	-	0%	
001-431.0000.65021	Electric and Gas	11,029.43	17,750.00	17,750.00	-	0%	
001-431.0000.65030	Telephone	2,138.43	4,000.00	4,000.00	-	0%	
001-431.0000.65050	Sanitation	36.49	828.00	828.00	-	0%	
001-431.0000.65101	Traffic Signals - Energy	20,534.11	23,000.00	23,000.00	-	0%	
001-431.0000.65110	Aquifer Assessment - County	93.18	120.00	120.00	-	0%	
001-431.0000.66016	Software Maintenance	2,115.00	2,115.00	2,115.00	-	0%	
001-431.0000.67030	Hardware	-	221.00	221.00	-	0%	
001-431.0000.67040	Radio Repair/Maintenance	100.00	1,900.00	1,900.00	-	0%	
001-431.0000.67070	Equipment Rental	110.00	2,317.00	2,317.00	-	0%	
001-431.0000.67090	Tools	553.51	700.00	700.00	-	0%	
001-431.0000.68010	Bldg & Grounds Maint & Repair	1,875.89	1,000.00	1,000.00	-	0%	
001-431.0000.68080	Snow & Ice Removal	41,531.35	45,000.00	45,000.00	-	0%	
001-431.0000.68090	Patching	34,291.61	55,595.00	55,595.00	-	0%	
001-431.0000.68100	Striping	22,510.80	28,000.00	28,000.00	-	0%	
001-431.0000.68105	Thermalplastic	2,405.01	3,000.00	3,000.00	-	0%	
001-431.0000.68110	Sealing & Maintenance	337,851.12	400,000.00	400,000.00	-	0%	
001-431.0000.68120	Drainage	3,564.60	3,120.00	3,120.00	-	0%	
001-431.0000.68130	Street Reconstruction	132,635.67	344,500.00	464,000.00	119,500.00	35%	
001-431.0000.68140	Traffic Light Repair	8,675.39	4,690.00	4,690.00	-	0%	
001-431.0000.68150	Street Maintenance	13,285.75	4,518.00	4,518.00	-	0%	
001-431.0000.90120	Sidewalk Sweeper/Retrofit	-	59,000.00	15,000.00	(44,000.00)	-75%	
001-431.0000.90150	New Trucks & Plows	-	24,000.00	24,000.00	-	0%	
001-431.0000.90180	Roller	-	-	110,000.00	110,000.00	-	0%
001-431.0000.90190	Loader	8,277.89	-	-	-	0%	
001-431.0000.91030	Plotter & Equipment	-	-	21,000.00	21,000.00	-	0%
001-431.0000.91050	Radio & Repeater System	-	20,000.00	20,000.00	-	0%	
001-431.0000.95110	ADA Compliance	17,686.94	100,000.00	100,000.00	-	0%	
001-431.0000.95215	Signal System Upgrade	-	-	146,000.00	146,000.00	-	0%
001-431.1308.95215	City Wide Signal Timing Improvements	32,135.76	-	-	-	0%	
001-431.1309.95215	Mullan Ave/Idaho Street Safety Improv	23,428.18	50,000.00	-	(50,000.00)	-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	2,006.63	2,503.00	2,503.00	-	0%	
001-431.4155.71000	Salaries	472,495.54	532,884.80	540,192.80	7,308.00	1%	
001-431.4155.71030	Employer FICA	35,634.62	40,765.69	41,324.75	559.06	1%	
001-431.4155.71040	Employer Retirement	48,075.29	53,893.52	53,893.52	-	0%	
001-431.4155.71050	Employer Workman Compensation	19,783.02	31,102.13	31,542.08	439.95	1%	
001-431.4155.71060	Employer Unemployment Ins	1,530.40	5,328.85	5,401.93	73.08	1%	
431 - Streets Total:		\$ 1,456,512.40	\$ 2,042,620.99	\$ 2,353,501.08	\$ 310,880.09	15%	
432 - Public Works Administration							
001-432.0000.62060	Dues & Membership	\$ -	\$ 500.00	\$ 500.00	\$ -	0%	
001-432.0000.62080	Hiring & Recruiting Costs	250.97	-	-	-	0%	
001-432.0000.63000	Supplies	-	100.00	100.00	-	0%	
001-432.0000.63060	Office Supplies	-	250.00	250.00	-	0%	
001-432.0000.63070	Postage	-	50.00	50.00	-	0%	
001-432.0000.64010	Travel & Meetings	-	500.00	500.00	-	0%	
001-432.0000.64020	Staff Development	238.12	300.00	300.00	-	0%	
001-432.0000.64030	Gasoline	-	1,100.00	1,100.00	-	0%	
001-432.0000.65030	Telephone	1,610.73	260.00	260.00	-	0%	
001-432.0000.66016	Software Maintenance	-	125.00	125.00	-	0%	
001-432.0000.66061	Office Machine Maint/Repair	-	150.00	150.00	-	0%	
001-432.4155.71000	Salaries	23,982.80	14,885.52	14,885.52	-	0%	
001-432.4155.71030	Employer FICA	2,112.56	1,138.74	1,138.74	-	0%	
001-432.4155.71040	Employer Retirement	2,563.17	1,685.04	1,685.04	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-432.4155.71050	Employer Workman Compensation	902.90	622.21	622.21	-	0%
001-432.4155.71060	Employer Unemployment Ins	107.72	148.86	148.86	-	0%
432 - Public Works Administration Total:		\$ 31,768.97	\$ 21,815.37	\$ 21,815.37	\$ -	0%
433 - Facility Maintenance						
001-433.0000.62080	Hiring & Recruiting Costs	\$ 1,474.26	\$ -	\$ -	\$ -	0%
001-433.0000.63140	Paper Products	6,291.70	5,500.00	5,500.00	-	0%
001-433.0000.63150	Cleaning Supplies	1,767.51	4,500.00	4,500.00	-	0%
001-433.0000.63160	Laundry/Rugs	1,151.25	1,000.00	1,000.00	-	0%
001-433.0000.63720	Light Bulbs	2,553.90	2,000.00	2,500.00	500.00	25%
001-433.0000.63730	Miscellaneous	2,314.83	2,000.00	2,000.00	-	0%
001-433.0000.64020	Staff Development	691.00	-	-	-	0%
001-433.0000.64030	Gasoline	1,413.88	3,000.00	3,000.00	-	0%
001-433.0000.65030	Telephone	1,372.64	600.00	600.00	-	0%
001-433.0000.66190	Small Equipment	1,648.05	1,000.00	1,000.00	-	0%
001-433.0000.67030	Hardware	186.26	500.00	500.00	-	0%
001-433.0000.67070	Equipment Rental	-	500.00	500.00	-	0%
001-433.0000.68010	Bldg & Grounds Maint & Repair	1,247.42	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	1,587.48	1,000.00	1,000.00	-	0%
001-433.0000.68160	Lumber/Paint	144.51	300.00	300.00	-	0%
001-433.0000.81505	Misc. Equipment	2,436.69	-	-	-	0%
001-433.0000.92015	Fire Suppression System	11,363.70	-	-	-	0%
001-433.0000.95110	ADA Compliance	7,546.87	69,500.00	40,000.00	(29,500.00)	-42%
001-433.4000.72000	Uniform Expense	571.16	600.00	600.00	-	0%
001-433.4155.71000	Salaries	158,794.83	153,441.60	153,441.60	-	0%
001-433.4155.71030	Employer FICA	11,990.37	11,738.28	11,738.28	-	0%
001-433.4155.71040	Employer Retirement	16,774.32	17,369.59	17,369.59	-	0%
001-433.4155.71050	Employer Workman Compensation	5,077.07	5,876.81	5,876.81	-	0%
001-433.4155.71060	Employer Unemployment Insurance	539.62	1,534.42	1,534.42	-	0%
433 - Facility Maintenance Total:		\$ 241,075.32	\$ 287,660.70	\$ 258,660.70	\$ (29,000.00)	-10%
434 - Fleet Maintenance						
001-434.0000.62133	Subscription	\$ 750.00	\$ 500.00	\$ 500.00	\$ -	0%
001-434.0000.63007	Supplies - Shop	4,675.10	4,000.00	4,000.00	-	0%
001-434.0000.63060	Office Supplies	1,234.85	1,187.00	1,187.00	-	0%
001-434.0000.63070	Postage	13.85	106.00	106.00	-	0%
001-434.0000.63110	First Aid/Safety	128.85	287.00	287.00	-	0%
001-434.0000.63160	Laundry/Rugs	2,243.04	3,268.00	3,268.00	-	0%
001-434.0000.63540	Welding Supplies	1,186.55	1,200.00	1,200.00	-	0%
001-434.0000.63690	Vehicle Licensing	378.00	412.00	412.00	-	0%
001-434.0000.64020	Staff Development	506.90	1,000.00	1,000.00	-	0%
001-434.0000.64030	Gasoline	49.07	500.00	500.00	-	0%
001-434.0000.65030	Telephone	420.00	500.00	500.00	-	0%
001-434.0000.65113	Hazardous Waste	147.44	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	98.43	852.00	852.00	-	0%
001-434.0000.67020	Equipment	44.99	849.00	849.00	-	0%
001-434.0000.67030	Hardware	1,423.64	700.00	700.00	-	0%
001-434.0000.67050	Repairs & Rebuilds	55,652.05	50,000.00	50,000.00	-	0%
001-434.0000.67090	Tools	2,381.31	1,200.00	1,200.00	-	0%
001-434.0000.67110	Tire Chains	435.19	2,060.00	2,060.00	-	0%
001-434.0000.67120	Safety Equipment	2,867.53	1,380.00	1,380.00	-	0%
001-434.0000.67150	Batteries	2,356.52	2,000.00	2,000.00	-	0%
001-434.0000.67160	Tuneups	149.83	1,545.00	1,545.00	-	0%
001-434.0000.67170	Auto Service	5,660.95	7,500.00	7,500.00	-	0%
001-434.0000.67180	Fabrications	548.05	3,863.00	3,863.00	-	0%
001-434.0000.67190	Tires	7,396.14	8,000.00	8,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-434.0000.67200	Sweeper/Snow Plow Supplies	8,291.31	8,000.00	8,000.00	-	0%
001-434.0000.67210	Tire Repairs	1,211.94	1,700.00	1,700.00	-	0%
001-434.0000.67220	Body Paint	1,446.33	2,000.00	2,000.00	-	0%
001-434.0000.67230	Oil	3,299.17	5,479.00	5,479.00	-	0%
001-434.0000.67240	Antifreeze	520.68	909.00	909.00	-	0%
001-434.0000.67250	Lubrication & Cleaner	-	500.00	500.00	-	0%
001-434.0000.68010	Bldg & Grounds Maint & Repair	1,521.63	500.00	500.00	-	0%
001-434.0000.90010	Vehicle Replacement Exp	104,542.00	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	164,965.71	163,540.00	163,540.00	-	0%
001-434.4155.71030	Employer FICA	12,483.16	12,510.81	12,510.81	-	0%
001-434.4155.71040	Employer Retirement	18,857.48	18,512.73	18,512.73	-	0%
001-434.4155.71050	Employer Workman Compensation	5,895.18	8,867.58	8,867.58	-	0%
001-434.4155.71060	Employer Unemployment Ins	602.88	1,635.40	1,635.40	-	0%
	434 - Fleet Maintenance Total:	\$ 416,500.75	\$ 431,944.52	\$ 431,944.52	\$ -	0%
435 - GIS						
001-435.0000.62080	Hiring & Recruiting Costs	\$ 1,841.79	\$ -	\$ -	\$ -	0%
001-435.0000.63220	GIS Position Supplies	-	-	500.00	500.00	
001-435.0000.64010	Travel & Meeting	-	-	1,000.00	1,000.00	
001-435.0000.64020	Staff Development	575.00	-	1,500.00	1,500.00	
001-435.0000.65030	Telephone	-	-	-	-	0%
001-435.0000.66020	GIS Software	8,732.38	13,650.00	13,650.00	-	0%
001-435.0000.66021	GIS Support	5,650.00	5,500.00	2,500.00	(3,000.00)	-55%
001-435.4155.71000	Salaries	70,702.18	66,185.60	63,024.00	(3,161.60)	-5%
001-435.4155.71030	Employer FICA	5,363.06	5,063.20	4,821.34	(241.86)	-5%
001-435.4155.71040	Employer Retirement	7,025.88	7,492.21	7,134.32	(357.89)	-5%
001-435.4155.71050	Employer Workman Compensation	-	165.46	157.56	(7.90)	-5%
001-435.4155.71060	Employer Unemployment Ins	706.95	661.86	667.68	5.82	1%
	435 - GIS Total:	\$ 100,597.24	\$ 98,718.33	\$ 94,954.90	\$ (3,763.43)	-4%
441 - Urban Forestry						
001-441.0000.62040	Contracts/Professional	\$ 2,677.50	\$ 3,500.00	\$ 3,500.00	\$ -	0%
001-441.0000.62060	Dues & Membership	310.00	500.00	500.00	-	0%
001-441.0000.63060	Office Supplies	225.49	450.00	450.00	-	0%
001-441.0000.63070	Postage	101.05	225.00	225.00	-	0%
001-441.0000.63110	First Aid/Safety	186.35	100.00	100.00	-	0%
001-441.0000.63210	Printing/Brochures	404.40	200.00	200.00	-	0%
001-441.0000.63510	Arbor Day Workshop	2,595.17	350.00	350.00	-	0%
001-441.0000.63750	Community Canopy Program	962.23	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	293.25	550.00	550.00	-	0%
001-441.0000.64020	Staff Development	298.93	600.00	600.00	-	0%
001-441.0000.64030	Gasoline	1,222.67	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	630.63	785.00	785.00	-	0%
001-441.0000.66011	Arview License	800.00	875.00	875.00	-	0%
001-441.0000.66190	Small Equipment	57.18	2,000.00	2,000.00	-	0%
001-441.0000.67010	Equipment Maintenance	709.60	300.00	300.00	-	0%
001-441.0000.67070	Equipment Rental	255.36	1,000.00	1,000.00	-	0%
001-441.0000.67090	Tools	1,268.66	325.00	325.00	-	0%
001-441.0000.68170	Sand/Dirt/Concrete	2,002.50	-	-	-	0%
001-441.0000.68190	Tree & Shrub Plantings	1,302.50	2,500.00	2,500.00	-	0%
001-441.0000.68220	Chemicals	-	100.00	100.00	-	0%
001-441.0000.68230	Irrigation	12.81	400.00	400.00	-	0%
001-441.1683.68190	Street Tree Planting	10,360.00	-	-	-	0%
001-441.4000.72000	Uniform Expense	144.76	175.00	175.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-441.4155.71000	Salaries	61,746.44	65,626.08	63,878.88	(1,747.20)	-3%
001-441.4155.71030	Employer FICA	4,706.94	5,020.40	4,886.73	(133.67)	-3%
001-441.4155.71040	Employer Retirement	5,533.73	5,741.83	5,593.49	(148.34)	-3%
001-441.4155.71050	Employer Workman Compensation	1,636.50	2,347.26	2,279.47	(67.79)	-3%
001-441.4155.71060	Employer Unemployment Ins	270.43	656.26	638.79	(17.47)	-3%
441 - Urban Forestry Total:		\$ 100,715.08	\$ 98,376.83	\$ 96,262.36	\$ (2,114.47)	-2%
442 - Cemetery						
001-442.0000.62000	Advertising & Legal Fees	\$ 265.00	\$ 300.00	\$ 300.00	\$ -	0%
001-442.0000.62040	Contracts/Professional	1,606.00	2,000.00	2,000.00	-	0%
001-442.0000.62060	Dues & Membership	847.00	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	919.98	1,250.00	1,250.00	-	0%
001-442.0000.63070	Postage	-	200.00	200.00	-	0%
001-442.0000.63110	First Aid/Safety	1,427.59	250.00	250.00	-	0%
001-442.0000.63150	Cleaning Supplies	110.04	200.00	1,050.00	850.00	425%
001-442.0000.63210	Printing/Postage/Broch/Books	25.00	250.00	250.00	-	0%
001-442.0000.63420	Grave Liners	8,010.00	9,000.00	9,000.00	-	0%
001-442.0000.63760	Headstones	26,310.04	25,000.00	25,000.00	-	0%
001-442.0000.64010	Travel & Meetings	1,294.06	1,500.00	1,500.00	-	0%
001-442.0000.64020	Staff Development	1,485.11	1,650.00	1,650.00	-	0%
001-442.0000.64030	Gasoline	3,489.50	4,000.00	4,000.00	-	0%
001-442.0000.65004	Utilities - PF	17,116.89	11,000.00	11,000.00	-	0%
001-442.0000.65020	Gas & Electric	2,811.25	3,500.00	3,500.00	-	0%
001-442.0000.65030	Telephone	1,641.90	1,200.00	1,200.00	-	0%
001-442.0000.65050	Sanitation	719.82	2,000.00	2,000.00	-	0%
001-442.0000.67020	Equipment	1,792.60	2,000.00	2,000.00	-	0%
001-442.0000.67030	Hardware	578.53	870.00	870.00	-	0%
001-442.0000.67050	Repairs & Rebuilds	927.69	1,100.00	1,100.00	-	0%
001-442.0000.67070	Equipment Rental	-	250.00	250.00	-	0%
001-442.0000.67090	Tools	1,294.28	1,500.00	1,500.00	-	0%
001-442.0000.67190	Tires	1,800.00	-	-	-	0%
001-442.0000.68160	Lumber/Paint	428.72	850.00	850.00	-	0%
001-442.0000.68170	Sand/Dirt/Concrete	1,533.24	1,500.00	3,000.00	1,500.00	100%
001-442.0000.68180	Sod & Turf	956.20	2,000.00	2,000.00	-	0%
001-442.0000.68190	Tree & Shrub Plantings	-	275.00	550.00	275.00	100%
001-442.0000.68200	Fertilizer	2,169.02	3,000.00	3,000.00	-	0%
001-442.0000.68220	Chemicals	58.33	500.00	500.00	-	0%
001-442.0000.68230	Irrigation	1,745.19	1,300.00	1,300.00	-	0%
001-442.0000.84025	Steel Grave Form	-	-	-	-	0%
001-442.0000.91200	Mower	-	-	-	-	0%
001-442.4000.72000	Uniform Expense	334.06	550.00	550.00	-	0%
001-442.4155.71000	Salaries	100,713.94	103,173.28	104,699.28	1,526.00	1%
001-442.4155.71030	Employer FICA	7,632.35	7,892.76	8,009.49	116.73	1%
001-442.4155.71040	Employer Retirement	10,331.20	10,336.75	10,336.75	-	0%
001-442.4155.71050	Employer Workman Compensation	4,214.25	5,142.65	5,232.84	90.19	2%
001-442.4155.71060	Employer Unemployment Ins	372.72	1,031.73	1,046.99	15.26	1%
442 - Cemetery Total:		\$ 204,961.50	\$ 207,764.17	\$ 212,137.35	\$ 4,373.18	2%
443 - Parks						
001-443.0000.62000	Advertising & Legal Fees	\$ -	\$ 300.00	\$ 300.00	\$ -	0%
001-443.0000.62060	Dues & Membership	930.00	500.00	500.00	-	0%
001-443.0000.62080	Hiring & Recruiting Costs	1,092.57	1,000.00	1,000.00	-	0%
001-443.0000.62180	Other Contracts	17,305.00	8,900.00	16,500.00	7,600.00	85%
001-443.0000.63060	Office Supplies	1,763.36	2,000.00	2,000.00	-	0%
001-443.0000.63070	Postage	41.52	200.00	200.00	-	0%
001-443.0000.63080	Program Equip/Supplies	1,221.99	1,000.00	8,500.00	7,500.00	750%
001-443.0000.63110	First Aid/Safety	1,239.36	1,225.00	1,225.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-443.0000.63150	Cleaning Supplies	9,946.89	8,000.00	12,500.00	4,500.00	56%
001-443.0000.63260	Sign / Posts / Maintenance	3,856.30	2,800.00	2,800.00	-	0%
001-443.0000.63290	Ticket Books	149.46	100.00	100.00	-	0%
001-443.0000.63530	Fencing	4,334.53	1,000.00	18,500.00	17,500.00	1750%
001-443.0000.64010	Travel & Meetings	1,579.85	2,000.00	2,000.00	-	0%
001-443.0000.64020	Staff Development	3,909.59	3,000.00	3,000.00	-	0%
001-443.0000.64030	Gasoline	19,843.69	30,000.00	30,000.00	-	0%
001-443.0000.65004	Utilities - PF	45,267.56	26,500.00	26,500.00	-	0%
001-443.0000.65006	Utilities - EGID	2,713.50	3,500.00	3,500.00	-	0%
001-443.0000.65021	Electric	29,163.72	32,000.00	36,950.00	4,950.00	15%
001-443.0000.65030	Telephone	5,079.92	4,500.00	7,000.00	2,500.00	56%
001-443.0000.65050	Sanitation	20,874.50	24,000.00	24,000.00	-	0%
001-443.0000.65110	Aquifer Assessment - County	570.91	600.00	600.00	-	0%
001-443.0000.66061	Office Machine Maint/Repair	653.31	525.00	525.00	-	0%
001-443.0000.66190	Small Equipment Repair	9,545.24	8,375.00	8,375.00	-	0%
001-443.0000.67030	Hardware	10,474.69	7,500.00	9,500.00	2,000.00	27%
001-443.0000.67040	Radio Repair/Maintenance	-	500.00	500.00	-	0%
001-443.0000.67050	Repairs & Rebuilds	3,695.61	3,600.00	3,600.00	-	0%
001-443.0000.67070	Equipment Rental	2,999.18	2,500.00	4,200.00	1,700.00	68%
001-443.0000.67090	Tools	6,740.33	6,000.00	6,000.00	-	0%
001-443.0000.68012	Centennial Trail	15,000.00	7,500.00	7,500.00	-	0%
001-443.0000.68013	Playground	7,496.41	7,600.00	12,500.00	4,900.00	64%
001-443.0000.68111	Sealing - Court/Trail	9,257.29	13,200.00	13,200.00	-	0%
001-443.0000.68160	Lumber/Paint	9,749.54	9,000.00	16,500.00	7,500.00	83%
001-443.0000.68170	Sand/Dirt/Concrete	6,739.83	8,250.00	11,750.00	3,500.00	42%
001-443.0000.68180	Sod & Turf	361.80	3,000.00	3,000.00	-	0%
001-443.0000.68190	Tree & Shrub Plantings	1,100.00	1,100.00	12,600.00	11,500.00	1045%
001-443.0000.68200	Fertilizer	22,068.31	15,000.00	18,500.00	3,500.00	23%
001-443.0000.68210	Flowers	1,841.33	1,750.00	10,250.00	8,500.00	486%
001-443.0000.68215	Goose Control	1,375.38	2,000.00	2,000.00	-	0%
001-443.0000.68220	Chemicals	4,943.63	8,400.00	8,400.00	-	0%
001-443.0000.68230	Irrigation	17,373.41	9,500.00	25,000.00	15,500.00	163%
001-443.0000.68240	Field Striping Paint	1,813.28	1,700.00	1,700.00	-	0%
001-443.0000.68250	Plumbing	3,240.91	3,600.00	3,600.00	-	0%
001-443.0000.80030	Software	1,310.00	-	-	-	0%
001-443.0000.80140	Centennial Trail	-	-	3,500.00	3,500.00	
001-443.0000.80150	Q'emlin Trails	-	1,000.00	1,000.00	-	0%
001-443.0000.81505	Misc. Equipment	3,600.00	-	-	-	0%
001-443.0000.90050	Vehicles, Motorcycles, & Equipment	6,172.94	16,500.00	115,000.00	98,500.00	597%
001-443.0000.93275	Roofing	6,990.00	2,200.00	2,200.00	-	0%
001-443.0000.93280	Irrigation	-	7,500.00	-	(7,500.00)	-100%
001-443.0000.94180	Park Capital	-	-	-	-	0%
001-443.1658.62330	Avista Lease M & O	48,594.21	50,000.00	50,000.00	-	0%
001-443.1667.63009	Community Garden	640.09	2,000.00	2,000.00	-	0%
001-443.4000.72000	Uniform Expense	2,021.52	2,700.00	2,700.00	-	0%
001-443.4155.71000	Salaries	484,237.73	545,765.64	598,672.64	52,907.00	10%
001-443.4155.71030	Employer FICA	36,874.61	41,751.07	45,798.46	4,047.39	10%
001-443.4155.71040	Employer Retirement	41,965.53	44,881.21	48,994.48	4,113.27	9%
001-443.4155.71050	Employer Workman Compensation	9,767.30	18,963.06	20,871.22	1,908.16	10%
001-443.4155.71060	Employer Unemployment Ins	2,034.50	5,338.44	5,986.73	648.29	12%
443 - Parks Total:		\$ 951,562.13	\$ 1,012,324.42	\$ 1,273,598.53	\$ 261,274.11	26%
444 - Parks - Construction						
001-444.0000.68210	Flowers	\$ 770.68	\$ -	\$ -	\$ -	0%
001-444.0000.94050	Mullan Avenue Renovation	-	-	-	-	0%
001-444.0000.94180	Park Construction Projects	33,542.14	-	65,000.00	65,000.00	
001-444.0000.94200	Ticket System - Q'emlin Riverside Park	-	15,000.00	-	(15,000.00)	-100%
001-444.1667.94260	Community Garden Shed	6,708.21	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-444.2011.62093	Professional Services	3,600.00	-	-	-	0%
	444 - Parks - Construction Total:	\$ 44,621.03	\$ 15,000.00	\$ 65,000.00	\$ 50,000.00	333%
	445 - Recreation					
001-445.0000.62000	Advertising & Legal Fees	\$ 1,540.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-445.0000.62040	Contracts/Professional	15,798.06	21,113.00	21,113.00	-	0%
001-445.0000.62050	Credit Card Expense	-	3,000.00	3,000.00	-	0%
001-445.0000.62060	Dues & Membership	1,396.00	1,200.00	1,200.00	-	0%
001-445.0000.62080	Hiring & Recruiting Costs	-	700.00	700.00	-	0%
001-445.0000.62133	Subscription	-	150.00	150.00	-	0%
001-445.0000.62140	Janitorial Services	-	258.00	258.00	-	0%
001-445.0000.62170	Music Use License Fees	1,071.40	1,500.00	1,500.00	-	0%
001-445.0000.63000	Supplies	11.90	900.00	900.00	-	0%
001-445.0000.63060	Office Supplies	3,601.03	2,000.00	2,000.00	-	0%
001-445.0000.63070	Postage	6,869.05	11,000.00	11,000.00	-	0%
001-445.0000.63080	Program Equip/Supplies	34,247.10	37,500.00	37,500.00	-	0%
001-445.0000.63110	First Aid/Safety	257.01	500.00	500.00	-	0%
001-445.0000.63120	Awards/Certificates	3,572.28	4,582.00	4,582.00	-	0%
001-445.0000.63210	Printing/Postage/Broch/Books	17,737.09	13,650.00	13,650.00	-	0%
001-445.0000.63360	Scholarships	43.47	500.00	500.00	-	0%
001-445.0000.63430	T-Shirts	17,510.62	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	4,851.48	3,250.00	3,250.00	-	0%
001-445.0000.64020	Staff Development	3,569.41	3,100.00	3,100.00	-	0%
001-445.0000.64030	Gasoline	2,858.56	3,700.00	3,700.00	-	0%
001-445.0000.64060	Car Allowance Stipend	3,000.00	3,000.00	3,000.00	-	0%
001-445.0000.64090	Coach Training	-	750.00	750.00	-	0%
001-445.0000.65004	Utilities - PF	1,554.27	2,500.00	2,500.00	-	0%
001-445.0000.65021	Electric & Gas	1,879.45	3,060.00	3,060.00	-	0%
001-445.0000.65030	Telephone	4,959.24	4,662.00	4,662.00	-	0%
001-445.0000.65050	Sanitation	917.41	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	2,750.66	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	158.90	1,500.00	1,500.00	-	0%
001-445.0000.67030	Hardware	-	330.00	330.00	-	0%
001-445.0000.67090	Tools	-	125.00	125.00	-	0%
001-445.0000.68010	Bldg & Grounds Maint & Repair	-	-	-	-	0%
001-445.0000.68160	Lumber/Paint	-	500.00	500.00	-	0%
001-445.0000.80030	Software Upgrades	-	-	-	-	0%
001-445.0000.80135	Refinish Gym Floors	-	2,500.00	2,500.00	-	0%
001-445.0000.92050	Copier	7,767.40	-	-	-	0%
001-445.1445.62190	On-line Registration System	25,260.00	30,000.00	30,000.00	-	0%
001-445.1903.69023	Transfer to Fund 023	15,858.50	-	-	-	0%
001-445.4000.72000	Uniform Expense	1,455.13	979.00	979.00	-	0%
001-445.4155.71000	Salaries	525,718.03	583,342.47	608,656.07	25,313.60	4%
001-445.4155.71030	Employer FICA	40,089.10	44,625.70	46,562.19	1,936.49	4%
001-445.4155.71040	Employer Retirement	39,086.88	40,627.70	43,582.94	2,955.24	7%
001-445.4155.71050	Employer Workman Compensation	4,485.18	8,111.37	9,024.58	913.21	11%
001-445.4155.71060	Employer Unemployment Ins	1,734.51	5,833.42	6,086.56	253.14	4%
	445 - Recreation Total:	\$ 795,214.12	\$ 868,552.66	\$ 899,924.34	\$ 31,371.68	4%
	451 - Planning & Zoning					
001-451.0000.62000	Advertising & Legal Fees	\$ 710.94	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-451.0000.62011	P & Z Attorney Fees	2,322.00	2,000.00	2,000.00	-	0%
001-451.0000.62040	Contracts/Professional	6,840.00	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-451.0000.62080	Hiring & Recruiting Costs	2,483.68	-	-	-	0%
001-451.0000.62092	Professional	215.00	1,000.00	1,000.00	-	0%
001-451.0000.62133	Subscription	892.68	300.00	300.00	-	0%
001-451.0000.63000	Supplies	587.40	500.00	500.00	-	0%
001-451.0000.63060	Office Supplies	1,148.01	1,400.00	1,400.00	-	0%
001-451.0000.63070	Postage	1,127.94	2,000.00	2,000.00	-	0%
001-451.0000.63210	Printing/Postage/Broch/Books	125.00	400.00	400.00	-	0%
001-451.0000.64010	Travel & Meetings	2,388.86	4,000.00	4,000.00	-	0%
001-451.0000.64020	Staff Development	-	-	-	-	0%
001-451.0000.64030	Gasoline	54.70	200.00	200.00	-	0%
001-451.0000.65030	Telephone	1,310.90	1,500.00	1,500.00	-	0%
001-451.0000.66010	Computer Software	2,005.59	1,819.00	1,819.00	-	0%
001-451.0000.66050	Copier Maintenance & Supplies	195.32	250.00	250.00	-	0%
001-451.0000.66061	Office Machine Maint/Repair	1,108.42	1,100.00	1,100.00	-	0%
001-451.0000.80010	Computer	1,184.95	-	-	-	0%
001-451.1901.66140	Copier Lease Payment	808.83	1,300.00	1,300.00	-	0%
001-451.4155.71000	Salaries	125,580.40	160,846.40	137,945.60	(22,900.80)	-14%
001-451.4155.71030	Employer FICA	9,304.23	12,304.75	10,552.84	(1,751.91)	-14%
001-451.4155.71040	Employer Retirement	13,362.84	18,207.81	15,615.44	(2,592.37)	-14%
001-451.4155.71050	Employer Workman Compensation	271.40	402.12	344.86	(57.26)	-14%
001-451.4155.71060	Employer Unemployment Ins	267.77	1,608.46	1,379.46	(229.00)	-14%
451 - Planning & Zoning Total:		\$ 174,296.86	\$ 212,138.54	\$ 184,607.20	\$ (27,531.34)	-13%
452 - Building Inspector						
001-452.0000.62000	Advertising & Legal Fees	\$ 378.44	\$ 100.00	\$ 100.00	\$ -	0%
001-452.0000.62040	Contracts/Professional	2,885.00	-	-	-	0%
001-452.0000.62060	Dues & Membership	760.00	600.00	1,200.00	600.00	100%
001-452.0000.62080	Hiring & Recruiting Costs	1,585.56	-	-	-	0%
001-452.0000.62133	Subscription	530.57	100.00	100.00	-	0%
001-452.0000.63000	Supplies	113.59	1,000.00	1,000.00	-	0%
001-452.0000.63060	Office Supplies	808.15	1,100.00	1,100.00	-	0%
001-452.0000.63070	Postage	1.46	50.00	50.00	-	0%
001-452.0000.63210	Printing/Postage/Broch/Books	307.28	500.00	500.00	-	0%
001-452.0000.64010	Travel & Meetings	665.00	2,500.00	2,500.00	-	0%
001-452.0000.64020	Staff Development	2,594.00	4,500.00	4,500.00	-	0%
001-452.0000.64030	Gasoline	1,554.83	3,000.00	5,500.00	2,500.00	83%
001-452.0000.65030	Telephone	3,440.21	2,000.00	3,000.00	1,000.00	50%
001-452.0000.66050	Copier Maintenance & Supplies	826.57	1,000.00	1,000.00	-	0%
001-452.0000.66061	Office Machine Maint/Repair	279.10	-	-	-	0%
001-452.0000.66190	Small Equipment	82.76	-	-	-	0%
001-452.0000.80010	Computer	5,557.59	1,000.00	1,000.00	-	0%
001-452.0000.80030	Software Upgrades	-	-	63,000.00	63,000.00	
001-452.0000.80080	Code Book Purchase	2,673.57	3,200.00	6,400.00	3,200.00	100%
001-452.1901.66140	Copier Lease Payment	808.83	1,000.00	1,000.00	-	0%
001-452.4000.72000	Uniform Expense	274.00	-	-	-	0%
001-452.4155.71000	Salaries	169,622.43	271,065.60	270,920.00	(145.60)	0%
001-452.4155.71030	Employer FICA	12,974.83	20,736.52	20,725.38	(11.14)	0%
001-452.4155.71040	Employer Retirement	19,389.99	30,684.63	30,668.14	(16.49)	0%
001-452.4155.71050	Employer Workman Compensation	1,560.59	3,442.53	3,440.68	(1.85)	0%
001-452.4155.71060	Employer Unemployment Ins	826.82	2,710.66	2,709.20	(1.46)	0%
452 - Building Inspector Total:		\$ 230,501.17	\$ 350,289.94	\$ 420,413.40	\$ 70,123.46	20%
453 - Engineering						
001-453.0000.62000	Advertising & Legal Fees	\$ 304.82	\$ 200.00	\$ 200.00	\$ -	0%
001-453.0000.62060	Dues & Membership	730.00	1,000.00	1,000.00	-	0%
001-453.0000.62080	Hiring & Recruiting Costs	1,011.02	-	-	-	0%
001-453.0000.62133	Subscription	156.66	200.00	200.00	-	0%
001-453.0000.63000	Supplies	25.00	500.00	500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
001-453.0000.63060	Office Supplies	799.71	1,000.00	900.00	(100.00)	-10%
001-453.0000.63070	Postage	91.16	300.00	300.00	-	0%
001-453.0000.63530	Field Supplies	127.87	600.00	600.00	-	0%
001-453.0000.63610	Computer Drafting Supplies	1,806.44	1,560.00	1,560.00	-	0%
001-453.0000.64010	Travel & Meetings	1,165.02	1,750.00	1,750.00	-	0%
001-453.0000.64020	Staff Development	2,150.98	3,500.00	3,500.00	-	0%
001-453.0000.64030	Gasoline	1,165.06	1,500.00	1,500.00	-	0%
001-453.0000.65030	Telephone	3,397.92	3,000.00	3,250.00	250.00	8%
001-453.0000.66014	Software Licensing	2,065.05	1,500.00	21,000.00	19,500.00	1300%
001-453.0000.66061	Office Machine Maint/Repair	-	100.00	100.00	-	0%
001-453.0000.66190	Small Equipment	200.00	100.00	100.00	-	0%
001-453.0000.91030	Plotter & Equipment	-	-	7,100.00	7,100.00	
001-453.1901.66050	Copier Maintenance & Supplies	1,108.44	1,000.00	1,000.00	-	0%
001-453.1901.66140	Copier Lease Payment	808.94	1,000.00	1,000.00	-	0%
001-453.4155.71000	Salaries	336,708.89	332,841.60	371,987.20	39,145.60	12%
001-453.4155.71030	Employer FICA	25,552.99	25,462.38	28,457.02	2,994.64	12%
001-453.4155.71040	Employer Retirement	38,331.27	37,677.67	42,242.05	4,564.38	12%
001-453.4155.71050	Employer Workman Compensation	3,081.95	3,930.06	5,288.42	1,358.36	35%
001-453.4155.71060	Employer Unemployment Ins	1,212.58	3,328.42	3,719.87	391.45	12%
453 - Engineering Total:		\$ 422,001.77	\$ 422,050.13	\$ 497,254.56	\$ 75,204.43	18%
465 - Street Lights						
001-465.0000.65102	Street Lights - Avista	\$ -	\$ -	\$ 450,000.00	\$ 450,000.00	
001-465.0000.65103	Street Lights - KEC	-	-	115,484.00	115,484.00	
465 - Street Lights Total:		\$ -	\$ -	\$ 565,484.00	\$ 565,484.00	
481 - Capital Improvements/Contracts						
001-481.0000.65110	Aquifer Assessment - County	\$ 28.00	\$ 24.00	\$ 24.00	\$ -	0%
001-481.0000.68010	Bldg & Grounds Maint & Repair	4,892.50	-	-	-	0%
001-481.0000.68390	Capital Facility Operating Cost	80,272.80	100,000.00	100,000.00	-	0%
001-481.0000.68395	PD Capital Facility Maintenance Costs	3,205.45	51,000.00	40,559.00	(10,441.00)	-20%
001-481.0000.80385	Public Art	2,513.99	-	-	-	0%
001-481.0000.95010	Facility Capital	13,140.00	125,000.00	138,000.00	13,000.00	10%
001-481.1354.68400	Idaho Opportunity Fund Grant	-	-	-	-	0%
001-481.1903.69011	Capital Facility Reserve Transfer	207,731.00	-	-	-	0%
001-481.1920.69905	Anticipated Capital	-	200,000.00	200,000.00	-	0%
001-481.1920.69920	Contingency Account	-	9,807.02	42,690.53	32,883.51	335%
001-481.1920.89000	Facility Replacement	750,000.00	150,000.00	150,000.00	-	0%
001-481.1920.89200	Vehicle Replacement	-	187,000.00	187,000.00	-	0%
481 - Capital Improvements/Contracts Total:		\$ 1,061,783.74	\$ 822,831.02	\$ 858,273.53	\$ 35,442.51	4%
482 - Personnel Pool						
001-482.1903.69003	Employer Insurance	\$ 2,352,311.97	\$ 2,408,637.97	\$ 2,408,637.97	\$ -	0%
001-482.4155.71110	Persi 401K Contribution	16,366.64	16,800.00	16,800.00	-	0%
001-482.4155.71140	Personal Time Off	10,154.00	12,000.00	12,000.00	-	0%
001-482.4155.71150	Executive Education/Development	6,853.99	12,000.00	12,000.00	-	0%
001-482.4155.71240	Wage Enhancement - G/F	-	46,187.47	413,011.82	366,824.35	794%
001-482.4155.71260	Wage Enhancement - Scale Adj	-	146,211.74	-	(146,211.74)	-100%
482 - Personnel Pool Total:		\$ 2,385,686.60	\$ 2,641,837.18	\$ 2,862,449.79	\$ 220,612.61	8%
001 - GENERAL FUND Total:		\$ 16,153,593.63	\$ 17,452,388.18	\$ 19,428,902.45	\$ 1,976,514.27	11%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016		
					\$	%	
002 - COMPREHENSIVE LIABILITY							
410 - General Government Services							
002-410.0000.62280	Insurance Deductible	\$ 4,222.88	\$ 10,215.86	\$ 10,155.85	\$ (60.01)	-1%	
002-410.0000.62290	Liability Insurance	212,644.00	225,000.00	227,742.00	2,742.00	1%	
002-410.0000.63730	Miscellaneous	-	-	-	-	0%	
410 - General Government Services Total:		\$ 216,866.88	\$ 235,215.86	\$ 237,897.85	\$ 2,681.99	1%	
002 - COMPREHENSIVE LIABILITY Total:		\$ 216,866.88	\$ 235,215.86	\$ 237,897.85	\$ 2,681.99	1%	
003 - PERSONNEL BENEFIT POOL							
482 - Personnel Pool							
003-482.0000.62040	Contracts/Professional	\$ 32,696.12	\$ 59,336.04	\$ 59,336.04	\$ -	0%	
003-482.0000.62131	Compensation Studies	-	1,000.00	1,000.00	-	0%	
003-482.0000.62160	Contracts - Cobra Admin	188.00	2,000.00	2,000.00	-	0%	
003-482.0000.64080	City Wide Development	4,366.00	10,000.00	10,000.00	-	0%	
003-482.0000.73010	Benefits Development	80.24	10,000.00	10,000.00	-	0%	
003-482.0000.73020	City Employee Events	3,064.27	11,000.00	11,000.00	-	0%	
003-482.4000.73000	Wellness Program	20,495.74	40,000.00	40,000.00	-	0%	
003-482.4155.71000	Salaries	13,226.68	14,359.64	16,008.70	1,649.06	11%	
003-482.4155.71030	Employer FICA	987.35	1,098.51	1,224.67	126.16	11%	
003-482.4155.71040	Employer Retirement	1,513.22	1,625.51	1,817.77	192.26	12%	
003-482.4155.71050	Employer Workman Compensation	21.03	35.90	92.93	57.03	159%	
003-482.4155.71060	Employer Unemployment Insurance	53.36	143.59	160.09	16.50	11%	
003-482.4155.71070	Employer Insurance	1,398,120.48	1,640,685.00	1,932,753.50	292,068.50	18%	
003-482.4155.71170	Employer Medical Expense	1,507.52	-	-	-	0%	
003-482.4155.71190	Employer Dental Expense	163,162.54	254,980.00	254,980.00	-	0%	
003-482.4155.71200	Employer Paid Life Insurance	12,754.19	18,700.00	18,700.00	-	0%	
003-482.4155.71210	Employer Flexible Benefit Exp	61,355.90	291,500.00	291,500.00	-	0%	
003-482.4155.71220	Employer HRA Expense	477,588.84	522,600.00	522,600.00	-	0%	
003-482.4155.71225	Employer Notional HRA Expense	-	-	-	-	0%	
003-482.4155.71230	Medical Admin. Fee	9,525.00	10,000.00	10,000.00	-	0%	
482 - Personnel Pool Total:		\$ 2,200,706.48	\$ 2,889,064.19	\$ 3,183,173.70	\$ 294,109.51	10%	
003 - PERSONNEL BENEFIT POOL Total:		\$ 2,200,706.48	\$ 2,889,064.19	\$ 3,183,173.70	\$ 294,109.51	10%	
004 - STREET LIGHTS							
465 - Street Lights							
004-465.0000.65102	Street Lights - Avista	\$ 363,797.63	\$ 356,000.00	\$ -	\$ (356,000.00)	-100%	
004-465.0000.65103	Street Lights - KEC	111,351.15	110,100.00	-	(110,100.00)	-100%	
004-465.1920.69810	Bad Debt Expense	1,199.19	-	-	-	0%	
465 - Street Lights Total:		\$ 476,347.97	\$ 466,100.00	\$ -	\$ (466,100.00)	-100%	
004 - STREET LIGHTS Total:		\$ 476,347.97	\$ 466,100.00	\$ -	\$ (466,100.00)	-100%	
007 - DRUG SEIZURE PROGRAM							
425 - Drug Seizure Program							
007-425.0000.63080	Leashes & Laces	\$ 3,293.47	\$ -	\$ -	\$ -	0%	
007-425.0000.64020	Staff Development	-	-	-	-	0%	
007-425.0000.67020	Equipment	14.90	70,269.24	70,269.24	-	0%	
007-425.0000.67120	K-9 Supplies	223.96	35,000.00	35,000.00	-	0%	
007-425.0000.90010	New Vehicles / Equip	-	-	-	-	0%	
007-425.1142.64020	K-9 Training	1,156.54	-	-	-	0%	
007-425.1142.67020	K-9 Equipment	1,691.96	-	-	-	0%	
425 - Drug Seizure Program Total:		\$ 6,380.83	\$ 105,269.24	\$ 105,269.24	\$ -	0%	
007 - DRUG SEIZURE PROGRAM Total:		\$ 6,380.83	\$ 105,269.24	\$ 105,269.24	\$ -	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
008 - 911 SUPPORT						
	426 - 911 Support					
008-426.0000.64020	NG 911 Training	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	0%
008-426.0000.64070	Communications Training	3,506.35	4,000.00	4,000.00	-	0%
008-426.0000.64120	EMD Certification	120.00	-	-	-	0%
008-426.0000.64121	EMD Training	1,598.64	500.00	500.00	-	0%
008-426.0000.65031	Telephone charges 911 & frame	1,391.75	10,030.29	10,030.29	-	0%
008-426.0000.66012	Commercial Wireless Exp	8,085.34	11,000.00	11,000.00	-	0%
008-426.0000.66040	Computer Equipment	7,515.00	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	6,769.82	2,500.00	2,500.00	-	0%
008-426.0000.67040	Radio Repair/Maintenance	4,673.85	3,500.00	3,500.00	-	0%
008-426.0000.67260	911 Recorder maintenance	63,497.00	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	1,333.24	8,000.00	8,000.00	-	0%
008-426.0000.67290	Spillman Maintenance	31,132.00	28,500.00	28,500.00	-	0%
008-426.0000.67295	Net Motion Support	9,298.08	8,000.00	8,000.00	-	0%
008-426.0000.67300	Communication Site Maintenanc	-	1,500.00	1,500.00	-	0%
008-426.0000.80010	Computer	1,265.34	-	-	-	0%
008-426.0000.80240	Misc Mobile Equipment	-	-	90,047.62	90,047.62	
008-426.0000.91390	700 Mhz Radios for Cars	-	-	-	-	0%
008-426.0000.91550	Replacement 911 Recorder	-	-	-	-	0%
008-426.0000.91570	911 Radio Console Equipment	-	100,211.85	99,431.56	(780.29)	-1%
008-426.0000.91580	Communications Site Const.	163,938.49	-	-	-	0%
008-426.0000.91585	Spillman	-	-	-	-	0%
008-426.0000.92075	Data 911 Computers	4,725.90	20,000.00	20,000.00	-	0%
008-426.0000.92090	Telephone Upgrade	3,477.76	-	-	-	0%
008-426.1901.69830	Debt Service	6,009.00	117,440.00	41,669.00	(75,771.00)	-65%
008-426.4155.71000	Salaries	40,556.27	41,682.39	41,695.54	13.15	0%
008-426.4155.71030	Employer FICA	3,058.15	3,188.69	3,189.71	1.02	0%
008-426.4155.71040	Employer Retirement	4,649.15	4,718.45	4,719.94	1.49	0%
008-426.4155.71050	Employer Workman Compensation	74.91	1,206.26	1,206.62	0.36	0%
008-426.4155.71060	Employer Unemployment Ins	147.53	416.82	416.96	0.14	0%
008-426.4155.71070	Employer Insurance	6,608.80	7,542.79	8,323.08	780.29	10%
	426 - 911 Support Total:	\$ 373,432.37	\$ 386,737.54	\$ 401,030.32	\$ 14,292.78	4%
008 - 911 SUPPORT Total:		\$ 373,432.37	\$ 386,737.54	\$ 401,030.32	\$ 14,292.78	4%
011 - FACILITY BUILDING RESERVE						
	491 - Facility Building Reserve					
011-491.1801.62040	Maintenance/Repair Facilities	\$ -	\$ -	\$ -	\$ -	0%
011-491.1803.93295	Building Purchase	388,052.52	-	-	-	0%
011-491.1901.69830	Debt Service	42,495.60	1,359,003.99	-	(1,359,003.99)	-100%
011-491.1920.69900	Fund Balance Rebudgeted	-	-	150,000.00	150,000.00	
	491 - Facility Building Reserve Total:	\$ 430,548.12	\$ 1,359,003.99	\$ 150,000.00	\$ (1,209,003.99)	-89%
011 - FACILITY BUILDING RESERVE Total:		\$ 430,548.12	\$ 1,359,003.99	\$ 150,000.00	\$ (1,209,003.99)	-89%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
017 - ANNEXATION FEES						
410 - General Government Services						
017-410.0000.62040	Contracts/Professional	\$ -	\$ 150,000.00	\$ 150,000.00	\$ -	0%
017-410.0000.80290	Traffic Study	4,000.72	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:		\$ 4,000.72	\$ 250,000.00	\$ 250,000.00	\$ -	0%
017 - ANNEXATION FEES Total:		\$ 4,000.72	\$ 250,000.00	\$ 250,000.00	\$ -	0%
023 - SPECIAL EVENTS						
446 - Special Events						
023-446.1601.62001	Marketing	\$ 2,098.32	\$ 3,500.00	\$ 3,500.00	\$ -	0%
023-446.1601.62040	Contracts/Professional	11,212.83	12,810.00	12,810.00	-	0%
023-446.1601.62300	Security & Parking	-	800.00	800.00	-	0%
023-446.1601.63000	Supplies	3,265.51	2,000.00	2,000.00	-	0%
023-446.1601.63640	Banners & Signs	100.00	500.00	500.00	-	0%
023-446.1601.65050	Sanitation	2,360.44	900.00	900.00	-	0%
023-446.1602.62095	Promotions	-	750.00	750.00	-	0%
023-446.1602.63000	Supplies	814.80	1,430.00	1,430.00	-	0%
023-446.1602.63070	Postage	76.79	350.00	350.00	-	0%
023-446.1602.63120	Awards/Certificates	304.23	650.00	650.00	-	0%
023-446.1602.63430	T-Shirts	1,629.15	3,000.00	3,000.00	-	0%
023-446.1602.63620	Concession Supplies	-	75.00	75.00	-	0%
023-446.1602.63650	Application	-	58.00	58.00	-	0%
023-446.1602.63660	Youth	1,750.00	1,425.00	1,425.00	-	0%
023-446.1602.67070	Equipment Rental	705.00	500.00	500.00	-	0%
023-446.1603.63000	Supplies	2,462.55	400.00	400.00	-	0%
023-446.1604.62095	Promotions	20.45	-	-	-	0%
023-446.1605.62002	Marketing - Summer Concerts	-	750.00	750.00	-	0%
023-446.1605.62040	Entertainment Contracts - Summer Co	-	3,000.00	3,000.00	-	0%
023-446.1605.63002	Supplies - Summer Concerts	4,364.50	500.00	500.00	-	0%
023-446.1664.63000	Harvest Festival Supplies	-	6,250.00	6,250.00	-	0%
446 - Special Events Total:		\$ 31,164.57	\$ 39,648.00	\$ 39,648.00	\$ -	0%
023 - SPECIAL EVENTS Total:		\$ 31,164.57	\$ 39,648.00	\$ 39,648.00	\$ -	0%
029 - CEMETERY CAPITAL IMPROVEMENT						
442 - Cemetery						
029-442.0000.80090	Cemetery Improvements	\$ 50,852.87	\$ 40,000.00	\$ 40,000.00	\$ -	0%
029-442.0000.93070	Cemetery Storage Shed	86,766.42	-	-	-	0%
029-442.1670.90015	Cemetery Improvements	14,429.59	-	-	-	0%
029-442.1670.90035	Cemetery Fountain	-	-	-	-	0%
029-442.1920.69900	Fund Balance Rebudget	-	221,093.00	221,093.00	-	0%
442 - Cemetery Total:		\$ 152,048.88	\$ 261,093.00	\$ 261,093.00	\$ -	0%
029 - CEMETERY CAPITAL IMPROVEMENT Total:		\$ 152,048.88	\$ 261,093.00	\$ 261,093.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016		
					\$	%	
035 - PUBLIC SAFETY IMPACT FEES							
420 - Public Safety Impact Fees							
035-420.0000.80300	Impact Fee Study	\$ 1,920.00	\$ 10,570.00	\$ 10,570.00	\$ -	0%	
035-420.0000.93080	Animal Control Facility	-	-	-	-	0%	
035-420.0000.93100	Police Facility	-	230,000.00	230,000.00	-	0%	
035-420.1903.69008	Transfer to Fund 008	34,460.70	34,460.70	34,460.70	-	0%	
035-420.1920.69900	Fund Balance Rebudget	-	-	-	-	0%	
420 - Public Safety Impact Fees Total:		\$ 36,380.70	\$ 275,030.70	\$ 275,030.70	\$ -	0%	
035 - PUBLIC SAFETY IMPACT FEES Total:		\$ 36,380.70	\$ 275,030.70	\$ 275,030.70	\$ -	0%	
037 - STREETS IMPACT FEES							
431 - Streets							
037-431.0000.80300	Impact Fee Study	\$ 152,224.77	\$ 10,570.00	\$ 10,570.00	\$ -	0%	
037-431.0000.95130	Seltice/Spokane	47,832.18	-	-	-	0%	
037-431.0000.95135	Seltice Congestion 7th Ave Design	(2,610.33)	-	-	-	0%	
037-431.1304.95040	15th/16th Re-alignment and Signal	(35,753.79)	-	-	-	0%	
037-431.1306.95040	Spencer St., 2nd - 3rd	733,541.33	-	-	-	0%	
037-431.1310.95040	7th Avenue Modernization Improvemer	-	-	-	-	0%	
037-431.1920.69900	Fund Balance Rebudget	-	2,558,261.00	2,558,261.00	-	0%	
431 - Streets Total:		\$ 895,234.16	\$ 2,568,831.00	\$ 2,568,831.00	\$ -	0%	
037 - STREETS IMPACT FEES Total:		\$ 895,234.16	\$ 2,568,831.00	\$ 2,568,831.00	\$ -	0%	
038 - PARKS IMPACT FEES							
443 - Parks							
038-443.0000.62040	Contracts/Professional	\$ -	\$ -	\$ -	\$ -	0%	
038-443.0000.80160	Beck Park	-	45,000.00	45,000.00	-	0%	
038-443.0000.80200	Black Bay	-	125,000.00	125,000.00	-	0%	
038-443.0000.80300	Impact Fee Study	1,920.00	10,570.00	10,570.00	-	0%	
038-443.0000.94100	Corbin Park	-	-	-	-	0%	
038-443.0000.94160	Meadows	3,188.55	-	-	-	0%	
038-443.0000.94165	Sports Complex (Phase 1)	-	250,000.00	250,000.00	-	0%	
038-443.0000.94166	Sports Complex (Design)	-	60,000.00	60,000.00	-	0%	
038-443.0000.94180	Tullamore	-	300,000.00	300,000.00	-	0%	
038-443.0000.94220	Skate Park	-	25,000.00	25,000.00	-	0%	
038-443.0000.94258	Corbin Ditch	-	-	-	-	0%	
038-443.1920.69900	Fund Balance Rebudget	-	1,192,598.00	1,192,598.00	-	0%	
443 - Parks Total:		\$ 5,108.55	\$ 2,008,168.00	\$ 2,008,168.00	\$ -	0%	
038 - PARKS IMPACT FEES Total:		\$ 5,108.55	\$ 2,008,168.00	\$ 2,008,168.00	\$ -	0%	
039 - STREETS CAPITAL PROJECTS							
492 - Streets Capital Projects							
039-492.1808.95500	Highway 41 Trail Project/URA	\$ 349,002.00	\$ -	\$ -	\$ -	0%	
039-492.1920.69900	Fund Balance Rebudget	-	47,994.00	47,994.00	-	0%	
492 - Streets Capital Projects Total:		\$ 349,002.00	\$ 47,994.00	\$ 47,994.00	\$ -	0%	
039 - STREETS CAPITAL PROJECTS Total:		\$ 349,002.00	\$ 47,994.00	\$ 47,994.00	\$ -	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016		
					\$	%	
402 - LID 99-1							
475 - LID 99-1							
402-475.0000.69780	Administrative Expense	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
402-475.1902.69760	Bond Principal	20,000.00	20,000.00	20,000.00	-	0%	
402-475.1902.69770	Interest Expense	5,370.00	4,350.00	4,350.00	-	0%	
	475 - LID 99-1 Total:	\$ 26,370.00	\$ 26,350.00	\$ 26,350.00	\$ -	0%	
402 - LID 99-1 Total:		\$ 26,370.00	\$ 26,350.00	\$ 26,350.00	\$ -	0%	
410 - LID 2004							
476 - LID 2004							
410-476.0000.69780	Administrative Expense	\$ 15,650.00	\$ 6,000.00	\$ 7,600.00	\$ 1,600.00	27%	
410-476.1902.69760	Bond Principal	60,000.00	60,000.00	60,000.00	-	0%	
410-476.1902.69770	Interest Expense	74,887.50	72,097.00	72,097.00	-	0%	
410-476.1920.69900	Fund Balance Rebudget	-	42,803.00	41,203.00	(1,600.00)	-4%	
	476 - LID 2004 Total:	\$ 150,537.50	\$ 180,900.00	\$ 180,900.00	\$ -	0%	
410 - LID 2004 Total:		\$ 150,537.50	\$ 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	\$ 483.07	\$ 350.00	\$ 350.00	\$ -	0%	
650-463.0000.62010	Attorney Fees	23,940.39	50,000.00	50,000.00	-	0%	
650-463.0000.62040	Contracts/Professional	41,962.67	20,000.00	100,000.00	80,000.00	400%	
650-463.0000.62060	Dues & Membership	163.00	2,000.00	2,610.00	610.00	31%	
650-463.0000.62080	Hiring & Recruiting Costs	2,187.02	-	-	-	0%	
650-463.0000.62140	Janitorial Services	1,714.35	1,000.00	1,819.00	819.00	82%	
650-463.0000.62150	Biosolids Disposal	273,020.77	390,000.00	390,000.00	-	0%	
650-463.0000.62180	Other Contracts	60.00	10,000.00	10,000.00	-	0%	
650-463.0000.63008	Supplies - Caustic	64,968.46	65,000.00	68,016.00	3,016.00	5%	
650-463.0000.63060	Office Supplies	3,097.63	3,000.00	3,000.00	-	0%	
650-463.0000.63070	Postage	131.53	400.00	400.00	-	0%	
650-463.0000.63110	First Aid/Safety	1,376.69	400.00	1,200.00	800.00	200%	
650-463.0000.63150	Cleaning Supplies	330.04	-	-	-	0%	
650-463.0000.63400	STP Lab	36,033.47	35,000.00	48,000.00	13,000.00	37%	
650-463.0000.63410	SRSP Fees	13,149.00	8,000.00	13,149.00	5,149.00	64%	
650-463.0000.63480	Polymer	19,872.03	20,000.00	22,872.00	2,872.00	14%	
650-463.0000.63560	IPT Lab Supplies	-	1,000.00	1,000.00	-	0%	
650-463.0000.63871	IPT Contract Analysis	6,287.00	10,000.00	10,000.00	-	0%	
650-463.0000.64010	Travel & Meetings	6,996.14	3,000.00	15,000.00	12,000.00	400%	
650-463.0000.64020	Staff Development	4,551.00	2,300.00	2,300.00	-	0%	
650-463.0000.64025	Safety Training	1,051.18	-	1,500.00	1,500.00		
650-463.0000.65004	Utilities - PF	10,268.11	-	-	-	0%	
650-463.0000.65005	Pickup Fuel	2,594.81	3,000.00	3,150.00	150.00	5%	
650-463.0000.65010	Avista - Gas	13,385.65	18,000.00	18,702.00	702.00	4%	
650-463.0000.65021	Electric	272,098.72	260,000.00	287,300.00	27,300.00	11%	
650-463.0000.65023	Electric - KEC	12,208.82	-	-	-	0%	
650-463.0000.65024	Electric Avista - Lift Statio	19,732.30	-	-	-	0%	
650-463.0000.65030	Telephone	7,692.69	1,400.00	6,921.00	5,521.00	394%	
650-463.0000.65050	Sanitation	2,543.31	2,000.00	2,514.00	514.00	26%	
650-463.0000.65080	Water	12,118.97	5,000.00	5,000.00	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
650-463.0000.65081	Irrigation Accounts	104,276.08	2,000.00	2,000.00	-	0%
650-463.0000.65110	Aquifer Assessment - County	690.30	250.00	250.00	-	0%
650-463.0000.66012	Computer Software Maint. Supp	8,127.61	2,000.00	10,000.00	8,000.00	400%
650-463.0000.66050	Copier Maintenance & Supplies	-	-	1,044.00	1,044.00	
650-463.0000.66110	Furniture Replace & Repair	-	500.00	500.00	-	0%
650-463.0000.66190	Small Equipment	1,699.00	250.00	739.00	489.00	196%
650-463.0000.67090	Tools	231.62	500.00	1,216.00	716.00	143%
650-463.0000.67170	Auto Service	15.99	600.00	600.00	-	0%
650-463.0000.67221	Generator Fuel	619.29	1,000.00	2,159.00	1,159.00	116%
650-463.0000.68010	Bldg & Grounds Maint & Repair	3,489.25	3,800.00	6,614.00	2,814.00	74%
650-463.0000.68020	Replacement Fund	-	3,629,526.25	4,947,208.51	1,317,682.26	36%
650-463.0000.68021	L/S Maintenance & Repairs	50.35	-	-	-	0%
650-463.0000.68022	STP Lab	-	13,000.00	13,000.00	-	0%
650-463.0000.68025	Plant Maintenance & Repairs	50,496.07	60,000.00	60,000.00	-	0%
650-463.0000.68350	Reclaimed Water Line Cleaning	-	-	-	-	0%
650-463.0000.68360	NPDES Permit Monitoring	35,571.48	155,475.00	155,475.00	-	0%
650-463.0000.68380	Swale Maintenance	-	-	-	-	0%
650-463.0000.68820	Chlorine	415.00	1,000.00	1,000.00	-	0%
650-463.0000.69780	Administrative Expense	1,050.00	-	1,000.00	1,000.00	
650-463.0000.80010	Computer	2,447.49	3,000.00	5,800.00	2,800.00	93%
650-463.0000.80030	Software Upgrades	-	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	-	2,000.00	2,000.00	-	0%
650-463.0000.90010	New Vehicles / Equip	-	-	42,000.00	42,000.00	
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	-	265,000.00	265,000.00	-	0%
650-463.1902.69770	Interest Expense	160,301.33	148,955.00	148,955.00	-	0%
650-463.1903.69001	Transfer to General Fund	526,917.86	544,911.49	692,329.25	147,417.76	27%
650-463.1903.69002	Transfer to Comp Liability	50,157.87	52,199.62	54,102.09	1,902.47	4%
650-463.1920.69800	Depreciation Expense	1,430,269.18	-	-	-	0%
650-463.1920.69810	Bad Debt Expense	9,337.29	1,500.00	1,500.00	-	0%
650-463.1950.89200	Replacement Fund	-	3,675.27	3,675.27	-	0%
650-463.3103.96000	Land Acquisition	-	-	-	-	0%
650-463.4000.72000	Uniform Expense	781.55	1,700.00	1,700.00	-	0%
650-463.4000.74010	Change in Net Pension Liability	32,221.78	-	-	-	0%
650-463.4000.74020	Unallocated PERSI Contributions	(42,128.50)	-	-	-	0%
650-463.4155.71000	Salaries	369,092.78	440,655.76	560,996.61	120,340.85	27%
650-463.4155.71030	Employer FICA	28,660.67	33,710.17	42,916.24	9,206.07	27%
650-463.4155.71040	Employer Retirement	42,100.09	49,882.23	63,857.64	13,975.41	28%
650-463.4155.71050	Employer Workman Compensation	14,035.81	14,787.99	18,549.53	3,761.54	25%
650-463.4155.71060	Employer Unemployment Ins	1,617.69	4,406.56	5,609.97	1,203.41	27%
650-463.4155.71070	Employer Insurance	139,582.83	178,712.50	234,000.00	55,287.50	31%
650-463.6530.64050	Educational Materials	-	-	1,500.00	1,500.00	
650-463.6530.65081	Irrigation Accounts	2,023.29	-	-	-	0%
650-463.6530.68220	Chemicals	135.00	-	-	-	0%
650-463.6530.68380	Swale Maintenance	-	-	-	-	0%
463 - Wastewater Operating Total:		\$ 3,828,304.87	\$ 6,666,847.84	\$ 8,553,100.11	\$ 1,886,252.27	28%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016		
					\$	%	
466 - Wastewater - Collections							
650-466.0000.62010	Attorney Fees	\$ -	\$ -	\$ -	\$ -	0%	
650-466.0000.62040	Contracts/Professional	-	-	10,000.00	10,000.00		
650-466.0000.62060	Dues & Membership	10.00	-	610.00	610.00		
650-466.0000.62140	Janitorial Services	147.86	-	-	-	0%	
650-466.0000.62320	Locate Service	6,338.38	4,000.00	6,500.00	2,500.00	63%	
650-466.0000.63006	Supplies - Lift Station	10,851.26	17,000.00	17,000.00	-	0%	
650-466.0000.63070	Postage	-	130.00	130.00	-	0%	
650-466.0000.63110	First Aid/Safety	37.80	130.00	130.00	-	0%	
650-466.0000.63330	Supplies - Collection	3,480.37	15,000.00	15,000.00	-	0%	
650-466.0000.63400	STP Lab	-	-	-	-	0%	
650-466.0000.63871	IPT Contract Analysis	1,573.00	-	-	-	0%	
650-466.0000.64010	Travel & Meetings	-	1,000.00	1,000.00	-	0%	
650-466.0000.64020	Staff Development	44.99	700.00	700.00	-	0%	
650-466.0000.65004	Utilities - PF	-	1,000.00	1,000.00	-	0%	
650-466.0000.65005	Pickup Fuel	9,530.42	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	37,952.90	80,000.00	80,000.00	-	0%	
650-466.0000.65030	Telephone	6,249.94	6,000.00	6,000.00	-	0%	
650-466.0000.65050	Sanitation	1,053.30	-	-	-	0%	
650-466.0000.65080	Water	-	500.00	500.00	-	0%	
650-466.0000.65081	Irrigation Accounts	1,884.15	1,000.00	2,000.00	1,000.00	100%	
650-466.0000.65110	Aquifer Assessment - County	-	200.00	200.00	-	0%	
650-466.0000.66110	Furniture Replace & Repair	-	-	250.00	250.00		
650-466.0000.66190	Small Equipment	-	250.00	250.00	-	0%	
650-466.0000.67090	Tools	537.34	500.00	500.00	-	0%	
650-466.0000.67170	Auto Service	305.64	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	382.50	1,200.00	1,200.00	-	0%	
650-466.0000.68021	L/S Maintenance & Repairs	20,487.41	30,000.00	30,000.00	-	0%	
650-466.0000.68360	NPDES Permit Monitoring	78.81	20,000.00	20,000.00	-	0%	
650-466.0000.80030	Software Upgrades	-	-	15,000.00	15,000.00		
650-466.0000.83290	Landscaping	-	1,000.00	1,000.00	-	0%	
650-466.0000.90010	New Vehicles / Equip	-	-	34,000.00	34,000.00		
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)	-100%	
650-466.4000.74010	Change in Net Pension Liability	10,410.11	-	-	-	0%	
650-466.4000.74020	Unallocated PERSI Contributions	(13,610.74)	-	-	-	0%	
650-466.4155.71000	Salaries	123,096.41	170,369.18	172,237.52	1,868.34	1%	
650-466.4155.71030	Employer FICA	9,344.22	13,033.24	13,176.17	142.93	1%	
650-466.4155.71040	Employer Retirement	13,630.30	19,285.79	19,497.29	211.50	1%	
650-466.4155.71050	Employer Workman Compensation	-	5,792.27	5,862.21	69.94	1%	
650-466.4155.71060	Employer Unemployment Ins	63.95	1,703.69	1,722.38	18.69	1%	
650-466.4155.71070	Employer Insurance	-	105,850.00	116,800.00	10,950.00	10%	
650-466.6530.63060	Office Supplies	148.46	-	-	-	0%	
466 - Wastewater - Collections Total:		\$ 244,028.78	\$ 2,027,294.17	\$ 705,765.57	\$ (1,321,528.60)	-65%	
467 - Wastewater - Recycled Water							
650-467.4000.74010	Change in Net Pension Liability	\$ 283.27	\$ -	\$ -	\$ -	0%	
650-467.4000.74020	Unallocated PERSI Contributions	(370.36)	-	-	-	0%	
650-467.4155.71000	Salaries	3,895.78	4,951.11	4,961.84	10.73	0%	
650-467.4155.71030	Employer FICA	393.86	378.76	379.58	0.82	0%	
650-467.4155.71040	Employer Retirement	391.76	560.46	561.68	1.22	0%	
650-467.4155.71050	Employer Workman Compensation	-	206.95	207.40	0.45	0%	
650-467.4155.71060	Employer Unemployment Ins	8.91	49.51	49.62	0.11	0%	
650-467.4155.71070	Employer Insurance	-	725.00	800.00	75.00	10%	
467 - Wastewater - Recycled Water Total:		\$ 4,603.22	\$ 6,871.79	\$ 6,960.12	\$ 88.33	1%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016		
					\$	%	
468 - Wastewater - Surface Water							
650-468.0000.62040	Contracts/Professional	\$ 770.00	\$ 15,000.00	\$ 15,000.00	\$ -	0%	
650-468.0000.62060	Dues & Membership	-	500.00	500.00	-	0%	
650-468.0000.63060	Office Supplies	-	50.00	450.00	400.00	800%	
650-468.0000.63070	Postage	-	100.00	100.00	-	0%	
650-468.0000.63110	First Aid/Safety	51.99	50.00	50.00	-	0%	
650-468.0000.63560	IPT Lab Supplies	-	-	-	-	0%	
650-468.0000.64010	Travel & Meetings	-	-	-	-	0%	
650-468.0000.64020	Staff Development	330.00	500.00	500.00	-	0%	
650-468.0000.64050	Instructional Materials	-	-	100.00	100.00		
650-468.0000.65005	Pickup Fuel	2,294.60	4,000.00	4,000.00	-	0%	
650-468.0000.65080	Water	-	-	-	-	0%	
650-468.0000.65081	Irrigation Accounts	13,728.00	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	2,992.80	500.00	500.00	-	0%	
650-468.0000.67090	Tools	119.87	-	200.00	200.00		
650-468.0000.67170	Auto Service	566.10	-	1,000.00	1,000.00		
650-468.0000.68220	Chemicals	1,913.63	5,000.00	5,000.00	-	0%	
650-468.0000.68225	Water Testing	2,426.99	13,000.00	13,000.00	-	0%	
650-468.0000.68360	NPDES Permit Monitoring	-	-	13,000.00	13,000.00		
650-468.0000.68380	Swale Maintenance	28,069.20	10,000.00	25,000.00	15,000.00	150%	
650-468.0000.80030	Software Upgrades	-	500.00	500.00	-	0%	
650-468.0000.80240	Misc Equipment	-	-	3,000.00	3,000.00		
650-468.0000.83290	Landscaping	-	-	500.00	500.00		
650-468.0000.90010	New Vehicles / Equip	-	-	75,000.00	75,000.00		
650-468.0000.91310	Sod Cutter	-	3,500.00	3,500.00	-	0%	
650-468.0000.93040	20' X 36' Storage Building	-	-	25,000.00	25,000.00		
650-468.4000.72000	Uniform Expense	-	-	100.00	100.00		
650-468.4000.74010	Change in Net Pension Liability	7,719.06	-	-	-	0%	
650-468.4000.74020	Unallocated PERSI Contributions	(10,092.32)	-	-	-	0%	
650-468.4155.71000	Salaries	95,277.23	60,286.26	61,914.92	1,628.66	3%	
650-468.4155.71030	Employer FICA	7,447.29	4,611.90	4,736.49	124.59	3%	
650-468.4155.71040	Employer Retirement	10,078.52	5,687.51	5,915.60	228.09	4%	
650-468.4155.71050	Employer Workman Compensation	-	2,139.87	2,198.31	58.44	3%	
650-468.4155.71060	Employer Unemployment Ins	481.45	602.86	619.15	16.29	3%	
650-468.4155.71070	Employer Insurance	-	17,400.00	19,200.00	1,800.00	10%	
468 - Wastewater - Surface Water Total:		\$ 164,174.41	\$ 213,728.40	\$ 350,884.47	\$ 137,156.07	64%	
650 - RECLAIMED WATER OPERATING Total:		\$ 4,241,111.28	\$ 8,914,742.20	\$ 9,616,710.27	\$ 701,968.07	8%	
651 - RECLAIMED WATER CAPITAL - WWTP							
463 - Wastewater Operating							
651-463.0000.62040	Contracts/Professional	\$ -	\$ -	\$ -	\$ -	0%	
651-463.0000.93160	Headworks & Equalization Plant Upgra	-	1,950,140.00	1,952,340.00	2,200.00	0%	
651-463.1902.69760	Bond Principal	-	-	430,000.00	430,000.00		
651-463.1902.69770	Interest Expense	-	-	41,492.00	41,492.00		
651-463.3112.95520	Headwk, Scrn, Odor Construction Cost	-	-	60,000.00	60,000.00		
651-463.3209.95500	Facility Plan per EPA Permit	-	-	150,000.00	150,000.00		
651-463.6501.93165	Upgrade to admin facility	-	-	662,500.00	662,500.00		
651-463.6502.93165	Fall line improvement - Lundy Blvd	-	120,000.00	-	(120,000.00)	-100%	
651-463.6503.93165	Idaline lift station	-	720,000.00	-	(720,000.00)	-100%	
651-463.6504.95520	Membrane Pilot Test	-	-	1,000,000.00	1,000,000.00		
651-463.6505.95520	Outfall Upgrade	-	-	1,620,000.00	1,620,000.00		
463 - Wastewater Operating Total:		\$ -	\$ 2,790,140.00	\$ 5,916,332.00	\$ 3,126,192.00	112%	
651 - RECLAIMED WATER CAPITAL - WWTP Total:		\$ -	\$ 2,790,140.00	\$ 5,916,332.00	\$ 3,126,192.00	112%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016		
					\$	%	
652 - RECLAIMED WATER CAPITAL - COLLECTOR							
463 - Wastewater Operating							
652-463.3117.95520	3rd Ave Lift Station Improvements	\$ -	\$ 752,850.00	\$ 752,850.00	\$ -	0%	
652-463.3201.95500	Master Plan	-	-	150,000.00	150,000.00		
652-463.3208.95500	Rate Study	-	15,000.00	15,000.00	-	0%	
652-463.3211.95520	Jacklin Lift Station	-	-	750,000.00	750,000.00		
652-463.3212.95520	Idaline Forcemain	-	-	1,200,000.00	1,200,000.00		
463 - Wastewater Operating Total:		\$ -	\$ 767,850.00	\$ 2,867,850.00	\$ 2,100,000.00	273%	
652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:		\$ -	\$ 767,850.00	\$ 2,867,850.00	\$ 2,100,000.00	273%	
653 - WASTEWATER STORM WATER							
464 - Wastewater Storm Water							
653-464.4155.71030	Employer FICA	\$ 2.23	\$ -	\$ -	\$ -	0%	
653-464.4155.71040	Employer Retirement	3.40	-	-	-	0%	
653-464.4155.71060	Employer Unemployment Ins	0.30	-	-	-	0%	
464 - Wastewater Storm Water Total:		\$ 5.93	\$ -	\$ -	\$ -	0%	
653 - WASTEWATER STORM WATER Total:		\$ 5.93	\$ -	\$ -	\$ -	0%	
700 - SANITATION							
461 - Sanitation							
700-461.0000.62041	Recycling Costs	\$ 3,697.43	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
700-461.0000.62042	Sanitation Contract	1,940,164.87	1,934,988.47	1,964,013.30	29,024.83	2%	
700-461.0000.64020	Development	-	4,000.00	-	(4,000.00)	-100%	
700-461.0000.65030	Telephone	-	1,000.00	-	(1,000.00)	-100%	
700-461.0000.65114	City Clean Up Efforts	5,808.34	10,500.00	10,500.00	-	0%	
700-461.1903.69001	Transfer to General Fund	250,489.43	261,842.36	244,426.40	(17,415.96)	-7%	
700-461.1903.69002	Transfer to Comp Liability	5,066.90	4,784.03	5,257.06	473.03	10%	
700-461.1903.69004	Transfer to General Fund for Street we	-	-	222,651.91	222,651.91		
700-461.1920.69810	Bad Debt Expense	2,524.51	3,000.00	3,000.00	-	0%	
461 - Sanitation Total:		\$ 2,207,751.48	\$ 2,225,114.86	\$ 2,454,848.67	\$ 229,733.81	10%	
700 - SANITATION Total:		\$ 2,207,751.48	\$ 2,225,114.86	\$ 2,454,848.67	\$ 229,733.81	10%	
750 - WATER OPERATING							
462 - Water Operating							
750-462.0000.62000	Advertising & Legal Fees	\$ -	\$ 350.00	\$ 350.00	\$ -	0%	
750-462.0000.62010	Attorney Fees	-	2,000.00	2,000.00	-	0%	
750-462.0000.62040	Contracts/Professional	-	25,000.00	25,000.00	-	0%	
750-462.0000.62060	Dues & Membership	2,025.00	2,000.00	2,000.00	-	0%	
750-462.0000.62080	Hiring & Recruiting Costs	(4.80)	-	500.00	500.00		
750-462.0000.62140	Janitorial Services	354.41	1,000.00	1,000.00	-	0%	
750-462.0000.62320	Locate Service	6,338.45	4,000.00	6,500.00	2,500.00	63%	
750-462.0000.62350	State Water Assessment	20,821.00	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	1,319.70	2,400.00	2,400.00	-	0%	
750-462.0000.63070	Postage	740.03	500.00	860.00	360.00	72%	
750-462.0000.63110	First Aid/Safety	127.94	300.00	300.00	-	0%	
750-462.0000.63280	Maintenance Supplies	41,290.71	45,000.00	46,107.00	1,107.00	2%	
750-462.0000.63550	Service Supplies	26,708.66	25,000.00	30,000.00	5,000.00	20%	
750-462.0000.64010	Travel & Meetings	425.41	1,000.00	1,000.00	-	0%	
750-462.0000.64020	Staff Development	1,100.00	2,000.00	2,400.00	400.00	20%	
750-462.0000.64025	Safety Training	716.46	-	1,000.00	1,000.00		
750-462.0000.64030	Gasoline	10,582.78	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	6,176.76	1,500.00	2,600.00	1,100.00	73%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2017

Fund	Department	Actual Totals FY 2015	Adopted Budget FY 2016	Adopted Budget FY 2017	Change Over (Under) FY 2016	
					\$	%
750-462.0000.65022	Electric - Avista	252,302.22	300,000.00	301,500.00	1,500.00	1%
750-462.0000.65030	Telephone	2,889.24	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)	175.23	500.00	500.00	-	0%
750-462.0000.65090	Electric - Kootenai	72,375.47	60,000.00	80,000.00	20,000.00	33%
750-462.0000.65110	Aquifer Assessment - County	77.00	100.00	100.00	-	0%
750-462.0000.66012	Computer Software Maint. Supp	6,337.03	7,000.00	8,500.00	1,500.00	21%
750-462.0000.66050	Copier Maintenance & Supplies	640.00	900.00	1,044.00	144.00	16%
750-462.0000.66110	Furniture Replace & Repair	667.16	1,000.00	1,000.00	-	0%
750-462.0000.66111	Maintenance - Machines	-	500.00	500.00	-	0%
750-462.0000.66190	Small Equipment	926.60	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	-	500.00	750.00	250.00	50%
750-462.0000.67090	Tools	1,808.77	1,000.00	1,000.00	-	0%
750-462.0000.67170	Auto Service	2,856.95	2,000.00	2,000.00	-	0%
750-462.0000.68010	Bldg & Grounds Maint & Repair	3,870.73	3,000.00	5,000.00	2,000.00	67%
750-462.0000.68025	Wells	7,015.23	5,000.00	5,000.00	-	0%
750-462.0000.68230	Irrigation	160.00	500.00	500.00	-	0%
750-462.0000.68360	Water Testing	4,734.46	31,600.00	31,600.00	-	0%
750-462.0000.80010	Computer	785.62	2,000.00	4,000.00	2,000.00	100%
750-462.0000.80090	Hydrant Locks	-	1,000.00	1,000.00	-	0%
750-462.0000.90100	Replace Backhoe	-	10,000.00	10,000.00	-	0%
750-462.0000.90185	Hydro Excavator	-	-	70,000.00	70,000.00	
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	-	165,000.00	165,000.00	-	0%
750-462.1902.69770	Interest Expense	38,019.48	54,888.00	50,350.00	(4,538.00)	-8%
750-462.1902.69830	Debt Service	500.00	5,000.00	5,000.00	-	0%
750-462.1903.69001	Transfer to General Fund	421,700.82	409,381.18	514,542.99	105,161.81	26%
750-462.1903.69002	Transfer to Comp Liability	16,589.66	16,232.21	16,538.70	306.49	2%
750-462.1920.69800	Depreciation Expense	526,395.98	-	-	-	0%
750-462.1920.69810	Bad Debt Expense	6,696.43	1,500.00	1,500.00	-	0%
750-462.1950.89200	Replacement Fund	-	536,046.16	395,963.86	(140,082.30)	-26%
750-462.3206.95520	Replace Water Main Construction Cos	-	11,500.00	11,500.00	-	0%
750-462.4000.72000	Uniform Expense	757.36	900.00	900.00	-	0%
750-462.4000.74010	Change in Net Pension Liability	25,637.00	-	-	-	0%
750-462.4000.74020	Unallocated PERSI Contributions	(33,518.00)	-	-	-	0%
750-462.4155.71000	Salaries	289,675.72	351,383.49	344,814.73	(6,568.76)	-2%
750-462.4155.71030	Employer FICA	24,098.94	26,880.84	26,378.33	(502.51)	-2%
750-462.4155.71040	Employer Retirement	33,511.72	39,776.61	39,060.50	(716.11)	-2%
750-462.4155.71050	Employer Workman Compensation	8,134.74	13,962.06	14,118.68	156.62	1%
750-462.4155.71060	Employer Unemployment Ins	3,065.47	3,513.83	3,448.15	(65.68)	-2%
750-462.4155.71070	Employer Insurance	46,016.45	101,137.50	106,800.00	5,662.50	6%
462 - Water Operating Total:		\$ 1,883,792.39	\$ 2,456,701.88	\$ 2,524,876.94	\$ 68,175.06	3%
750 - WATER OPERATING Total:		\$ 1,883,792.39	\$ 2,456,701.88	\$ 2,524,876.94	\$ 68,175.06	3%
753 - WATER CAPITAL						
462 - Water Operating						
753-462.3202.95500	Water Main Upgrade Engineering & De	\$ -	\$ 175,000.00	\$ 175,000.00	\$ -	0%
753-462.3204.95500	Water Master Plan Update E & D	-	-	-	-	0%
753-462.3207.80280	Engineering - W PF Standpipe	-	125,000.00	125,000.00	-	0%
753-462.3210.95520	7th Avenue Modernization Improvemer	-	-	-	-	0%
462 - Water Operating Total:		\$ -	\$ 300,000.00	\$ 300,000.00	\$ -	0%
753 - WATER CAPITAL Total:		\$ -	\$ 300,000.00	\$ 300,000.00	\$ -	0%
Post Falls Budgeted Expenditures Total:		\$ 29,840,534.44	\$ 46,006,492.64	\$ 52,845,056.14	\$ 6,838,563.50	15%

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

ORDINANCE NO. 1303
CITY OF POST FALLS

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2016, APPROPRIATING THE SUM OF \$52,845,056 TO DEFRAID 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 \$52,845,056 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, 2016. Appropriations are made at the fund level with additional detail shown for illustrative purposes only.

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

	<u>PROPOSED EXPENDITURES/EXPENSES</u>	<u>TOTAL</u>
GENERAL FUND:		
ADMINISTRATION		
FINANCE		
CITY CLERK		
LEGAL SERVICES		
COMMUNITY DEVELOPMENT		
SAFETY		
PUBLIC WORKS		
PARKS & RECREATION		
CAPITAL IMPROVEMENTS/CONTRACTS		
PERSONNEL		
PERSONNEL POOL		
ANNEXATION FEE ACCOUNT		
TOTAL GENERAL FUND EXPENDITURES		\$22,862,076
SPECIAL REVENUE FUNDS:		
COMPREHENSIVE LIABILITY INSURANCE		
STREET LIGHTS		
911 SUPPORT		

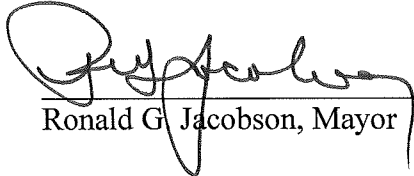
DRUG SEIZURE	
SPECIAL EVENTS	
CEMETERY CAPITAL IMPROVEMENT	
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$1,044,938
CAPITAL PROJECTS FUNDS:	
FACILITY RESERVE ACCOUNT	
CAPITAL IMPROVEMENTS	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	\$5,050,024
DEBT SERVICE FUNDS:	
LID DEBT SERVICE	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$207,400
ENTERPRISE FUNDS:	
SEWER	
SANITATION	
WATER	
TOTAL ENTERPRISE FUND EXPENSES	\$23,680,618
TOTAL ALL FUND EXPENDITURES/EXPENSES	\$52,845,056

Section 3. That a general tax levy to yield \$10,192,925 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, 2016.


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.

PASSES 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 6th day of September 2016.


 Ronald G. Jacobson, Mayor

ATTEST:


 Shannon Howard, City Clerk



Pay Grade	Administrative	Streets	Parks & Recreation	Community Development	Hourly Rates		Grade Prog.	Annual Rates	
					Minimum	Max		Minimum	Max
19				City Engineer	\$ 36.05	\$ 45.06	10%	\$ 74,884.00	\$ 93,724.80
18	*City Prosecutor				\$ 32.77	\$ 40.96	10%	\$ 68,161.60	\$ 85,196.80
17	*IS Administrator	*Maintenance Manager		*Planning Manager *Asst. City Engineer	\$ 29.79	\$ 37.24	10%	\$ 61,963.20	\$ 77,459.20
16	*Asst. City Prosecutor *Accounting Sup.		*Parks Manager	Sr. Staff Engineer Chief Building Official	\$ 27.09	\$ 33.86	10%	\$ 56,347.20	\$ 70,428.80
15	*Public Information Specialist		*Recreation Manager	Staff Engineer Senior Planner *GIS Coordinator Building Lead	\$ 24.62	\$ 30.78	9%	\$ 51,209.60	\$ 64,022.40
14			*Recreation Supervisor	Senior Eng. Tech. Associate Planner	\$ 22.59	\$ 28.24	9%	\$ 46,987.20	\$ 58,739.20
13	City Clerk		Urban Forester Parks Supervisor Cemetery Sexton	Building Inspector Plumbing/Electrical Inspector Planner I	\$ 20.73	\$ 25.91	9%	\$ 43,118.40	\$ 53,892.80
12	Payroll Coord/Staff Acct.	Lead Mechanic/Fabricator Facilities Maintenance Sup. Traffic/Maintenance Supervisor		Engineering Tech.	\$ 19.01	\$ 23.76	9%	\$ 39,540.80	\$ 49,420.80
11	Utility Billing Supervisor		Recreation Coord.		\$ 17.44	\$ 21.80	8%	\$ 36,275.20	\$ 45,344.00
10	Executive Assistant HR Generalist/Wellness Coord	Sr. Street Worker Asst. Facilities Supervisor	Sr. Park Worker	Planning Specialist	\$ 16.15	\$ 20.19	8%	\$ 33,592.00	\$ 41,995.20
9	CSR/Purch. Agent/Dep Clerk Media Production Assistant Utility Billing Tech. IS Technician HR Assistant	Street Worker Mechanic/Streetworker	Parks Worker	Permits Technician Planning Tech	\$ 14.96	\$ 18.70	8%	\$ 31,116.80	\$ 38,896.00



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.		\$ 13.85	\$ 17.31	8%	\$ 28,808.00	\$ 36,004.80
7	Maintenance Custodian		Recreation Program Asst.		\$ 12.82	\$ 16.03	8%	\$ 26,665.60	\$ 33,342.40
6	Acctg. Tech. Custodian (varied depts.)				\$ 11.87	\$ 14.84	8%	\$ 24,689.60	\$ 30,867.20
5		Seasonal Street Worker	Seasonal Parks Worker		\$ 10.99	\$ 13.74	8%	\$ 22,859.20	\$ 28,579.20
4					\$ 10.18	\$ 12.73	8%	\$ 21,174.40	\$ 26,478.40
3			Lead Parks Asst.		\$ 9.42	\$ 11.78	8%	\$ 19,593.60	\$ 24,502.40
2					\$ 8.73	\$ 10.91	8%	\$ 18,156.40	\$ 22,692.80
1			Parks Assistant		\$ 8.08	\$ 10.10	8%	\$ 16,805.40	\$ 21,008.00

Range Width = 50% wide from minimum to maximum
25% from minimum to market, 25% from market to maximum

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

*Indicates Exempt Position

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



FY 2017 Post Falls Police Department Kinds Levels Worksheet Draft

Pay Grade	Public Safety - Sworn & ECO Divisions	Hourly Rates			Annual Rates			Grade Progression
		Minimum	Market	Maximum	Minimum	Market	Maximum	
J	*Captain	\$ 35.14	\$ 43.93	\$ 52.71	\$ 73,091.20	\$ 91,364.00	\$ 109,636.80	5%
I	*Sr. Lieutenant	\$ 33.47	\$ 41.84	\$ 50.21	\$ 69,617.60	\$ 87,022.00	\$ 104,426.40	5%
H	*Lieutenant *Communications Director	\$ 30.43	\$ 38.04	\$ 45.65	\$ 63,294.40	\$ 79,116.00	\$ 94,941.60	10%
G	Sergeant	\$ 27.66	\$ 34.58	\$ 41.49	\$ 57,532.80	\$ 71,916.00	\$ 86,299.20	10%
F	Detective	\$ 25.14	\$ 31.43	\$ 37.71	\$ 52,291.20	\$ 65,354.00	\$ 78,436.60	8%
E	Emerg. Comm. Shift Supv. Senior Police Officer K-9 Officer Lateral Police Officer	\$ 23.28	\$ 29.10	\$ 34.92	\$ 48,422.40	\$ 60,528.00	\$ 72,633.60	5%
D	Police Officer	\$ 22.17	\$ 27.71	\$ 33.26	\$ 46,113.60	\$ 57,642.00	\$ 69,170.40	16.5%
C	SRO/CPO/Dare & Drug Officer							
B	Sr. Emerg. Comm. Officer	\$ 19.03	\$ 23.79	\$ 28.55	\$ 39,562.40	\$ 49,478.00	\$ 59,373.60	5%
A	Emerg. Comm. Officer	\$ 17.12	\$ 21.40	\$ 25.68	\$ 35,609.60	\$ 44,512.00	\$ 53,414.40	5%

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	
FTO	\$.75 per hour for the first special duty. \$.25 per hour for the second duty with a maximum of \$1.00.
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.	\$ 22.18	\$ 27.73	\$ 33.27	\$ 46,134.40	\$ 57,668.00	\$ 69,201.60	8%
10		\$ 20.53	\$ 25.66	\$ 30.80	\$ 42,702.40	\$ 53,378.00	\$ 64,053.60	8%
9	Sr. Crime Victim Advocate Sr. Police Mechanic	\$ 19.01	\$ 23.76	\$ 28.52	\$ 39,540.80	\$ 49,426.00	\$ 59,311.20	8%
8	Crime Victim Advocate Community Serv Admin Sr. Invest & Evidence Tech	\$ 17.60	\$ 22.00	\$ 26.40	\$ 36,608.00	\$ 45,760.00	\$ 54,912.00	8%
7	Invest. & Evidence Tech. Mechanic - Police	\$ 16.30	\$ 20.38	\$ 24.45	\$ 33,904.00	\$ 42,380.00	\$ 50,856.00	8%
6		\$ 15.09	\$ 18.86	\$ 22.64	\$ 31,387.20	\$ 39,234.00	\$ 47,080.80	8%
5	Animal Control Officer Animal Shelter Manager	\$ 13.97	\$ 15.72	\$ 20.96	\$ 29,057.60	\$ 32,689.80	\$ 43,588.40	8%
4	Police Dept. Spec.	\$ 12.94	\$ 16.18	\$ 19.41	\$ 26,915.20	\$ 33,644.00	\$ 40,372.80	8%
3		\$ 11.98	\$ 14.98	\$ 17.97	\$ 24,916.40	\$ 31,148.00	\$ 37,377.60	8%
2		\$ 11.09	\$ 13.86	\$ 16.64	\$ 23,067.20	\$ 28,834.00	\$ 34,600.80	8%
1	OASIS Shelter Aide	\$ 10.27	\$ 12.84	\$ 15.41	\$ 21,381.60	\$ 26,702.00	\$ 32,042.40	8%



FY 2017 Post Falls Water Reclamation
Kinds Levels Chart

Pay Grade	Public Works	Hourly Rates		Grade Prog	Hourly Rates	
		Minimum	Market		Minimum	Market
14	Utilities Manager	\$ 30.79	\$ 38.49	8%	\$ 64,043.20	\$ 80,054.00
13	Project Manager	\$ 28.51	\$ 35.64	8%	\$ 59,300.80	\$ 74,126.00
12		\$ 26.40	\$ 33.00	8%	\$ 54,912.00	\$ 68,640.00
11	Chief Oper - Reclamation Chief Oper - Water Environmental Specialist	\$ 24.44	\$ 30.55	8%	\$ 50,835.20	\$ 63,544.00
10	Asst Chief Operator - Reclamation	\$ 22.63	\$ 28.29	8%	\$ 47,070.40	\$ 58,838.00
9	Wastewater Oper. Foreman	\$ 20.96	\$ 26.20	8%	\$ 43,596.80	\$ 54,496.00
8	Senior Lab Tech.	\$ 19.40	\$ 24.25	8%	\$ 40,352.00	\$ 50,440.00
7	Sr. WWTP Oper. Cross Conn. Cont. Spec. Industrial Pre-Treatment Coor. Sr. Water Oper.	\$ 17.97	\$ 22.46	8%	\$ 37,377.60	\$ 46,722.00
6	Lab Tech.	\$ 16.64	\$ 20.80	8%	\$ 34,611.20	\$ 43,264.00
5	Storm Water Technician WWTP Oper. Water Oper.	\$ 15.40	\$ 19.25	8%	\$ 32,032.00	\$ 40,040.00
4		\$ 14.26	\$ 17.83	8%	\$ 29,660.80	\$ 37,076.00
3		\$ 13.21	\$ 16.51	8%	\$ 27,476.80	\$ 34,346.00
2		\$ 12.23	\$ 15.29	8%	\$ 25,438.40	\$ 31,798.00
1	Seasonal Storm Water Oper	\$ 11.32	\$ 14.15	8%	\$ 23,545.60	\$ 29,432.00



2017 Executive Broadband

Grade	Position	Salary Range
A	HR Director	\$76,507 - \$102,010
B	Chief of Police	\$87,112 - \$130,669
	Finance Director	
	Public Services Director	
	Park/Rec Director	
	Legal Services Director	
C	City Administrator	\$117,311 - \$153,015