



CITY OF POST FALLS



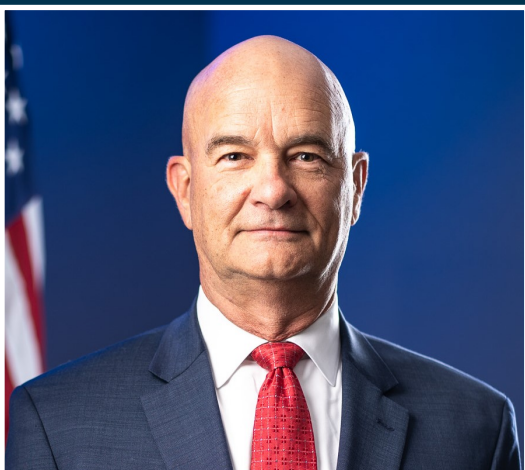
BUDGET FY 2020/2021

About Post Falls

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



Post Falls, Idaho is an inviting place to live, work and play. Its proximity to numerous lakes, rivers and mountains offers a quality of life that is highly desirable. Just minutes to the east is Coeur d'Alene, ID, a resort travel destination. To the west is the largest city in the region, Spokane, WA with a population of 250,000. Post Falls' unique location between these two diverse cities offers Post Falls' residents varied opportunities in their lifestyle, recreation and business opportunities.



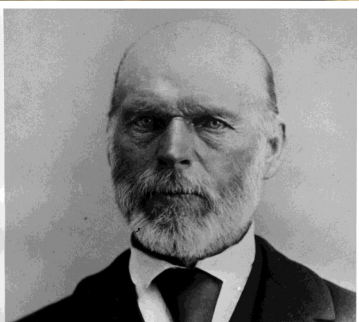
Ronald G. Jacobson, Mayor

Our city is a very special place, with scenic beauty, year-round recreational opportunities and a relaxed lifestyle that is attracting new businesses and residents daily. Post Falls' quality of life is exceptional, with low population density, safe and quiet neighborhoods, mild traffic and clean air and water. The cost of living, housing, groceries, transportation, utilities, and taxes are all below national averages and significantly less than larger cities. The recreational opportunities and natural surroundings are a large part of why people choose Post Falls. As Mayor, I welcome you to our city and invite you to discover the many great things we have to offer.

Post Falls at a Glance

Post Falls is located four miles east of the Washington-Idaho border along Interstate 90 in Kootenai County and is bounded by Coeur d'Alene, Idaho to the east, the State of Washington to the west, the Spokane River to the south and the Rathdrum prairie to the north. Post Falls is 20 miles east of Spokane, WA and 100 miles south of the Canadian border. Population is 39,000 .

The natural beauty of the surrounding mountains and the river connecting Post Falls with Lake Coeur d'Alene expand the recreation and scenic opportunities. Boating and water sports such as wakeboarding, water skiing, wakesurfing, whitewater kayaking and stand-up paddle boarding are popular on the Spokane River. Winter sports including downhill skiing, snowboarding, snowshoeing, cross-country skiing, and snowmobiling are easily accessible from Post Falls. The region also provides ample opportunities for sportsmen and anglers. The City maintains 29 parks, several of which are on the Spokane River.



Frederick Post

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.

The Budget for Post Falls

The Budget Ordinance is the result of several months of effort by management and staff of Post Falls government to control costs while meeting the changing needs of the community we strive to serve. The City of Post Falls uses a priority based approach to budgeting. City Council has set these priorities to help guide department heads, managers and staff in establishing a budget that will meet the goals of the city.

The City of Post Falls received the Distinguished Budget Presentation Award from GFOA for the Budget Book. The city has achieved this award annually since 2014. The award is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government popular reports.



Jason Faulkner
Finance Director / Treasurer
Finance and Support Services Department
jfaulkner@postfallsidaho.org

FY2020/2021 budget documents can be found on the City's website at <http://www.postfallsidaho.org/departments/finance-support-services/>, or copies may be obtained from the Finance and Support Services Department. We will be pleased to respond to any questions on this publication, the CAFR, and current budget documents.

City of Post Falls
408 N. Spokane Street
Post Falls, ID 83854
208.773.3511
www.postfallsidaho.org





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Post Falls
Idaho**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

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February 12, 2021

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 2020-2021 Budget for The City of Post Falls, Idaho. The Budget Ordinance is the result of several months of effort by management and staff of Post Falls'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 2021 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 \$356,247 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 2021 budget includes \$12,554,598 in property tax revenues to be levied, which is \$2,860,733 under the legally-available tax limit. The legally-available limit for property taxes in Post Falls is \$15,415,331 which consists of the following elements:

- FY 2019-2020 property tax levy (\$11,874,892)
- Tax dollars generated by new development (\$530,837)
- Tax dollars generated by annexation values (\$148,869)
- Property Tax Replacements (\$-112,763)
- Three percent (3%) tax increase (\$356,247)
- Foregone tax authority (\$2,617,249)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2021 budget is .003730311 per \$1 of taxable value; the levy rate for FY 2020 was .004165066. Post Falls’ portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2020 was about \$417. The FY 2020 Adopted Budget will result in a tax bill of about \$373 for the City portion. The housing market is showing signs of recovery, evidenced by a \$492 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.

	FY2017	FY2018	FY2019	FY2020	FY2021
Property Tax Levy	10,071,262	10,408,290	11,119,382	11,758,207	12,554,598
Levy Rate	0.005550563	0.005588469	0.004828083	0.004165066	0.003730311
Net Taxable Value	1,710,877,658	1,802,507,396	2,303,063,730	2,714,551,386	3,206,473,892
City Budget	52,845,056	53,042,010	66,917,901	68,109,061	96,587,162
% of Taxable Value	0.59%	0.58%	0.48%	0.43%	0.39%
Property Tax %	19.06%	19.62%	16.62%	17.26%	13.00%

Budget Highlights

The City Budget Ordinance totals \$96,587,162, which includes personnel costs of \$20,407,013, operations equal to \$35,075,646 and new capital purchases totaling \$41,104,503. These budget appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2020 of \$29,669,261.

- *Personnel:* The approved personnel budget includes the addition of 2 positions as well as the conversion of 6 seasonal Street positions to 3 full time positions. The staffing increases will address the personnel needs of the Police and Streets Departments. The budget ordinance also provides for wage enhancements of \$766,803. This is comprised of cost of living adjustments (COLA) of 2% 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

(\$6,823,072), primarily due to the funds appropriated for the Replacement Fund. Line item details can be found in the Expense Detail Reports.

- *Capital Expenditures:* The City budget ordinance includes an increase in capital expenditures from prior year of \$3,058,628. Significant capital appropriations include Tertiary Treatment at the Wastewater Treatment Plant of \$25,600,000, new Ponderosa Lift Station for \$1,716,071, and \$2,150,000 is budgeted for new and replacement wells to meet the anticipated increased water demands over the next 5 years.

Budget Challenges

In 2021, there continues to be significant additional rooftops being added to the City of Post Falls. The City will be seeking to annexation and establish an Urban Renewal District for additional industrial lands (250 acres) along Pleasantview Rd. Staff continues to look for opportunities in completing Housekeeping Ordinances to assist and provide clarity for current developments utilizing Title 18: Zoning. In addition, the City is partnering with the Idaho Transportation Department to expand Highway 41 and alleviate congestion due to the growth experienced along this major corridor.

Federal Environmental Protection Agency mandates requires Post Falls to spend about \$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. The second phase of the wastewater treatment facility has been approved by City Council and will cost approximately \$25 million.

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.

Acknowledgements

I would like to thank Accounting Supervisor Randi Bain and Public Information Specialist Stephanie Herman for the preparation of this report. Further appreciation is extended to the Mayor, City Council and City Administrator Shelly Enderud for their encouragement, interest and support in conducting the financial affairs of the City in a sound and progressive manner.

Respectfully Submitted,



Jason Faulkner
Finance Director

General Information



City of Post Falls Organizational Chart

FY2020

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
Steve Anthony



Councilor
Seat 5
Lynn Borders



Councilor
Seat 6
Linda Wilhelm



Planning & Zoning
Commission
(7 Members)

Parks & Recreation
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
Pat Knight



Community
Development
Director
Bob Seale



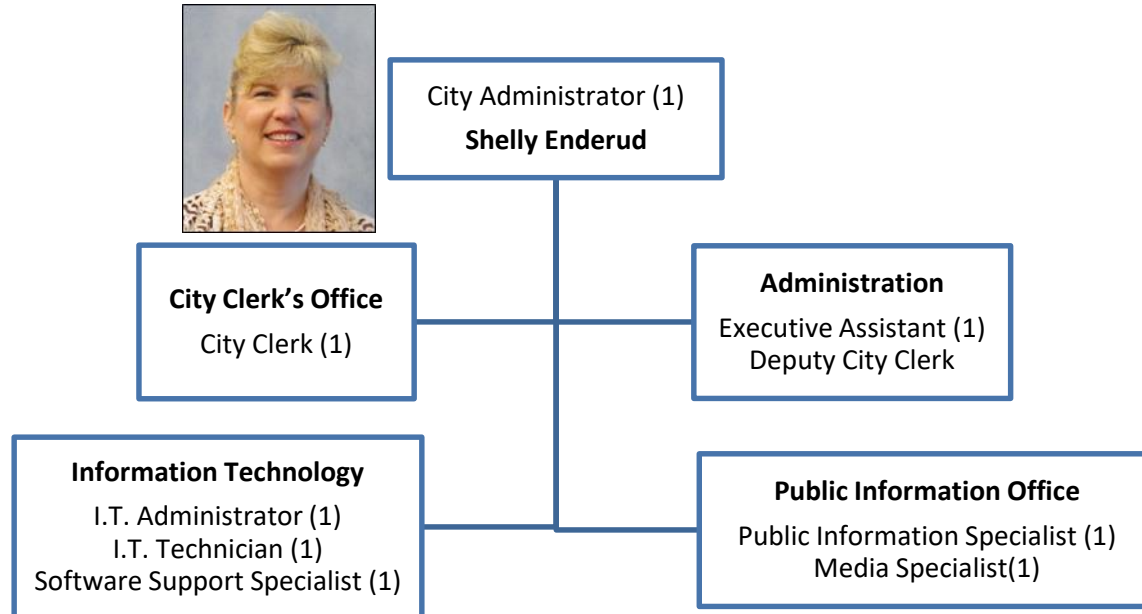
Public Works
Director
John Beacham



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 (1)
AP/AR/CSR (3)

Payroll/Staff Accountant (1)

Human Resources



Human Resources Director (1)
Teresa Benner

HR Generalist/Wellness Coordinator (1)

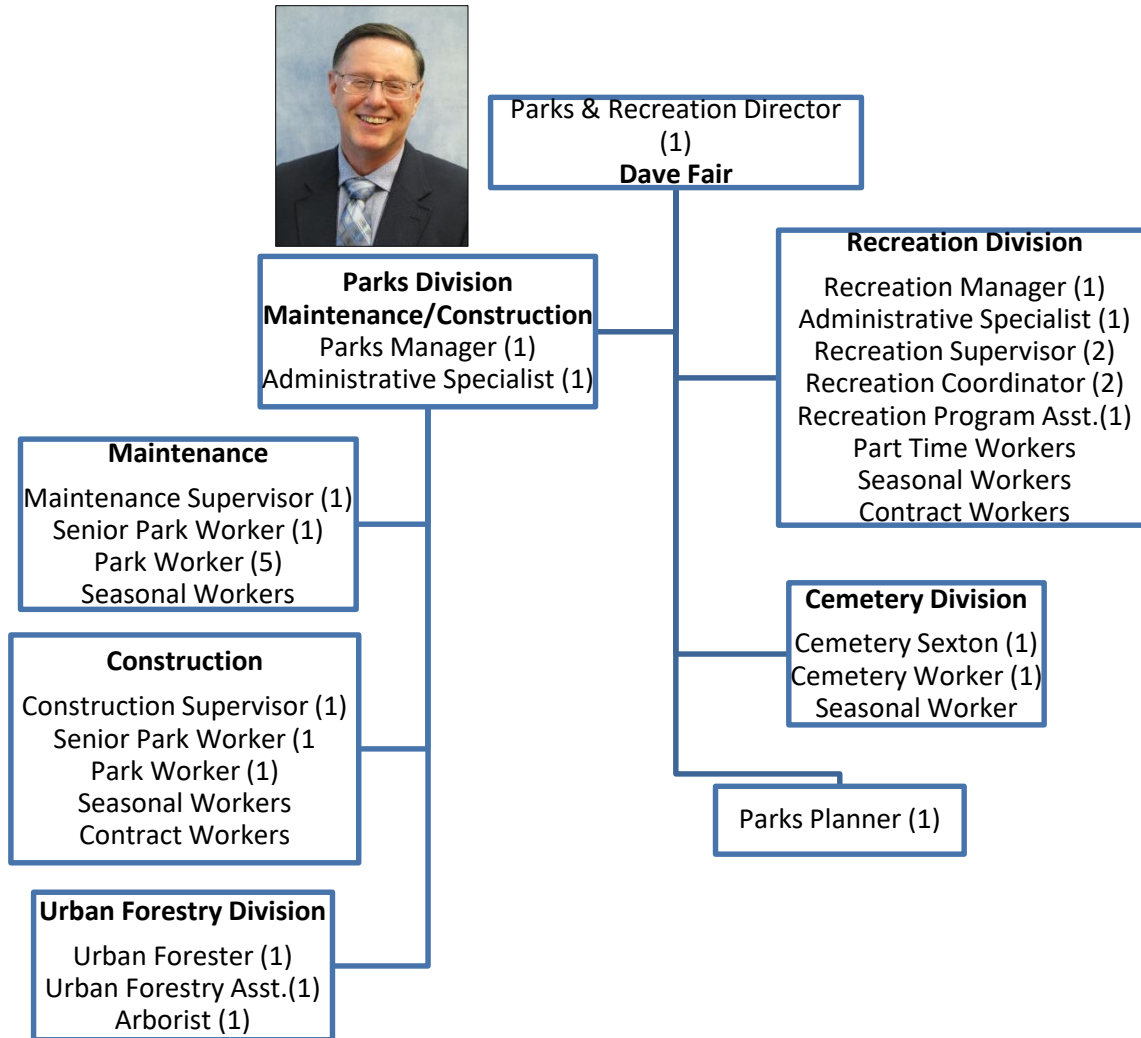
Legal Services



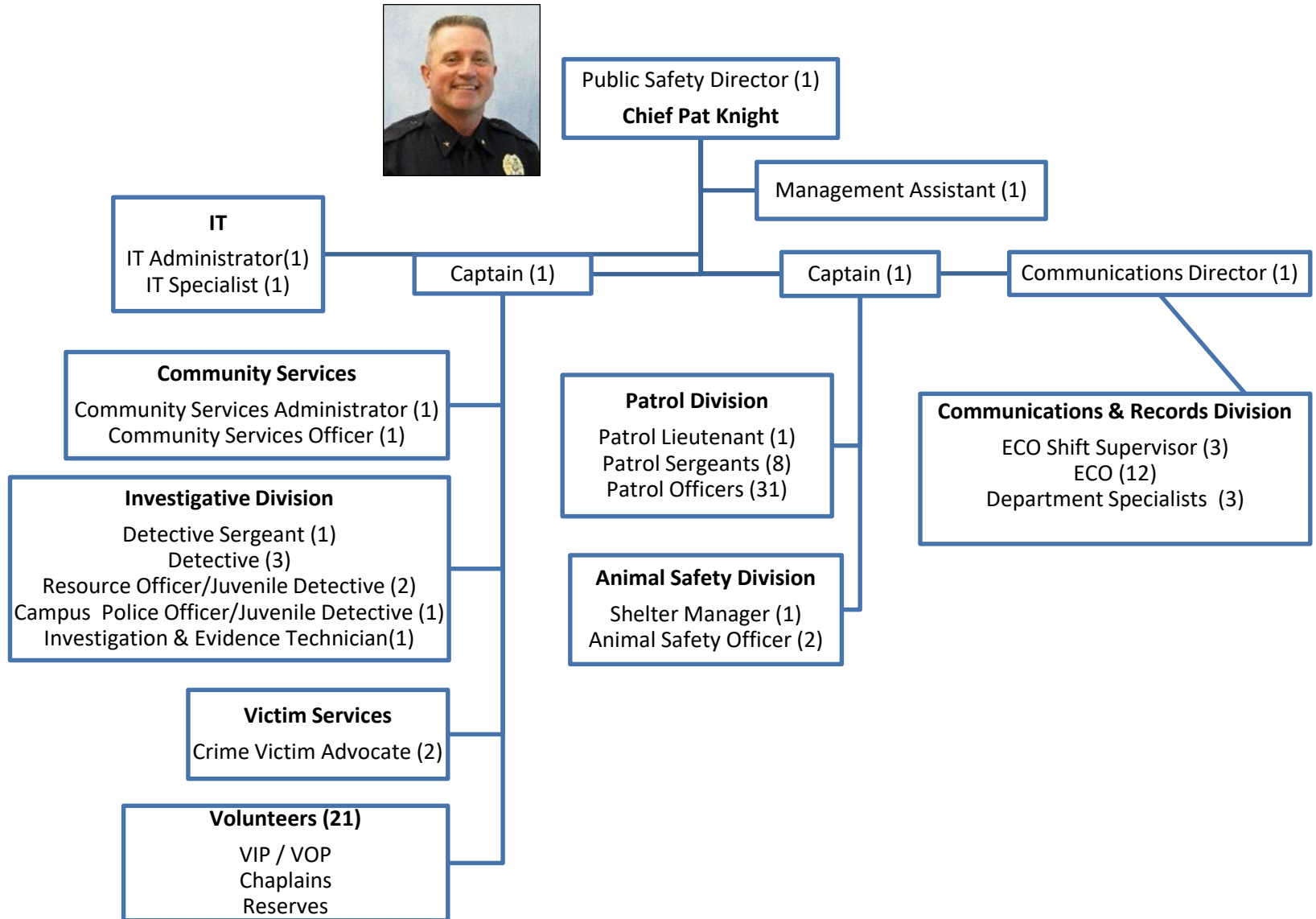
Legal Services Director(1)
Warren Wilson

Assistant City Attorney
City Prosecutor (2)
Office Manager/ Legal Assistant (1)
Legal Assistant (1)

Parks, Recreation and Cemetery



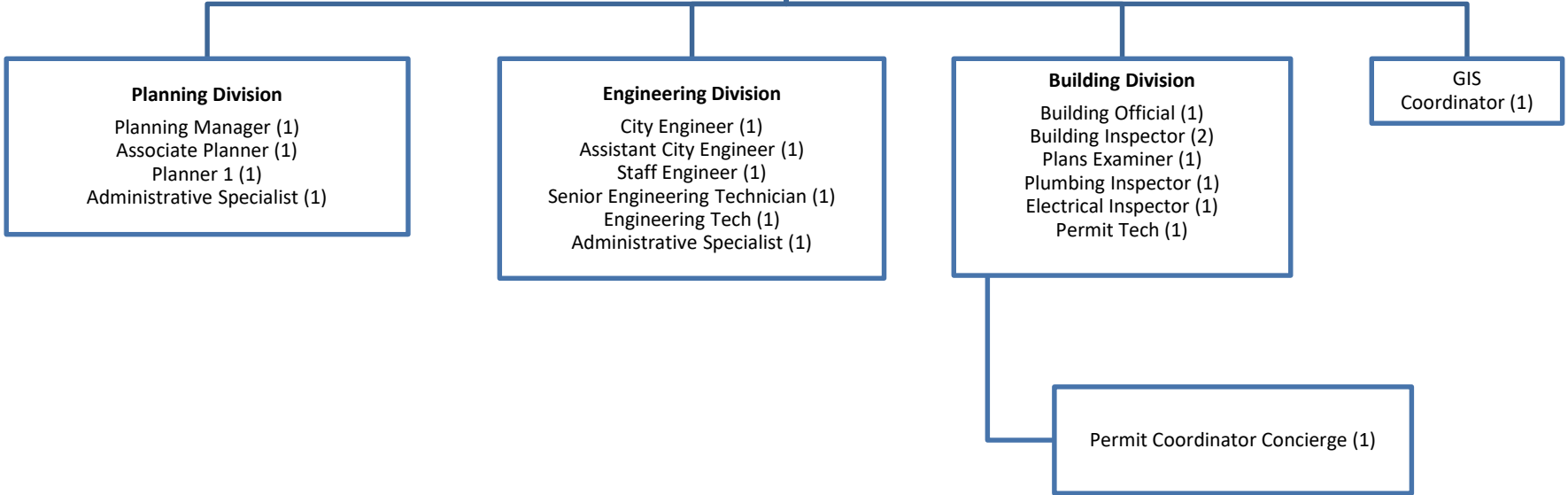
Police Department Administration



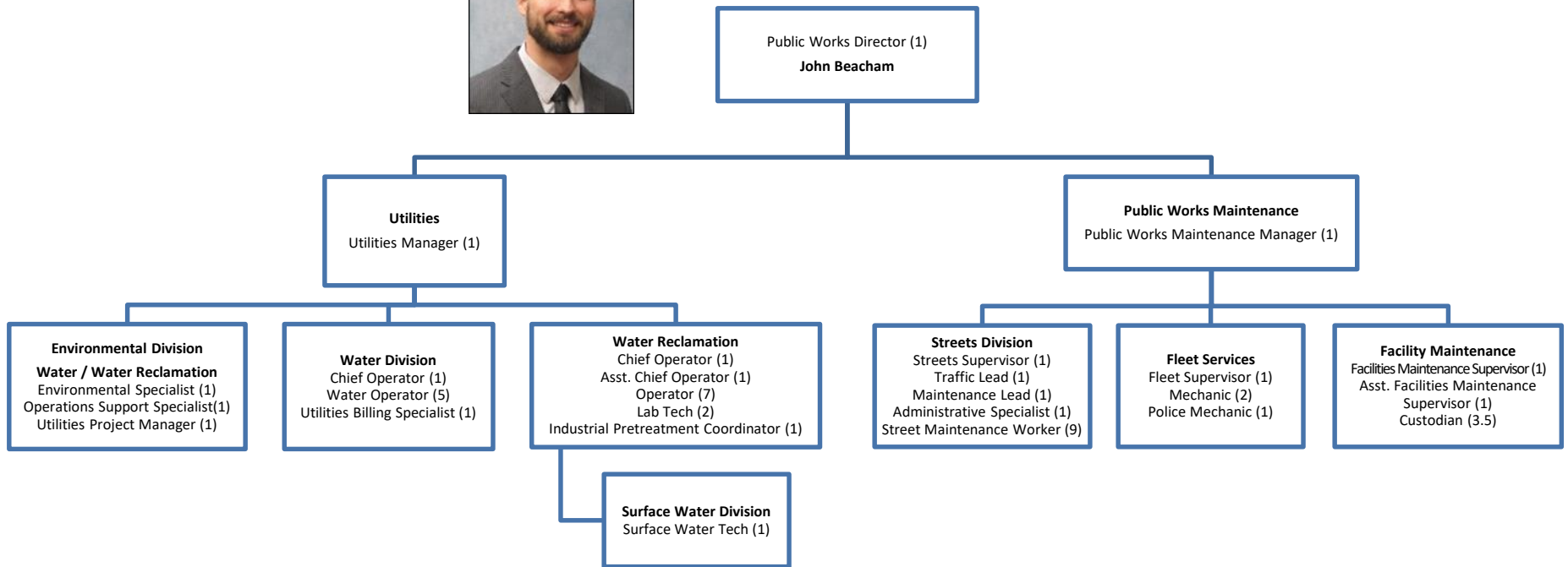
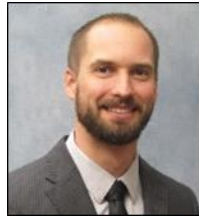
Community Development

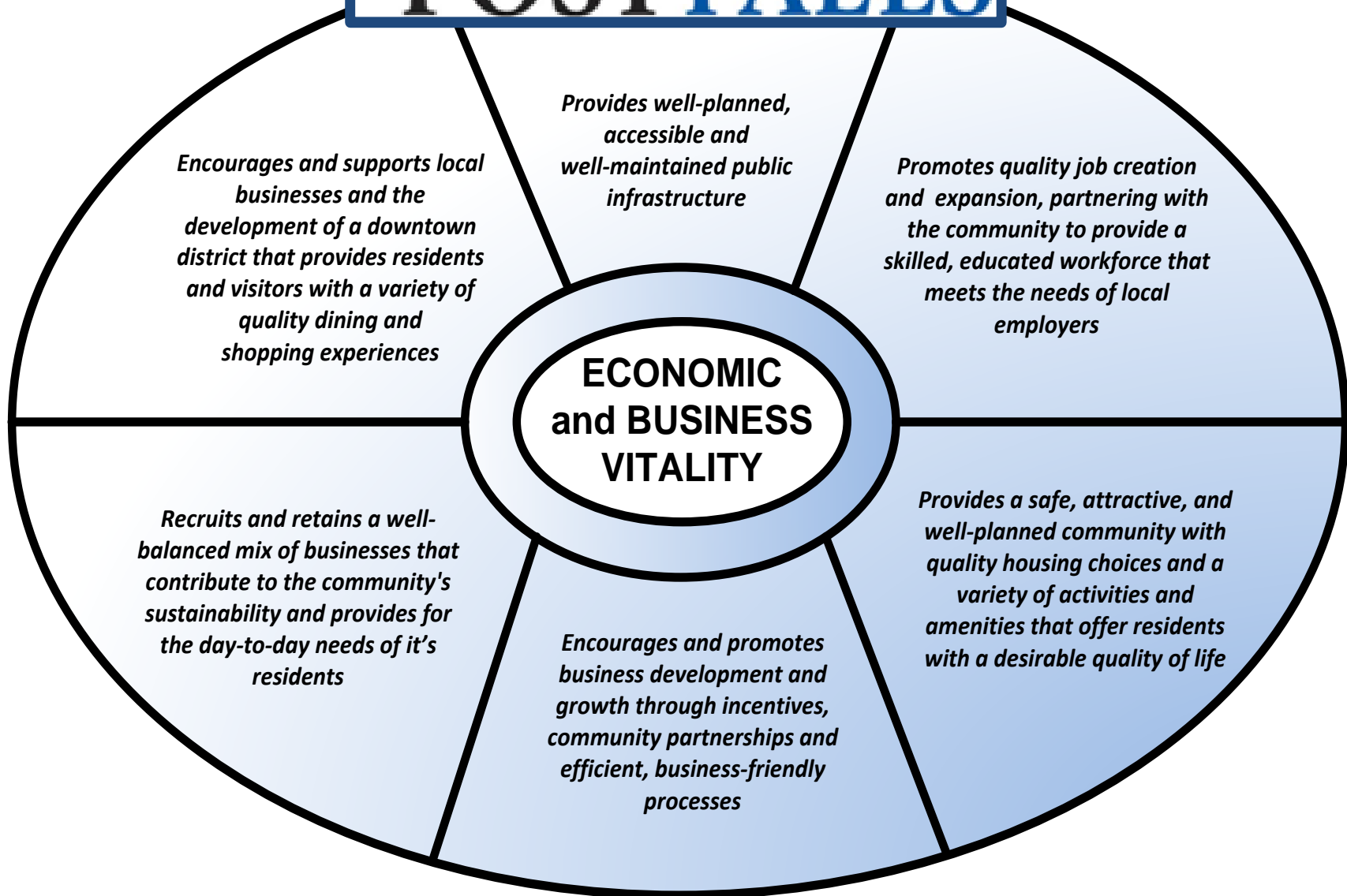


Community Development Director (1)
Bob Seale



Public Works









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

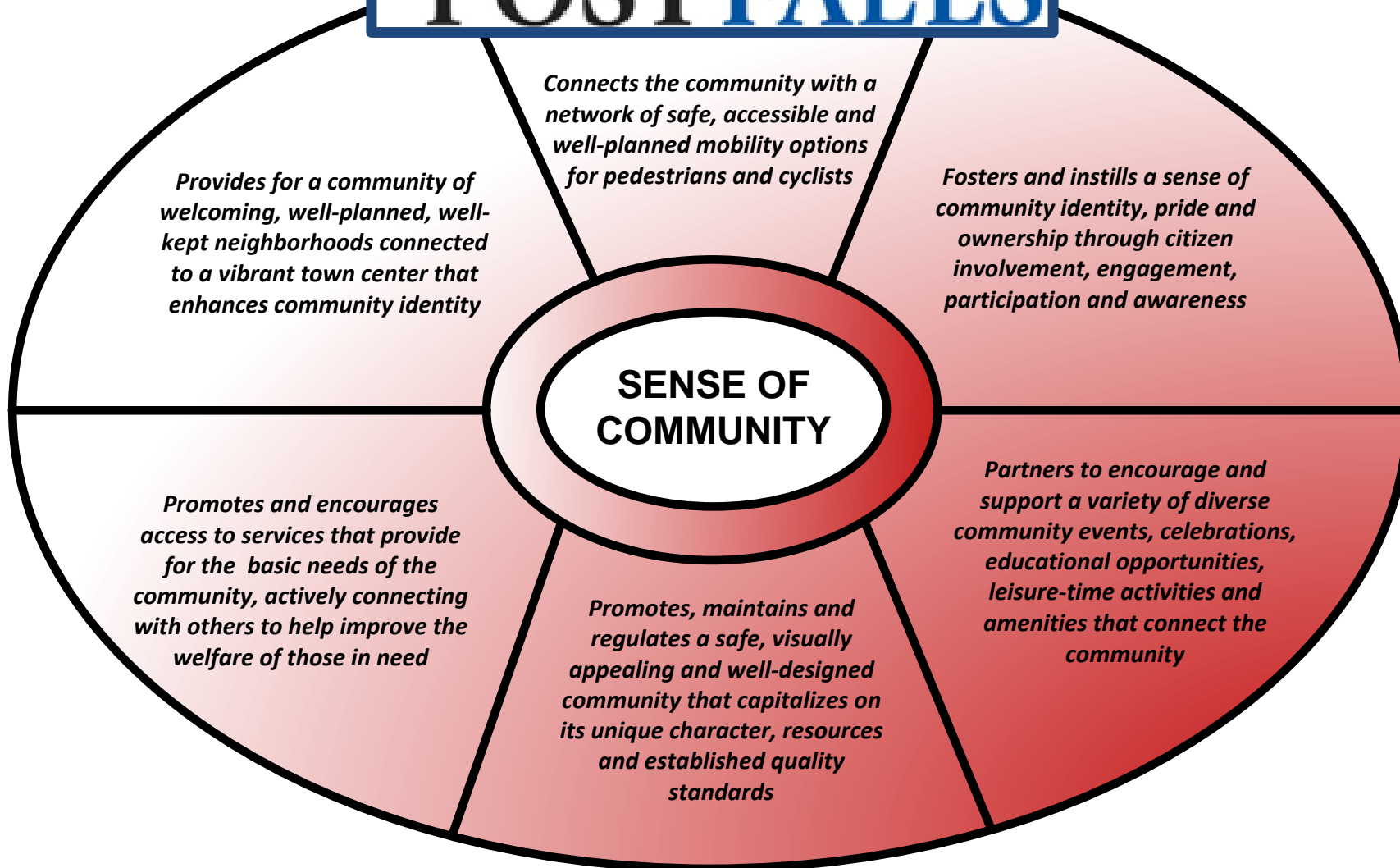
**SAFE
COMMUNITY**

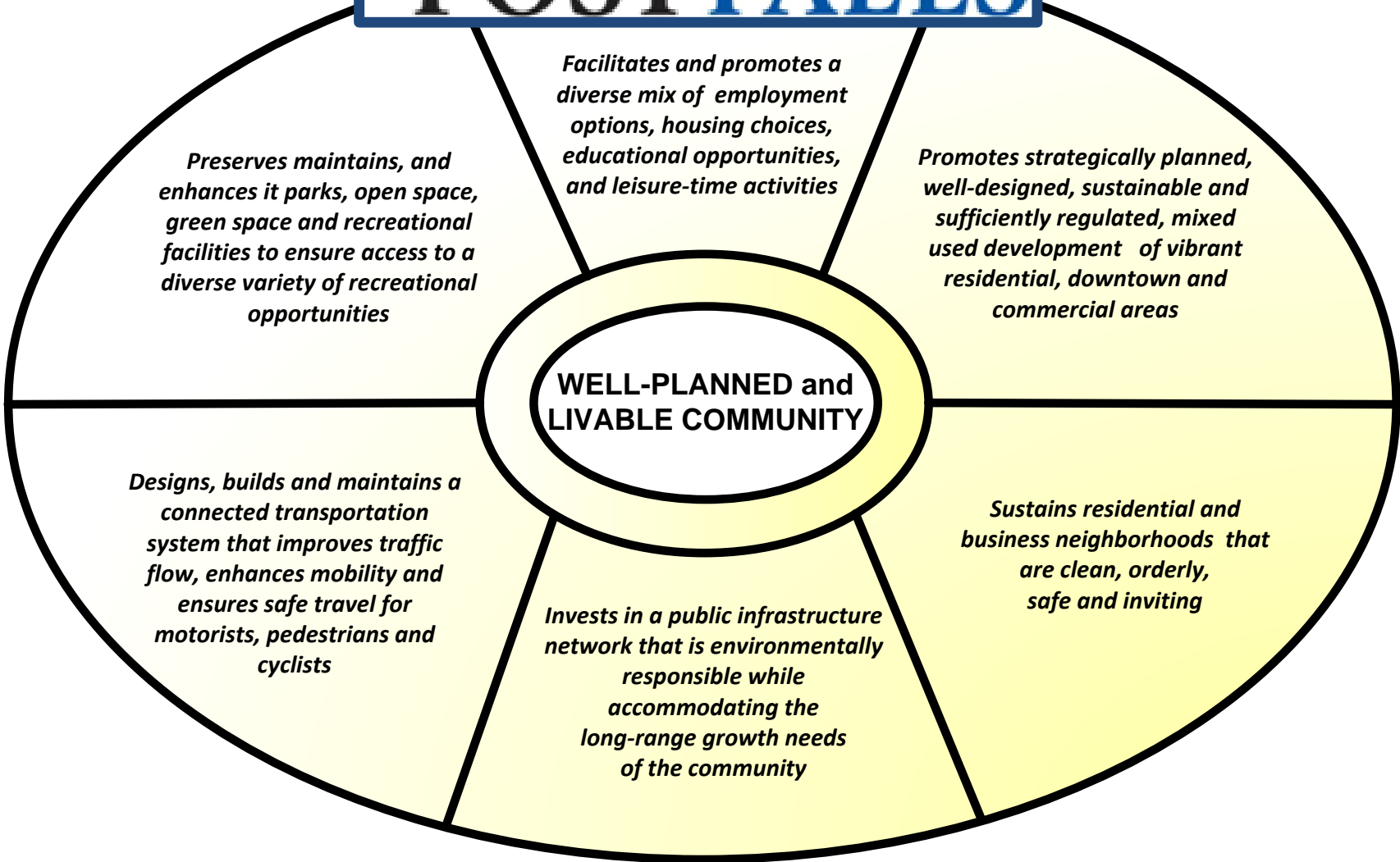
Protects the community by justly enforcing the law, promptly responding to calls for service and being properly prepared for all emergency situations

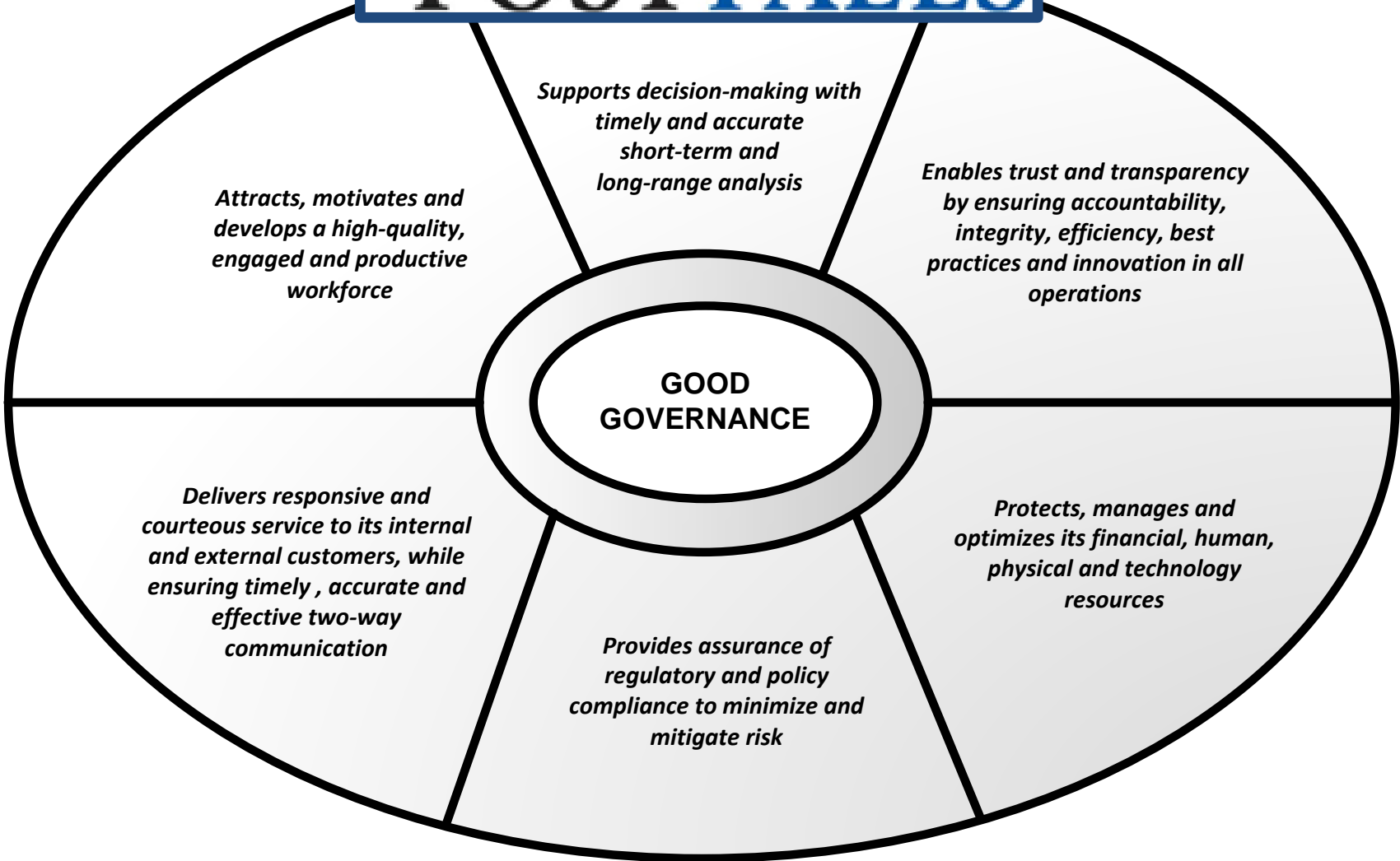
Provides for a well-maintained transportation network that enhances traffic flow, and offers safe mobility for all modes of travelers

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 2021 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	03/01/2020	04/30/2020	04/30/2020	
Employee Position Review - Job Description and grading			All				
Organizational Chart			Department Heads	03/01/2020		04/30/2020	
New Item Request Form							
Additional New Personnel Request Form							
Review Request Forms submitted for FY 21 and provide updates			Department Heads	03/01/2020		04/30/2020	
Personnel Schedule - FY 2021			Finance	03/01/2020		04/01/2020	
Line Item Detail Report			Finance	03/01/2020		On-Going	
Debt Service Report			Finance	03/01/2020		04/17/2020	
Fee/Revenue Discussion			All	03/01/2020		04/30/2020	
Merit and Benefits Discussion PTO			All	03/01/2020		04/30/2020	
PTO Discussion			Human Resources	03/01/2020		04/30/2020	
Dept. Meetings w/Administrator*			City Administrator	04/24/2020		05/01/2020	
Transfer Study Update			Finance	04/01/2020		06/05/2020	
Property Tax Projection Report			Finance			On-Going	
Meeting with Mayor & Council - - Review Tentative Budget - Open to Public			Finance/City Administrator	05/01/2020		03/03/2020	
Discussion of Salaries for Mayor and Council			Finance/City Administrator	05/01/2020		03/03/2020	
Meeting with Mayor & Council - - Review Tentative Budget - Open to Public			Finance/City Administrator	05/01/2020		03/17/2020	
Meeting with Mayor & Council - - Review Tentative Budget - Open to Public			Finance/City Administrator	05/01/2020		04/07/2020	
Meeting with Mayor & Council - - Review Tentative Budget - Open to Public			Finance/City Administrator	05/01/2020		04/21/2020	
Fee Increase Notice to Paper - Must run 2 weeks prior	07/24/2020	07/31/2020	Finance				
Fee Increase Public Hearing (63-1311 & 63-1311A)			Finance			08/04/2020	
Adopt a Tentative Budget (50-1002)			Finance/City Administrator			07/07/2020	
Adopt Master Fee Resolution			Finance			08/18/2020	
Public Hearing Notification (50-1002)	07/24/2020	07/31/2020	Finance				
Public Hearing - prior to certifying to the county commissioners (50-1002)			Finance		09/01/2020	08/04/2020	
Adopt Appropriation Ordinance- prior to the commencement of each fiscal year (50-1003)			Finance		09/30/2020	08/18/2020	
Publish Appropriation Ordinance - prior to the commencement of each fiscal year (50-1003)			City Clerk		09/30/2020	09/01/2020	
Send Ordinance to Secretary of State (50-1003)			Finance		09/30/2020	09/01/2020	
Certify Taxes to County - not later than the Thursday prior to the 2nd Monday in September (63-803(3))			Finance		09/10/2020	09/01/2020	
Fund Balance Resolutions			Finance Director			09/01/2020	
Adopt Master Records Destruction Resolution			City Clerk			09/11/2020	
Preliminary New Construction Roll from County - 1st Monday in June (63-301A)			County		06/01/2020		
County Auditor Notify City of Taxable Valuation - Prior to first Monday in Aug (63-1312)			County		08/03/2020		
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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Mayor and Council			
Salaries, Wages and Benefits	\$ 93,386.89	\$ 103,429.73	\$ 103,505.82
Operations	91,760.89	95,595.00	96,795.00
Capital	-	-	-
Total Expenditures	\$ 185,147.78	\$ 199,024.73	\$ 200,300.82

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
General Government Services			
Salaries, Wages and Benefits	\$ 249,369.85	\$ 237,539.51	\$ 237,539.51
Operations	12,255.29	15,450.00	14,950.00
Capital	-	-	-
Total Expenditures	\$ 261,625.14	\$ 252,989.51	\$ 252,489.51

City of Post Falls, Idaho
Department Narratives

General Government Services Cont.

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Information Systems			
Salaries, Wages and Benefits	\$ 192,712.32	\$ 269,327.15	\$ 269,327.15
Operations	152,541.90	111,755.10	102,728.00
Capital	-	-	-
Total Expenditures	\$ 345,254.22	\$ 381,082.25	\$ 372,055.15
	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Capital Improvements/ Other			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	358,891.34	1,457,869.51	1,929,255.01
Capital	2,074.25	16,074.75	-
Total Expenditures	\$ 360,965.59	\$ 1,473,944.26	\$ 1,929,255.01
	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Comp Liability Insurance			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	253,309.00	274,709.00	298,691.00
Capital	-	-	-
Total Expenditures	\$ 253,309.00	\$ 274,709.00	\$ 298,691.00

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
City Clerk			
Salaries, Wages and Benefits	\$ 61,653.39	\$ 65,384.31	\$ 65,405.96
Operations	8,460.93	13,230.00	12,350.00
Capital	-	-	-
Total Expenditures	\$ 70,114.32	\$ 78,614.31	\$ 77,755.96

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Media/ Cable Franchise			
Salaries, Wages and Benefits	\$ 132,292.66	\$ 105,765.77	\$ 141,117.40
Operations	6,686.85	33,665.00	7,250.00
Capital	9,119.18	-	-
Total Expenditures	\$ 148,098.69	\$ 139,430.77	\$ 148,367.40

City of Post Falls, Idaho
Department Narratives

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Human Resources			
Salaries, Wages and Benefits	\$ 141,587.97	\$ 214,463.87	\$ 216,449.01
Operations	7,561.72	6,650.00	6,450.00
Capital	-	-	-
Total Expenditures	\$ 149,149.69	\$ 221,113.87	\$ 222,899.01

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Personnel Pool			
Salaries, Wages and Benefits	\$ 28,257.15	\$ 350,800.00	\$ 807,603.50
Operations	2,456,637.97	2,707,262.39	2,966,410.69
Capital	-	-	-
Total Expenditures	\$ 2,484,895.12	\$ 3,058,062.39	\$ 3,774,014.19

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Personnel Benefit Pool			
Salaries, Wages and Benefits	\$ 4,335,046.04	\$ 3,914,396.68	\$ 3,823,888.01
Operations	57,213.12	60,420.68	60,420.68
Capital	-	-	-
Total Expenditures	\$ 4,392,259.16	\$ 3,974,817.36	\$ 3,884,308.69

City of Post Falls, Idaho
Department Narratives

Finance

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Finance			
Salaries, Wages and Benefits	\$ 509,423.79	\$ 514,480.50	\$ 533,251.48
Operations	198,204.87	232,574.98	240,385.00
Capital	-	-	-
Total Expenditures	\$ 707,628.66	\$ 747,055.48	\$ 773,636.48
	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Facility Reserve Account			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	-	770,000.00	1,450,000.00
Capital	127,542.10	-	-
Total Expenditures	\$ 127,542.10	\$ 770,000.00	\$ 1,450,000.00
	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Sanitation			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	3,105,357.65	3,058,018.17	2,938,635.17
Capital	-	-	-
Total Expenditures	\$ 3,105,357.65	\$ 3,058,018.17	\$ 2,938,635.17

City of Post Falls, Idaho
Department Narratives

Finance Cont.

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
LID 99-1 Debt Service			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	21,520.00	21,320.00	-
Capital	-	-	-
Total Expenditures	\$ 21,520.00	\$ 21,320.00	\$ -
LID 2004-1 Debt Service			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	103,320.00	138,770.00	528,000.00
Capital	-	-	-
Total Expenditures	\$ 103,320.00	\$ 138,770.00	\$ 528,000.00
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. Note: Prosecuting and Civil were combined into Prosecuting for fiscal year 2019.

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Legal- Prosecuting			
Salaries, Wages and Benefits	\$ 480,893.79	\$ 655,516.58	\$ 655,516.58
Operations	32,356.27	58,208.00	50,200.00
Capital	-	-	-
Total Expenditures	\$ 513,250.06	\$ 713,724.58	\$ 705,716.58

City of Post Falls, Idaho
Department Narratives

Community Development

Community Development Department consists of Building, Engineering, Planning and Zoning and GIS. Note: The Public Services Director position was divided into 2 positions, Community Development Director and Public Works Director for Fiscal Year 2019

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Community Development Administration			
Salaries, Wages and Benefits	\$ 142,927.78	\$ 174,542.43	\$ 174,542.43
Operations	4,008.89	27,975.00	9,730.00
Capital	-	-	-
Total Expenditures	\$ 146,936.67	\$ 202,517.43	\$ 184,272.43

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Building Inspector			
Salaries, Wages and Benefits	\$ 446,425.65	\$ 555,713.02	\$ 554,369.66
Operations	30,064.74	31,591.57	29,750.00
Capital	-	-	-
Total Expenditures	\$ 476,490.39	\$ 587,304.59	\$ 584,119.66

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
City Engineer			
Salaries, Wages and Benefits	\$ 513,936.61	\$ 530,909.75	\$ 547,052.16
Operations	28,275.19	42,100.00	42,050.00
Capital	491,360.75	-	-
Total Expenditures	\$ 1,033,572.55	\$ 573,009.75	\$ 589,102.16

**Community Development Cont.
 Planning and Zoning**

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

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

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Planning and Zoning			
Salaries, Wages and Benefits	\$ 224,874.39	\$ 259,401.30	\$ 262,492.11
Operations	63,886.64	37,519.00	36,619.00
Capital	-	-	-
Total Expenditures	\$ 288,761.03	\$ 296,920.30	\$ 299,111.11

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Annexation Fee Account			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	27,581.29	350,000.00	1,539,000.00
Capital	-	1,000,000.00	1,000,000.00
Total Expenditures	\$ 27,581.29	\$ 1,350,000.00	\$ 2,539,000.00

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
GIS			
Salaries, Wages and Benefits	\$ 133,292.11	\$ 149,313.44	\$ 149,362.87
Operations	32,878.65	66,200.00	30,800.00
Capital	-	-	-
Total Expenditures	\$ 166,170.76	\$ 215,513.44	\$ 180,162.87

City of Post Falls, Idaho
Department Narratives

Public Works

The Public Works Department consists of Streets, Water, Water Reclamation, Surface Water, Fleet Services and Facility Maintenance. 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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Public Works Administration			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	1,037.36	7,820.00	8,900.00
Capital	-	-	-
Total Expenditures	\$ 1,037.36	\$ 7,820.00	\$ 8,900.00

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Facility Maintenance			
Salaries, Wages and Benefits	\$ 229,544.97	\$ 247,340.88	\$ 247,657.88
Operations	29,043.27	30,075.90	31,750.00
Capital	-	40,000.00	-
Total Expenditures	\$ 258,588.24	\$ 317,416.78	\$ 279,407.88

Fleet Maintenance

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

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Fleet Maintenance			
Salaries, Wages and Benefits	\$ 188,347.17	\$ 325,443.60	\$ 314,167.19
Operations	203,028.74	235,843.00	178,362.00
Capital	104,821.80	375,000.00	243,000.00
Total Expenditures	\$ 496,197.71	\$ 936,286.60	\$ 735,529.19

City of Post Falls, Idaho
Department Narratives

**Public Works Cont.
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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Sewer (Surface Water)			
Salaries, Wages and Benefits	\$ 92,807.66	\$ 129,289.94	\$ 130,274.45
Operations	106,153.08	167,582.00	167,582.00
Capital	-	25,000.00	-
Total Expenditures	\$ 198,960.74	\$ 321,871.94	\$ 297,856.45

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Streets			
Salaries, Wages and Benefits	\$ 666,605.05	\$ 844,562.81	\$ 840,900.74
Operations	1,071,340.81	1,439,935.00	1,432,555.00
Capital	151,837.00	391,263.12	-
Total Expenditures	\$ 1,889,782.86	\$ 2,675,760.93	\$ 2,273,455.74

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Street Lights			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	536,988.27	565,484.00	565,484.00
Capital	-	-	-
Total Expenditures	\$ 536,988.27	\$ 565,484.00	\$ 565,484.00

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Street Impact Fees			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	14,329.66		1,861,215.00
Capital	35,451.49	3,100,000.00	4,409,025.00
Total Expenditures	\$ 49,781.15	\$ 3,100,000.00	\$ 6,270,240.00

Public Works Cont.

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Street Capital Improvements			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	-	5,000.00	5,000.00
Capital	-	-	-
Total Expenditures	\$ -	\$ 5,000.00	\$ 5,000.00

Water

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

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

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

All commercial/industrial water customers with backflow prevention assemblies on site must comply with the annual backflow assembly test requirements between January 1 and May 15 of each calendar year.

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

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Water- Operating			
Salaries, Wages and Benefits	\$ 573,116.04	\$ 627,847.51	\$ 628,753.44
Operations	1,741,749.36	2,101,257.39	2,057,083.09
Capital	-	152,816.00	272,816.00
Total Expenditures	\$ 2,314,865.40	\$ 2,881,920.90	\$ 2,958,652.53

Public Works Cont.

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Water- Construction			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	-	-	-
Capital	-	2,894,562.00	2,725,000.00
Total Expenditures	\$ -	\$ 2,894,562.00	\$ 2,725,000.00

Water Reclamation

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

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

Conservation and Environment

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

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Sewer- Operating			
Salaries, Wages and Benefits	\$ 1,047,837.58	\$ 1,185,857.69	\$ 1,188,872.59
Operations	3,744,801.98	9,052,339.19	9,396,870.30
Capital	-	180,000.00	340,000.00
Total Expenditures	\$ 4,792,639.56	\$ 10,418,196.88	\$ 10,925,742.89

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Sewer- Recycled Water			
Salaries, Wages and Benefits	\$ 5,959.36	\$ 6,699.89	\$ 6,899.21
Operations	-	-	-
Capital	-	-	-
Total Expenditures	\$ 5,959.36	\$ 6,699.89	\$ 6,899.21

City of Post Falls, Idaho
Department Narratives

Public Works Cont.

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Sewer- Collections			
Salaries, Wages and Benefits	\$ 174,412.75	\$ 250,013.13	\$ 251,322.22
Operations	243,144.68	933,207.00	942,207.00
Capital	-	25,000.00	170,000.00
Total Expenditures	\$ 417,557.43	\$ 1,208,220.13	\$ 1,363,529.22

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Sewer Constr- WWTP			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	176,212.72	918,647.00	918,647.00
Capital	-	8,315,320.00	25,600,000.00
Total Expenditures	\$ 176,212.72	\$ 9,233,967.00	\$ 26,518,647.00

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Sewer Constr- Collectors			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	-	-	-
Capital	-	3,957,588.00	3,266,071.00
Total Expenditures	\$ -	\$ 3,957,588.00	\$ 3,266,071.00

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.

Parks and Recreation Cont.

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Parks			
Salaries, Wages and Benefits	\$ 831,993.15	\$ 990,190.79	\$ 967,219.47
Operations	601,216.76	696,381.34	682,916.00
Capital	193,930.60	362,344.00	-
Total Expenditures	\$ 1,627,140.51	\$ 2,048,916.13	\$ 1,650,135.47

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Special Events			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	37,323.57	46,248.00	46,248.00
Capital	19,822.00	-	-
Total Expenditures	\$ 57,145.57	\$ 46,248.00	\$ 46,248.00

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Parks Construction			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	-	-	-
Capital	347,016.32	404,349.90	-
Total Expenditures	\$ 347,016.32	\$ 404,349.90	\$ -

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Parks Impact Fees			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	15,965.88	1,630,000.00	1,224,134.00
Capital	1,775,508.43	1,950,000.00	2,375,000.00
Total Expenditures	\$ 1,791,474.31	\$ 3,580,000.00	\$ 3,599,134.00

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Cemetery			
Salaries, Wages and Benefits	\$ 149,517.25	\$ 147,785.67	\$ 168,171.49
Operations	100,108.46	108,895.00	109,595.00
Capital	24,762.00	21,800.00	1,845.00
Total Expenditures	\$ 274,387.71	\$ 278,480.67	\$ 279,611.49

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Cemetery Capital Improvement			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	-	261,093.00	121,500.00
Capital	-	-	-
Total Expenditures	\$ -	\$ 261,093.00	\$ 121,500.00

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Recreation			
Salaries, Wages and Benefits	\$ 661,155.47	\$ 752,543.75	\$ 737,064.60
Operations	196,479.53	188,663.87	198,299.00
Capital	-	-	-
Total Expenditures	\$ 857,635.00	\$ 941,207.62	\$ 935,363.60

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Urban Forestry			
Salaries, Wages and Benefits	\$ 104,349.98	\$ 146,571.88	\$ 149,373.11
Operations	31,919.71	25,210.00	41,800.00
Capital	6,207.57	-	-
Total Expenditures	\$ 142,477.26	\$ 171,781.88	\$ 191,173.11

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 FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Police			
Salaries, Wages and Benefits	\$ 5,291,668.39	\$ 5,815,043.49	\$ 5,906,548.30
Operations	897,868.73	761,096.67	595,305.48
Capital	210,508.82	186,000.00	372,000.00
Total Expenditures	\$ 6,400,045.94	\$ 6,762,140.16	\$ 6,873,853.78

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Oasis			
Salaries, Wages and Benefits	\$ 126,216.26	\$ 150,304.31	\$ 113,341.83
Operations	72,412.52	11,804.25	4,000.00
Capital	-	-	-
Total Expenditures	\$ 198,628.78	\$ 162,108.56	\$ 117,341.83

City of Post Falls, Idaho
Department Narratives

Police Cont.

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Animal Control			
Salaries, Wages and Benefits	\$ 137,270.59	\$ 147,742.13	\$ 146,374.01
Operations	14,745.47	17,550.00	18,750.00
Capital	-	-	-
Total Expenditures	<u>\$ 152,016.06</u>	<u>\$ 165,292.13</u>	<u>\$ 165,124.01</u>

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Drug Seizure			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	2,517.89	60,000.00	60,000.00
Capital	-	-	-
Total Expenditures	<u>\$ 2,517.89</u>	<u>\$ 60,000.00</u>	<u>\$ 60,000.00</u>

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
911 Support			
Salaries, Wages and Benefits	\$ 63,086.19	\$ 69,076.85	\$ 68,628.37
Operations	81,076.24	584,403.51	584,823.81
Capital	425,463.04	331,277.68	329,745.86
Total Expenditures	<u>\$ 569,625.47</u>	<u>\$ 984,758.04</u>	<u>\$ 983,198.04</u>

	Actual Totals FY18-19	Adopted Budget FY19-20	Adopted Budget FY20-21
Public Safety Impact Fees			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	48,790.36	334,460.70	1,057,000.00
Capital	135,354.86	-	-
Total Expenditures	<u>\$ 184,145.22</u>	<u>\$ 334,460.70</u>	<u>\$ 1,057,000.00</u>

Budget Summary

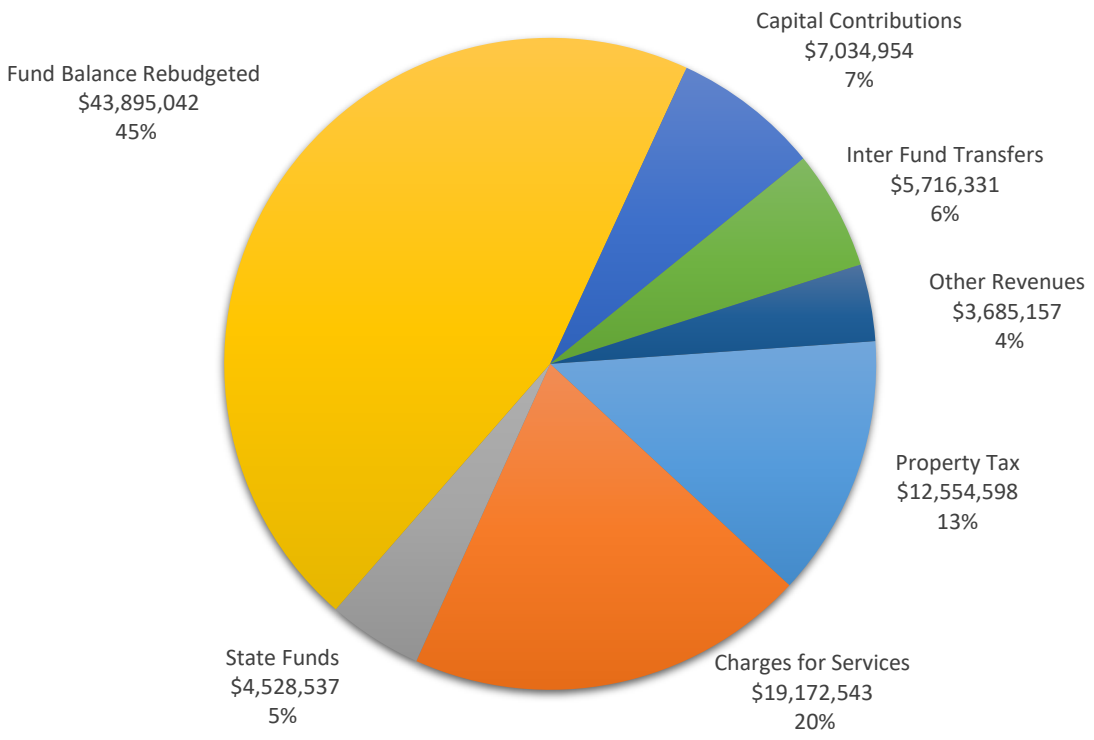
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2021

	Actual FY 18-19	Adopted Budget FY 19-20	Adopted Budget FY 20-21
EXPENDITURES AND OTHER USES			
GENERAL FUND:			
MAYOR/COUNCIL	\$ 185,148	\$ 199,025	\$ 200,301
IS DEPARTMENT	\$ 345,254	\$ 375,853	\$ 372,055
GENERAL SERVICES	\$ 261,625	\$ 252,990	\$ 252,490
FINANCE	\$ 707,629	\$ 765,795	\$ 773,636
CITY CLERK	\$ 70,114	\$ 78,614	\$ 77,756
LEGAL SERVICES	\$ 513,250	\$ 713,725	\$ 705,717
CABLE FRANCHISE	\$ 148,099	\$ 174,021	\$ 148,367
HUMAN RESOURCES	\$ 149,150	\$ 165,907	\$ 222,899
POLICE	\$ 6,400,046	\$ 6,760,588	\$ 6,873,855
OASIS	\$ 198,629	\$ 162,109	\$ 117,342
ANIMAL CONTROL	\$ 152,016	\$ 163,944	\$ 165,144
STREET	\$ 1,889,783	\$ 2,713,888	\$ 2,330,259
PUBLIC WORKS	\$ 1,037	\$ 7,820	\$ 8,900
FACILITY MAINTENANCE	\$ 258,588	\$ 317,408	\$ 279,408
FLEET MAINTENANCE	\$ 496,198	\$ 883,463	\$ 735,529
GIS	\$ 166,171	\$ 215,513	\$ 180,163
URBAN FORESTRY	\$ 142,477	\$ 171,782	\$ 191,173
CEMETERY	\$ 274,388	\$ 279,878	\$ 279,611
PARKS	\$ 1,974,157	\$ 2,401,895	\$ 1,650,135
RECREATION	\$ 857,635	\$ 939,744	\$ 935,364
PLANNING & ZONING	\$ 288,761	\$ 296,920	\$ 299,111
BUILDING INSPECTOR	\$ 476,490	\$ 583,183	\$ 584,120
CITY ENGINEER	\$ 1,033,573	\$ 569,958	\$ 589,102
COMMUNITY DEVELOPMENT ADMIN	\$ 146,937	\$ 202,517	\$ 184,272
STREET LIGHTS	\$ 536,988	\$ 565,484	\$ 565,484
CAP IMPROVEMENT/OTHER	\$ 360,966	\$ 1,055,001	\$ 2,642,986
PERSONNEL POOL	\$ 2,484,895	\$ 2,758,062	\$ 3,717,211
TRANSFER	\$ -	\$ -	\$ 375,000
SUBTOTAL-GF DEPT EXPEND	\$ 20,520,004	\$ 23,775,087	\$ 25,457,390
PERSONNEL POOL	\$ 4,392,259	\$ 3,974,817	\$ 3,884,309
ANNEXATION FEE ACCOUNT	\$ 27,581	\$ 1,350,000	\$ 2,539,000
SUBTOTAL-DED GF ACCOUNTS	\$ 4,419,840	\$ 5,324,817	\$ 6,423,309
TOTAL GENERAL FUND	\$ 24,939,844	\$ 29,099,905	\$ 31,880,699
SPECIAL REVENUE FUNDS:			
COMP LIABILITY INSURANCE	\$ 253,309	\$ 274,709	\$ 298,691
STREET LIGHTS	\$ (3)	\$ -	\$ -
911 SUPPORT	\$ 569,625	\$ 983,198	\$ 983,198
DRUG SEIZURE	\$ 2,518	\$ 60,000	\$ 60,000
HUD LOANS	\$ 1,341	\$ -	\$ -
SPECIAL EVENTS	\$ 57,146	\$ 46,248	\$ 46,248
CEMETERY CAPITAL IMPROVEMENT	\$ -	\$ 261,093	\$ 121,500
TOTAL SPECIAL REV FUND EXPEND	\$ 883,936	\$ 1,625,248	\$ 1,509,637
CAPITAL PROJECTS FUNDS:			
FACILITY RESERVE ACCOUNT	\$ 127,542	\$ 770,000	\$ 1,450,000
PUBLIC SAFETY IMPACT FEES	\$ 184,145	\$ 334,461	\$ 1,057,000
STREETS IMPACT FEES	\$ 49,781	\$ 3,100,000	\$ 6,270,240
PARKS IMPACT FEES	\$ 1,789,838	\$ 3,580,000	\$ 3,599,134
FALLS PARK	\$ 1,636	\$ -	\$ -
STREET CAPITAL IMPROVEMENTS	\$ -	\$ 5,000	\$ 5,000
TOTAL CAPITAL PROJECTS FUND EXP.	\$ 2,152,942	\$ 7,789,461	\$ 12,381,374
DEBT SERVICE FUNDS:			
LID 99-1 DEBT SERVICE	\$ 21,520	\$ 21,320	\$ -
LID 2004-1 DEBT SERVICE	\$ 130,320	\$ 138,770	\$ 528,000
LID GUARANTEE	\$ 150	\$ 150	\$ 150
TOTAL DEBT SERVICE FUND EXP.	\$ 151,990	\$ 160,240	\$ 528,150

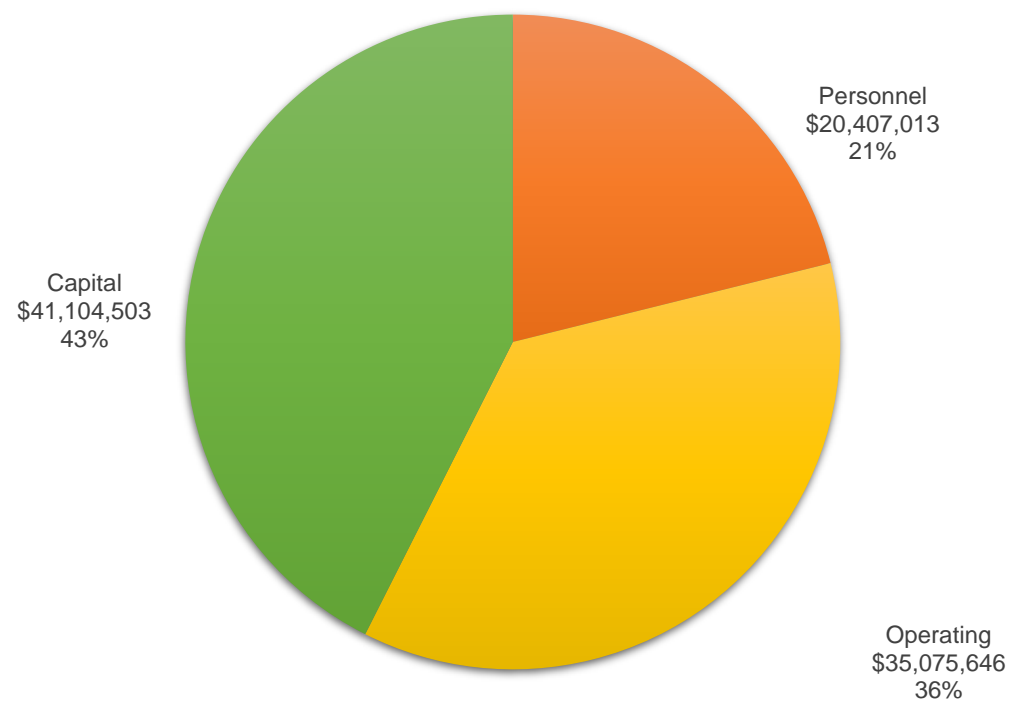
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2021

	Actual FY 18-19	Adopted Budget FY 19-20	Adopted Budget FY 20-21
EXPENDITURES (CONT.)			
ENTERPRISE FUNDS:			
SEWER (OPERATING)	\$ 4,792,640	\$ 10,418,197	\$ 10,934,743
SEWER (COLLECTIONS)	\$ 417,557	\$ 1,208,220	\$ 1,354,529
SEWER (RECYCLED WATER))	\$ 5,959	\$ 6,700	\$ 6,899
SEWER (SURFACE WATER)	\$ 198,961	\$ 321,872	\$ 297,856
SEWER CONST - WWTP	\$ 176,213	\$ 9,233,967	\$ 26,518,647
SEWER CONST - COLLECTORS	\$ -	\$ 3,957,588	\$ 3,266,071
STORM WATER	\$ -	\$ -	\$ -
SANITATION	\$ 3,105,358	\$ 3,058,018	\$ 2,938,635
WATER (OPERATING)	\$ 2,314,865	\$ 2,881,921	\$ 2,958,653
WATER CONSTRUCTION	\$ -	\$ 2,894,562	\$ 2,725,000
TOTAL ENTERPRISE FUND EXP.	<u>\$ 11,011,553</u>	<u>\$ 33,981,045</u>	<u>\$ 51,001,033</u>
TOTAL BUDGETED EXPENDITURES	\$ 39,140,265	\$ 72,655,899	\$ 97,300,893
REVENUES AND OTHER SOURCES			
GENERAL FUND:			
PROPERTY TAX REVENUE	\$ 10,934,066	\$ 11,588,207	\$ 12,745,676
OTHER REVENUE	\$ 12,044,023	\$ 9,166,968	\$ 9,522,218
OTHER FINANCING SOURCES	\$ 1,822,062	\$ 1,910,570	\$ 1,881,699
FUND BALANCE REBUDGETED	\$ -	\$ 1,109,342	\$ 1,307,797
GENERAL FUND DEDICATED ACCOUNTS:			
OTHER REVENUE	\$ 899,325	\$ 579,000	\$ 429,000
OTHER FINANCING SOURCES	\$ 2,456,638	\$ 2,825,134	\$ 2,966,411
FUND BALANCE REBUDGETED	\$ -	\$ 1,920,684	\$ 3,027,898
TOTAL GENERAL FUND RESOURCES	<u>\$ 28,156,114</u>	<u>\$ 29,099,905</u>	<u>\$ 31,880,699</u>
SPECIAL REVENUE FUNDS:			
PROPERTY TAX REVENUE	\$ 170,000	\$ 170,000	\$ 170,000
OTHER REVENUE	\$ 921,033	\$ 636,945	\$ 1,082,485
OTHER FINANCING SOURCES	\$ 122,105	\$ 139,170	\$ 163,152
CONTRIBUTED CAPITAL/CAP FEES	\$ -	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 679,133	\$ 94,000
TOTAL SPEC. REV. FUND RESOURCES	<u>\$ 1,213,138</u>	<u>\$ 1,625,248</u>	<u>\$ 1,509,637</u>
CAPITAL PROJECTS FUNDS:			
OTHER REVENUE	\$ 4,199,042	\$ 2,165,000	\$ 1,315,000
OTHER FINANCING SOURCES	\$ 150,000	\$ 250,000	\$ 625,000
FUND BALANCE REBUDGETED	\$ -	\$ 5,374,461	\$ 10,441,374
TOTAL CAPITAL PROJECTS RESOURCES	<u>\$ 4,349,042</u>	<u>\$ 7,789,461</u>	<u>\$ 12,381,374</u>
DEBT SERVICE FUNDS:			
OTHER REVENUE	\$ 118,099	\$ 117,650	\$ 128,150
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 42,590	\$ 400,000
TOTAL DEBT SERVICE RESOURCES	<u>\$ 118,099</u>	<u>\$ 160,240</u>	<u>\$ 528,150</u>
ENTERPRISE FUNDS:			
OPERATING REVENUES	\$ 20,577,898	\$ 18,029,928	\$ 18,437,680
CONTRIBUTED CAPITAL/CAP FEES	\$ 9,751,665	\$ 4,300,000	\$ 4,300,000
OTHER FINANCING SOURCES	\$ 79,920	\$ 79,920	\$ 79,920
FUND EQUITY REBGTD./BOND	\$ -	\$ 11,571,197	\$ 28,183,433
TOTAL ENTERPRISE FUND RESOURCES	<u>\$ 30,409,483</u>	<u>\$ 33,981,045</u>	<u>\$ 51,001,033</u>
TOTAL BUDGETED RESOURCES	\$ 64,245,876	\$ 72,655,899	\$ 97,300,893

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 2021

Fund	Estimated	Revenues	Anticipated	Total Sources	Appropriations	Estimated	Anticipated		
	Beginning		Fund Balance			Ending	Change	%	
	Fund Balance		Usage			Fund Balance	\$	%	
001 - GENERAL FUND	\$ 15,758,622	\$ 23,435,862	\$ 1,307,797	\$ 24,743,658	\$ 24,743,658	\$ 14,450,825	\$ (1,307,797)	-8%	1
002 - COMPREHENSIVE LIABILITY	185,944	298,691	-	298,691	298,691	185,944	-	0%	
003 - PERSONNEL BENEFIT POOL	745,321	3,145,411	738,898	3,884,309	3,884,309	6,423	(738,898)	-99%	2
004 - STREET LIGHTS	127,922	-	-	-	-	127,922	-	0%	
007 - DRUG SEIZURE PROGRAM	22,685	60,000	-	60,000	60,000	22,685	-	0%	
008 - 911 SUPPORT	704,590	537,658	445,540	983,198	983,198	259,050	(445,540)	-63%	3
011 - FACILITY BUILDING RESERVE	1,205,267	250,000	1,200,000	1,450,000	1,450,000	5,267	(1,200,000)	-100%	4
017 - ANNEXATION FEES	2,319,945	250,000	2,289,000	2,539,000	2,539,000	30,945	(2,289,000)	-99%	5
023 - SPECIAL EVENTS	154,198	46,248	-	46,248	46,248	154,198	-	0%	
027 - HUD	-	-	-	-	-	-	-	0%	
029 - CEMETERY CAP IMPROVEMENT	95,065	27,500	94,000	121,500	121,500	1,065	(94,000)	-99%	6
035 - PUBLIC SAFETY IMPACT FEES	961,534	105,000	952,000	1,057,000	1,057,000	9,534	(952,000)	-99%	7
036 - FALLS PARK	-	-	-	-	-	-	-	0%	
037 - STREETS IMPACT FEES	5,544,467	825,000	5,445,240	6,270,240	6,270,240	99,227	(5,445,240)	-98%	8
038 - PARKS IMPACT FEES	2,905,383	760,000	2,839,134	3,599,134	3,599,134	66,249	(2,839,134)	-98%	9
039 - STREETS CAPITAL PROJECTS	-	5,000	-	5,000	5,000	-	-	0%	
402 - LID 99-1	(27,895)	-	-	-	-	(27,895)	-	0%	
410 - LID 2004	434,164	128,000	400,000	528,000	528,000	34,164	(400,000)	-92%	10
450 - LID GUARANTEE	17,048	150	-	150	150	17,048	-	0%	
650 - SEWER OPERATING	14,890,199	12,594,028	-	12,594,028	12,594,028	14,890,199	-	0%	
651 - SEWER CAPITAL - WWTP	58,881,394	2,904,920	23,613,727	26,518,647	26,518,647	35,267,667	(23,613,727)	-40%	11
652 - SEWER CAPITAL - COLLECTOR	17,804,412	1,290,000	1,976,071	3,266,071	3,266,071	15,828,341	(1,976,071)	-11%	12
700 - SANITATION	1,710,593	2,750,000	188,635	2,938,635	2,938,635	1,521,958	(188,635)	-11%	13
750 - WATER OPERATING	8,957,705	2,958,653	-	2,958,653	2,958,653	8,957,705	-	0%	
753 - WATER CAPITAL	17,035,679	320,000	2,405,000	2,725,000	2,725,000	14,630,679	(2,405,000)	-14%	14
Report Total:	\$ 150,434,242	\$ 52,692,120	\$ 43,895,042	\$ 96,587,162	\$ 96,587,162	\$ 106,539,201	\$ (43,895,042)	-29%	

Anticipated Fund Balance Usage

- \$616,845 of Fund balance budgeted from the General Fund will be used on capital outlay, the remaining \$690,952 will be used for street reconstruction and maintenance projects.
- \$738,898 is budgeted from the Personnel Benefits Pool fund balance to cover employee benefits.
- \$445,540 budgeted from the 911 Support Fund Balance will be used to help fund the anticipated capital upgrades to the 911 Communications system and Spillman Software.
- The \$1,200,000 appropriated will partially fund the \$1,450,000 set aside to fund purchases unanticipated but will be beneficial to the City such as rights-of-way or potential land-swaps.
- \$2,289,000 of Annexation Fees is for potential land purchases as well as traffic studies and strategic planning that while unanticipated are in the City's best interest.
- The Cemetery has budgeted an additional \$94,000 for cemetery expansion efforts.
- \$952,000 is budgeted from Public Safety Impact Fees for use on Facility Improvements along with other unanticipated but beneficial projects at the Police Department
- This \$5,445,240 is budgeted for projects such as Hwy 41 Widening, and Spokane St and Prairie Ave project.
- \$2,839,134 is budgeted for land acquisitions and capital projects at City Parks including Black Bay and the community garden, as well as the Design and Phase 1 of improvements at the Sports Complex.
- The full \$400,000 will be used to pay a portion of the \$528,000 budgeted for debt service payments.
- The full \$23,613,727 will be used to pay a portion of the \$25,000,000 budgeted for Tertiary Treatment of Wastewater
- Projects planned for the \$1,976,071 Budgeted from the Sewer Capital- Collector fund include the new Ponderosa Lift Station as well as upgrades at Crimson King / 12th St Lift Station.
- Fund Balance usage from the Sanitation Fund for Fiscal Year 2021 is planned for the City's Sanitation Contract with Post Falls Sanitation.
- Planned capital expenditures at the Water Department of \$2,725,000 will be funded in-part by the \$2,405,000 of Fund Balance usage. These include Oversizing projects, water main upgrades, 2 new wells, replacement of Well 3 and fire flow pipe upgrades

Budgeted Revenues

Post Falls, Idaho
 Revenue Projection Factors
 Fiscal Year 2021

Revenue Type	Fiscal Year 2021 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 2021

Revenue Type	Fiscal Year 2021 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 2021

Revenue Type

Applicable Funds

Revenue Source

Fiscal Year 2021 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

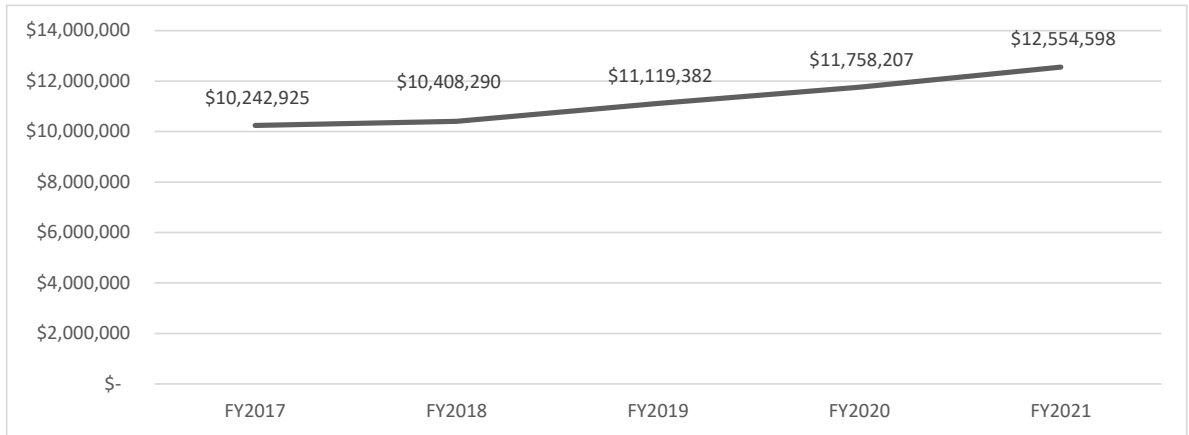
Sewer Capital- WWTP

Rathdrum Intermun Cap Fees

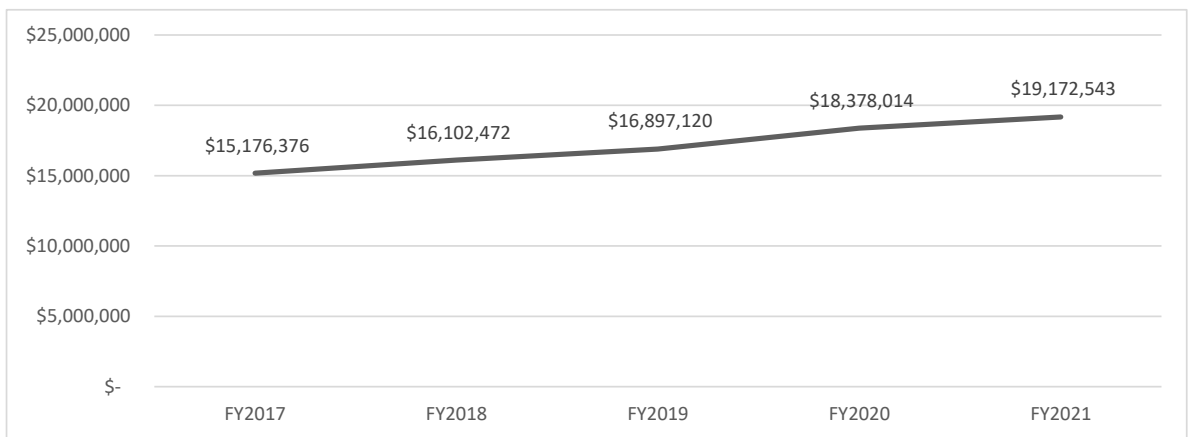
Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2017- 2021

Property Tax Revenue History

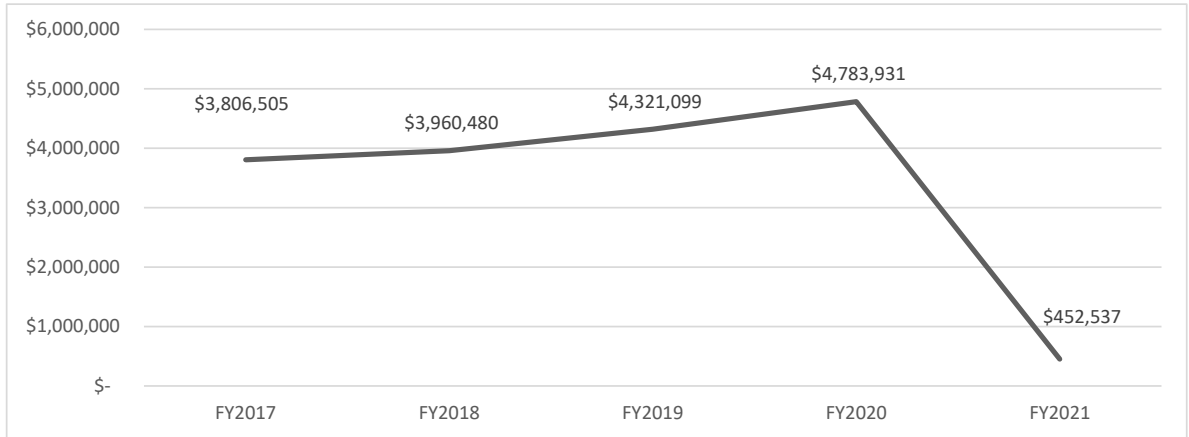


Charges for Service Revenue History

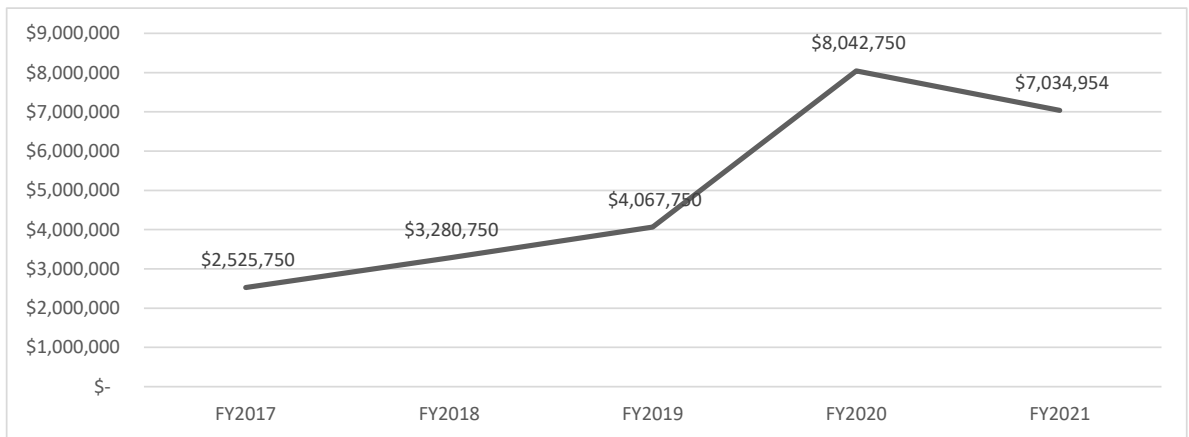


City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2017- 2021

State Funds Revenue History



Capital Contributions Revenue History



City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2020	
			FY 2019	FY 2020	FY 2021	\$	%
Fund: 001 - GENERAL FUND							
Department: 410 - General Government Services							
001-410.0000.38610		Developer Contributions	\$ 106,044.74	\$ -	\$ -	\$ -	0%
001-410.1005.34520		CARES Act Grant	-	802,266.08	447,200.00	(355,066.08)	-44%
001-410.1423.38101		Beer/Wine/Liquor License	39,030.00	37,000.00	37,000.00	-	0%
001-410.1427.39185		Payroll Reimbursement	150.00	-	-	-	0%
001-410.1429.31900		URA Tax Rebate	5,365.36	-	-	-	0%
001-410.1430.33108		LID Administration Fee	5,650.00	5,900.00	-	(5,900.00)	-100%
001-410.1431.39180		NSF Check Return Fees	580.00	1,500.00	1,500.00	-	0%
001-410.1432.39410		Equipment Auction Revenue	6,090.00	-	-	-	0%
001-410.1433.39170		Miscellaneous Income	1,580.86	2,000.00	2,000.00	-	0%
001-410.1433.39195		Incentive Rebates	5,764.78	5,000.00	5,000.00	-	0%
001-410.1434.33113		Rental Income-Land, Bldgs	2,133.90	500.00	500.00	-	0%
001-410.1442.34206		Public Art Donation	1,395.00	-	-	-	0%
001-410.1490.30010		Taxes Current	10,934,066.48	11,588,207.00	12,384,598.00	796,391.00	7%
001-410.1490.30020		Taxes Delinquent	151,209.27	264,450.06	264,450.06	-	0%
001-410.1490.30030		Taxes Penalty & Interest	89,935.91	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	1,674.00	1,674.00	1,674.00	-	0%
001-410.1490.30065		Persl Propty Tax Exemptn Replcemnt	110,480.82	110,480.82	110,480.82	-	0%
001-410.1490.30070		REA County & 3% Yield	-	24,000.00	24,000.00	-	0%
001-410.1495.31100		State Revenue Sharing	1,752,400.06	1,783,686.00	2,429,039.00	645,353.00	36%
001-410.1495.31200		State Sales Tax	669,640.42	695,909.00	-	(695,909.00)	-100%
001-410.1495.31300		State Liquor	752,989.00	717,135.00	747,655.00	30,520.00	4%
001-410.1496.32010		Avista Gas Franchise Fees	81,403.27	90,000.00	90,000.00	-	0%
001-410.1496.32020		Avista Electric Franchise Fee	198,989.49	200,000.00	200,000.00	-	0%
001-410.1496.32030		KEC - Franchise Fees	61,929.07	50,000.00	50,000.00	-	0%
001-410.1496.32040		Franchise Fee Time Warner	194,932.55	160,000.00	160,000.00	-	0%
001-410.1704.33401		Developer St Light Contribution	12,375.36	-	-	-	0%
001-410.1900.37020		Investment Income	492,011.35	200,000.00	200,000.00	-	0%
001-410.1900.37025		Unrealized Gain/Loss on Investment	358,648.04	-	-	-	0%
001-410.1900.37040		Designated Investmt Income	62,959.23	25,000.00	25,000.00	-	0%
001-410.1920.37201		Cash Carryover - Designated	-	1,109,341.91	1,307,796.72	198,454.81	18%
001-410.3306.39655		Rental Income Cell Tower	2,520.00	-	-	-	0%
Department: 410 - General Government Services Total:			\$ 16,101,948.96	\$ 17,833,672.87	\$ 18,447,516.60	\$ 613,843.73	3%
Department: 421 - Police							
001-421.1107.34202		Bullet Proof Vest Grant	\$ -	\$ 4,797.31	\$ -	\$ (4,797.31)	-100%
001-421.1112.34206		Dept of Justice Grant	10,468.00	-	-	-	0%
001-421.1114.34208		ITD Off of Hwy Safety Grant	13,520.73	-	-	-	0%
001-421.1427.39185		Payroll Reimbursement Police	47,452.92	-	-	-	0%
001-421.1510.33209		Police Fines	132,703.10	80,000.00	80,000.00	-	0%
001-421.1511.33204		Community Room Fees	255.00	-	-	-	0%
001-421.1513.33208		Police - School Resource Off.	179,222.22	153,300.00	153,300.00	-	0%
001-421.1514.33207		Police - Misc. Services	53,200.66	1,000.00	1,000.00	-	0%
001-421.1514.38509		Merchant Police	25.00	-	-	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual		Adopted		Change Over	
			Totals		Budget		(Under) FY 2020	%
			FY 2019	FY 2020	FY 2021		\$	
	001-421.1515.33211	Prosecution Reimbursement	10,745.40	3,000.00	3,000.00		-	0%
	001-421.1525.34220	Police Donations	200.00	-	-		-	0%
	Department: 421 - Police Total:		\$ 447,793.03	\$ 242,097.31	\$ 237,300.00		\$ (4,797.31)	-2%
	Department: 423 - Oasis							
	001-423.1136.34205	JAG Grant	\$ -	\$ -	\$ -		\$ -	0%
	001-423.1137.34211	VAWA Grant	35,189.85	37,000.00	-		(37,000.00)	-100%
	001-423.1141.34211	VAWA Stop Grant	143,571.21	46,089.00	-		(46,089.00)	-100%
	001-423.1153.34213	ICDVVA 7/1/2017 - 6/30/2018	(290.10)	-	69,000.00		69,000.00	0%
	001-423.1502.34276	Oasis Donations	1,301.64	-	-		-	0%
	001-423.1519.34258	Designation Donations	7,442.76	4,004.25	4,004.25		-	0%
	Department: 423 - Oasis Total:		\$ 187,215.36	\$ 87,093.25	\$ 73,004.25		\$ (14,089.00)	-16%
	Department: 424 - Legal							
	001-424.1515.33211	Rathdrum Prosecution Reimbursement	\$ 68,250.00	\$ 63,000.00	\$ 63,000.00		\$ -	0%
	Department: 424 - Legal Total:		\$ 68,250.00	\$ 63,000.00	\$ 63,000.00		\$ -	0%
	Department: 427 - Animal Control							
	001-427.1504.33201	Animal Control	\$ 22,140.50	\$ 25,000.00	\$ 20,000.00		\$ (5,000.00)	-20%
	001-427.1504.34200	Animal Control Donations	91.00	-	-		-	0%
	001-427.1505.33205	Dog Impound Fees	28,764.72	27,000.00	27,000.00		-	0%
	Department: 427 - Animal Control Total:		\$ 50,996.22	\$ 52,000.00	\$ 47,000.00		\$ (5,000.00)	-10%
	Department: 430 - Public Works Revenue							
	001-430.1491.31600	Highway District	\$ 158,766.53	\$ 155,580.00	\$ 155,580.00		\$ -	0%
	001-430.1495.31400	State Hwy Use	1,594,867.57	1,587,201.00	1,351,843.00		(235,358.00)	-15%
	Department: 430 - Public Works Revenue Total:		\$ 1,753,634.10	\$ 1,742,781.00	\$ 1,507,423.00		\$ (235,358.00)	-14%
	Department: 431 - Streets							
	001-431.1701.38402	Sign Building	\$ 630.92	\$ 2,500.00	\$ 2,500.00		\$ -	0%
	Department: 431 - Streets Total:		\$ 630.92	\$ 2,500.00	\$ 2,500.00		\$ -	0%
	Department: 441 - Urban Forestry							
	001-441.1680.34302	Arbor Day Sponsor Donations	\$ 750.00	\$ 2,250.00	\$ 2,250.00		\$ -	0%
	001-441.1681.34314	Tree Trust	1,077.91	1,000.00	1,000.00		-	0%
	001-441.1683.34312	Street Tree Installation Fees	12,252.16	-	-		-	0%
	Department: 441 - Urban Forestry Total:		\$ 14,080.07	\$ 3,250.00	\$ 3,250.00		\$ -	0%
	Department: 442 - Cemetery							
	001-442.1409.39140	Cemetery Misc	\$ 9,400.00	\$ 5,000.00	\$ 5,000.00		\$ -	0%
	001-442.1670.33307	Cemetery	52,100.00	30,000.00	30,000.00		-	0%
	001-442.1671.33313	Grave Liners	11,250.00	15,000.00	15,000.00		-	0%
	001-442.1672.33317	Markers & Headstones	76,686.04	35,000.00	35,000.00		-	0%
	001-442.1673.34304	Cemetery Donations	500.00	-	-		-	0%
	001-442.1674.33319	Open & Close	33,925.00	30,000.00	30,000.00		-	0%
	Department: 442 - Cemetery Total:		\$ 183,861.04	\$ 115,000.00	\$ 115,000.00		\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2020	
			FY 2019	FY 2020	FY 2021	\$	%
Department: 443 - Parks							
	001-443.0000.39650	Rental Income	\$ 6,463.37	\$ 12,000.00	\$ 12,000.00	\$ -	0%
	001-443.1639.33396	Recreation Field Reservations	5,802.50	6,000.00	6,000.00	-	0%
	001-443.1650.33323	Parks - Misc. Income	241.00	-	-	-	0%
	001-443.1651.33325	Parks - Parking Fees	64,456.81	60,000.00	60,000.00	-	0%
	001-443.1653.33321	Parks - Concessionaires	-	-	-	-	0%
	001-443.1654.33327	Parks - Reservations	75,180.00	60,000.00	60,000.00	-	0%
	001-443.1655.38304	Juvenile Diversion Program	1,641.25	-	-	-	0%
	001-443.1656.34320	Parks Donations	3,150.66	-	-	-	0%
	001-443.1658.34255	Avista - TP Wave Maintenance	10,000.00	10,184.59	10,184.59	-	0%
	001-443.1658.38301	Avista Maintenance Agreement	100,000.00	50,000.00	60,000.00	10,000.00	20%
	001-443.1667.34322	Community Garden Donations	500.00	-	-	-	0%
	Department: 443 - Parks Total:		\$ 267,435.59	\$ 198,184.59	\$ 208,184.59	\$ 10,000.00	5%
Department: 445 - Recreation							
	001-445.1202.34330	Recreation Grants	\$ -	\$ 500.00	\$ -	\$ (500.00)	-100%
	001-445.1606.33361	Recreation Fitness	52.00	500.00	-	(500.00)	-100%
	001-445.1609.33381	Recreation T- Ball	10,823.58	7,800.00	9,000.00	1,200.00	15%
	001-445.1609.34336	Recreation T-Ball Sponsor	4,500.00	4,075.00	4,500.00	425.00	10%
	001-445.1610.33355	Recreation B-Ball Youth	20,251.00	18,746.00	18,746.00	-	0%
	001-445.1610.34322	Recreation B-Ball Youth Sponsor	8,400.00	8,536.00	8,536.00	-	0%
	001-445.1611.33351	Recreation B-Ball Adult	-	10,137.00	-	(10,137.00)	-100%
	001-445.1612.33353	Recreation B-Ball Open	527.00	1,000.00	1,000.00	-	0%
	001-445.1613.33357	Recreation B-Ball Youth Comp	37,075.00	31,182.00	31,182.00	-	0%
	001-445.1614.33375	Recreation Special Activity	12,860.00	6,752.00	8,000.00	1,248.00	18%
	001-445.1615.33345	Recreation - Gym Rental	3,520.00	3,000.00	1,000.00	(2,000.00)	-67%
	001-445.1616.33359	Recreation Dance	20,681.00	20,000.00	17,000.00	(3,000.00)	-15%
	001-445.1617.33339	Rec Dept - Gymnastics	2,708.00	3,096.00	3,000.00	(96.00)	-3%
	001-445.1618.33315	Ice Skating	2,571.00	3,500.00	2,000.00	(1,500.00)	-43%
	001-445.1619.33365	Recreation Football-Flag	6,558.00	4,593.00	4,593.00	-	0%
	001-445.1622.33367	Recreation Karate	3,728.50	5,395.00	4,500.00	(895.00)	-17%
	001-445.1623.33373	Recreation Soccer Youth	31,742.00	31,300.00	31,300.00	-	0%
	001-445.1623.34334	Recreation Soccer Sponsor	10,506.00	12,070.00	12,070.00	-	0%
	001-445.1625.33391	Recreation Workshops	5,304.50	5,081.00	5,081.00	-	0%
	001-445.1626.33383	Recreation Tennis Lessons	1,594.00	3,500.00	1,500.00	(2,000.00)	-57%
	001-445.1627.33341	Rec Tennis Tournament/League	-	1,000.00	1,000.00	-	0%
	001-445.1628.33385	Recreation V-Ball Adult	21,094.00	22,189.00	22,189.00	-	0%
	001-445.1629.33387	Recreation V-Ball Open	1,899.25	1,694.00	1,694.00	-	0%
	001-445.1630.33389	Recreation V-Ball Youth	9,666.00	8,064.00	9,000.00	936.00	12%
	001-445.1630.34340	Recreation V-Ball Youth Sponsor	4,050.00	2,700.00	4,400.00	1,700.00	63%
	001-445.1631.33349	Recreation Art Program	125.00	2,271.00	1,000.00	(1,271.00)	-56%
	001-445.1632.33379	Recreation Summer Day Camp	164,586.11	115,000.00	141,501.00	26,501.00	23%
	001-445.1633.33377	Recreation Sports Camps	3,133.20	9,636.00	5,000.00	(4,636.00)	-48%
	001-445.1633.34101	Camp Scholarships	28.50	1,000.00	1,000.00	-	0%
	001-445.1634.34328	Recreation Football Sponsor	3,750.00	2,100.00	2,100.00	-	0%
	001-445.1635.33363	Recreation Flag Adult	2,279.00	9,438.00	4,500.00	(4,938.00)	-52%
	001-445.1639.33360	Recreation Open Gym Pickle Ball	-	-	500.00	500.00	0%
	001-445.1639.39335	Recreation Outdoor	4,915.04	8,411.00	6,000.00	(2,411.00)	-29%
	001-445.1640.33343	Recreation - Golf	10,250.00	5,753.00	6,500.00	747.00	13%
	001-445.1642.33369	Recreation Preschool	1,958.00	1,435.00	1,435.00	-	0%
	001-445.1643.34344	Scholarships	(647.97)	1,500.00	1,000.00	(500.00)	-33%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2020	
			FY 2019	FY 2020	FY 2021	\$	%
001-445.1644.38302		Centennial Trail Usage Fee	1,125.00	250.00	250.00	-	0%
001-445.1653.33393		Recreation Concessionaires	21.00	1,000.00	500.00	(500.00)	-50%
Department: 445 - Recreation Total:			\$ 411,633.71	\$ 374,204.00	\$ 372,577.00	\$ (1,627.00)	0%
Department: 450 - Economic & Comm. Dev. Rev							
001-450.1753.38502		Build Insp - Electrical	\$ 287,467.70	\$ 200,000.00	\$ 200,000.00	\$ -	0%
001-450.1753.38506		Build Insp - Plumbing	303,549.80	125,000.00	125,000.00	-	0%
001-450.1753.38507		Building Permits	2,181,177.58	1,000,000.00	832,204.00	(167,796.00)	-17%
001-450.1756.38501		Build Insp - Mechanical	179,027.25	100,000.00	100,000.00	-	0%
Department: 450 - Economic & Comm. Dev. Rev Total:			\$ 2,951,222.33	\$ 1,425,000.00	\$ 1,257,204.00	\$ (167,796.00)	-12%
Department: 453 - Engineering							
001-453.1355.34555		ITD Seltice Way:Idaho to Bay St	\$ 26,724.36	\$ -	\$ -	\$ -	0%
001-453.1356.34113		ITD - ADA Pedestrian Curb Ramp	14,750.00	-	-	-	0%
001-453.1752.33501		Engineer - Inspection Fees	308,548.77	400,000.00	400,000.00	-	0%
001-453.1757.38511		P & Z Fees	166,790.00	105,000.00	105,000.00	-	0%
001-453.1758.38509		Business License Fee	22,575.00	23,000.00	23,000.00	-	0%
Department: 453 - Engineering Total:			\$ 539,388.13	\$ 528,000.00	\$ 528,000.00	\$ -	0%
Department: 497 - Transfer Out							
001-497.1903.37027		Transfer from Fund 027	\$ 1,340.86	\$ -	\$ -	\$ -	0%
001-497.1903.37036		Transfer from Fund 036	1,636.20	-	-	-	0%
001-497.1903.37461		Transfer Sanitation	492,682.00	544,164.00	422,400.00	(121,764.00)	-22%
001-497.1903.37462		Transfer Water	590,760.00	607,799.00	650,718.00	42,919.00	7%
001-497.1903.37463		Transfer Reclaimed Water	735,643.00	758,607.00	808,581.00	49,974.00	7%
Department: 497 - Transfer Out Total:			\$ 1,822,062.06	\$ 1,910,570.00	\$ 1,881,699.00	\$ (28,871.00)	-2%
Fund: 001 - GENERAL FUND Total:			\$ 24,800,151.52	\$ 24,577,353.02	\$ 24,743,658.44	\$ 166,305.42	1%
Fund: 002 - COMPREHENSIVE LIABILITY							
Department: 410 - General Government Services							
002-410.0000.39160		Ins Reimb/Damage Claim Reimb.	\$ 55,496.60	\$ -	\$ -	\$ -	0%
002-410.1490.30010		Taxes Current	170,000.00	170,000.00	170,000.00	-	0%
002-410.1900.37020		Investment Income	2,268.55	-	-	-	0%
Department: 410 - General Government Services Total:			\$ 227,765.15	\$ 170,000.00	\$ 170,000.00	\$ -	0%
Department: 497 - Transfer Out							
002-497.1903.37001		Transfer Sanitation	\$ 5,267.00	\$ 5,319.00	\$ 7,700.00	\$ 2,381.00	45%
002-497.1903.37462		Transfer Water	15,492.00	20,779.00	26,977.00	6,198.00	30%
002-497.1903.37463		Transfer Reclaimed Water	66,885.00	78,611.00	94,014.00	15,403.00	20%
Department: 497 - Transfer Out Total:			\$ 87,644.00	\$ 104,709.00	\$ 128,691.00	\$ 23,982.00	23%
Fund: 002 - COMPREHENSIVE LIABILITY Total:			\$ 315,409.15	\$ 274,709.00	\$ 298,691.00	\$ 23,982.00	9%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2020	%
			FY 2019	FY 2020	FY 2021	\$	
Fund: 003 - PERSONNEL BENEFIT POOL							
Department: 482 - Personnel Pool							
	003-482.1495.31800	State Refunds - Benefits	\$ 4,062.74	\$ 24,000.00	\$ 24,000.00	\$ -	0%
	003-482.1900.37020	Investment Income	31,977.78	20,000.00	20,000.00	-	0%
	003-482.1900.37025	Unrealized Gain/Loss on Investment	129,950.06	-	-	-	0%
	003-482.1900.37040	Designated Investmt Income	9,081.72	-	-	-	0%
	003-482.1920.37200	Cash Carryover	-	970,683.69	738,898.00	(231,785.69)	-24%
	003-482.4001.39120	Employee Premium Fee	143,857.78	135,000.00	135,000.00	-	0%
	Department: 482 - Personnel Pool Total:		\$ 318,930.08	\$ 1,149,683.69	\$ 917,898.00	\$ (231,785.69)	-20%
Department: 497 - Transfer Out							
	003-497.1903.37001	Transfer General Fund	\$ 2,456,637.97	\$ 2,825,133.67	\$ 2,966,410.69	\$ 141,277.02	5%
	Department: 497 - Transfer Out Total:		\$ 2,456,637.97	\$ 2,825,133.67	\$ 2,966,410.69	\$ 141,277.02	5%
	Fund: 003 - PERSONNEL BENEFIT POOL Total:		\$ 2,775,568.05	\$ 3,974,817.36	\$ 3,884,308.69	\$ (90,508.67)	-2%
Fund: 004 - STREET LIGHTS							
Department: 465 - Street Lights							
	004-465.1900.37020	Investment Income	\$ 1,603.91	\$ -	\$ -	\$ -	0%
	004-465.3302.33713	Utility Penalty-Svc Fees	101.03	-	-	-	0%
	Department: 465 - Street Lights Total:		\$ 1,704.94	\$ -	\$ -	\$ -	0%
	Fund: 004 - STREET LIGHTS Total:		\$ 1,704.94	\$ -	\$ -	\$ -	0%
Fund: 007 - DRUG SEIZURE PROGRAM							
Department: 425 - Drug Seizure Program							
	007-425.1526.34208	K-9 Donations	\$ 8,425.87	\$ -	\$ -	\$ -	0%
	007-425.1526.39240	Drug Seizure Revenue	3,082.61	60,000.00	60,000.00	-	0%
	007-425.1900.37020	Investment Income	677.62	-	-	-	0%
	007-425.1900.37025	Unrealized Gain/Loss on Investment	(51.06)	-	-	-	0%
	Department: 425 - Drug Seizure Program Total:		\$ 12,135.04	\$ 60,000.00	\$ 60,000.00	\$ -	0%
	Fund: 007 - DRUG SEIZURE PROGRAM Total:		\$ 12,135.04	\$ 60,000.00	\$ 60,000.00	\$ -	0%
Fund: 008 - 911 SUPPORT							
Department: 426 - 911 Support							
	008-426.1005.34520	CARES Act Grant	\$ -	\$ 1,560.00	\$ -	\$ (1,560.00)	-100%
	008-426.1145.34400	911 Telephone System Grant	225,239.62	-	-	-	0%
	008-426.1154.34515	IPSCC Grant	-	115,638.84	115,638.84	-	0%
	008-426.1527.39210	911 Fees	375,156.71	276,617.62	276,617.62	-	0%
	008-426.1528.39220	Communication Site Revenue	(10,473.75)	6,000.00	6,000.00	-	0%
	008-426.1529.33212	Rathdrum Dispatch Fees	99,262.55	94,940.83	94,940.83	-	0%
	008-426.1900.37020	Investment Income	16,350.72	10,000.00	10,000.00	-	0%
	008-426.1900.37025	Unrealized Gain/Loss on Investment	(1,573.55)	-	-	-	0%
	008-426.1920.37200	Cash Carryover	-	445,540.05	445,540.05	-	0%
	Department: 426 - 911 Support Total:		\$ 703,962.30	\$ 950,297.34	\$ 948,737.34	\$ (1,560.00)	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	%
			\$	\$	\$	\$	%
Department: 497 - Transfer Out							
008-497.1903.37520		Transfer Impact Fee	\$ 34,460.70	\$ 34,460.70	\$ 34,460.70	\$ -	0%
Department: 497 - Transfer Out Total:			\$ 34,460.70	\$ 34,460.70	\$ 34,460.70	\$ -	0%
Fund: 008 - 911 SUPPORT Total:			\$ 738,423.00	\$ 984,758.04	\$ 983,198.04	\$ (1,560.00)	0%
Fund: 011 - FACILITY BUILDING RESERVE							
Department: 491 - Facility Building Reserve							
011-491.1706.39425		Misc. Income	\$ 285,000.00	\$ -	\$ -	\$ -	0%
011-491.1708.39430		Rent Revenue	500.00	-	-	-	0%
011-491.1900.37020		Investment Income	20,081.84	-	-	-	0%
011-491.1900.37025		Unrealized Gain/Loss on Investment	(1,970.84)	-	-	-	0%
011-491.1920.37200		Cash Carryover	-	520,000.00	1,200,000.00	680,000.00	131%
Department: 491 - Facility Building Reserve Total:			\$ 303,611.00	\$ 520,000.00	\$ 1,200,000.00	\$ 680,000.00	131%
Department: 497 - Transfer Out							
011-497.1903.37001		Transfer General Fund	\$ 150,000.00	\$ 250,000.00	\$ 250,000.00	\$ -	0%
Department: 497 - Transfer Out Total:			\$ 150,000.00	\$ 250,000.00	\$ 250,000.00	\$ -	0%
Fund: 011 - FACILITY BUILDING RESERVE Total:			\$ 453,611.00	\$ 770,000.00	\$ 1,450,000.00	\$ 680,000.00	88%
Fund: 017 - ANNEXATION FEES							
Department: 410 - General Government Services							
017-410.1440.39105		Annexation Fees	\$ 543,500.00	\$ 400,000.00	\$ 250,000.00	\$ (150,000.00)	-38%
017-410.1900.37020		Investment Income	40,025.65	-	-	-	0%
017-410.1900.37025		Unrealized Gain/Loss on Investment	(3,131.18)	-	-	-	0%
017-410.1920.37200		Cash Carryover	-	950,000.00	2,289,000.00	1,339,000.00	141%
Department: 410 - General Government Services Total:			\$ 580,394.47	\$ 1,350,000.00	\$ 2,539,000.00	\$ 1,189,000.00	88%
Fund: 017 - ANNEXATION FEES Total:			\$ 580,394.47	\$ 1,350,000.00	\$ 2,539,000.00	\$ 1,189,000.00	88%
Fund: 023 - SPECIAL EVENTS							
Department: 446 - Special Events							
023-446.1601.33330		Community Easter Egg Hunt	\$ 1,000.00	\$ 2,150.00	\$ 2,150.00	\$ -	0%
023-446.1601.33332		The Great Expedition	-	2,000.00	2,000.00	-	0%
023-446.1602.33314		DuathlonRegistration Fees	8,154.62	10,000.00	10,000.00	-	0%
023-446.1602.34304		DuathlonSponsorships	3,356.85	750.00	750.00	-	0%
023-446.1603.33399		Winter Festival	4,136.36	-	-	-	0%
023-446.1604.33303		AAU Registration Fees	-	3,000.00	3,000.00	-	0%
023-446.1604.34300		AAU B Ball Sponsorships	-	500.00	500.00	-	0%
023-446.1605.33307		Summer Concerts & Movies - Misc fees	(36.72)	250.00	250.00	-	0%
023-446.1605.34107		Summer Concerts - Sponsorships	8,150.00	4,000.00	4,000.00	-	0%
023-446.1645.33305		AAU Ticket Sales	3,153.01	-	-	-	0%
023-446.1659.33331		PF Days - Parking & Camping	-	300.00	300.00	-	0%
023-446.1660.33337		Post Falls Days-Booths	25,365.00	15,498.00	15,498.00	-	0%
023-446.1661.33335		Post Falls Days-Beer Garden	600.00	700.00	700.00	-	0%
023-446.1662.34308		Post Falls Days-Sponsorships	3,160.27	1,500.00	1,500.00	-	0%
023-446.1664.33400		Harvest Festival Revenue	6,477.00	5,600.00	5,600.00	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2020	
			FY 2019	FY 2020	FY 2021	\$	%
023-446.1900.37020		Investment Income	2,825.05	-	-	-	0%
023-446.1900.37025		Unrealized Gain/Loss on Investment	(250.75)	-	-	-	0%
023-446.1903.37445		Transfer from Dept 445	12,198.00	-	-	-	0%
Department: 446 - Special Events Total:			\$ 78,288.69	\$ 46,248.00	\$ 46,248.00	\$ -	0%
Fund: 023 - SPECIAL EVENTS Total:			\$ 78,288.69	\$ 46,248.00	\$ 46,248.00	\$ -	0%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT							
Department: 442 - Cemetery							
029-442.1670.39315		Cemetery Lot Sales	\$ 48,750.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%
029-442.1677.39340		Veteran's Memorial Lots	17,250.00	7,500.00	7,500.00	-	0%
029-442.1900.37020		Investment Income	1,230.74	-	-	-	0%
029-442.1900.37025		Unrealized Gain/Loss on Investment	(54.15)	-	-	-	0%
029-442.1920.37200		Cash Carryover	-	233,593.00	94,000.00	(139,593.00)	-60%
Department: 442 - Cemetery Total:			\$ 67,176.59	\$ 261,093.00	\$ 121,500.00	\$ (139,593.00)	-53%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:			\$ 67,176.59	\$ 261,093.00	\$ 121,500.00	\$ (139,593.00)	-53%
Fund: 035 - PUBLIC SAFETY IMPACT FEES							
Department: 420 - Public Safety Impact Fees							
035-420.1900.37020		Investment Income	\$ 15,282.60	\$ 5,000.00	\$ 5,000.00	\$ -	0%
035-420.1900.37025		Unrealized Gain/Loss on Investment	(1,304.41)	-	-	-	0%
035-420.1920.37200		Cash Carryover	-	29,460.70	952,000.00	922,539.30	3131%
035-420.2002.38204		Impact Fees - Public Safety	449,719.24	300,000.00	100,000.00	(200,000.00)	-67%
Department: 420 - Public Safety Impact Fees Total:			\$ 463,697.43	\$ 334,460.70	\$ 1,057,000.00	\$ 722,539.30	216%
Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:			\$ 463,697.43	\$ 334,460.70	\$ 1,057,000.00	\$ 722,539.30	216%
Fund: 037 - STREETS IMPACT FEES							
Department: 431 - Streets							
037-431.1352.33118		Seltice/MIn Congestion Grant	\$ 7,264.63	\$ -	\$ -	\$ -	0%
037-431.1900.37020		Investment Income	106,558.29	50,000.00	50,000.00	-	0%
037-431.1900.37025		Unrealized Gain/Loss on Investment	151,814.02	-	-	-	0%
037-431.1903.37001		Transfer from Fund 001 GF	-	-	375,000.00	375,000.00	0%
037-431.1920.37200		Cash Carryover	-	2,250,000.00	5,445,240.00	3,195,240.00	142%
037-431.2003.38205		Impact Fees - Streets	1,167,542.90	800,000.00	400,000.00	(400,000.00)	-50%
Department: 431 - Streets Total:			\$ 1,433,179.84	\$ 3,100,000.00	\$ 6,270,240.00	\$ 3,170,240.00	102%
Fund: 037 - STREETS IMPACT FEES Total:			\$ 1,433,179.84	\$ 3,100,000.00	\$ 6,270,240.00	\$ 3,170,240.00	102%
Fund: 038 - PARKS IMPACT FEES							
Department: 443 - Parks							
038-443.1210.34241		Tullamore Park	\$ 208,800.00	\$ -	\$ -	\$ -	0%
038-443.1900.37020		Investment Income	62,481.17	10,000.00	10,000.00	-	0%
038-443.1900.37025		Unrealized Gain/Loss on Investment	48,138.19	-	-	-	0%
038-443.1920.37200		Cash Carryover	-	2,570,000.00	2,839,134.00	269,134.00	10%
038-443.2004.38303		Impact Fees - Parks	1,679,134.21	1,000,000.00	750,000.00	(250,000.00)	-25%
Department: 443 - Parks Total:			\$ 1,998,553.57	\$ 3,580,000.00	\$ 3,599,134.00	\$ 19,134.00	1%
Fund: 038 - PARKS IMPACT FEES Total:			\$ 1,998,553.57	\$ 3,580,000.00	\$ 3,599,134.00	\$ 19,134.00	1%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020 \$	%
Fund: 039 - STREETS CAPITAL PROJECTS							
Department: 492 - Streets Capital Projects							
039-492.1920.37211		Fund Balance Carryover	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Department: 492 - Streets Capital Projects Total:			\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Fund: 039 - STREETS CAPITAL PROJECTS Total:			\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Fund: 402 - LID 99-1							
Department: 475 - LID 99-1							
402-475.1900.37010		Assessments Principal	\$ 9,621.95	\$ 5,000.00	\$ -	\$ (5,000.00)	-100%
402-475.1900.37020		Investment Income	4.37	-	-	-	0%
402-475.1900.37070		Interest IncomeLoans/Assessm	562.88	500.00	-	(500.00)	-100%
402-475.1920.37200		Cash Carryover	-	15,820.00	-	(15,820.00)	-100%
Department: 475 - LID 99-1 Total:			\$ 10,189.20	\$ 21,320.00	\$ -	\$ (21,320.00)	-100%
Fund: 402 - LID 99-1 Total:			\$ 10,189.20	\$ 21,320.00	\$ -	\$ (21,320.00)	-100%
Fund: 410 - LID 2004							
Department: 476 - LID 2004							
410-476.1900.37010		Assessments Principal	\$ 78,991.82	\$ 90,000.00	\$ 116,000.00	\$ 26,000.00	29%
410-476.1900.37020		Investment Income	7,984.21	2,000.00	2,000.00	-	0%
410-476.1900.37025		Unrealized Gain/Loss on Investment	(900.45)	-	-	-	0%
410-476.1900.37070		Interest IncomeLoans/Assessm	21,367.80	20,000.00	10,000.00	(10,000.00)	-50%
410-476.1920.37200		Cash Carryover	-	26,770.00	400,000.00	373,230.00	1394%
Department: 476 - LID 2004 Total:			\$ 107,443.38	\$ 138,770.00	\$ 528,000.00	\$ 389,230.00	280%
Fund: 410 - LID 2004 Total:			\$ 107,443.38	\$ 138,770.00	\$ 528,000.00	\$ 389,230.00	280%
Fund: 450 - LID GUARANTEE							
Department: 471 - LID Guarantee							
450-471.1900.37020		Investment Income	\$ 351.24	\$ -	\$ -	\$ -	0%
450-471.1900.37025		Unrealized Gain/Loss on Investment	(35.00)	-	-	-	0%
450-471.1903.37476		Transfer LID	150.00	150.00	150.00	-	0%
Department: 471 - LID Guarantee Total:			\$ 466.24	\$ 150.00	\$ 150.00	\$ -	0%
Fund: 450 - LID GUARANTEE Total:			\$ 466.24	\$ 150.00	\$ 150.00	\$ -	0%
Fund: 650 - RECLAIMED WATER OPERATING							
Department: 463 - Wastewater Operating							
650-463.1900.37020		Investment Income	\$ 977,466.97	\$ 325,000.00	\$ 325,000.00	\$ -	0%
650-463.1900.37025		Unrealized Gain/Loss on Investment	311,305.07	-	-	-	0%
650-463.1900.37040		Designated Invstmt Income	12,915.60	10,000.00	10,000.00	-	0%
650-463.1920.37201		Cash Carryover - Designated	-	90,000.00	-	(90,000.00)	-100%
650-463.3301.33611		Utility Collection	10,319,603.31	10,414,841.84	11,143,880.77	729,038.93	7%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2020	
			FY 2019	FY 2020	FY 2021	\$	%
650-463.3302.33713		Utility Penalty-Svc Fee	93,632.65	81,000.00	81,000.00	-	0%
650-463.3303.33604		Rathdrum Reclaimed Water Charge	1,443,940.68	1,000,000.00	1,000,000.00	-	0%
650-463.3305.39630		Miscellaneous Income	3,616.30	2,497.00	2,497.00	-	0%
650-463.3306.39650		Rental Income	11,185.75	15,000.00	15,000.00	-	0%
650-463.3306.39655		Rental Income Cell Tower	34,820.00	11,400.00	11,400.00	-	0%
650-463.3307.33607		Sampling Revenue	1,213.00	5,250.00	5,250.00	-	0%
Department: 463 - Wastewater Operating Total:			\$ 13,209,699.33	\$ 11,954,988.84	\$ 12,594,027.77	\$ 639,038.93	5%
Department: 466 - Wastewater - Collections							
650-466.3305.39630		Miscellaneous Income	\$ 248.00	\$ -	\$ -	\$ -	0%
Department: 466 - Wastewater - Collections Total:			\$ 248.00	\$ -	\$ -	\$ -	0%
Fund: 650 - RECLAIMED WATER OPERATING Total:			\$ 13,209,947.33	\$ 11,954,988.84	\$ 12,594,027.77	\$ 639,038.93	5%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP							
Department: 463 - Wastewater Operating							
651-463.1900.37020		Investment Income	\$ 185,398.02	\$ 75,000.00	\$ 75,000.00	\$ -	0%
651-463.1900.37025		Unrealized Gain/Loss on Investment	54,576.91	-	-	-	0%
651-463.1920.37201		Cash Carryover - Designated	-	3,190,320.00	-	(3,190,320.00)	-100%
651-463.1920.37203		Cash Carryover Bond Proceeds	-	3,138,727.00	23,613,727.00	20,475,000.00	652%
651-463.3305.39615		Misc Income	238.00	-	-	-	0%
651-463.3306.39650		Rental Income	11,734.55	-	-	-	0%
651-463.3308.38625		Reclaimed Water Cap Fees	4,098,318.51	2,250,000.00	2,250,000.00	-	0%
651-463.3310.38610		Developer Contribution	904,960.00	-	-	-	0%
651-463.3311.38620		Rathdrum Intermun. Cap Fees	329,493.00	500,000.00	500,000.00	-	0%
Department: 463 - Wastewater Operating Total:			\$ 5,584,718.99	\$ 9,154,047.00	\$ 26,438,727.00	\$ 17,284,680.00	189%
Department: 497 - Transfer Out							
651-497.1903.37660		Transfer Street/Fleet Rent	\$ 79,920.00	\$ 79,920.00	\$ 79,920.00	\$ -	0%
Department: 497 - Transfer Out Total:			\$ 79,920.00	\$ 79,920.00	\$ 79,920.00	\$ -	0%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:			\$ 5,664,638.99	\$ 9,233,967.00	\$ 26,518,647.00	\$ 17,284,680.00	187%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR							
Department: 463 - Wastewater Operating							
652-463.1900.37020		Investment Income	\$ 100,759.51	\$ 40,000.00	\$ 40,000.00	\$ -	0%
652-463.1900.37025		Unrealized Gain/Loss on Investment	51,650.11	-	-	-	0%
652-463.1920.37201		Cash Carryover - Designated	-	1,266,517.00	-	(1,266,517.00)	-100%
652-463.1920.37203		Cash Carryover Bond Proceeds	-	1,401,071.00	1,976,071.00	575,000.00	41%
652-463.3120.31900		Tullamore Lift Station: URA	74,571.14	-	-	-	0%
652-463.3121.31900		Highway 41 - Gravity Sewer: URA	104,863.94	-	-	-	0%
652-463.3219.31900		12th Avenue Lift Station: URA	403,225.48	-	-	-	0%
652-463.3308.38623		Crown Pointe Reclaimed Water Overage	161,663.93	-	-	-	0%
652-463.3308.38624		Foxtail Sewer Overage	294,324.97	-	-	-	0%
652-463.3308.38630		Reclaimed Water Cap Fees-Enterprise	2,206,786.89	1,250,000.00	1,250,000.00	-	0%
Department: 463 - Wastewater Operating Total:			\$ 3,397,845.97	\$ 3,957,588.00	\$ 3,266,071.00	\$ (691,517.00)	-17%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:			\$ 3,397,845.97	\$ 3,957,588.00	\$ 3,266,071.00	\$ (691,517.00)	-17%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2021

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2020	
			FY 2019	FY 2020	FY 2021	\$	%
Fund: 700 - SANITATION							
Department: 461 - Sanitation							
	700-461.1900.37020	Investment Income	\$ 39,188.77	\$ 20,000.00	\$ 20,000.00	\$ -	0%
	700-461.1900.37025	Unrealized Gain/Loss on Investment	11,412.28	-	-	-	0%
	700-461.1920.37200	Cash Carryover	-	308,018.17	188,635.17	(119,383.00)	-39%
	700-461.3301.33611	Utility Collection	2,882,210.08	2,700,000.00	2,700,000.00	-	0%
	700-461.3302.33713	Utility Penalty-Svc Fee	23,759.85	30,000.00	30,000.00	-	0%
	700-461.3305.39620	Misc. Income	5,000.00	-	-	-	0%
	Department: 461 - Sanitation Total:		\$ 2,961,570.98	\$ 3,058,018.17	\$ 2,938,635.17	\$ (119,383.00)	-4%
	Fund: 700 - SANITATION Total:		\$ 2,961,570.98	\$ 3,058,018.17	\$ 2,938,635.17	\$ (119,383.00)	-4%
Fund: 750 - WATER OPERATING							
Department: 462 - Water Operating							
	750-462.1900.37020	Investment Income	\$ 358,697.89	\$ 150,000.00	\$ 150,000.00	\$ -	0%
	750-462.1900.37025	Unrealized Gain/Loss on Investment	(8,638.82)	-	-	-	0%
	750-462.1900.37040	Designated Invstmnt Income	6,848.71	5,000.00	5,000.00	-	0%
	750-462.3301.33611	Utility Collection	3,160,255.69	2,557,720.90	2,634,452.53	76,731.63	3%
	750-462.3302.33713	Utility Penalty-Svc Fee	22,695.17	25,000.00	25,000.00	-	0%
	750-462.3305.39630	Miscellaneous Income	346.62	2,000.00	2,000.00	-	0%
	750-462.3306.39660	Rental Cell Sites	44,458.16	40,000.00	40,000.00	-	0%
	750-462.3316.33605	Repair & Meter Boxes	73,155.00	10,000.00	10,000.00	-	0%
	750-462.3317.33610	Utility Turn Off/On Fee	7,210.00	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	20,750.00	10,000.00	10,000.00	-	0%
	750-462.3323.33609	Utility Hang Tag Fee	93,640.00	70,000.00	70,000.00	-	0%
	Department: 462 - Water Operating Total:		\$ 3,779,418.42	\$ 2,881,920.90	\$ 2,958,652.53	\$ 76,731.63	3%
	Fund: 750 - WATER OPERATING Total:		\$ 3,779,418.42	\$ 2,881,920.90	\$ 2,958,652.53	\$ 76,731.63	3%
Fund: 753 - WATER CAPITAL							
Department: 462 - Water Operating							
	753-462.1900.37020	Investment Income	\$ 93,139.60	\$ 20,000.00	\$ 20,000.00	\$ -	0%
	753-462.1900.37025	Unrealized Gain/Loss on Investment	129,464.39	-	-	-	0%
	753-462.1920.37201	Cash Carryover - Designated	-	2,574,562.00	2,405,000.00	(169,562.00)	-7%
	753-462.1920.37203	Cash Carryover Bond Proceeds	-	-	-	-	0%
	753-462.3308.38605	Cap Fees Water	930,107.26	300,000.00	300,000.00	-	0%
	753-462.3310.38610	Developer Contribution	243,350.00	-	-	-	0%
	Department: 462 - Water Operating Total:		\$ 1,396,061.25	\$ 2,894,562.00	\$ 2,725,000.00	\$ (169,562.00)	-6%
	Fund: 753 - WATER CAPITAL Total:		\$ 1,396,061.25	\$ 2,894,562.00	\$ 2,725,000.00	\$ (169,562.00)	-6%
	Report Total:		\$ 64,245,875.05	\$ 73,459,724.03	\$ 96,587,161.64	\$ 23,127,437.61	31%

Budgeted Expenses

City of Post Falls, Idaho
 Personnel Schedule
 Expressed in Full Time Equivalents (FTEs)
 Fiscal Year 2021

	FY2017	FY2018	FY2019	FY2020	FY2021	Change	
City Council	7.0	7.0	7.0	7.0	7.0	-	
Administration	2.0	2.0	2.0	2.0	2.0	-	
	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>0.0</u>	
Finance	8.0	8.0	8.0	8.0	8.0	-	
City Clerk	1.0	1.0	1.0	1.0	1.0	-	
Media	2.0	2.0	2.0	2.0	2.0	-	
Human Resources	1.6	1.6	1.6	1.6	2.0	0.4	1
IT	1.5	2.5	2.5	2.5	3.5	1.0	2
Legal	5.0	5.0	5.0	6.0	6.0	-	
	<u>19.1</u>	<u>20.1</u>	<u>20.1</u>	<u>21.1</u>	<u>22.5</u>	<u>1.4</u>	
Police	66.0	69.0	71.0	74.0	76.0	2.0	3
Oasis	0.3	0.3	0.3	0.3	0.3	-	
Animal Control	3.0	3.0	3.0	3.0	3.0	-	
	<u>69.3</u>	<u>72.3</u>	<u>74.3</u>	<u>77.3</u>	<u>79.3</u>	<u>2.0</u>	
Recreation	7.2	7.2	7.2	7.2	7.2	-	
Rec Part Time	11.1	11.1	11.1	11.1	11.1	-	
Parks	10.5	10.5	11.5	13.5	13.5	-	
Parks Seasonal	6.2	6.2	6.2	6.2	6.2	-	
Urban Forestry	1.6	2.6	2.6	2.6	2.6	-	
Cemetery	2.3	2.3	2.3	2.3	2.3	-	
Cemetery Seasonal	0.5	0.5	0.5	0.5	0.5	-	
	<u>39.3</u>	<u>40.3</u>	<u>41.3</u>	<u>43.3</u>	<u>43.3</u>	<u>0.0</u>	
Public Works	0.2	1.2	1.2	1.2	1.2	-	
Streets	12.0	12.0	12.0	13.0	13.0	-	
Streets Seasonal	2.5	2.5	2.5	2.5	3.0	0.5	4
Fleet Maintenance	3.4	3.4	3.4	4.4	4.4	-	
Maintenance	5.0	5.0	5.5	5.5	5.5	-	
Community Development	0.0	0.0	2.0	2.0	2.0	-	
Planning & Zoning	4.0	4.0	4.0	4.0	4.0	-	
GIS	1.0	1.0	2.0	2.0	2.0	-	
Building Inspector	6.0	7.0	7.0	7.0	7.0	-	
City Engineer	5.0	6.0	6.0	6.0	6.0	-	
	<u>39.0</u>	<u>42.1</u>	<u>45.6</u>	<u>47.6</u>	<u>48.1</u>	<u>0.5</u>	
General Fund Total	175.7	183.8	190.3	198.3	202.2	3.9	
Water	6.8	6.8	7.8	7.8	7.8	-	
Sewer	13.6	13.6	14.6	14.6	14.6	-	
	<u>20.3</u>	<u>20.3</u>	<u>22.4</u>	<u>22.4</u>	<u>22.4</u>	<u>0.0</u>	
City Total	196.1	204.1	212.6	220.7	224.6	3.9	
Without Mayor & Council	189.1	197.1	205.6	213.7	217.6	0.0	
FTE (Without Seasonal)	175.8	183.8	192.4	200.4	203.8	0.0	

FY2020 Budget Amendment Changes

¹ Compensation Analyst position created, HR Assistant eliminated.

² Sharepoint Analyst position added for IT department

FY2021 Budget Changes

³ An IS Tech, and a Patrol Officers were added at the Police Department

⁴ Streets converted 6 Season Street workers with 3 Full time Street Workers.

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2021

Fund	Dept	Account	Description	Budget
General				
		<u>Police</u>		
		001-421.0000.90020	6 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.	\$ 372,000.00
		<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.	\$ 243,000.00
		<u>Cemetery</u>		
		001-442.0000.92076	Software Cemetery Plot tracking and management database software	\$ 1,845.00
		Total General Fund Capital Budget		\$ 616,845.00
911 Support				
		008-426.0000.91550	Replacement 911 Recorder Replacement recording system for all radio traffic and telephone calls including 911 calls.	\$ 100,000.00
		008-426.0000.91560	Misc Upgrade/replacement equipment for 911 dispatch communications systems	\$ 114,107.02
		008-426.0000.92030	Wireless Misc Upgrade/replacement equipment for 911 dispatch communications systems	\$ 115,638.84
		Total 911 Support Capital Budget		\$ 329,745.86
Annexation Fees				
		017-410.0000.96000	Land Acquisition This appropriation of funds is for potential land purchases that while unanticipated are in the City's best interest.	\$ 1,000,000.00
		Total Annexation Fees Capital Budget		\$ 1,000,000.00
Street Impact Fees				
		037-431.0000.95131	4th and Seltice Traffic Control Device Design of 4th & Seltice traffic control system- to help create a safe and efficient transportation system.	\$ 150,000.00
		037-431.0000.95132	Highway 41 Widening Highway 41 widening project in collaboration with the State of Idaho. The project intersects several City streets, requiring modifications to existing signals and City Streets. A Cooperative Construction Agreement and MOU has been negotiated between the ITD and City Staff over the past year. Completion of the Agreement and MOU is necessary prior to ITD commencing with construction.	\$ 1,824,025.00
		038-443.0000.94070	Spokane and Prairie Spokane/Prairie Capacity and Safety project to increase safety, capacity and efficiency of traffic.	\$ 2,205,000.00
		038-443.0000.94165	Chase Road BNSF RR-xing Chase UPRR Crossing Upgrades to improve safety and efficiency of traffic through the area.	\$ 100,000.00
		038-443.0000.94180	Greensferry & 12th – 4way stop	\$ 25,000.00

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2021

Fund	Dept	Account	Description	Budget
Street Impact Fees (continued)				
			Greensferry and 12th - Install 4 way stop and adding turn lane.	
		038-443.0000.94230	Cecil & 12th – 4way stop	\$ 5,000.00
			Cecil and 12th - Conversion to 4 way stop.	
		038-443.0000.96000	Prairie/ Idaho Roundabout	\$ 100,000.00
			City's portion of a shared project between Post Falls Highway District and the City of Post Falls to install a roundabout at the intersection of Prairie and Idaho. Total cost of project \$1,300,000	
<hr/>				
			Total Park Impact Fees Capital Budget	\$ 4,409,025.00
Park Impact Fees				
		038-443.0000.94070	Black Bay	\$ 1,300,000.00
			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.	
		038-443.0000.94165	Sports Complex (Phase 1)	\$ 200,000.00
			Design Services for the Tullamore Sports Complex	
		038-443.0000.94230	Sportsfields	\$ 25,000.00
			Cushion Turf Field and associated work located behind the Black Bay Depot	
		038-443.0000.96000	Land Acquisition	\$ 750,000.00
			This appropriation of funds is for potential land purchases that while unanticipated are in the City's best interest.	
		038-443.1667.95520	Community Garden	\$ 100,000.00
			Add pavilion, upgrade irrigation,expand demonstration gardens at Community Garden.	
<hr/>				
			Total Park Impact Fees Capital Budget	\$ 2,375,000.00
Sewer				
<u>Operations</u>				
		650-463.0000.90010	New Vehicles/ Equipment	\$ 155,000.00
			Replacement of aging vehicles and equipment to include a forklift, a service truck and a pickup	
		650-463.0000.90040	Truck Replacement	\$ 75,000.00
			Proposed vehicle will replace an aged truck to ensure staff have safe reliable vehicles for conducting City business.	
		650-463.0000.90045	Crane Replacement	\$ 75,000.00
			Replacement of aging crane- Equipment will expand the capabilities of WRF staff to reach, lift, maneuver, heavy or isolated equipment.	
		650-463.0000.93010	Storage Facility	\$ 35,000.00
			Covered storage for large rolling capital assests such as back-hoes, service trucks, and forklifts.	
<u>Collections</u>				
		650-466.0000.90010	New Vehicles/ Equipment	\$ 70,000.00
			Replacement of aging vehicles and equipment to include a new locate vehicle and trash pump	
		650-466.0000.90010	Truck Replacement	\$ 100,000.00
			Proposed vehicle will replace an aged truck to ensure staff have safe reliable vehicles for conducting City business.	
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			Total Sewer (Operating) Capital Budget	\$ 510,000.00

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2021

Fund	Dept	Account	Description	Budget
Sewer (Capital- WWTP)				
		651-463.3208.95500	Rate Study Rate Study allocation between Treatment and Collections, update rates to reflect new cost estimates and timing of Capital Projects. It is important to charge the proper rates for sewer to both Post Falls customers and to Rathdrum.	\$ 20,000.00
		651-463.3209.95500	Facility Plan per EPA permit Update facility plan to incorporate information obtained of the past 5 years. t is critical to understand the needed upgrades to the facility and to update our capital improvement plan to reflect our current knowledge of those needs.	\$ 80,000.00
		651-463.3213.90015	Tertiary Treatment Design and procurement of equipment for tertiary treatment plant upgrades which will enable the City to comply with the NPDES permit.	\$ 25,000,000.00
		651-463.6505.95520	Outfall Upgrade This capital appropriation will fund the completion of the WRF Outfall Replacement Project as identified in the Master Plan.	\$ 500,000.00
<hr/> Total Sewer (Capital- WWTP) Capital Budget				<hr/> \$ 25,600,000.00
Sewer (Capital- Collections)				
		652-463.3105.95520	Oversizing Construction Costs Funding to install larger lines that will meet future needs, Will reimburse developers for added costs to install the proper size and depth of pipe as outlined in master plan.	\$ 25,000.00
		652-463.3208.95500	Rate Study Rate Study allocation between Treatment and Collections, update rates to reflect new cost estimates and timing of Capital Projects. It is important to charge the proper rates for sewer to both Post Falls customers and to Rathdrum.	\$ 25,000.00
		652-463.3214.95520	Ponderosa Lift Sation Request will fund the replacement of the Ponderosa Lift Station as recommended in the collection system master plan. he Ponderosa Lift Station is an integral part of the collection system which has a history of increased maintenance needs and operational challenges. Emergency overflow storage will also be added to reduce the risk of an overflow.	\$ 1,716,071.00
		652-463.3219.95520	Crimson King /12th Ave LS and EQ Design upgrades per NE Quadrant study for future flowsFuture Lift Station serves most of Northeast Post Falls As growth occurs the capacity of this lift station will no longer be adequate	\$ 500,000.00
		652-463.3220.95520	Collection Projects Cost is based on upgrading a lift station but may be to design a pipeline depending on needs identified in 2018 Collections Master plan	\$ 350,000.00
		652-463.3223.95520	Shorepines Lift Station Funds will be used to replace the aged Shorepines Lift Station. Replacement of the Shorepines Lift Station was identified as a need in the collection system master plan to increase safety and reliability of this station which is close to the Spokane River.	\$ 250,000.00
		652-463.3226.95520	Decommission Prairie Falls/ Grayling Funds will be used to complete approximately 400 feet of gravity sewer line which will allow for the removal of the Prairie Falls and Grayling lift stations as identified in the collection system master plan. This is a valueable project as it removes two problematic lift stations from the system thus reducing associated costs of powering, operating, and maintaining these stations and was identified in the collection system master plan.	\$ 400,000.00
<hr/> Total Sewer (Capital- Collectors) Capital Budget				<hr/> \$ 3,266,071.00

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2021

Fund	Dept	Account	Description	Budget
Water (Operating)				
		750-462.0000.90040	Truck Replacement Replacement of aging service truck which will increase reliability and reduce the demands on the Fleet Department to service the older truck.	\$ 110,000.00
		750-462.0000.90100	Replace Backhoe Replacement of aging equipment	\$ 10,000.00
		750-462.0000.91280	Radio Read Meter Update Replacement of aging components	\$ 50,000.00
		750-462.0000.92010	Remote Camera System Add cameras at Wells and Standpipes which need security	\$ 16,316.00
		750-462.0000.93010	Storage Facility Appropriation to build covered storage for large rolling capital assests such as back-hoes, service trucks, and forklifts.	\$ 35,000.00
		750-462.3206.95520	Replace Water Main Construction Costs	\$ 51,500.00
Total Water (Operating) Capital Budget				\$ 272,816.00
Water (Capital)				
		753-462.3105.95520	Oversizing Construction Costs Funding to install larger lines that will meet future needs, Will reimburse developers for added costs to install the proper size and depth of pipe as outlined in master plan.	\$ 10,000.00
		753-462.3202.95500	Water Main Upgrade Engineering & Design Water System infrastructure upgrades for capacity, pressure mgmt and system optimization. Project is intended to increase fire flows to a commercial area of town and to eliminate a shallow line which has frozen in previous winters.	\$ 415,000.00
		753-462.3204.95550	New Well Funds will be used to complete the Well 10 drilling and equipping project in order to fully incorporate Well 10 into the system making it fully operational.	\$ 900,000.00
		753-462.3216.95550	Well 3 Replacement Well 3 and its associated well house are aged and the well house needs to be replaced. This project will complete the needed rehabilitation and increase the safety and reliability of the well as recommended in the water system master plan.	\$ 200,000.00
		753-462.3217.95550	West Zone Well Drill and Cap new Well to accommodate future growth in West Post Falls	\$ 50,000.00
		753-462.3218.95550	Spokane Street Fire Flow Pipe Upgrade Install new loop from Spokane St to improve fire flow to Bradley Dr- flow calculated as deficient	\$ 50,000.00
		753-462.3224.95550	Well 11 Well House The master plan identified several new wells as needs throughout the planning period. This project will equip one of those new wells to make it fully operational.	\$ 1,000,000.00
		753-462.3225.95500	Distribution System Design Design work for future drinking water distribution system upgrades.	\$ 100,000.00
Total Water (Capital) Capital Budget				\$ 2,725,000.00
Total Budgeted Capital Outlay				\$ 41,104,502.86

City of Post Falls, Idaho
Debt Service
Fiscal Year 2021

Debt Obligation
Principal and Interest

Fund Dept	Description	Principal Amount	Interest Amount	Total Payment	Payoff Balance	Payoff Year
911 SUPPORT						
008	Rathdrum Mountain - Internal	\$ 32,810.00	\$ 6,890.00	\$ 39,700.00	\$ 164,050.00	2025
SEWER						
651	Wastewater Rev Refunding Bond 2016	\$ 220,000.00	\$ 25,760.00	\$ 245,760.00	\$ 1,180,000.00	2025
651	Reclaimed Water Revenue Bonds 2017	\$ 453,805.00	\$ 222,104.00	\$ 675,909.00	\$ 9,503,325.00	2037
WATER						
750	Water Revenue Bond 2012	\$ 185,000.00	\$ 18,431.98	\$ 203,431.98	\$ 905,000.00	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 2021	
Assessed value	\$ 2,714,551,386
Add back: exempt real property	\$ 847,994,695
Total assessed value	\$ 3,562,546,081
Debt limit* (2% of total assessed value)	71,250,922
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	<u>\$ 71,250,922</u>
Debt margin percentage available	100.00%

For Fiscal Year 2020 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 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
Fund: 001 - GENERAL FUND					
Department: 411 - Mayor & Council					
001-411.0000.62060	Dues & Membership	\$ 23,914.64	\$ 23,500.00	\$ 25,000.00	\$ 1,500.00 6%
001-411.0000.62360	Jobs Plus Contribution	25,000.00	25,000.00	25,000.00	- 0%
001-411.0000.63060	Office Supplies	200.90	250.00	250.00	- 0%
001-411.0000.63070	Postage	3.06	100.00	100.00	- 0%
001-411.0000.63120	Awards/Certificates	450.00	200.00	100.00	(100.00) -50%
001-411.0000.63210	Printing/Postage/Broch/Books	-	250.00	50.00	(200.00) -80%
001-411.0000.63800	Discretionary	176.46	250.00	250.00	- 0%
001-411.0000.63850	Tourism & Economic Development	3,644.91	4,500.00	4,000.00	(500.00) -11%
001-411.0000.63870	FTA Match - Public Transit	33,950.00	37,345.00	37,345.00	- 0%
001-411.0000.64010	Travel & Meetings	3,376.88	3,000.00	3,500.00	500.00 17%
001-411.0000.65030	Telephone	630.61	700.00	700.00	- 0%
001-411.0000.66050	Copier Maintenance & Supplies	413.43	500.00	500.00	- 0%
001-411.4155.71000	Salaries	80,462.45	86,371.48	86,370.00	(1.48) 0%
001-411.4155.71030	Employer FICA	5,797.06	6,607.31	6,607.31	- 0%
001-411.4155.71040	Employer Retirement	7,009.07	10,312.75	10,312.58	(0.17) 0%
001-411.4155.71050	Employer Workman Compensation	118.31	138.19	215.93	77.74 56%
Department: 411 - Mayor & Council Total:		\$ 185,147.78	\$ 199,024.73	\$ 200,300.82	\$ 1,276.09 1%
Department: 412 - Information Systems					
001-412.0000.63030	Computer Supplies	\$ 1,164.91	\$ 1,000.00	\$ 1,000.00	\$ - 0%
001-412.0000.63060	Office Supplies	289.05	300.00	300.00	- 0%
001-412.0000.63070	Postage	-	50.00	25.00	(25.00) -50%
001-412.0000.64010	Travel & Meetings	459.60	500.00	500.00	- 0%
001-412.0000.64020	Staff Development	3,442.64	3,000.00	3,500.00	500.00 17%
001-412.0000.65030	Telephone	4,638.09	3,500.00	4,000.00	500.00 14%
001-412.0000.65040	Internet Connection Fee	6,919.73	10,000.00	13,600.00	3,600.00 36%
001-412.0000.66014	Software Licensing	90,866.72	26,663.00	35,303.00	8,640.00 32%
001-412.0000.66019	Backup Services	1,151.67	2,000.00	2,000.00	- 0%
001-412.0000.66030	Cables/Support Acc.	393.66	3,000.00	3,000.00	- 0%
001-412.0000.66040	Computer Equipment	2,251.03	12,429.10	4,000.00	(8,429.10) -68%
001-412.0000.66070	Phone Maintenance	7,351.81	10,000.00	10,000.00	- 0%
001-412.0000.66090	Equipment Disposal Fees	-	200.00	-	(200.00) -100%
001-412.0000.66180	Server/Adv Support	14,216.50	5,500.00	5,500.00	- 0%
001-412.0000.80010	Computer	19,396.49	33,613.00	20,000.00	(13,613.00) -40%
001-412.4155.71000	Salaries	163,200.26	225,056.00	225,056.00	- 0%
001-412.4155.71030	Employer FICA	12,311.80	17,216.78	17,216.78	- 0%
001-412.4155.71040	Employer Retirement	16,490.87	24,308.69	24,308.69	- 0%
001-412.4155.71050	Employer Workman Compensation	298.63	495.12	495.12	- 0%
001-412.4155.71060	Employer Unemployment Ins	410.76	2,250.56	2,250.56	- 0%
Department: 412 - Information Systems Total:		\$ 345,254.22	\$ 381,082.25	\$ 372,055.15	\$ (9,027.10) -2%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund	Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
					\$	%
Department: 413 - General Services						
001-413.0000.62060	Dues & Membership	\$ 2,201.48	\$ 2,250.00	\$ 2,250.00	\$ -	0%
001-413.0000.63010	Book Purchasing	-	100.00	100.00	-	0%
001-413.0000.63060	Office Supplies	585.66	500.00	500.00	-	0%
001-413.0000.63070	Postage	4.10	50.00	50.00	-	0%
001-413.0000.63800	Discretionary	100.00	250.00	250.00	-	0%
001-413.0000.63810	Other Dept O&E	253.20	1,500.00	500.00	(1,000.00)	-67%
001-413.0000.64010	Travel & Meetings	2,352.16	4,000.00	4,000.00	-	0%
001-413.0000.64020	Staff Development	1,136.09	1,000.00	1,500.00	500.00	50%
001-413.0000.64030	Mileage Reimbursement	3,600.00	3,600.00	3,600.00	-	0%
001-413.0000.65030	Telephone	1,471.82	1,600.00	1,600.00	-	0%
001-413.0000.66050	Copier Maintenance & Supplies	550.78	600.00	600.00	-	0%
001-413.4155.71000	Salaries	209,325.33	196,622.40	196,622.40	-	0%
001-413.4155.71030	Employer FICA	15,228.55	15,041.61	15,041.61	-	0%
001-413.4155.71040	Employer Retirement	23,877.83	23,476.71	23,476.71	-	0%
001-413.4155.71050	Employer Workman Compensation	401.72	432.57	432.57	-	0%
001-413.4155.71060	Employer Unemployment Ins	536.42	1,966.22	1,966.22	-	0%
Department: 413 - General Services Total:		\$ 261,625.14	\$ 252,989.51	\$ 252,489.51	\$ (500.00)	0%
Department: 414 - Finance						
001-414.0000.62000	Advertising & Legal Fees	\$ 1,371.82	\$ 1,500.00	\$ 1,500.00	\$ -	0%
001-414.0000.62020	Bank Charges	7,968.62	7,500.00	8,000.00	500.00	7%
001-414.0000.62040	Contracts/Professional	19,243.00	22,600.00	22,600.00	-	0%
001-414.0000.62060	Dues & Membership	567.00	1,000.00	600.00	(400.00)	-40%
001-414.0000.62080	Hiring & Recruiting Costs	63.00	-	-	-	0%
001-414.0000.62091	Audit	25,104.00	28,000.00	30,000.00	2,000.00	7%
001-414.0000.62120	Research/Review Fees	1,185.00	1,085.00	1,085.00	-	0%
001-414.0000.62230	Financial Advisor Fee	-	550.00	-	(550.00)	-100%
001-414.0000.63050	Envelopes, Forms	1,249.14	1,500.00	1,500.00	-	0%
001-414.0000.63060	Office Supplies	1,331.52	1,530.98	1,500.00	(30.98)	-2%
001-414.0000.63070	Postage	2,370.79	5,000.00	5,000.00	-	0%
001-414.0000.63600	Budget/CAFR Prep Materials	-	300.00	300.00	-	0%
001-414.0000.64010	Travel & Meetings	7,501.02	4,500.00	4,500.00	-	0%
001-414.0000.64020	Staff Development	2,846.00	4,500.00	4,500.00	-	0%
001-414.0000.65030	Telephone	3,033.70	3,100.00	3,100.00	-	0%
001-414.0000.66015	Software Maint. - Tyler	35,572.72	62,859.00	66,150.00	3,291.00	5%
001-414.0000.66042	Computer Printer Supplies	-	50.00	50.00	-	0%
001-414.0000.66050	Copier Maintenance & Supplies	1,407.35	2,000.00	2,000.00	-	0%
001-414.1445.62170	Contract - UB Mailing	53,161.36	52,000.00	55,000.00	3,000.00	6%
001-414.1445.62190	Utility Billing/On Line Support	34,228.83	33,000.00	33,000.00	-	0%
001-414.4155.71000	Salaries	426,688.04	425,859.20	441,396.80	15,537.60	4%
001-414.4155.71030	Employer FICA	31,871.89	32,578.23	33,766.86	1,188.63	4%
001-414.4155.71040	Employer Retirement	48,947.37	50,847.59	52,702.78	1,855.19	4%
001-414.4155.71050	Employer Workman Compensation	843.04	936.89	971.07	34.18	4%
001-414.4155.71060	Employer Unemployment Ins	1,073.45	4,258.59	4,413.97	155.38	4%
Department: 414 - Finance Total:		\$ 707,628.66	\$ 747,055.48	\$ 773,636.48	\$ 26,581.00	4%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund	Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
					\$	%
Department: 415 - City Clerk						
001-415.0000.62000	Advertising & Legal Fees	\$ 901.38	\$ 1,500.00	\$ 1,000.00	\$ (500.00)	-33%
001-415.0000.62030	Codifiers	2,199.00	4,500.00	4,500.00	-	0%
001-415.0000.62060	Dues & Membership	430.00	780.00	500.00	(280.00)	-36%
001-415.0000.63040	Copier / Supplies	-	300.00	-	(300.00)	-100%
001-415.0000.63060	Office Supplies	271.78	400.00	300.00	(100.00)	-25%
001-415.0000.63070	Postage	110.92	100.00	400.00	300.00	300%
001-415.0000.64010	Travel & Meetings	1,211.28	1,000.00	1,000.00	-	0%
001-415.0000.64020	Staff Development	-	750.00	750.00	-	0%
001-415.0000.65030	Telephone	421.24	550.00	550.00	-	0%
001-415.0000.66050	Copier Maintenance & Supplies	303.33	350.00	350.00	-	0%
001-415.0000.66080	Postage Machine Supplies	2,612.00	3,000.00	3,000.00	-	0%
001-415.4155.71000	Salaries	51,613.52	54,121.60	54,121.60	-	0%
001-415.4155.71030	Employer FICA	3,888.42	4,140.30	4,140.30	-	0%
001-415.4155.71040	Employer Retirement	5,925.28	6,462.12	6,462.12	-	0%
001-415.4155.71050	Employer Workman Compensation	96.48	119.07	140.72	21.65	18%
001-415.4155.71060	Employer Unemployment Ins	129.69	541.22	541.22	-	0%
Department: 415 - City Clerk Total:		\$ 70,114.32	\$ 78,614.31	\$ 77,755.96	\$ (858.35)	-1%
Department: 417 - Media/Cable Franchise						
001-417.0000.62003	Publications and Advertising	\$ 31.40	\$ 1,500.00	\$ 1,000.00	\$ (500.00)	-33%
001-417.0000.62133	Subscription	-	320.00	250.00	(70.00)	-22%
001-417.0000.62170	Music Use License Fees	178.50	200.00	200.00	-	0%
001-417.0000.63060	Office Supplies	540.50	500.00	500.00	-	0%
001-417.0000.63070	Postage	-	50.00	50.00	-	0%
001-417.0000.63080	Program Equip/Supplies	661.50	2,165.00	800.00	(1,365.00)	-63%
001-417.0000.63570	Domain Services	2,322.04	3,000.00	3,000.00	-	0%
001-417.0000.64010	Travel & Meetings	-	50.00	50.00	-	0%
001-417.0000.64020	Staff Development	-	800.00	400.00	(400.00)	-50%
001-417.0000.65030	Telephone	421.10	500.00	500.00	-	0%
001-417.0000.66014	Software Licensing	699.93	500.00	500.00	-	0%
001-417.0000.66040	Computer Equipment	12.88	400.00	-	(400.00)	-100%
001-417.0000.80010	Computer	1,819.00	2,000.00	-	(2,000.00)	-100%
001-417.0000.80070	Program Equipment	-	20,000.00	-	(20,000.00)	-100%
001-417.0000.92075	Computer	9,119.18	-	-	-	0%
001-417.1920.69920	Contingency Account	-	1,680.00	-	(1,680.00)	-100%
001-417.4155.71000	Salaries	110,681.13	87,547.20	116,771.20	29,224.00	33%
001-417.4155.71030	Employer FICA	8,414.79	6,697.36	8,933.00	2,235.64	33%
001-417.4155.71040	Employer Retirement	12,702.85	10,453.14	13,942.48	3,489.34	33%
001-417.4155.71050	Employer Workman Compensation	215.77	192.60	303.61	111.01	58%
001-417.4155.71060	Employer Unemployment Ins	278.12	875.47	1,167.11	291.64	33%
Department: 417 - Media/Cable Franchise Total:		\$ 148,098.69	\$ 139,430.77	\$ 148,367.40	\$ 8,936.63	6%
Department: 418 - Human Resources						
001-418.0000.62060	Dues & Membership	\$ 100.00	\$ 500.00	\$ 500.00	\$ -	0%
001-418.0000.62133	Subscription	434.00	250.00	250.00	-	0%
001-418.0000.62250	Benefits Attorney Consultation	-	200.00	-	(200.00)	-100%
001-418.0000.63060	Office Supplies	683.07	900.00	800.00	(100.00)	-11%
001-418.0000.63070	Postage	2.41	50.00	50.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
001-418.0000.64010	Travel & Meetings	2,691.24	1,500.00	1,500.00	- 0%
001-418.0000.64020	Staff Development	2,379.00	2,000.00	2,000.00	- 0%
001-418.0000.65030	Telephone	721.24	750.00	750.00	- 0%
001-418.0000.66050	Copier Maintenance	550.76	500.00	600.00	100.00 20%
001-418.4000.72070	Drug Testing	1,395.00	1,500.00	1,500.00	- 0%
001-418.4155.71000	Salaries	117,462.85	176,280.00	177,923.20	1,643.20 1%
001-418.4155.71030	Employer FICA	8,938.12	13,485.42	13,611.12	125.70 1%
001-418.4155.71040	Employer Retirement	13,247.06	21,047.83	21,244.03	196.20 1%
001-418.4155.71050	Employer Workman Compensation	248.81	387.82	391.43	3.61 1%
001-418.4155.71060	Employer Unemployment Ins	296.13	1,762.80	1,779.23	16.43 1%
Department: 418 - Human Resources Total:		\$ 149,149.69	\$ 221,113.87	\$ 222,899.01	\$ 1,785.14 1%
 Department: 421 - Police					
001-421.0000.62000	Advertising & Legal Fees	\$ 98.30	\$ 7,100.00	\$ 1,000.00	\$ (6,100.00) -86%
001-421.0000.62040	Contracts/Professional	18,134.98	7,100.00	15,000.00	7,900.00 111%
001-421.0000.62050	Credit Card Expense	239.89	250.00	250.00	- 0%
001-421.0000.62060	Dues & Membership	2,061.38	4,850.00	3,500.00	(1,350.00) -28%
001-421.0000.62260	Medical Expenses	156.00	800.00	200.00	(600.00) -75%
001-421.0000.62310	Property Owners Association	609.84	600.00	600.00	- 0%
001-421.0000.62370	Reserve Officer Program	600.00	600.00	600.00	- 0%
001-421.0000.63010	Book Purchasing	611.19	2,000.00	500.00	(1,500.00) -75%
001-421.0000.63060	Office Supplies	8,698.38	9,000.00	9,000.00	- 0%
001-421.0000.63070	Postage	3,613.38	5,500.00	4,000.00	(1,500.00) -27%
001-421.0000.63110	First Aid/Safety	601.25	800.00	800.00	- 0%
001-421.0000.63130	Batteries	2,677.68	2,100.00	2,600.00	500.00 24%
001-421.0000.63210	Printing/Postage/Broch/Books	1,736.41	2,700.00	2,700.00	- 0%
001-421.0000.63290	Citation Expense	1,715.75	900.00	1,500.00	600.00 67%
001-421.0000.63300	Ammunition	14,778.36	11,500.00	15,000.00	3,500.00 30%
001-421.0000.63320	Flares	855.70	1,000.00	1,000.00	- 0%
001-421.0000.63451	Digital Media	1,756.86	1,000.00	1,000.00	- 0%
001-421.0000.63500	Guns	2,584.55	32,110.00	4,000.00	(28,110.00) -88%
001-421.0000.63590	Community Services & Support	4,658.49	4,500.00	4,500.00	- 0%
001-421.0000.63830	CPO Program (DARE)	821.44	500.00	500.00	- 0%
001-421.0000.63845	Open House	(313.01)	-	-	- 0%
001-421.0000.63890	Holidays & Heroes	1,000.14	-	-	- 0%
001-421.0000.63920	Investigation	15,998.77	17,500.00	23,236.00	5,736.00 33%
001-421.0000.63960	Police CPO Program	73.28	-	-	- 0%
001-421.0000.64010	Travel & Meetings	13,118.24	9,000.00	10,000.00	1,000.00 11%
001-421.0000.64020	Employee Development	49,182.91	48,500.00	50,000.00	1,500.00 3%
001-421.0000.64030	Gasoline	96,102.24	95,000.00	95,000.00	- 0%
001-421.0000.65004	Utilities - PF	5,227.16	7,500.00	9,500.00	2,000.00 27%
001-421.0000.65021	Electric	51,327.88	50,000.00	52,000.00	2,000.00 4%
001-421.0000.65030	Telephone	59,773.98	53,000.00	60,000.00	7,000.00 13%
001-421.0000.65050	Sanitation	160.80	1,400.00	-	(1,400.00) -100%
001-421.0000.65110	Aquifer Assessment - County	12.18	12.48	12.48	- 0%
001-421.0000.66014	Software Licensing	10,663.00	-	-	- 0%
001-421.0000.66041	Computer Maintenance	98,807.27	36,910.10	25,157.00	(11,753.10) -32%
001-421.0000.66042	Computer Printer Supplies	544.43	3,000.00	1,000.00	(2,000.00) -67%
001-421.0000.66043	Computer Services Contracts	56,098.95	22,703.00	27,000.00	4,297.00 19%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
001-421.0000.66044 Computer Replacement	164,822.61	65,944.14	5,000.00	(60,944.14)	-92%
001-421.0000.66050 Copier Maintenance & Supplies	11,600.99	9,900.00	9,900.00	-	0%
001-421.0000.67020 Operating Equipment	25,407.74	43,575.20	30,000.00	(13,575.20)	-31%
001-421.0000.67060 Radar	-	3,750.00	1,000.00	(2,750.00)	-73%
001-421.0000.67090 Tools	742.25	700.00	700.00	-	0%
001-421.0000.67100 Auto Parts	26,626.02	37,480.00	30,000.00	(7,480.00)	-20%
001-421.0000.67140 License Plate Recognition	172.50	7,500.00	1,000.00	(6,500.00)	-87%
001-421.0000.67170 Auto Service	20,288.29	18,000.00	18,000.00	-	0%
001-421.0000.67190 Tires	8,038.27	12,000.00	12,000.00	-	0%
001-421.0000.67280 Wireless Maintenance	134.00	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	11,709.54	52,883.82	18,500.00	(34,383.82)	-65%
001-421.0000.68030 HVAC Maintenance	4,388.72	3,400.00	3,400.00	-	0%
001-421.0000.68050 Generator Maintenance	565.32	500.00	500.00	-	0%
001-421.0000.68060 Elevator Maintenance	1,654.70	1,500.00	1,500.00	-	0%
001-421.0000.80010 Computer	-	5,877.93	-	(5,877.93)	-100%
001-421.0000.80240 Equipment	47,840.21	16,000.00	-	(16,000.00)	-100%
001-421.0000.90020 Financed Vehicles Capital Purchase	173,914.15	186,000.00	372,000.00	186,000.00	100%
001-421.0000.91050 Camera System	29,408.77	-	-	-	0%
001-421.1112.91000 JAG Equipment	7,185.90	-	-	-	0%
001-421.1140.67020 Equipment	9,430.98	-	-	-	0%
001-421.1445.62190 On-line Registration System	908.54	-	-	-	0%
001-421.4000.72000 Uniform Expense	29,671.78	26,800.00	26,800.00	-	0%
001-421.4000.72010 Uniform - Vests	7,821.24	6,300.00	8,000.00	1,700.00	27%
001-421.4000.72020 Volunteer Uniforms	315.90	1,500.00	1,000.00	(500.00)	-33%
001-421.4000.72040 Dry Cleaning Allowance	3,200.00	6,500.00	6,500.00	-	0%
001-421.4000.72060 Physical Fitness	-	6,000.00	6,000.00	-	0%
001-421.4155.71000 Salaries	4,317,211.72	4,682,339.92	4,755,548.96	73,209.04	2%
001-421.4155.71030 Employer FICA	327,016.45	358,199.00	363,799.50	5,600.50	2%
001-421.4155.71040 Employer Retirement	507,646.76	566,817.50	575,231.94	8,414.44	1%
001-421.4155.71050 Employer Workman Compensation	87,884.07	113,763.67	116,112.41	2,348.74	2%
001-421.4155.71060 Employer Unemployment Ins	10,900.47	46,823.40	47,555.49	732.09	2%
Department: 421 - Police Total:	\$ 6,400,045.94	\$ 6,762,140.16	\$ 6,873,853.78	\$ 111,713.62	2%
Department: 423 - Oasis					
001-423.0000.63730 Miscellaneous	\$ 1,371.46	\$ 4,004.25	\$ 4,000.00	\$ (4.25)	0%
001-423.0000.65030 Telephone	350.00	-	-	-	0%
001-423.1101.65115 Rent (Utilities, Maint)	1,053.53	-	-	-	0%
001-423.1141.68400 VAWA Stop Grant Operating	3,600.00	7,800.00	-	(7,800.00)	-100%
001-423.1153.68400 ICDVVA - Operating	66,037.53	-	-	-	0%
001-423.4155.71000 Salaries	105,394.76	93,787.20	93,787.20	-	0%
001-423.4155.71030 Employer FICA	8,208.77	7,174.72	7,174.72	-	0%
001-423.4155.71040 Employer Retirement	12,154.39	11,198.19	11,198.19	-	0%
001-423.4155.71050 Employer Workman Compensation	192.22	206.33	243.85	37.52	18%
001-423.4155.71060 Employer Unemployment Ins	266.12	937.87	937.87	-	0%
001-423.4155.71120 General Fund Payroll	-	37,000.00	-	(37,000.00)	-100%
Department: 423 - Oasis Total:	\$ 198,628.78	\$ 162,108.56	\$ 117,341.83	\$ (44,766.73)	-28%

City of Post Falls, Idaho
Budgeted Expenditures
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Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
Department: 424 - Legal					
001-424.0000.62040	Contracts/Professional	\$ 6,474.50	\$ 13,258.00	\$ 6,500.00	\$ (6,758.00) -51%
001-424.0000.62060	Dues & Membership	1,907.00	3,200.00	3,200.00	- 0%
001-424.0000.62120	Research/Review Fees	2,285.27	2,000.00	2,500.00	500.00 25%
001-424.0000.63010	Book Purchasing	4,615.32	5,000.00	5,000.00	- 0%
001-424.0000.63040	Copier / Supplies	1,636.84	2,000.00	2,000.00	- 0%
001-424.0000.63060	Office Supplies	1,180.96	2,500.00	1,500.00	(1,000.00) -40%
001-424.0000.63070	Postage	328.70	1,000.00	1,000.00	- 0%
001-424.0000.63790	Legal Support	2,727.34	3,750.00	3,000.00	(750.00) -20%
001-424.0000.64010	Travel & Meetings	3,865.79	13,000.00	13,000.00	- 0%
001-424.0000.64020	Staff Development	1,667.20	7,500.00	7,500.00	- 0%
001-424.0000.64030	Gasoline	1,353.53	3,000.00	1,500.00	(1,500.00) -50%
001-424.0000.65030	Telephone	3,466.86	2,000.00	3,500.00	1,500.00 75%
001-424.0000.66120	Equipment Replace & Repair	846.96	-	-	- 0%
001-424.4155.71000	Salaries	402,107.35	543,212.80	543,212.80	- 0%
001-424.4155.71030	Employer FICA	30,699.57	41,555.78	41,555.78	- 0%
001-424.4155.71040	Employer Retirement	46,294.96	64,120.80	64,120.80	- 0%
001-424.4155.71050	Employer Workman Compensation	778.40	1,195.07	1,195.07	- 0%
001-424.4155.71060	Employer Unemployment Ins	1,013.51	5,432.13	5,432.13	- 0%
Department: 424 - Legal Total:		\$ 513,250.06	\$ 713,724.58	\$ 705,716.58	\$ (8,008.00) -1%
Department: 427 - Animal Control					
001-427.0000.62040	Contracts/Professional	\$ 228.09	\$ 1,000.00	\$ 3,000.00	\$ 2,000.00 200%
001-427.0000.63000	Supplies	3,255.30	3,000.00	3,000.00	- 0%
001-427.0000.63060	Office Supplies	426.93	200.00	300.00	100.00 50%
001-427.0000.63070	Postage	293.60	200.00	250.00	50.00 25%
001-427.0000.63151	Cleaning Supplies & Dog Food	793.22	1,500.00	1,000.00	(500.00) -33%
001-427.0000.63210	Printing/Postage/Broch/Books	546.31	500.00	500.00	- 0%
001-427.0000.64020	Staff Development	15.99	800.00	500.00	(300.00) -38%
001-427.0000.64030	Gasoline	3,223.38	4,000.00	4,000.00	- 0%
001-427.0000.65004	Utilities - PF	1,104.32	1,200.00	1,200.00	- 0%
001-427.0000.65021	Electric	1,330.23	2,700.00	2,500.00	(200.00) -7%
001-427.0000.67020	Equipment	2,383.84	450.00	500.00	50.00 11%
001-427.0000.67170	Auto Service	213.00	500.00	500.00	- 0%
001-427.0000.68010	Bldg & Grounds Maint & Repair	931.26	1,500.00	1,500.00	- 0%
001-427.4000.72000	Uniform Expense	739.51	1,000.00	1,000.00	- 0%
001-427.4155.71000	Salaries	113,075.90	119,995.20	118,892.80	(1,102.40) -1%
001-427.4155.71030	Employer FICA	8,382.45	9,179.63	9,095.30	(84.33) -1%
001-427.4155.71040	Employer Retirement	12,983.72	14,327.43	14,195.80	(131.63) -1%
001-427.4155.71050	Employer Workman Compensation	1,804.84	2,039.92	2,021.18	(18.74) -1%
001-427.4155.71060	Employer Unemployment Ins	284.17	1,199.95	1,188.93	(11.02) -1%
Department: 427 - Animal Control Total:		\$ 152,016.06	\$ 165,292.13	\$ 165,144.01	\$ (148.12) 0%
Department: 431 - Streets					
001-431.0000.62000	Advertising & Legal Fees	\$ 228.73	\$ 300.00	\$ 300.00	\$ - 0%
001-431.0000.62040	Contracts/Professional	10,186.00	-	-	- 0%
001-431.0000.62060	Dues & Memberships	100.00	300.00	300.00	- 0%
001-431.0000.62080	Hiring & Recruiting Costs	1,356.35	-	-	- 0%

City of Post Falls, Idaho
Budgeted Expenditures
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Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
001-431.0000.62132 Emergency Response	-	1,000.00	1,000.00	-	0%
001-431.0000.63000 Supplies	1,042.96	2,000.00	2,000.00	-	0%
001-431.0000.63060 Office Supplies	1,509.51	1,000.00	1,500.00	500.00	50%
001-431.0000.63070 Postage	13.75	150.00	50.00	(100.00)	-67%
001-431.0000.63110 First Aid/Safety	914.50	500.00	1,000.00	500.00	100%
001-431.0000.63260 Sign / Posts / Maintenance	16,047.11	15,000.00	20,000.00	5,000.00	33%
001-431.0000.63520 Sweeper Supplies	-	1,500.00	-	(1,500.00)	-100%
001-431.0000.64010 Travel & Meetings	823.68	1,000.00	1,000.00	-	0%
001-431.0000.64020 Staff Development	2,408.18	3,000.00	5,000.00	2,000.00	67%
001-431.0000.64030 Gasoline	59,643.01	65,000.00	64,500.00	(500.00)	-1%
001-431.0000.65004 Utilities - PF	3,923.57	2,500.00	4,000.00	1,500.00	60%
001-431.0000.65021 Electric and Gas	6,794.88	6,000.00	7,000.00	1,000.00	17%
001-431.0000.65030 Telephone	3,132.51	4,000.00	4,000.00	-	0%
001-431.0000.65050 Sanitation	60.00	-	-	-	0%
001-431.0000.65101 Traffic Signals - Energy	22,104.63	23,000.00	23,000.00	-	0%
001-431.0000.65110 Aquifer Assessment - County	63.14	120.00	120.00	-	0%
001-431.0000.66016 Software Maintenance	2,115.00	2,115.00	2,115.00	-	0%
001-431.0000.66050 Copier Maintenance & Supplies	-	-	500.00	500.00	0%
001-431.0000.66190 Small Equipment	649.95	-	-	-	0%
001-431.0000.67030 Hardware	-	200.00	-	(200.00)	-100%
001-431.0000.67040 Radio Repair/Maintenance	-	1,900.00	1,900.00	-	0%
001-431.0000.67050 Repairs & Rebuilds	-	18,000.00	-	(18,000.00)	-100%
001-431.0000.67070 Equipment Rental	92,230.50	92,040.00	92,040.00	-	0%
001-431.0000.67090 Tools	101.65	700.00	2,000.00	1,300.00	186%
001-431.0000.68010 Bldg & Grounds Maint & Repair	2,265.32	13,380.00	5,000.00	(8,380.00)	-63%
001-431.0000.68080 Snow & Ice Removal	114,443.46	50,000.00	75,000.00	25,000.00	50%
001-431.0000.68090 Patching	6,601.62	20,000.00	10,000.00	(10,000.00)	-50%
001-431.0000.68100 Striping	25,916.17	28,000.00	28,000.00	-	0%
001-431.0000.68105 Thermalplastic	-	3,000.00	-	(3,000.00)	-100%
001-431.0000.68110 Sealing & Maintenance	374,146.42	400,000.00	400,000.00	-	0%
001-431.0000.68120 Drainage	160.00	3,000.00	-	(3,000.00)	-100%
001-431.0000.68130 Street Reconstruction	236,095.55	588,000.00	588,000.00	-	0%
001-431.0000.68140 Traffic Light Repair	2,591.26	8,310.00	8,310.00	-	0%
001-431.0000.68150 Street Maintenance	3,751.40	5,000.00	5,000.00	-	0%
001-431.0000.90010 New Vehicles / Equip	16,993.44	117,000.00	-	(117,000.00)	-100%
001-431.0000.90050 Vehicles/Motorcycles/Equip	-	229,263.12	-	(229,263.12)	-100%
001-431.0000.90120 Sidewalk Sweeper/Retrofit	6,657.00	-	-	-	0%
001-431.0000.90150 New Trucks & Plows	20,020.24	-	-	-	0%
001-431.0000.91050 Radio & Repeater System	51,324.34	-	-	-	0%
001-431.0000.95215 Signal System Upgrade	56,841.98	45,000.00	-	(45,000.00)	-100%
001-431.1903.69650 Transfer to Reclaimed Water 650	79,920.00	79,920.00	79,920.00	-	0%
001-431.4000.72000 Uniform Expense	1,039.85	3,000.00	5,000.00	2,000.00	67%
001-431.4155.71000 Salaries	538,429.81	674,662.56	660,327.20	(14,335.36)	-2%
001-431.4155.71030 Employer FICA	40,685.17	51,611.69	50,515.03	(1,096.66)	-2%
001-431.4155.71040 Employer Retirement	54,547.24	67,374.67	78,185.37	10,810.70	16%
001-431.4155.71050 Employer Workman Compensation	30,547.20	41,167.26	40,269.87	(897.39)	-2%
001-431.4155.71060 Employer Unemployment Ins	1,355.78	6,746.63	6,603.27	(143.36)	-2%
Department: 431 - Streets Total:	\$ 1,889,782.86	\$ 2,675,760.93	\$ 2,273,455.74	\$ (402,305.19)	-15%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund	Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
					\$	%
Department: 432 - Public Works Administration						
001-432.0000.62060	Dues & Membership	\$ 109.00	\$ 500.00	\$ 500.00	\$ -	0%
001-432.0000.62080	Hiring & Recruiting Costs	45.00	-	-	-	0%
001-432.0000.63000	Supplies	-	100.00	100.00	-	0%
001-432.0000.63060	Office Supplies	85.30	250.00	250.00	-	0%
001-432.0000.63070	Postage	-	50.00	50.00	-	0%
001-432.0000.64010	Travel & Meetings	-	1,500.00	1,500.00	-	0%
001-432.0000.64020	Staff Development	50.00	2,000.00	2,000.00	-	0%
001-432.0000.64030	Gasoline	-	3,000.00	3,000.00	-	0%
001-432.0000.65030	Telephone	748.06	420.00	1,500.00	1,080.00	257%
Department: 432 - Public Works Administration Total:		\$ 1,037.36	\$ 7,820.00	\$ 8,900.00	\$ 1,080.00	14%
Department: 433 - Facility Maintenance						
001-433.0000.63140	Paper Products	\$ 4,896.79	\$ 5,000.00	\$ 5,000.00	\$ -	0%
001-433.0000.63150	Cleaning Supplies	4,590.99	4,500.00	4,500.00	-	0%
001-433.0000.63160	Laundry/Rugs	2,052.06	2,000.00	2,000.00	-	0%
001-433.0000.63720	Light Bulbs	2,462.91	2,500.00	2,500.00	-	0%
001-433.0000.63730	Miscellaneous	1,411.00	2,325.90	2,000.00	(325.90)	-14%
001-433.0000.64020	Staff Development	-	1,500.00	1,500.00	-	0%
001-433.0000.64030	Gasoline	1,940.93	2,000.00	2,000.00	-	0%
001-433.0000.65030	Telephone	1,470.34	1,500.00	1,500.00	-	0%
001-433.0000.66190	Small Equipment	570.27	1,000.00	1,000.00	-	0%
001-433.0000.67030	Hardware	493.15	250.00	250.00	-	0%
001-433.0000.67070	Equipment Rental	-	500.00	500.00	-	0%
001-433.0000.68010	Bldg & Grounds Maint & Repair	3,489.05	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	3,492.06	1,000.00	3,000.00	2,000.00	200%
001-433.0000.68160	Lumber/Paint	37.72	300.00	300.00	-	0%
001-433.0000.95110	ADA Compliance	-	40,000.00	-	(40,000.00)	-100%
001-433.4000.72000	Uniform Expense	677.64	600.00	600.00	-	0%
001-433.4155.71000	Salaries	188,027.47	199,014.40	199,295.20	280.80	0%
001-433.4155.71030	Employer FICA	14,140.59	15,224.60	15,246.08	21.48	0%
001-433.4155.71040	Employer Retirement	20,354.08	22,073.53	22,073.53	-	0%
001-433.4155.71050	Employer Workman Compensation	5,871.34	8,438.21	8,450.12	11.91	0%
001-433.4155.71060	Employer Unemployment Insurance	473.85	1,990.14	1,992.95	2.81	0%
Department: 433 - Facility Maintenance Total:		\$ 258,588.24	\$ 317,416.78	\$ 279,407.88	\$ (38,008.90)	-12%
Department: 434 - Fleet Maintenance						
001-434.0000.62133	Subscription	\$ 714.00	\$ -	\$ -	\$ -	0%
001-434.0000.63007	Supplies - Shop	6,901.81	4,000.00	99,500.00	95,500.00	2388%
001-434.0000.63060	Office Supplies	337.91	1,187.00	1,187.00	-	0%
001-434.0000.63070	Postage	102.16	50.00	50.00	-	0%
001-434.0000.63110	First Aid/Safety	50.00	250.00	250.00	-	0%
001-434.0000.63160	Laundry/Rugs	4,648.82	3,500.00	3,500.00	-	0%
001-434.0000.63540	Welding Supplies	148.02	500.00	-	(500.00)	-100%
001-434.0000.63690	Vehicle Licensing	644.00	600.00	600.00	-	0%
001-434.0000.64010	Travel & Meetings	22.81	-	500.00	500.00	0%
001-434.0000.64020	Staff Development	-	1,000.00	1,000.00	-	0%
001-434.0000.64030	Gasoline	-	500.00	500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund	Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
					\$	%
001-434.0000.65030	Telephone	485.00	750.00	750.00	-	0%
001-434.0000.65113	Hazardous Waste	1,927.48	500.00	500.00	-	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	370.02	100.00	100.00	-	0%
001-434.0000.67020	Equipment	6,652.77	850.00	850.00	-	0%
001-434.0000.67030	Hardware	352.03	700.00	-	(700.00)	-100%
001-434.0000.67050	Repairs & Rebuilds	110,644.90	125,000.00	-	(125,000.00)	-100%
001-434.0000.67090	Tools	3,789.76	3,000.00	3,000.00	-	0%
001-434.0000.67110	Tire Chains	1,038.38	2,060.00	2,060.00	-	0%
001-434.0000.67120	Safety Equipment	662.07	1,000.00	1,000.00	-	0%
001-434.0000.67150	Batteries	2,500.97	2,500.00	-	(2,500.00)	-100%
001-434.0000.67160	Tuneups	298.79	1,000.00	-	(1,000.00)	-100%
001-434.0000.67170	Auto Service	2,465.98	6,000.00	10,000.00	4,000.00	67%
001-434.0000.67180	Fabrications	3,093.95	3,500.00	-	(3,500.00)	-100%
001-434.0000.67190	Tires	15,465.84	40,000.00	21,000.00	(19,000.00)	-48%
001-434.0000.67200	Sweeper/Snow Plow Supplies	28,568.86	15,000.00	25,000.00	10,000.00	67%
001-434.0000.67210	Tire Repairs	534.53	1,700.00	1,700.00	-	0%
001-434.0000.67220	Body Paint	39.84	-	-	-	0%
001-434.0000.67230	Oil	5,951.87	8,000.00	-	(8,000.00)	-100%
001-434.0000.67240	Antifreeze	335.54	500.00	-	(500.00)	-100%
001-434.0000.67250	Lubrication & Cleaner	84.69	500.00	-	(500.00)	-100%
001-434.0000.68010	Bldg & Grounds Maint & Repair	2,080.94	8,981.00	3,200.00	(5,781.00)	-64%
001-434.0000.90010	Vehicle Replacement Exp	104,821.80	375,000.00	243,000.00	(132,000.00)	-35%
001-434.4000.67130	Mechanic Tool Allowance	-	500.00	-	(500.00)	-100%
001-434.4000.72000	Uniform Expense	926.56	1,000.00	1,500.00	500.00	50%
001-434.4155.71000	Salaries	150,569.92	256,828.00	247,509.60	(9,318.40)	-4%
001-434.4155.71030	Employer FICA	11,317.64	19,647.34	18,934.48	(712.86)	-4%
001-434.4155.71040	Employer Retirement	16,241.94	30,389.16	29,320.52	(1,068.64)	-4%
001-434.4155.71050	Employer Workman Compensation	8,910.58	15,010.82	14,427.49	(583.33)	-4%
001-434.4155.71060	Employer Unemployment Ins	380.53	2,568.28	2,475.10	(93.18)	-4%
Department: 434 - Fleet Maintenance Total:		\$ 496,197.71	\$ 936,286.60	\$ 735,529.19	\$ (200,757.41)	-21%
Department: 435 - GIS						
001-435.0000.62080	Hiring & Recruiting Costs	\$ 1,015.50	\$ -	\$ -	\$ -	0%
001-435.0000.63060	Office Supplies	-	500.00	500.00	-	0%
001-435.0000.63220	GIS Position Supplies	382.24	-	-	-	0%
001-435.0000.64010	Travel & Meeting	-	1,000.00	1,000.00	-	0%
001-435.0000.64020	Staff Development	2,459.00	1,500.00	1,500.00	-	0%
001-435.0000.65030	Telephone	210.61	300.00	300.00	-	0%
001-435.0000.66020	GIS Software	20,061.30	55,900.00	20,500.00	(35,400.00)	-63%
001-435.0000.66021	GIS Support	7,447.00	7,000.00	7,000.00	-	0%
001-435.0000.80010	Computer	1,303.00	-	-	-	0%
001-435.4155.71000	Salaries	111,700.93	123,593.60	123,593.60	-	0%
001-435.4155.71030	Employer FICA	8,477.39	9,454.91	9,454.91	-	0%
001-435.4155.71040	Employer Retirement	12,833.07	14,757.08	14,757.08	-	0%
001-435.4155.71050	Employer Workman Compensation	-	271.91	321.34	49.43	18%
001-435.4155.71060	Employer Unemployment Ins	280.72	1,235.94	1,235.94	-	0%
Department: 435 - GIS Total:		\$ 166,170.76	\$ 215,513.44	\$ 180,162.87	\$ (35,350.57)	-16%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund	Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
					\$	%
Department: 441 - Urban Forestry						
001-441.0000.62040	Contracts/Professional	\$ 3,151.51	\$ 3,500.00	\$ 7,000.00	\$ 3,500.00	100%
001-441.0000.62060	Dues & Membership	270.00	650.00	650.00	-	0%
001-441.0000.62080	Hiring & Recruiting Costs	-	150.00	-	(150.00)	-100%
001-441.0000.63060	Office Supplies	9.99	450.00	-	(450.00)	-100%
001-441.0000.63070	Postage	30.45	50.00	50.00	-	0%
001-441.0000.63110	First Aid/Safety	670.95	450.00	450.00	-	0%
001-441.0000.63210	Printing/Brochures	403.00	200.00	500.00	300.00	150%
001-441.0000.63510	Arbor Day Workshop	2,346.20	2,250.00	2,250.00	-	0%
001-441.0000.64010	Travel & Meetings	334.58	1,280.00	910.00	(370.00)	-29%
001-441.0000.64020	Staff Development	374.13	1,580.00	1,690.00	110.00	7%
001-441.0000.64030	Gasoline	2,407.71	1,500.00	1,500.00	-	0%
001-441.0000.65030	Telephone	841.24	850.00	850.00	-	0%
001-441.0000.66011	Arcview License	1,000.00	-	800.00	800.00	0%
001-441.0000.66016	Software Maintenance	-	-	1,200.00	1,200.00	0%
001-441.0000.66190	Small Equipment	1,296.95	900.00	1,900.00	1,000.00	111%
001-441.0000.67010	Equipment Maintenance	1,274.48	1,250.00	1,250.00	-	0%
001-441.0000.67070	Equipment Rental	-	-	1,000.00	1,000.00	0%
001-441.0000.67090	Tools	1,440.78	1,150.00	2,650.00	1,500.00	130%
001-441.0000.68170	Sand/Dirt/Concrete	-	-	300.00	300.00	0%
001-441.0000.68190	Tree & Shrub Plantings	-	2,500.00	1,000.00	(1,500.00)	-60%
001-441.0000.68200	Fertilizer	3,027.93	6,000.00	6,000.00	-	0%
001-441.0000.68220	Chemicals	742.65	100.00	100.00	-	0%
001-441.0000.68230	Irrigation	-	400.00	-	(400.00)	-100%
001-441.0000.80010	Computer	-	-	9,750.00	9,750.00	0%
001-441.0000.91000	Equipment	6,207.57	-	-	-	0%
001-441.1683.68190	Street Tree Planting	12,297.16	-	-	-	0%
001-441.4000.72000	Uniform Expense	991.39	580.00	980.00	400.00	69%
001-441.4155.71000	Salaries	86,906.79	119,083.12	120,965.52	1,882.40	2%
001-441.4155.71030	Employer FICA	6,604.98	9,109.86	9,253.86	144.00	2%
001-441.4155.71040	Employer Retirement	7,708.63	12,386.93	12,672.53	285.60	2%
001-441.4155.71050	Employer Workman Compensation	1,918.80	4,221.14	4,291.54	70.40	2%
001-441.4155.71060	Employer Unemployment Ins	219.39	1,190.83	1,209.66	18.83	2%
Department: 441 - Urban Forestry Total:		\$ 142,477.26	\$ 171,781.88	\$ 191,173.11	\$ 19,391.23	11%
Department: 442 - Cemetery						
001-442.0000.62000	Advertising & Legal Fees	\$ 541.13	\$ 500.00	\$ 500.00	\$ -	0%
001-442.0000.62040	Contracts/Professional	4,618.75	5,000.00	5,000.00	-	0%
001-442.0000.62060	Dues & Membership	595.00	1,000.00	1,000.00	-	0%
001-442.0000.63060	Office Supplies	1,301.84	1,250.00	1,250.00	-	0%
001-442.0000.63070	Postage	5.21	25.00	25.00	-	0%
001-442.0000.63110	First Aid/Safety	514.49	250.00	250.00	-	0%
001-442.0000.63150	Cleaning Supplies	557.35	500.00	750.00	250.00	50%
001-442.0000.63210	Printing/Postage/Broch/Books	-	50.00	50.00	-	0%
001-442.0000.63420	Grave Liners	6,654.45	9,000.00	9,000.00	-	0%
001-442.0000.63760	Headstones	36,234.34	32,000.00	32,000.00	-	0%
001-442.0000.64010	Travel & Meetings	1,025.85	1,500.00	1,500.00	-	0%
001-442.0000.64020	Staff Development	595.00	1,500.00	1,950.00	450.00	30%
001-442.0000.64030	Gasoline	4,167.35	4,000.00	4,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
001-442.0000.65004 Utilities - PF	16,163.15	25,000.00	25,000.00	-	0%
001-442.0000.65020 Gas & Electric	4,427.77	4,500.00	4,500.00	-	0%
001-442.0000.65030 Telephone	2,504.37	3,000.00	3,000.00	-	0%
001-442.0000.65050 Sanitation	53.60	2,000.00	1,000.00	(1,000.00)	-50%
001-442.0000.67020 Equipment	2,264.12	2,000.00	2,000.00	-	0%
001-442.0000.67030 Hardware	1,059.23	870.00	870.00	-	0%
001-442.0000.67050 Repairs & Rebuilds	618.87	1,100.00	1,100.00	-	0%
001-442.0000.67070 Equipment Rental	-	250.00	250.00	-	0%
001-442.0000.67090 Tools	1,130.88	1,500.00	1,500.00	-	0%
001-442.0000.68160 Lumber/Paint	295.33	850.00	850.00	-	0%
001-442.0000.68170 Sand/Dirt/Concrete	4,551.86	4,500.00	4,500.00	-	0%
001-442.0000.68180 Sod & Turf	5,560.00	2,000.00	2,000.00	-	0%
001-442.0000.68190 Tree & Shrub Plantings	-	250.00	250.00	-	0%
001-442.0000.68200 Fertilizer	3,796.25	3,000.00	3,000.00	-	0%
001-442.0000.68220 Chemicals	514.55	500.00	1,500.00	1,000.00	200%
001-442.0000.68230 Irrigation	357.72	1,000.00	1,000.00	-	0%
001-442.0000.91200 Mower	-	20,000.00	-	(20,000.00)	-100%
001-442.0000.92076 Software	-	-	1,845.00	1,845.00	0%
001-442.0000.94185 Cemetery Niche	24,762.00	1,800.00	-	(1,800.00)	-100%
001-442.4000.72000 Uniform Expense	563.06	550.00	550.00	-	0%
001-442.4155.71000 Salaries	122,168.77	117,481.52	133,658.18	16,176.66	14%
001-442.4155.71030 Employer FICA	9,240.32	8,987.34	10,224.85	1,237.51	14%
001-442.4155.71040 Employer Retirement	12,560.60	14,027.29	15,958.79	1,931.50	14%
001-442.4155.71050 Employer Workman Compensation	4,676.42	5,564.70	6,443.09	878.39	16%
001-442.4155.71060 Employer Unemployment Ins	308.08	1,174.82	1,336.58	161.76	14%
Department: 442 - Cemetary Total:	\$ 274,387.71	\$ 278,480.67	\$ 279,611.49	\$ 1,130.82	0%
Department: 443 - Parks					
001-443.0000.62000 Advertising & Legal Fees	\$ 317.09	\$ 300.00	\$ 300.00	\$ -	0%
001-443.0000.62040 Contracts/Professional	42,586.93	43,900.00	43,900.00	-	0%
001-443.0000.62060 Dues & Membership	940.00	1,450.00	1,950.00	500.00	34%
001-443.0000.62080 Hiring & Recruiting Costs	473.28	500.00	500.00	-	0%
001-443.0000.62180 Other Contracts	24,776.78	16,500.00	16,500.00	-	0%
001-443.0000.63060 Office Supplies	1,673.46	2,577.90	2,000.00	(577.90)	-22%
001-443.0000.63070 Postage	285.05	100.00	100.00	-	0%
001-443.0000.63080 Program Equip/Supplies	3,501.65	4,750.00	3,500.00	(1,250.00)	-26%
001-443.0000.63110 First Aid/Safety	2,643.83	2,168.50	3,216.00	1,047.50	48%
001-443.0000.63150 Cleaning Supplies	14,262.00	16,300.00	16,300.00	-	0%
001-443.0000.63260 Sign / Posts / Maintenance	80,720.31	85,500.00	10,000.00	(75,500.00)	-88%
001-443.0000.63290 Ticket Books	10.88	100.00	100.00	-	0%
001-443.0000.63530 Fencing	10,579.65	35,332.75	10,000.00	(25,332.75)	-72%
001-443.0000.64010 Travel & Meetings	2,980.98	4,350.00	3,000.00	(1,350.00)	-31%
001-443.0000.64020 Staff Development	4,542.17	5,300.00	3,000.00	(2,300.00)	-43%
001-443.0000.64030 Gasoline	24,229.90	25,000.00	25,000.00	-	0%
001-443.0000.65004 Utilities - PF	47,826.38	80,000.00	80,000.00	-	0%
001-443.0000.65006 Utilities - EGID	3,777.58	4,800.00	4,800.00	-	0%
001-443.0000.65007 Ross Point Water District	6,434.25	8,000.00	10,500.00	2,500.00	31%
001-443.0000.65021 Electric	34,554.94	41,450.00	41,450.00	-	0%
001-443.0000.65030 Telephone	8,991.37	7,000.00	10,000.00	3,000.00	43%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
001-443.0000.65050 Sanitation	14,332.72	15,000.00	10,000.00	(5,000.00)	-33%
001-443.0000.65110 Aquifer Assessment - County	5,261.26	600.00	2,400.00	1,800.00	300%
001-443.0000.66061 Office Machine Maint/Repair	1,119.78	600.00	1,200.00	600.00	100%
001-443.0000.66190 Small Equipment Repair	14,117.29	9,500.00	15,500.00	6,000.00	63%
001-443.0000.67020 Equipment	5,192.41	-	6,500.00	6,500.00	0%
001-443.0000.67030 Hardware	9,304.41	10,542.89	9,500.00	(1,042.89)	-10%
001-443.0000.67040 Radio Repair/Maintenance	-	500.00	-	(500.00)	-100%
001-443.0000.67050 Repairs & Rebuilds	12,239.32	10,000.00	10,000.00	-	0%
001-443.0000.67070 Equipment Rental	6,017.91	4,000.00	8,000.00	4,000.00	100%
001-443.0000.67090 Tools	11,663.28	8,014.30	8,000.00	(14.30)	0%
001-443.0000.68012 Centennial Trail (Joint Powers)	10,000.00	10,000.00	10,000.00	-	0%
001-443.0000.68013 Playground	10,964.34	16,000.00	16,000.00	-	0%
001-443.0000.68111 Sealing - Court/Trail	12,480.00	30,000.00	30,000.00	-	0%
001-443.0000.68160 Lumber/Paint	22,267.56	19,500.00	19,500.00	-	0%
001-443.0000.68170 Sand/Dirt/Concrete	6,800.53	8,000.00	8,500.00	500.00	6%
001-443.0000.68180 Sod & Turf	2,213.75	3,000.00	9,800.00	6,800.00	227%
001-443.0000.68190 Tree & Shrub Plantings	7,468.40	12,600.00	7,500.00	(5,100.00)	-40%
001-443.0000.68200 Fertilizer	18,643.81	18,500.00	18,500.00	-	0%
001-443.0000.68210 Flowers	7,013.24	7,750.00	7,750.00	-	0%
001-443.0000.68215 Pest Control	420.48	500.00	8,000.00	7,500.00	1500%
001-443.0000.68220 Chemicals	11,268.88	15,500.00	15,500.00	-	0%
001-443.0000.68230 Irrigation	19,716.85	25,000.00	25,000.00	-	0%
001-443.0000.68240 Field Striping Paint	1,866.94	1,700.00	1,700.00	-	0%
001-443.0000.68250 Plumbing	2,190.24	3,000.00	3,000.00	-	0%
001-443.0000.80010 Computer	1,993.98	-	2,450.00	2,450.00	0%
001-443.0000.80030 Software	9,983.05	4,500.00	4,500.00	-	0%
001-443.0000.80110 Park Bench	-	-	55,000.00	55,000.00	0%
001-443.0000.80140 Centennial Trail	-	10,500.00	5,500.00	(5,000.00)	-48%
001-443.0000.80150 Q'emlin Trails	899.96	1,000.00	6,000.00	5,000.00	500%
001-443.0000.81485 Furnace Replacement	-	11,195.00	7,500.00	(3,695.00)	-33%
001-443.0000.90050 Vehicles, Motorcycles, & Equipment	146,325.60	362,344.00	-	(362,344.00)	-100%
001-443.0000.94180 Park Capital	9,605.00	-	-	-	0%
001-443.0000.95110 ADA Compliance	38,000.00	-	-	-	0%
001-443.1658.62330 Avista Lease M & O	59,415.09	50,000.00	60,000.00	10,000.00	20%
001-443.1667.63009 Community Garden	252.80	4,000.00	4,000.00	-	0%
001-443.4000.72000 Uniform Expense	2,652.05	2,700.00	3,200.00	500.00	19%
001-443.4155.71000 Salaries	697,526.63	816,816.28	796,498.96	(20,317.32)	-2%
001-443.4155.71030 Employer FICA	52,906.63	62,486.45	60,932.17	(1,554.28)	-2%
001-443.4155.71040 Employer Retirement	60,908.54	75,093.34	74,456.65	(636.69)	-1%
001-443.4155.71050 Employer Workman Compensation	16,241.48	24,926.56	24,166.70	(759.86)	-3%
001-443.4155.71060 Employer Unemployment Ins	1,757.82	8,168.16	7,964.99	(203.17)	-2%
Department: 443 - Parks Total:	\$ 1,627,140.51	\$ 2,048,916.13	\$ 1,650,135.47	\$ (398,780.66)	-19%
Department: 444 - Parks - Construction					
001-444.0000.94180 Park Construction Projects	\$ 347,016.32	\$ 165,000.00	\$ -	\$ (165,000.00)	-100%
001-444.0000.95015 Parking Lot	-	239,349.90	-	(239,349.90)	-100%
Department: 444 - Parks - Construction Total:	\$ 347,016.32	\$ 404,349.90	\$ -	\$ (404,349.90)	-100%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020		
				\$	%	
Department: 445 - Recreation						
001-445.0000.62000	Advertising & Legal Fees	\$ 1,718.18	\$ 2,500.00	\$ 6,000.00	\$ 3,500.00	140%
001-445.0000.62040	Contracts/Professional	22,381.99	24,000.00	24,000.00	-	0%
001-445.0000.62050	Credit Card Expense	13,300.17	10,000.00	15,000.00	5,000.00	50%
001-445.0000.62060	Dues & Membership	1,240.00	1,400.00	1,500.00	100.00	7%
001-445.0000.62080	Hiring & Recruiting Costs	453.30	500.00	500.00	-	0%
001-445.0000.62133	Subscription	120.00	50.00	50.00	-	0%
001-445.0000.62170	Music Use License Fees	1,399.00	1,500.00	1,500.00	-	0%
001-445.0000.63000	Supplies	482.51	-	3,149.00	3,149.00	0%
001-445.0000.63060	Office Supplies	1,744.10	2,900.00	2,000.00	(900.00)	-31%
001-445.0000.63070	Postage	12,429.98	7,000.00	7,000.00	-	0%
001-445.0000.63080	Program Equip/Supplies	59,555.27	50,049.29	51,300.00	1,250.71	2%
001-445.0000.63110	First Aid/Safety	75.25	680.00	100.00	(580.00)	-85%
001-445.0000.63120	Awards/Certificates	2,447.28	4,000.00	3,000.00	(1,000.00)	-25%
001-445.0000.63210	Printing/Postage/Broch/Books	17,438.23	21,200.00	21,200.00	-	0%
001-445.0000.63430	T-Shirts	15,564.84	17,000.00	17,000.00	-	0%
001-445.0000.63590	Community Services & Support	950.00	4,000.00	4,000.00	-	0%
001-445.0000.64010	Travel & Meetings	3,931.97	4,900.00	5,200.00	300.00	6%
001-445.0000.64020	Staff Development	3,990.00	5,650.00	6,150.00	500.00	9%
001-445.0000.64030	Gasoline	143.86	750.00	1,000.00	250.00	33%
001-445.0000.64060	Car Allowance Stipend	3,000.00	3,000.00	3,000.00	-	0%
001-445.0000.64090	Coach Training	790.00	750.00	750.00	-	0%
001-445.0000.65004	Utilities - PF	1,060.29	1,000.00	1,000.00	-	0%
001-445.0000.65021	Electric & Gas	1,561.48	2,000.00	2,000.00	-	0%
001-445.0000.65030	Telephone	4,901.33	5,500.00	5,500.00	-	0%
001-445.0000.65050	Sanitation	1,054.37	500.00	500.00	-	0%
001-445.0000.66042	Computer Printer Supplies	955.91	834.58	500.00	(334.58)	-40%
001-445.0000.66050	Copier Maintenance & Supplies	4,696.09	3,200.00	3,200.00	-	0%
001-445.0000.66110	Furniture Replace & Repair	-	-	3,900.00	3,900.00	0%
001-445.0000.66190	Small Equipment	1,276.79	1,000.00	1,000.00	-	0%
001-445.0000.67030	Hardware	-	300.00	300.00	-	0%
001-445.0000.80135	Refinish Gym Floors	-	2,500.00	-	(2,500.00)	-100%
001-445.1445.62190	On-line Registration System	5,619.34	10,000.00	7,000.00	(3,000.00)	-30%
001-445.1903.69023	Transfer to Fund 023	12,198.00	-	-	-	0%
001-445.4000.72000	Uniform Expense	925.18	900.00	900.00	-	0%
001-445.4155.71000	Salaries	566,614.77	639,231.03	626,418.23	(12,812.80)	-2%
001-445.4155.71030	Employer FICA	43,189.59	48,901.17	47,920.99	(980.18)	-2%
001-445.4155.71040	Employer Retirement	44,353.60	49,525.98	47,996.13	(1,529.85)	-3%
001-445.4155.71050	Employer Workman Compensation	4,642.07	7,593.26	7,565.07	(28.19)	0%
001-445.4155.71060	Employer Unemployment Ins	1,430.26	6,392.31	6,264.18	(128.13)	-2%
Department: 445 - Recreation Total:		\$ 857,635.00	\$ 941,207.62	\$ 935,363.60	\$ (5,844.02)	-1%
Department: 451 - Planning & Zoning						
001-451.0000.62000	Advertising & Legal Fees	\$ 15,630.64	\$ 15,500.00	\$ 15,500.00	\$ -	0%
001-451.0000.62040	Contracts/Professional	15,246.13	5,000.00	5,000.00	-	0%
001-451.0000.62060	Dues & Membership	-	-	1,500.00	1,500.00	0%
001-451.0000.62080	Hiring & Recruiting Costs	895.00	-	-	-	0%
001-451.0000.62092	Professional	-	1,000.00	-	(1,000.00)	-100%
001-451.0000.62133	Subscription	319.18	300.00	-	(300.00)	-100%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
001-451.0000.63000 Supplies	206.49	500.00	500.00	-	0%
001-451.0000.63060 Office Supplies	1,396.49	1,500.00	1,500.00	-	0%
001-451.0000.63070 Postage	411.37	1,500.00	500.00	(1,000.00)	-67%
001-451.0000.63210 Printing/Postage/Broch/Books	-	100.00	100.00	-	0%
001-451.0000.64010 Travel & Meetings	2,267.96	4,000.00	4,000.00	-	0%
001-451.0000.64020 Staff Development	2,102.01	2,000.00	2,000.00	-	0%
001-451.0000.64030 Gasoline	-	200.00	100.00	(100.00)	-50%
001-451.0000.65030 Telephone	1,053.01	1,500.00	1,500.00	-	0%
001-451.0000.66010 Computer Software	21,876.46	2,119.00	2,119.00	-	0%
001-451.0000.66050 Copier Maintenance & Supplies	941.65	1,000.00	1,000.00	-	0%
001-451.1901.66140 Copier Lease Payment	1,540.25	1,300.00	1,300.00	-	0%
001-451.4155.71000 Salaries	188,334.15	214,718.40	217,276.80	2,558.40	1%
001-451.4155.71030 Employer FICA	14,170.88	16,425.96	16,621.68	195.72	1%
001-451.4155.71040 Employer Retirement	21,515.07	25,637.38	25,942.85	305.47	1%
001-451.4155.71050 Employer Workman Compensation	381.03	472.38	478.01	5.63	1%
001-451.4155.71060 Employer Unemployment Ins	473.26	2,147.18	2,172.77	25.59	1%
Department: 451 - Planning & Zoning Total:	\$ 288,761.03	\$ 296,920.30	\$ 299,111.11	\$ 2,190.81	1%
Department: 452 - Building Inspector					
001-452.0000.62000 Advertising & Legal Fees	\$ -	\$ 100.00	\$ 100.00	\$ -	0%
001-452.0000.62040 Contracts/Professional	600.00	-	-	-	0%
001-452.0000.62060 Dues & Membership	716.25	1,600.00	1,600.00	-	0%
001-452.0000.62080 Hiring & Recruiting Costs	825.00	-	-	-	0%
001-452.0000.62133 Subscription	59.19	100.00	100.00	-	0%
001-452.0000.63000 Supplies	204.50	1,745.39	1,500.00	(245.39)	-14%
001-452.0000.63060 Office Supplies	1,696.49	1,500.00	1,500.00	-	0%
001-452.0000.63070 Postage	1,009.17	250.00	250.00	-	0%
001-452.0000.63210 Printing/Postage/Broch/Books	748.76	500.00	500.00	-	0%
001-452.0000.64010 Travel & Meetings	1,015.48	2,500.00	2,500.00	-	0%
001-452.0000.64020 Staff Development	1,110.00	4,500.00	4,500.00	-	0%
001-452.0000.64030 Gasoline	4,387.71	4,000.00	4,000.00	-	0%
001-452.0000.65030 Telephone	7,291.65	7,000.00	7,000.00	-	0%
001-452.0000.66050 Copier Maintenance & Supplies	985.08	1,000.00	1,000.00	-	0%
001-452.0000.66190 Small Equipment	1,954.46	500.00	500.00	-	0%
001-452.0000.80010 Computer	-	1,596.18	-	(1,596.18)	-100%
001-452.0000.80080 Code Book Purchase	5,991.87	3,200.00	3,200.00	-	0%
001-452.1901.66140 Copier Lease Payment	1,469.13	1,500.00	1,500.00	-	0%
001-452.4155.71000 Salaries	371,784.36	457,142.40	456,060.80	(1,081.60)	0%
001-452.4155.71030 Employer FICA	28,277.40	34,971.39	34,888.65	(82.74)	0%
001-452.4155.71040 Employer Retirement	41,507.12	51,811.19	51,682.05	(129.14)	0%
001-452.4155.71050 Employer Workman Compensation	3,917.78	7,216.62	7,177.55	(39.07)	-1%
001-452.4155.71060 Employer Unemployment Ins	938.99	4,571.42	4,560.61	(10.81)	0%
Department: 452 - Building Inspector Total:	\$ 476,490.39	\$ 587,304.59	\$ 584,119.66	\$ (3,184.93)	-1%
Department: 453 - Engineering					
001-453.0000.62000 Advertising & Legal Fees	\$ 423.09	\$ 300.00	\$ 300.00	\$ -	0%
001-453.0000.62040 Contracts/Professional	9,010.68	20,000.00	20,000.00	-	0%
001-453.0000.62060 Dues & Membership	1,260.00	1,000.00	1,000.00	-	0%
001-453.0000.62080 Hiring & Recruiting Costs	825.00	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
001-453.0000.62133 Subscription	146.19	200.00	200.00	-	0%
001-453.0000.63000 Supplies	71.35	500.00	300.00	(200.00)	-40%
001-453.0000.63060 Office Supplies	1,083.54	2,000.00	2,000.00	-	0%
001-453.0000.63070 Postage	30.27	-	-	-	0%
001-453.0000.63530 Field Supplies	693.80	800.00	800.00	-	0%
001-453.0000.63610 Computer Drafting Supplies	804.94	1,500.00	1,500.00	-	0%
001-453.0000.64010 Travel & Meetings	3,036.58	3,000.00	3,000.00	-	0%
001-453.0000.64020 Staff Development	1,823.38	5,000.00	3,000.00	(2,000.00)	-40%
001-453.0000.64030 Gasoline	2,906.99	1,500.00	1,500.00	-	0%
001-453.0000.65030 Telephone	3,513.04	3,600.00	4,700.00	1,100.00	31%
001-453.0000.66190 Small Equipment	200.00	200.00	200.00	-	0%
001-453.0000.80010 Computer	-	-	1,050.00	1,050.00	0%
001-453.1355.95520 ITD Seltice Way:Idaho to Bay St	491,360.75	-	-	-	0%
001-453.1901.66050 Copier Maintenance & Supplies	1,610.31	1,500.00	1,500.00	-	0%
001-453.1901.66140 Copier Lease Payment	836.03	1,000.00	1,000.00	-	0%
001-453.4155.71000 Salaries	426,739.60	434,636.80	445,952.00	11,315.20	3%
001-453.4155.71030 Employer FICA	32,338.59	33,249.72	34,115.33	865.61	3%
001-453.4155.71040 Employer Retirement	49,151.73	51,895.63	55,246.67	3,351.04	6%
001-453.4155.71050 Employer Workman Compensation	4,630.54	6,781.23	7,177.55	396.32	6%
001-453.4155.71060 Employer Unemployment Ins	1,076.15	4,346.37	4,560.61	214.24	5%
Department: 453 - Engineering Total:	\$ 1,033,572.55	\$ 573,009.75	\$ 589,102.16	\$ 16,092.41	3%
Department: 454 - Community Development Admin					
001-454.0000.62050 Credit Card Expense	\$ 759.02	\$ -	\$ -	\$ -	0%
001-454.0000.62060 Dues & Membership	469.00	500.00	500.00	-	0%
001-454.0000.62080 Hiring & Recruiting Costs	55.00	-	-	-	0%
001-454.0000.63000 Supplies	-	100.00	100.00	-	0%
001-454.0000.63060 Office Supplies	141.27	250.00	250.00	-	0%
001-454.0000.63070 Postage	-	50.00	50.00	-	0%
001-454.0000.64010 Travel & Meetings	657.94	1,500.00	1,500.00	-	0%
001-454.0000.64020 Staff Development	894.38	1,500.00	1,500.00	-	0%
001-454.0000.64030 Gasoline	100.00	1,100.00	1,100.00	-	0%
001-454.0000.65030 Telephone	932.28	260.00	260.00	-	0%
001-454.0000.66016 Software Maintenance	-	22,715.00	4,470.00	(18,245.00)	-80%
001-454.4155.71000 Salaries	119,612.52	144,476.80	144,476.80	-	0%
001-454.4155.71030 Employer FICA	9,088.78	11,052.48	11,052.48	-	0%
001-454.4155.71040 Employer Retirement	13,839.11	17,250.53	17,250.53	-	0%
001-454.4155.71050 Employer Workman Compensation	85.21	317.85	317.85	-	0%
001-454.4155.71060 Employer Unemployment Ins	302.16	1,444.77	1,444.77	-	0%
Department: 454 - Community Development Admin Total:	\$ 146,936.67	\$ 202,517.43	\$ 184,272.43	\$ (18,245.00)	-9%
Department: 465 - Street Lights					
001-465.0000.64020 Contracts/Professional	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0%
001-465.0000.65102 Street Lights - Avista	400,108.00	440,000.00	440,000.00	-	0%
001-465.0000.65103 Street Lights - KEC	136,880.27	115,484.00	115,484.00	-	0%
Department: 465 - Street Lights Total:	\$ 536,988.27	\$ 565,484.00	\$ 565,484.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
Department: 481 - Capital Improvements/Contracts					
001-481.0000.64030 Gasoline	\$ -	\$ 25,000.00	\$ -	\$ (25,000.00)	-100%
001-481.0000.65110 Aquifer Assessment - County	45.92	24.00	24.00	-	0%
001-481.0000.68060 Elevator Maintenance	1,107.12	-	-	-	0%
001-481.0000.68390 Capital Facility Operating Cost	60,426.17	100,448.20	100,000.00	(448.20)	0%
001-481.0000.68395 PD Capital Facility Maintenance Costs	146,367.13	100,000.00	100,000.00	-	0%
001-481.0000.80385 Public Art	945.00	-	-	-	0%
001-481.0000.95010 Facility Capital	2,074.25	12,585.00	-	(12,585.00)	-100%
001-481.1801.95010 Parking Lot Seal	-	3,489.75	-	(3,489.75)	-100%
001-481.1920.69920 Contingency Account	-	732,397.31	1,204,231.01	471,833.70	64%
001-481.1920.89000 Facility Replacement	150,000.00	250,000.00	250,000.00	-	0%
001-481.1920.89200 Vehicle Replacement	-	250,000.00	275,000.00	25,000.00	10%
Department: 481 - Capital Improvements/Contracts Total:	\$ 360,965.59	\$ 1,473,944.26	\$ 1,929,255.01	\$ 455,310.75	31%
Department: 482 - Personnel Pool					
001-482.1903.69003 Employer Insurance	\$ 2,456,637.97	\$ 2,707,262.39	\$ 2,966,410.69	\$ 259,148.30	10%
001-482.4155.71110 Persi 401K Contribution	11,315.11	16,800.00	16,800.00	-	0%
001-482.4155.71140 Personal Time Off	14,550.40	12,000.00	12,000.00	-	0%
001-482.4155.71150 Executive Education/Development	2,391.64	12,000.00	12,000.00	-	0%
001-482.4155.71240 Wage Enhancement - G/F	-	300,000.00	766,803.50	466,803.50	156%
001-482.4155.71260 Wage Enhancement - Scale Adj	-	10,000.00	-	(10,000.00)	-100%
Department: 482 - Personnel Pool Total:	\$ 2,484,895.12	\$ 3,058,062.39	\$ 3,774,014.19	\$ 715,951.80	23%
Department: 497 - Transfer Out					
001-497.1903.69037 Transfer to Fund 037	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00	0%
Department: 497 - Transfer Out Total:	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00	0%
Fund: 001 - GENERAL FUND Total:	\$ 20,520,002.69	\$ 24,577,353.02	\$ 24,743,658.44	\$ 166,305.42	1%
Fund: 002 - COMPREHENSIVE LIABILITY					
Department: 410 - General Government Services					
002-410.0000.62280 Insurance Deductible	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0%
002-410.0000.62290 Liability Insurance	253,309.00	260,199.00	267,276.00	7,077.00	3%
002-410.0000.63730 Miscellaneous	-	4,510.00	21,415.00	16,905.00	375%
Department: 410 - General Government Services Total:	\$ 253,309.00	\$ 274,709.00	\$ 298,691.00	\$ 23,982.00	9%
Fund: 002 - COMPREHENSIVE LIABILITY Total:	\$ 253,309.00	\$ 274,709.00	\$ 298,691.00	\$ 23,982.00	9%
Fund: 003 - PERSONNEL BENEFIT POOL					
Department: 482 - Personnel Pool					
003-482.0000.62040 Contracts/Professional	\$ 40,428.90	\$ 39,318.68	\$ 39,318.68	\$ -	0%
003-482.0000.62160 Contracts - Cobra Admin	225.00	250.00	250.00	-	0%
003-482.0000.64080 City Wide Development	8,907.24	10,000.00	10,000.00	-	0%
003-482.0000.66016 Software Maintenance	7,651.98	10,852.00	10,852.00	-	0%
003-482.0000.73010 Benefits Development	324.20	10,000.00	10,000.00	-	0%
003-482.0000.73020 City Employee Events	8,189.14	11,000.00	11,000.00	-	0%
003-482.0000.73030 Cobra Subsidy	22.00	-	-	-	0%
003-482.0000.90050 Vehicles/Motorcycles/Equip	1,289,156.56	-	-	-	0%
003-482.4000.73000 Wellness Program	21,597.78	40,000.00	40,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
003-482.4155.71000 Salaries	10,439.75	17,622.90	17,622.90	-	0%
003-482.4155.71030 Employer FICA	771.85	1,348.15	1,348.15	-	0%
003-482.4155.71040 Employer Retirement	1,001.87	1,994.91	1,994.91	-	0%
003-482.4155.71050 Employer Workman Compensation	36.44	45.82	45.82	-	0%
003-482.4155.71060 Employer Unemployment Insurance	25.77	176.23	176.23	-	0%
003-482.4155.71070 Employer Insurance	1,925,097.28	2,743,508.67	2,553,000.00	(190,508.67)	-7%
003-482.4155.71170 Employer Medical Expense	5,281.28	-	-	-	0%
003-482.4155.71190 Employer Dental Expense	202,503.71	200,000.00	200,000.00	-	0%
003-482.4155.71200 Employer Paid Life Insurance	14,937.45	18,700.00	18,700.00	-	0%
003-482.4155.71210 Employer Flexible Benefit Exp	15,547.08	60,000.00	60,000.00	-	0%
003-482.4155.71220 Employer HRA Expense	829,688.88	800,000.00	900,000.00	100,000.00	13%
003-482.4155.71230 Medical Admin. Fee	10,425.00	10,000.00	10,000.00	-	0%
Department: 482 - Personnel Pool Total:	\$ 4,392,259.16	\$ 3,974,817.36	\$ 3,884,308.69	\$ (90,508.67)	-2%
Fund: 003 - PERSONNEL BENEFIT POOL Total:	\$ 4,392,259.16	\$ 3,974,817.36	\$ 3,884,308.69	\$ (90,508.67)	-2%
Fund: 004 - STREET LIGHTS					
Department: 465 - Street Lights					
004-465.1920.69810 Bad Debt Expense	\$ (2.77)	\$ -	\$ -	\$ -	0%
Department: 465 - Street Lights Total:	\$ (2.77)	\$ -	\$ -	\$ -	0%
Fund: 004 - STREET LIGHTS Total:	\$ (2.77)	\$ -	\$ -	\$ -	0%
Fund: 007 - DRUG SEIZURE PROGRAM					
Department: 425 - Drug Seizure Program					
007-425.0000.67020 Equipment	\$ 2,453.35	\$ 25,000.00	\$ 25,000.00	\$ -	0%
007-425.0000.67120 K-9 Supplies	-	35,000.00	35,000.00	-	0%
007-425.1142.67020 K-9 Equipment	64.54	-	-	-	0%
Department: 425 - Drug Seizure Program Total:	\$ 2,517.89	\$ 60,000.00	\$ 60,000.00	\$ -	0%
Fund: 007 - DRUG SEIZURE PROGRAM Total:	\$ 2,517.89	\$ 60,000.00	\$ 60,000.00	\$ -	0%
Fund: 008 - 911 SUPPORT					
Department: 426 - 911 Support					
008-426.0000.64070 Communications Training	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	0%
008-426.0000.64121 EMD Training	-	1,000.00	1,000.00	-	0%
008-426.0000.65031 Telephone charges 911 & frame	-	8,885.43	8,865.73	(19.70)	0%
008-426.0000.66012 Commercial Wireless Exp	-	11,000.00	11,000.00	-	0%
008-426.0000.66040 Computer Equipment	2,407.14	5,000.00	5,000.00	-	0%
008-426.0000.66170 911 Support Costs	157.29	2,000.00	4,000.00	2,000.00	100%
008-426.0000.67020 Equipment	4,432.10	5,500.00	5,500.00	-	0%
008-426.0000.67040 Radio Repair/Maintenance	7,216.85	5,000.00	5,000.00	-	0%
008-426.0000.67260 911 Recorder maintenance	31,751.83	6,500.00	6,500.00	-	0%
008-426.0000.67270 Repeater Maintenance & Rep	-	5,000.00	5,000.00	-	0%
008-426.0000.67280 Wireless Maintenance	688.70	8,000.00	8,000.00	-	0%
008-426.0000.67290 Spillman Maintenance	19,095.00	36,560.00	35,000.00	(1,560.00)	-4%
008-426.0000.67295 Net Motion Support	7,573.13	9,500.00	9,500.00	-	0%
008-426.0000.67300 Communication Site Maintenan	-	1,500.00	1,500.00	-	0%
008-426.0000.80010 Computer	360.00	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
008-426.0000.80031 Spillman Software	-	435,258.08	435,258.08	-	0%
008-426.0000.80240 Misc Mobile Equipment	504.20	-	-	-	0%
008-426.0000.91550 Replacement 911 Recorder	69,752.98	100,000.00	100,000.00	-	0%
008-426.0000.91560 Misc	104,848.87	115,638.84	114,107.02	(1,531.82)	-1%
008-426.0000.91570 911 Radio Console Equipment	223,296.67	-	-	-	0%
008-426.0000.91580 Communications Site Const.	3,556.16	-	-	-	0%
008-426.0000.92030 Wireless misc	-	115,638.84	115,638.84	-	0%
008-426.0000.92080 CAD Mapping	4,000.00	-	-	-	0%
008-426.0000.92090 Telephone Upgrade	20,008.36	-	-	-	0%
008-426.1901.69830 Debt Service	6,890.00	39,700.00	39,700.00	-	0%
008-426.4155.71000 Salaries	46,344.52	49,255.28	49,255.28	-	0%
008-426.4155.71030 Employer FICA	3,548.83	3,768.03	3,768.03	-	0%
008-426.4155.71040 Employer Retirement	5,397.49	5,881.08	5,881.08	-	0%
008-426.4155.71050 Employer Workman Compensation	104.69	108.36	128.06	19.70	18%
008-426.4155.71060 Employer Unemployment Ins	118.18	492.55	492.55	-	0%
008-426.4155.71070 Employer Insurance	7,572.48	9,571.55	9,103.37	(468.18)	-5%
Department: 426 - 911 Support Total:	\$ 569,625.47	\$ 984,758.04	\$ 983,198.04	\$ (1,560.00)	0%
Fund: 008 - 911 SUPPORT Total:	\$ 569,625.47	\$ 984,758.04	\$ 983,198.04	\$ (1,560.00)	0%
Fund: 011 - FACILITY BUILDING RESERVE					
Department: 491 - Facility Building Reserve					
011-491.1801.93200 Permitting and Fees	\$ 614.40	\$ -	\$ -	\$ -	0%
011-491.1801.93270 Professional - City H. Campus	126,927.70	-	-	-	0%
011-491.1920.69900 Fund Balance Rebudgeted	-	770,000.00	1,450,000.00	680,000.00	88%
Department: 491 - Facility Building Reserve Total:	\$ 127,542.10	\$ 770,000.00	\$ 1,450,000.00	\$ 680,000.00	88%
Fund: 011 - FACILITY BUILDING RESERVE Total:	\$ 127,542.10	\$ 770,000.00	\$ 1,450,000.00	\$ 680,000.00	88%
Fund: 017 - ANNEXATION FEES					
Department: 410 - General Government Services					
017-410.0000.62040 Contracts/Professional	\$ 26,320.64	\$ 250,000.00	\$ 250,000.00	\$ -	0%
017-410.0000.65080 Water	93.60	-	-	-	0%
017-410.0000.65110 Aquifer Assessment - County	1,167.05	-	-	-	0%
017-410.0000.80290 Traffic Study	-	30,000.00	30,000.00	-	0%
017-410.0000.80330 Strategic Planning	-	70,000.00	70,000.00	-	0%
017-410.0000.96000 Land	-	1,000,000.00	1,000,000.00	-	0%
017-410.1920.69900 Fund Balance Rebudgeted	-	-	1,189,000.00	1,189,000.00	0%
Department: 410 - General Government Services Total:	\$ 27,581.29	\$ 1,350,000.00	\$ 2,539,000.00	\$ 1,189,000.00	88%
Fund: 017 - ANNEXATION FEES Total:	\$ 27,581.29	\$ 1,350,000.00	\$ 2,539,000.00	\$ 1,189,000.00	88%
Fund: 023 - SPECIAL EVENTS					
Department: 446 - Special Events					
023-446.0000.90050 Vehiclces/Motorcycles/Equip	\$ 19,822.00	\$ -	\$ -	\$ -	0%
023-446.1601.62001 Marketing	2,770.01	3,500.00	3,500.00	-	0%
023-446.1601.62040 Contracts/Professional	3,932.20	14,310.00	14,310.00	-	0%
023-446.1601.62300 Security & Parking	-	800.00	800.00	-	0%
023-446.1601.63000 Supplies	3,176.68	2,000.00	2,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
023-446.1601.63640 Banners & Signs	170.00	500.00	500.00	-	0%
023-446.1601.65050 Sanitation	385.96	900.00	900.00	-	0%
023-446.1602.62095 Promotions	717.49	750.00	750.00	-	0%
023-446.1602.63000 Supplies	1,449.33	1,930.00	1,930.00	-	0%
023-446.1602.63070 Postage	443.54	408.00	408.00	-	0%
023-446.1602.63120 Awards/Certificates	1,101.03	650.00	650.00	-	0%
023-446.1602.63430 T-Shirts	3,068.48	3,000.00	3,000.00	-	0%
023-446.1602.63620 Concession Supplies	-	75.00	75.00	-	0%
023-446.1602.63660 Youth	1,300.00	1,425.00	1,425.00	-	0%
023-446.1603.63000 Supplies	3,183.12	3,500.00	3,500.00	-	0%
023-446.1604.63000 Supplies	-	1,000.00	1,000.00	-	0%
023-446.1604.63430 T-Shirts	-	1,000.00	1,000.00	-	0%
023-446.1605.62002 Marketing - Summer Concerts	-	750.00	750.00	-	0%
023-446.1605.62040 Entertainment Contracts - Summer Concerts	3,830.00	3,000.00	3,000.00	-	0%
023-446.1605.63002 Supplies - Summer Concerts	3.79	500.00	500.00	-	0%
023-446.1664.63000 Harvest Festival Supplies	11,791.94	6,250.00	6,250.00	-	0%
Department: 446 - Special Events Total:	\$ 57,145.57	\$ 46,248.00	\$ 46,248.00	\$ -	0%
Fund: 023 - SPECIAL EVENTS Total:	\$ 57,145.57	\$ 46,248.00	\$ 46,248.00	\$ -	0%
Fund: 027 - HUD					
Department: 497 - Transfer Out					
027-497.1903.69001 Transfer to General Fund	\$ 1,340.86	\$ -	\$ -	\$ -	0%
Department: 497 - Transfer Out Total:	\$ 1,340.86	\$ -	\$ -	\$ -	0%
Fund: 027 - HUD Total:	\$ 1,340.86	\$ -	\$ -	\$ -	0%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT					
Department: 442 - Cemetery					
029-442.0000.80090 Cemetery Improvements	\$ -	\$ 40,000.00	\$ 40,000.00	\$ -	0%
029-442.1920.69900 Fund Balance Rebudget	-	221,093.00	81,500.00	(139,593.00)	-63%
Department: 442 - Cemetery Total:	\$ -	\$ 261,093.00	\$ 121,500.00	\$ (139,593.00)	-53%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:	\$ -	\$ 261,093.00	\$ 121,500.00	\$ (139,593.00)	-53%
Fund: 035 - PUBLIC SAFETY IMPACT FEES					
Department: 420 - Public Safety Impact Fees					
035-420.0000.80300 Impact Fee Study	\$ 14,329.66	\$ -	\$ -	\$ -	0%
035-420.0000.91590 Wireless Data Comm Projects	135,354.86	-	-	-	0%
035-420.1903.69008 Transfer to Fund 008	34,460.70	34,460.70	34,460.70	-	0%
035-420.1920.69900 Fund Balance Rebudget	-	300,000.00	1,022,539.30	722,539.30	241%
Department: 420 - Public Safety Impact Fees Total:	\$ 184,145.22	\$ 334,460.70	\$ 1,057,000.00	\$ 722,539.30	216%
Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:	\$ 184,145.22	\$ 334,460.70	\$ 1,057,000.00	\$ 722,539.30	216%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
Fund: 036 - FALLS PARK					
Department: 443 - Parks					
036-443.1903.69001 Transfer to the General Fund	\$ 1,636.20	\$ -	\$ -	\$ -	0%
Department: 443 - Parks Total:	\$ 1,636.20	\$ -	\$ -	\$ -	0%
Fund: 036 - FALLS PARK Total:	\$ 1,636.20	\$ -	\$ -	\$ -	0%
Fund: 037 - STREETS IMPACT FEES					
Department: 431 - Streets					
037-431.0000.80290 Traffic Study	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	0%
037-431.0000.80300 Impact Fee Study	14,329.66	-	-	-	0%
037-431.0000.95131 4th and Seltice Traffic Control Device	-	600,000.00	150,000.00	(450,000.00)	-75%
037-431.0000.95132 Highway 41 Widening	-	1,200,000.00	1,824,025.00	624,025.00	52%
037-431.0000.95133 Seltice and Mullan Couplet Study	-	300,000.00	-	(300,000.00)	-100%
037-431.0000.95134 Spokane and Prairie	-	1,000,000.00	2,205,000.00	1,205,000.00	121%
037-431.0000.95135 Seltice Congestion 7th Ave Design	35,451.49	-	-	-	0%
037-431.0000.95136 Chase Road BNSF RR-Xing	-	-	100,000.00	100,000.00	0%
037-431.0000.95139 Greensferry & 12th - 4 way stop	-	-	25,000.00	25,000.00	0%
037-431.0000.95141 Cecil & 12th - 4 way stop	-	-	5,000.00	5,000.00	0%
037-431.0000.95143 Prairie/Idaho Roundabout	-	-	100,000.00	100,000.00	0%
037-431.1920.69900 Fund Balance Rebudget	-	-	1,741,215.00	1,741,215.00	0%
Department: 431 - Streets Total:	\$ 49,781.15	\$ 3,100,000.00	\$ 6,270,240.00	\$ 3,170,240.00	102%
Fund: 037 - STREETS IMPACT FEES Total:	\$ 49,781.15	\$ 3,100,000.00	\$ 6,270,240.00	\$ 3,170,240.00	102%
Fund: 038 - PARKS IMPACT FEES					
Department: 443 - Parks					
038-443.0000.62040 Contracts/Professional	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -	0%
038-443.0000.80300 Impact Fee Study	14,329.68	15,000.00	15,000.00	-	0%
038-443.0000.93155 P & R Master Plan	44,377.08	150,000.00	-	(150,000.00)	-100%
038-443.0000.93295 Building Purchase	196,448.91	200,000.00	-	(200,000.00)	-100%
038-443.0000.94060 Beck Park	42,220.30	-	-	-	0%
038-443.0000.94070 Black Bay	63,566.40	375,000.00	1,300,000.00	925,000.00	247%
038-443.0000.94160 Meadows	44,920.00	-	-	-	0%
038-443.0000.94165 Sports Complex (Phase 1)	-	300,000.00	200,000.00	(100,000.00)	-33%
038-443.0000.94180 Tullamore	579,403.47	50,000.00	-	(50,000.00)	-100%
038-443.0000.94230 Sportsfields	252,470.84	275,000.00	25,000.00	(250,000.00)	-91%
038-443.0000.96000 Land Acquisition	385,424.00	500,000.00	750,000.00	250,000.00	50%
038-443.1667.95520 Community Garden	-	50,000.00	100,000.00	50,000.00	100%
038-443.1920.69900 Fund Balance Rebudget	-	1,580,000.00	1,174,134.00	(405,866.00)	-26%
038-443.2013.95520 Crown Point Park	166,677.43	50,000.00	-	(50,000.00)	-100%
Department: 443 - Parks Total:	\$ 1,789,838.11	\$ 3,580,000.00	\$ 3,599,134.00	\$ 19,134.00	1%
Fund: 038 - PARKS IMPACT FEES Total:	\$ 1,789,838.11	\$ 3,580,000.00	\$ 3,599,134.00	\$ 19,134.00	1%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
Fund: 039 - STREETS CAPITAL PROJECTS					
Department: 492 - Streets Capital Projects					
039-492.1920.69900 Fund Balance Rebudget	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Department: 492 - Streets Capital Projects Total:	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Fund: 039 - STREETS CAPITAL PROJECTS Total:	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Fund: 402 - LID 99-1					
Department: 475 - LID 99-1					
402-475.0000.69780 Administrative Expense	\$ 400.00	\$ 200.00	\$ -	\$ (200.00)	-100%
402-475.1902.69760 Bond Principal	20,000.00	20,000.00	-	(20,000.00)	-100%
402-475.1902.69770 Interest Expense	1,120.00	1,120.00	-	(1,120.00)	-100%
Department: 475 - LID 99-1 Total:	\$ 21,520.00	\$ 21,320.00	\$ -	\$ (21,320.00)	-100%
Fund: 402 - LID 99-1 Total:	\$ 21,520.00	\$ 21,320.00	\$ -	\$ (21,320.00)	-100%
Fund: 410 - LID 2004					
Department: 476 - LID 2004					
410-476.0000.69780 Administrative Expense	\$ 5,250.00	\$ 5,700.00	\$ -	\$ (5,700.00)	-100%
410-476.1902.69760 Bond Principal	70,000.00	70,000.00	500,000.00	430,000.00	614%
410-476.1902.69770 Interest Expense	28,070.00	63,070.00	28,000.00	(35,070.00)	-56%
Department: 476 - LID 2004 Total:	\$ 103,320.00	\$ 138,770.00	\$ 528,000.00	\$ 389,230.00	280%
Fund: 410 - LID 2004 Total:	\$ 103,320.00	\$ 138,770.00	\$ 528,000.00	\$ 389,230.00	280%
Fund: 450 - LID GUARANTEE					
Department: 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					
Department: 463 - Wastewater Operating					
650-463.0000.62000 Advertising & Legal Fees	\$ 33.92	\$ 500.00	\$ 500.00	\$ -	0%
650-463.0000.62010 Attorney Fees	3,276.00	50,000.00	50,000.00	-	0%
650-463.0000.62040 Contracts/Professional	116,793.17	100,000.00	100,000.00	-	0%
650-463.0000.62060 Dues & Membership	3,144.00	2,610.00	2,610.00	-	0%
650-463.0000.62080 Hiring & Recruiting Costs	81.00	1,500.00	1,500.00	-	0%
650-463.0000.62140 Janitorial Services	-	1,819.00	-	(1,819.00)	-100%
650-463.0000.62150 Biosolids Disposal	433,953.89	421,824.00	450,000.00	28,176.00	7%
650-463.0000.62180 Other Contracts	13,240.00	36,939.00	36,939.00	-	0%
650-463.0000.63006 Supplies - Lift Station	40.49	-	-	-	0%
650-463.0000.63008 Supplies - Caustic	98,846.40	85,846.00	100,000.00	14,154.00	16%
650-463.0000.63060 Office Supplies	3,334.75	3,000.00	3,000.00	-	0%
650-463.0000.63070 Postage	8.87	400.00	400.00	-	0%
650-463.0000.63110 First Aid/Safety	6,508.38	2,124.00	2,124.00	-	0%
650-463.0000.63330 Supplies - Collection	15.65	-	-	-	0%
650-463.0000.63400 STP Lab	47,330.50	74,000.00	74,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020		
				\$	%	
650-463.0000.63410	SRSP Fees	11,616.51	13,149.00	13,149.00	-	0%
650-463.0000.63480	Polymer	14,705.95	22,872.00	22,872.00	-	0%
650-463.0000.63490	Aluminum Sulfate	3,577.83	5,250.00	5,250.00	-	0%
650-463.0000.63560	IPT Lab Supplies	-	1,000.00	1,000.00	-	0%
650-463.0000.63871	IPT Contract Analysis	1,583.80	10,000.00	5,000.00	(5,000.00)	-50%
650-463.0000.64010	Travel & Meetings	12,659.04	21,773.00	20,000.00	(1,773.00)	-8%
650-463.0000.64020	Staff Development	7,874.30	20,612.00	20,000.00	(612.00)	-3%
650-463.0000.64025	Safety Training	-	1,500.00	1,500.00	-	0%
650-463.0000.65004	Utilities - PF	584.32	-	500.00	500.00	0%
650-463.0000.65005	Pickup Fuel	4,212.32	3,150.00	4,000.00	850.00	27%
650-463.0000.65010	Avista - Gas	18,300.32	20,000.00	20,000.00	-	0%
650-463.0000.65021	Electric	295,668.05	318,265.00	318,265.00	-	0%
650-463.0000.65030	Telephone	10,124.05	9,131.00	10,000.00	869.00	10%
650-463.0000.65050	Sanitation	6,314.00	9,097.00	7,000.00	(2,097.00)	-23%
650-463.0000.65080	Water	12,987.93	15,000.00	15,000.00	-	0%
650-463.0000.65110	Aquifer Assessment - County	590.82	500.00	500.00	-	0%
650-463.0000.66012	Computer Software Maint. Supp	7,154.56	12,500.00	12,500.00	-	0%
650-463.0000.66050	Copier Maintenance & Supplies	150.15	1,044.00	750.00	(294.00)	-28%
650-463.0000.66110	Furniture Replace & Repair	406.09	1,000.00	1,000.00	-	0%
650-463.0000.66190	Small Equipment	5,120.67	1,500.00	1,500.00	-	0%
650-463.0000.67090	Tools	1,586.32	2,200.00	2,200.00	-	0%
650-463.0000.67170	Auto Service	2,451.58	2,500.00	10,000.00	7,500.00	300%
650-463.0000.67221	Generator Fuel	5,051.40	2,159.00	2,159.00	-	0%
650-463.0000.68010	Bldg & Grounds Maint & Repair	22,289.57	25,000.00	25,000.00	-	0%
650-463.0000.68020	Replacement Fund	-	6,543,917.92	-	(6,543,917.92)	-100%
650-463.0000.68021	L/S Maintenance & Repairs	134.93	-	-	-	0%
650-463.0000.68025	Plant Maintenance & Repairs	56,304.38	88,889.00	88,889.00	-	0%
650-463.0000.68360	NPDES Permit Monitoring	44,846.88	155,475.00	115,021.00	(40,454.00)	-26%
650-463.0000.68380	Swale Maintenance	20.69	-	-	-	0%
650-463.0000.68820	Chlorine	1,224.00	10,500.00	10,500.00	-	0%
650-463.0000.69780	Administrative Expense	-	1,000.00	1,000.00	-	0%
650-463.0000.80010	Computer	956.50	2,900.00	2,900.00	-	0%
650-463.0000.80030	Software Upgrades	16,258.50	40,000.00	40,000.00	-	0%
650-463.0000.80240	Misc Equipment	1,808.99	1,000.00	1,000.00	-	0%
650-463.0000.90010	New Vehicles / Equip	-	-	155,000.00	155,000.00	0%
650-463.0000.90040	Truck Replacement	-	-	75,000.00	75,000.00	0%
650-463.0000.90045	Crane Replacement	-	-	75,000.00	75,000.00	0%
650-463.0000.93010	Storage Facility	-	-	35,000.00	35,000.00	0%
650-463.1903.69001	Transfer to General Fund	735,643.00	758,607.00	808,581.00	49,974.00	7%
650-463.1903.69002	Transfer to Comp Liability	66,885.00	78,611.00	94,014.00	15,403.00	20%
650-463.1920.69800	Depreciation Expense	1,597,645.13	-	-	-	0%
650-463.1920.69810	Bad Debt Expense	2,421.63	1,500.00	1,500.00	-	0%
650-463.1950.89200	Replacement Fund	-	3,675.27	6,826,747.30	6,823,072.03	#####
650-463.3109.95520	BFP/Poly Upgrade - Construction Costs	-	180,000.00	-	(180,000.00)	-100%
650-463.3122.68400	Plant Repairs	20,267.00	25,000.00	25,000.00	-	0%
650-463.3215.68360	Idaho DEQ Permit Management	27,608.58	35,000.00	35,000.00	-	0%
650-463.4000.72000	Uniform Expense	2,534.25	1,700.00	1,700.00	-	0%
650-463.4000.74010	Change in Net Pension Liability	75,791.00	-	-	-	0%
650-463.4000.74020	Unallocated PERSI Contributions	(75,774.00)	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
650-463.4155.71000 Salaries	694,099.88	779,599.10	778,371.90	(1,227.20)	0%
650-463.4155.71030 Employer FICA	50,936.70	59,639.33	59,545.45	(93.88)	0%
650-463.4155.71040 Employer Retirement	74,622.93	90,361.45	89,982.92	(378.53)	0%
650-463.4155.71050 Employer Workman Compensation	11,479.93	16,761.82	21,488.60	4,726.78	28%
650-463.4155.71060 Employer Unemployment Ins	1,699.89	7,795.99	7,783.72	(12.27)	0%
650-463.4155.71070 Employer Insurance	212,447.00	230,000.00	230,000.00	-	0%
650-463.6530.64010 Travel & Meetings	497.63	-	-	-	0%
650-463.6530.64030 Gasoline	662.54	-	-	-	0%
650-463.6530.64050 Educational Materials	-	1,500.00	1,500.00	-	0%
650-463.6530.68220 Chemicals	-	5,000.00	5,000.00	-	0%
Department: 463 - Wastewater Operating Total:	\$ 4,792,639.56	\$ 10,418,196.88	\$ 10,925,742.89	\$ 507,546.01	5%
Department: 466 - Wastewater - Collections					
650-466.0000.62000 Advertising & Legal Fees	\$ 201.66	\$ -	\$ -	\$ -	0%
650-466.0000.62040 Contracts/Professional	12,215.14	20,000.00	16,500.00	(3,500.00)	-18%
650-466.0000.62060 Dues & Membership	480.00	1,610.00	1,500.00	(110.00)	-7%
650-466.0000.62080 Hiring & Recruiting Costs	4.50	1,000.00	1,000.00	-	0%
650-466.0000.62320 Locate Service	8,291.82	6,500.00	7,000.00	500.00	8%
650-466.0000.63006 Supplies - Lift Station	9,097.69	17,000.00	17,000.00	-	0%
650-466.0000.63008 Supplies - Caustic	19.95	-	-	-	0%
650-466.0000.63060 Office Supplies	32.98	-	-	-	0%
650-466.0000.63070 Postage	-	130.00	130.00	-	0%
650-466.0000.63110 First Aid/Safety	4,627.28	1,700.00	4,200.00	2,500.00	147%
650-466.0000.63330 Supplies - Collection	12,751.11	15,000.00	15,000.00	-	0%
650-466.0000.63400 STP Lab	202.50	-	-	-	0%
650-466.0000.64010 Travel & Meetings	2,539.81	3,612.00	3,612.00	-	0%
650-466.0000.64020 Staff Development	1,300.00	5,985.00	5,985.00	-	0%
650-466.0000.65004 Utilities - PF	-	1,000.00	1,000.00	-	0%
650-466.0000.65005 Pickup Fuel	13,452.91	11,000.00	13,000.00	2,000.00	18%
650-466.0000.65010 Avista - Gas	58.15	-	-	-	0%
650-466.0000.65023 Electric - KEC	13,231.66	15,000.00	15,000.00	-	0%
650-466.0000.65024 Electric Avista - Lift Statio	67,792.67	80,000.00	80,000.00	-	0%
650-466.0000.65030 Telephone	4,911.39	6,000.00	6,000.00	-	0%
650-466.0000.65040 Internet Connection Fee	-	-	1,500.00	1,500.00	0%
650-466.0000.65080 Water	-	500.00	500.00	-	0%
650-466.0000.65081 Irrigation Accounts	4,059.52	3,717.00	3,717.00	-	0%
650-466.0000.66012 Computer Software Maint. Supp	2,840.00	2,755.00	2,755.00	-	0%
650-466.0000.66110 Furniture Replace & Repair	-	250.00	250.00	-	0%
650-466.0000.66190 Small Equipment	1,287.99	250.00	250.00	-	0%
650-466.0000.67090 Tools	1,110.75	2,000.00	1,510.00	(490.00)	-25%
650-466.0000.67170 Auto Service	2,336.44	15,000.00	15,000.00	-	0%
650-466.0000.67180 Fabrications	-	500.00	500.00	-	0%
650-466.0000.67221 Generator Fuel	-	4,500.00	4,500.00	-	0%
650-466.0000.68010 Bldg & Grounds Maint & Repair	-	1,200.00	1,200.00	-	0%
650-466.0000.68021 L/S Maintenance & Repairs	26,629.48	16,098.00	16,098.00	-	0%
650-466.0000.80010 Computer	-	2,900.00	2,000.00	(900.00)	-31%
650-466.0000.80030 Software Upgrades	-	30,000.00	30,000.00	-	0%
650-466.0000.80240 Misc Equipment	-	-	7,500.00	7,500.00	0%
650-466.0000.83290 Landscaping	-	1,000.00	1,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
650-466.0000.90010 New Vehicles / Equip	-	25,000.00	70,000.00	45,000.00	180%
650-466.0000.90040 Truck Replacement	-	-	100,000.00	100,000.00	0%
650-466.3104.68400 Lift Station Equipment Replacement	53,594.28	542,000.00	542,000.00	-	0%
650-466.3221.68400 Pipe Replacement	-	125,000.00	125,000.00	-	0%
650-466.4000.72000 Uniform Expense	597.01	1,975.00	1,975.00	-	0%
650-466.4000.74010 Change in Net Pension Liability	16,508.00	-	-	-	0%
650-466.4000.74020 Unallocated PERSI Contributions	(16,339.00)	-	-	-	0%
650-466.4155.71000 Salaries	142,034.97	201,846.32	201,846.32	-	0%
650-466.4155.71030 Employer FICA	10,705.36	15,441.24	15,441.24	-	0%
650-466.4155.71040 Employer Retirement	16,254.16	24,100.45	24,100.45	-	0%
650-466.4155.71050 Employer Workman Compensation	4,296.58	4,631.66	5,940.75	1,309.09	28%
650-466.4155.71060 Employer Unemployment Ins	355.67	2,018.46	2,018.46	-	0%
650-466.6530.64030 Gasoline	75.00	-	-	-	0%
Department: 466 - Wastewater - Collections Total:	\$ 417,557.43	\$ 1,208,220.13	\$ 1,363,529.22	\$ 155,309.09	13%
Department: 467 - Wastewater - Recycled Water					
650-467.4000.74010 Change in Net Pension Liability	\$ 575.00	\$ -	\$ -	\$ -	0%
650-467.4000.74020 Unallocated PERSI Contributions	(570.00)	-	-	-	0%
650-467.4155.71000 Salaries	4,838.06	5,404.89	5,560.43	155.54	3%
650-467.4155.71030 Employer FICA	371.38	413.47	413.47	-	0%
650-467.4155.71040 Employer Retirement	567.33	645.34	645.34	-	0%
650-467.4155.71050 Employer Workman Compensation	165.19	182.14	225.92	43.78	24%
650-467.4155.71060 Employer Unemployment Ins	12.40	54.05	54.05	-	0%
Department: 467 - Wastewater - Recycled Water Total:	\$ 5,959.36	\$ 6,699.89	\$ 6,899.21	\$ 199.32	3%
Department: 468 - Wastewater - Surface Water					
650-468.0000.62010 Attorney Fees	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	0%
650-468.0000.62040 Contracts/Professional	2,752.95	15,000.00	15,000.00	-	0%
650-468.0000.62060 Dues & Membership	-	500.00	500.00	-	0%
650-468.0000.62080 Hiring & Recruiting Costs	4.50	-	-	-	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	226.03	50.00	50.00	-	0%
650-468.0000.63330 Supplies - Collection	9.88	-	-	-	0%
650-468.0000.64010 Travel & Meetings	25.00	1,032.00	1,032.00	-	0%
650-468.0000.64020 Staff Development	40.00	1,500.00	1,500.00	-	0%
650-468.0000.64050 Instructional Materials	-	100.00	100.00	-	0%
650-468.0000.65005 Pickup Fuel	4,411.69	4,000.00	4,000.00	-	0%
650-468.0000.65024 Electric Avista - Lift Statio	159.95	-	-	-	0%
650-468.0000.65030 Telephone	133.76	-	-	-	0%
650-468.0000.65080 Water	749.39	-	-	-	0%
650-468.0000.65081 Irrigation Accounts	77,766.90	58,350.00	58,350.00	-	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	349.63	500.00	500.00	-	0%
650-468.0000.67090 Tools	-	200.00	200.00	-	0%
650-468.0000.67170 Auto Service	1,127.77	1,000.00	1,000.00	-	0%
650-468.0000.68220 Chemicals	6,178.87	5,000.00	5,000.00	-	0%
650-468.0000.68225 Water Testing	-	13,000.00	13,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
650-468.0000.68360 NPDES Permit Monitoring	3,190.00	13,000.00	13,000.00	-	0%
650-468.0000.68380 Swale Maintenance	8,876.77	25,000.00	25,000.00	-	0%
650-468.0000.80240 Misc Equipment	-	3,000.00	3,000.00	-	0%
650-468.0000.83290 Landscaping	-	500.00	500.00	-	0%
650-468.0000.93040 20' X 36' Storage Building	-	25,000.00	-	(25,000.00)	-100%
650-468.4000.72000 Uniform Expense	99.98	100.00	100.00	-	0%
650-468.4000.74010 Change in Net Pension Liability	8,867.00	-	-	-	0%
650-468.4000.74020 Unallocated PERSI Contributions	(8,775.00)	-	-	-	0%
650-468.4155.71000 Salaries	75,524.95	105,182.48	105,182.48	-	0%
650-468.4155.71030 Employer FICA	5,691.61	8,046.46	8,046.46	-	0%
650-468.4155.71040 Employer Retirement	8,730.30	12,558.79	12,558.79	-	0%
650-468.4155.71050 Employer Workman Compensation	2,478.68	2,350.39	3,334.90	984.51	42%
650-468.4155.71060 Employer Unemployment Ins	190.14	1,051.82	1,051.82	-	0%
650-468.6530.64030 Gasoline	149.99	-	-	-	0%
Department: 468 - Wastewater - Surface Water Total:	\$ 198,960.74	\$ 321,871.94	\$ 297,856.45	\$ (24,015.49)	-7%
Fund: 650 - RECLAIMED WATER OPERATING Total:	\$ 5,415,117.09	\$ 11,954,988.84	\$ 12,594,027.77	\$ 639,038.93	5%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP					
Department: 463 - Wastewater Operating					
651-463.1902.69760 Bond Principal	\$ -	\$ 659,351.00	\$ 659,351.00	\$ -	0%
651-463.1902.69770 Interest Expense	176,212.72	259,296.00	259,296.00	-	0%
651-463.3208.95500 Rate Study	-	25,000.00	20,000.00	(5,000.00)	-20%
651-463.3209.95500 Facility Plan per EPA Permit	-	100,000.00	80,000.00	(20,000.00)	-20%
651-463.3213.90015 Tertiary Treatment	-	5,000,000.00	25,000,000.00	20,000,000.00	400%
651-463.6505.95520 Outfall Upgrade	-	3,190,320.00	500,000.00	(2,690,320.00)	-84%
Department: 463 - Wastewater Operating Total:	\$ 176,212.72	\$ 9,233,967.00	\$ 26,518,647.00	\$ 17,284,680.00	187%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:	\$ 176,212.72	\$ 9,233,967.00	\$ 26,518,647.00	\$ 17,284,680.00	187%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR					
Department: 463 - Wastewater Operating					
652-463.3105.95520 Oversizing Construction Costs	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	0%
652-463.3201.95500 Master Plan	-	75,000.00	-	(75,000.00)	-100%
652-463.3208.95500 Rate Study	-	25,000.00	25,000.00	-	0%
652-463.3214.95520 Ponderosa Lift Station	-	-	1,716,071.00	1,716,071.00	0%
652-463.3219.95520 Crimson King /12th Ave LS and EQ	-	500,000.00	500,000.00	-	0%
652-463.3220.95520 Collection Projects	-	350,000.00	350,000.00	-	0%
652-463.3222.95520 Howell Lift Station	-	2,982,588.00	-	(2,982,588.00)	-100%
652-463.3223.95520 Shorepines Lift Station	-	-	250,000.00	250,000.00	0%
652-463.3226.95520 Decommission Prairie Falls/Grayling	-	-	400,000.00	400,000.00	0%
Department: 463 - Wastewater Operating Total:	\$ -	\$ 3,957,588.00	\$ 3,266,071.00	\$ (691,517.00)	-17%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:	\$ -	\$ 3,957,588.00	\$ 3,266,071.00	\$ (691,517.00)	-17%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
				\$	%
Fund: 700 - SANITATION					
Department: 461 - Sanitation					
700-461.0000.62041	Recycling Costs	\$ 3,890.00	\$ 17,500.00	\$ 17,500.00	\$ - 0%
700-461.0000.62042	Sanitation Contract	2,561,048.76	2,480,035.17	2,480,035.17	- 0%
700-461.0000.65050	Sanitation	28,522.23	-	-	- 0%
700-461.0000.65114	City Clean Up Efforts	13,691.87	10,000.00	10,000.00	- 0%
700-461.1903.69001	Transfer to General Fund	234,344.00	249,591.00	422,400.00	172,809.00 69%
700-461.1903.69002	Transfer to Comp Liability	5,267.00	5,319.00	7,700.00	2,381.00 45%
700-461.1903.69004	Transfer to General Fund for Street wear.	258,338.00	294,573.00	-	(294,573.00) -100%
700-461.1920.69810	Bad Debt Expense	255.79	1,000.00	1,000.00	- 0%
Department: 461 - Sanitation Total:		\$ 3,105,357.65	\$ 3,058,018.17	\$ 2,938,635.17	\$ (119,383.00) -4%
Fund: 700 - SANITATION Total:					
		\$ 3,105,357.65	\$ 3,058,018.17	\$ 2,938,635.17	\$ (119,383.00) -4%
Fund: 750 - WATER OPERATING					
Department: 462 - Water Operating					
750-462.0000.62000	Advertising & Legal Fees	\$ -	\$ 350.00	\$ 350.00	\$ - 0%
750-462.0000.62010	Attorney Fees	5,340.21	5,000.00	6,000.00	1,000.00 20%
750-462.0000.62040	Contracts/Professional	1,242.35	100,000.00	82,000.00	(18,000.00) -18%
750-462.0000.62060	Dues & Membership	1,288.22	2,333.00	2,333.00	- 0%
750-462.0000.62080	Hiring & Recruiting Costs	27.00	500.00	500.00	- 0%
750-462.0000.62140	Janitorial Services	-	1,000.00	-	(1,000.00) -100%
750-462.0000.62320	Locate Service	8,291.82	6,500.00	8,500.00	2,000.00 31%
750-462.0000.62350	State Water Assessment	20,821.00	30,000.00	30,000.00	- 0%
750-462.0000.62410	Water Conservation Education	4,655.00	-	-	- 0%
750-462.0000.63060	Office Supplies	1,850.94	2,490.00	2,490.00	- 0%
750-462.0000.63070	Postage	569.15	860.00	860.00	- 0%
750-462.0000.63110	First Aid/Safety	2,341.81	1,000.00	1,500.00	500.00 50%
750-462.0000.63280	Maintenance Supplies	48,859.04	46,107.00	85,000.00	38,893.00 84%
750-462.0000.63550	Service Supplies	39,639.24	30,000.00	-	(30,000.00) -100%
750-462.0000.64010	Travel & Meetings	378.62	2,750.00	3,000.00	250.00 9%
750-462.0000.64020	Staff Development	3,248.25	5,500.00	5,500.00	- 0%
750-462.0000.64025	Safety Training	-	1,000.00	1,000.00	- 0%
750-462.0000.64030	Gasoline	13,752.20	15,750.00	15,750.00	- 0%
750-462.0000.64050	Instruction Materials/Videos	830.48	2,000.00	1,000.00	(1,000.00) -50%
750-462.0000.65004	Utilities - PF	4,709.18	4,100.00	4,100.00	- 0%
750-462.0000.65022	Electric - Avista	224,223.22	301,500.00	301,500.00	- 0%
750-462.0000.65030	Telephone	1,456.81	4,500.00	3,000.00	(1,500.00) -33%
750-462.0000.65050	Sanitation	153.60	200.00	200.00	- 0%
750-462.0000.65082	Water (EGID)	218.80	500.00	500.00	- 0%
750-462.0000.65090	Electric - Kootenai	100,205.56	80,000.00	105,000.00	25,000.00 31%
750-462.0000.65110	Aquifer Assessment - County	80.64	100.00	100.00	- 0%
750-462.0000.66012	Computer Software Maint. Supp	7,019.43	9,000.00	9,000.00	- 0%
750-462.0000.66050	Copier Maintenance & Supplies	355.26	1,044.00	500.00	(544.00) -52%
750-462.0000.66110	Furniture Replace & Repair	196.10	1,000.00	1,000.00	- 0%
750-462.0000.66111	Maintenance - Machines	32.80	500.00	500.00	- 0%
750-462.0000.66190	Small Equipment	1,610.33	8,000.00	5,000.00	(3,000.00) -38%
750-462.0000.67020	Equipment	-	-	40,000.00	40,000.00 0%
750-462.0000.67040	Radio Repair/Maintenance	594.32	1,000.00	1,000.00	- 0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund	Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020	
					\$	%
750-462.0000.67070	Equipment Rental	-	750.00	750.00	-	0%
750-462.0000.67090	Tools	6,076.78	5,000.00	5,000.00	-	0%
750-462.0000.67170	Auto Service	7,023.31	2,000.00	2,000.00	-	0%
750-462.0000.68010	Bldg & Grounds Maint & Repair	1,736.57	5,000.00	5,000.00	-	0%
750-462.0000.68025	Wells	19,187.88	10,000.00	15,000.00	5,000.00	50%
750-462.0000.68230	Irrigation	425.00	-	-	-	0%
750-462.0000.68235	Meters	-	-	15,000.00	15,000.00	0%
750-462.0000.68360	Water Testing	8,731.62	31,600.00	25,000.00	(6,600.00)	-21%
750-462.0000.80010	Computer	2,223.59	4,000.00	4,000.00	-	0%
750-462.0000.80090	Hydrant Locks	-	500.00	500.00	-	0%
750-462.0000.80240	Locator	-	500.00	5,000.00	4,500.00	900%
750-462.0000.90040	Truck Replacement	-	25,000.00	110,000.00	85,000.00	340%
750-462.0000.90100	Replace Backhoe	-	10,000.00	10,000.00	-	0%
750-462.0000.91280	Radio Read Meter Update	-	50,000.00	50,000.00	-	0%
750-462.0000.92010	Remote Camera System	-	16,316.00	16,316.00	-	0%
750-462.0000.93010	Storage Facility	-	-	35,000.00	35,000.00	0%
750-462.1902.69760	Bond Principal	-	180,000.00	180,000.00	-	0%
750-462.1902.69770	Interest Expense	21,431.98	39,925.00	39,925.00	-	0%
750-462.1902.69830	Debt Service	500.00	5,000.00	5,000.00	-	0%
750-462.1903.69001	Transfer to General Fund	590,760.00	607,799.00	650,718.00	42,919.00	7%
750-462.1903.69002	Transfer to Comp Liability	15,492.00	20,779.00	26,977.00	6,198.00	30%
750-462.1920.69800	Depreciation Expense	575,430.62	-	-	-	0%
750-462.1920.69810	Bad Debt Expense	(1,261.37)	1,500.00	1,500.00	-	0%
750-462.1950.89200	Replacement Fund	-	446,320.39	293,530.09	(152,790.30)	-34%
750-462.3206.95520	Replace Water Main Construction Costs	-	51,500.00	51,500.00	-	0%
750-462.3315.68382	Well Repairs	-	50,000.00	45,000.00	(5,000.00)	-10%
750-462.3315.68384	HVAC/Access Projects	-	26,000.00	20,000.00	(6,000.00)	-23%
750-462.4000.72000	Uniform Expense	3,108.42	1,950.00	1,950.00	-	0%
750-462.4000.74010	Change in Net Pension Liability	46,171.00	-	-	-	0%
750-462.4000.74020	Unallocated PERSI Contributions	(46,042.00)	-	-	-	0%
750-462.4155.71000	Salaries	402,647.36	426,061.48	426,061.48	-	0%
750-462.4155.71030	Employer FICA	29,937.53	32,593.70	32,593.70	-	0%
750-462.4155.71040	Employer Retirement	45,459.89	50,871.84	50,871.84	-	0%
750-462.4155.71050	Employer Workman Compensation	8,749.75	14,109.88	15,015.81	905.93	6%
750-462.4155.71060	Employer Unemployment Ins	994.36	4,260.61	4,260.61	-	0%
750-462.4155.71070	Employer Insurance	82,089.73	98,000.00	98,000.00	-	0%
Department: 462 - Water Operating Total:		\$ 2,314,865.40	\$ 2,881,920.90	\$ 2,958,652.53	\$ 76,731.63	3%
Fund: 750 - WATER OPERATING Total:		\$ 2,314,865.40	\$ 2,881,920.90	\$ 2,958,652.53	\$ 76,731.63	3%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2021

Fund Department	Actual Totals FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Change Over (Under) FY 2020		
				\$	%	
Fund: 753 - WATER CAPITAL						
Department: 462 - Water Operating						
753-462.3105.95520	Oversizing Construction Costs	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0%
753-462.3202.95500	Water Main Upgrade Engineering & Design	-	415,000.00	415,000.00	-	0%
753-462.3204.95550	New Well	-	1,786,164.00	900,000.00	(886,164.00)	-50%
753-462.3216.95550	Well 3 Replacement	-	233,398.00	200,000.00	(33,398.00)	-14%
753-462.3217.95550	West Zone Well	-	400,000.00	50,000.00	(350,000.00)	-88%
753-462.3218.95550	Spokane Street Fire Flow Pipe Upgrade	-	50,000.00	50,000.00	-	0%
753-462.3224.95550	Well 11 Well House	-	-	1,000,000.00	1,000,000.00	0%
753-462.3225.95500	Distribution System Design	-	-	100,000.00	100,000.00	0%
Department: 462 - Water Operating Total:		\$ -	\$ 2,894,562.00	\$ 2,725,000.00	\$ (169,562.00)	-6%
Fund: 753 - WATER CAPITAL Total:		\$ -	\$ 2,894,562.00	\$ 2,725,000.00	\$ (169,562.00)	-6%
Report Total:		\$ 39,113,264.80	\$ 73,459,724.03	\$ 96,587,161.64	\$ 23,127,437.61	31%

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. 1403

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020, APPROPRAITING THE SUM OF \$96,587,162 TO DEFRAY THE EXPENCSES 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 SECIFYING 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 \$96,587,162 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, 2020. Appropriations are made at the fund level with additional detail shown for illustrative purposes only.

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

PROPOSED EXPENDITURES/EXPENSES	TOTAL
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.....	\$31,166,968
SPECIAL REVENUE FUNDS:	
COMPREHENSIVE LIABILITY INSURANCE	
911 SUPPORT	
DRUG SEIZURE	
SPECIAL EVENTS	
CEMETERY CAPTIAL IMPROVEMENT	

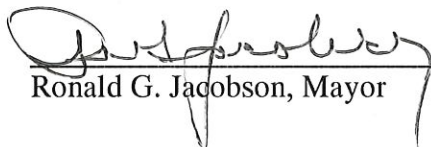
TOTAL SPECIAL REVENUE FUND EXPENDITURES.....	\$ 1,509,637
CAPITAL PROJECTS FUNDS:	
FACILITY RESERVE ACCOUNT	
CAPITAL IMPROVEMENTS	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES.....	\$12,381,374
DEBT SERVICE FUNDS:	
LID DEBT SERVICE	
TOTAL DEBT SERVICE FUND EXPENDITURES.....	\$ 528,150
ENTERPRISE FUNDS:	
SEWER	
SANITATION	
WATER	
TOTAL ENTERPRISE FUND EXPENSES.....	\$51,001,033
TOTAL ALL FUND EXPENDITURES/EXPENSES.....	\$96,587,162

Section 3. That a general tax levy to yield \$12,554,598 on all taxable property within the City of Post Falls be levied in an amount allowed by law for the general purpose for said City, for the fiscal year beginning October 1, 2020.

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

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

PASSES under suspension of the rules upon which a roll call vote was taken and duly enacted an ordinance of the City of Post Falls, Kootenai County, Idaho at a convened meeting of the City of Post Falls City Council held on the 1st day of September 2020.



 Ronald G. Jacobson, Mayor

ATTEST:



 Shannon Howard, City Clerk

