



CITY OF
POSTFALLS
BUDGET FY 2017 / 2018

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



The 500 acre multi-use natural area called the Upper Falls Community Forest

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 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. 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.

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



Post Falls at a Glance

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. The City of Post Falls has grown from 7,350 residents in 1990 to an estimated 32,079 at the end of 2016. Post Falls' unique location between these two diverse cities offers 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. This is reflected in an increasing number of retail, health care and manufacturing businesses locating in the City.

Post Falls is located in Kootenai County in North Idaho, 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.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Post Falls
Idaho**

For the Fiscal Year Beginning

October 1, 2016

Executive Director



INTRODUCTORY INFORMATION

About Post Falls ii
Post Falls at a Glanceiii
GFOA Budget Award.....iv

TABLE OF CONTENTS

v

TRANSMITTAL LETTER 6

GENERAL INFORMATION

10

Organization Chart 11
City Goals..... 20
Strategy Chart..... 26
Financial Policies..... 31
Budget Calendar 37
Departments by Fund Listing 38
Department Narratives 39

BUDGET SUMMARY

56

Summary of Budgeted Revenues and Expenses 57
Revenue and Expense Charts 59
Fund Balance Summary..... 60

BUDGETED REVENUES

61

Revenue Projection Factors..... 62
Revenue History Charts 65
Budgeted revenues Detail 67

BUDGETED EXPENDITURES

76

Personnel Schedule 77
Budgeted Capital Expenditures 78
Debt Service 80
Budgeted Expenditures Detail..... 81

GLOSSARY

105

Glossary 106

APPENDIX

110

Budget Ordinance..... 111



November 20, 2017

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 2017-2018 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>.

The City is working to reevaluate, revise and update many of our organizational plans including the Comprehensive Plan, Capital Improvement Plan and Strategic Plan. This process will take quite some time to complete, in the meantime the City will continue to refer to the plans currently in place.

City Council has reaffirmed the priorities of the Strategic Plan to help guide department heads, managers and staff in establishing a Fiscal Year 2018 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 is utilized.
- None of the allowable three percent (3%) property tax increase of \$305,739 nor any Forgone Taxes are included in the budget.
- 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 2018 budget includes \$10,408,290 in property tax revenues to be levied, which is \$2,239,169 under the legally-available tax limit. The legally-available limit for property taxes in Post Falls is \$12,647,459 which consists of the following elements:

- F Y 2016-2017 property tax levy (\$10,191,301)
- Tax dollars generated by new development (\$322,009)
- Tax dollars generated by annexation values (\$15,018)
- Property Tax Replacements (\$-113,728)
- Three percent (3%) tax increase (\$305,739)
- Foregone tax authority (\$1,927,120)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2018 budget is .005588469 per \$1 of taxable value; the levy rate for FY 2017 was .005509326. Post Falls' portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2017 was about \$551. The FY 2018 Adopted Budget will result in a tax bill of about \$559 for the City portion. The housing market is showing signs of recovery, evidenced by a \$91.6 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.

| | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| Property Tax Levy | 8,720,259 | 8,973,609 | 9,304,925 | 10,071,262 | 10,408,290 |
| Levy Rate | 0.005550563 | 0.00544679 | 0.005593798 | 0.005509326 | 0.005588469 |
| Net Taxable Value | 1,616,702,509 | 1,618,993,397 | 1,629,310,135 | 1,710,877,658 | 1,802,507,396 |
| City Budget | 37,960,912 | 41,101,404 | 45,662,573 | 52,845,056 | 53,042,010 |
| % of Taxable Value | 0.54% | 0.55% | 0.57% | 0.59% | 0.58% |
| Property Tax % | 22.97% | 21.83% | 20.38% | 19.06% | 19.62% |

Budget Highlights

The City Budget Ordinance totals \$53,042,010, which includes personnel costs of \$16,542,936, operations equal to \$26,817,544 and new capital purchases totaling \$9,681,530. These budget

appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2017 of \$196,954.

- *Personnel:* The approved personnel budget includes the addition of 3 positions. The staffing increases will address the personnel needs of the Police and Parks Departments. The budget ordinance also provides for wage enhancements of \$434,704. 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 (\$1,368,600), primarily due to the funds appropriated for the Replacement Fund. Other notable department budget increases include Reclaimed Water Capital-Waste Water Treatment Plant (\$689,387) and Sanitation (\$87,034). Line item details on these increases can be found in the Expense Detail Reports.
- *Capital Expenditures:* The City budget ordinance includes a decrease in capital expenditures from prior year of \$1,795,085. Significant capital appropriations include upgrades to the Wastewater Treatment Plant to remain compliant with the Environmental Protection Agency requirements (\$5,000,000), a Lift Station at Riverside Harbor (\$1,324,000), and \$860,000 is budgeted for the Parks Department from Parks Impact Fees for work at Black Bay, Tullamore and Crown Point Parks.

Budget Challenges

In 2018, 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

FY2016

Citizens of Post Falls

Elected and Appointed Officials

Councilor
Seat 1
Kerri Thoreson



Councilor
Seat 2
Alan Wolfe



Councilor
Seat 3
Joe Malloy



Mayor
Ronald G. Jacobson



Councilor
Seat 4
Betty Ann Henderson



Councilor
Seat 5
Lynn Borders



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



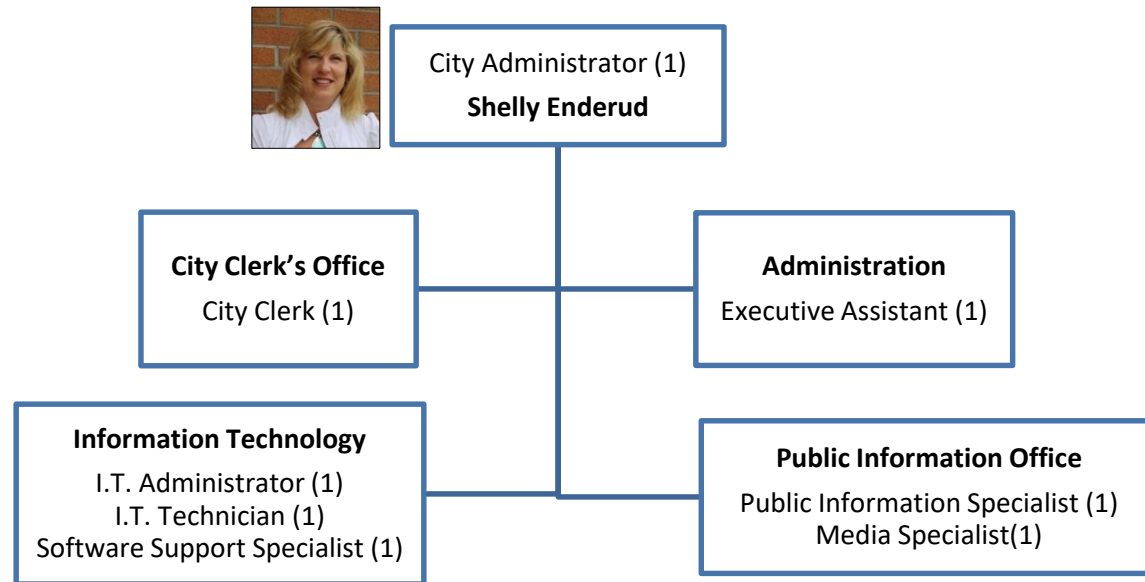
Public Services
Director
Russ Connole



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)

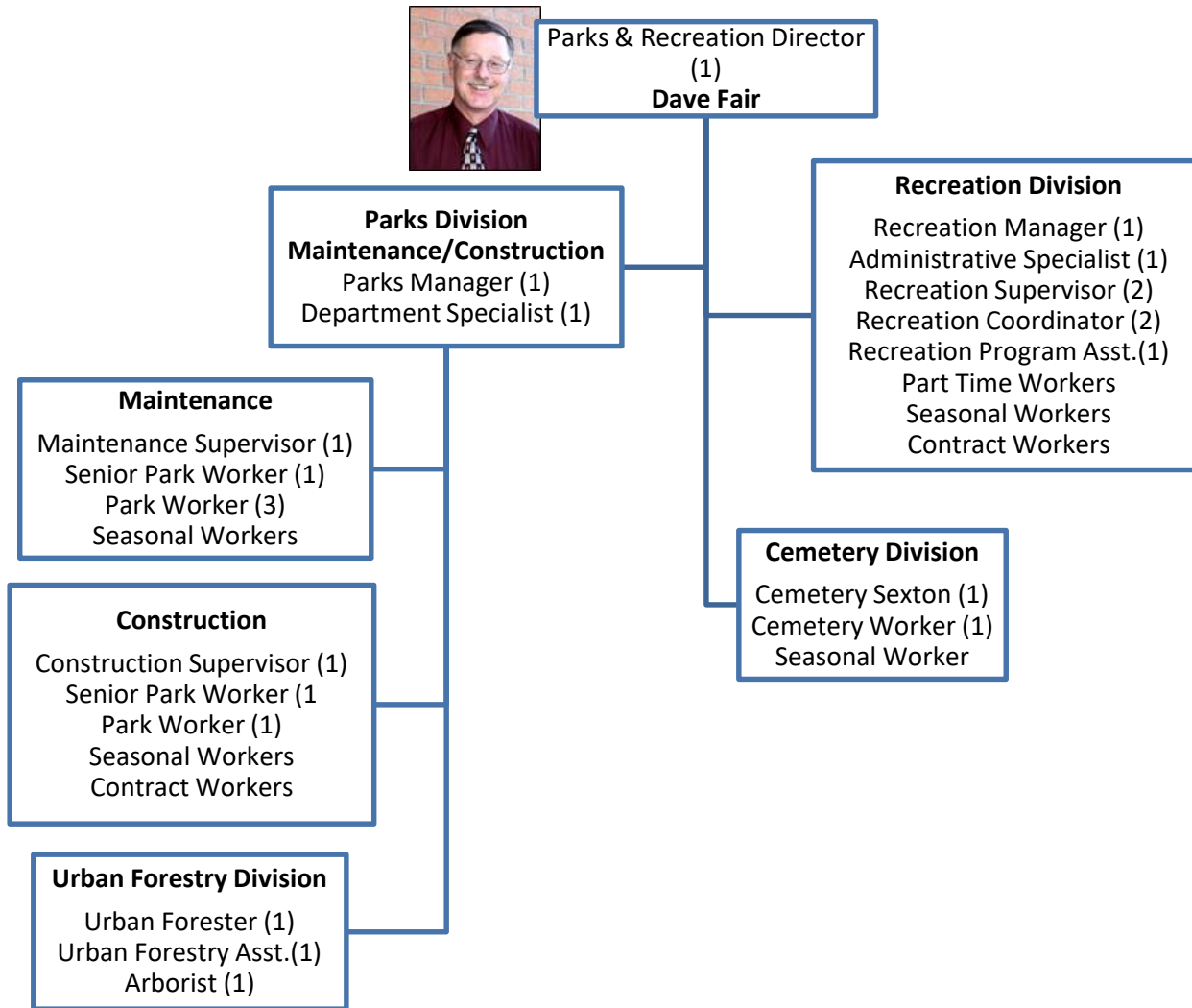
Legal Services



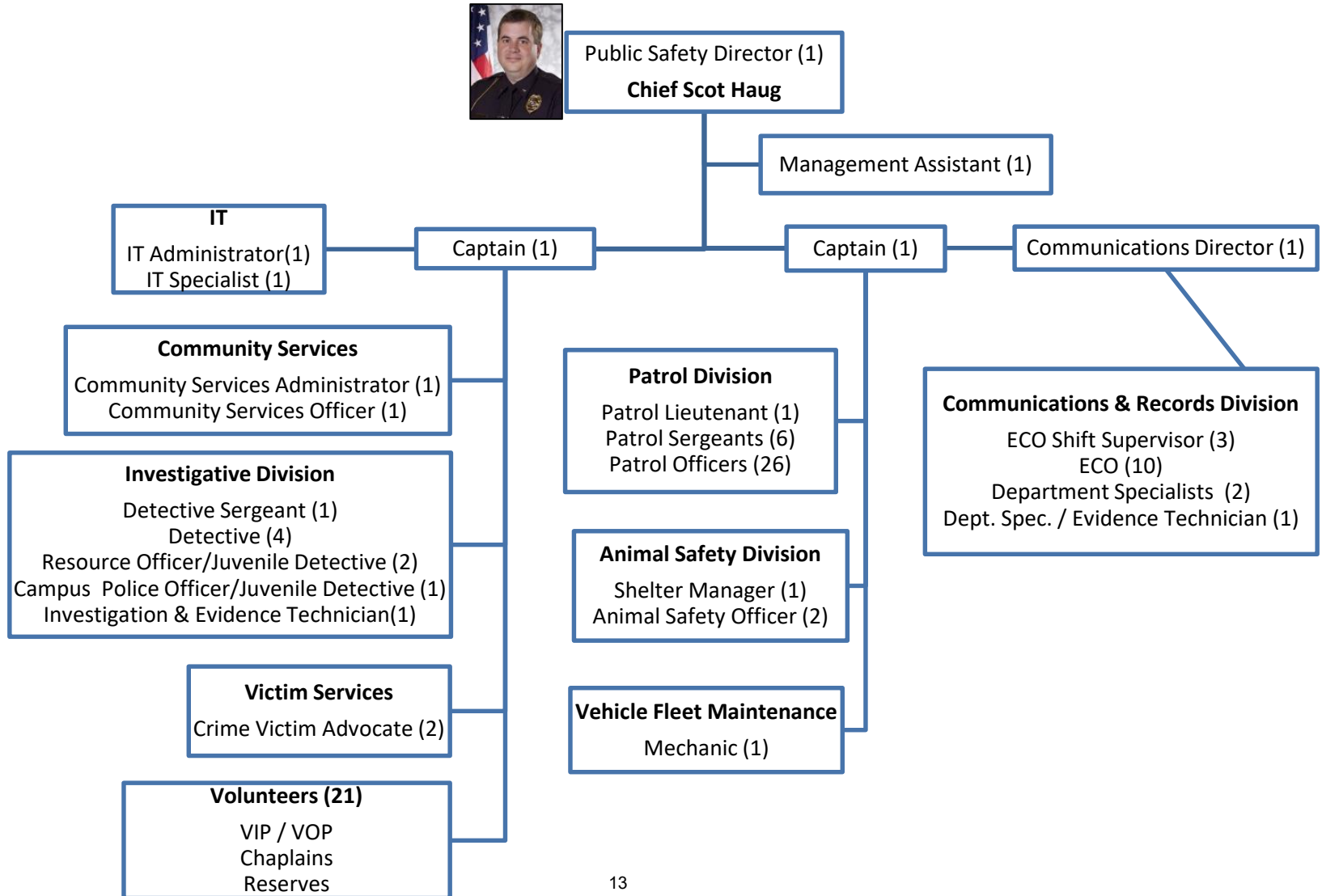
Legal Services Director(1)
Warren Wilson

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

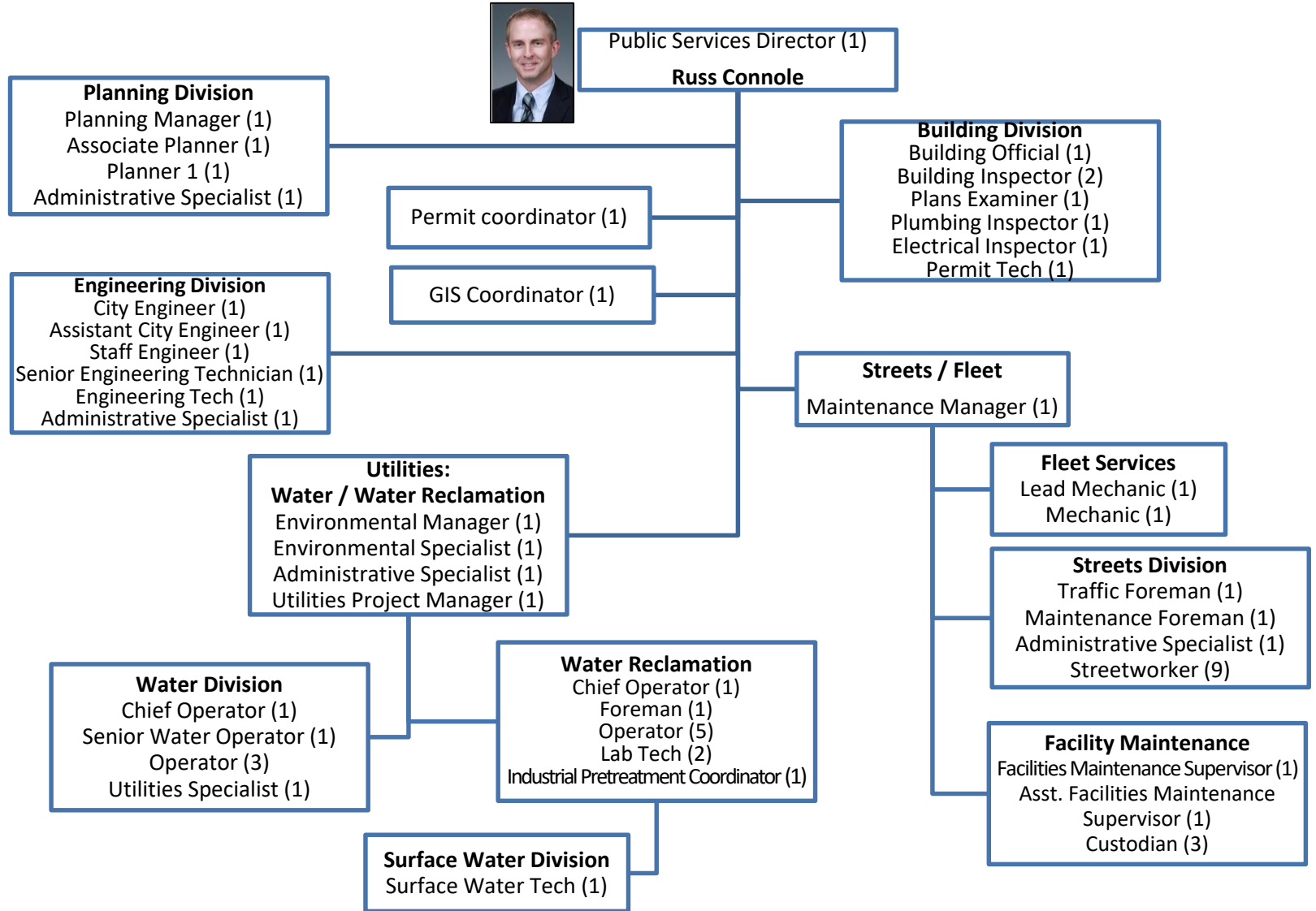
Parks, Recreation and Cemetery

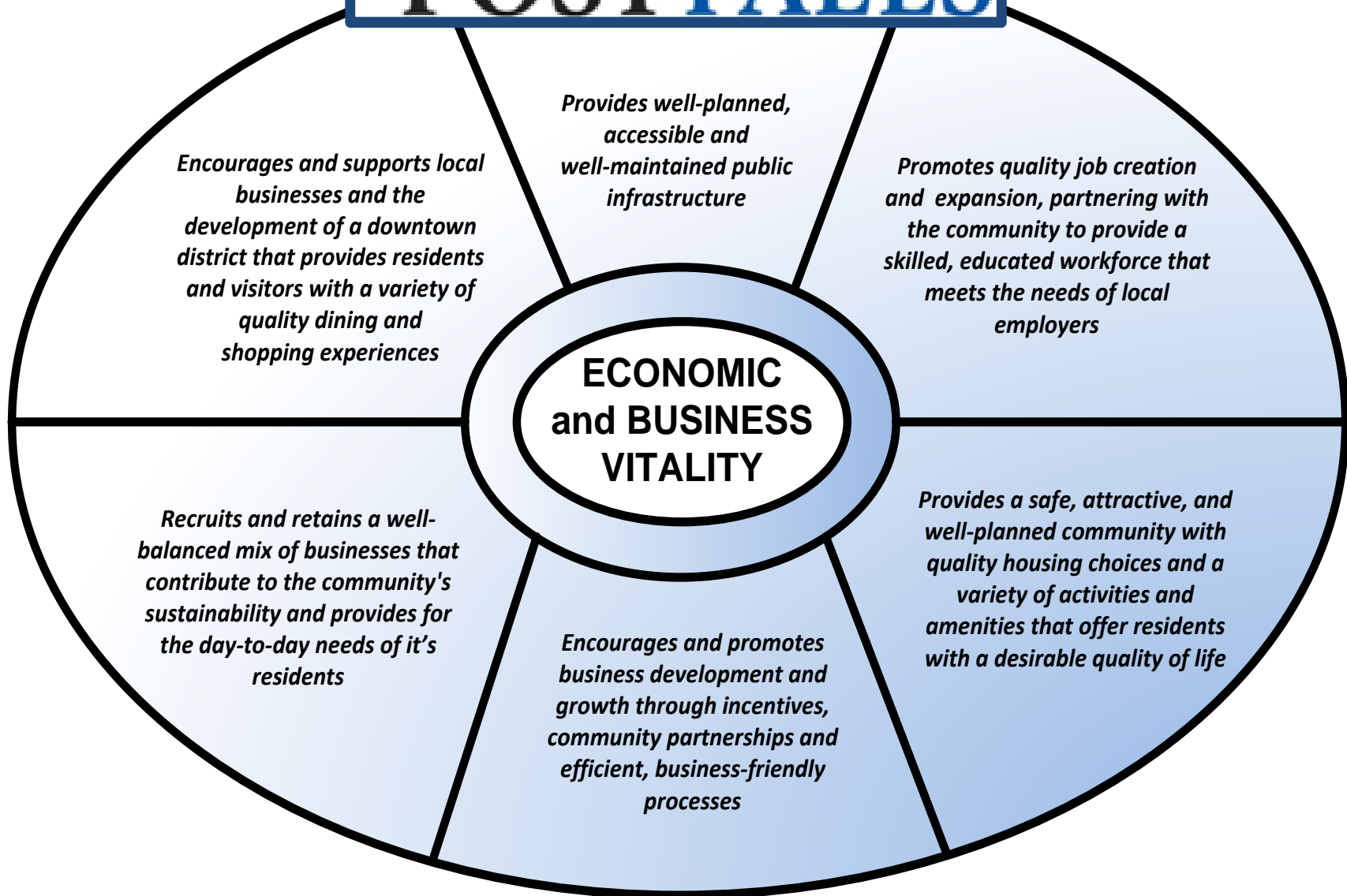


Police Department Administration



Public Services Department





**ECONOMIC
and BUSINESS
VITALITY**

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

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

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

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

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

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





Provides for the physical and environmental health of the community

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

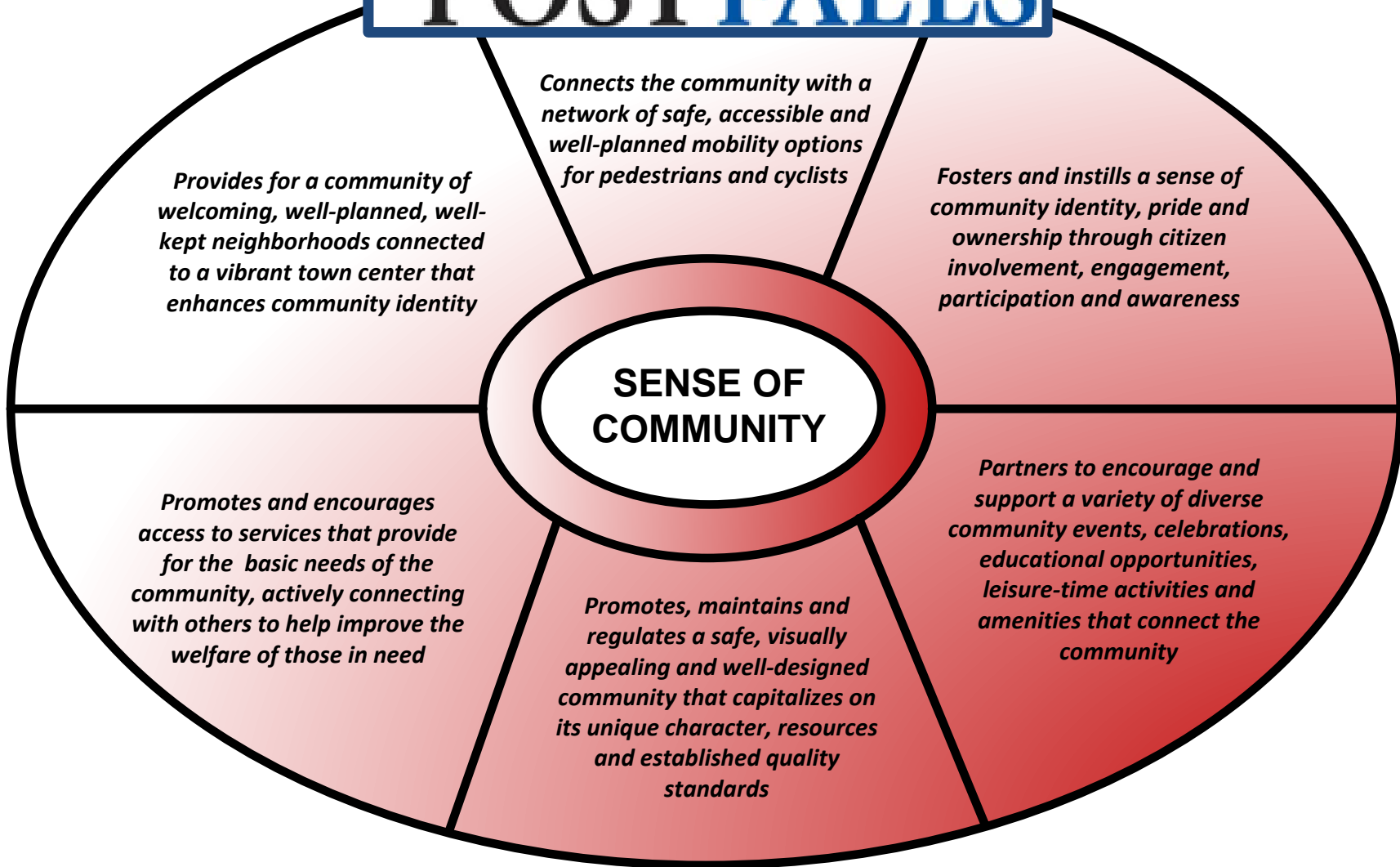
**SAFE
COMMUNITY**

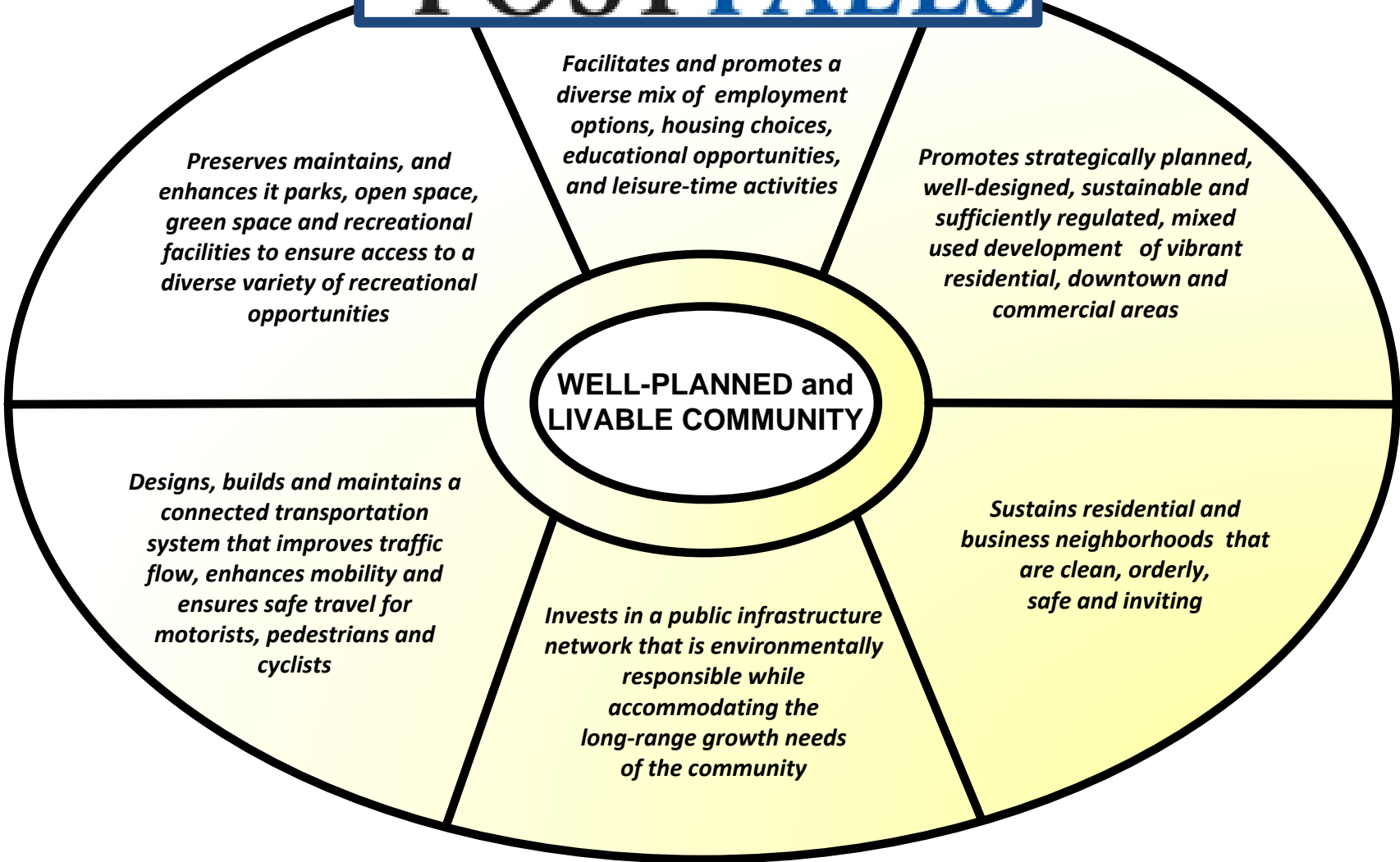
Protects the community by justly enforcing the law, promptly responding to calls for service and being properly prepared for all emergency situations

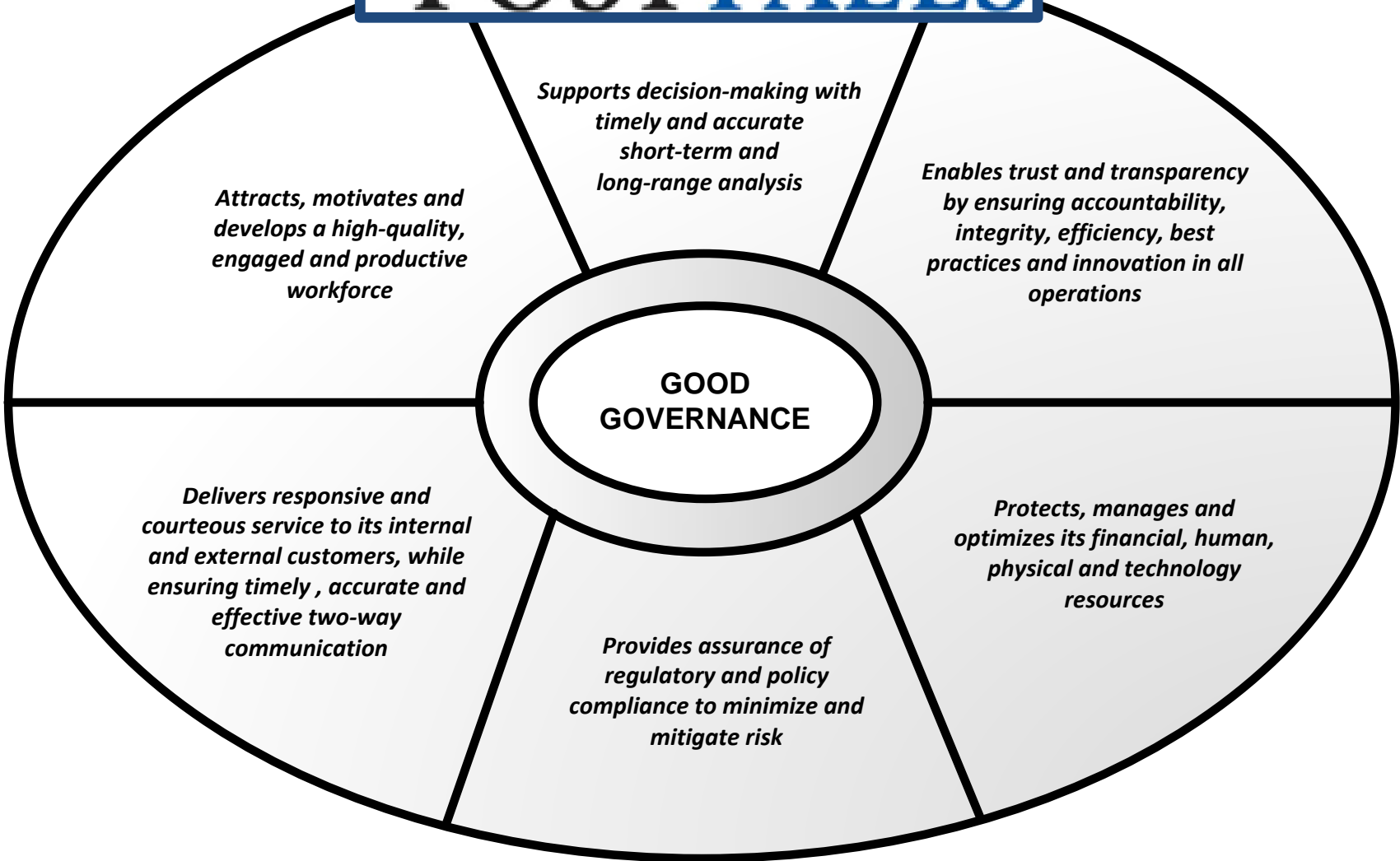
Provides for a well-maintained transportation network that enhances traffic flow, and offers safe mobility for all modes of travelers

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

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







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

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

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

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

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

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

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

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

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

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

City of Post Falls, Idaho Financial Policies

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

Financial Policies

Reporting Entity

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

Accounting

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

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

Budgets

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

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

City of Post Falls, Idaho
Financial Policies

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

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

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

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

City of Post Falls, Idaho Financial Policies

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

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

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

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

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

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

*See Budget Calendar for dates specific to fiscal year.

Fund Balance

The City has adopted GASB 54 as required for fiscal years beginning after June 15, 2010. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the City’s financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances, which are non-spendable and spendable. Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The City does not have non-spendable funds related to endowments.

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

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

City of Post Falls, Idaho Financial Policies

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

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

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

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

Revenues

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

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

City of Post Falls, Idaho Financial Policies

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

Expenditures

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

Operating

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

Capital

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

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

City of Post Falls, Idaho
Financial Policies

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

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

Debt

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

Fund Descriptions

The government reports the following major governmental funds:

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

The government reports the following major proprietary funds:

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

Additionally, the government reports the following fund types:

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

**CITY OF POST FALLS
FY 2018 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 | 03/01/2017 | 04/30/2017 | 04/30/2017 | |
| Employee Position Review - Job Description and grading | | | All | | | | |
| Organizational Chart | | | Department Heads | 03/01/2017 | | 04/28/2017 | |
| New Item Request Form | | | | | | | 09/30/2016 |
| Additional New Personnel Request Form | | | | | | | 09/30/2016 |
| Review Request Forms submitted for FY 18 and provide updates | | | Department Heads | 03/01/2017 | | 04/28/2017 | 06/30/2017 |
| Personnel Schedule - FY 2017 | | | Finance | 03/01/2017 | | 04/01/2017 | 07/01/2017 |
| Line Item Detail Report | | | Finance | 03/01/2017 | | On-Going | |
| Debt Service Report | | | Finance | 03/01/2017 | | 04/19/2017 | 04/19/2017 |
| Fee/Revenue Discussion | | | All | 03/01/2017 | | 04/28/2017 | 05/01/2017 |
| Merit and Benefits Discussion PTO | | | All | 03/01/2017 | | 04/28/2017 | 05/01/2017 |
| PTO Discussion | | | Human Resources | 03/01/2017 | | 04/28/2017 | 05/01/2017 |
| Dept. Meetings w/Administrator* | | | City Administrator | 04/24/2017 | | 05/01/2017 | |
| Transfer Study Update | | | Finance | 04/01/2017 | | 06/02/2017 | 06/02/2017 |
| Property Tax Projection Report | | | Finance | | | On-Going | |
| Meeting with Mayor & Council - - Review Tentative Budget - Open to Public | | | Finance/City Administrator | 05/01/2017 | | 06/20/2017 | |
| Fee Increase Notice to Paper - Must run 2 weeks prior | 07/22/2017 | 08/05/2017 | Finance | | | | |
| Fee Increase Public Hearing (63-1311 & 63-1311A) | | | Finance | | | 8/1 & 8/15/17 | |
| Adopt a Tentative Budget (50-1002) | | | Finance/City Administrator | | | 07/18/2017 | |
| Adopt Master Fee Resolution | | | Finance | | | 08/15/2017 | |
| Public Hearing Notification (50-1002) | 07/22/2017 | 08/05/2017 | Finance | | | | |
| Public Hearing - prior to certifying to the county commissioners (50-1002) | | | Finance | | 09/01/2017 | 08/16/2017 | |
| Adopt Appropriation Ordinance- prior to the commencement of each fiscal year (50-1003) | | | Finance | | 09/30/2017 | 09/01/2017 | |
| Publish Appropriation Ordinance - prior to the commencement of each fiscal year (50-1003) | | | City Clerk | | 09/30/2017 | 09/07/2017 | |
| Send Ordinance to Secretary of State (50-1003) | | | Finance | | 09/30/2017 | 09/07/2017 | |
| Certify Taxes to County - not later than the Thursday prior to the 2nd Monday in September (63-803(3)) | | | Finance | | 09/07/2017 | 08/17/2017 | |
| Fund Balance Resolutions | | | Finance Director | | | 09/01/2017 | |
| Adopt Master Records Destruction Resolution | | | City Clerk | | | 09/15/2017 | |
| Preliminary New Construction Roll from County - 1st Monday in June (63-301A) | | | County | | 06/05/2017 | | |
| County Auditor Notify City of Taxable Valuation - Prior to first Monday in Aug (63-1312) | | | County | | 08/07/2017 | | |
| 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 |
|--------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Mayor and Council | | | | |
| | Salaries, Wages and Benefits | \$ 94,358.23 | \$ 95,669.76 | \$ 95,669.76 |
| | Operations | 76,140.05 | 82,261.00 | 94,261.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 170,498.28 | \$ 177,930.76 | \$ 189,930.76 |

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 |
|------------------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| General Government Services | | | | |
| | Salaries, Wages and Benefits | \$ 215,266.84 | \$ 223,751.54 | \$ 223,751.54 |
| | Operations | 14,628.50 | 14,650.00 | 14,650.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 229,895.34 | \$ 238,401.54 | \$ 238,401.54 |

City of Post Falls, Idaho
Department Narratives

General Government Services Cont.

| | | Actual Totals | Adopted Budget | Adopted Budget |
|----------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Information Systems | | | | |
| | Salaries, Wages and Benefits | \$ 132,957.55 | \$ 190,940.07 | \$ 190,940.07 |
| | Operations | 69,767.95 | 93,310.00 | 79,310.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 202,725.50 | \$ 284,250.07 | \$ 270,250.07 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|------------------------------------|------------------------------|----------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Capital Improvements/ Other | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 498,175.71 | 1,295,273.53 | 1,532,117.99 |
| | Capital | 13,684.67 | 709,000.00 | 175,000.00 |
| | Total Expenditures | \$ 511,860.38 | \$ 2,004,273.53 | \$ 1,707,117.99 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Comp Liability Insurance | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 234,214.22 | 237,897.85 | 247,655.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 234,214.22 | \$ 237,897.85 | \$ 247,655.00 |

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 |
|-------------------|------------------------------|---------------|----------------|----------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| City Clerk | | | | |
| | Salaries, Wages and Benefits | \$ 46,638.56 | \$ 53,762.38 | \$ 53,762.38 |
| | Operations | 9,030.47 | 13,980.00 | 13,980.00 |
| | Capital | - | 9,094.00 | - |
| | Total Expenditures | \$ 55,669.03 | \$ 76,836.38 | \$ 67,742.38 |

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 |
|------------------------|------------------------------|---------------|----------------|----------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Cable Franchise | | | | |
| | Salaries, Wages and Benefits | \$ 115,774.11 | \$ 121,853.03 | \$ 121,853.07 |
| | Operations | 6,760.75 | 34,018.00 | 34,018.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 122,534.86 | \$ 155,871.03 | \$ 155,871.07 |

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 |
|------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Human Resources | | | | |
| | Salaries, Wages and Benefits | \$ 128,543.80 | \$ 136,069.62 | \$ 136,069.62 |
| | Operations | 5,829.16 | 8,700.00 | 8,700.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 134,372.96 | \$ 144,769.62 | \$ 144,769.62 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|-----------------------|------------------------------|------------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Personnel Pool | | | | |
| | Salaries, Wages and Benefits | \$ 28,894.59 | \$ 392,020.12 | \$ 475,503.16 |
| | Operations | 2,408,637.97 | 2,472,637.97 | 2,456,637.97 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 2,437,532.56 | \$ 2,864,658.09 | \$ 2,932,141.13 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|-------------------------------|------------------------------|-----------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Personnel Benefit Pool | | | | |
| | Salaries, Wages and Benefits | \$2,474,650.16 | \$ 3,113,837.66 | \$ 3,246,256.53 |
| | Operations | 68,601.78 | 139,188.04 | 139,188.04 |
| | Capital | - | 10,852.00 | 5,000.00 |
| | Total Expenditures | \$2,543,251.94 | \$ 3,263,877.70 | \$ 3,390,444.57 |

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 |
|----------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Finance | | | | |
| | Salaries, Wages and Benefits | \$ 410,970.92 | \$ 466,182.38 | \$ 470,701.93 |
| | Operations | 163,381.99 | 181,450.00 | 182,650.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 574,352.91 | \$ 647,632.38 | \$ 653,351.93 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------------------|------------------------------|---------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Facility Reserve Account | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 32,237.14 | - | - |
| | Capital | - | 700,000.00 | 150,000.00 |
| | Total Expenditures | \$ 32,237.14 | \$ 700,000.00 | \$ 150,000.00 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|-------------------|------------------------------|------------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Sanitation | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 2,232,848.06 | 2,454,848.67 | 2,541,882.83 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 2,232,848.06 | \$ 2,454,848.67 | \$ 2,541,882.83 |

City of Post Falls, Idaho
Department Narratives

Finance and Support Services Cont.

| | | Actual Totals | Adopted Budget | Adopted Budget |
|--------------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| LID 99-1 Debt Service | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 26,350.00 | 26,350.00 | 22,620.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 26,350.00 | \$ 26,350.00 | \$ 22,620.00 |
| LID 2004-1 Debt Service | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 838,097.50 | 180,900.00 | 180,900.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 838,097.50 | \$ 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 |
|---------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-1 | FY16-17 | FY17-18 |
| Legal- Prosecuting | | | | |
| | Salaries, Wages and Benefits | \$ 274,189.79 | \$ 288,141.43 | \$ 288,141.37 |
| | Operations | 23,997.14 | 34,700.00 | 35,000.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 298,186.93 | \$ 322,841.43 | \$ 323,141.37 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Legal- Civil | | | | |
| | Salaries, Wages and Benefits | \$ 123,812.51 | \$ 144,408.33 | \$ 149,462.55 |
| | Operations | 7,219.89 | 23,258.00 | 23,258.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 131,032.40 | \$ 167,666.33 | \$ 172,720.55 |

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 FY15-16 | Adopted Budget FY16-17 | Adopted Budget FY17-18 |
|---------------------|------------------------------|--------------------------|---------------------------|---------------------------|
| Public Works | | | | |
| | Salaries, Wages and Benefits | \$ 21,942.45 | \$ 77,772.88 | \$ 19,220.20 |
| | Operations | 2,147.50 | 3,335.00 | 4,035.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 24,089.95 | \$ 81,107.88 | \$ 23,255.20 |

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 FY15-16 | Adopted Budget FY16-17 | Adopted Budget FY17-18 |
|-----------------------------|------------------------------|--------------------------|---------------------------|---------------------------|
| Facility Maintenance | | | | |
| | Salaries, Wages and Benefits | \$ 188,880.01 | \$ 195,633.53 | \$ 195,033.53 |
| | Operations | 25,871.79 | 28,100.00 | 28,700.00 |
| | Capital | 31,202.01 | 40,000.00 | 40,000.00 |
| | Total Expenditures | \$ 245,953.81 | \$ 263,733.53 | \$ 263,733.53 |

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 FY15-16 | Adopted Budget FY16-17 | Adopted Budget FY17-18 |
|--------------------------|------------------------------|--------------------------|---------------------------|---------------------------|
| Fleet Maintenance | | | | |
| | Salaries, Wages and Benefits | \$ 203,571.74 | \$ 213,269.18 | \$ 213,269.28 |
| | Operations | 128,721.48 | 116,878.00 | 116,878.00 |
| | Capital | 49,487.20 | 110,000.00 | 122,500.00 |
| | Total Expenditures | \$ 381,780.42 | \$ 440,147.18 | \$ 452,647.28 |

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 |
|------------|------------------------------|---------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| GIS | | | | |
| | Salaries, Wages and Benefits | \$ 79,614.95 | \$ 85,219.63 | \$ 85,219.63 |
| | Operations | 18,003.44 | 19,150.00 | 15,500.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 97,618.39 | \$ 104,369.63 | \$ 100,719.63 |

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 |
|------------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Sewer (Surface Water) | | | | |
| | Salaries, Wages and Benefits | \$ 109,993.79 | \$ 97,599.85 | \$ 102,994.00 |
| | Operations | 117,145.68 | 152,800.00 | 152,800.00 |
| | Capital | - | 78,500.00 | 3,500.00 |
| | Total Expenditures | \$ 227,139.47 | \$ 328,899.85 | \$ 259,294.00 |

Streets

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

| | | Actual Totals | Adopted Budget | Adopted Budget |
|----------------|------------------------------|------------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Streets | | | | |
| | Salaries, Wages and Benefits | \$ 613,638.05 | \$ 697,932.37 | \$ 697,932.37 |
| | Operations | 971,113.11 | 1,245,146.00 | 1,359,146.00 |
| | Capital | 278,597.37 | 516,135.00 | 100,000.00 |
| | Total Expenditures | \$ 1,863,348.53 | \$ 2,459,213.37 | \$ 2,157,078.37 |

Public Services Cont.

| | | Actual Totals | Adopted Budget | Adopted Budget |
|----------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Street Lights | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 484,637.99 | 565,484.00 | 565,484.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 484,637.99 | \$ 565,484.00 | \$ 565,484.00 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------------|------------------------------|------------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Street Impact Fees | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 7.66 | 2,568,831.00 | 2,568,831.00 |
| | Capital | 1,002,524.31 | - | - |
| | Total Expenditures | \$ 1,002,531.97 | \$ 2,568,831.00 | \$ 2,568,831.00 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|------------------------------------|------------------------------|---------------|---------------------|---------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Street Capital Improvements | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | - | 47,994.00 | 47,994.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ - | \$ 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 |
|-------------------------|------------------------------|------------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Water- Operating | | | | |
| | Salaries, Wages and Benefits | \$ 449,257.11 | \$ 551,733.21 | \$ 531,400.61 |
| | Operations | 1,495,493.25 | 1,761,643.73 | 2,063,696.64 |
| | Capital | - | 130,000.00 | 10,000.00 |
| | Total Expenditures | \$ 1,944,750.36 | \$ 2,443,376.94 | \$ 2,605,097.25 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|----------------------------|------------------------------|---------------|----------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Water- Construction | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | - | - | - |
| | Capital | - | - | 300,000.00 |
| | Total Expenditures | \$ - | \$ - | \$ 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 |
|-------------------------|------------------------------|------------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Sewer- Operating | | | | |
| | Salaries, Wages and Benefits | \$ 680,749.63 | \$ 967,292.19 | \$ 820,128.94 |
| | Operations | 3,165,477.36 | 7,190,731.31 | 8,559,331.67 |
| | Capital | - | 132,000.00 | 90,000.00 |
| | Total Expenditures | \$ 3,846,226.99 | \$ 8,290,023.50 | \$ 9,469,460.61 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|------------------------------|------------------------------|--------------------|--------------------|--------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Sewer- Recycled Water | | | | |
| | Salaries, Wages and Benefits | \$ 6,007.51 | \$ 7,206.52 | \$ 7,206.52 |
| | Operations | 54.42 | - | - |
| | Capital | - | - | - |
| | Total Expenditures | \$ 6,061.93 | \$ 7,206.52 | \$ 7,206.52 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Sewer- Collections | | | | |
| | Salaries, Wages and Benefits | \$ 163,021.72 | \$ 337,795.40 | \$ 287,642.07 |
| | Operations | 127,762.82 | 242,470.00 | 242,470.00 |
| | Capital | - | 134,000.00 | 100,000.00 |
| | Total Expenditures | \$ 290,784.54 | \$ 714,265.40 | \$ 630,112.07 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------------|------------------------------|----------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Sewer Constr- WWTP | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 265,860.67 | 471,492.00 | 1,160,878.85 |
| | Capital | - | 5,294,840.00 | 5,226,800.00 |
| | Total Expenditures | \$ 265,860.67 | \$ 5,766,332.00 | \$ 6,387,678.85 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------------------|------------------------------|---------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Sewer Constr- Collectors | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | - | - | - |
| | Capital | - | 1,950,000.00 | 1,324,000.00 |
| | Total Expenditures | \$ - | \$ 1,950,000.00 | \$ 1,324,000.00 |

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 |
|---------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Building Inspector | | | | |
| | Salaries, Wages and Benefits | \$ 314,716.25 | \$ 404,396.30 | \$ 462,949.09 |
| | Operations | 29,019.92 | 91,950.00 | 27,450.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 343,736.17 | \$ 496,346.30 | \$ 490,399.09 |

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 |
|----------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| City Engineer | | | | |
| | Salaries, Wages and Benefits | \$ 394,046.84 | \$ 476,836.73 | \$ 476,836.72 |
| | Operations | 16,782.71 | 69,898.00 | 43,888.00 |
| | Capital | - | 7,100.00 | - |
| | Total Expenditures | \$ 410,829.55 | \$ 553,834.73 | \$ 520,724.72 |

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 |
|----------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Planning and Zoning | | | | |
| | Salaries, Wages and Benefits | \$ 169,088.88 | \$ 220,275.74 | \$ 220,275.74 |
| | Operations | 12,353.76 | 16,769.00 | 24,269.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 181,442.64 | \$ 237,044.74 | \$ 244,544.74 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|-------------------------------|------------------------------|---------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Annexation Fee Account | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 70,649.79 | 250,000.00 | 250,000.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 70,649.79 | \$ 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 |
|--------------|------------------------------|------------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Parks | | | | |
| | Salaries, Wages and Benefits | \$ 622,724.02 | \$ 697,993.08 | \$ 717,048.65 |
| | Operations | 415,104.46 | 490,950.00 | 431,025.00 |
| | Capital | 28,587.53 | 220,200.00 | 276,300.00 |
| | Total Expenditures | \$ 1,066,416.01 | \$ 1,409,143.08 | \$ 1,424,373.65 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|-----------------------|------------------------------|---------------------|---------------------|---------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Special Events | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 21,299.14 | 39,648.00 | 39,648.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 21,299.14 | \$ 39,648.00 | \$ 39,648.00 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------------|------------------------------|----------------------|----------------------|---------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Parks Construction | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 327,998.31 | - | - |
| | Capital | 13,055.71 | 115,000.00 | 80,000.00 |
| | Total Expenditures | \$ 341,054.02 | \$ 115,000.00 | \$ 80,000.00 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|--------------------------|------------------------------|---------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Parks Impact Fees | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 2,936.90 | 45,000.00 | - |
| | Capital | 35,071.72 | 325,000.00 | 860,000.00 |
| | Total Expenditures | \$ 38,008.62 | \$ 370,000.00 | \$ 860,000.00 |

Cemetery

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

Parks and Recreation Cont.

| | | Actual Totals | Adopted Budget | Adopted Budget |
|-----------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Cemetery | | | | |
| | Salaries, Wages and Benefits | \$ 126,077.51 | \$ 128,758.46 | \$ 128,758.46 |
| | Operations | 86,804.19 | 82,812.00 | 92,612.00 |
| | Capital | - | - | 10,000.00 |
| | Total Expenditures | \$ 212,881.70 | \$ 211,570.46 | \$ 231,370.46 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|-------------------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Cemetery Capital Improvement | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 236,537.23 | 261,093.00 | 261,093.00 |
| | Capital | 32,145.99 | - | - |
| | Total Expenditures | \$ 268,683.22 | \$ 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 |
|-------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Recreation | | | | |
| | Salaries, Wages and Benefits | \$ 627,206.01 | \$ 673,462.31 | \$ 673,462.31 |
| | Operations | 191,750.86 | 186,012.00 | 181,642.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 818,956.87 | \$ 859,474.31 | \$ 855,104.31 |

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 |
|-----------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Urban Forestry | | | | |
| | Salaries, Wages and Benefits | \$ 79,009.45 | \$ 82,563.92 | \$ 117,660.35 |
| | Operations | 30,923.86 | 18,985.00 | 18,985.00 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 109,933.31 | \$ 101,548.92 | \$ 136,645.35 |

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 |
|---------------|------------------------------|------------------------|------------------------|------------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Police | | | | |
| | Salaries, Wages and Benefits | \$ 4,501,734.02 | \$ 4,857,498.33 | \$ 4,971,657.16 |
| | Operations | 725,804.81 | 630,839.20 | 625,839.20 |
| | Capital | 108,077.01 | 299,100.00 | 199,100.00 |
| | Total Expenditures | \$ 5,335,615.84 | \$ 5,787,437.53 | \$ 5,796,596.36 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|--------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Oasis | | | | |
| | Salaries, Wages and Benefits | \$ 142,666.84 | \$ 119,352.49 | \$ 166,306.00 |
| | Operations | 26,544.90 | 31,804.25 | 31,804.25 |
| | Capital | - | - | - |
| | Total Expenditures | \$ 169,211.74 | \$ 151,156.74 | \$ 198,110.25 |

City of Post Falls, Idaho
Department Narratives

Police Cont.

| | | Actual Totals | Adopted Budget | Adopted Budget |
|-----------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Animal Control | | | | |
| | Salaries, Wages and Benefits | \$ 129,905.79 | \$ 134,220.47 | \$ 134,220.47 |
| | Operations | 40,695.35 | 21,050.00 | 21,050.00 |
| | Capital | 54,615.55 | 180,000.00 | - |
| | Total Expenditures | \$ 225,216.69 | \$ 335,270.47 | \$ 155,270.47 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|---------------------|------------------------------|---------------------|----------------------|---------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Drug Seizure | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 36,056.03 | 105,269.24 | 60,000.00 |
| | Capital | 31,837.32 | - | - |
| | Total Expenditures | \$ 67,893.35 | \$ 105,269.24 | \$ 60,000.00 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|--------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| 911 Support | | | | |
| | Salaries, Wages and Benefits | \$ 60,867.74 | \$ 61,601.00 | \$ 61,601.00 |
| | Operations | 91,772.51 | 219,997.76 | 170,484.00 |
| | Capital | 98,526.94 | 119,431.56 | 379,330.20 |
| | Total Expenditures | \$ 251,167.19 | \$ 401,030.32 | \$ 611,415.20 |

| | | Actual Totals | Adopted Budget | Adopted Budget |
|----------------------------------|------------------------------|----------------------|----------------------|----------------------|
| | | FY15-16 | FY16-17 | FY17-18 |
| Public Safety Impact Fees | | | | |
| | Salaries, Wages and Benefits | \$ - | \$ - | \$ - |
| | Operations | 34,460.70 | 45,030.70 | 45,030.70 |
| | Capital | 236,806.07 | 230,000.00 | 230,000.00 |
| | Total Expenditures | \$ 271,266.77 | \$ 275,030.70 | \$ 275,030.70 |

Budget Summary

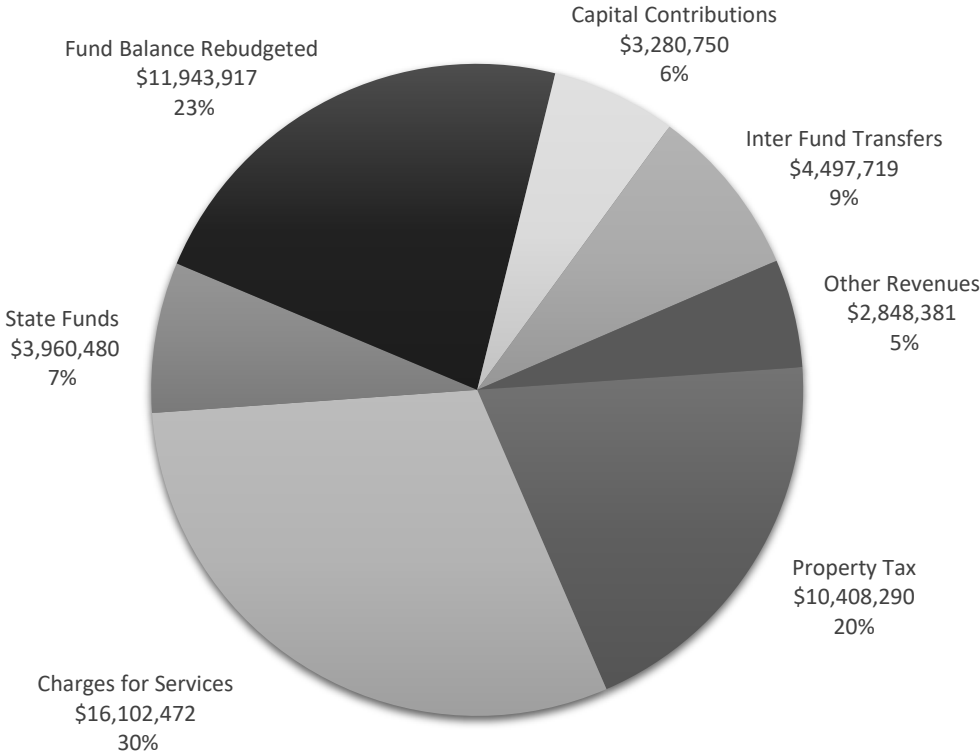
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2018

| | Actual Totals FY 15-16 | Adopted Budget FY 16-17 | Adopted Budget FY 17-18 |
|------------------------------------|---------------------------|----------------------------|----------------------------|
| EXPENDITURES AND OTHER USES | | | |
| GENERAL FUND: | | | |
| MAYOR/COUNCIL | \$ 170,498 | \$ 177,931 | \$ 177,931 |
| IS DEPARTMENT | \$ 202,726 | \$ 284,250 | \$ 270,250 |
| GENERAL SERVICES | \$ 229,895 | \$ 238,402 | \$ 238,402 |
| FINANCE | \$ 574,352 | \$ 647,632 | \$ 653,352 |
| CITY CLERK | \$ 55,669 | \$ 98,836 | \$ 67,742 |
| LEGAL SERVICES | \$ 429,219 | \$ 490,507 | \$ 495,862 |
| CABLE FRANCHISE | \$ 122,534 | \$ 155,871 | \$ 155,871 |
| HUMAN RESOURCES | \$ 134,373 | \$ 144,770 | \$ 144,770 |
| POLICE | \$ 5,335,616 | \$ 5,787,438 | \$ 5,796,596 |
| OASIS | \$ 169,212 | \$ 173,178 | \$ 198,110 |
| LIBRARY DEPARTMENT | \$ - | \$ - | \$ - |
| ANIMAL CONTROL | \$ 225,217 | \$ 335,270 | \$ 155,270 |
| STREET | \$ 1,863,349 | \$ 2,459,213 | \$ 2,157,078 |
| PUBLIC WORKS | \$ 24,090 | \$ 22,555 | \$ 23,255 |
| FACILITY MAINTENANCE | \$ 245,954 | \$ 263,734 | \$ 263,734 |
| FLEET MAINTENANCE | \$ 381,781 | \$ 440,147 | \$ 452,647 |
| GIS | \$ 97,618 | \$ 104,370 | \$ 100,720 |
| URBAN FORESTRY | \$ 109,933 | \$ 101,549 | \$ 136,645 |
| CEMETERY | \$ 212,882 | \$ 211,570 | \$ 231,371 |
| PARKS | \$ 1,407,470 | \$ 1,539,143 | \$ 1,504,374 |
| RECREATION | \$ 818,957 | \$ 859,474 | \$ 855,104 |
| PLANNING & ZONING | \$ 181,443 | \$ 239,045 | \$ 244,545 |
| BUILDING INSPECTOR | \$ 343,736 | \$ 554,899 | \$ 490,399 |
| CITY ENGINEER | \$ 410,830 | \$ 553,835 | \$ 520,725 |
| STREET LIGHTS | \$ - | \$ 565,484 | \$ 565,484 |
| CAP IMPROVEMENT/OTHER | \$ 511,860 | \$ 2,416,274 | \$ 1,719,118 |
| PERSONNEL POOL | \$ 2,512,533 | \$ 2,864,657 | \$ 2,932,141 |
| SUBTOTAL-GF DEPT EXPEND | <u>\$ 16,771,747</u> | <u>\$ 21,730,034</u> | <u>\$ 20,551,496</u> |
| PERSONNEL POOL | \$ 2,543,252 | \$ 3,263,878 | \$ 3,390,445 |
| ANNEXATION FEE ACCOUNT | \$ 70,650 | \$ 250,000 | \$ 250,000 |
| SUBTOTAL-DED GF ACCOUNTS | <u>\$ 2,613,902</u> | <u>\$ 3,513,878</u> | <u>\$ 3,640,445</u> |
| TOTAL GENERAL FUND | \$ 19,385,649 | \$ 25,243,912 | \$ 24,191,941 |
| SPECIAL REVENUE FUNDS: | | | |
| COMP LIABILITY INSURANCE | \$ 247,714 | \$ 237,898 | \$ 247,655 |
| STREET LIGHTS | \$ 484,638 | \$ - | \$ - |
| 911 SUPPORT | \$ 251,167 | \$ 401,030 | \$ 611,415 |
| DRUG SEIZURE | \$ 67,893 | \$ 105,269 | \$ 60,000 |
| SPECIAL EVENTS | \$ 21,299 | \$ 39,648 | \$ 39,648 |
| CEMETERY CAPITAL IMPROVEMENT | \$ 268,683 | \$ 261,093 | \$ 261,093 |
| TOTAL SPECIAL REV FUND EXPEND | <u>\$ 1,341,394</u> | <u>\$ 1,044,938</u> | <u>\$ 1,219,811</u> |
| CAPITAL PROJECTS FUNDS: | | | |
| FACILITY RESERVE ACCOUNT | \$ 32,237 | \$ 850,000 | \$ 150,000 |
| PUBLIC SAFETY IMPACT FEES | \$ 271,267 | \$ 275,031 | \$ 275,031 |
| STREETS IMPACT FEES | \$ 1,002,532 | \$ 2,568,831 | \$ 2,568,831 |
| PARKS IMPACT FEES | \$ 38,009 | \$ 2,008,168 | \$ 860,000 |
| STREET CAPITAL IMPROVEMENTS | \$ - | \$ 47,994 | \$ 47,994 |
| TOTAL CAPITAL PROJECTS FUND EXP. | <u>\$ 1,344,045</u> | <u>\$ 5,750,024</u> | <u>\$ 3,901,856</u> |
| DEBT SERVICE FUNDS: | | | |
| LID 99-1 DEBT SERVICE | \$ 26,350 | \$ 26,350 | \$ 22,620 |
| LID 2004-1 DEBT SERVICE | \$ 838,098 | \$ 180,900 | \$ 180,900 |
| LID GUARANTEE | \$ 150 | \$ 150 | \$ 150 |
| TOTAL DEBT SERVICE FUND EXP. | <u>\$ 864,598</u> | <u>\$ 207,400</u> | <u>\$ 203,670</u> |

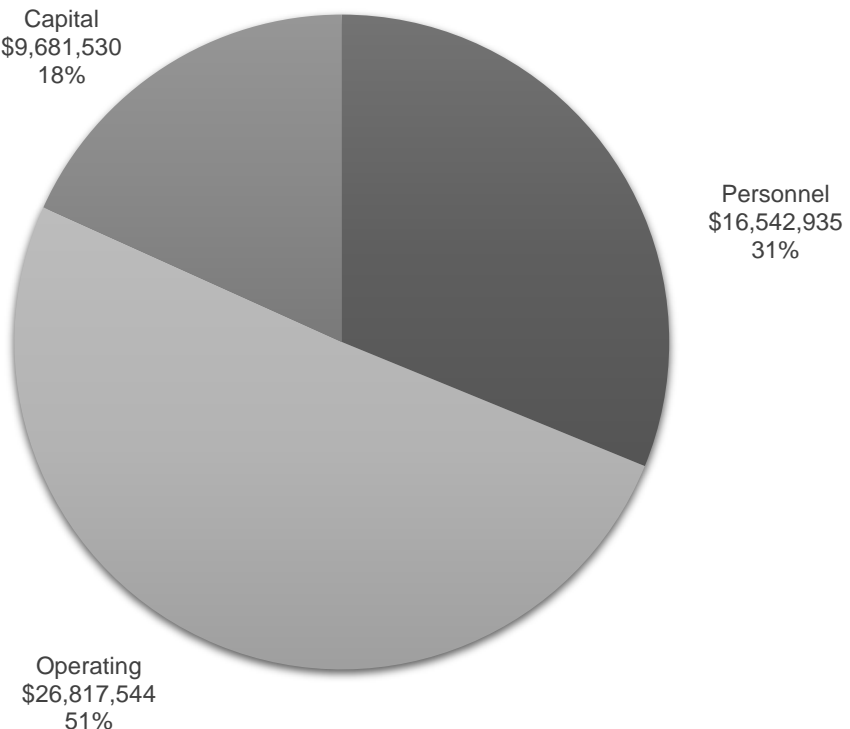
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2018

| | Actual Totals FY 15-16 | Adopted Budget FY 16-17 | Adopted Budget FY 17-18 |
|------------------------------------|---------------------------|----------------------------|----------------------------|
| EXPENDITURES (CONT.) | | | |
| ENTERPRISE FUNDS: | | | |
| SEWER (OPERATING) | \$ 3,846,227 | \$ 9,842,395 | \$ 9,469,461 |
| SEWER (COLLECTIONS) | \$ 290,785 | \$ - | \$ 630,112 |
| SEWER (RECYCLED WATER)) | \$ 6,062 | \$ - | \$ 7,207 |
| SEWER (SURFACE WATER) | \$ 227,139 | \$ - | \$ 259,293 |
| SEWER CONST - WWTP | \$ 265,861 | \$ 5,916,332 | \$ 6,387,679 |
| SEWER CONST - COLLECTORS | \$ - | \$ 2,867,850 | \$ 1,324,000 |
| STORM WATER | \$ - | \$ - | \$ - |
| SANITATION | \$ 2,232,848 | \$ 2,454,849 | \$ 2,541,883 |
| WATER (OPERATING) | \$ 1,944,750 | \$ 2,524,877 | \$ 2,605,097 |
| WATER CONSTRUCTION | \$ - | \$ 300,000 | \$ 300,000 |
| TOTAL ENTERPRISE FUND EXP. | <u>\$ 8,813,672</u> | <u>\$ 23,906,303</u> | <u>\$ 23,524,732</u> |
| TOTAL BUDGETED EXPENDITURES | \$ 31,749,358 | \$ 56,152,578 | \$ 53,042,010 |
| REVENUES AND OTHER SOURCES | | | |
| GENERAL FUND: | | | |
| PROPERTY TAX REVENUE | \$ 9,040,856 | \$ 10,030,925 | \$ 10,296,290 |
| OTHER REVENUE | \$ 9,132,630 | \$ 8,096,116 | \$ 7,548,842 |
| OTHER FINANCING SOURCES | \$ 1,216,135 | \$ 1,885,951 | \$ 1,690,895 |
| FUND BALANCE REBUDGETED | \$ - | \$ 1,717,043 | \$ 1,015,469 |
| GENERAL FUND DEDICATED ACCOUNTS: | | | |
| OTHER REVENUE | \$ 445,763 | \$ 213,000 | \$ 213,000 |
| OTHER FINANCING SOURCES | \$ 2,408,638 | \$ 2,472,637 | \$ 2,456,638 |
| FUND BALANCE REBUDGETED | \$ - | \$ 828,240 | \$ 970,807 |
| TOTAL GENERAL FUND RESOURCES | <u>\$ 22,244,022</u> | <u>\$ 25,243,912</u> | <u>\$ 24,191,941</u> |
| SPECIAL REVENUE FUNDS: | | | |
| PROPERTY TAX REVENUE | \$ 162,000 | \$ 162,000 | \$ 162,000 |
| OTHER REVENUE | \$ 1,160,829 | \$ 493,718 | \$ 704,103 |
| OTHER FINANCING SOURCES | \$ 196,177 | \$ 110,359 | \$ 120,116 |
| FUND BALANCE REBUDGETED | \$ - | \$ 278,861 | \$ 233,592 |
| TOTAL SPEC. REV. FUND RESOURCES | <u>\$ 1,519,006</u> | <u>\$ 1,044,938</u> | <u>\$ 1,219,811</u> |
| CAPITAL PROJECTS FUNDS: | | | |
| OTHER REVENUE | \$ 3,833,582 | \$ 685,500 | \$ 895,500 |
| OTHER FINANCING SOURCES | \$ 150,000 | \$ 850,000 | \$ 150,000 |
| FUND BALANCE REBUDGETED | \$ 2,320 | \$ 4,214,524 | \$ 2,856,356 |
| TOTAL CAPITAL PROJECTS RESOURCES | <u>\$ 3,985,902</u> | <u>\$ 5,750,024</u> | <u>\$ 3,901,856</u> |
| DEBT SERVICE FUNDS: | | | |
| OTHER REVENUE | \$ 203,301 | \$ 190,100 | \$ 190,100 |
| OTHER FINANCING SOURCES | \$ - | \$ - | \$ - |
| FUND BALANCE REBUDGETED | \$ - | \$ 17,300 | \$ 13,570 |
| TOTAL DEBT SERVICE RESOURCES | <u>\$ 203,301</u> | <u>\$ 207,400</u> | <u>\$ 203,670</u> |
| ENTERPRISE FUNDS: | | | |
| OPERATING REVENUES | \$ 14,145,106 | \$ 14,843,621 | \$ 15,534,553 |
| CONTRIBUTED CAPITAL/CAP FEES | \$ 5,650,447 | \$ 1,215,000 | \$ 1,340,000 |
| OTHER FINANCING SOURCES | \$ 79,920 | \$ 79,920 | \$ 79,920 |
| FUND EQUITY REBGTD./BOND | \$ - | \$ 7,767,762 | \$ 6,570,259 |
| TOTAL ENTERPRISE FUND RESOURCES | <u>\$ 19,875,473</u> | <u>\$ 23,906,303</u> | <u>\$ 23,524,732</u> |
| TOTAL BUDGETED RESOURCES | \$ 47,827,704 | \$ 56,152,577 | \$ 53,042,010 |

**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 2018

| Fund | Estimated Beginning Fund Balance | Revenues | Anticipated Fund Balance Usage | Total Sources | Appropriations | Estimated Ending Fund Balance | Anticipated Change % |
|---------------------------------|--|----------------------|--------------------------------------|----------------------|----------------------|-------------------------------------|----------------------------|
| 001 - GENERAL FUND | \$ 9,984,565 | \$ 19,536,027 | \$ 1,015,469 | \$ 20,551,496 | \$ 20,551,496 | \$ 8,969,096 | -10% 1 |
| 002 - COMPREHENSIVE LIABILITY | 102,995 | 247,655 | - | 247,655 | 247,655 | 102,995 | 0% |
| 003 - PERSONNEL BENEFIT POOL | 2,944,461 | 2,569,638 | 820,807 | 3,390,444 | 3,390,445 | 2,123,654 | -28% 2 |
| 004 - STREET LIGHTS | 123,493 | - | - | - | - | 123,493 | 0% |
| 007 - DRUG SEIZURE PROGRAM | 42,658 | 60,000 | - | 60,000 | 60,000 | 42,658 | 0% |
| 008 - 911 SUPPORT | 206,274 | 611,415 | - | 611,415 | 611,415 | 206,274 | 0% |
| 011 - FACILITY BUILDING RESERVE | 235,725 | 150,000 | - | 150,000 | 150,000 | 235,725 | 0% |
| 017 - ANNEXATION FEES | 1,272,971 | 100,000 | 150,000 | 250,000 | 250,000 | 1,122,971 | -12% 3 |
| 023 - SPECIAL EVENTS | 84,421 | 39,648 | - | 39,648 | 39,648 | 84,421 | 0% |
| 027 - HUD | 1,322 | - | - | - | - | 1,322 | 0% |
| 029 - CEMETERY CAP IMPROVEMENT | (37) | 27,500 | 233,593 | 261,093 | 261,093 | (233,630) | 634764% 4 |
| 035 - PUBLIC SAFETY IMPACT FEES | 363,847 | 100,500 | 174,531 | 275,031 | 275,031 | 189,316 | -48% 5 |
| 036 - FALLS PARK | 1,613 | - | - | - | - | 1,613 | 0% |
| 037 - STREETS IMPACT FEES | 3,411,811 | 325,000 | 2,243,831 | 2,568,831 | 2,568,831 | 1,167,980 | -66% 6 |
| 038 - PARKS IMPACT FEES | 3,642,339 | 470,000 | 390,000 | 860,000 | 860,000 | 3,252,339 | -11% 7 |
| 039 - STREETS CAPITAL PROJECTS | 75,010 | - | 47,994 | 47,994 | 47,994 | 27,016 | -64% 8 |
| 402 - LID 99-1 | 10,918 | 9,050 | 13,570 | 22,620 | 22,620 | (2,652) | -124% 9 |
| 410 - LID 2004 | 401,018 | 180,900 | - | 180,900 | 180,900 | 401,018 | 0% |
| 450 - LID GUARANTEE | 16,457 | 150 | - | 150 | 150 | 16,457 | 0% |
| 650 - SEWER OPERATING | 21,021,802 | 10,366,073 | - | 10,366,073 | 10,366,073 | 21,021,802 | 0% |
| 651 - SEWER CAPITAL - WWTP | 46,990,278 | 1,030,420 | 5,357,259 | 6,387,679 | 6,387,679 | 41,633,019 | -11% 10 |
| 652 - SEWER CAPITAL - COLLECTOR | 10,710,359 | 251,000 | 1,073,000 | 1,324,000 | 1,324,000 | 9,637,359 | -10% 11 |
| 700 - SANITATION | 1,895,018 | 2,258,019 | 283,864 | 2,541,883 | 2,541,883 | 1,611,154 | -15% 12 |
| 750 - WATER OPERATING | 7,751,048 | 2,605,097 | - | 2,605,097 | 2,605,097 | 7,751,048 | 0% |
| 753 - WATER CAPITAL | 14,830,448 | 160,000 | 140,000 | 300,000 | 300,000 | 14,690,448 | -1% 13 |
| Report Total: | \$ 126,120,812 | \$ 41,098,093 | \$ 11,943,916.79 | \$ 53,042,009 | \$ 53,042,009 | \$ 114,176,895 | -9% |

Anticipated Fund Balance Usage

1. \$1,002,900 of Fund balance budgeted from the General Fund will be used on capital outlay. \$12,000 will go to off-set the increased FTA Public Transportation Match.
2. \$820,807 is budgeted from the Personnel Benefits Pool to cover City-wide wage enhancements.
3. \$150,000 of Annexation Fees will be used to revise and update the city's Comprehensive Plan.
4. The Cemetery has budgeted an additional \$233,593 for cemetery expansion efforts.
5. \$174,531 is budgeted from Pulic Safety Impact Fees for use on Facility Improvements at the Police Department
6. \$10,570 is budgeted for the Impact Fee Study and the remainder is budgeted for projects such as the 7th Ave Modernization Improvements and operational fiscal year expenditures.
7. \$390,000 is budgeted for capital projects at City Parks including Black Bay and Crown Point, as well as the Design and Phase 1 of improvements at the Sports Complex.
8. \$47,994 from the Streets Capital Projects Fund has been budgeted for on-going projects.
9. The full \$13,570 will be used to pay a portion of the \$20,000 budgeted for debt service payments.
10. Several projects are planned for the \$5,357,259 Budgeted from the Sewer Capital- WWTP fund including work on the Headworks & Equalization Plant Upgrade and an upgrade to the administrative facility.
11. The budgeted \$1,073,000 from the Sewer Capital- Collector fund will be used on projects such as the Idaline Forcemain and the Jacklin Lift Station
12. Fund Balance usage from the Sanitation Fund for Fiscal Year 2018 is planned for the City's Sanitation Contract with Post Falls Sanitation.
13. Planned expenditures of \$300,000 for the updated Master Plan will be funded in-part by \$140,000 of Fund Balnace usage.

Budgeted Revenues

Post Falls, Idaho
 Revenue Projection Factors
 Fiscal Year 2018

| Revenue Type | Fiscal Year 2018 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 2018

| Revenue Type | Fiscal Year 2018 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 2018

Revenue Type

Applicable Funds

Revenue Source

Fiscal Year 2018 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

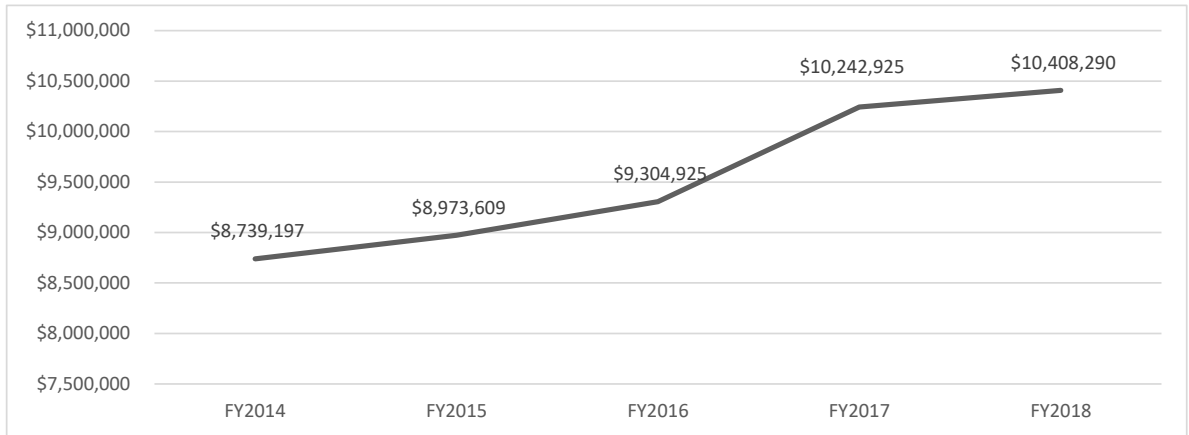
Sewer Capital- WWTP

Rathdrum Intermun Cap Fees

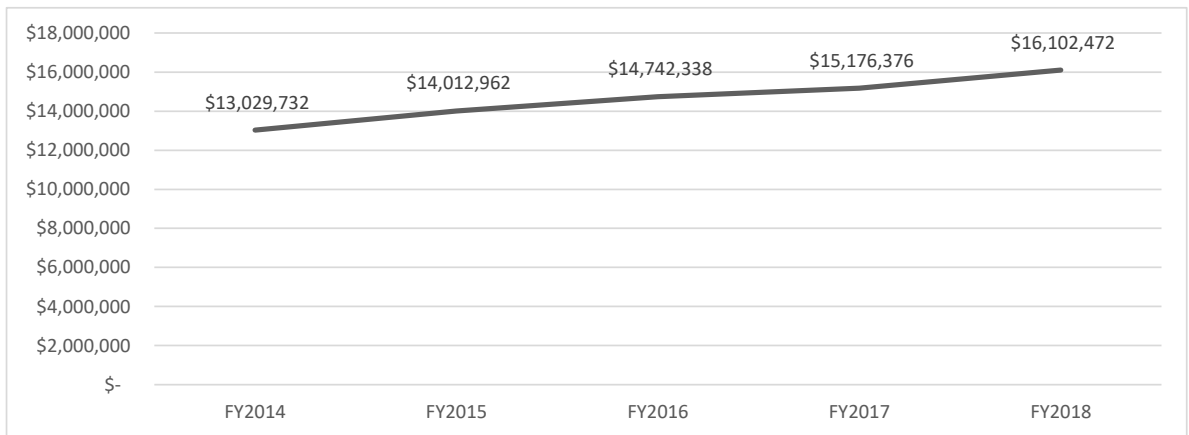
Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2014- 2018

Property Tax Revenue History

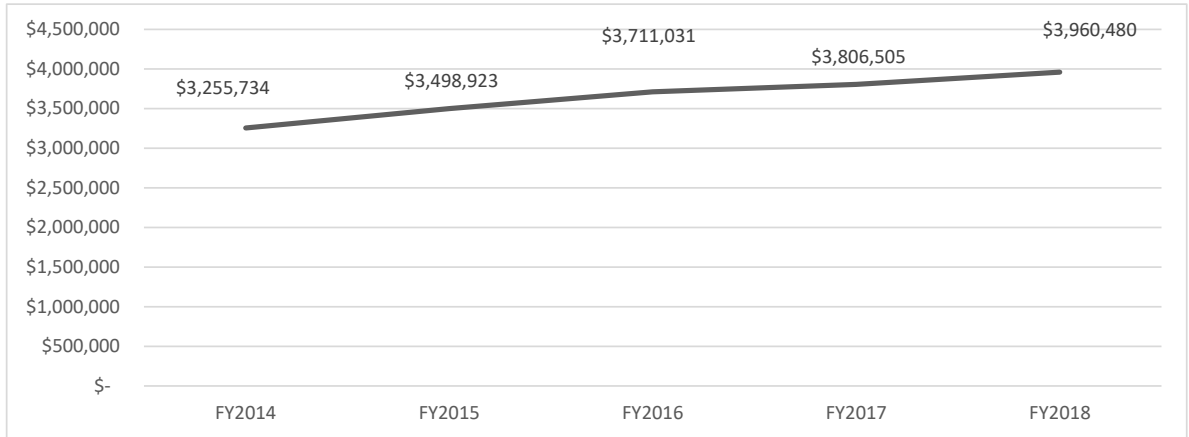


Charges for Service Revenue History

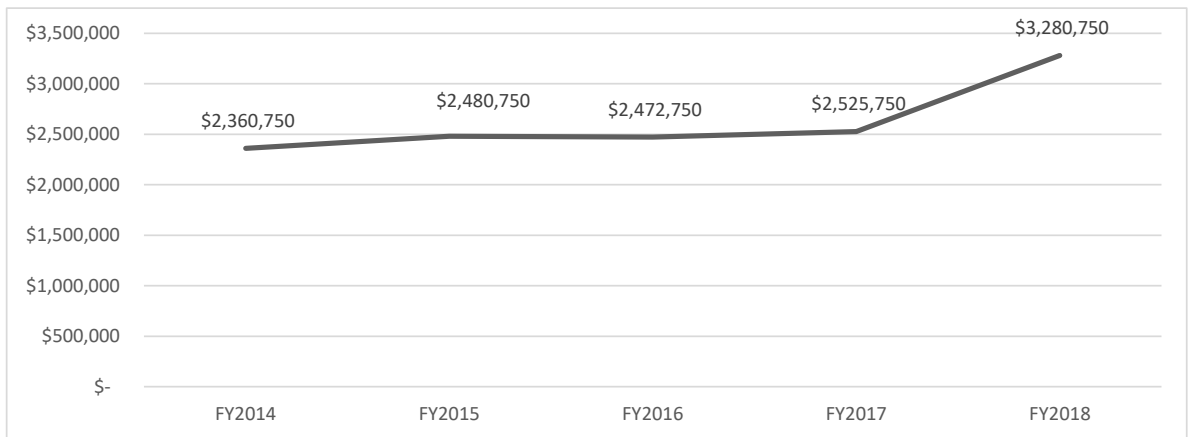


City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2014- 2018

State Funds Revenue History



Capital Contributions Revenue History



City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual | Adopted | Adopted | Change Over | |
|--|---|----------------------|----------------------|----------------------|-----------------------|------------|
| | | Totals FY 2016 | Budget FY 2017 | Budget FY 2018 | (Under) FY 2017 \$ | % |
| 001 - GENERAL FUND | | | | | | |
| 410 - General Government Services | | | | | | |
| 001-410.1423.38101 | Beer/Wine/Liquor License | 37,316.25 | 35,000.00 | 35,000.00 | - | 0% |
| 001-410.1424.34102 | Donations - PF Youth Commissi | - | 500.00 | 500.00 | - | 0% |
| 001-410.1427.39185 | Payroll Reimbursement | 75.00 | - | - | - | 0% |
| 001-410.1429.31900 | URA Tax Rebate | 44.41 | - | - | - | 0% |
| 001-410.1430.33108 | LID Administration Fee | 8,000.00 | 7,600.00 | 6,700.00 | (900.00) | -12% |
| 001-410.1431.39180 | NSF Check Return Fees | 640.00 | 1,500.00 | 1,500.00 | - | 0% |
| 001-410.1432.39410 | Equipment Auction Revenue | 1,010.30 | - | - | - | 0% |
| 001-410.1433.39170 | Miscellaneous Income | 5,965.36 | 2,000.00 | 2,000.00 | - | 0% |
| 001-410.1433.39195 | Incentive Rebates | 5,464.81 | 5,000.00 | 5,000.00 | - | 0% |
| 001-410.1434.33113 | Rental Income-Land, Bldgs | 11,810.10 | 500.00 | 500.00 | - | 0% |
| 001-410.1442.34206 | Public Art Donation | 10.00 | - | - | - | 0% |
| 001-410.1490.30010 | Taxes Current | 9,040,855.99 | 10,030,925.00 | 10,246,290.00 | 215,365.00 | 2% |
| 001-410.1490.30020 | Taxes Delinquent | 165,636.84 | 321,200.00 | 293,425.00 | (27,775.00) | -9% |
| 001-410.1490.30030 | Taxes Penalty & Interest | 77,797.54 | 65,000.00 | 65,000.00 | - | 0% |
| 001-410.1490.30040 | Taxes Uncollected | - | (105,377.00) | (105,377.00) | - | 0% |
| 001-410.1490.30060 | Ag. Equip. Prop. Tax Replacem | 1,758.20 | 1,758.00 | 1,674.00 | (84.00) | -5% |
| 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 | - | 24,000.00 | 24,000.00 | - | 0% |
| 001-410.1495.31100 | State Revenue Sharing | 1,382,201.97 | 1,397,491.00 | 1,428,599.00 | 31,108.00 | 2% |
| 001-410.1495.31200 | State Sales Tax | 453,481.54 | 473,918.00 | 531,113.00 | 57,195.00 | 12% |
| 001-410.1495.31300 | State Liquor | 647,619.00 | 627,175.00 | 651,630.00 | 24,455.00 | 4% |
| 001-410.1496.32010 | Avista Gas Franchise Fees | 108,435.32 | 90,000.00 | 90,000.00 | - | 0% |
| 001-410.1496.32020 | Avista Electric Franchise Fee | 156,638.87 | 180,000.00 | 180,000.00 | - | 0% |
| 001-410.1496.32030 | KEC - Franchise Fees | 42,203.62 | 40,000.00 | 40,000.00 | - | 0% |
| 001-410.1496.32040 | Franchise Fee Time Warner | 138,129.05 | 140,000.00 | 140,000.00 | - | 0% |
| 001-410.1704.33401 | Developer St Light Contribution | - | - | - | - | 0% |
| 001-410.1900.37020 | Investment Income | 98,211.97 | 20,000.00 | 20,000.00 | - | 0% |
| 001-410.1900.37025 | Unrealized Gain/Loss on Investment | (32,265.67) | - | - | - | 0% |
| 001-410.1900.37040 | Designated Investmt Income | 48,078.23 | 10,000.00 | 10,000.00 | - | 0% |
| 001-410.1920.37201 | Cash Carryover - Designated | - | 1,717,043.41 | 1,015,469.00 | (701,574.41) | -41% |
| 001-410.3306.39655 | Rental Income Cell Tower | 5,670.00 | - | - | - | 0% |
| | 410 - General Government Services Total: | 12,515,269.52 | 15,195,714.23 | 14,793,503.82 | (402,210.41) | -3% |
| 421 - Police | | | | | | |
| 001-421.1107.34202 | Bullet Proof Vest Grant | 2,165.71 | - | 4,797.31 | 4,797.31 | 0% |
| 001-421.1114.34208 | ITD Off of Hwy Safety Grant | 20,825.00 | - | - | - | 0% |
| 001-421.1134.34204 | 2017 JAG Grant | - | - | - | - | 0% |
| 001-421.1427.39185 | Payroll Reimbursement Police | 15,726.02 | - | 51,143.86 | 51,143.86 | 0% |
| 001-421.1501.33214 | Traffic School | 2,675.00 | 15,000.00 | 15,000.00 | - | 0% |
| 001-421.1510.33209 | Police Fines | 77,696.61 | 90,000.00 | 90,000.00 | - | 0% |
| 001-421.1511.33204 | Community Room Fees | 160.00 | - | - | - | 0% |
| 001-421.1513.33208 | Police - School Resource Off. | 82,999.98 | 83,300.00 | 83,300.00 | - | 0% |
| 001-421.1514.33207 | Police - Misc. Services | 28,882.96 | 1,000.00 | 1,000.00 | - | 0% |
| 001-421.1514.38509 | Merchant Police | 50.00 | - | - | - | 0% |
| 001-421.1515.33211 | Prosecution Reimbursement | 1,328.00 | 3,000.00 | 3,000.00 | - | 0% |
| 001-421.1516.33210 | Police Training | 4,001.50 | - | - | - | 0% |
| 001-421.1524.39250 | Police Auction | 2,375.20 | - | - | - | 0% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 001-421.1525.34220 | Police Donations | 30,182.79 | - | - | - | 0% |
| 001-421.1532.33218 | Open House | 500.00 | - | - | - | 0% |
| 001-421.1534.33207 | Police - Teen Court | 2,945.80 | - | - | - | 0% |
| 421 - Police Total: | | 272,514.57 | 192,300.00 | 248,241.17 | 55,941.17 | 29% |
| 423 - Oasis | | | | | | |
| 001-423.1136.34205 | JAG Grant | - | - | 11,209.00 | 11,209.00 | 0% |
| 001-423.1141.34211 | VAWA Stop Grant | 140,002.00 | 159,841.00 | 162,897.00 | 3,056.00 | 2% |
| 001-423.1152.34213 | ICDVVA 7/1/2015 - 6/30/2016 | 15,056.14 | 20,000.00 | 20,000.00 | - | 0% |
| 001-423.1502.34276 | Oasis Donations | 1,459.94 | - | - | - | 0% |
| 001-423.1519.34258 | Designation Donations | 16,487.91 | 4,004.25 | 4,004.25 | - | 0% |
| 423 - Oasis Total: | | 173,005.99 | 183,845.25 | 198,110.25 | 14,265.00 | 8% |
| 424 - Legal - Prosecuting | | | | | | |
| 001-424.1515.33211 | Rathdrum Prosecution Reimbursement | 57,750.00 | 63,000.00 | 63,000.00 | - | 0% |
| 424 - Legal - Prosecuting Total: | | 57,750.00 | 63,000.00 | 63,000.00 | - | 0% |
| 427 - Animal Control | | | | | | |
| 001-427.1504.33201 | Animal Control | 24,056.50 | - | 20,000.00 | 20,000.00 | 0% |
| 001-427.1504.34200 | Animal Control Donations | (2,845.00) | 180,000.00 | - | (180,000.00) | -100% |
| 001-427.1505.33205 | Dog Impound Fees | 31,624.20 | 32,000.00 | 32,000.00 | - | 0% |
| 427 - Animal Control Total: | | 52,835.70 | 212,000.00 | 52,000.00 | (160,000.00) | -75% |
| 430 - Public Works Revenue | | | | | | |
| 001-430.1491.31600 | Highway District | 194,979.92 | 190,000.00 | 154,469.00 | (35,531.00) | -19% |
| 001-430.1495.31400 | State Hwy Use | 1,396,739.84 | 1,307,920.83 | 1,349,138.00 | 41,217.17 | 3% |
| 001-430.1702.38401 | Public Works - Misc. Income | 11,150.76 | - | - | - | 0% |
| 430 - Public Works Revenue Total: | | 1,602,870.52 | 1,497,920.83 | 1,503,607.00 | 5,686.17 | 0% |
| 431 - Streets | | | | | | |
| 001-431.1701.38402 | Sign Building | 15,461.11 | 2,500.00 | 2,500.00 | - | 0% |
| 431 - Streets Total: | | 15,461.11 | 2,500.00 | 2,500.00 | - | 0% |
| 441 - Urban Forestry | | | | | | |
| 001-441.1680.34302 | Arbor Day Sponsor Donations | 2,050.00 | 250.00 | 250.00 | - | 0% |
| 001-441.1681.34314 | Tree Trust | 2,788.52 | 1,000.00 | 1,000.00 | - | 0% |
| 001-441.1683.34312 | Street Tree Installation Fees | 16,084.00 | - | - | - | 0% |
| 441 - Urban Forestry Total: | | 20,922.52 | 1,250.00 | 1,250.00 | - | 0% |
| 442 - Cemetery | | | | | | |
| 001-442.1409.39140 | Cemetery Misc | 6,591.50 | 500.00 | 500.00 | - | 0% |
| 001-442.1670.33307 | Cemetery | 39,030.00 | 22,000.00 | 22,000.00 | - | 0% |
| 001-442.1671.33313 | Grave Liners | 15,300.00 | 15,000.00 | 15,000.00 | - | 0% |
| 001-442.1672.33317 | Markers & Headstones | 51,755.90 | 35,000.00 | 35,000.00 | - | 0% |
| 001-442.1673.34304 | Cemetery Donations | 100.00 | - | - | - | 0% |
| 001-442.1674.33319 | Open & Close | 36,750.00 | 22,000.00 | 22,000.00 | - | 0% |
| 442 - Cemetery Total: | | 149,527.40 | 94,500.00 | 94,500.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|---------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 443 - Parks | | | | | | |
| 001-443.0000.39650 | Rental Income | 8,763.00 | - | - | - | 0% |
| 001-443.1639.33396 | Recreation Field Reservations | 8,966.53 | - | - | - | 0% |
| 001-443.1650.33323 | Parks - Misc. Income | 4,480.90 | - | - | - | 0% |
| 001-443.1651.33325 | Parks - Parking Fees | 49,065.87 | 35,000.00 | 35,000.00 | - | 0% |
| 001-443.1653.33321 | Parks - Concessionaires | 750.00 | - | - | - | 0% |
| 001-443.1654.33327 | Parks - Reservations | 48,959.56 | 31,500.00 | 31,500.00 | - | 0% |
| 001-443.1655.38304 | Juvenile Diversion Program | 264.60 | - | - | - | 0% |
| 001-443.1656.34320 | Parks Donations | 4,245.81 | - | - | - | 0% |
| 001-443.1658.34255 | Avista - TP Wave Maintenance | 10,000.00 | 10,000.00 | 10,184.59 | 184.59 | 2% |
| 001-443.1658.38301 | Avista Maintenance Agreement | 52,000.00 | 50,000.00 | 50,000.00 | - | 0% |
| 001-443.1667.34322 | Community Garden Donations | 160.00 | - | - | - | 0% |
| 443 - Parks Total: | | 187,656.27 | 126,500.00 | 126,684.59 | 184.59 | 0% |
| 444 - Parks - Construction | | | | | | |
| 001-444.2011.34115 | ICDBG - Senior Center | 327,998.31 | - | - | - | 0% |
| 444 - Parks - Construction Total: | | 327,998.31 | - | - | - | 0% |
| 445 - Recreation | | | | | | |
| 001-445.1202.34330 | Recreation Grants | - | 500.00 | 500.00 | - | 0% |
| 001-445.1606.33361 | Recreation Fitness | 327.66 | 1,267.00 | 500.00 | (767.00) | -61% |
| 001-445.1609.33381 | Recreation T- Ball | 8,408.39 | 7,800.00 | 7,800.00 | - | 0% |
| 001-445.1609.34336 | Recreation T-Ball Sponsor | 4,678.25 | 4,075.00 | 4,075.00 | - | 0% |
| 001-445.1610.33355 | Recreation B-Ball Youth | 19,627.45 | 17,746.00 | 18,746.00 | 1,000.00 | 6% |
| 001-445.1610.34322 | Recreation B-Ball Youth Sponsor | 8,514.00 | 8,536.00 | 8,536.00 | - | 0% |
| 001-445.1611.33351 | Recreation B-Ball Adult | 150.00 | 10,137.00 | 10,137.00 | - | 0% |
| 001-445.1612.33353 | Recreation B-Ball Open | 89.00 | 1,000.00 | 1,000.00 | - | 0% |
| 001-445.1613.33357 | Recreation B-Ball Youth Comp | 22,717.00 | 31,182.00 | 31,182.00 | - | 0% |
| 001-445.1613.34318 | Rec B-Ball Youth Spons. Comp | 1,529.00 | - | - | - | 0% |
| 001-445.1614.33375 | Recreation Special Activity | 8,024.00 | 6,752.00 | 6,752.00 | - | 0% |
| 001-445.1615.33345 | Recreation - Gym Rental | 3,200.00 | 4,000.00 | 3,000.00 | (1,000.00) | -25% |
| 001-445.1616.33359 | Recreation Dance | 23,543.00 | 16,000.00 | 20,000.00 | 4,000.00 | 25% |
| 001-445.1617.33339 | Rec Dept - Gymnastics | 2,910.40 | 2,596.00 | 3,096.00 | 500.00 | 19% |
| 001-445.1618.33315 | Ice Skating | 1,700.00 | 3,500.00 | 3,500.00 | - | 0% |
| 001-445.1619.33365 | Recreation Football-Flag | 2,954.00 | 4,593.00 | 4,593.00 | - | 0% |
| 001-445.1622.33367 | Recreation Karate | 2,654.00 | 5,395.00 | 5,395.00 | - | 0% |
| 001-445.1623.33373 | Recreation Soccer Youth | 32,167.00 | 31,300.00 | 31,300.00 | - | 0% |
| 001-445.1623.34334 | Recreation Soccer Sponsor | 13,141.00 | 11,070.00 | 12,070.00 | 1,000.00 | 9% |
| 001-445.1625.33391 | Recreation Workshops | 6,705.00 | 3,581.00 | 5,081.00 | 1,500.00 | 42% |
| 001-445.1626.33383 | Recreation Tennis Lessons | 1,852.00 | 4,043.00 | 3,500.00 | (543.00) | -13% |
| 001-445.1627.33341 | Rec Tennis Tournament/League | 76.00 | 1,000.00 | 1,000.00 | - | 0% |
| 001-445.1628.33385 | Recreation V-Ball Adult | 21,646.75 | 22,189.00 | 22,189.00 | - | 0% |
| 001-445.1628.34338 | Recreation V-Ball Sponsor | 2,170.00 | - | - | - | 0% |
| 001-445.1629.33387 | Recreation V-Ball Open | 1,923.50 | 1,694.00 | 1,694.00 | - | 0% |
| 001-445.1630.33389 | Recreation V-Ball Youth | 7,346.00 | 8,064.00 | 8,064.00 | - | 0% |
| 001-445.1630.34340 | Recreation V-Ball Youth Sponsor | 3,622.85 | 2,700.00 | 2,700.00 | - | 0% |
| 001-445.1631.33349 | Recreation Art Program | 1,080.00 | 2,271.00 | 2,271.00 | - | 0% |
| 001-445.1632.33379 | Recreation Summer Day Camp | 129,175.00 | 92,782.00 | 115,000.00 | 22,218.00 | 24% |
| 001-445.1633.33377 | Recreation Sports Camps | 4,918.00 | 9,636.00 | 9,636.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|--------------|
| | | | | | \$ | % |
| 001-445.1633.34101 | Camp Scholarships | - | 1,000.00 | 1,000.00 | - | 0% |
| 001-445.1634.34328 | Recreation Football Sponsor | 1,374.00 | 2,100.00 | 2,100.00 | - | 0% |
| 001-445.1635.33363 | Recreation Flag Adult | 9,508.00 | 9,438.00 | 9,438.00 | - | 0% |
| 001-445.1635.34326 | Recreation Flag Adult Sponsor | 150.00 | - | - | - | 0% |
| 001-445.1639.39335 | Recreation Outdoor | 6,395.92 | 6,911.00 | 8,411.00 | 1,500.00 | 22% |
| 001-445.1640.33343 | Recreation - Golf | 7,489.00 | 5,253.00 | 5,753.00 | 500.00 | 10% |
| 001-445.1642.33369 | Recreation Preschool | 1,831.80 | 1,435.00 | 1,435.00 | - | 0% |
| 001-445.1643.34344 | Scholarships | - | 1,500.00 | 1,500.00 | - | 0% |
| 001-445.1644.38302 | Centennial Trail Usage Fee | 525.00 | 250.00 | 250.00 | - | 0% |
| 001-445.1653.33393 | Recreation Concessionaires | 634.32 | 2,768.00 | 1,000.00 | (1,768.00) | -64% |
| 445 - Recreation Total: | | 364,757.29 | 346,064.00 | 374,204.00 | 28,140.00 | 8% |
| 450 - Economic & Comm. Dev. Rev | | | | | | |
| 001-450.1753.38502 | Build Insp - Electrical | 203,527.47 | 70,000.00 | 150,000.00 | 80,000.00 | 114% |
| 001-450.1753.38506 | Build Insp - Plumbing | 165,620.73 | 50,000.00 | 100,000.00 | 50,000.00 | 100% |
| 001-450.1753.38507 | Building Permits | 1,335,409.19 | 1,250,490.00 | 850,000.00 | (400,490.00) | -32% |
| 001-450.1756.38501 | Build Insp - Mechanical | 103,088.25 | 35,000.00 | 35,000.00 | - | 0% |
| 450 - Economic & Comm. Dev. Rev Total: | | 1,807,645.64 | 1,405,490.00 | 1,135,000.00 | (270,490.00) | -19% |
| 453 - Engineering | | | | | | |
| 001-453.1751.33502 | Engineer - Map Sales | 25.00 | - | - | - | 0% |
| 001-453.1752.33501 | Engineer - Inspection Fees | 270,071.14 | 180,000.00 | 200,000.00 | 20,000.00 | 11% |
| 001-453.1757.38511 | P & Z Fees | 108,950.00 | 45,000.00 | 45,000.00 | - | 0% |
| 001-453.1758.38509 | Business License Fee | 21,225.00 | 23,000.00 | 23,000.00 | - | 0% |
| 453 - Engineering Total: | | 400,271.14 | 248,000.00 | 268,000.00 | 20,000.00 | 8% |
| 481 - Capital Improvements/Contracts | | | | | | |
| 001-481.1354.34556 | Idaho Opportunity Fund Grant | 225,000.00 | 75,000.00 | - | (75,000.00) | -100% |
| 481 - Capital Improvements/Contracts Total: | | 225,000.00 | 75,000.00 | - | (75,000.00) | -100% |
| 497 - Transfer Out | | | | | | |
| 001-497.1903.37461 | Transfer Sanitation | 261,842.36 | 467,078.31 | 476,001.99 | 8,923.68 | 2% |
| 001-497.1903.37462 | Transfer Water | 409,381.18 | 514,542.99 | 518,534.00 | 3,991.01 | 1% |
| 001-497.1903.37463 | Transfer Reclaimed Water | 544,911.49 | 904,329.25 | 696,359.00 | (207,970.25) | -23% |
| 497 - Transfer Out Total: | | 1,216,135.03 | 1,885,950.55 | 1,690,894.99 | (195,055.56) | -10% |
| 001 - GENERAL FUND Total: | | 19,389,621.01 | 21,530,034.86 | 20,551,495.82 | (978,539.04) | -5% |
| 002 - COMPREHENSIVE LIABILITY | | | | | | |
| 410 - General Government Services | | | | | | |
| 002-410.0000.39160 | Ins Reimb/Damage Claim Reimb. | 17,206.87 | - | - | - | 0% |
| 002-410.1490.30010 | Taxes Current | 162,000.00 | 162,000.00 | 162,000.00 | - | 0% |
| 002-410.1900.37020 | Investment Income | 59.12 | - | - | - | 0% |
| 410 - General Government Services Total: | | 179,265.99 | 162,000.00 | 162,000.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|---------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|------------|
| | | | | | \$ | % |
| 497 - Transfer Out | | | | | | |
| 002-497.1903.37461 | Transfer Sanitation | 4,784.03 | 5,257.06 | 4,807.00 | (450.06) | -9% |
| 002-497.1903.37462 | Transfer Water | 16,232.21 | 16,538.70 | 15,610.00 | (928.70) | -6% |
| 002-497.1903.37463 | Transfer Reclaimed Water | 52,199.62 | 54,102.09 | 65,238.00 | 11,135.91 | 21% |
| 497 - Transfer Out Total: | | 73,215.86 | 75,897.85 | 85,655.00 | 9,757.15 | 13% |
| 002 - COMPREHENSIVE LIABILITY Total: | | 252,481.85 | 237,897.85 | 247,655.00 | 9,757.15 | 4% |
| 003 - PERSONNEL BENEFIT POOL | | | | | | |
| 482 - Personnel Pool | | | | | | |
| 003-482.1495.31800 | State Refunds - Benefits | - | 24,000.00 | 24,000.00 | - | 0% |
| 003-482.1900.37020 | Investment Income | 26,882.92 | 5,000.00 | 5,000.00 | - | 0% |
| 003-482.1900.37025 | Unrealized Gain/Loss on Investment | (10,224.22) | - | - | - | 0% |
| 003-482.1900.37040 | Designated Investmt Income | 7,888.05 | - | - | - | 0% |
| 003-482.1920.37200 | Cash Carryover | - | 678,239.73 | 820,806.60 | 142,566.87 | 21% |
| 003-482.4001.39120 | Employee Premium Fee | 99,190.00 | 84,000.00 | 84,000.00 | - | 0% |
| 482 - Personnel Pool Total: | | 123,736.75 | 791,239.73 | 933,806.60 | 142,566.87 | 18% |
| 497 - Transfer Out | | | | | | |
| 003-497.1903.37001 | Transfer General Fund | 2,408,637.97 | 2,472,637.97 | 2,456,637.97 | (16,000.00) | -1% |
| 497 - Transfer Out Total: | | 2,408,637.97 | 2,472,637.97 | 2,456,637.97 | (16,000.00) | -1% |
| 003 - PERSONNEL BENEFIT POOL Total: | | 2,532,374.72 | 3,263,877.70 | 3,390,444.57 | 126,566.87 | 4% |
| 004 - STREET LIGHTS | | | | | | |
| 465 - Street Lights | | | | | | |
| 004-465.1703.33611 | Utility Collection | 486,163.75 | - | - | - | 0% |
| 004-465.1704.33401 | Developer St Light Contribution | 14,998.32 | - | - | - | 0% |
| 004-465.1706.39420 | Misc Income | 1,456.79 | - | - | - | 0% |
| 004-465.1900.37020 | Investment Income | 124.60 | - | - | - | 0% |
| 004-465.3302.33713 | Utility Penalty-Svc Fees | 6,902.10 | - | - | - | 0% |
| 465 - Street Lights Total: | | 509,645.56 | - | - | - | 0% |
| 004 - STREET LIGHTS Total: | | 509,645.56 | - | - | - | 0% |
| 007 - DRUG SEIZURE PROGRAM | | | | | | |
| 425 - Drug Seizure Program | | | | | | |
| 007-425.1525.34242 | Leashes & Laces | 9,084.50 | - | - | - | 0% |
| 007-425.1526.34208 | K-9 Donations | 2,913.40 | - | - | - | 0% |
| 007-425.1526.39240 | Drug Seizure Revenue | 39,705.80 | 60,000.00 | 60,000.00 | - | 0% |
| 007-425.1900.37020 | Investment Income | 78.35 | - | - | - | 0% |
| 425 - Drug Seizure Program Total: | | 51,782.05 | 60,000.00 | 60,000.00 | - | 0% |
| 497 - Transfer Out | | | | | | |
| 007-497.1903.37007 | Transfer from Comprehensive Liability | 13,500.00 | - | - | - | 0% |
| 497 - Transfer Out Total: | | 13,500.00 | - | - | - | 0% |
| 007 - DRUG SEIZURE PROGRAM Total: | | 65,282.05 | 60,000.00 | 60,000.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|--------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 008 - 911 SUPPORT | | | | | | |
| 426 - 911 Support | | | | | | |
| 008-426.1145.34400 | 911 Telephone System Grant | 18,399.18 | 2,000.00 | 225,239.62 | 223,239.62 | 11162% |
| 008-426.1527.39210 | 911 Fees | 396,141.02 | 269,722.72 | 255,095.04 | (14,627.68) | -5% |
| 008-426.1528.39220 | Communication Site Revenue | 12,700.50 | 6,000.00 | 6,000.00 | - | 0% |
| 008-426.1529.33212 | Rathdrum Dispatch Fees | 73,705.50 | 88,646.90 | 90,419.84 | 1,772.94 | 2% |
| 008-426.1900.37020 | Investment Income | 443.95 | 200.00 | 200.00 | - | 0% |
| 426 - 911 Support Total: | | 501,390.15 | 366,569.62 | 576,954.50 | 210,384.88 | 57% |
| 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: | | 535,850.85 | 401,030.32 | 611,415.20 | 210,384.88 | 52% |
| 011 - FACILITY BUILDING RESERVE | | | | | | |
| 491 - Facility Building Reserve | | | | | | |
| 011-491.1708.39430 | Rent Revenue | 1,720.00 | - | - | - | 0% |
| 011-491.1900.37020 | Investment Income | 600.24 | - | - | - | 0% |
| 011-491.2010.31900 | URA Funding | - | - | - | - | 0% |
| 491 - Facility Building Reserve Total: | | 2,320.24 | - | - | - | 0% |
| 497 - Transfer Out | | | | | | |
| 011-497.1903.37001 | Transfer General Fund | 150,000.00 | 850,000.00 | 150,000.00 | (700,000.00) | -82% |
| 497 - Transfer Out Total: | | 150,000.00 | 850,000.00 | 150,000.00 | (700,000.00) | -82% |
| 011 - FACILITY BUILDING RESERVE Total: | | 152,320.24 | 850,000.00 | 150,000.00 | (700,000.00) | -82% |
| 017 - ANNEXATION FEES | | | | | | |
| 410 - General Government Services | | | | | | |
| 017-410.1440.39105 | Annexation Fees | 320,696.60 | 100,000.00 | 100,000.00 | - | 0% |
| 017-410.1900.37020 | Investment Income | 1,329.69 | - | - | - | 0% |
| 017-410.1920.37200 | Cash Carryover | - | 150,000.00 | 150,000.00 | - | 0% |
| 410 - General Government Services Total: | | 322,026.29 | 250,000.00 | 250,000.00 | - | 0% |
| 017 - ANNEXATION FEES Total: | | 322,026.29 | 250,000.00 | 250,000.00 | - | 0% |
| 023 - SPECIAL EVENTS | | | | | | |
| 446 - Special Events | | | | | | |
| 023-446.1602.33314 | DuathlonRegistration Fees | 3,265.00 | 10,000.00 | 10,000.00 | - | 0% |
| 023-446.1602.34304 | DuathlonSponsorships | 310.00 | 750.00 | 750.00 | - | 0% |
| 023-446.1603.33399 | Winter Festival | 975.25 | 400.00 | 400.00 | - | 0% |
| 023-446.1604.33303 | AAU Registration Fees | 2,981.00 | - | - | - | 0% |
| 023-446.1604.34300 | AAU B Ball Sponsorships | 68.00 | - | - | - | 0% |
| 023-446.1605.33307 | Summer Concerts & Movies - 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 | 1,090.00 | - | - | - | 0% |
| 023-446.1659.33331 | PF Days - Parking & Camping | - | 300.00 | 300.00 | - | 0% |
| 023-446.1660.33337 | Post Falls Days-Booths | 14,230.00 | 15,498.00 | 15,498.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 023-446.1661.33335 | Post Falls Days-Bear Garden | 700.00 | 700.00 | 700.00 | - | 0% |
| 023-446.1662.34308 | Post Falls Days-Sponsorships | 1,799.94 | 1,500.00 | 1,500.00 | - | 0% |
| 023-446.1663.33333 | Post Falls Days Carnival | 425.00 | - | - | - | 0% |
| 023-446.1664.33400 | Harvest Festival Revenue | - | 6,250.00 | 6,250.00 | - | 0% |
| 023-446.1900.37020 | Investment Income | 86.72 | - | - | - | 0% |
| 023-446.1903.37445 | Transfer from Dept 445 | 11,432.00 | - | - | - | 0% |
| 446 - Special Events Total: | | 37,362.91 | 39,648.00 | 39,648.00 | - | 0% |
| 023 - SPECIAL EVENTS Total: | | 37,362.91 | 39,648.00 | 39,648.00 | - | 0% |
| 027 - HUD | | | | | | |
| 410 - General Government Services | | | | | | |
| 027-410.1900.37020 | Investment Income | 1.67 | - | - | - | 0% |
| 410 - General Government Services Total: | | 1.67 | - | - | - | 0% |
| 027 - HUD Total: | | 1.67 | - | - | - | 0% |
| 029 - CEMETERY CAPITAL IMPROVEMENT | | | | | | |
| 442 - Cemetery | | | | | | |
| 029-442.0000.34208 | Designation Donations | - | - | - | - | 0% |
| 029-442.1670.39315 | Cemetery Lot Sales | 33,600.00 | 20,000.00 | 20,000.00 | - | 0% |
| 029-442.1677.39340 | Veteran's Memorial Lots | 9,650.00 | 7,500.00 | 7,500.00 | - | 0% |
| 029-442.1900.37020 | Investment Income | 128.49 | - | - | - | 0% |
| 029-442.1920.37200 | Cash Carryover | - | 233,593.00 | 233,593.00 | - | 0% |
| 442 - Cemetery Total: | | 43,378.49 | 261,093.00 | 261,093.00 | - | 0% |
| 497 - Transfer Out | | | | | | |
| 029-497.1903.37001 | Transfer from Fund 001 | 75,000.00 | - | - | - | 0% |
| 497 - Transfer Out Total: | | 75,000.00 | - | - | - | 0% |
| 029 - CEMETERY CAPITAL IMPROVEMENT Total: | | 118,378.49 | 261,093.00 | 261,093.00 | - | 0% |
| 035 - PUBLIC SAFETY IMPACT FEES | | | | | | |
| 420 - Public Safety Impact Fees | | | | | | |
| 035-420.1900.37020 | Investment Income | 441.69 | 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 | 331,626.34 | 100,000.00 | 100,000.00 | - | 0% |
| 420 - Public Safety Impact Fees Total: | | 332,068.03 | 275,030.70 | 275,030.70 | - | 0% |
| 035 - PUBLIC SAFETY IMPACT FEES Total: | | 332,068.03 | 275,030.70 | 275,030.70 | - | 0% |
| 036 - FALLS PARK | | | | | | |
| 443 - Parks | | | | | | |
| 036-443.1900.37020 | Investment Income | 2.06 | - | - | - | 0% |
| 443 - Parks Total: | | 2.06 | - | - | - | 0% |
| 036 - FALLS PARK Total: | | 2.06 | - | - | - | 0% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|--|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 037 - STREETS IMPACT FEES | | | | | | |
| 431 - Streets | | | | | | |
| 037-431.1306.39425 | URA - Spencer Reimb | 1,314,740.05 | - | - | - | 0% |
| 037-431.1900.37020 | Investment Income | 48,746.49 | 25,000.00 | 25,000.00 | - | 0% |
| 037-431.1900.37025 | Unrealized Gain/Loss on Investment | (16,550.03) | - | - | - | 0% |
| 037-431.1920.37200 | Cash Carryover | - | 2,243,831.00 | 2,243,831.00 | - | 0% |
| 037-431.2003.38205 | Impact Fees - Streets | 826,769.21 | 300,000.00 | 300,000.00 | - | 0% |
| | 431 - Streets Total: | 2,173,705.72 | 2,568,831.00 | 2,568,831.00 | - | 0% |
| 037 - STREETS IMPACT FEES Total: | | 2,173,705.72 | 2,568,831.00 | 2,568,831.00 | - | 0% |
| 038 - PARKS IMPACT FEES | | | | | | |
| 443 - Parks | | | | | | |
| 038-443.1210.34241 | Tullamore Park | - | - | 210,000.00 | 210,000.00 | 0% |
| 038-443.1900.37020 | Investment Income | 18,615.46 | 10,000.00 | 10,000.00 | - | 0% |
| 038-443.1900.37025 | Unrealized Gain/Loss on Investment | (5,540.82) | - | - | - | 0% |
| 038-443.1920.37200 | Cash Carryover | - | 1,748,168.00 | 390,000.00 | (1,358,168.00) | -78% |
| 038-443.2004.38303 | Impact Fees - Parks | 1,030,175.88 | 250,000.00 | 250,000.00 | - | 0% |
| | 443 - Parks Total: | 1,043,250.52 | 2,008,168.00 | 860,000.00 | (1,148,168.00) | -57% |
| 038 - PARKS IMPACT FEES Total: | | 1,043,250.52 | 2,008,168.00 | 860,000.00 | (1,148,168.00) | -57% |
| 039 - STREETS CAPITAL PROJECTS | | | | | | |
| 492 - Streets Capital Projects | | | | | | |
| 039-492.1808.31900 | URA Reimb Hwy 41 Trail Project | 272,615.02 | - | - | - | 0% |
| 039-492.1808.34113 | Hwy 41 Trail Proj ITD Grant | 11,852.55 | - | - | - | 0% |
| 039-492.1900.37020 | Investment Income | 90.29 | - | - | - | 0% |
| 039-492.1920.37211 | Fund Balance Carryover | - | 47,994.00 | 47,994.00 | - | 0% |
| | 492 - Streets Capital Projects Total: | 284,557.86 | 47,994.00 | 47,994.00 | - | 0% |
| 039 - STREETS CAPITAL PROJECTS Total: | | 284,557.86 | 47,994.00 | 47,994.00 | - | 0% |
| 402 - LID 99-1 | | | | | | |
| 475 - LID 99-1 | | | | | | |
| 402-475.1900.37010 | Assessments Principal | 7,999.48 | 5,000.00 | 5,000.00 | - | 0% |
| 402-475.1900.37020 | Investment Income | 20.17 | 50.00 | 50.00 | - | 0% |
| 402-475.1900.37070 | Interest Income/Loans/Assessm | 2,050.52 | 4,000.00 | 4,000.00 | - | 0% |
| 402-475.1920.37200 | Cash Carryover | - | 17,300.00 | 13,570.00 | (3,730.00) | -22% |
| | 475 - LID 99-1 Total: | 10,070.17 | 26,350.00 | 22,620.00 | (3,730.00) | -14% |
| 402 - LID 99-1 Total: | | 10,070.17 | 26,350.00 | 22,620.00 | (3,730.00) | -14% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 410 - LID 2004 | | | | | | |
| 476 - LID 2004 | | | | | | |
| 410-476.1900.37010 | Assessments Principal | 157,079.95 | 100,000.00 | 100,000.00 | - | 0% |
| 410-476.1900.37020 | Investment Income | 1,693.16 | 900.00 | 900.00 | - | 0% |
| 410-476.1900.37070 | Interest IncomeLoans/Assessm | 34,284.21 | 80,000.00 | 80,000.00 | - | 0% |
| 476 - LID 2004 Total: | | 193,057.32 | 180,900.00 | 180,900.00 | - | 0% |
| 410 - LID 2004 Total: | | 193,057.32 | 180,900.00 | 180,900.00 | - | 0% |
| 450 - LID GUARANTEE | | | | | | |
| 471 - LID Guarantee | | | | | | |
| 450-471.1900.37020 | Investment Income | 23.13 | - | - | - | 0% |
| 450-471.1903.37476 | Transfer LID | 150.00 | 150.00 | 150.00 | - | 0% |
| 471 - LID Guarantee Total: | | 173.13 | 150.00 | 150.00 | - | 0% |
| 450 - LID GUARANTEE Total: | | 173.13 | 150.00 | 150.00 | - | 0% |
| 650 - RECLAIMED WATER OPERATING | | | | | | |
| 463 - Wastewater Operating | | | | | | |
| 650-463.1900.37020 | Investment Income | 218,218.31 | 151,000.00 | 151,000.00 | - | 0% |
| 650-463.1900.37025 | Unrealized Gain/Loss on Investment | (47,617.77) | - | - | - | - |
| 650-463.1900.37040 | Designated Invstmnt Income | 11,218.05 | 10,000.00 | 10,000.00 | - | 0% |
| 650-463.3301.33611 | Utility Collection | 7,321,641.76 | 8,501,613.27 | 9,096,726.20 | 595,112.93 | 7% |
| 650-463.3302.33713 | Utility Penalty-Svc Fee | 76,072.97 | 74,200.00 | 74,200.00 | - | 0% |
| 650-463.3303.33604 | Rathdrum Reclaimed Water Charge | 993,021.89 | 845,750.00 | 1,000,000.00 | 154,250.00 | 18% |
| 650-463.3305.39630 | Miscellaneous Income | 131.12 | 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 | 10,450.00 | 11,400.00 | 11,400.00 | - | 0% |
| 650-463.3307.33607 | Sampling Revenue | 1,006.25 | 5,250.00 | 5,250.00 | - | 0% |
| 463 - Wastewater Operating Total: | | 8,594,142.58 | 9,616,710.27 | 10,366,073.20 | 749,362.93 | 8% |
| 466 - Wastewater - Collections | | | | | | |
| 650-466.3305.39630 | Miscellaneous Income | 122.23 | - | - | - | - |
| 466 - Wastewater - Collections Total: | | 122.23 | - | - | - | 0% |
| 650 - RECLAIMED WATER OPERATING Total: | | 8,594,264.81 | 9,616,710.27 | 10,366,073.20 | 749,362.93 | 8% |
| 651 - RECLAIMED WATER CAPITAL - WWTP | | | | | | |
| 463 - Wastewater Operating | | | | | | |
| 651-463.1900.37020 | Investment Income | 17,734.42 | 500.00 | 500.00 | - | 0% |
| 651-463.1900.37025 | Unrealized Gain/Loss on Investment | (2,717.98) | - | - | - | 0% |
| 651-463.1920.37203 | Cash Carryover Bond Proceeds | - | 5,010,912.00 | 5,357,258.85 | 346,346.85 | 7% |
| 651-463.3306.39650 | Rental Income | 11,848.01 | - | - | - | 0% |
| 651-463.3306.39655 | Water Assessment Lease Revenue | 15,148.46 | - | - | - | 0% |
| 651-463.3308.38625 | Reclaimed Water Cap Fees | 2,388,085.32 | 750,000.00 | 750,000.00 | - | 0% |
| 651-463.3310.38610 | Developer Contribution | 616,715.00 | - | - | - | 0% |
| 651-463.3311.38620 | Rathdrum Intermun. Cap Fees | 883,784.86 | 75,000.00 | 200,000.00 | 125,000.00 | 167% |
| 463 - Wastewater Operating Total: | | 3,930,598.09 | 5,836,412.00 | 6,307,758.85 | 471,346.85 | 8% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|--------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 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: | | 4,010,518.09 | 5,916,332.00 | 6,387,678.85 | 471,346.85 | 8% |
| 652 - RECLAIMED WATER CAPITAL - COLLECTOR | | | | | | |
| 463 - Wastewater Operating | | | | | | |
| 652-463.1900.37020 | Investment Income | 21,030.81 | 1,000.00 | 1,000.00 | - | 0% |
| 652-463.1900.37025 | Unrealized Gain/Loss on Investment | (6,230.01) | - | - | - | 0% |
| 652-463.1920.37203 | Cash Carryover Bond Proceeds | - | 2,616,850.00 | 1,073,000.00 | (1,543,850.00) | -59% |
| 652-463.3308.38623 | Crown Pointe Reclaimed Water Overage | 52,070.81 | - | - | - | 0% |
| 652-463.3308.38624 | Foxtail Sewer Overage | 106,203.95 | - | - | - | 0% |
| 652-463.3308.38630 | Reclaimed Water Cap Fees-Enterprise | 1,285,892.10 | 250,000.00 | 250,000.00 | - | 0% |
| 463 - Wastewater Operating Total: | | 1,458,967.66 | 2,867,850.00 | 1,324,000.00 | (1,543,850.00) | -54% |
| 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total: | | 1,458,967.66 | 2,867,850.00 | 1,324,000.00 | (1,543,850.00) | -54% |
| 700 - SANITATION | | | | | | |
| 461 - Sanitation | | | | | | |
| 700-461.1900.37020 | Investment Income | 7,018.08 | 1,500.00 | 1,500.00 | - | 0% |
| 700-461.1900.37025 | Unrealized Gain/Loss on Investment | (1,938.80) | - | - | - | 0% |
| 700-461.1920.37200 | Cash Carryover | - | 196,829.58 | 283,863.74 | 87,034.16 | 44% |
| 700-461.3301.33611 | Utility Collection | 2,380,019.39 | 2,226,519.09 | 2,226,519.09 | - | 0% |
| 700-461.3302.33713 | Utility Penalty-Svc Fee | 24,104.84 | 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: | | 2,414,203.51 | 2,454,848.67 | 2,541,882.83 | 87,034.16 | 4% |
| 700 - SANITATION Total: | | 2,414,203.51 | 2,454,848.67 | 2,541,882.83 | 87,034.16 | 4% |
| 750 - WATER OPERATING | | | | | | |
| 462 - Water Operating | | | | | | |
| 750-462.1900.37020 | Investment Income | 56,396.69 | 20,000.00 | 20,000.00 | - | 0% |
| 750-462.1900.37025 | Unrealized Gain/Loss on Investment | (1,105.18) | - | - | - | 0% |
| 750-462.1900.37040 | Designated Invstmnt Income | 5,948.54 | 5,000.00 | 5,000.00 | - | 0% |
| 750-462.3301.33611 | Utility Collection | 2,831,996.89 | 2,340,676.94 | 2,410,897.25 | 70,220.31 | 3% |
| 750-462.3302.33713 | Utility Penalty-Svc Fee | 25,538.24 | 25,000.00 | 25,000.00 | - | 0% |
| 750-462.3305.39630 | Miscellaneous Income | 6,503.11 | 2,000.00 | 2,000.00 | - | 0% |
| 750-462.3306.39660 | Rental Cell Sites | 42,020.96 | 40,000.00 | 40,000.00 | - | 0% |
| 750-462.3316.33605 | Repair & Meter Boxes | 20,575.00 | 10,000.00 | 10,000.00 | - | 0% |
| 750-462.3317.33610 | Utility Turn Off/On Fee | 8,120.00 | 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 | 17,030.00 | 10,000.00 | 10,000.00 | - | 0% |
| 750-462.3323.33609 | Utility Hang Tag Fee | 65,800.00 | 60,000.00 | 70,000.00 | 10,000.00 | 17% |
| 462 - Water Operating Total: | | 3,078,824.25 | 2,524,876.94 | 2,605,097.25 | 80,220.31 | 3% |
| 750 - WATER OPERATING Total: | | 3,078,824.25 | 2,524,876.94 | 2,605,097.25 | 80,220.31 | 3% |

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|------------------------------------|-------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|------------|
| | | | | | \$ | % |
| 753 - WATER CAPITAL | | | | | | |
| | 462 - Water Operating | | | | | |
| 753-462.1900.37020 | Investment Income | 42,141.43 | 20,000.00 | 20,000.00 | - | 0% |
| 753-462.1900.37025 | Unrealized Gain/Loss on Investment | (14,144.80) | - | - | - | 0% |
| 753-462.1920.37203 | Cash Carryover Bond Proceeds | - | 140,000.00 | 140,000.00 | - | 0% |
| 753-462.3308.38605 | Cap Fees Water | 171,247.97 | 140,000.00 | 140,000.00 | - | 0% |
| 753-462.3310.38610 | Developer Contribution | 119,450.00 | - | - | - | 0% |
| | 462 - Water Operating Total: | 318,694.60 | 300,000.00 | 300,000.00 | - | 0% |
| 753 - WATER CAPITAL Total: | | 318,694.60 | 300,000.00 | 300,000.00 | - | 0% |
| Report Total: | | 47,827,703.37 | 55,681,623.31 | 53,042,009.42 | (2,639,613.89) | -5% |

Budgeted Expenditures

City of Post Falls, Idaho
 Personnel Schedule
 Expressed in Full Time Equivalents (FTEs)
 Fiscal Year 2018

| | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | 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 | 2.0 | 1.6 | 1.6 | 1.6 | 1.6 | - |
| IT | 2.5 | 1.5 | 1.5 | 1.5 | 2.5 | 1.0 ¹ |
| Legal | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | - |
| | <u>19.5</u> | <u>18.1</u> | <u>19.1</u> | <u>19.1</u> | <u>20.1</u> | <u>1.0</u> |
| Police | 63.8 | 64.0 | 65.0 | 66.0 | 69.0 | 3.0 ² |
| Oasis | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | - |
| Animal Control | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| | <u>67.1</u> | <u>67.3</u> | <u>68.3</u> | <u>69.3</u> | <u>72.3</u> | <u>3.0</u> |
| Recreation | 6.2 | 6.2 | 6.2 | 7.2 | 7.2 | - |
| Rec Part Time | 11.1 | 11.1 | 11.1 | 11.1 | 11.1 | - |
| Parks | 10.5 | 9.5 | 9.5 | 10.5 | 10.5 | - |
| Parks Seasonal | 6.2 | 6.2 | 6.2 | 6.2 | 6.2 | - |
| Urban Forestry | 1.6 | 1.6 | 1.6 | 1.6 | 2.6 | 1.0 ³ |
| 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>37.3</u> | <u>37.3</u> | <u>39.3</u> | <u>40.3</u> | <u>1.0</u> |
| Public Works | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | - |
| Streets | 11.0 | 11.0 | 12.0 | 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 | 1.0 | - |
| Maintenance | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | - |
| Planing & Zoning | 3.0 | 3.0 | 3.0 | 4.0 | 4.0 | - |
| Permit Coordinator | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.0 ⁴ |
| Building Inspector | 3.0 | 5.0 | 5.0 | 6.0 | 7.0 | 1.0 ⁵ |
| City Engineer | 5.0 | 5.0 | 5.0 | 5.0 | 6.0 | 1.0 ⁶ |
| | <u>33.0</u> | <u>36.0</u> | <u>37.0</u> | <u>39.0</u> | <u>42.0</u> | <u>3.0</u> |
| General Fund Total | 166.9 | 167.7 | 170.7 | 175.7 | 183.7 | 8.0 |
| 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 | 187.3 | 188.1 | 191.1 | 196.1 | 204.1 | 8.0 |
| Without Mayor & Council | 180.3 | 181.1 | 184.1 | 189.1 | 197.1 | 8.0 |
| FTE (Without Seasonal) | 167.0 | 167.8 | 170.8 | 175.8 | 183.8 | 8.0 |

FY2017 Budget Amendment Changes

¹ Information Technologies added a new Software Support Specialist

² Police Department added 1 new Patrol Officer

⁴ Community Development added a new Permit Coordinator

⁵ Building added a new Building Inspector

⁶ Engineering added a new Engineering Technician

FY2018 Budget Changes

² Police Department added 2 new Patrol Officers

³ Urban Forestry added a new Arborist

City of Post Falls, Idaho
 Budgeted Capital Expenditures
 Fiscal Year 2018

| Fund | Dept | Account | Description | Budget |
|-----------------------------|------|--------------------|--|---------------|
| General | | | | |
| <u>Police</u> | | | | |
| | | 001-421.0000.90020 | New patrol vehicles Replacing high mileage vehicles and the associated equipment. The Police Department is replacing vehicles as they can, however many officers are displaced because of issues with their vehicles. Maintenance/repair costs for these vehicles is mounting. Replacement is essential to continuing current levels of service. | \$ 180,000.00 |
| | | 001-421.0000.91065 | Body Camera Replacements Currently cameras are sent to manufactureer for repair which is becoming costly, this budget request will allow the PD to replace cameras as they wear out. | \$ 15,000.00 |
| | | 001-421.1501.91000 | Equipment Annual Equipment replacement. Funding available for the replacement of equipment on an as needed basis. | \$ 1,600.00 |
| | | 001-421.1501.91070 | TS - Radar Equipment Annual Traffic School replacement. Funding available for the replacement of radar equipment on an as needed basis. | \$ 2,500.00 |
| <u>Streets</u> | | | | |
| | | 001-431.0000.95110 | ADA Compliance Upgrades Connect sidewalks and trails with ADA compliance. working on connecting the Centennial Trail from Lincoln east to Herborn, and connecting missing sidewalk on Poleline so we will have connectivity from chase to Greensferry without any breaks on the north side. We have many of missing sidewalks and trails in the City that will need to be connected. ADA and connectivity is a high priority for the Citizens of Post Falls. | \$ 100,000.00 |
| <u>Facility Maintenance</u> | | | | |
| | | 001-433.0000.95110 | Updates to City Facilities for ADA Compliance Upgrade and comply with ADA standards for our City facilities. This request is for all City facilities within the plan recommended by the ADA Committee. This request would be for the Third and fourth year improvements of our five year plan. It is important for all people to be able to use our facilities. | \$ 40,000.00 |
| <u>Fleet Maintenance</u> | | | | |
| | | 001-434.0000.90010 | Vehicle Replacement Exp The Vehicle Replacement fund is important for maintaining a good quality, dependable fleet of City vehicles. We need to continue replacing all of the older vehicles in all of our Departments. It is a very needed program already in progress that replaces old, unreliable City vehicles. | \$ 110,000.00 |
| | | 001-434.0000.91380 | Overhead Crane Too often our crews are handling heavy equipment weighing hundreds of pounds without proper tools. Many time Crews have to lift heavy dump bodies, tanks etc. off a truck chassis and do this with fork lifts and or loaders. For safety sake we are asking to purchase an overhead crane to lift and move heavy items around the shop. An overhead crane will make it not only easier to move object but also much safer. We use equipment we have handy but do not have an overhead crane. | \$ 12,500.00 |
| <u>Cemetery</u> | | | | |
| | | 001-442.0000.92076 | Software Cemetery software program for record keeping and monitoring of cemetery records. They are currently hand written in a ledger at the cemetery. Currently administrative specialist is helping track cemetery records. | \$ 10,000.00 |

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2018

| Fund | Dept | Account | Description | Budget |
|---|------|--------------------|--|-----------------|
| <u>Parks</u> | | | | |
| | | 001-443.0000.90050 | Vehicles, Motorcycles, & Equipment Replacement vehicles and equipment per the Parks Division Equipment Plan that was produced to achieve the maximum amount of trade-in, minimize maintenance costs, reduce equipment downtime and spend City equipment funding in the most fiscally responsible manner. This year's anticipated replacements include a Compact Tractor (including attachments), a generator, concrete mixer, various mowers a Utility vehicle and a new bucket truck. | \$ 226,300.00 |
| | | 001-443.0000.94180 | Park Capital- New playground at Falls Park This request is for a new modern playground at Falls Park, consistent with the parks and recreation Master Plan. This project was identified as a high priority and as a short term goal (2012-2017). A newly updated playground at this facility will increase user safety and help form a sense of community and provide year-round interest for park patrons. Many of the components have served the community beyond their expected useful life. There are site access needs to accomodate individuals with disabilities as well. These modifications will be brought forward as a part of this project. The site currently is served by a playground typical of a neighborhood park (installed in the late 1990s) rather than a flagship regional park. | \$ 12,000.00 |
| | | 001-443.0000.95110 | Updates to City Facilities for ADA Compliance Upgrade and comply with ADA standards for our Sportsman Park facilities. This request is aligned with the transition plan recommended by the ADA Committee. It is important for all people to be able to use our facilities | \$ 38,000.00 |
| <u>Parks Construction</u> | | | | |
| | | 001-444.0000.93065 | Roof - Park Shop The current state of landscaping and frontage improvements at the 3rd street shop location are inconsistent with those required of similar businesses within the City limits of Post Falls. | \$ 15,000.00 |
| | | 001-444.0000.94180 | Park Construction Projects Funding for renovation of existing park facility upgrades outlined in the Park and Rec Master Plan not eligible for Impact Fees for construction. Examples would be paving the parking area at Hilde Kellog Park, trail overlay projects, Engineering and Design services for upgrade for structure replacement, and development of replacement restroom facilities that do not add capacity. | \$ 65,000.00 |
| <u>Capital Improvements</u> | | | | |
| | | 001-481.0000.95010 | Facility Capital Bullet resistant glass and rebuild of front counter at the Police Department. The volunteers and employees of the PD will benefit from the increased level of safety. There are currently panic buttons installed at the front counter and one issued to each Records Specialist, if staff feels threatened they press the button and officers respond to assist. | \$ 175,000.00 |
| Total General Fund Capital Budget | | | | \$ 1,002,900.00 |
| Personnel Benefit Pool | | | | |
| | | 003-482.0000.92076 | Software NeoGov Human resource software. This software will allow HR to flawlessly track an applicant through recruitment, interviews and screening to hiring. | \$ 5,000.00 |
| Total Personnel Benefit Pool Capital Budget | | | | \$ 5,000.00 |

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2018

| Fund | Dept | Account | Description | Budget |
|--|------|--------------------|---|---------------|
| 911 Support | | | | |
| | | 008-426.0000.91580 | Communications Site Const. Ongoing construction appropriation for the Rathdrum Mt. Communication site. Necessary for uninterrupted communications for the Post Falls 911 dispatch center. | \$ 134,090.58 |
| | | 008-426.0000.92075 | Data 911 Computers Annual Replacement Plan for Data 911 computers in Patrol Vehicles | \$ 20,000.00 |
| | | 008-426.0000.92090 | Telephone Upgrade Annual upgrade/replacement equipment for 911 dispatch telephone system | \$ 225,239.62 |
| Total 911 Support Capital Budget | | | | \$ 379,330.20 |
| Facility Building Reserve | | | | |
| | | 011-491.1803.96000 | Land Acquisition This appropriation of funds is for potential land purchases that while unanticipated are in the City's best interest. This would include opportunities for parks land or other City use properties. | \$ 150,000.00 |
| Total Facility Building Reserve Capital Budget | | | | \$ 150,000.00 |
| Public Safety Impact Fees | | | | |
| | | 035-420.0000.93100 | Police Facility Annual Budget appropriation for repairs and upgrades necessary to keep the Police Department operating effectively. | \$ 230,000.00 |
| Total Public Safety Impact Fees Capital Budget | | | | \$ 230,000.00 |
| Park Impact Fees | | | | |
| | | 038-443.0000.94070 | Black Bay This request aligns with the goals outlined in the Parks and Recreation Master Plan for projects eligible for use of Impact Fees. Improve access to Black Bay (steps/paths) and add playground. Develop an attractive entry statement into park with signage and streetscape improvements. Develop into a destination park with a diversity of components for all ages. Relocate sledding hill. Add a day boat dock. | \$ 50,000.00 |
| | | 038-443.0000.94180 | Tullamore Planned uses of this funding include the installation of utility infrastructure, picnic shelters, and flush restrooms as well as pickleball and basketball courts. Walking paths, a childrens play area, landscaping and irrigation will be included in the work to bring this park to full completion. | \$ 610,000.00 |
| | | 038-443.2013.95520 | Crown Point Park The plan for Crown PointPark is a basic neighborhood park. This funding will allow for open lawns with understated landscaping, 2 basketball courts, flush restrooms and a childrens play area. Rounding out the work on this park will be a picnic shelter with ammeneties including a drinking fountain. | \$ 200,000.00 |
| Total Park Impact Fees Capital Budget | | | | \$ 860,000.00 |

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2018

| Fund | Dept | Account | Description | Budget |
|--|------|--------------------|--|-----------------|
| Sewer | | | | |
| <u>Operations</u> | | | | |
| | | 650-463.0000.91525 | Hypochlorite System Replace gas chlorinator/dechlorinator with non-hazardous system. Annual upgrade per replacement plan. | \$ 50,000.00 |
| | | 650-463.0000.91535 | Clarifier Brush System Brush system for clarifiers. Annual replacement per system upgrade plan. | \$ 40,000.00 |
| <u>Collections</u> | | | | |
| | | 650-466.0000.90040 | Truck Replacement Annual vehicle replacement funding, this request will provide the Collections Department with the ability to replace vehicles per the vehicle plan as necessary. | \$ 100,000.00 |
| <u>Surface Water</u> | | | | |
| | | 650-468.0000.91310 | Sod Cutter Sod Cutter for swale maintenance and repair. A sod cutter allows the sewer department to cut back sod and make repairs to swales with the least possible negative impact. Shortens repair time and promotes healthy sod regrowth. | \$ 3,500.00 |
| Total Sewer (Operating) Capital Budget | | | | \$ 193,500.00 |
| Sewer (Capital- WWTP) | | | | |
| | | 651-463.0000.93160 | Headworks & Equalization Plant Upgrade This project will fulfill NPDES Compliance Schedule Requirements, the current plant meets current requirements and flows. This project will help meet future requirements and flows. Failure to construct these upgrades will result in violation of our NPDES permit, which leads to fines and/or jail time for those responsible. | \$ 5,000,000.00 |
| | | 651-463.6501.93165 | Upgrade to admin facility Design and install a new Utility Water Pump, Control Building, Pump Station, and Vactor Pad Pump System. Vactor Pad existing system is failing, systems are served with aging and undersized pumps. Vactor Pad Pump is currently failure prone and requires significant staff time to rebuild on a semi-monthly basis. These are needed plant upgrades which are beyond the ability of the plant staff to replace and beyond the plant maintenance budget for "small projects". | \$ 226,800.00 |
| Total Sewer (Capital- WWTP) Capital Budget | | | | \$ 5,226,800.00 |
| Sewer (Capital- Collections) | | | | |
| | | 652-463.3119.95520 | Riverside Harbor Lift Station Rebuilt and expand Riverside Harbor Lift Station, per Collections System Master Plan. Reconstruct aging lift station to meet current needs, add storage. Existing lift station is adequate for current flows but not for growth. Storage requirements will increase as flows increase. Replacing lift stations before they fail is critical to the ongoing operations of the sanitary sewer system. | \$ 1,324,000.00 |
| Total Sewer (Capital- Collectors) Capital Budget | | | | \$ 1,324,000.00 |

City of Post Falls, Idaho
 Budgeted Capital Expenditures
 Fiscal Year 2018

| Fund | Dept | Account | Description | Budget |
|--|------|--------------------|---|------------------------|
| Water (Operating) | | | | |
| | | 750-462.0000.90100 | Replace Backhoe Annual replacement transfer for the upgrade and acquisition of a Backhoe as necessary. | \$ 10,000.00 |
| Total Water (Operating) Capital Budget | | | | \$ 10,000.00 |
| Water (Capital) | | | | |
| | | 753-462.3204.95500 | Water Master Plan Update E & D Replace aging infrastructure per 2017 Water Master Plan. Reconstruct aging distribution system to meet current needs. Some levels of service are below standards. This project raises those levels of service to the appropriate levels. Ongoing maintenance and upgrades are critical to keeping the water system reliable and appropriately sized to provide fire protection. | \$ 300,000.00 |
| Total Water (Capital) Capital Budget | | | | \$ 300,000.00 |
| Total Budgeted Capital Outlay | | | | <u>\$ 9,681,530.20</u> |

City of Post Falls, Idaho
Debt Service
Fiscal Year 2018

Debt Obligation
Principal and Interest

| Func Dept | Description | Amount | Amount | Payment | Balance | Year |
|--------------------|------------------------------------|---------------|--------------|---------------|-----------------|------|
| 911 SUPPORT | | | | | | |
| 008 | Rathdrum Mountain - Internal | \$ 32,810.00 | \$ 7,874.00 | \$ 40,684.00 | \$ 262,480.00 | 2025 |
| SEWER | | | | | | |
| 651 | Wastewater Rev Refunding Bond 2016 | \$ 210,000.00 | \$ 33,580.00 | \$ 243,580.00 | \$ 1,825,000.00 | 2025 |
| WATER | | | | | | |
| 750 | Water Revenue Bond 2012 | \$ 175,000.00 | \$ 45,250.00 | \$ 220,250.00 | \$ 1,445,000.00 | 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 2018

| | |
|--|-----------------------------|
| Assessed value | \$ 1,936,192,970 |
| Add back: exempt real property | <u>\$ 694,982,763</u> |
| Total assessed value | \$ 2,631,175,733 |
| | |
| Debt limit* (2% of total assessed value) | 52,623,515 |
| Debt applicable to limit: | |
| General obligation bonds | - |
| Legal debt margin | <u><u>\$ 52,623,515</u></u> |
| | |
| Debt margin percentage available | 100.00% |

For Fiscal Year 2018 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 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|------------|
| | | | | | \$ | % |
| Fund: 001 - GENERAL FUND | | | | | | |
| 411 - Mayor & Council | | | | | | |
| 001-411.0000.62060 | Dues & Membership | \$ 22,217.24 | \$ 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 | 669.39 | 250.00 | 250.00 | - | 0% |
| 001-411.0000.63070 | Postage | 18.52 | 125.00 | 125.00 | - | 0% |
| 001-411.0000.63120 | Awards/Certificates | 394.30 | 500.00 | 500.00 | - | 0% |
| 001-411.0000.63210 | Printing/Postage/Broch/Books | 25.00 | 250.00 | 250.00 | - | 0% |
| 001-411.0000.63800 | Discretionary | 388.73 | 250.00 | 250.00 | - | 0% |
| 001-411.0000.63850 | Post Falls Tourism & Commerce | 1,534.01 | 4,500.00 | 4,500.00 | - | 0% |
| 001-411.0000.63870 | FTA Match - Public Transit | 21,950.00 | 21,950.00 | 33,950.00 | 12,000.00 | 55% |
| 001-411.0000.64010 | Travel & Meetings | 3,300.22 | 4,500.00 | 4,500.00 | - | 0% |
| 001-411.0000.65030 | Telephone | 642.64 | 1,086.00 | 1,086.00 | - | 0% |
| 001-411.0000.66050 | Copier Maintenance & Supplies | - | 350.00 | 350.00 | - | 0% |
| 001-411.1424.63820 | Youth Commission | - | 500.00 | 500.00 | - | 0% |
| 001-411.4155.71000 | Salaries | 80,651.94 | 80,246.40 | 80,246.40 | - | 0% |
| 001-411.4155.71030 | Employer FICA | 6,041.27 | 6,138.85 | 6,138.85 | - | 0% |
| 001-411.4155.71040 | Employer Retirement | 7,512.01 | 9,083.89 | 9,083.89 | - | 0% |
| 001-411.4155.71050 | Employer Workman Compensation | 153.01 | 200.62 | 200.62 | - | 0% |
| Department: 411 - Mayor & Council Total: | | \$ 170,498.28 | \$ 177,930.76 | \$ 189,930.76 | \$ 12,000.00 | 7% |
| 412 - Information Systems | | | | | | |
| 001-412.0000.62080 | Hiring & Recruiting Costs | \$ - | \$ - | \$ - | \$ - | 0% |
| 001-412.0000.63030 | Computer Supplies | 415.31 | 1,000.00 | 1,000.00 | - | 0% |
| 001-412.0000.63060 | Office Supplies | 450.41 | 300.00 | 300.00 | - | 0% |
| 001-412.0000.63070 | Postage | 301.59 | 50.00 | 50.00 | - | 0% |
| 001-412.0000.64010 | Travel & Meetings | - | 500.00 | 500.00 | - | 0% |
| 001-412.0000.64020 | Staff Development | 501.05 | 3,000.00 | 3,000.00 | - | 0% |
| 001-412.0000.65030 | Telephone | 1,396.24 | 1,095.00 | 1,095.00 | - | 0% |
| 001-412.0000.65040 | Internet Connection Fee | 5,239.68 | 15,000.00 | 15,000.00 | - | 0% |
| 001-412.0000.66014 | Software Licensing | 25,914.47 | 16,000.00 | 16,000.00 | - | 0% |
| 001-412.0000.66019 | Backup Services | - | 6,000.00 | 6,000.00 | - | 0% |
| 001-412.0000.66030 | Cables/Support Acc. | 774.36 | 1,000.00 | 1,000.00 | - | 0% |
| 001-412.0000.66040 | Computer Equipment | 2,303.90 | 1,865.00 | 1,865.00 | - | 0% |
| 001-412.0000.66070 | Phone Maintenance | 8,854.25 | 7,800.00 | 7,800.00 | - | 0% |
| 001-412.0000.66090 | Equipment Disposal Fees | - | 200.00 | 200.00 | - | 0% |
| 001-412.0000.66180 | Server/Adv Support | 7,021.45 | 5,500.00 | 5,500.00 | - | 0% |
| 001-412.0000.80010 | Computer | 16,595.24 | 34,000.00 | 20,000.00 | (14,000.00) | -41% |
| 001-412.4155.71000 | Salaries | 113,835.20 | 158,463.51 | 158,463.51 | - | 0% |
| 001-412.4155.71030 | Employer FICA | 8,679.46 | 12,122.46 | 12,122.46 | - | 0% |
| 001-412.4155.71040 | Employer Retirement | 10,955.83 | 17,938.07 | 17,938.07 | - | 0% |
| 001-412.4155.71050 | Employer Workman Compensation | 209.28 | 831.39 | 831.39 | - | 0% |
| 001-412.4155.71060 | Employer Unemployment Ins | (722.22) | 1,584.64 | 1,584.64 | - | 0% |
| Department: 412 - Information Systems Total: | | \$ 202,725.50 | \$ 284,250.07 | \$ 270,250.07 | \$ (14,000.00) | -5% |
| 413 - General Services | | | | | | |
| 001-413.0000.62060 | Dues & Membership | \$ 2,088.00 | \$ 2,000.00 | \$ 2,000.00 | \$ - | 0% |
| 001-413.0000.63010 | Book Purchasing | - | 150.00 | 150.00 | - | 0% |
| 001-413.0000.63060 | Office Supplies | 647.58 | 500.00 | 500.00 | - | 0% |
| 001-413.0000.63070 | Postage | 14.36 | 50.00 | 50.00 | - | 0% |
| 001-413.0000.63800 | Discretionary | 59.76 | 250.00 | 250.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|---------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 001-413.0000.63810 | Other Dept O&E | - | 1,500.00 | 1,500.00 | - | 0% |
| 001-413.0000.64010 | Travel & Meetings | 2,803.21 | 3,000.00 | 3,000.00 | - | 0% |
| 001-413.0000.64020 | Staff Development | 1,205.96 | 1,500.00 | 1,500.00 | - | 0% |
| 001-413.0000.64030 | Mileage Reimbursement | 3,450.00 | 3,600.00 | 3,600.00 | - | 0% |
| 001-413.0000.65030 | Telephone | 1,509.63 | 1,600.00 | 1,600.00 | - | 0% |
| 001-413.0000.66010 | Computer Software | 2,850.00 | - | - | - | 0% |
| 001-413.0000.66050 | Copier Maintenance & Supplies | - | 500.00 | 500.00 | - | 0% |
| 001-413.4155.71000 | Salaries | 181,281.19 | 186,118.40 | 186,118.40 | - | 0% |
| 001-413.4155.71030 | Employer FICA | 13,447.81 | 14,238.06 | 14,238.06 | - | 0% |
| 001-413.4155.71040 | Employer Retirement | 21,006.14 | 21,068.60 | 21,068.60 | - | 0% |
| 001-413.4155.71050 | Employer Workman Compensation | 342.06 | 465.30 | 465.30 | - | 0% |
| 001-413.4155.71060 | Employer Unemployment Ins | (810.36) | 1,861.18 | 1,861.18 | - | 0% |
| Department: 413 - General Services Total: | | \$ 229,895.34 | \$ 238,401.54 | \$ 238,401.54 | \$ - | 0% |
| 414 - Finance | | | | | | |
| 001-414.0000.62000 | Advertising & Legal Fees | \$ 1,519.51 | \$ 2,250.00 | \$ 2,250.00 | \$ - | 0% |
| 001-414.0000.62020 | Bank Charges | 433.38 | 6,000.00 | 7,200.00 | 1,200.00 | 20% |
| 001-414.0000.62040 | Contracts/Professional | 5,733.45 | 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 | 772.00 | 1,500.00 | 1,500.00 | - | 0% |
| 001-414.0000.62080 | Hiring & Recruiting Costs | - | - | - | - | 0% |
| 001-414.0000.62091 | Audit | 26,261.00 | 26,000.00 | 26,000.00 | - | 0% |
| 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 | 171.83 | 2,000.00 | 2,000.00 | - | 0% |
| 001-414.0000.63060 | Office Supplies | 4,202.06 | 1,500.00 | 1,500.00 | - | 0% |
| 001-414.0000.63070 | Postage | 5,837.52 | 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 | 3,402.06 | 4,500.00 | 4,500.00 | - | 0% |
| 001-414.0000.64020 | Staff Development | 2,622.00 | 4,500.00 | 4,500.00 | - | 0% |
| 001-414.0000.64030 | Gasoline | - | 400.00 | 400.00 | - | 0% |
| 001-414.0000.65030 | Telephone | 3,203.11 | 3,100.00 | 3,100.00 | - | 0% |
| 001-414.0000.66015 | Software Maint. - Tyler | 30,892.43 | 36,750.00 | 36,750.00 | - | 0% |
| 001-414.0000.66042 | Computer Printer Supplies | - | 750.00 | 750.00 | - | 0% |
| 001-414.0000.66050 | Copier Maintenance & Supplies | 1,951.68 | 1,500.00 | 1,500.00 | - | 0% |
| 001-414.0000.66190 | Small Equipment | 623.50 | - | - | - | 0% |
| 001-414.1445.62170 | Contract - UB Mailing | 45,799.35 | 45,000.00 | 45,000.00 | - | 0% |
| 001-414.1445.62190 | Utility Billing/On Line Support | 28,967.11 | 30,000.00 | 30,000.00 | - | 0% |
| 001-414.4155.71000 | Salaries | 346,497.48 | 387,774.40 | 391,533.79 | 3,759.39 | 1% |
| 001-414.4155.71030 | Employer FICA | 26,066.44 | 29,664.74 | 29,952.34 | 287.60 | 1% |
| 001-414.4155.71040 | Employer Retirement | 39,302.57 | 43,896.06 | 44,321.63 | 425.57 | 1% |
| 001-414.4155.71050 | Employer Workman Compensation | 633.03 | 969.44 | 978.83 | 9.39 | 1% |
| 001-414.4155.71060 | Employer Unemployment Ins | (1,528.60) | 3,877.74 | 3,915.34 | 37.60 | 1% |
| Department: 414 - Finance Total: | | \$ 574,352.91 | \$ 647,632.38 | \$ 653,351.93 | \$ 5,719.55 | 1% |
| 415 - City Clerk | | | | | | |
| 001-415.0000.62000 | Advertising & Legal Fees | \$ 898.05 | \$ 2,000.00 | \$ 2,000.00 | \$ - | 0% |
| 001-415.0000.62030 | Codifiers | 2,000.00 | 4,500.00 | 4,500.00 | - | 0% |
| 001-415.0000.62060 | Dues & Membership | 680.00 | 780.00 | 780.00 | - | 0% |
| 001-415.0000.62110 | Records Destruction | - | - | - | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 001-415.0000.63010 | Book Purchasing | - | 500.00 | 500.00 | - | 0% |
| 001-415.0000.63040 | Copier / Supplies | 192.62 | 750.00 | 750.00 | - | 0% |
| 001-415.0000.63060 | Office Supplies | 321.64 | 400.00 | 400.00 | - | 0% |
| 001-415.0000.63070 | Postage | 49.47 | 100.00 | 100.00 | - | 0% |
| 001-415.0000.64010 | Travel & Meetings | 462.20 | 1,000.00 | 1,000.00 | - | 0% |
| 001-415.0000.64020 | Staff Development | 460.00 | 750.00 | 750.00 | - | 0% |
| 001-415.0000.65030 | Telephone | 461.06 | 200.00 | 200.00 | - | 0% |
| 001-415.0000.66050 | Copier Maintenance & Supplies | 29.03 | - | - | - | 0% |
| 001-415.0000.66080 | Postage Machine Supplies | 3,476.40 | 3,000.00 | 3,000.00 | - | 0% |
| 001-415.0000.92050 | Copier | - | 9,094.00 | - | (9,094.00) | -100% |
| 001-415.4155.71000 | Salaries | 39,412.11 | 44,720.00 | 44,720.00 | - | 0% |
| 001-415.4155.71030 | Employer FICA | 2,853.91 | 3,421.08 | 3,421.08 | - | 0% |
| 001-415.4155.71040 | Employer Retirement | 4,461.54 | 5,062.30 | 5,062.30 | - | 0% |
| 001-415.4155.71050 | Employer Workman Compensation | 68.50 | 111.80 | 111.80 | - | 0% |
| 001-415.4155.71060 | Employer Unemployment Ins | (157.50) | 447.20 | 447.20 | - | 0% |
| Department: 415 - City Clerk Total: | | \$ 55,669.03 | \$ 76,836.38 | \$ 67,742.38 | \$ (9,094.00) | -12% |
| 416 - Legal - Civil | | | | | | |
| 001-416.0000.62040 | Contracts/Professional | \$ 5,005.50 | \$ 23,258.00 | \$ 23,258.00 | \$ - | 0% |
| 001-416.0000.80010 | Computer | 2,214.39 | - | - | - | 0% |
| 001-416.4155.71000 | Salaries | 103,971.19 | 120,120.06 | 124,324.20 | 4,204.14 | 3% |
| 001-416.4155.71030 | Employer FICA | 7,906.74 | 9,189.18 | 9,510.80 | 321.62 | 3% |
| 001-416.4155.71040 | Employer Retirement | 11,769.51 | 13,597.59 | 14,073.50 | 475.91 | 3% |
| 001-416.4155.71050 | Employer Workman Compensation | 28.04 | 300.30 | 310.81 | 10.51 | 3% |
| 001-416.4155.71060 | Employer Unemployment Ins | 137.03 | 1,201.20 | 1,243.24 | 42.04 | 3% |
| Department: 416 - Legal - Civil Total: | | \$ 131,032.40 | \$ 167,666.33 | \$ 172,720.55 | \$ 5,054.22 | 3% |
| 417 - Media/Cable Franchise | | | | | | |
| 001-417.0000.62003 | Publications and Advertising | \$ 149.56 | \$ 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 | 240.48 | - | - | - | 0% |
| 001-417.0000.62133 | Subscription | - | 320.00 | 320.00 | - | 0% |
| 001-417.0000.62170 | Music Use License Fees | 168.00 | - | - | - | 0% |
| 001-417.0000.63060 | Office Supplies | 509.77 | 800.00 | 800.00 | - | 0% |
| 001-417.0000.63070 | Postage | - | 50.00 | 50.00 | - | 0% |
| 001-417.0000.63080 | Program Equip/Supplies | 566.34 | 1,450.00 | 1,450.00 | - | 0% |
| 001-417.0000.63570 | Domain Services | 2,290.00 | 3,388.00 | 3,388.00 | - | 0% |
| 001-417.0000.64020 | Staff Development | 250.00 | 800.00 | 800.00 | - | 0% |
| 001-417.0000.65030 | Telephone | 447.00 | 730.00 | 730.00 | - | 0% |
| 001-417.0000.66014 | Software Licensing | 985.39 | 750.00 | 750.00 | - | 0% |
| 001-417.0000.66040 | Computer Equipment | 31.97 | 400.00 | 400.00 | - | 0% |
| 001-417.0000.80010 | Computer | 803.24 | 2,000.00 | 2,000.00 | - | 0% |
| 001-417.0000.80070 | Program Equipment | 319.00 | 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 | 97,824.65 | 101,358.40 | 101,358.40 | - | 0% |
| 001-417.4155.71030 | Employer FICA | 7,416.85 | 7,753.92 | 7,753.92 | - | 0% |
| 001-417.4155.71040 | Employer Retirement | 10,793.86 | 11,473.77 | 11,473.77 | - | 0% |
| 001-417.4155.71050 | Employer Workman Compensation | 183.68 | 253.36 | 253.40 | 0.04 | 0% |
| 001-417.4155.71060 | Employer Unemployment Ins | (444.93) | 1,013.58 | 1,013.58 | - | 0% |
| Department: 417 - Media/Cable Franchise Total: | | \$ 122,534.86 | \$ 155,871.03 | \$ 155,871.07 | \$ 0.04 | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|--------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 418 - Human Resources | | | | | | |
| 001-418.0000.62060 | Dues & Membership | \$ 430.00 | \$ 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 | 939.24 | 900.00 | 900.00 | - | 0% |
| 001-418.0000.63070 | Postage | 47.15 | 250.00 | 250.00 | - | 0% |
| 001-418.0000.64010 | Travel & Meetings | 342.20 | 1,500.00 | 1,500.00 | - | 0% |
| 001-418.0000.64020 | Staff Development | 1,780.09 | 2,000.00 | 2,000.00 | - | 0% |
| 001-418.0000.65030 | Telephone | 746.98 | 750.00 | 750.00 | - | 0% |
| 001-418.0000.66016 | Software Maintenance | 258.50 | 600.00 | 600.00 | - | 0% |
| 001-418.4000.72070 | Drug Testing | 1,285.00 | 1,500.00 | 1,500.00 | - | 0% |
| 001-418.4155.71000 | Salaries | 108,281.06 | 113,183.85 | 113,183.85 | - | 0% |
| 001-418.4155.71030 | Employer FICA | 8,238.63 | 8,658.56 | 8,658.56 | - | 0% |
| 001-418.4155.71040 | Employer Retirement | 12,290.22 | 12,812.41 | 12,812.41 | - | 0% |
| 001-418.4155.71050 | Employer Workman Compensation | 197.16 | 282.96 | 282.96 | - | 0% |
| 001-418.4155.71060 | Employer Unemployment Ins | (463.27) | 1,131.84 | 1,131.84 | - | 0% |
| Department: 418 - Human Resources Total: | | \$ 134,372.96 | \$ 144,769.62 | \$ 144,769.62 | \$ - | 0% |
| 421 - Police | | | | | | |
| 001-421.0000.62000 | Advertising & Legal Fees | \$ 4,104.64 | \$ 7,100.00 | \$ 7,100.00 | \$ - | 0% |
| 001-421.0000.62040 | Contracts/Professional | 2,190.00 | 500.00 | 500.00 | - | 0% |
| 001-421.0000.62050 | Credit Card Expense | - | - | - | - | 0% |
| 001-421.0000.62060 | Dues & Membership | 2,681.00 | 4,850.00 | 4,850.00 | - | 0% |
| 001-421.0000.62260 | Medical Expenses | 286.00 | 800.00 | 800.00 | - | 0% |
| 001-421.0000.62310 | Property Owners Association | - | 545.00 | 545.00 | - | 0% |
| 001-421.0000.62370 | Reserve Officer Program | 1,425.00 | 600.00 | 600.00 | - | 0% |
| 001-421.0000.63010 | Book Purchasing | 771.55 | 2,000.00 | 2,000.00 | - | 0% |
| 001-421.0000.63060 | Office Supplies | 12,293.59 | 8,000.00 | 8,000.00 | - | 0% |
| 001-421.0000.63070 | Postage | 3,664.90 | 3,600.00 | 3,600.00 | - | 0% |
| 001-421.0000.63110 | First Aid/Safety | 1,455.01 | 300.00 | 300.00 | - | 0% |
| 001-421.0000.63130 | Batteries | 1,472.79 | 1,800.00 | 1,800.00 | - | 0% |
| 001-421.0000.63210 | Printing/Postage/Broch/Books | 3,839.97 | 2,700.00 | 2,700.00 | - | 0% |
| 001-421.0000.63290 | Citation Expense | 727.83 | 1,200.00 | 1,200.00 | - | 0% |
| 001-421.0000.63300 | Ammunition | 11,195.74 | 11,500.00 | 11,500.00 | - | 0% |
| 001-421.0000.63310 | Film | - | 500.00 | 500.00 | - | 0% |
| 001-421.0000.63320 | Flares | - | 1,000.00 | 1,000.00 | - | 0% |
| 001-421.0000.63451 | Digital Media | - | 2,000.00 | 2,000.00 | - | 0% |
| 001-421.0000.63500 | Guns | 5,734.34 | 7,500.00 | 7,500.00 | - | 0% |
| 001-421.0000.63590 | Community Services & Support | 4,844.80 | 1,400.00 | 1,400.00 | - | 0% |
| 001-421.0000.63830 | CPO Program (DARE) | - | 6,300.00 | 6,300.00 | - | 0% |
| 001-421.0000.63845 | Open House | 257.71 | - | - | - | 0% |
| 001-421.0000.63890 | Holidays & Heroes | 18,780.38 | - | - | - | 0% |
| 001-421.0000.63920 | Investigation | 17,042.85 | 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 | 5,717.36 | 9,000.00 | 9,000.00 | - | 0% |
| 001-421.0000.64020 | Employee Development | 59,374.62 | 31,000.00 | 36,000.00 | 5,000.00 | 16% |
| 001-421.0000.64030 | Gasoline | 69,471.83 | 105,000.00 | 95,000.00 | (10,000.00) | -10% |
| 001-421.0000.65004 | Utilities - PF | 3,531.09 | 2,400.00 | 2,400.00 | - | 0% |
| 001-421.0000.65021 | Electric | 50,400.16 | 48,000.00 | 48,000.00 | - | 0% |
| 001-421.0000.65030 | Telephone | 46,523.26 | 35,000.00 | 46,981.00 | 11,981.00 | 34% |
| 001-421.0000.65050 | Sanitation | 1,428.52 | 800.00 | 800.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|-------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 001-421.0000.65110 | Aquifer Assessment - County | 14.70 | 8.00 | 8.00 | - | 0% |
| 001-421.0000.66041 | Computer Maintenance | 22,850.99 | 25,157.00 | 25,157.00 | - | 0% |
| 001-421.0000.66042 | Computer Printer Supplies | 2,228.56 | 6,200.00 | 6,200.00 | - | 0% |
| 001-421.0000.66043 | Computer Services Contracts | 28,447.26 | 18,403.00 | 18,403.00 | - | 0% |
| 001-421.0000.66044 | Computer Replacement | 11,383.11 | 7,440.00 | 7,440.00 | - | 0% |
| 001-421.0000.66050 | Copier Maintenance & Supplies | 8,808.12 | 9,900.00 | 9,900.00 | - | 0% |
| 001-421.0000.67020 | Equipment | 63,140.54 | 43,575.20 | 43,575.20 | - | 0% |
| 001-421.0000.67030 | Hardware | - | - | - | - | 0% |
| 001-421.0000.67060 | Radar | - | 3,750.00 | 3,750.00 | - | 0% |
| 001-421.0000.67090 | Tools | 1,596.78 | 700.00 | 700.00 | - | 0% |
| 001-421.0000.67100 | Auto Parts | 42,272.16 | 25,500.00 | 37,480.00 | 11,980.00 | 47% |
| 001-421.0000.67170 | Auto Service | 16,053.66 | 14,000.00 | 14,000.00 | - | 0% |
| 001-421.0000.67190 | Tires | 4,801.71 | 10,000.00 | 10,000.00 | - | 0% |
| 001-421.0000.67280 | Wireless Maintenance | 12,757.12 | 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 | 33,914.75 | 40,461.00 | 16,500.00 | (23,961.00) | -59% |
| 001-421.0000.68020 | Facility Replacement/Repair | 66.15 | - | - | - | 0% |
| 001-421.0000.68030 | HVAC Maintenance | 2,940.79 | 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 | 636.71 | 500.00 | 500.00 | - | 0% |
| 001-421.0000.68060 | Elevator Maintenance | 291.16 | 1,500.00 | 1,500.00 | - | 0% |
| 001-421.0000.80010 | Computer | 12,446.21 | - | - | - | 0% |
| 001-421.0000.80050 | Camera System | 32,307.00 | - | - | - | 0% |
| 001-421.0000.80240 | Equipment | - | 16,000.00 | 16,000.00 | - | 0% |
| 001-421.0000.81110 | Wireless Equipment | 1,048.48 | - | - | - | 0% |
| 001-421.0000.90020 | Financed Vehicles Capital Purchase | 108,077.01 | 180,000.00 | 180,000.00 | - | 0% |
| 001-421.0000.90050 | Vehicles/Motorcycles/Equip | - | 100,000.00 | - | (100,000.00) | -100% |
| 001-421.0000.91065 | Body Cameras | - | 15,000.00 | 15,000.00 | - | 0% |
| 001-421.1111.91000 | Dept of Commerce - 800 MHz Equipr | - | - | - | - | 0% |
| 001-421.1114.80070 | Equipment - OHS | 4,510.00 | - | - | - | 0% |
| 001-421.1134.90050 | JAG Grant - Fingerprinting Equipmen | - | - | - | - | 0% |
| 001-421.1146.63730 | Windermere Grant - Misc. | 103.98 | - | - | - | 0% |
| 001-421.1445.62190 | On-line Registration System | 804.54 | - | - | - | 0% |
| 001-421.1501.63210 | Printing/Postage/Broch/Books | - | 800.00 | 800.00 | - | 0% |
| 001-421.1501.63250 | Traffic School Expenses | 25.00 | - | - | - | 0% |
| 001-421.1501.64021 | Instructor Training | 2,730.53 | - | - | - | 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% |
| 001-421.1534.63000 | Supplies - Teen Court | - | - | - | - | 0% |
| 001-421.4000.72000 | Uniform Expense | 41,478.72 | 26,800.00 | 26,800.00 | - | 0% |
| 001-421.4000.72010 | Uniform - Vests | 5,242.14 | 6,300.00 | 6,300.00 | - | 0% |
| 001-421.4000.72020 | Volunteer Uniforms | 39.00 | 1,500.00 | 1,500.00 | - | 0% |
| 001-421.4000.72040 | Dry Cleaning Allowance | - | 4,600.00 | 4,600.00 | - | 0% |
| 001-421.4000.72060 | Physical Fitness | 4,900.00 | 8,000.00 | 8,000.00 | - | 0% |
| 001-421.4155.71000 | Salaries | 3,737,900.98 | 3,950,654.94 | 4,042,882.14 | 92,227.20 | 2% |
| 001-421.4155.71030 | Employer FICA | 283,511.36 | 302,225.10 | 309,280.48 | 7,055.38 | 2% |
| 001-421.4155.71040 | Employer Retirement | 425,015.93 | 457,348.96 | 468,102.65 | 10,753.69 | 2% |
| 001-421.4155.71050 | Employer Workman Compensation | 74,664.50 | 107,762.78 | 110,963.07 | 3,200.29 | 3% |
| 001-421.4155.71060 | Employer Unemployment Ins | (19,358.75) | 39,506.55 | 40,428.82 | 922.27 | 2% |
| Department: 421 - Police Total: | | \$ 5,335,615.84 | \$ 5,787,437.53 | \$ 5,796,596.36 | \$ 9,158.83 | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | | |
|---|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|------------|--|
| | | | | | \$ | % | |
| 423 - Oasis | | | | | | | |
| 001-423.0000.62381 | Counseling/Donations | \$ - | \$ - | \$ - | \$ - | 0% | |
| 001-423.0000.63730 | Miscellaneous | 10,148.75 | 4,004.25 | 4,004.25 | - | 0% | |
| 001-423.1101.65115 | Rent (Utilities, Maint) | 1,171.74 | - | - | - | 0% | |
| 001-423.1103.68400 | Operating | (5.00) | - | - | - | 0% | |
| 001-423.1141.68400 | VAWA Stop Grant Operating | 5,095.06 | 7,800.00 | 7,800.00 | - | 0% | |
| 001-423.1150.68400 | Operating | 2,000.00 | - | - | - | 0% | |
| 001-423.1152.68400 | ICDVVA - Operating | 8,134.35 | 20,000.00 | 20,000.00 | - | 0% | |
| 001-423.4155.71000 | Salaries | 119,762.25 | 99,278.40 | 99,278.40 | - | 0% | |
| 001-423.4155.71030 | Employer FICA | 9,311.70 | 7,594.80 | 7,594.80 | - | 0% | |
| 001-423.4155.71040 | Employer Retirement | 13,666.97 | 11,238.31 | 11,238.31 | - | 0% | |
| 001-423.4155.71050 | Employer Workman Compensation | 431.86 | 248.20 | 248.20 | - | 0% | |
| 001-423.4155.71060 | Employer Unemployment Ins | (505.94) | 992.78 | 992.78 | - | 0% | |
| 001-423.4155.71130 | Grant Funded Payroll | - | - | 46,953.51 | 46,953.51 | 0% | |
| Department: 423 - Oasis Total: | | \$ 169,211.74 | \$ 151,156.74 | \$ 198,110.25 | \$ 46,953.51 | 31% | |
| 424 - Legal - Prosecuting | | | | | | | |
| 001-424.0000.62040 | Contracts/Professional | \$ 27.00 | \$ - | \$ - | \$ - | 0% | |
| 001-424.0000.62060 | Dues & Membership | 2,969.46 | 3,200.00 | 3,200.00 | - | 0% | |
| 001-424.0000.62120 | Research/Review Fees | 2,251.59 | 7,000.00 | 7,300.00 | 300.00 | 4% | |
| 001-424.0000.63010 | Book Purchasing | 3,362.43 | 750.00 | 750.00 | - | 0% | |
| 001-424.0000.63040 | Copier / Supplies | 2,127.36 | 2,000.00 | 2,000.00 | - | 0% | |
| 001-424.0000.63060 | Office Supplies | 1,242.30 | 2,500.00 | 2,500.00 | - | 0% | |
| 001-424.0000.63070 | Postage | 1,029.70 | 1,000.00 | 1,000.00 | - | 0% | |
| 001-424.0000.63790 | Prosecution Support | 2,965.92 | 3,750.00 | 3,750.00 | - | 0% | |
| 001-424.0000.64010 | Travel & Meetings | 3,121.32 | 7,000.00 | 7,000.00 | - | 0% | |
| 001-424.0000.64020 | Staff Development | 1,307.75 | 2,500.00 | 2,500.00 | - | 0% | |
| 001-424.0000.64030 | Gasoline | 1,077.28 | 3,000.00 | 3,000.00 | - | 0% | |
| 001-424.0000.65030 | Telephone | 2,333.08 | 2,000.00 | 2,000.00 | - | 0% | |
| 001-424.0000.66014 | Software Licensing | 181.95 | - | - | - | 0% | |
| 001-424.4155.71000 | Salaries | 230,604.80 | 239,678.40 | 239,678.40 | - | 0% | |
| 001-424.4155.71030 | Employer FICA | 17,750.12 | 18,335.40 | 18,335.40 | - | 0% | |
| 001-424.4155.71040 | Employer Retirement | 26,196.83 | 27,131.59 | 27,131.59 | - | 0% | |
| 001-424.4155.71050 | Employer Workman Compensation | 399.02 | 599.21 | 599.20 | (0.01) | 0% | |
| 001-424.4155.71060 | Employer Unemployment Ins | (760.98) | 2,396.83 | 2,396.78 | (0.05) | 0% | |
| Department: 424 - Legal - Prosecuting Total: | | \$ 298,186.93 | \$ 322,841.43 | \$ 323,141.37 | \$ 299.94 | 0% | |
| 427 - Animal Control | | | | | | | |
| 001-427.0000.62040 | Contracts/Professional | \$ 3,560.89 | \$ 5,000.00 | \$ 5,000.00 | \$ - | 0% | |
| 001-427.0000.63000 | Supplies | 2,668.01 | 1,500.00 | 1,500.00 | - | 0% | |
| 001-427.0000.63060 | Office Supplies | 36.90 | 200.00 | 200.00 | - | 0% | |
| 001-427.0000.63070 | Postage | 82.75 | 200.00 | 200.00 | - | 0% | |
| 001-427.0000.63151 | Cleaning Supplies & Dog Food | 1,379.26 | 1,600.00 | 1,600.00 | - | 0% | |
| 001-427.0000.63210 | Printing/Postage/Broch/Books | 553.13 | 500.00 | 500.00 | - | 0% | |
| 001-427.0000.64020 | Staff Development | 1,283.60 | 800.00 | 800.00 | - | 0% | |
| 001-427.0000.64030 | Gasoline | 2,314.30 | 4,000.00 | 4,000.00 | - | 0% | |
| 001-427.0000.65004 | Utilities - PF | 1,028.84 | 800.00 | 800.00 | - | 0% | |
| 001-427.0000.65021 | Electric | 2,423.41 | 2,700.00 | 2,700.00 | - | 0% | |
| 001-427.0000.67020 | Equipment | 1,905.35 | 450.00 | 450.00 | - | 0% | |
| 001-427.0000.67040 | Radio Repair/Maintenance | 181.95 | 300.00 | 300.00 | - | 0% | |
| 001-427.0000.67170 | Auto Service | 271.30 | 700.00 | 700.00 | - | 0% | |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 001-427.0000.67190 | Tires | - | 300.00 | 300.00 | - | 0% |
| 001-427.0000.68010 | Bldg & Grounds Maint & Repair | 10,545.77 | 1,500.00 | 1,500.00 | - | 0% |
| 001-427.0000.80010 | Computer | 7,982.00 | - | - | - | 0% |
| 001-427.0000.80240 | Radios | 3,834.69 | - | - | - | 0% |
| 001-427.0000.90010 | New Vehicles / Equip | 50,240.36 | - | - | - | 0% |
| 001-427.1504.95010 | Facility Capital | 4,375.19 | 180,000.00 | - | (180,000.00) | -100% |
| 001-427.4000.72000 | Uniform Expense | 643.20 | 500.00 | 500.00 | - | 0% |
| 001-427.4155.71000 | Salaries | 107,816.69 | 110,260.80 | 110,260.80 | - | 0% |
| 001-427.4155.71030 | Employer FICA | 8,106.23 | 8,434.95 | 8,434.95 | - | 0% |
| 001-427.4155.71040 | Employer Retirement | 12,204.68 | 12,481.52 | 12,481.52 | - | 0% |
| 001-427.4155.71050 | Employer Workman Compensation | 1,459.47 | 1,940.59 | 1,940.59 | - | 0% |
| 001-427.4155.71060 | Employer Unemployment Ins | 318.72 | 1,102.61 | 1,102.61 | - | 0% |
| Department: 427 - Animal Control Total: | | \$ 225,216.69 | \$ 335,270.47 | \$ 155,270.47 | \$ (180,000.00) | -54% |
| 431 - Streets | | | | | | |
| 001-431.0000.62000 | Advertising & Legal Fees | \$ 692.35 | \$ 1,061.00 | \$ 1,061.00 | \$ - | 0% |
| 001-431.0000.62040 | Contracts/Professional | - | - | - | - | 0% |
| 001-431.0000.62060 | Dues & Memberships | 250.00 | 120.00 | 120.00 | - | 0% |
| 001-431.0000.62080 | Hiring & Recruiting Costs | 1,529.01 | - | - | - | 0% |
| 001-431.0000.62132 | Emergency Response | 1,956.00 | 2,000.00 | 2,000.00 | - | 0% |
| 001-431.0000.63000 | Supplies | 980.26 | 1,573.00 | 1,573.00 | - | 0% |
| 001-431.0000.63060 | Office Supplies | 202.19 | 386.00 | 386.00 | - | 0% |
| 001-431.0000.63070 | Postage | 222.93 | 164.00 | 164.00 | - | 0% |
| 001-431.0000.63110 | First Aid/Safety | 651.78 | 610.00 | 610.00 | - | 0% |
| 001-431.0000.63260 | Sign / Posts / Maintenance | 18,600.13 | 15,000.00 | 15,000.00 | - | 0% |
| 001-431.0000.63520 | Sweeper Supplies | 1,870.80 | 1,581.00 | 1,581.00 | - | 0% |
| 001-431.0000.64010 | Travel & Meetings | - | 993.00 | 993.00 | - | 0% |
| 001-431.0000.64020 | Staff Development | 2,175.07 | 1,600.00 | 1,600.00 | - | 0% |
| 001-431.0000.64030 | Gasoline | 42,546.37 | 75,000.00 | 65,000.00 | (10,000.00) | -13% |
| 001-431.0000.65004 | Utilities - PF | 2,833.53 | 761.00 | 761.00 | - | 0% |
| 001-431.0000.65021 | Electric and Gas | 6,454.43 | 17,750.00 | 17,750.00 | - | 0% |
| 001-431.0000.65030 | Telephone | 2,788.70 | 4,000.00 | 4,000.00 | - | 0% |
| 001-431.0000.65050 | Sanitation | - | 828.00 | 828.00 | - | 0% |
| 001-431.0000.65101 | Traffic Signals - Energy | 18,611.07 | 23,000.00 | 23,000.00 | - | 0% |
| 001-431.0000.65110 | Aquifer Assessment - County | 92.65 | 120.00 | 120.00 | - | 0% |
| 001-431.0000.66016 | Software Maintenance | 7,343.00 | 2,115.00 | 2,115.00 | - | 0% |
| 001-431.0000.67030 | Hardware | - | 221.00 | 221.00 | - | 0% |
| 001-431.0000.67040 | Radio Repair/Maintenance | 1,021.58 | 1,900.00 | 1,900.00 | - | 0% |
| 001-431.0000.67070 | Equipment Rental | - | 2,317.00 | 2,317.00 | - | 0% |
| 001-431.0000.67090 | Tools | 1,145.11 | 700.00 | 700.00 | - | 0% |
| 001-431.0000.68010 | Bldg & Grounds Maint & Repair | 3,228.86 | 1,000.00 | 1,000.00 | - | 0% |
| 001-431.0000.68080 | Snow & Ice Removal | 89,771.18 | 45,000.00 | 45,000.00 | - | 0% |
| 001-431.0000.68090 | Patching | 22,108.88 | 55,595.00 | 55,595.00 | - | 0% |
| 001-431.0000.68100 | Striping | 26,187.45 | 28,000.00 | 28,000.00 | - | 0% |
| 001-431.0000.68105 | Thermalplastic | - | 3,000.00 | 3,000.00 | - | 0% |
| 001-431.0000.68110 | Sealing & Maintenance | 334,048.48 | 400,000.00 | 400,000.00 | - | 0% |
| 001-431.0000.68120 | Drainage | 3,280.00 | 3,120.00 | 3,120.00 | - | 0% |
| 001-431.0000.68130 | Street Reconstruction | 284,863.29 | 464,000.00 | 588,000.00 | 124,000.00 | 27% |
| 001-431.0000.68140 | Traffic Light Repair | 5,018.09 | 4,690.00 | 4,690.00 | - | 0% |
| 001-431.0000.68150 | Street Maintenance | 8,743.44 | 4,518.00 | 4,518.00 | - | 0% |
| 001-431.0000.80010 | Computer | - | - | - | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|---------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 001-431.0000.90120 | Sidewalk Sweeper/Retrofit | 48,311.07 | 15,000.00 | - | (15,000.00) | -100% |
| 001-431.0000.90150 | New Trucks & Plows | 179,361.00 | 24,000.00 | - | (24,000.00) | -100% |
| 001-431.0000.90180 | Roller | - | 110,000.00 | - | (110,000.00) | -100% |
| 001-431.0000.91030 | Plotter & Equipment | 34,500.00 | 21,000.00 | - | (21,000.00) | -100% |
| 001-431.0000.91050 | Radio & Repeater System | 16,425.30 | 20,000.00 | - | (20,000.00) | -100% |
| 001-431.0000.95110 | ADA Compliance | - | 100,000.00 | 100,000.00 | - | 0% |
| 001-431.0000.95215 | Signal System Upgrade | - | 226,135.00 | - | (226,135.00) | -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 | 1,976.48 | 2,503.00 | 2,503.00 | - | 0% |
| 001-431.4155.71000 | Salaries | 504,176.28 | 560,524.80 | 560,524.80 | - | 0% |
| 001-431.4155.71030 | Employer FICA | 38,156.16 | 42,880.15 | 42,880.15 | - | 0% |
| 001-431.4155.71040 | Employer Retirement | 53,302.39 | 56,195.11 | 56,195.11 | - | 0% |
| 001-431.4155.71050 | Employer Workman Compensation | 20,117.91 | 32,727.06 | 32,727.06 | - | 0% |
| 001-431.4155.71060 | Employer Unemployment Ins | (2,114.69) | 5,605.25 | 5,605.25 | - | 0% |
| Department: 431 - Streets Total: | | \$ 1,863,348.53 | \$ 2,459,213.37 | \$ 2,157,078.37 | \$ (302,135.00) | -12% |
| 432 - Public Works Administration | | | | | | |
| 001-432.0000.62060 | Dues & Membership | \$ 125.00 | \$ 500.00 | \$ 500.00 | \$ - | 0% |
| 001-432.0000.63000 | Supplies | - | 100.00 | 100.00 | - | 0% |
| 001-432.0000.63060 | Office Supplies | 69.00 | 250.00 | 250.00 | - | 0% |
| 001-432.0000.63070 | Postage | - | 50.00 | 50.00 | - | 0% |
| 001-432.0000.64010 | Travel & Meetings | 872.20 | 500.00 | 500.00 | - | 0% |
| 001-432.0000.64020 | Staff Development | 383.54 | 300.00 | 1,000.00 | 700.00 | 233% |
| 001-432.0000.64030 | Gasoline | - | 1,100.00 | 1,100.00 | - | 0% |
| 001-432.0000.65030 | Telephone | 697.76 | 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 | 18,143.76 | 63,397.14 | 15,481.44 | (47,915.70) | -76% |
| 001-432.4155.71030 | Employer FICA | 1,415.62 | 4,849.84 | 1,184.33 | (3,665.51) | -76% |
| 001-432.4155.71040 | Employer Retirement | 2,113.04 | 7,559.50 | 1,752.50 | (5,807.00) | -77% |
| 001-432.4155.71050 | Employer Workman Compensation | 415.89 | 1,811.59 | 647.12 | (1,164.47) | -64% |
| 001-432.4155.71060 | Employer Unemployment Ins | (145.86) | 154.81 | 154.81 | - | 0% |
| Department: 432 - Public Works Administration Total: | | \$ 24,089.95 | \$ 81,107.88 | \$ 23,255.20 | \$ (57,852.68) | -71% |
| 433 - Facility Maintenance | | | | | | |
| 001-433.0000.62080 | Hiring & Recruiting Costs | \$ - | \$ - | \$ - | \$ - | 0% |
| 001-433.0000.63140 | Paper Products | 6,026.93 | 5,500.00 | 5,500.00 | - | 0% |
| 001-433.0000.63150 | Cleaning Supplies | 2,943.50 | 4,500.00 | 4,500.00 | - | 0% |
| 001-433.0000.63160 | Laundry/Rugs | 1,764.65 | 1,000.00 | 1,000.00 | - | 0% |
| 001-433.0000.63720 | Light Bulbs | 4,641.96 | 2,500.00 | 2,500.00 | - | 0% |
| 001-433.0000.63730 | Miscellaneous | 1,611.89 | 2,000.00 | 2,000.00 | - | 0% |
| 001-433.0000.64030 | Gasoline | 1,547.95 | 3,000.00 | 3,000.00 | - | 0% |
| 001-433.0000.65030 | Telephone | 1,720.87 | 600.00 | 600.00 | - | 0% |
| 001-433.0000.66190 | Small Equipment | 465.62 | 1,000.00 | 1,000.00 | - | 0% |
| 001-433.0000.67030 | Hardware | 78.18 | 500.00 | 500.00 | - | 0% |
| 001-433.0000.67070 | Equipment Rental | - | 500.00 | 500.00 | - | 0% |
| 001-433.0000.68010 | Bldg & Grounds Maint & Repair | 743.87 | 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 | 1,954.21 | 1,000.00 | 1,000.00 | - | 0% |
| 001-433.0000.68050 | Generator Maintenance | - | - | - | - | 0% |
| 001-433.0000.68160 | Lumber/Paint | 236.16 | 300.00 | 300.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|---------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 001-433.0000.95110 | ADA Compliance | 31,202.01 | 40,000.00 | 40,000.00 | - | 0% |
| 001-433.4000.72000 | Uniform Expense | 127.29 | 600.00 | 600.00 | - | 0% |
| 001-433.4155.71000 | Salaries | 154,876.38 | 157,539.20 | 157,539.20 | - | 0% |
| 001-433.4155.71030 | Employer FICA | 11,654.82 | 12,051.75 | 12,051.75 | - | 0% |
| 001-433.4155.71040 | Employer Retirement | 17,624.33 | 17,833.44 | 17,833.44 | - | 0% |
| 001-433.4155.71050 | Employer Workman Compensation | 5,362.72 | 6,033.75 | 6,033.75 | - | 0% |
| 001-433.4155.71060 | Employer Unemployment Insurance | (765.53) | 1,575.39 | 1,575.39 | - | 0% |
| Department: 433 - Facility Maintenance Total: | | \$ 245,953.81 | \$ 263,733.53 | \$ 263,733.53 | \$ - | 0% |
| 434 - Fleet Maintenance | | | | | | |
| 001-434.0000.62080 | Hiring & Recruiting Costs | \$ - | \$ - | \$ - | \$ - | 0% |
| 001-434.0000.62133 | Subscription | - | 500.00 | 500.00 | - | 0% |
| 001-434.0000.63007 | Supplies - Shop | 3,659.01 | 4,000.00 | 4,000.00 | - | 0% |
| 001-434.0000.63060 | Office Supplies | 1,897.68 | 1,187.00 | 1,187.00 | - | 0% |
| 001-434.0000.63070 | Postage | - | 106.00 | 106.00 | - | 0% |
| 001-434.0000.63110 | First Aid/Safety | 87.67 | 287.00 | 287.00 | - | 0% |
| 001-434.0000.63160 | Laundry/Rugs | 2,637.89 | 3,268.00 | 3,268.00 | - | 0% |
| 001-434.0000.63540 | Welding Supplies | 398.63 | 1,200.00 | 1,200.00 | - | 0% |
| 001-434.0000.63690 | Vehicle Licensing | 259.48 | 412.00 | 412.00 | - | 0% |
| 001-434.0000.64010 | Travel & Meetings | - | - | - | - | 0% |
| 001-434.0000.64020 | Staff Development | 1,467.51 | 1,000.00 | 1,000.00 | - | 0% |
| 001-434.0000.64030 | Gasoline | 654.74 | 500.00 | 500.00 | - | 0% |
| 001-434.0000.65030 | Telephone | 420.00 | 500.00 | 500.00 | - | 0% |
| 001-434.0000.65113 | Hazardous Waste | 679.83 | 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 | 178.17 | 852.00 | 852.00 | - | 0% |
| 001-434.0000.67020 | Equipment | 350.55 | 849.00 | 849.00 | - | 0% |
| 001-434.0000.67030 | Hardware | 503.96 | 700.00 | 700.00 | - | 0% |
| 001-434.0000.67050 | Repairs & Rebuilds | 63,211.86 | 50,000.00 | 50,000.00 | - | 0% |
| 001-434.0000.67090 | Tools | 2,173.03 | 1,200.00 | 1,200.00 | - | 0% |
| 001-434.0000.67110 | Tire Chains | 1,045.29 | 2,060.00 | 2,060.00 | - | 0% |
| 001-434.0000.67120 | Safety Equipment | 2,075.58 | 1,380.00 | 1,380.00 | - | 0% |
| 001-434.0000.67150 | Batteries | 2,589.73 | 2,000.00 | 2,000.00 | - | 0% |
| 001-434.0000.67160 | Tuneups | 215.24 | 1,545.00 | 1,545.00 | - | 0% |
| 001-434.0000.67170 | Auto Service | 9,060.53 | 7,500.00 | 7,500.00 | - | 0% |
| 001-434.0000.67180 | Fabrications | 3,854.65 | 3,863.00 | 3,863.00 | - | 0% |
| 001-434.0000.67190 | Tires | 9,742.32 | 8,000.00 | 8,000.00 | - | 0% |
| 001-434.0000.67200 | Sweeper/Snow Plow Supplies | 8,679.46 | 8,000.00 | 8,000.00 | - | 0% |
| 001-434.0000.67210 | Tire Repairs | 992.71 | 1,700.00 | 1,700.00 | - | 0% |
| 001-434.0000.67220 | Body Paint | 122.04 | 2,000.00 | 2,000.00 | - | 0% |
| 001-434.0000.67230 | Oil | 8,199.70 | 5,479.00 | 5,479.00 | - | 0% |
| 001-434.0000.67240 | Antifreeze | 479.59 | 909.00 | 909.00 | - | 0% |
| 001-434.0000.67250 | Lubrication & Cleaner | - | 500.00 | 500.00 | - | 0% |
| 001-434.0000.68010 | Bldg & Grounds Maint & Repair | 782.59 | 500.00 | 500.00 | - | 0% |
| 001-434.0000.90010 | Vehicle Replacement Exp | 49,487.20 | 110,000.00 | 110,000.00 | - | 0% |
| 001-434.0000.91380 | Heavy Truck Lift | - | - | 12,500.00 | 12,500.00 | 0% |
| 001-434.4000.67130 | Mechanic Tool Allowance | - | 955.00 | 955.00 | - | 0% |
| 001-434.4000.72000 | Uniform Expense | 187.04 | 1,061.00 | 1,061.00 | - | 0% |
| 001-434.4155.71000 | Salaries | 166,283.49 | 170,081.60 | 170,081.60 | - | 0% |
| 001-434.4155.71030 | Employer FICA | 12,604.83 | 13,011.24 | 13,011.24 | - | 0% |
| 001-434.4155.71040 | Employer Retirement | 18,996.87 | 19,253.24 | 19,253.24 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|------------|
| | | | | | \$ | % |
| 001-434.4155.71050 | Employer Workman Compensation | 6,437.44 | 9,222.28 | 9,222.38 | 0.10 | 0% |
| 001-434.4155.71060 | Employer Unemployment Ins | (750.89) | 1,700.82 | 1,700.82 | - | 0% |
| Department: 434 - Fleet Maintenance Total: | | \$ 381,780.42 | \$ 440,147.18 | \$ 452,647.28 | \$ 12,500.10 | 3% |
| 435 - GIS | | | | | | |
| 001-435.0000.63220 | GIS Position Supplies | \$ - | \$ 500.00 | \$ 500.00 | \$ - | 0% |
| 001-435.0000.64010 | Travel & Meeting | 649.25 | 1,000.00 | 1,000.00 | - | 0% |
| 001-435.0000.64020 | Staff Development | 1,719.00 | 1,500.00 | 1,500.00 | - | 0% |
| 001-435.0000.65030 | Telephone | 237.52 | - | - | - | 0% |
| 001-435.0000.66020 | GIS Software | 9,008.67 | 13,650.00 | 10,000.00 | (3,650.00) | -27% |
| 001-435.0000.66021 | GIS Support | 6,389.00 | 2,500.00 | 2,500.00 | - | 0% |
| 001-435.4155.71000 | Salaries | 67,265.76 | 70,886.40 | 70,886.40 | - | 0% |
| 001-435.4155.71030 | Employer FICA | 5,092.82 | 5,422.81 | 5,422.81 | - | 0% |
| 001-435.4155.71040 | Employer Retirement | 7,614.50 | 8,024.34 | 8,024.34 | - | 0% |
| 001-435.4155.71050 | Employer Workman Compensation | - | 177.22 | 177.22 | - | 0% |
| 001-435.4155.71060 | Employer Unemployment Ins | (358.13) | 708.86 | 708.86 | - | 0% |
| Department: 435 - GIS Total: | | \$ 97,618.39 | \$ 104,369.63 | \$ 100,719.63 | \$ (3,650.00) | -3% |
| 441 - Urban Forestry | | | | | | |
| 001-441.0000.62040 | Contracts/Professional | \$ 3,177.68 | \$ 3,500.00 | \$ 3,500.00 | \$ - | 0% |
| 001-441.0000.62060 | Dues & Membership | 265.00 | 500.00 | 500.00 | - | 0% |
| 001-441.0000.63060 | Office Supplies | 1,314.98 | 450.00 | 450.00 | - | 0% |
| 001-441.0000.63070 | Postage | 87.18 | 225.00 | 225.00 | - | 0% |
| 001-441.0000.63110 | First Aid/Safety | 344.97 | 100.00 | 100.00 | - | 0% |
| 001-441.0000.63210 | Printing/Brochures | 333.71 | 200.00 | 200.00 | - | 0% |
| 001-441.0000.63510 | Arbor Day Workshop | 2,502.82 | 350.00 | 350.00 | - | 0% |
| 001-441.0000.63750 | Community Canopy Program | 285.69 | 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 | 21.70 | 550.00 | 550.00 | - | 0% |
| 001-441.0000.64020 | Staff Development | 1,096.72 | 600.00 | 600.00 | - | 0% |
| 001-441.0000.64030 | Gasoline | 1,189.57 | 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 | 881.07 | 785.00 | 785.00 | - | 0% |
| 001-441.0000.66011 | Arcview License | 800.00 | 875.00 | 875.00 | - | 0% |
| 001-441.0000.66190 | Small Equipment | 1,043.96 | 2,000.00 | 2,000.00 | - | 0% |
| 001-441.0000.67010 | Equipment Maintenance | 38.20 | 300.00 | 300.00 | - | 0% |
| 001-441.0000.67070 | Equipment Rental | 310.60 | 1,000.00 | 1,000.00 | - | 0% |
| 001-441.0000.67090 | Tools | 1,118.83 | 325.00 | 325.00 | - | 0% |
| 001-441.0000.68190 | Tree & Shrub Plantings | - | 2,500.00 | 2,500.00 | - | 0% |
| 001-441.0000.68220 | Chemicals | - | 100.00 | 100.00 | - | 0% |
| 001-441.0000.68230 | Irrigation | - | 400.00 | 400.00 | - | 0% |
| 001-441.1683.68190 | Street Tree Planting | 16,084.00 | - | - | - | 0% |
| 001-441.4000.72000 | Uniform Expense | 27.18 | 175.00 | 175.00 | - | 0% |
| 001-441.4155.71000 | Salaries | 66,500.75 | 68,247.92 | 99,364.72 | 31,116.80 | 46% |
| 001-441.4155.71030 | Employer FICA | 5,073.50 | 5,220.97 | 7,601.40 | 2,380.43 | 46% |
| 001-441.4155.71040 | Employer Retirement | 5,914.99 | 5,971.52 | 6,052.22 | 80.70 | 1% |
| 001-441.4155.71050 | Employer Workman Compensation | 1,790.70 | 2,441.03 | 3,648.36 | 1,207.33 | 49% |
| 001-441.4155.71060 | Employer Unemployment Ins | (270.49) | 682.48 | 993.65 | 311.17 | 46% |
| Department: 441 - Urban Forestry Total: | | \$ 109,933.31 | \$ 101,548.92 | \$ 136,645.35 | \$ 35,096.43 | 35% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | | |
|--|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|--|
| | | | | | \$ | % | |
| 442 - Cemetery | | | | | | | |
| 001-442.0000.62000 | Advertising & Legal Fees | \$ 664.79 | \$ 300.00 | \$ 300.00 | \$ - | 0% | |
| 001-442.0000.62040 | Contracts/Professional | 1,750.00 | 2,000.00 | 2,000.00 | - | 0% | |
| 001-442.0000.62060 | Dues & Membership | 971.00 | 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 | 1,142.52 | 1,250.00 | 1,250.00 | - | 0% | |
| 001-442.0000.63070 | Postage | - | 200.00 | 200.00 | - | 0% | |
| 001-442.0000.63110 | First Aid/Safety | 60.00 | 250.00 | 250.00 | - | 0% | |
| 001-442.0000.63150 | Cleaning Supplies | 76.69 | 1,050.00 | 1,050.00 | - | 0% | |
| 001-442.0000.63210 | Printing/Postage/Broch/Books | 50.00 | 250.00 | 250.00 | - | 0% | |
| 001-442.0000.63420 | Grave Liners | 9,000.00 | 9,000.00 | 9,000.00 | - | 0% | |
| 001-442.0000.63760 | Headstones | 31,311.89 | 25,000.00 | 25,000.00 | - | 0% | |
| 001-442.0000.64010 | Travel & Meetings | 1,456.29 | 1,500.00 | 1,750.00 | 250.00 | 17% | |
| 001-442.0000.64020 | Staff Development | 1,493.84 | 1,650.00 | 2,000.00 | 350.00 | 21% | |
| 001-442.0000.64030 | Gasoline | 2,344.72 | 4,000.00 | 4,000.00 | - | 0% | |
| 001-442.0000.65004 | Utilities - PF | 15,336.98 | 11,000.00 | 20,000.00 | 9,000.00 | 82% | |
| 001-442.0000.65020 | Gas & Electric | 3,195.82 | 3,500.00 | 3,500.00 | - | 0% | |
| 001-442.0000.65030 | Telephone | 2,364.09 | 1,200.00 | 1,200.00 | - | 0% | |
| 001-442.0000.65050 | Sanitation | 1,070.74 | 2,000.00 | 2,000.00 | - | 0% | |
| 001-442.0000.67020 | Equipment | 742.72 | 2,000.00 | 2,000.00 | - | 0% | |
| 001-442.0000.67030 | Hardware | 681.36 | 870.00 | 870.00 | - | 0% | |
| 001-442.0000.67050 | Repairs & Rebuilds | 826.63 | 1,100.00 | 1,100.00 | - | 0% | |
| 001-442.0000.67070 | Equipment Rental | 238.73 | 250.00 | 250.00 | - | 0% | |
| 001-442.0000.67090 | Tools | 829.35 | 1,500.00 | 1,500.00 | - | 0% | |
| 001-442.0000.68160 | Lumber/Paint | 566.70 | 850.00 | 850.00 | - | 0% | |
| 001-442.0000.68170 | Sand/Dirt/Concrete | 2,750.70 | 3,000.00 | 3,000.00 | - | 0% | |
| 001-442.0000.68180 | Sod & Turf | 1,061.60 | 2,000.00 | 2,000.00 | - | 0% | |
| 001-442.0000.68190 | Tree & Shrub Plantings | 2,733.00 | 550.00 | 550.00 | - | 0% | |
| 001-442.0000.68200 | Fertilizer | - | 3,000.00 | 3,000.00 | - | 0% | |
| 001-442.0000.68220 | Chemicals | 41.97 | 500.00 | 500.00 | - | 0% | |
| 001-442.0000.68230 | Irrigation | 3,942.62 | 1,300.00 | 1,500.00 | 200.00 | 15% | |
| 001-442.0000.92076 | Software | - | - | 10,000.00 | 10,000.00 | 0% | |
| 001-442.4000.72000 | Uniform Expense | 99.44 | 550.00 | 550.00 | - | 0% | |
| 001-442.4155.71000 | Salaries | 103,467.93 | 104,086.72 | 104,086.72 | - | 0% | |
| 001-442.4155.71030 | Employer FICA | 7,839.53 | 7,962.63 | 7,962.63 | - | 0% | |
| 001-442.4155.71040 | Employer Retirement | 10,676.00 | 10,267.41 | 10,267.41 | - | 0% | |
| 001-442.4155.71050 | Employer Workman Compensation | 4,629.40 | 5,400.83 | 5,400.83 | - | 0% | |
| 001-442.4155.71060 | Employer Unemployment Ins | (535.35) | 1,040.87 | 1,040.87 | - | 0% | |
| Department: 442 - Cemetery Total: | | \$ 212,881.70 | \$ 211,570.46 | \$ 231,370.46 | \$ 19,800.00 | 9% | |
| 443 - Parks | | | | | | | |
| 001-443.0000.62000 | Advertising & Legal Fees | \$ 1,048.00 | \$ 300.00 | \$ 300.00 | \$ - | 0% | |
| 001-443.0000.62040 | Contracts/Professional | - | - | 25,000.00 | 25,000.00 | 0% | |
| 001-443.0000.62060 | Dues & Membership | 980.00 | 500.00 | 950.00 | 450.00 | 90% | |
| 001-443.0000.62080 | Hiring & Recruiting Costs | - | 1,000.00 | 1,000.00 | - | 0% | |
| 001-443.0000.62180 | Other Contracts | 44,051.95 | 16,500.00 | 16,500.00 | - | 0% | |
| 001-443.0000.63060 | Office Supplies | 2,327.90 | 2,000.00 | 2,000.00 | - | 0% | |
| 001-443.0000.63070 | Postage | 6.45 | 200.00 | 200.00 | - | 0% | |
| 001-443.0000.63080 | Program Equip/Supplies | 3,237.46 | 8,500.00 | 1,000.00 | (7,500.00) | -88% | |
| 001-443.0000.63110 | First Aid/Safety | 1,711.25 | 1,225.00 | 1,225.00 | - | 0% | |
| 001-443.0000.63150 | Cleaning Supplies | 10,678.94 | 12,500.00 | 12,500.00 | - | 0% | |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---------------------------------------|------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 001-443.0000.63260 | Sign / Posts / Maintenance | 3,057.35 | 37,800.00 | 2,800.00 | (35,000.00) | -93% |
| 001-443.0000.63290 | Ticket Books | 65.95 | 100.00 | 100.00 | - | 0% |
| 001-443.0000.63530 | Fencing | 7,668.98 | 18,500.00 | 5,000.00 | (13,500.00) | -73% |
| 001-443.0000.64010 | Travel & Meetings | 2,236.48 | 2,000.00 | 2,000.00 | - | 0% |
| 001-443.0000.64020 | Staff Development | 1,425.51 | 3,000.00 | 3,000.00 | - | 0% |
| 001-443.0000.64030 | Gasoline | 17,929.72 | 30,000.00 | 25,000.00 | (5,000.00) | -17% |
| 001-443.0000.65004 | Utilities - PF | 41,887.14 | 26,500.00 | 40,000.00 | 13,500.00 | 51% |
| 001-443.0000.65006 | Utilities - EGID | 3,442.10 | 3,500.00 | 3,500.00 | - | 0% |
| 001-443.0000.65007 | Ross Point Water District | - | - | - | - | 0% |
| 001-443.0000.65021 | Electric | 28,664.77 | 36,950.00 | 36,950.00 | - | 0% |
| 001-443.0000.65030 | Telephone | 5,501.27 | 7,000.00 | 7,000.00 | - | 0% |
| 001-443.0000.65050 | Sanitation | 33,313.71 | 24,000.00 | 24,000.00 | - | 0% |
| 001-443.0000.65110 | Aquifer Assessment - County | 599.41 | 600.00 | 600.00 | - | 0% |
| 001-443.0000.66061 | Office Machine Maint/Repair | 1,222.22 | 525.00 | 525.00 | - | 0% |
| 001-443.0000.66190 | Small Equipment Repair | 7,626.23 | 8,375.00 | 8,375.00 | - | 0% |
| 001-443.0000.67030 | Hardware | 9,364.76 | 9,500.00 | 9,500.00 | - | 0% |
| 001-443.0000.67040 | Radio Repair/Maintenance | - | 500.00 | 500.00 | - | 0% |
| 001-443.0000.67050 | Repairs & Rebuilds | 7,355.24 | 3,600.00 | 3,600.00 | - | 0% |
| 001-443.0000.67070 | Equipment Rental | 1,732.80 | 4,200.00 | 4,200.00 | - | 0% |
| 001-443.0000.67090 | Tools | 6,991.39 | 6,000.00 | 6,000.00 | - | 0% |
| 001-443.0000.68012 | Centennial Trail (Joint Powers) | - | 7,500.00 | 8,500.00 | 1,000.00 | 13% |
| 001-443.0000.68013 | Playground | 13,608.94 | 12,500.00 | 12,500.00 | - | 0% |
| 001-443.0000.68111 | Sealing - Court/Trail | 19,851.40 | 13,200.00 | 25,200.00 | 12,000.00 | 91% |
| 001-443.0000.68160 | Lumber/Paint | 10,147.51 | 16,500.00 | 9,000.00 | (7,500.00) | -45% |
| 001-443.0000.68170 | Sand/Dirt/Concrete | 11,227.88 | 11,750.00 | 8,250.00 | (3,500.00) | -30% |
| 001-443.0000.68180 | Sod & Turf | 2,007.20 | 3,000.00 | 3,000.00 | - | 0% |
| 001-443.0000.68190 | Tree & Shrub Plantings | 433.25 | 12,600.00 | 1,100.00 | (11,500.00) | -91% |
| 001-443.0000.68200 | Fertilizer | 9,535.12 | 18,500.00 | 18,500.00 | - | 0% |
| 001-443.0000.68210 | Flowers | 2,386.25 | 10,250.00 | 1,750.00 | (8,500.00) | -83% |
| 001-443.0000.68215 | Goose Control | - | 2,000.00 | 2,000.00 | - | 0% |
| 001-443.0000.68220 | Chemicals | 6,088.72 | 8,400.00 | 8,400.00 | - | 0% |
| 001-443.0000.68230 | Irrigation | 39,743.90 | 25,000.00 | 25,000.00 | - | 0% |
| 001-443.0000.68240 | Field Striping Paint | 1,593.84 | 1,700.00 | 1,700.00 | - | 0% |
| 001-443.0000.68250 | Plumbing | 988.42 | 3,600.00 | 3,600.00 | - | 0% |
| 001-443.0000.80140 | Centennial Trail | 7,500.00 | 3,500.00 | 3,500.00 | - | 0% |
| 001-443.0000.80150 | Q'emlin Trails | 1,142.43 | 1,000.00 | 1,000.00 | - | 0% |
| 001-443.0000.90050 | Vehicles, Motorcycles, & Equipment | 20,740.07 | 180,000.00 | 226,300.00 | 46,300.00 | 26% |
| 001-443.0000.93275 | Roofing | 2,200.00 | 2,200.00 | - | (2,200.00) | -100% |
| 001-443.0000.93280 | Irrigation | - | - | - | - | 0% |
| 001-443.0000.94180 | Park Capital | 5,647.46 | - | 12,000.00 | 12,000.00 | 0% |
| 001-443.0000.95110 | ADA Compliance | - | 38,000.00 | 38,000.00 | - | 0% |
| 001-443.1658.62330 | Avista Lease M & O | 34,429.79 | 69,875.00 | 50,000.00 | (19,875.00) | -28% |
| 001-443.1667.63009 | Community Garden | 7,907.22 | 2,000.00 | 2,000.00 | - | 0% |
| 001-443.4000.72000 | Uniform Expense | 2,385.61 | 2,700.00 | 2,700.00 | - | 0% |
| 001-443.4155.71000 | Salaries | 529,516.89 | 582,164.08 | 597,550.08 | 15,386.00 | 3% |
| 001-443.4155.71030 | Employer FICA | 40,339.89 | 44,535.55 | 45,712.58 | 1,177.03 | 3% |
| 001-443.4155.71040 | Employer Retirement | 42,698.04 | 45,184.83 | 46,926.53 | 1,741.70 | 4% |
| 001-443.4155.71050 | Employer Workman Compensation | 13,063.32 | 20,286.98 | 20,883.96 | 596.98 | 3% |
| 001-443.4155.71060 | Employer Unemployment Ins | (2,894.12) | 5,821.64 | 5,975.50 | 153.86 | 3% |
| Department: 443 - Parks Total: | | \$ 1,066,416.01 | \$ 1,409,143.08 | \$ 1,424,373.65 | \$ 15,230.57 | 1% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 444 - Parks - Construction | | | | | | |
| 001-444.0000.93065 | Roof - Park Shop | \$ - | \$ 50,000.00 | \$ 15,000.00 | \$ (35,000.00) | -70% |
| 001-444.0000.94050 | Mullan Avenue Renovation | 13,055.71 | - | - | - | 0% |
| 001-444.0000.94180 | Park Construction Projects | - | 65,000.00 | 65,000.00 | - | 0% |
| 001-444.2011.62093 | Professional Services | 327,998.31 | - | - | - | 0% |
| Department: 444 - Parks - Construction Total: | | \$ 341,054.02 | \$ 115,000.00 | \$ 80,000.00 | \$ (35,000.00) | -30% |
| 445 - Recreation | | | | | | |
| 001-445.0000.62000 | Advertising & Legal Fees | \$ 2,643.75 | \$ 1,000.00 | \$ 1,000.00 | \$ - | 0% |
| 001-445.0000.62040 | Contracts/Professional | 11,069.91 | 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 | 1,095.00 | 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 | 1,259.00 | 1,500.00 | 1,500.00 | - | 0% |
| 001-445.0000.63000 | Supplies | - | 900.00 | 900.00 | - | 0% |
| 001-445.0000.63060 | Office Supplies | 2,146.57 | 2,000.00 | 2,000.00 | - | 0% |
| 001-445.0000.63070 | Postage | 4,409.55 | 11,000.00 | 11,000.00 | - | 0% |
| 001-445.0000.63080 | Program Equip/Supplies | 39,968.69 | 37,500.00 | 40,585.00 | 3,085.00 | 8% |
| 001-445.0000.63110 | First Aid/Safety | - | 500.00 | 500.00 | - | 0% |
| 001-445.0000.63120 | Awards/Certificates | 2,084.92 | 4,582.00 | 4,582.00 | - | 0% |
| 001-445.0000.63210 | Printing/Postage/Broch/Books | 20,420.61 | 13,650.00 | 13,650.00 | - | 0% |
| 001-445.0000.63360 | Scholarships | - | 500.00 | 500.00 | - | 0% |
| 001-445.0000.63430 | T-Shirts | 14,061.32 | 17,098.00 | 17,098.00 | - | 0% |
| 001-445.0000.63590 | Community Services & Support | 3,605.00 | 3,605.00 | 4,000.00 | 395.00 | 11% |
| 001-445.0000.64010 | Travel & Meetings | 4,479.22 | 3,250.00 | 3,250.00 | - | 0% |
| 001-445.0000.64020 | Staff Development | 3,878.79 | 3,100.00 | 3,100.00 | - | 0% |
| 001-445.0000.64030 | Gasoline | 1,984.32 | 3,700.00 | 3,700.00 | - | 0% |
| 001-445.0000.64060 | Car Allowance Stipend | 2,875.00 | 3,000.00 | 3,000.00 | - | 0% |
| 001-445.0000.64090 | Coach Training | - | 750.00 | 2,000.00 | 1,250.00 | 167% |
| 001-445.0000.65004 | Utilities - PF | 913.15 | 2,500.00 | 2,500.00 | - | 0% |
| 001-445.0000.65021 | Electric & Gas | 1,704.92 | 3,060.00 | 3,060.00 | - | 0% |
| 001-445.0000.65030 | Telephone | 5,082.56 | 4,662.00 | 4,662.00 | - | 0% |
| 001-445.0000.65050 | Sanitation | (62.75) | 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 | 3,592.11 | 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 | 79.98 | 500.00 | 900.00 | 400.00 | 80% |
| 001-445.0000.66130 | Fax Machine Supplies | - | 150.00 | 150.00 | - | 0% |
| 001-445.0000.66190 | Small Equipment | 792.74 | 1,500.00 | 7,000.00 | 5,500.00 | 367% |
| 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 | 884.50 | - | - | - | 0% |
| 001-445.0000.68160 | Lumber/Paint | - | 500.00 | 500.00 | - | 0% |
| 001-445.0000.80030 | Software Upgrades | 3,875.00 | - | - | - | 0% |
| 001-445.0000.80135 | Refinish Gym Floors | - | 2,500.00 | 2,500.00 | - | 0% |
| 001-445.1445.62190 | On-line Registration System | 47,195.00 | 30,000.00 | 15,000.00 | (15,000.00) | -50% |
| 001-445.1903.69023 | Transfer to Fund 023 | 11,432.00 | - | - | - | 0% |
| 001-445.4000.72000 | Uniform Expense | 280.00 | 979.00 | 979.00 | - | 0% |
| 001-445.4155.71000 | Salaries | 542,791.74 | 575,791.03 | 575,791.03 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|------------|
| | | | | | \$ | % |
| 001-445.4155.71030 | Employer FICA | 41,381.52 | 44,048.01 | 44,048.01 | - | 0% |
| 001-445.4155.71040 | Employer Retirement | 41,203.65 | 39,772.87 | 39,772.87 | - | 0% |
| 001-445.4155.71050 | Employer Workman Compensation | 5,012.38 | 8,092.49 | 8,092.49 | - | 0% |
| 001-445.4155.71060 | Employer Unemployment Ins | (3,183.28) | 5,757.91 | 5,757.91 | - | 0% |
| Department: 445 - Recreation Total: | | \$ 818,956.87 | \$ 859,474.31 | \$ 855,104.31 | \$ (4,370.00) | -1% |
| 451 - Planning & Zoning | | | | | | |
| 001-451.0000.62000 | Advertising & Legal Fees | \$ 799.60 | \$ 1,000.00 | \$ 1,500.00 | \$ 500.00 | 50% |
| 001-451.0000.62040 | Contracts/Professional | - | - | 5,000.00 | 5,000.00 | 0% |
| 001-451.0000.62080 | Hiring & Recruiting Costs | - | - | - | - | 0% |
| 001-451.0000.62092 | Professional | 865.12 | 1,000.00 | 1,000.00 | - | 0% |
| 001-451.0000.62133 | Subscription | 372.00 | 300.00 | 300.00 | - | 0% |
| 001-451.0000.63000 | Supplies | 107.07 | 500.00 | 500.00 | - | 0% |
| 001-451.0000.63060 | Office Supplies | 633.20 | 1,400.00 | 1,400.00 | - | 0% |
| 001-451.0000.63070 | Postage | 569.34 | 2,000.00 | 2,000.00 | - | 0% |
| 001-451.0000.63210 | Printing/Postage/Broch/Books | 256.05 | 400.00 | 400.00 | - | 0% |
| 001-451.0000.64010 | Travel & Meetings | 3,345.10 | 4,000.00 | 4,000.00 | - | 0% |
| 001-451.0000.64020 | Staff Development | 114.83 | - | 2,000.00 | 2,000.00 | 0% |
| 001-451.0000.64030 | Gasoline | 27.54 | 200.00 | 200.00 | - | 0% |
| 001-451.0000.65030 | Telephone | 1,116.62 | 1,500.00 | 1,500.00 | - | 0% |
| 001-451.0000.66010 | Computer Software | 2,105.87 | 1,819.00 | 1,819.00 | - | 0% |
| 001-451.0000.66050 | Copier Maintenance & Supplies | 88.56 | 250.00 | 250.00 | - | 0% |
| 001-451.0000.66061 | Office Machine Maint/Repair | 1,074.37 | 1,100.00 | 1,100.00 | - | 0% |
| 001-451.0000.80010 | Computer | - | - | - | - | 0% |
| 001-451.1901.66140 | Copier Lease Payment | 878.49 | 1,300.00 | 1,300.00 | - | 0% |
| 001-451.4155.71000 | Salaries | 142,673.22 | 183,227.20 | 183,227.20 | - | 0% |
| 001-451.4155.71030 | Employer FICA | 10,873.72 | 14,016.88 | 14,016.88 | - | 0% |
| 001-451.4155.71040 | Employer Retirement | 15,862.82 | 20,741.32 | 20,741.32 | - | 0% |
| 001-451.4155.71050 | Employer Workman Compensation | 233.23 | 458.07 | 458.07 | - | 0% |
| 001-451.4155.71060 | Employer Unemployment Ins | (554.11) | 1,832.27 | 1,832.27 | - | 0% |
| Department: 451 - Planning & Zoning Total: | | \$ 181,442.64 | \$ 237,044.74 | \$ 244,544.74 | \$ 7,500.00 | 3% |
| 452 - Building Inspector | | | | | | |
| 001-452.0000.62000 | Advertising & Legal Fees | \$ 832.80 | \$ 100.00 | \$ 100.00 | \$ - | 0% |
| 001-452.0000.62040 | Contracts/Professional | 2,620.00 | - | - | - | 0% |
| 001-452.0000.62060 | Dues & Membership | 940.00 | 1,200.00 | 1,200.00 | - | 0% |
| 001-452.0000.62080 | Hiring & Recruiting Costs | - | - | - | - | 0% |
| 001-452.0000.62133 | Subscription | 48.00 | 100.00 | 100.00 | - | 0% |
| 001-452.0000.63000 | Supplies | 986.20 | 1,000.00 | 1,000.00 | - | 0% |
| 001-452.0000.63060 | Office Supplies | 1,075.64 | 1,100.00 | 1,100.00 | - | 0% |
| 001-452.0000.63070 | Postage | 6.52 | 50.00 | 50.00 | - | 0% |
| 001-452.0000.63210 | Printing/Postage/Broch/Books | 327.80 | 500.00 | 500.00 | - | 0% |
| 001-452.0000.64010 | Travel & Meetings | 5,423.99 | 2,500.00 | 2,500.00 | - | 0% |
| 001-452.0000.64020 | Staff Development | 3,352.00 | 4,500.00 | 4,500.00 | - | 0% |
| 001-452.0000.64030 | Gasoline | 2,748.81 | 5,500.00 | 3,000.00 | (2,500.00) | -45% |
| 001-452.0000.65030 | Telephone | 5,267.70 | 3,000.00 | 3,000.00 | - | 0% |
| 001-452.0000.66050 | Copier Maintenance & Supplies | 426.19 | 1,000.00 | 1,000.00 | - | 0% |
| 001-452.0000.66061 | Office Machine Maint/Repair | 835.48 | - | - | - | 0% |
| 001-452.0000.66190 | Small Equipment | 987.50 | - | 1,000.00 | 1,000.00 | 0% |
| 001-452.0000.80010 | Computer | 1,734.16 | 1,000.00 | 1,000.00 | - | 0% |
| 001-452.0000.80030 | Software Upgrades | - | 63,000.00 | - | (63,000.00) | -100% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|--------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|------------|
| | | | | | \$ | % |
| 001-452.0000.80080 | Code Book Purchase | 528.63 | 6,400.00 | 6,400.00 | - | 0% |
| 001-452.1901.66140 | Copier Lease Payment | 878.50 | 1,000.00 | 1,000.00 | - | 0% |
| 001-452.4155.71000 | Salaries | 264,270.96 | 333,929.48 | 381,845.18 | 47,915.70 | 14% |
| 001-452.4155.71030 | Employer FICA | 19,918.88 | 25,545.61 | 29,211.16 | 3,665.55 | 14% |
| 001-452.4155.71040 | Employer Retirement | 29,725.75 | 37,417.82 | 43,224.87 | 5,807.05 | 16% |
| 001-452.4155.71050 | Employer Workman Compensation | 1,625.29 | 4,197.94 | 4,849.43 | 651.49 | 16% |
| 001-452.4155.71060 | Employer Unemployment Ins | (824.63) | 3,305.45 | 3,818.45 | 513.00 | 16% |
| Department: 452 - Building Inspector Total: | | \$ 343,736.17 | \$ 496,346.30 | \$ 490,399.09 | \$ (5,947.21) | -1% |
| 453 - Engineering | | | | | | |
| 001-453.0000.62000 | Advertising & Legal Fees | \$ 1,011.17 | \$ 200.00 | \$ 300.00 | \$ 100.00 | 50% |
| 001-453.0000.62040 | Contracts/Professional | - | 30,000.00 | 20,000.00 | (10,000.00) | -33% |
| 001-453.0000.62060 | Dues & Membership | 1,513.00 | 1,000.00 | 1,000.00 | - | 0% |
| 001-453.0000.62080 | Hiring & Recruiting Costs | - | - | - | - | 0% |
| 001-453.0000.62133 | Subscription | 48.00 | 200.00 | 200.00 | - | 0% |
| 001-453.0000.63000 | Supplies | 259.98 | 500.00 | 500.00 | - | 0% |
| 001-453.0000.63060 | Office Supplies | 369.55 | 2,338.00 | 2,438.00 | 100.00 | 4% |
| 001-453.0000.63070 | Postage | 48.13 | 300.00 | 300.00 | - | 0% |
| 001-453.0000.63530 | Field Supplies | 239.96 | 600.00 | 600.00 | - | 0% |
| 001-453.0000.63610 | Computer Drafting Supplies | 856.07 | 1,560.00 | 2,000.00 | 440.00 | 28% |
| 001-453.0000.64010 | Travel & Meetings | 3,283.31 | 1,750.00 | 2,500.00 | 750.00 | 43% |
| 001-453.0000.64020 | Staff Development | 1,431.57 | 3,500.00 | 5,000.00 | 1,500.00 | 43% |
| 001-453.0000.64030 | Gasoline | 1,025.23 | 1,500.00 | 1,500.00 | - | 0% |
| 001-453.0000.65030 | Telephone | 3,142.56 | 3,250.00 | 3,250.00 | - | 0% |
| 001-453.0000.66014 | Software Licensing | 1,250.00 | 21,000.00 | 2,000.00 | (19,000.00) | -90% |
| 001-453.0000.66061 | Office Machine Maint/Repair | 247.21 | 100.00 | 100.00 | - | 0% |
| 001-453.0000.66190 | Small Equipment | 325.00 | 100.00 | 200.00 | 100.00 | 100% |
| 001-453.0000.80010 | Computer | - | - | - | - | 0% |
| 001-453.0000.91030 | Plotter & Equipment | - | 7,100.00 | - | (7,100.00) | -100% |
| 001-453.1901.66050 | Copier Maintenance & Supplies | 853.36 | 1,000.00 | 1,000.00 | - | 0% |
| 001-453.1901.66140 | Copier Lease Payment | 878.61 | 1,000.00 | 1,000.00 | - | 0% |
| 001-453.4155.71000 | Salaries | 330,107.34 | 393,554.62 | 393,554.62 | - | 0% |
| 001-453.4155.71030 | Employer FICA | 25,092.27 | 30,106.93 | 30,106.93 | - | 0% |
| 001-453.4155.71040 | Employer Retirement | 37,138.89 | 44,550.39 | 44,550.38 | (0.01) | 0% |
| 001-453.4155.71050 | Employer Workman Compensation | 3,308.88 | 4,689.24 | 4,689.24 | - | 0% |
| 001-453.4155.71060 | Employer Unemployment Ins | (1,600.54) | 3,935.55 | 3,935.55 | - | 0% |
| Department: 453 - Engineering Total: | | \$ 410,829.55 | \$ 553,834.73 | \$ 520,724.72 | \$ (33,110.01) | -6% |
| 465 - Street Lights | | | | | | |
| 001-465.0000.65102 | Street Lights - Avista | \$ - | \$ 450,000.00 | \$ 450,000.00 | \$ - | 0% |
| 001-465.0000.65103 | Street Lights - KEC | - | 115,484.00 | 115,484.00 | - | 0% |
| Department: 465 - Street Lights Total: | | \$ - | \$ 565,484.00 | \$ 565,484.00 | \$ - | 0% |
| 481 - Capital Improvements/Contracts | | | | | | |
| 001-481.0000.64030 | Gasoline | \$ - | \$ - | \$ 25,000.00 | \$ 25,000.00 | 0% |
| 001-481.0000.65110 | Aquifer Assessment - County | 121.00 | 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 | 67,197.21 | 100,000.00 | 100,000.00 | - | 0% |
| 001-481.0000.68395 | PD Capital Facility Maintenance Cost | 50,965.00 | 40,559.00 | 28,000.00 | (12,559.00) | -31% |
| 001-481.0000.95010 | Facility Capital | 13,684.67 | 709,000.00 | 175,000.00 | (534,000.00) | -75% |
| 001-481.1354.68400 | Idaho Opportunity Fund Grant | 225,000.00 | 75,000.00 | - | (75,000.00) | -100% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|---------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 001-481.1920.69920 | Contingency Account | - | 42,690.53 | 1,042,093.99 | 999,403.46 | 2341% |
| 001-481.1920.89000 | Facility Replacement | 150,000.00 | 850,000.00 | 150,000.00 | (700,000.00) | -82% |
| 001-481.1920.89200 | Vehicle Replacement | - | 187,000.00 | 187,000.00 | - | 0% |
| Department: 481 - Capital Improvements/Contracts Total: | | \$ 511,860.38 | \$ 2,004,273.53 | \$ 1,707,117.99 | \$ (297,155.54) | -15% |
| 482 - Personnel Pool | | | | | | |
| 001-482.1903.69003 | Employer Insurance | \$ 2,408,637.97 | \$ 2,472,637.97 | \$ 2,456,637.97 | \$ (16,000.00) | -1% |
| 001-482.4155.71110 | Persi 401K Contribution | 27,148.11 | 16,800.00 | 16,800.00 | - | 0% |
| 001-482.4155.71140 | Personal Time Off | - | 12,000.00 | 12,000.00 | - | 0% |
| 001-482.4155.71150 | Executive Education/Development | 1,746.48 | 12,000.00 | 12,000.00 | - | 0% |
| 001-482.4155.71240 | Wage Enhancement - G/F | - | 351,220.12 | 434,703.16 | 83,483.04 | 24% |
| Department: 482 - Personnel Pool Total: | | \$ 2,437,532.56 | \$ 2,864,658.09 | \$ 2,932,141.13 | \$ 67,483.04 | 2% |
| 497 - Transfer Out | | | | | | |
| 001-497.1903.69029 | Transfer to Fund 029 | \$ 75,000.00 | \$ - | \$ - | \$ - | 0% |
| Department: 497 - Transfer Out Total: | | \$ 75,000.00 | \$ - | \$ - | \$ - | 0% |
| Fund: 001 - GENERAL FUND Total: | | \$ 16,771,746.79 | \$ 21,257,014.03 | \$ 20,551,495.82 | \$ (705,518.21) | -3% |
| Fund: 002 - COMPREHENSIVE LIABILITY | | | | | | |
| 410 - General Government Services | | | | | | |
| 002-410.0000.62280 | Insurance Deductible | \$ 10,797.40 | \$ 10,155.85 | \$ 10,917.00 | \$ 761.15 | 7% |
| 002-410.0000.62290 | Liability Insurance | 223,276.00 | 227,742.00 | 236,738.00 | 8,996.00 | 4% |
| 002-410.0000.63730 | Miscellaneous | 140.82 | - | - | - | 0% |
| Department: 410 - General Government Services Total: | | \$ 234,214.22 | \$ 237,897.85 | \$ 247,655.00 | \$ 9,757.15 | 4% |
| 497 - Transfer Out | | | | | | |
| 002-497.1903.69007 | Transfer to Drug Seizure | \$ 13,500.00 | \$ - | \$ - | \$ - | 0% |
| Department: 497 - Transfer Out Total: | | \$ 13,500.00 | \$ - | \$ - | \$ - | 0% |
| Fund: 002 - COMPREHENSIVE LIABILITY Total: | | \$ 247,714.22 | \$ 237,897.85 | \$ 247,655.00 | \$ 9,757.15 | 4% |
| Fund: 003 - PERSONNEL BENEFIT POOL | | | | | | |
| 482 - Personnel Pool | | | | | | |
| 003-482.0000.62040 | Contracts/Professional | \$ 36,943.55 | \$ 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 | 254.00 | 2,000.00 | 2,000.00 | - | 0% |
| 003-482.0000.64080 | City Wide Development | 5,041.06 | 10,000.00 | 10,000.00 | - | 0% |
| 003-482.0000.66016 | Software Maintenance | - | 5,852.00 | 5,852.00 | - | 0% |
| 003-482.0000.73010 | Benefits Development | - | 10,000.00 | 10,000.00 | - | 0% |
| 003-482.0000.73020 | City Employee Events | 4,837.14 | 11,000.00 | 11,000.00 | - | 0% |
| 003-482.0000.92076 | Software | - | 10,852.00 | 5,000.00 | (5,852.00) | -54% |
| 003-482.4000.73000 | Wellness Program | 21,526.03 | 40,000.00 | 40,000.00 | - | 0% |
| 003-482.4155.71000 | Salaries | 14,935.67 | 16,008.70 | 16,296.15 | 287.45 | 2% |
| 003-482.4155.71030 | Employer FICA | 1,119.20 | 1,224.67 | 1,296.52 | 71.85 | 6% |
| 003-482.4155.71040 | Employer Retirement | 1,690.77 | 1,817.77 | 1,918.51 | 100.74 | 6% |
| 003-482.4155.71050 | Employer Workman Compensation | 26.37 | 92.93 | 42.37 | (50.56) | -54% |
| 003-482.4155.71060 | Employer Unemployment Insurance | (57.27) | 160.09 | 169.48 | 9.39 | 6% |
| 003-482.4155.71070 | Employer Insurance | 1,641,679.29 | 1,996,753.50 | 2,128,753.50 | 132,000.00 | 7% |
| 003-482.4155.71170 | Employer Medical Expense | (377.06) | - | - | - | 0% |
| 003-482.4155.71190 | Employer Dental Expense | 197,735.10 | 254,980.00 | 254,980.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 003-482.4155.71200 | Employer Paid Life Insurance | 13,356.61 | 18,700.00 | 18,700.00 | - | 0% |
| 003-482.4155.71210 | Employer Flexible Benefit Exp | 54,747.36 | 291,500.00 | 291,500.00 | - | 0% |
| 003-482.4155.71220 | Employer HRA Expense | 510,165.60 | 522,600.00 | 522,600.00 | - | 0% |
| 003-482.4155.71225 | Employer Notional HRA Expense | 29,673.52 | - | - | - | 0% |
| 003-482.4155.71230 | Medical Admin. Fee | 9,955.00 | 10,000.00 | 10,000.00 | - | 0% |
| Department: 482 - Personnel Pool Total: | | \$ 2,543,251.94 | \$ 3,263,877.70 | \$ 3,390,444.57 | \$ 126,566.87 | 4% |
| Fund: 003 - PERSONNEL BENEFIT POOL Total: | | \$ 2,543,251.94 | \$ 3,263,877.70 | \$ 3,390,444.57 | \$ 126,566.87 | 4% |
| Fund: 004 - STREET LIGHTS | | | | | | |
| 465 - Street Lights | | | | | | |
| 004-465.0000.65102 | Street Lights - Avista | \$ 371,340.37 | \$ - | \$ - | \$ - | 0% |
| 004-465.0000.65103 | Street Lights - KEC | 112,325.68 | - | - | - | 0% |
| 004-465.1920.69810 | Bad Debt Expense | 971.94 | - | - | - | 0% |
| Department: 465 - Street Lights Total: | | \$ 484,637.99 | \$ - | \$ - | \$ - | 0% |
| Fund: 004 - STREET LIGHTS Total: | | \$ 484,637.99 | \$ - | \$ - | \$ - | 0% |
| Fund: 007 - DRUG SEIZURE PROGRAM | | | | | | |
| 425 - Drug Seizure Program | | | | | | |
| 007-425.0000.63080 | Program Equip/Supplies | \$ 8,323.48 | \$ - | \$ - | \$ - | 0% |
| 007-425.0000.64020 | Staff Development | 2,839.37 | - | - | - | 0% |
| 007-425.0000.67020 | Equipment | 24,076.33 | 70,269.24 | 25,000.00 | (45,269.24) | -64% |
| 007-425.0000.67120 | K-9 Supplies | 816.85 | 35,000.00 | 35,000.00 | - | 0% |
| 007-425.0000.90010 | New Vehicles / Equip | 31,837.32 | - | - | - | 0% |
| 007-425.1142.67020 | K-9 Equipment | - | - | - | - | 0% |
| Department: 425 - Drug Seizure Program Total: | | \$ 67,893.35 | \$ 105,269.24 | \$ 60,000.00 | \$ (45,269.24) | -43% |
| Fund: 007 - DRUG SEIZURE PROGRAM Total: | | \$ 67,893.35 | \$ 105,269.24 | \$ 60,000.00 | \$ (45,269.24) | -43% |
| Fund: 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 | - | 4,000.00 | 4,000.00 | - | 0% |
| 008-426.0000.64120 | EMD Certification | - | - | - | - | 0% |
| 008-426.0000.64121 | EMD Training | 301.96 | 500.00 | 500.00 | - | 0% |
| 008-426.0000.65031 | Telephone charges 911 & frame | 1,500.00 | 10,030.29 | 12,000.00 | 1,969.71 | 20% |
| 008-426.0000.66012 | Commercial Wireless Exp | 4,000.00 | 11,000.00 | 11,000.00 | - | 0% |
| 008-426.0000.66040 | Computer Equipment | - | 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 | 8,955.24 | 2,500.00 | 2,500.00 | - | 0% |
| 008-426.0000.67040 | Radio Repair/Maintenance | 14,050.82 | 3,500.00 | 3,500.00 | - | 0% |
| 008-426.0000.67260 | 911 Recorder maintenance | - | 1,800.00 | 1,800.00 | - | 0% |
| 008-426.0000.67270 | Repeater Maintenance & Rep | - | 2,000.00 | 2,000.00 | - | 0% |
| 008-426.0000.67280 | Wireless Maintenance | 1,402.58 | 8,000.00 | 8,000.00 | - | 0% |
| 008-426.0000.67290 | Spillman Maintenance | 28,306.00 | 28,500.00 | 28,500.00 | - | 0% |
| 008-426.0000.67295 | Net Motion Support | 7,055.00 | 8,000.00 | 9,500.00 | 1,500.00 | 19% |
| 008-426.0000.67300 | Communication Site Maintenanc | 12,231.77 | 1,500.00 | 1,500.00 | - | 0% |
| 008-426.0000.80010 | Computer | 974.14 | - | 20,000.00 | 20,000.00 | 0% |
| 008-426.0000.80240 | Misc Mobile Equipment | - | 87,998.47 | 16,000.00 | (71,998.47) | -82% |
| 008-426.0000.91390 | 700 Mhz Radios for Cars | - | - | - | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 008-426.0000.91570 | 911 Radio Console Equipment | 49,689.51 | 99,431.56 | - | (99,431.56) | -100% |
| 008-426.0000.91580 | Communications Site Const. | 48,837.43 | - | 134,090.58 | 134,090.58 | 0% |
| 008-426.0000.92075 | Data 911 Computers | - | 20,000.00 | 20,000.00 | - | 0% |
| 008-426.0000.92080 | CAD Mapping | - | - | - | - | 0% |
| 008-426.0000.92090 | Telephone Upgrade | - | - | 225,239.62 | 225,239.62 | 0% |
| 008-426.1901.69830 | Debt Service | 12,995.00 | 41,669.00 | 40,684.00 | (985.00) | -2% |
| 008-426.4155.71000 | Salaries | 46,327.18 | 43,363.36 | 43,363.36 | - | 0% |
| 008-426.4155.71030 | Employer FICA | 3,160.37 | 3,317.30 | 3,317.30 | - | 0% |
| 008-426.4155.71040 | Employer Retirement | 4,793.98 | 4,908.74 | 4,908.74 | - | 0% |
| 008-426.4155.71050 | Employer Workman Compensation | 77.41 | 1,254.88 | 1,254.88 | - | 0% |
| 008-426.4155.71060 | Employer Unemployment Ins | (184.72) | 433.64 | 433.64 | - | 0% |
| 008-426.4155.71070 | Employer Insurance | 6,693.52 | 8,323.08 | 8,323.08 | - | 0% |
| Department: 426 - 911 Support Total: | | \$ 251,167.19 | \$ 401,030.32 | \$ 611,415.20 | \$ 210,384.88 | 52% |
| Fund: 008 - 911 SUPPORT Total: | | \$ 251,167.19 | \$ 401,030.32 | \$ 611,415.20 | \$ 210,384.88 | 52% |
| Fund: 011 - FACILITY BUILDING RESERVE | | | | | | |
| 491 - Facility Building Reserve | | | | | | |
| 011-491.1801.62040 | Maintenance/Repair Facilities | \$ 4,442.97 | \$ - | \$ - | \$ - | 0% |
| 011-491.1801.93270 | Professional - City H. Campus | - | - | - | - | 0% |
| 011-491.1803.96000 | Land Acquisition | - | 700,000.00 | 150,000.00 | (550,000.00) | -79% |
| 011-491.1901.69830 | Debt Service | 27,794.17 | - | - | - | 0% |
| Department: 491 - Facility Building Reserve Total: | | \$ 32,237.14 | \$ 700,000.00 | \$ 150,000.00 | \$ (550,000.00) | -79% |
| Fund: 011 - FACILITY BUILDING RESERVE Total: | | \$ 32,237.14 | \$ 700,000.00 | \$ 150,000.00 | \$ (550,000.00) | -79% |
| Fund: 017 - ANNEXATION FEES | | | | | | |
| 410 - General Government Services | | | | | | |
| 017-410.0000.62040 | Contracts/Professional | \$ 3,750.00 | \$ 150,000.00 | \$ 150,000.00 | \$ - | 0% |
| 017-410.0000.80290 | Traffic Study | 66,899.79 | 30,000.00 | 30,000.00 | - | 0% |
| 017-410.0000.80330 | Strategic Planning | - | 70,000.00 | 70,000.00 | - | 0% |
| Department: 410 - General Government Services Total: | | \$ 70,649.79 | \$ 250,000.00 | \$ 250,000.00 | \$ - | 0% |
| Fund: 017 - ANNEXATION FEES Total: | | \$ 70,649.79 | \$ 250,000.00 | \$ 250,000.00 | \$ - | 0% |
| Fund: 023 - SPECIAL EVENTS | | | | | | |
| 446 - Special Events | | | | | | |
| 023-446.1601.62001 | Marketing | \$ 1,930.44 | \$ 3,500.00 | \$ 3,500.00 | \$ - | 0% |
| 023-446.1601.62040 | Contracts/Professional | 6,850.00 | 12,810.00 | 12,810.00 | - | 0% |
| 023-446.1601.62300 | Security & Parking | - | 800.00 | 800.00 | - | 0% |
| 023-446.1601.63000 | Supplies | 3,380.58 | 2,000.00 | 2,000.00 | - | 0% |
| 023-446.1601.63640 | Banners & Signs | - | 500.00 | 500.00 | - | 0% |
| 023-446.1601.65050 | Sanitation | 1,412.00 | 900.00 | 900.00 | - | 0% |
| 023-446.1602.62095 | Promotions | 550.00 | 750.00 | 750.00 | - | 0% |
| 023-446.1602.63000 | Supplies | 1,586.98 | 1,430.00 | 1,430.00 | - | 0% |
| 023-446.1602.63070 | Postage | 257.00 | 350.00 | 350.00 | - | 0% |
| 023-446.1602.63120 | Awards/Certificates | 580.00 | 650.00 | 650.00 | - | 0% |
| 023-446.1602.63430 | T-Shirts | 1,804.80 | 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 | 1,485.00 | 1,425.00 | 1,425.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 023-446.1602.67070 | Equipment Rental | 814.00 | 500.00 | 500.00 | - | 0% |
| 023-446.1603.63000 | Supplies | 648.34 | 400.00 | 400.00 | - | 0% |
| 023-446.1604.63000 | Supplies | - | - | - | - | 0% |
| 023-446.1604.63430 | T-Shirts | - | - | - | - | 0% |
| 023-446.1605.62002 | Marketing - Summer Concerts | - | 750.00 | 750.00 | - | 0% |
| 023-446.1605.62040 | Entertainment Contracts - Summer C | - | 3,000.00 | 3,000.00 | - | 0% |
| 023-446.1605.63002 | Supplies - Summer Concerts | - | 500.00 | 500.00 | - | 0% |
| 023-446.1664.63000 | Harvest Festival Supplies | - | 6,250.00 | 6,250.00 | - | 0% |
| Department: 446 - Special Events Total: | | \$ 21,299.14 | \$ 39,648.00 | \$ 39,648.00 | \$ - | 0% |
| Fund: 023 - SPECIAL EVENTS Total: | | \$ 21,299.14 | \$ 39,648.00 | \$ 39,648.00 | \$ - | 0% |
| Fund: 029 - CEMETERY CAPITAL IMPROVEMENT | | | | | | |
| 442 - Cemetery | | | | | | |
| 029-442.0000.80090 | Cemetery Improvements | \$ 236,537.23 | \$ 40,000.00 | \$ 40,000.00 | \$ - | 0% |
| 029-442.0000.93070 | Cemetery Storage Shed | 9,000.00 | - | - | - | 0% |
| 029-442.1670.90015 | Cemetery Improvements | 2,445.88 | - | - | - | 0% |
| 029-442.1670.90035 | Cemetery Fountain | 20,700.11 | - | - | - | 0% |
| 029-442.1920.69900 | Fund Balance Rebudget | - | 221,093.00 | 221,093.00 | - | 0% |
| Department: 442 - Cemetery Total: | | \$ 268,683.22 | \$ 261,093.00 | \$ 261,093.00 | \$ - | 0% |
| Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total: | | \$ 268,683.22 | \$ 261,093.00 | \$ 261,093.00 | \$ - | 0% |
| Fund: 035 - PUBLIC SAFETY IMPACT FEES | | | | | | |
| 420 - Public Safety Impact Fees | | | | | | |
| 035-420.0000.80300 | Impact Fee Study | \$ - | \$ 10,570.00 | \$ 10,570.00 | \$ - | 0% |
| 035-420.0000.93100 | Police Facility | 236,806.07 | 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% |
| Department: 420 - Public Safety Impact Fees Total: | | \$ 271,266.77 | \$ 275,030.70 | \$ 275,030.70 | \$ - | 0% |
| Fund: 035 - PUBLIC SAFETY IMPACT FEES Total: | | \$ 271,266.77 | \$ 275,030.70 | \$ 275,030.70 | \$ - | 0% |
| Fund: 037 - STREETS IMPACT FEES | | | | | | |
| 431 - Streets | | | | | | |
| 037-431.0000.80300 | Impact Fee Study | \$ 7.66 | \$ 10,570.00 | \$ 10,570.00 | \$ - | 0% |
| 037-431.0000.95130 | Seltice/Spokane | 399.67 | - | - | - | 0% |
| 037-431.0000.95135 | Seltice Congestion 7th Ave Design | 271,090.28 | - | - | - | 0% |
| 037-431.1306.95040 | Spencer St., 2nd - 3rd | 731,034.36 | - | - | - | 0% |
| 037-431.1920.69900 | Fund Balance Rebudget | - | 2,558,261.00 | 2,558,261.00 | - | 0% |
| Department: 431 - Streets Total: | | \$ 1,002,531.97 | \$ 2,568,831.00 | \$ 2,568,831.00 | \$ - | 0% |
| Fund: 037 - STREETS IMPACT FEES Total: | | \$ 1,002,531.97 | \$ 2,568,831.00 | \$ 2,568,831.00 | \$ - | 0% |
| Fund: 038 - PARKS IMPACT FEES | | | | | | |
| 443 - Parks | | | | | | |
| 038-443.0000.62040 | Contracts/Professional | \$ 1,405.50 | \$ - | \$ - | \$ - | 0% |
| 038-443.0000.63000 | Supplies | 1,531.40 | - | - | - | 0% |
| 038-443.0000.80160 | Beck Park | - | 45,000.00 | - | (45,000.00) | -100% |
| 038-443.0000.94070 | Black Bay | - | - | 50,000.00 | 50,000.00 | 0% |
| 038-443.0000.94100 | Corbin Park | - | - | - | - | 0% |
| 038-443.0000.94180 | Tullamore | - | 300,000.00 | 610,000.00 | 310,000.00 | 103% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|--------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 038-443.0000.94220 | Skate Park | 35,071.72 | 25,000.00 | - | (25,000.00) | -100% |
| 038-443.0000.96000 | Land Acquisition | - | - | - | - | 0% |
| 038-443.2012.95520 | Sportsman Park Parking Lot | - | - | - | - | 0% |
| 038-443.2013.95520 | Crown Point Park | - | - | 200,000.00 | 200,000.00 | 0% |
| 038-443.2014.90015 | UFCF Trailhead | - | - | - | - | 0% |
| Department: 443 - Parks Total: | | \$ 38,008.62 | \$ 370,000.00 | \$ 860,000.00 | \$ 490,000.00 | 132% |
| Fund: 038 - PARKS IMPACT FEES Total: | | \$ 38,008.62 | \$ 370,000.00 | \$ 860,000.00 | \$ 490,000.00 | 132% |
| Fund: 039 - STREETS CAPITAL PROJECTS | | | | | | |
| 492 - Streets Capital Projects | | | | | | |
| 039-492.1920.69900 | Fund Balance Rebudget | \$ - | \$ 47,994.00 | \$ 47,994.00 | \$ - | 0% |
| Department: 492 - Streets Capital Projects Total: | | \$ - | \$ 47,994.00 | \$ 47,994.00 | \$ - | 0% |
| Fund: 039 - STREETS CAPITAL PROJECTS Total: | | \$ - | \$ 47,994.00 | \$ 47,994.00 | \$ - | 0% |
| Fund: 402 - LID 99-1 | | | | | | |
| 475 - LID 99-1 | | | | | | |
| 402-475.0000.69780 | Administrative Expense | \$ 2,000.00 | \$ 2,000.00 | \$ 400.00 | \$ (1,600.00) | -80% |
| 402-475.1902.69760 | Bond Principal | 20,000.00 | 20,000.00 | 20,000.00 | - | 0% |
| 402-475.1902.69770 | Interest Expense | 4,350.00 | 4,350.00 | 2,220.00 | (2,130.00) | -49% |
| Department: 475 - LID 99-1 Total: | | \$ 26,350.00 | \$ 26,350.00 | \$ 22,620.00 | \$ (3,730.00) | -14% |
| Fund: 402 - LID 99-1 Total: | | \$ 26,350.00 | \$ 26,350.00 | \$ 22,620.00 | \$ (3,730.00) | -14% |
| Fund: 410 - LID 2004 | | | | | | |
| 476 - LID 2004 | | | | | | |
| 410-476.0000.69780 | Administrative Expense | \$ 6,000.00 | \$ 7,600.00 | \$ 6,300.00 | \$ (1,300.00) | -17% |
| 410-476.1902.69760 | Bond Principal | 760,000.00 | 60,000.00 | 65,000.00 | 5,000.00 | 8% |
| 410-476.1902.69770 | Interest Expense | 72,097.50 | 72,097.00 | 66,190.00 | (5,907.00) | -8% |
| 410-476.1920.69900 | Fund Balance Rebudget | - | 41,203.00 | 43,410.00 | 2,207.00 | 5% |
| Department: 476 - LID 2004 Total: | | \$ 838,097.50 | \$ 180,900.00 | \$ 180,900.00 | \$ - | 0% |
| Fund: 410 - LID 2004 Total: | | \$ 838,097.50 | \$ 180,900.00 | \$ 180,900.00 | \$ - | 0% |
| Fund: 450 - LID GUARANTEE | | | | | | |
| 497 - Transfer Out | | | | | | |
| 450-497.1903.69450 | Transfer to LID Guarantee Fund | \$ 150.00 | \$ 150.00 | \$ 150.00 | \$ - | 0% |
| Department: 497 - Transfer Out Total: | | \$ 150.00 | \$ 150.00 | \$ 150.00 | \$ - | 0% |
| Fund: 450 - LID GUARANTEE Total: | | \$ 150.00 | \$ 150.00 | \$ 150.00 | \$ - | 0% |
| Fund: 650 - RECLAIMED WATER OPERATING | | | | | | |
| 463 - Wastewater Operating | | | | | | |
| 650-463.0000.62000 | Advertising & Legal Fees | \$ 273.95 | \$ 350.00 | \$ 350.00 | \$ - | 0% |
| 650-463.0000.62010 | Attorney Fees | 1,080.00 | 50,000.00 | 50,000.00 | - | 0% |
| 650-463.0000.62040 | Contracts/Professional | 105,362.75 | 100,000.00 | 100,000.00 | - | 0% |
| 650-463.0000.62060 | Dues & Membership | 322.50 | 2,610.00 | 2,610.00 | - | 0% |
| 650-463.0000.62080 | Hiring & Recruiting Costs | 542.06 | - | - | - | 0% |
| 650-463.0000.62140 | Janitorial Services | 245.48 | 1,819.00 | 1,819.00 | - | 0% |
| 650-463.0000.62150 | Biosolids Disposal | 339,674.70 | 390,000.00 | 390,000.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|------------------------------------|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------|
| | | | | | \$ | % |
| 650-463.0000.62180 | Other Contracts | 5,000.00 | 10,000.00 | 10,000.00 | - | 0% |
| 650-463.0000.63008 | Supplies - Caustic | 85,377.07 | 68,016.00 | 68,016.00 | - | 0% |
| 650-463.0000.63060 | Office Supplies | 3,897.68 | 3,000.00 | 3,000.00 | - | 0% |
| 650-463.0000.63070 | Postage | 449.07 | 400.00 | 400.00 | - | 0% |
| 650-463.0000.63110 | First Aid/Safety | 2,635.76 | 1,200.00 | 1,200.00 | - | 0% |
| 650-463.0000.63400 | STP Lab | 32,448.07 | 48,000.00 | 48,000.00 | - | 0% |
| 650-463.0000.63410 | SRSP Fees | 13,149.00 | 13,149.00 | 13,149.00 | - | 0% |
| 650-463.0000.63480 | Polymer | 21,981.00 | 22,872.00 | 22,872.00 | - | 0% |
| 650-463.0000.63490 | Aluminum Sulfate | - | - | - | - | 0% |
| 650-463.0000.63560 | IPT Lab Supplies | 2,385.45 | 1,000.00 | 1,000.00 | - | 0% |
| 650-463.0000.63871 | IPT Contract Analysis | 474.00 | 10,000.00 | 10,000.00 | - | 0% |
| 650-463.0000.64010 | Travel & Meetings | 14,330.28 | 15,000.00 | 15,000.00 | - | 0% |
| 650-463.0000.64020 | Staff Development | 6,634.95 | 2,300.00 | 2,300.00 | - | 0% |
| 650-463.0000.64025 | Safety Training | 173.32 | 1,500.00 | 1,500.00 | - | 0% |
| 650-463.0000.65004 | Utilities - PF | 510.48 | - | - | - | 0% |
| 650-463.0000.65005 | Pickup Fuel | 1,880.19 | 3,150.00 | 3,150.00 | - | 0% |
| 650-463.0000.65010 | Avista - Gas | 13,128.52 | 18,702.00 | 18,702.00 | - | 0% |
| 650-463.0000.65021 | Electric | 261,469.49 | 287,300.00 | 287,300.00 | - | 0% |
| 650-463.0000.65023 | Electric - KEC | 12,125.82 | - | - | - | 0% |
| 650-463.0000.65024 | Electric Avista - Lift Statio | 2,025.74 | - | - | - | 0% |
| 650-463.0000.65030 | Telephone | 7,634.89 | 6,921.00 | 6,921.00 | - | 0% |
| 650-463.0000.65050 | Sanitation | 10,364.90 | 2,514.00 | 2,514.00 | - | 0% |
| 650-463.0000.65080 | Water | 23,107.65 | 5,000.00 | 5,000.00 | - | 0% |
| 650-463.0000.65081 | Irrigation Accounts | 745.56 | 2,000.00 | 2,000.00 | - | 0% |
| 650-463.0000.65110 | Aquifer Assessment - County | 275.27 | 250.00 | 250.00 | - | 0% |
| 650-463.0000.66012 | Computer Software Maint. Supp | 6,839.95 | 10,000.00 | 10,000.00 | - | 0% |
| 650-463.0000.66050 | Copier Maintenance & Supplies | - | 1,044.00 | 1,044.00 | - | 0% |
| 650-463.0000.66110 | Furniture Replace & Repair | - | 500.00 | 500.00 | - | 0% |
| 650-463.0000.66190 | Small Equipment | 743.34 | 739.00 | 739.00 | - | 0% |
| 650-463.0000.67090 | Tools | 377.74 | 1,216.00 | 1,216.00 | - | 0% |
| 650-463.0000.67170 | Auto Service | 2,172.90 | 600.00 | 600.00 | - | 0% |
| 650-463.0000.67221 | Generator Fuel | 1,990.73 | 2,159.00 | 2,159.00 | - | 0% |
| 650-463.0000.68010 | Bldg & Grounds Maint & Repair | 62.93 | 6,614.00 | 6,614.00 | - | 0% |
| 650-463.0000.68020 | Replacement Fund | - | 4,907,769.70 | 6,410,159.40 | 1,502,389.70 | 31% |
| 650-463.0000.68022 | STP Lab | - | 13,000.00 | 13,000.00 | - | 0% |
| 650-463.0000.68025 | Plant Maintenance & Repairs | 53,602.50 | 60,000.00 | 60,000.00 | - | 0% |
| 650-463.0000.68350 | Reclaimed Water Line Cleaning | 572.00 | - | - | - | 0% |
| 650-463.0000.68360 | NPDES Permit Monitoring | 41,809.90 | 155,475.00 | 155,475.00 | - | 0% |
| 650-463.0000.68380 | Swale Maintenance | 159.43 | - | - | - | 0% |
| 650-463.0000.68820 | Chlorine | 516.00 | 1,000.00 | 1,000.00 | - | 0% |
| 650-463.0000.69780 | Administrative Expense | 1,000.00 | 1,000.00 | 1,000.00 | - | 0% |
| 650-463.0000.80010 | Computer | 2,162.56 | 5,800.00 | 5,800.00 | - | 0% |
| 650-463.0000.80030 | Software Upgrades | - | 50,000.00 | 50,000.00 | - | 0% |
| 650-463.0000.80240 | Misc Equipment | 54.95 | 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) | -100% |
| 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% |
| 650-463.0000.92050 | Copier | - | - | - | - | 0% |
| 650-463.1902.69770 | Interest Expense | 49,234.17 | 148,955.00 | - | (148,955.00) | -100% |
| 650-463.1903.69001 | Transfer to General Fund | 544,911.49 | 692,329.25 | 696,359.00 | 4,029.75 | 1% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|---------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|------------|
| | | | | | \$ | % |
| 650-463.1903.69002 | Transfer to Comp Liability | 52,199.62 | 54,102.09 | 65,238.00 | 11,135.91 | 21% |
| 650-463.1920.69800 | Depreciation Expense | 1,425,021.66 | - | - | - | 0% |
| 650-463.1920.69810 | Bad Debt Expense | 7,396.19 | 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 | 599.38 | 1,700.00 | 1,700.00 | - | 0% |
| 650-463.4000.74010 | Change in Net Pension Liability | 52,442.76 | - | - | - | 0% |
| 650-463.4000.74020 | Unallocated PERSI Contributions | (48,016.68) | - | - | - | 0% |
| 650-463.4155.71000 | Salaries | 433,556.23 | 594,459.43 | 531,263.20 | (63,196.23) | -11% |
| 650-463.4155.71030 | Employer FICA | 33,135.62 | 45,476.15 | 40,641.63 | (4,834.52) | -11% |
| 650-463.4155.71040 | Employer Retirement | 48,026.02 | 67,659.75 | 60,138.99 | (7,520.76) | -11% |
| 650-463.4155.71050 | Employer Workman Compensation | 8,960.46 | 19,752.27 | 15,892.49 | (3,859.78) | -20% |
| 650-463.4155.71060 | Employer Unemployment Ins | (1,980.50) | 5,944.59 | 5,312.63 | (631.96) | -11% |
| 650-463.4155.71070 | Employer Insurance | 159,051.80 | 234,000.00 | 166,880.00 | (67,120.00) | -29% |
| 650-463.6530.62080 | Hiring & Recruiting Costs | - | - | - | - | 0% |
| 650-463.6530.64050 | Educational Materials | - | 1,500.00 | 1,500.00 | - | 0% |
| 650-463.6530.68380 | Swale Maintenance | (81.76) | - | - | - | 0% |
| Department: 463 - Wastewater Operating Total: | | \$ 3,846,226.99 | \$ 8,290,023.50 | \$ 9,469,460.61 | \$ 1,179,437.11 | 14% |
| 466 - Wastewater - Collections | | | | | | |
| 650-466.0000.62000 | Advertising & Legal Fees | \$ - | \$ - | \$ - | \$ - | 0% |
| 650-466.0000.62010 | Attorney Fees | 4,342.00 | - | - | - | 0% |
| 650-466.0000.62040 | Contracts/Professional | - | 10,000.00 | 10,000.00 | - | 0% |
| 650-466.0000.62060 | Dues & Membership | 10.00 | 610.00 | 610.00 | - | 0% |
| 650-466.0000.62320 | Locate Service | 6,332.32 | 6,500.00 | 6,500.00 | - | 0% |
| 650-466.0000.63006 | Supplies - Lift Station | 10,707.45 | 17,000.00 | 17,000.00 | - | 0% |
| 650-466.0000.63070 | Postage | 82.74 | 130.00 | 130.00 | - | 0% |
| 650-466.0000.63110 | First Aid/Safety | 53.85 | 130.00 | 130.00 | - | 0% |
| 650-466.0000.63330 | Supplies - Collection | 20,252.66 | 15,000.00 | 15,000.00 | - | 0% |
| 650-466.0000.63400 | STP Lab | 47.12 | - | - | - | 0% |
| 650-466.0000.63871 | IPT Contract Analysis | 276.00 | - | - | - | 0% |
| 650-466.0000.64010 | Travel & Meetings | - | 1,000.00 | 1,000.00 | - | 0% |
| 650-466.0000.64020 | Staff Development | - | 700.00 | 700.00 | - | 0% |
| 650-466.0000.65004 | Utilities - PF | - | 1,000.00 | 1,000.00 | - | 0% |
| 650-466.0000.65005 | Pickup Fuel | 7,145.25 | 11,000.00 | 11,000.00 | - | 0% |
| 650-466.0000.65021 | Electric | - | - | - | - | 0% |
| 650-466.0000.65023 | Electric - KEC | - | 15,000.00 | 15,000.00 | - | 0% |
| 650-466.0000.65024 | Electric Avista - Lift Statio | 59,835.39 | 80,000.00 | 80,000.00 | - | 0% |
| 650-466.0000.65030 | Telephone | 4,163.23 | 6,000.00 | 6,000.00 | - | 0% |
| 650-466.0000.65080 | Water | - | 500.00 | 500.00 | - | 0% |
| 650-466.0000.65081 | Irrigation Accounts | 4,800.79 | 2,000.00 | 2,000.00 | - | 0% |
| 650-466.0000.65110 | Aquifer Assessment - County | - | 200.00 | 200.00 | - | 0% |
| 650-466.0000.66110 | Furniture Replace & Repair | - | 250.00 | 250.00 | - | 0% |
| 650-466.0000.66190 | Small Equipment | - | 250.00 | 250.00 | - | 0% |
| 650-466.0000.67090 | Tools | 219.67 | 500.00 | 500.00 | - | 0% |
| 650-466.0000.67170 | Auto Service | 1,265.25 | 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 | 16.33 | 1,200.00 | 1,200.00 | - | 0% |
| 650-466.0000.68021 | L/S Maintenance & Repairs | 5,997.09 | 30,000.00 | 30,000.00 | - | 0% |
| 650-466.0000.68360 | NPDES Permit Monitoring | 828.00 | 20,000.00 | 20,000.00 | - | 0% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|---------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 650-466.0000.80030 | Software Upgrades | - | 15,000.00 | 15,000.00 | - | 0% |
| 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) | -100% |
| 650-466.0000.90040 | Truck Replacement | - | 100,000.00 | 100,000.00 | - | 0% |
| 650-466.4000.74010 | Change in Net Pension Liability | 16,442.09 | - | - | - | 0% |
| 650-466.4000.74020 | Unallocated PERSI Contributions | (15,054.41) | - | - | - | 0% |
| 650-466.4155.71000 | Salaries | 134,180.73 | 179,127.02 | 179,332.40 | 205.38 | 0% |
| 650-466.4155.71030 | Employer FICA | 10,104.25 | 13,703.22 | 13,718.93 | 15.71 | 0% |
| 650-466.4155.71040 | Employer Retirement | 15,090.01 | 20,277.18 | 20,300.43 | 23.25 | 0% |
| 650-466.4155.71050 | Employer Workman Compensation | 4,016.99 | 6,096.70 | 6,096.99 | 0.29 | 0% |
| 650-466.4155.71060 | Employer Unemployment Ins | (370.26) | 1,791.28 | 1,793.32 | 2.04 | 0% |
| 650-466.4155.71070 | Employer Insurance | - | 116,800.00 | 66,400.00 | (50,400.00) | -43% |
| Department: 466 - Wastewater - Collections Total: | | \$ 290,784.54 | \$ 714,265.40 | \$ 630,112.07 | \$ (84,153.33) | -12% |
| 467 - Wastewater - Recycled Water | | | | | | |
| 650-467.4000.74010 | Change in Net Pension Liability | \$ 644.79 | \$ - | \$ - | \$ - | 0% |
| 650-467.4000.74020 | Unallocated PERSI Contributions | (590.37) | - | - | - | 0% |
| 650-467.4155.71000 | Salaries | 4,911.74 | 5,160.31 | 5,160.31 | - | 0% |
| 650-467.4155.71030 | Employer FICA | 385.39 | 394.76 | 394.76 | - | 0% |
| 650-467.4155.71040 | Employer Retirement | 575.57 | 584.15 | 584.15 | - | 0% |
| 650-467.4155.71050 | Employer Workman Compensation | 154.44 | 215.70 | 215.70 | - | 0% |
| 650-467.4155.71060 | Employer Unemployment Ins | (19.63) | 51.60 | 51.60 | - | 0% |
| 650-467.4155.71070 | Employer Insurance | - | 800.00 | 800.00 | - | 0% |
| Department: 467 - Wastewater - Recycled Water Total: | | \$ 6,061.93 | \$ 7,206.52 | \$ 7,206.52 | \$ - | 0% |
| 468 - Wastewater - Surface Water | | | | | | |
| 650-468.0000.62040 | Contracts/Professional | \$ 2,382.05 | \$ 15,000.00 | \$ 15,000.00 | \$ - | 0% |
| 650-468.0000.62060 | Dues & Membership | - | 500.00 | 500.00 | - | 0% |
| 650-468.0000.63060 | Office Supplies | - | 450.00 | 450.00 | - | 0% |
| 650-468.0000.63070 | Postage | - | 100.00 | 100.00 | - | 0% |
| 650-468.0000.63110 | First Aid/Safety | 11.68 | 50.00 | 50.00 | - | 0% |
| 650-468.0000.63560 | IPT Lab Supplies | 290.93 | - | - | - | 0% |
| 650-468.0000.64010 | Travel & Meetings | 15.97 | - | - | - | 0% |
| 650-468.0000.64020 | Staff Development | 230.00 | 500.00 | 500.00 | - | 0% |
| 650-468.0000.64050 | Instructional Materials | - | 100.00 | 100.00 | - | 0% |
| 650-468.0000.65005 | Pickup Fuel | 1,264.91 | 4,000.00 | 4,000.00 | - | 0% |
| 650-468.0000.65080 | Water | 939.93 | - | - | - | 0% |
| 650-468.0000.65081 | Irrigation Accounts | 94,603.56 | 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 | (1,929.12) | 500.00 | 500.00 | - | 0% |
| 650-468.0000.67090 | Tools | 140.98 | 200.00 | 200.00 | - | 0% |
| 650-468.0000.67170 | Auto Service | - | 1,000.00 | 1,000.00 | - | 0% |
| 650-468.0000.68220 | Chemicals | 2,460.89 | 5,000.00 | 5,000.00 | - | 0% |
| 650-468.0000.68225 | Water Testing | 2,410.00 | 13,000.00 | 13,000.00 | - | 0% |
| 650-468.0000.68360 | NPDES Permit Monitoring | 810.00 | 13,000.00 | 13,000.00 | - | 0% |
| 650-468.0000.68380 | Swale Maintenance | 12,561.57 | 25,000.00 | 25,000.00 | - | 0% |
| 650-468.0000.80030 | Software Upgrades | - | 500.00 | 500.00 | - | 0% |
| 650-468.0000.80240 | Misc Equipment | - | 3,000.00 | 3,000.00 | - | 0% |
| 650-468.0000.83290 | Landscaping | - | 500.00 | 500.00 | - | 0% |
| 650-468.0000.90010 | New Vehicles / Equip | - | 75,000.00 | - | (75,000.00) | -100% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|--|---------------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------------|
| | | | | | \$ | % |
| 650-468.0000.91310 | Sod Cutter | - | 3,500.00 | 3,500.00 | - | 0% |
| 650-468.4000.72000 | Uniform Expense | - | 100.00 | 100.00 | - | 0% |
| 650-468.4000.74010 | Change in Net Pension Liability | 11,283.79 | - | - | - | 0% |
| 650-468.4000.74020 | Unallocated PERSI Contributions | (10,331.46) | - | - | - | 0% |
| 650-468.4155.71000 | Salaries | 91,074.87 | 64,391.52 | 63,285.64 | (1,105.88) | -2% |
| 650-468.4155.71030 | Employer FICA | 6,778.11 | 4,925.95 | 4,841.35 | (84.60) | -2% |
| 650-468.4155.71040 | Employer Retirement | 10,301.32 | 6,152.22 | 6,070.76 | (81.46) | -1% |
| 650-468.4155.71050 | Employer Workman Compensation | 2,317.38 | 2,286.24 | 2,243.39 | (42.85) | -2% |
| 650-468.4155.71060 | Employer Unemployment Ins | (477.89) | 643.92 | 632.86 | (11.06) | -2% |
| 650-468.4155.71070 | Employer Insurance | - | 19,200.00 | 25,920.00 | 6,720.00 | 35% |
| Department: 468 - Wastewater - Surface Water Total: | | \$ 227,139.47 | \$ 328,899.85 | \$ 259,294.00 | \$ (69,605.85) | -21% |
| Fund: 650 - RECLAIMED WATER OPERATING Total: | | \$ 4,370,212.93 | \$ 9,340,395.27 | \$ 10,366,073.20 | \$ 1,025,677.93 | 11% |
| Fund: 651 - RECLAIMED WATER CAPITAL - WWTP | | | | | | |
| 463 - Wastewater Operating | | | | | | |
| 651-463.0000.62040 | Contracts/Professional | \$ 60,461.70 | \$ - | \$ - | \$ - | 0% |
| 651-463.0000.93160 | Headworks & Equalization Plant Upg | - | 1,952,340.00 | 5,000,000.00 | 3,047,660.00 | 156% |
| 651-463.1902.69760 | Bond Principal | - | 430,000.00 | 885,909.00 | 455,909.00 | 106% |
| 651-463.1902.69770 | Interest Expense | 205,398.97 | 41,492.00 | 274,969.85 | 233,477.85 | 563% |
| 651-463.3102.80410 | Rathdrum Prairie Eng/Design | - | - | - | - | 0% |
| 651-463.3112.95520 | Headwk, Scrn, Odor Construction Co | - | 60,000.00 | - | (60,000.00) | -100% |
| 651-463.6501.93165 | Upgrade to admin facility | - | 662,500.00 | 226,800.00 | (435,700.00) | -66% |
| 651-463.6504.95520 | Membrane Pilot Test | - | 1,000,000.00 | - | (1,000,000.00) | -100% |
| 651-463.6505.95520 | Outfall Upgrade | - | 1,620,000.00 | - | (1,620,000.00) | -100% |
| Department: 463 - Wastewater Operating Total: | | \$ 265,860.67 | \$ 5,766,332.00 | \$ 6,387,678.85 | \$ 621,346.85 | 11% |
| Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total: | | \$ 265,860.67 | \$ 5,766,332.00 | \$ 6,387,678.85 | \$ 621,346.85 | 11% |
| Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR | | | | | | |
| 463 - Wastewater Operating | | | | | | |
| 652-463.3119.95520 | Riverside Harbor Lift Station | \$ - | \$ - | \$ 1,324,000.00 | \$ 1,324,000.00 | 0% |
| 652-463.3211.95520 | Jacklin Lift Station | - | 750,000.00 | - | (750,000.00) | -100% |
| 652-463.3212.95520 | Idaline Forcemain | - | 1,200,000.00 | - | (1,200,000.00) | -100% |
| Department: 463 - Wastewater Operating Total: | | \$ - | \$ 1,950,000.00 | \$ 1,324,000.00 | \$ (626,000.00) | -32% |
| Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR | | \$ - | \$ 1,950,000.00 | \$ 1,324,000.00 | \$ (626,000.00) | -32% |
| Fund: 700 - SANITATION | | | | | | |
| 461 - Sanitation | | | | | | |
| 700-461.0000.62041 | Recycling Costs | \$ 6,744.30 | \$ 5,000.00 | \$ 5,000.00 | \$ - | 0% |
| 700-461.0000.62042 | Sanitation Contract | 1,956,114.09 | 1,964,013.30 | 2,042,573.84 | 78,560.54 | 4% |
| 700-461.0000.65114 | City Clean Up Efforts | 3,477.10 | 10,500.00 | 10,500.00 | - | 0% |
| 700-461.1903.69001 | Transfer to General Fund | 261,842.36 | 244,426.40 | 244,444.00 | 17.60 | 0% |
| 700-461.1903.69002 | Transfer to Comp Liability | 4,784.03 | 5,257.06 | 4,807.00 | (450.06) | -9% |
| 700-461.1903.69004 | Transfer to General Fund for Street w | - | 222,651.91 | 231,557.99 | 8,906.08 | 4% |
| 700-461.1920.69810 | Bad Debt Expense | (113.82) | 3,000.00 | 3,000.00 | - | 0% |
| Department: 461 - Sanitation Total: | | \$ 2,232,848.06 | \$ 2,454,848.67 | \$ 2,541,882.83 | \$ 87,034.16 | 4% |
| Fund: 700 - SANITATION Total: | | \$ 2,232,848.06 | \$ 2,454,848.67 | \$ 2,541,882.83 | \$ 87,034.16 | 4% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|------------------------------------|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-------|
| | | | | | \$ | % |
| Fund: 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 | 14,481.97 | 25,000.00 | 25,000.00 | - | 0% |
| 750-462.0000.62060 | Dues & Membership | 2,091.25 | 2,000.00 | 2,000.00 | - | 0% |
| 750-462.0000.62080 | Hiring & Recruiting Costs | 723.60 | 500.00 | 500.00 | - | 0% |
| 750-462.0000.62140 | Janitorial Services | 185.45 | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.62320 | Locate Service | 6,492.33 | 6,500.00 | 6,500.00 | - | 0% |
| 750-462.0000.62350 | State Water Assessment | 20,796.00 | 30,000.00 | 30,000.00 | - | 0% |
| 750-462.0000.62410 | Water Conservation Education | 1,036.00 | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.63060 | Office Supplies | 2,210.61 | 2,400.00 | 2,400.00 | - | 0% |
| 750-462.0000.63070 | Postage | 402.73 | 860.00 | 860.00 | - | 0% |
| 750-462.0000.63110 | First Aid/Safety | 392.54 | 300.00 | 300.00 | - | 0% |
| 750-462.0000.63280 | Maintenance Supplies | 32,078.62 | 46,107.00 | 46,107.00 | - | 0% |
| 750-462.0000.63550 | Service Supplies | 30,687.93 | 30,000.00 | 30,000.00 | - | 0% |
| 750-462.0000.64010 | Travel & Meetings | - | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.64020 | Staff Development | 2,254.00 | 2,400.00 | 2,400.00 | - | 0% |
| 750-462.0000.64025 | Safety Training | 173.32 | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.64030 | Gasoline | 10,030.20 | 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 | 4,531.21 | 2,600.00 | 2,600.00 | - | 0% |
| 750-462.0000.65022 | Electric - Avista | 210,738.09 | 301,500.00 | 301,500.00 | - | 0% |
| 750-462.0000.65030 | Telephone | 2,197.35 | 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) | 194.93 | 500.00 | 500.00 | - | 0% |
| 750-462.0000.65090 | Electric - Kootenai | 85,331.82 | 80,000.00 | 80,000.00 | - | 0% |
| 750-462.0000.65110 | Aquifer Assessment - County | 77.00 | 100.00 | 100.00 | - | 0% |
| 750-462.0000.66012 | Computer Software Maint. Supp | 5,835.34 | 8,500.00 | 8,500.00 | - | 0% |
| 750-462.0000.66050 | Copier Maintenance & Supplies | 640.00 | 1,044.00 | 1,044.00 | - | 0% |
| 750-462.0000.66110 | Furniture Replace & Repair | - | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.66111 | Maintenance - Machines | - | 500.00 | 500.00 | - | 0% |
| 750-462.0000.66190 | Small Equipment | 1,495.00 | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.67040 | Radio Repair/Maintenance | - | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.67070 | Equipment Rental | 1,101.63 | 750.00 | 750.00 | - | 0% |
| 750-462.0000.67090 | Tools | 2,806.67 | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.67170 | Auto Service | 5,536.62 | 2,000.00 | 2,000.00 | - | 0% |
| 750-462.0000.68010 | Bldg & Grounds Maint & Repair | 4,136.27 | 5,000.00 | 5,000.00 | - | 0% |
| 750-462.0000.68025 | Wells | 4,991.26 | 5,000.00 | 5,000.00 | - | 0% |
| 750-462.0000.68230 | Irrigation | 10.77 | 500.00 | 500.00 | - | 0% |
| 750-462.0000.68360 | Water Testing | 7,557.69 | 31,600.00 | 31,600.00 | - | 0% |
| 750-462.0000.80010 | Computer | - | 4,000.00 | 4,000.00 | - | 0% |
| 750-462.0000.80090 | Hydrant Locks | 518.50 | 1,000.00 | 1,000.00 | - | 0% |
| 750-462.0000.90100 | Replace Backhoe | - | 10,000.00 | 10,000.00 | - | 0% |
| 750-462.0000.91280 | Radio Read Meter Update | - | 100,000.00 | - | (100,000.00) | -100% |
| 750-462.0000.92010 | Remote Camera System | - | 20,000.00 | - | (20,000.00) | -100% |
| 750-462.0000.92050 | Copier | - | - | - | - | 0% |
| 750-462.1902.69760 | Bond Principal | - | 165,000.00 | 175,000.00 | 10,000.00 | 6% |
| 750-462.1902.69770 | Interest Expense | 64,044.48 | 50,350.00 | 45,250.00 | (5,100.00) | -10% |
| 750-462.1902.69830 | Debt Service | 500.00 | 5,000.00 | 5,000.00 | - | 0% |
| 750-462.1903.69001 | Transfer to General Fund | 409,381.18 | 514,542.99 | 518,534.00 | 3,991.01 | 1% |

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2018

| Fund | Department | Actual Totals FY 2016 | Adopted Budget FY 2017 | Adopted Budget FY 2018 | Change Over (Under) FY 2017 | |
|---|-----------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------|
| | | | | | \$ | % |
| 750-462.1903.69002 | Transfer to Comp Liability | 16,232.21 | 16,538.70 | 15,610.00 | (928.70) | -6% |
| 750-462.1920.69800 | Depreciation Expense | 537,791.03 | - | - | - | 0% |
| 750-462.1920.69810 | Bad Debt Expense | 1,793.87 | 1,500.00 | 1,500.00 | - | 0% |
| 750-462.1950.89200 | Replacement Fund | - | 378,851.04 | 672,941.64 | 294,090.60 | 78% |
| 750-462.3103.96000 | Land Acquisition | - | - | - | - | 0% |
| 750-462.4000.72000 | Uniform Expense | 367.38 | 900.00 | 900.00 | - | 0% |
| 750-462.4000.74010 | Change in Net Pension Liability | 41,235.00 | - | - | - | 0% |
| 750-462.4000.74020 | Unallocated PERSI Contributions | (37,755.00) | - | - | - | 0% |
| 750-462.4155.71000 | Salaries | 332,535.99 | 358,607.32 | 341,684.72 | (16,922.60) | -5% |
| 750-462.4155.71030 | Employer FICA | 25,528.39 | 27,433.46 | 26,138.88 | (1,294.58) | -5% |
| 750-462.4155.71040 | Employer Retirement | 37,754.44 | 40,622.92 | 38,678.71 | (1,944.21) | -5% |
| 750-462.4155.71050 | Employer Workman Compensation | 7,191.18 | 14,683.43 | 14,281.45 | (401.98) | -3% |
| 750-462.4155.71060 | Employer Unemployment Ins | (1,431.54) | 3,586.08 | 3,416.85 | (169.23) | -5% |
| 750-462.4155.71070 | Employer Insurance | 47,678.65 | 106,800.00 | 107,200.00 | 400.00 | 0% |
| Department: 462 - Water Operating Total: | | \$ 1,944,750.36 | \$ 2,443,376.94 | \$ 2,605,097.25 | \$ 161,720.31 | 7% |
| Fund: 750 - WATER OPERATING Total: | | \$ 1,944,750.36 | \$ 2,443,376.94 | \$ 2,605,097.25 | \$ 161,720.31 | 7% |
| Fund: 753 - WATER CAPITAL | | | | | | |
| 462 - Water Operating | | | | | | |
| 753-462.3204.95500 | Water Master Plan Update E & D | \$ - | \$ - | \$ 300,000.00 | \$ 300,000.00 | 0% |
| 753-462.3210.95520 | 7th Avenue Modernization Improvem | - | - | - | - | 0% |
| Department: 462 - Water Operating Total: | | \$ - | \$ - | \$ 300,000.00 | \$ 300,000.00 | 0% |
| Fund: 753 - WATER CAPITAL Total: | | \$ - | \$ - | \$ 300,000.00 | \$ 300,000.00 | 0% |
| Report Total: | | \$ 31,749,357.65 | \$ 51,940,038.72 | \$ 53,042,009.42 | \$ 1,101,970.70 | 2% |

Glossary

City of Post Falls, Idaho

Glossary

Terminology

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

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

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

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

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

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

Assess: To value property for the purpose of taxation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Post Falls, Idaho

Glossary

Deficit: Amount by which expenditure exceeds revenue.

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

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

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

Elected Officials: Mayor and City Council

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Post Falls, Idaho

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Surplus: Amount of revenue which exceeds expenditure.

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

City of Post Falls, Idaho Glossary

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

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

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

Acronyms and Abbreviations

CAFR: Comprehensive Annual Financial Report

CDA: The City of Coeur d'Alene

COPS (Grants): Community Oriented Policing Services

DEQ: Department of Environmental Quality

ECO: Emergency Communications Officer

EPA: Environmental Protection Agency

FT: Full Time

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

HR: Human Resources

IC: Idaho Code

IS: Information Systems

PERSI: Public Employee Retirement System of Idaho

POST: Peace Officer Standards and Training's

PT: Part Time

Appendix

CITY OF POST FALLS
ORDINANCE NO. 1321

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2017, APPROPRIATING THE SUM OF \$53,042,010 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF POST FALLS FOR SAID FISCAL YEAR AND ESTABLISHING KINDS AND LEVELS FOR ESTABLISHED POSITIONS, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATIONS ARE MADE.

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

Section 1. That the sum of \$53,042,010 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, 2017. 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 | \$24,191,941 |
| SPECIAL REVENUE FUNDS: | |
| COMPREHENSIVE LIABILITY INSURANCE | |
| STREET LIGHTS | |
| 911 SUPPORT | |
| DRUG SEIZURE | |
| SPECIAL EVENTS | |

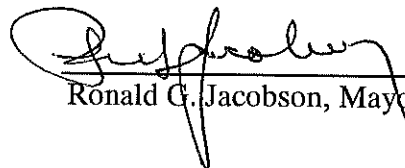
| | |
|--|---------------------|
| CEMETERY CAPITAL IMPROVEMENT | |
| TOTAL SPECIAL REVENUE FUND EXPENDITURES | 1,219,811 |
| CAPITAL PROJECTS FUNDS: | |
| FACILITY RESERVE ACCOUNT | |
| CAPITAL IMPROVEMENTS | |
| TOTAL CAPITAL PROJECTS FUND EXPENDITURES..... | 3,901,856 |
| DEBT SERVICE FUNDS: | |
| LID DEBT SERVICE | |
| TOTAL DEBT SERVICE FUND EXPENDITURES..... | 203,670 |
| ENTERPRISE FUNDS: | |
| SEWER | |
| SANITATION | |
| WATER | |
| TOTAL ENTERPRISE FUND EXPENSES..... | 23,524,732 |
| TOTAL ALL FUND EXPENDITURES/EXPENSES..... | \$53,042,010 |

Section 3. That a general tax levy to yield \$10,408,290 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, 2017.

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


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

PASSED under suspension of the rules upon which a roll call vote was taken and duly enacted an ordinance of the City of Post Falls, Kootenai County, Idaho at a convened meeting of the City of Post Falls City Council held on the 5th day of September 2017.



 Ronald G. Jacobson, Mayor

ATTEST:



 Shannon Howard, City Clerk

