



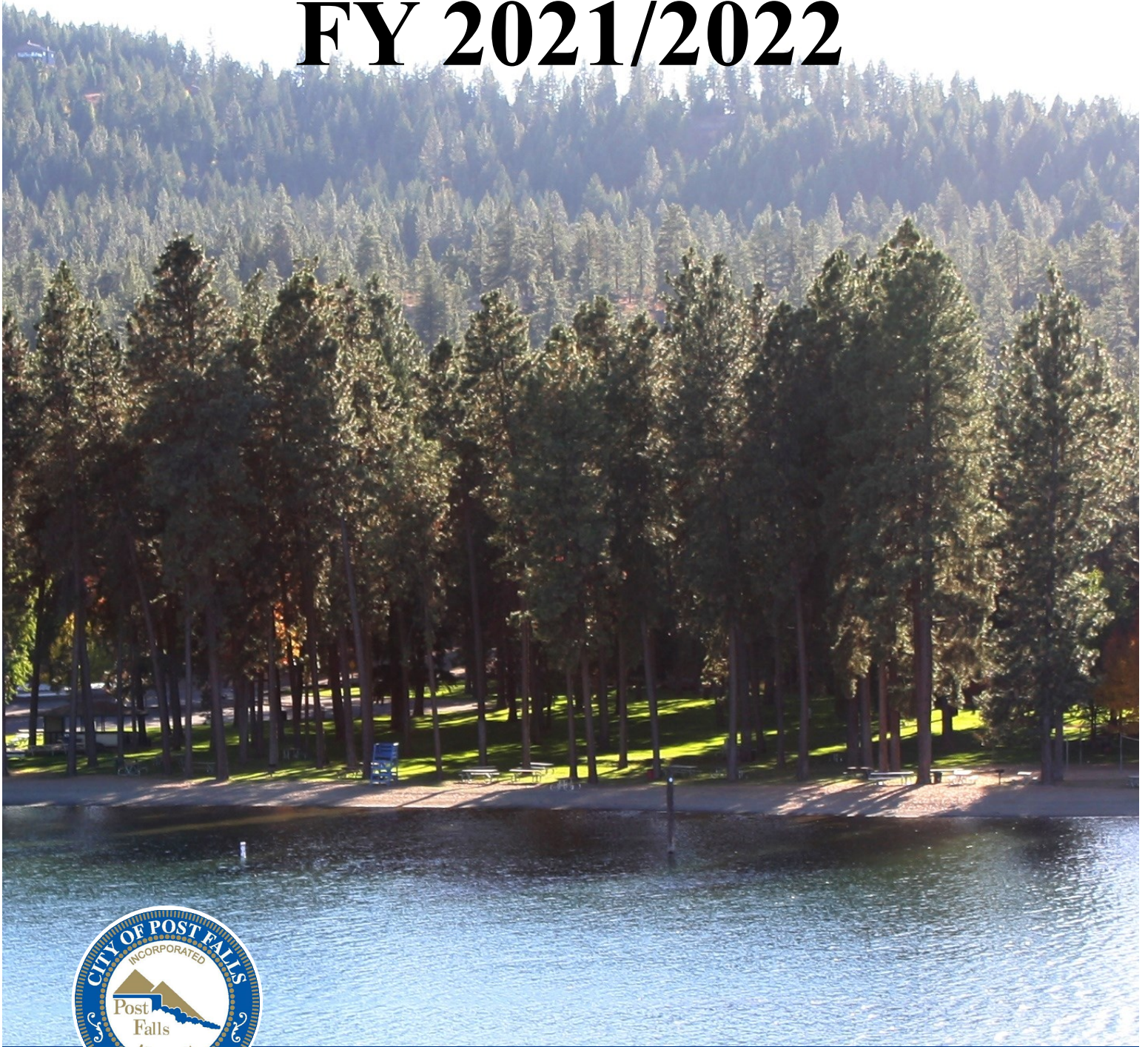
CITY OF  
**POST FALLS**

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**BUDGET**

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**FY 2021/2022**



# 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.



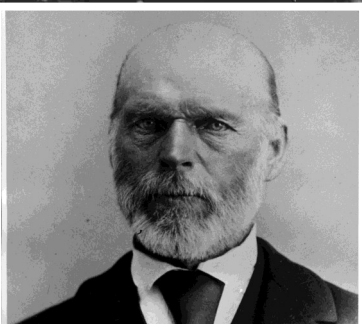
Ronald G. Jacobson, Mayor

*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 42,000.

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

Incorporated in 1891, Post Falls is named after German immigrant Frederick Post. On June 1, 1871, Frederick Post made a deal with Andrew Seltice, Chief of the Coeur d'Alene Tribe, to obtain 200 acres of Spokane River land to start a water powered lumber mill. In 1902, the mill was destroyed by fire and was rebuilt in 1905 (pictured above). The newly formed Washington Water Power Company purchased Post's site to develop a hydroelectric facility. The new hydro plant at Post Falls would provide power to mines nearly 100 miles away via the longest high-voltage transmission line in the world. The dam and hydro plant is now operated by Avista Utilities and is also the site of Falls Park, with observation decks open to the public.

# 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](mailto:jfaulkner@postfallsidaho.org)

FY2021/2022 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](http://www.postfallsidaho.org)





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Post Falls  
Idaho**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

Executive Director

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March 15, 2022

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 2021-2022 Budget for The City of Post Falls, Idaho. The Budget Ordinance is the result of several months of effort by management and staff of Post Fall's government to control costs while meeting the changing needs of the community we strive to serve.

#### Budget Priorities

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

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

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

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

The City is working to reevaluate, revise and update many of our organizational plans including the Comprehensive Plan, Capital Improvement Plan and Strategic Plan. This process will take quite some time to complete; and efforts have been hampered for the past 2 years due to the COVID-19 pandemic, in the meantime the City will continue to refer to the plans currently in place. As part of the Strategic Plan the City has identified performance measures that will assist the City in evaluating efficiencies and effectiveness of our programs. While we do not yet have data to present for these measures you find the measures identified at the end of each department in the Department Narratives section of this Budget presentation.

City Council has reaffirmed the priorities of the Strategic Plan to help guide department heads, managers, and staff in establishing a Fiscal Year 2022 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 \$380,021 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 2022 budget includes \$13,041,953 in property tax revenues to be levied, which is \$2,860,807 under the legally available tax limit. The legally available limit for property taxes in Post Falls is \$15,902,760 which consists of the following elements:

- FY 2019-2020 property tax levy (\$12,667,361)
- Tax dollars generated by new development (\$433,222)
- Tax dollars generated by annexation values (\$56,546)
- Property Tax Replacements (\$-115,176)
- Three percent (3%) tax increase (\$380,021)
- Foregone tax authority (\$2,480,786)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2022 budget is .003413995 per \$1 of taxable value; the levy rate for FY 2021 was .003730311. Post Falls’ portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2021 was about \$373. The FY 2022 Adopted Budget will result in a tax bill of about \$341 for the City portion. The housing market is showing signs of recovery, evidenced by a \$613 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.

	FY2018	FY2019	FY2020	FY2021	FY2022
Property Tax Levy	10,408,290	11,119,382	11,758,207	12,554,598	13,041,953
Levy Rate	0.005588469	0.004828083	0.004165066	0.003730311	0.003413995
Net Taxable Value	1,802,507,396	2,303,063,730	2,714,551,386	3,206,473,892	3,819,862,332
City Budget	53,042,010	66,917,901	68,109,061	96,587,162	117,930,643
% of Taxable Value	0.58%	0.48%	0.43%	0.39%	0.34%
Property Tax %	19.62%	16.62%	17.26%	13.00%	11.06%

Budget Highlights

The City Budget Ordinance totals \$117,930,643, which includes personnel costs of \$22,662,335, operations equal to \$37,688,358 and new capital purchases totaling \$57,579,950. These budget appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2021 of \$21,343,481.

- *Personnel:* The approved personnel budget includes the addition of 9 positions. The staffing increases will address the personnel needs of the Police and IT, Legal, Parks, Engineering and Public Works Departments. The budget ordinance also provides for wage enhancements of \$777,000. This is comprised of cost-of-living adjustments (COLA) of 1% and merit increases of 4%.
- *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 (\$876,905), primarily due to the funds appropriated for the Replacement Fund. Another significant operations increase is in the Capital Improvement Contingency account (\$891813.940). 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 \$15,475,447.14. Significant capital appropriations include Tertiary Treatment at the Wastewater Treatment Plant of \$22,000,000, and an appropriation of \$23,829,512.00 for the Pleasant View Rd Arterial Improvement project.

### Budget Challenges

In 2022, 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 Pleasant View 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.

The State of Idaho has adopted legislation that restricts municipalities the use of new construction and annexation tax dollars to just 90% with similar restrictions for urban renewal development. The intent is to slow down the new growth that the State of Idaho is experiencing, however the growth is still occurring, but now existing tax dollars are being used to cover the cost of development. Citizens have noticed a property tax shift from commercial to residential, so this was adopted to attempt to offer relief for property owners, however that piece of legislation has further limited resources for municipalities. Staff will be working with city officials to evaluate existing master plans and the City's vision related to grown and desired development patterns.

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

FY2021

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  
**Greg McLean**



Community  
Development  
Director  
**Bob Seale**

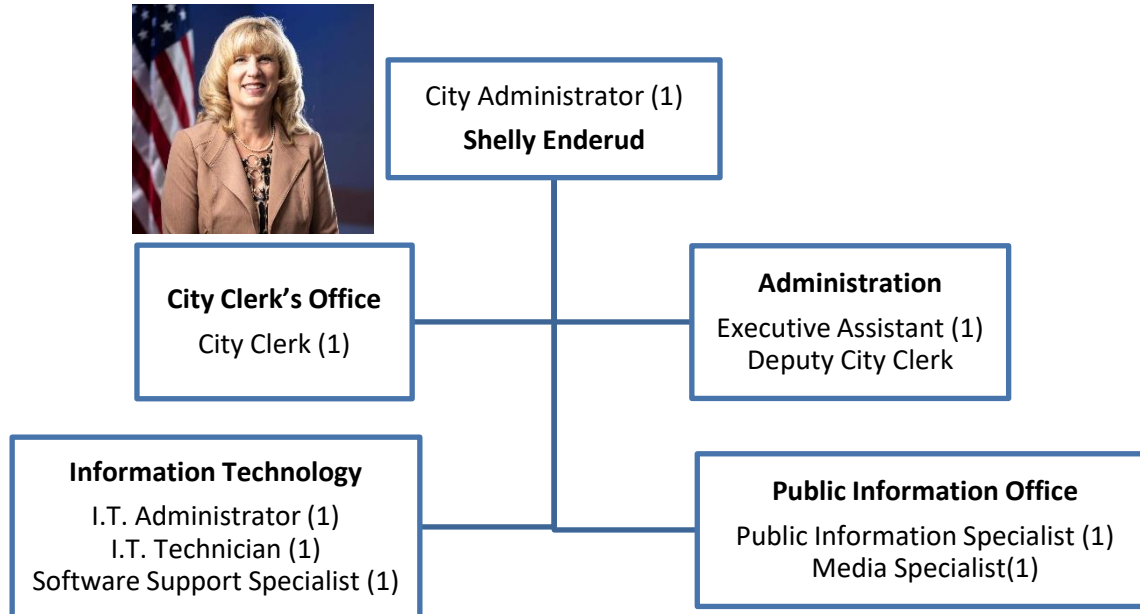


Public Works  
Director  
**John Beacham**



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



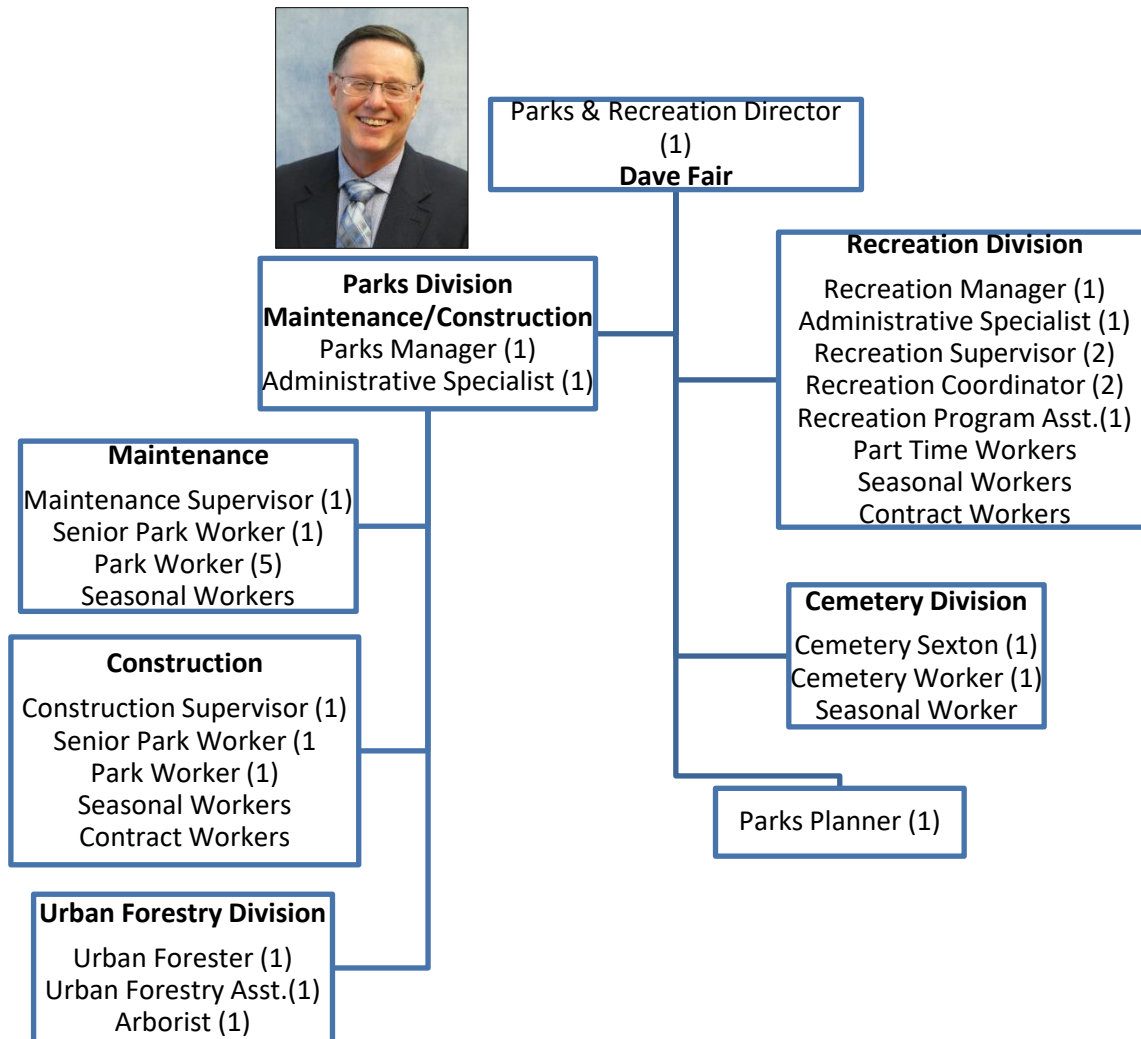
Legal Services Director(1)  
**Warren Wilson**



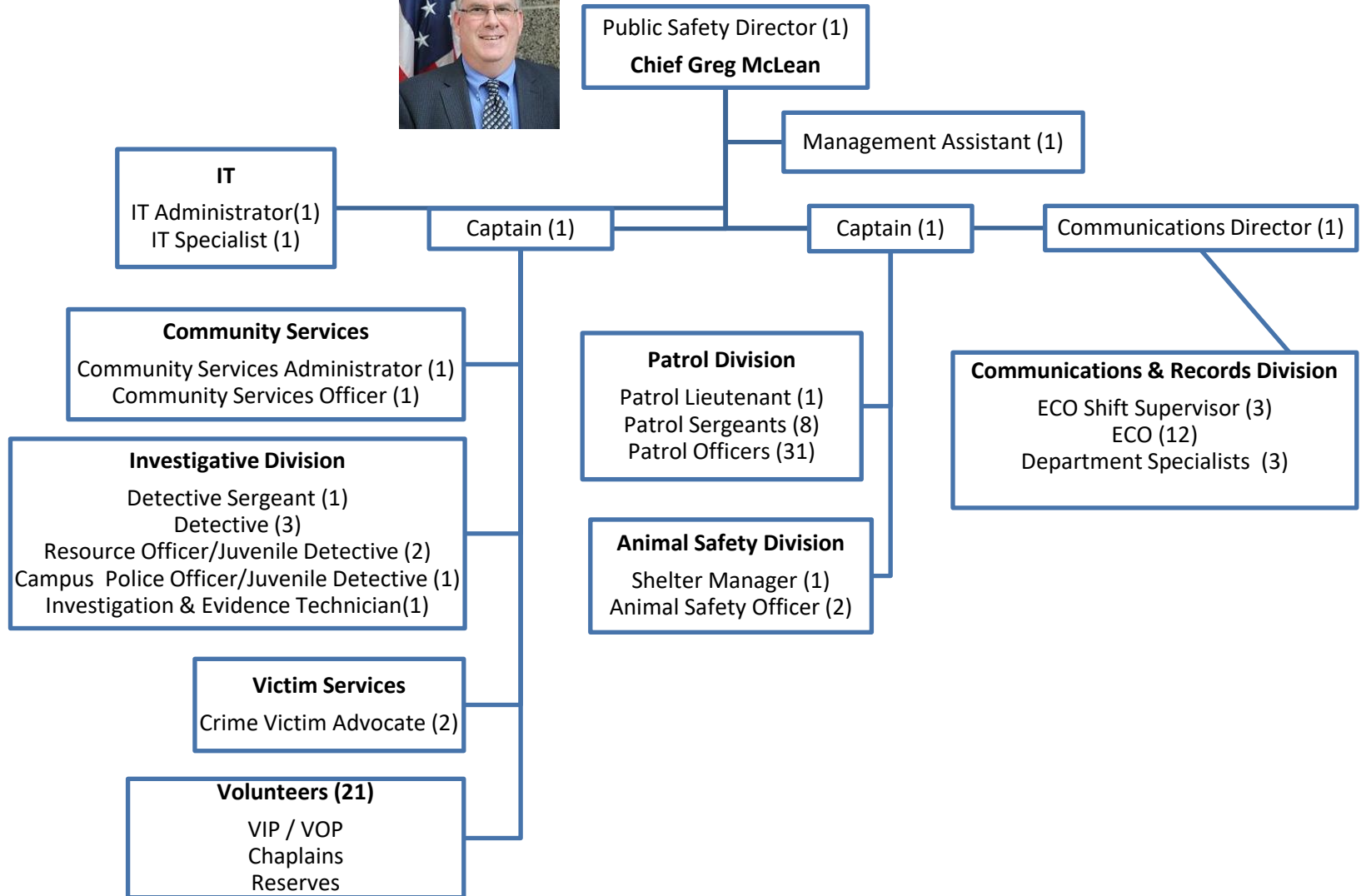
Assistant City Attorney  
City Prosecutor (2)  
Office Manager/ Legal Assistant (1)  
Legal Assistant (1)



# Parks, Recreation and Cemetery



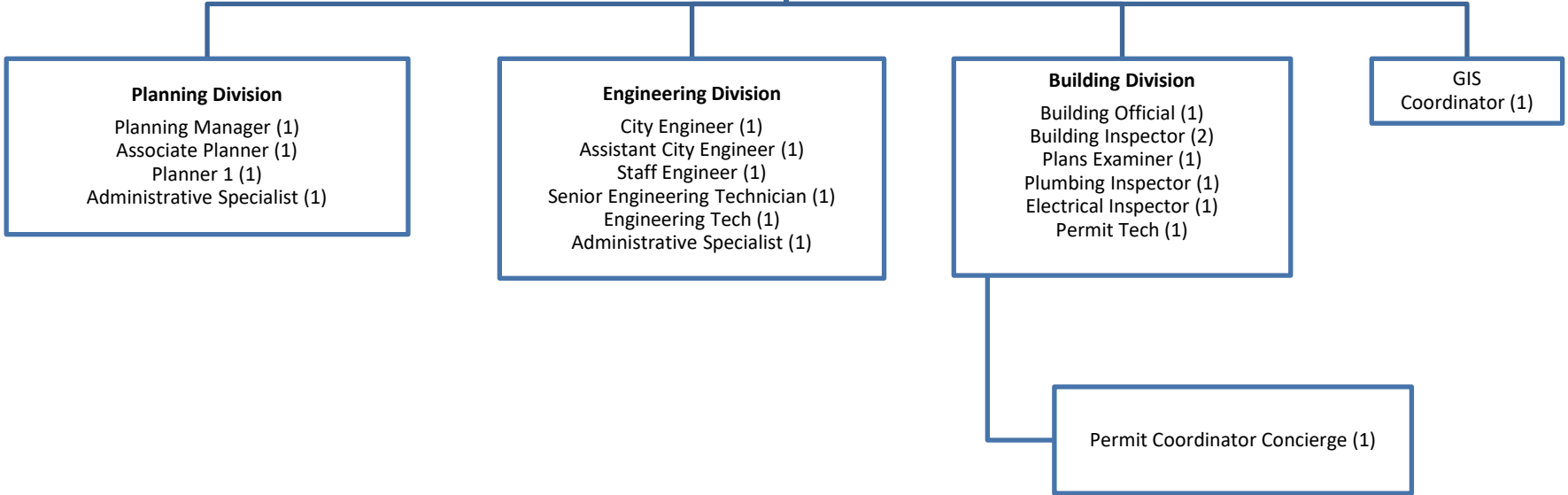
# Police Department Administration



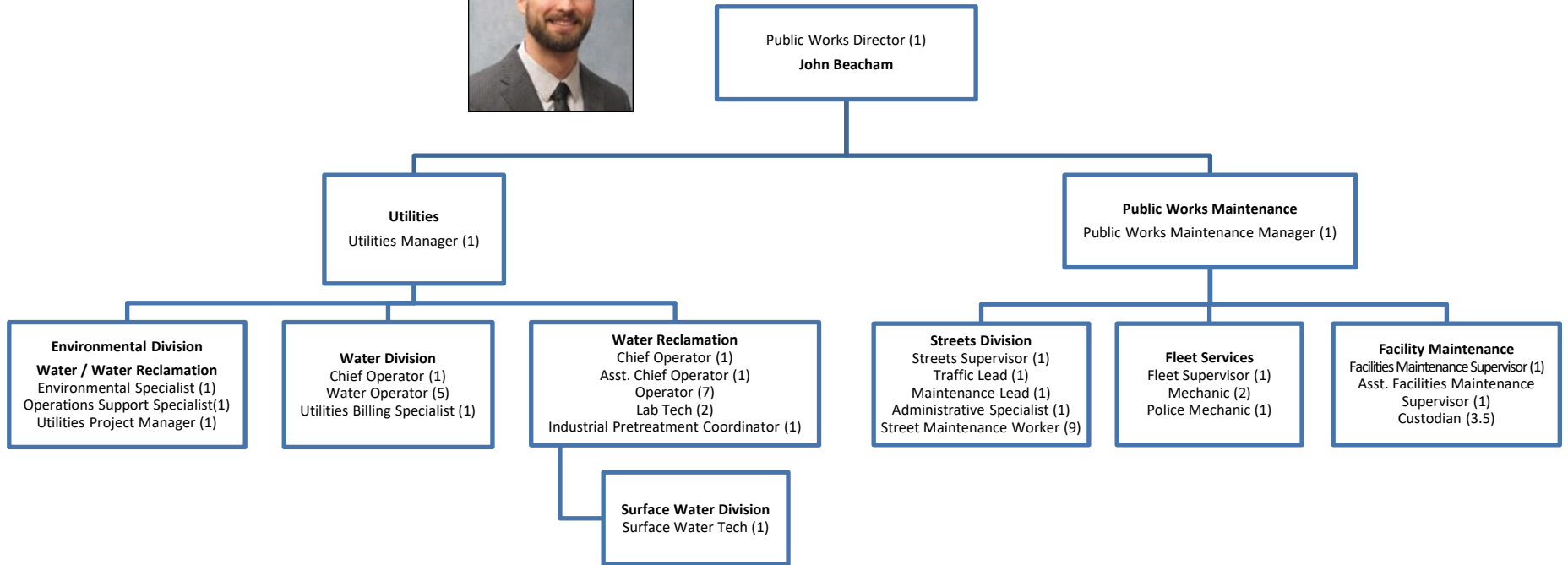
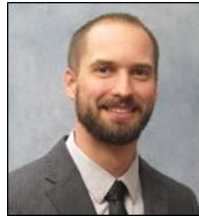
# Community Development

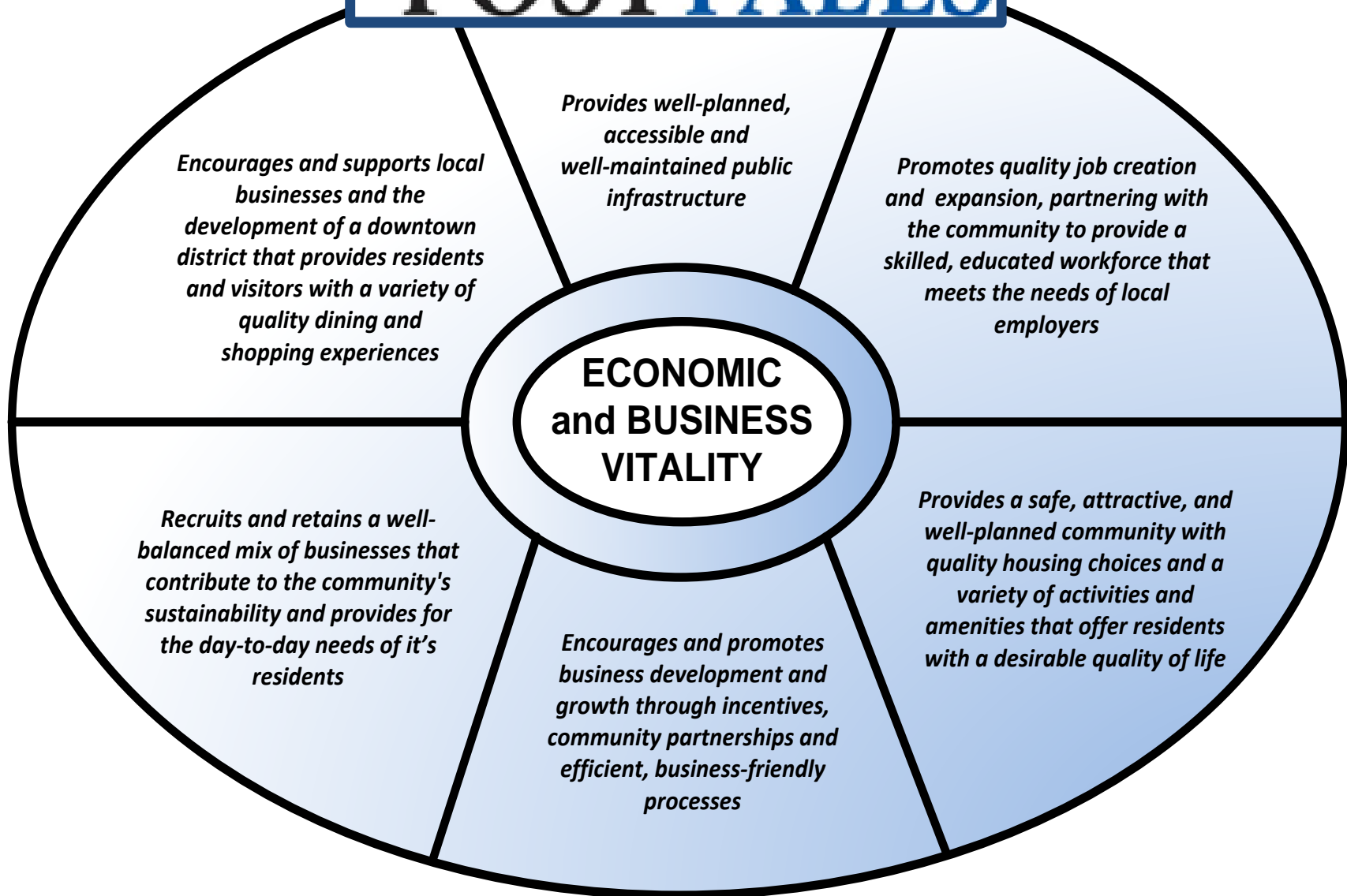


Community Development Director (1)  
**Bob Seale**



# Public Works









**SAFE  
COMMUNITY**

*Provides for the physical and environmental health of the community*

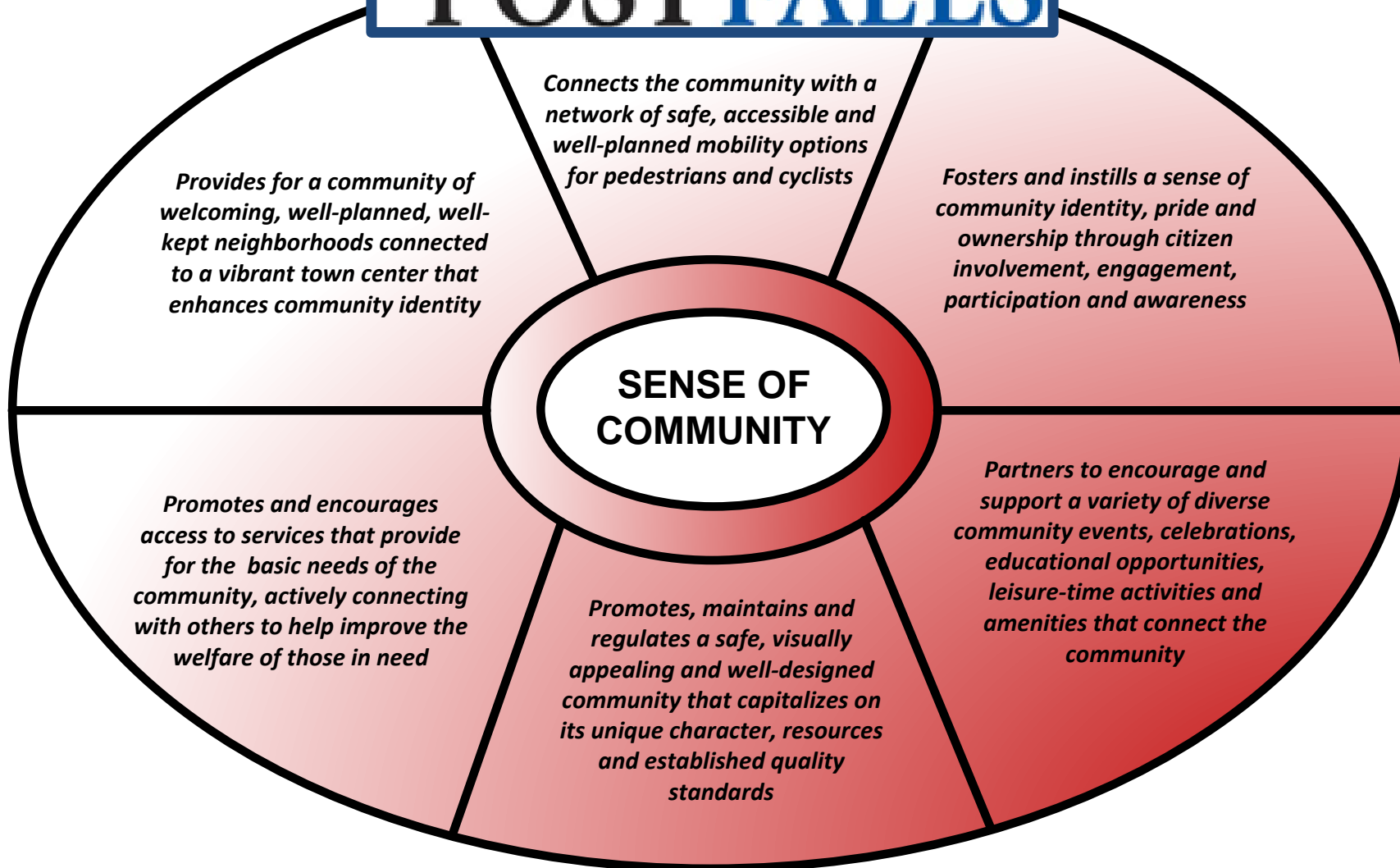
*Fosters a feeling of personal safety through a visible, accessible presence that proactively provides for prevention, intervention, safety education and community involvement*

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

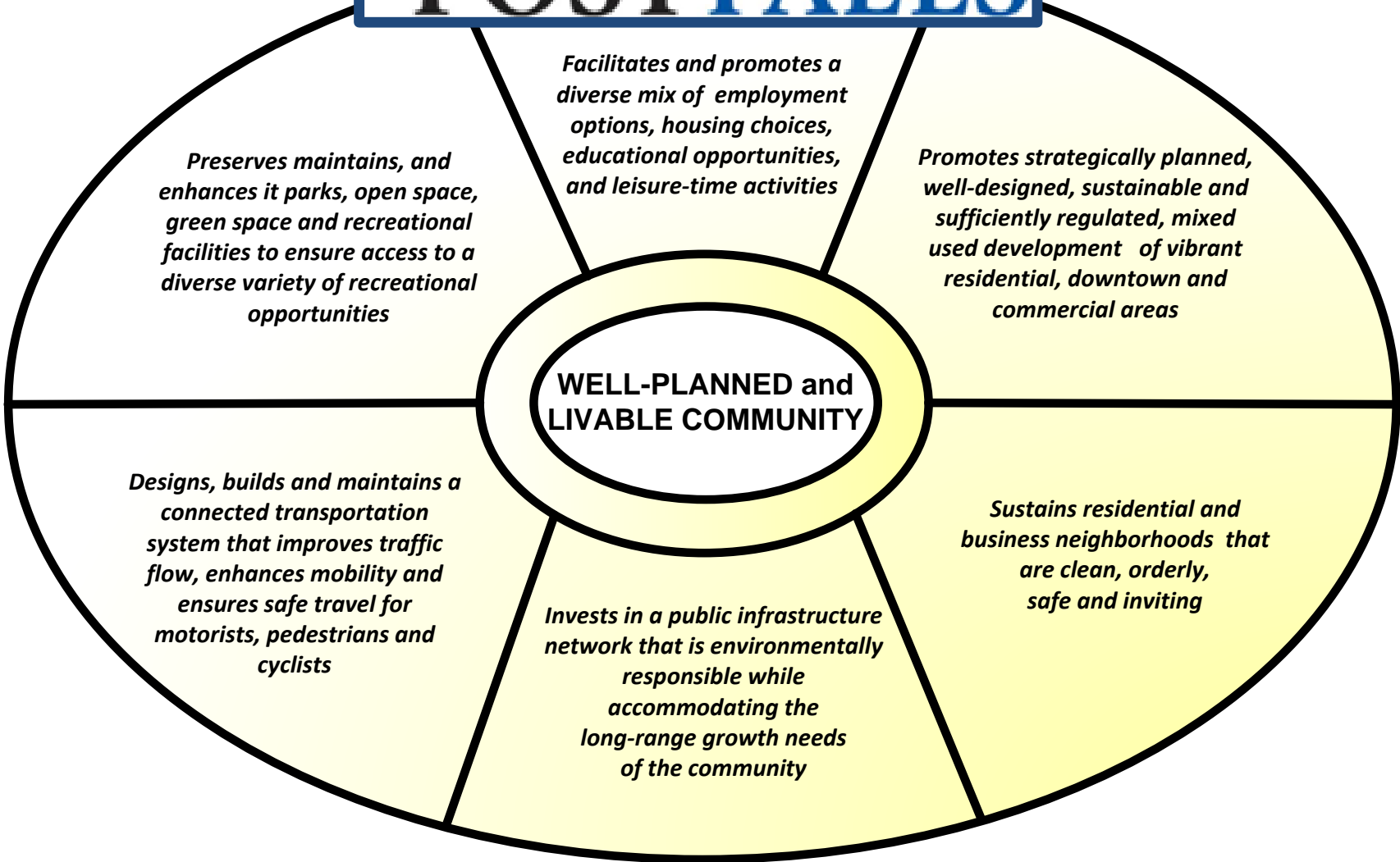
*Provides for a well-maintained transportation network that enhances traffic flow, and offers safe mobility for all modes of travelers*

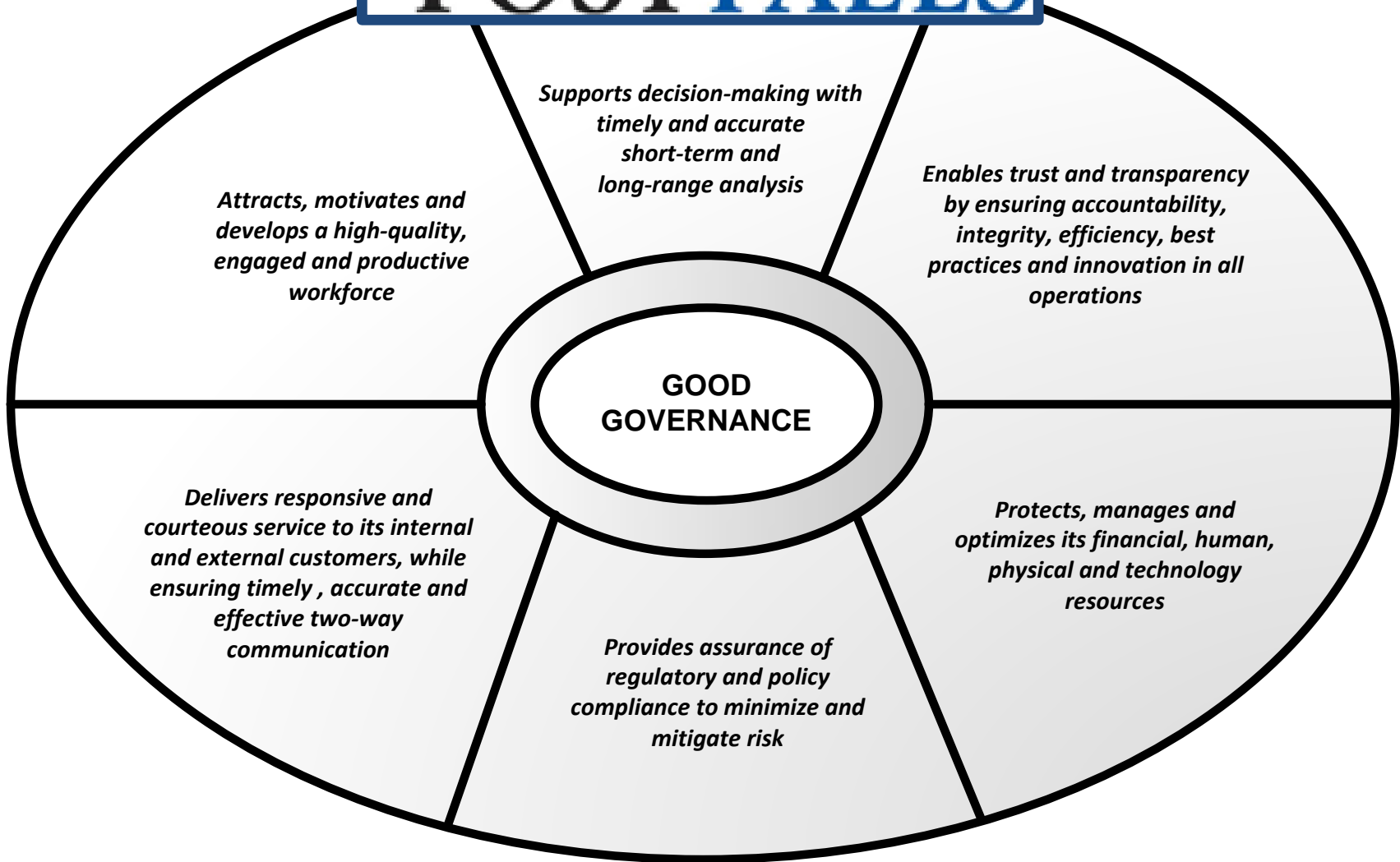
*Fosters a feeling of community pride, unity and shared responsibility to ensure that residents' basic needs are met and everyone feels secure in their homes, schools and workplace*

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









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

GOALS	OBJECTIVES	IMPLEMENTATION STRATEGIES & POLICIES	DEPARTMENTAL PROJECTS
<b>Economic and Business Vitality</b>	<b>1) Increase economic development efforts</b> <ul style="list-style-type: none"> <li>• <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></li> <li>• <i>Work with others to improve the economic climate and realize new opportunities for economic development in Post Falls</i></li> </ul>	<ul style="list-style-type: none"> <li>• Redefine the City's role in economic development and business recruitment/retention, including expanding the role of the Planning Division to include Economic Development</li> <li>• Support legislative actions related to economic development - Local Option Sales Tax and Dry Port Legislation</li> <li>• Identify and implement key projects for identified Districts in the City</li> <li>• Implement priorities from the Economic Development Program/Plan</li> </ul>	<ul style="list-style-type: none"> <li>• Develop an Economic Development Program/Business Retention and Recruitment Plan</li> <li>• Host a District Identification and Planning Forum</li> </ul>
	<b>2) Identify and market a vision for Post Falls</b> <ul style="list-style-type: none"> <li>• <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></li> </ul>	<ul style="list-style-type: none"> <li>• Establish an identifiable "brand" for Post Falls and develop marketing materials that promote the community and brand</li> <li>• Consider branding themes such as outdoor recreation, the city's heritage, and the northwest region for city events and festivals</li> <li>• Work with community leaders and economic development groups to attract businesses to City Center that support the City's branding efforts</li> <li>• Encourage the development community to incorporate historical names into new development projects' street and park names</li> </ul>	<ul style="list-style-type: none"> <li>• Develop a Branding and Marketing Action Plan for Post Falls</li> <li>• Initiate an Advertising Campaign to promote Post Falls</li> </ul>
	<b>3) Provide support for current and future businesses</b> <ul style="list-style-type: none"> <li>• <i>Proactively work with local businesses and other agencies to enhance business opportunities in Post Falls</i></li> </ul>	<ul style="list-style-type: none"> <li>• 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</li> <li>• Encourage incubator space for business start-ups in vacant buildings</li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Assist in developing and distributing a Business Survey in partnership with the Chamber's Local Issues Committee, Department of Labor, Jobs Plus</li> <li>• Improve education and outreach on the City's Business License Program</li> <li>• Provide education on local resources and services for businesses</li> </ul>
<b>Well Planned and Livable Community</b>	<b>1) Plan for future transportation, infrastructure, land use, and technology needs to enhance the livability of Post Falls</b> <ul style="list-style-type: none"> <li>• <i>Ensure that all plans are updated and reflect future conditions and needs</i></li> <li>• <i>Collaborate with other departments and agencies to ensure that mapping systems are updated, maintained, integrated and technologically advanced</i></li> <li>• <i>Facilitate comprehensive planning and visioning efforts for the city</i></li> </ul>	<ul style="list-style-type: none"> <li>• Continue to implement Smart Mapping (GIS mapping integrated with AutoCAD, M-Files and other data)</li> <li>• Continue to update and integrate GIS mapping systems</li> <li>• Continue coordinated future land use planning efforts with other departments and agencies</li> <li>• 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</li> <li>• 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</li> <li>• Review the Strategic Plan quarterly and annually to ensure that it is being implemented and make changes to the timing and responsibility as appropriate</li> </ul>	<ul style="list-style-type: none"> <li>• City Center Corridor Plan - Spokane Street from I-90 to 2nd Avenue</li> <li>• Update the Water Reclamation Treatment Facilities Master Plan</li> <li>• Update the SmartCode Zoning Ordinance (Title 18A) - to ensure consistency with other departmental standards and address large-scale annexations</li> <li>• Facilitate district planning efforts as identified through the District Identification and Planning Forum</li> <li>• Prepare a Nodes and Corridors Study</li> <li>• 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)</li> <li>• 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</li> <li>• Review and update the City Center Master Plan</li> <li>• Update the Water Reclamation System Collection Master Plan</li> </ul>

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

GOALS	OBJECTIVES	IMPLEMENTATION STRATEGIES & POLICIES	DEPARTMENTAL PROJECTS
<p><b>Well Planned and Livable Community Continued</b></p>	<p><b>2) Improve infrastructure and connectivity</b></p> <ul style="list-style-type: none"> <li>• <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></li> <li>• <i>Plan for future infrastructure needs</i></li> <li>• <i>Continue to improve the City's transportation system and streets</i></li> <li>• <i>Continue to improve the City's water and wastewater systems</i></li> </ul>	<ul style="list-style-type: none"> <li>• Implement transportation improvements from the Transportation Master Plan related to capacity and safety</li> <li>• Adopt the Pedestrian and Bicycle Connectivity Plan</li> <li>• Continue to implement the comprehensive street maintenance CIP plan</li> <li>• Follow the comprehensive water system master plan for water system improvement and maintenance</li> <li>-Continue to maintain and implement recommendations in the master plan</li> <li>- Implement 5-year CIP Projects</li> <li>-Establish policies for frequency of operation and maintenance activities</li> <li>- Stay involved in tracking what other regulatory agencies are doing related to the City's reclaimed water systems (e.g., NPDES)</li> <li>• Facilitate bicycle and pedestrian facility planning and improvements, including ongoing maintenance and repair of trails</li> <li>• Look for opportunities to acquire property for land application sites</li> <li>• Identify and acquire land necessary to create new trails and trail connections along the north and south sides of the river</li> </ul>	<ul style="list-style-type: none"> <li>• Transportation Improvements: 15th -16th Avenue</li> <li>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 -</li> <li>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</li> <li>• Water System Improvements:</li> <li>-Implement 5-year CIP Projects related to the water system</li> <li>- Replace Wells 1 and 2</li> <li>- Replace Highlands PS Generator</li> <li>- Distribution System Improvements to meet fire flow requirements during peak day flow</li> <li>- Incremental water main replacement</li> <li>- Retrofit the City's water meters to interface with radio read by purchasing 600 Meter Transceiver Units (MXU) annually</li> <li>• Water Reclamation System Improvements:</li> <li>- Implement 5-year CIP Projects related to the reclaimed water system</li> <li>- Continue to meet NPDES Permit Requirements</li> <li>- Provide capacity for continued growth</li> <li>- Continue to maintain the collection system</li> <li>• Street Improvements and Maintenance:</li> <li>- Implement 5-year CIP Projects - paving, sealing, and ADA ramps</li> <li>- Maintain 22 miles of roadway annually</li> <li>- Traffic signals - continue to advance with new technology</li> <li>- Annual traffic sign maintenance</li> <li>- Annual pavement markings</li> <li>•Facilitate bicycle and pedestrian facility planning and improvements, including ongoing maintenance and repair of trails - Ongoing maintenance and repair of trails: - Centennial Trail Improvements.</li> <li>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.</li> <li>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</li> <li>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</li> </ul>

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

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

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

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

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

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

## 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 2022 The City of Post Falls does not have any general obligation debt subject to this debt limit. The City of Post Falls holds an AA- water reclamation bond rating and an AA water bond rating with Standard & Poor.

**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 2022 PROPOSED BUDGET CALENDAR**

	Publish Date Legal	Publish Date Legal	Responsible Party	Begin Date	Legal Date	Proposed Date	Date Completed
Retreat to discuss and decide what is presented to Council @ the Visioning/Priority workshop (2nd week of December)			Department Heads	12/07/2020		12/11/2020	
City Council Workshop with Department Heads (2nd Council meeting in January)			Department Heads			01/19/2021	
Department Head Retreat (one week after council workshop)			Department Heads			01/26/2021	
Base Budget to Department Heads (3rd Monday in January)			Finance Director			01/18/2021	
Line items adjustments to Finance (1st Monday in February)			Department Heads			02/01/2021	
Budget Worksheet to Departments (1st Monday in February)			Finance Director			02/01/2021	
Meeting with Department Heads to discuss (4th Monday in February)			Finance Director			02/22/2021	
Submit Budget Requests for Personnel, Capital, and Operations (2nd Friday of March)			Department Heads			03/12/2021	
Department Head Budget Retreat/ Discussion (3rd week of March)			Finance Director	03/15/2021		03/19/2021	
Meeting with Department Heads to discuss budget requests (prior to last week of March)			Finance Director	TBD			
Budget Workshops with Council			Finance Director	04/01/2021		05/31/2021	
Updated Budget Worksheets						04/15/2021	
Provide the County with the budget public hearing date. (Idaho Code 63-802A)			Finance Director			04/30/2021	
New Construction (first Monday in June) Idaho Code 63-301A			Finance Director				
Final taxable value in Post Falls Idaho Code 63-1312			Finance Director				
Tentative Budget to City Council Idaho Code 50-1002			Finance Director				
Fee Schedule prior to the end of August.			Finance Director			08/17/2021	
Budget Public Hearing	TBD	TBD	Finance Director			08/17/2021	
File L-2 Worksheet with County (Thursday prior to the second Monday in September) Idaho Code 63-803(3)			Finance Director				
Adopt Appropriation Ordinance- prior to the commencement of each fiscal year (50-1003)			Finance Director				
Publish Appropriation Ordinance - prior to the commencement of each fiscal year (50-1003)			Finance Director				

City of Post Falls, Idaho  
Departments by Fund

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

### Mayor and Council

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

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Mayor and Council</b>				
	Salaries, Wages and Benefits	\$ 99,256.15	\$ 103,412.46	\$ 103,412.46
	Operations	90,119.00	97,373.41	97,542.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 189,375.15</b>	<b>\$ 200,785.87</b>	<b>\$ 200,954.46</b>

### General Government Services

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

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>General Government Services</b>				
	Salaries, Wages and Benefits	\$ 243,418.29	\$ 249,555.41	\$ 262,043.22
	Operations	12,268.31	16,647.80	14,950.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 255,686.60</b>	<b>\$ 266,203.21</b>	<b>\$ 276,993.22</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Information Systems</b>				
	Salaries, Wages and Benefits	\$ 248,810.96	\$ 285,724.10	\$ 302,007.25
	Operations	150,105.30	137,360.00	114,868.00
	Capital	9,563.45	-	-
	<b>Total Expenditures</b>	<b>\$ 408,479.71</b>	<b>\$ 423,084.10</b>	<b>\$ 416,875.25</b>



City of Post Falls, Idaho  
Department Narratives

**General Government Services (Continued)**

			Actual Totals	Adopted Budget	Adopted Budget
			FY19-20	FY20-21	FY21-22
<b>Capital Improvements/ Other</b>					
	Salaries, Wages and Benefits		\$ -	\$ -	\$ -
	Operations		384,812.30	764,633.98	1,826,447.92
	Capital		64,094.74	-	580,000.00
	<b>Total Expenditures</b>		<b>\$ 448,907.04</b>	<b>\$ 764,633.98</b>	<b>\$ 2,406,447.92</b>

			Actual Totals	Adopted Budget	Adopted Budget
			FY19-20	FY20-21	FY21-22
<b>Comp Liability Insurance</b>					
	Salaries, Wages and Benefits		\$ -	\$ -	\$ -
	Operations		262,158.11	298,691.00	338,249.38
	Capital		-	-	-
	<b>Total Expenditures</b>		<b>\$ 262,158.11</b>	<b>\$ 298,691.00</b>	<b>\$ 338,249.38</b>

Performance Measures: (City-wide, long-term sustainability of the City)

- Persons per linear mile of road
- Persons per acre in PF (Minus Open Space and Parks)
- Revenue per linear mile of road
- Commercial valuation per square feet
- Average revenue per sq. ft commercial
- Average revenue per sq. ft residential
- Average revenue per sq. ft Industrial

**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.

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

Track outdated records and schedule for legal destruction.

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

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

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

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

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

City of Post Falls, Idaho  
Department Narratives

**Clerk (Continued)**

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>City Clerk</b>				
	Salaries, Wages and Benefits	\$ 64,823.66	\$ 68,695.57	\$ 72,137.91
	Operations	7,706.24	12,350.00	10,450.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 72,529.90</b>	<b>\$ 81,045.57</b>	<b>\$ 82,587.91</b>

**Public Information Office**

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

**City Cable**

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Media/ Cable Franchise</b>				
	Salaries, Wages and Benefits	\$ 138,379.17	\$ 127,265.22	\$ 133,622.19
	Operations	9,010.81	8,129.63	7,200.00
	Capital	9,736.27	15,787.00	-
	<b>Total Expenditures</b>	<b>\$ 157,126.25</b>	<b>\$ 151,181.85</b>	<b>\$ 140,822.19</b>

**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.

City of Post Falls, Idaho  
Department Narratives

**Human Resources (Continued)**

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

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Human Resources</b>				
	Salaries, Wages and Benefits	\$ 172,398.10	\$ 229,195.44	\$ 240,577.70
	Operations	6,349.62	6,450.00	6,450.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 178,747.72</b>	<b>\$ 235,645.44</b>	<b>\$ 247,027.70</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Personnel Pool</b>				
	Salaries, Wages and Benefits	\$ 24,336.76	\$ 111,752.94	\$ 79,775.94
	Operations	2,707,262.39	3,296,410.69	3,300,000.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 2,731,599.15</b>	<b>\$ 3,408,163.63</b>	<b>\$ 3,379,775.94</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Personnel Benefit Pool</b>				
	Salaries, Wages and Benefits	\$3,351,973.03	\$ 3,823,888.01	\$ 4,509,700.00
	Operations	74,086.49	60,420.68	51,152.00
	Capital	472,414.70	-	-
	<b>Total Expenditures</b>	<b>\$3,898,474.22</b>	<b>\$ 3,884,308.69</b>	<b>\$ 4,560,852.00</b>

**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

City of Post Falls, Idaho  
Department Narratives

**Finance** (Continued)

program; developed a City intranet; produced the Annual Budget and CAFR on CD and as a web page; received the GFOA Certificate of Achievement for Excellence in Financial Reporting annually since 1999.

**Utilities**

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Finance</b>				
	Salaries, Wages and Benefits	\$ 525,669.48	\$ 544,036.82	\$ 569,464.73
	Operations	294,422.36	240,385.00	238,893.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 820,091.84</b>	<b>\$ 784,421.82</b>	<b>\$ 808,357.73</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>LID 99-1 Debt Service</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	200.00	-	-
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 200.00</b>	<b>\$ -</b>	<b>\$ -</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>LID 2004-1 Debt Service</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	105,375.00	528,000.00	528,000.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 105,375.00</b>	<b>\$ 528,000.00</b>	<b>\$ 528,000.00</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>LID Guarantee</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	150.00	150.00	150.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Facility Reserve Account</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	1,450,000.00	1,807,000.00
	Capital	5,703.01	-	-
	<b>Total Expenditures</b>	<b>\$ 5,703.01</b>	<b>\$ 1,450,000.00</b>	<b>\$ 1,807,000.00</b>

City of Post Falls, Idaho  
Department Narratives

**Finance (Continued)**

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Sanitation</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	3,407,299.04	2,938,635.17	3,553,481.24
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 3,407,299.04</b>	<b>\$ 2,938,635.17</b>	<b>\$ 3,553,481.24</b>

Performance Measures:

- Bond Ratings
- Unassigned General Fund Balance
- Outstanding Debt
- Legal Available Debt Capacity
- Days to complete the Annual Report (ACFR)

**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	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Legal- Prosecuting</b>				
	Salaries, Wages and Benefits	\$ 647,849.12	\$ 645,446.37	\$ 742,254.82
	Operations	33,837.07	50,200.00	56,750.00
	Capital	-	-	25,000.00
	<b>Total Expenditures</b>	<b>\$ 681,686.19</b>	<b>\$ 695,646.37</b>	<b>\$ 824,004.82</b>

**Community Development**

Community Development Department consists of Building, Engineering, Planning and Zoning and GIS.

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Community Development Administration</b>				
	Salaries, Wages and Benefits	\$ 173,440.57	\$ 185,834.86	\$ 195,131.63
	Operations	29,851.80	10,378.90	9,680.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 203,292.37</b>	<b>\$ 196,213.76</b>	<b>\$ 204,811.63</b>

### Building

Welcome to the City of Post Falls Building Division. Our mission is to help you build and promote a safe city through the services of a dedicated staff. The Building Division provides qualified personnel to enforce various codes and ordinances through plan review, issuance of permits, inspections of both new construction and existing residential and commercial premises. This division also strives to identify ways to increase effectiveness of service to citizens. We strive to provide quality public services in partnership with the citizens, builders and designers.

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Building Inspector</b>				
	Salaries, Wages and Benefits	\$ 524,693.36	\$ 584,065.36	\$ 618,701.99
	Operations	31,743.85	29,750.00	29,750.00
	Capital	20,495.00	-	-
	<b>Total Expenditures</b>	<b>\$ 576,932.21</b>	<b>\$ 613,815.36</b>	<b>\$ 648,451.99</b>

Performance Measures:

- Number of Building Permits issued: Residential/Commercial
- Total number of inspections (building/engineering/planning)
- Value of Permits issued (revenues)
- Value of new construction
- Number of new business licenses
- Number of new dwelling units (SF / MF)

### Engineering

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>City Engineer</b>				
	Salaries, Wages and Benefits	\$ 533,164.37	\$ 561,315.96	\$ 651,766.84
	Operations	26,433.66	42,050.00	40,800.00
	Capital	(62,103.41)	10,300.00	-
	<b>Total Expenditures</b>	<b>\$ 497,494.62</b>	<b>\$ 613,665.96</b>	<b>\$ 692,566.84</b>

Performance Measures:

- New/total miles of bike facilities (trails and bike lanes)

### 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	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Planning and Zoning</b>				
	Salaries, Wages and Benefits	\$ 247,197.14	\$ 279,179.43	\$ 303,384.37
	Operations	84,598.43	36,619.00	36,519.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 331,795.57</b>	<b>\$ 315,798.43</b>	<b>\$ 339,903.37</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Annexation Fee Account</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	13,717.23	1,539,000.00	1,850,000.00
	Capital	-	1,000,000.00	1,000,000.00
	<b>Total Expenditures</b>	<b>\$ 13,717.23</b>	<b>\$ 2,539,000.00</b>	<b>\$ 2,850,000.00</b>

#### Performance Measures:

- Number of Commercial Site Plans
- Pre-application meetings
- Public Hearing items
- Number of new lots created (platted)

### 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.

City of Post Falls, Idaho  
Department Narratives

**GIS (Continued)**

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>GIS</b>				
	Salaries, Wages and Benefits	\$ 149,701.30	\$ 156,813.87	\$ 167,995.10
	Operations	60,243.70	44,984.00	44,734.00
	Capital	-	-	-
	Total Expenditures	\$ 209,945.00	\$ 201,797.87	\$ 212,729.10

**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	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Public Works Administration</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	3,889.34	9,049.90	8,850.00
	Capital	-	-	-
	Total Expenditures	\$ 3,889.34	\$ 9,049.90	\$ 8,850.00

**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	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Facility Maintenance</b>				
	Salaries, Wages and Benefits	\$ 240,056.82	\$ 253,439.58	\$ 275,336.22
	Operations	29,442.26	31,750.00	33,050.00
	Capital	-	-	2,000.00
	Total Expenditures	\$ 269,499.08	\$ 285,189.58	\$ 310,386.22

Performance Measures:

- Internal customer satisfaction survey



City of Post Falls, Idaho  
Department Narratives

**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	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Fleet Maintenance</b>				
	Salaries, Wages and Benefits	\$ 294,269.30	\$ 343,925.69	\$ 367,840.12
	Operations	256,319.58	205,501.00	164,312.00
	Capital	114,359.00	771,259.15	690,000.00
	<b>Total Expenditures</b>	<b>\$ 664,947.88</b>	<b>\$ 1,320,685.84</b>	<b>\$ 1,222,152.12</b>

Performance Measures:

- Internal customer satisfaction survey

**Surface Water**

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Sewer (Surface Water)</b>				
	Salaries, Wages and Benefits	\$ 166,101.05	\$ 137,877.82	\$ 144,749.82
	Operations	131,513.22	167,582.00	167,582.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 297,614.27</b>	<b>\$ 305,459.82</b>	<b>\$ 312,331.82</b>

**Streets**

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Streets</b>				
	Salaries, Wages and Benefits	\$ 766,253.43	\$ 968,775.79	\$ 1,159,964.31
	Operations	1,127,076.60	1,624,688.20	1,982,099.30
	Capital	366,809.92	58,825.00	235,000.00
	<b>Total Expenditures</b>	<b>\$ 2,260,139.95</b>	<b>\$ 2,652,288.99</b>	<b>\$ 3,377,063.61</b>

City of Post Falls, Idaho  
Department Narratives

**Streets (Continued)**

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Street Lights</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	575,967.69	565,484.00	620,000.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 575,967.69</b>	<b>\$ 565,484.00</b>	<b>\$ 620,000.00</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Street Impact Fees</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	1,243.43	1,861,215.00	475,000.00
	Capital	97,563.07	4,409,025.00	24,720,984.00
	<b>Total Expenditures</b>	<b>\$ 98,806.50</b>	<b>\$ 6,270,240.00</b>	<b>\$ 25,195,984.00</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Street Capital Improvements</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	5,000.00	-
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>

**Performance Measurers:**

- Miles/SY of in-house paving (and percentages)
- Miles/SY of chip seal (and percentages)
- Miles of roads crack sealed (and percentages)
- Percentage of roads in good or excellent condition
- Number of hours to plow the city/each individual priority level

**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.

**Water (Continued)**

These meters are read on a monthly basis with a vehicle radio read system. Average operating system water pressure is sixty-five to seventy-five (65-75) pounds; customers

further north in the system will have lower water pressure while customers further south will have higher pressures.

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

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

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Water- Operating</b>				
	Salaries, Wages and Benefits	\$ 701,182.32	\$ 660,195.63	\$ 722,243.80
	Operations	1,921,930.72	2,025,640.90	1,941,126.31
	Capital	-	272,816.00	424,316.00
	<b>Total Expenditures</b>	<b>\$ 2,623,113.04</b>	<b>\$ 2,958,652.53</b>	<b>\$ 3,087,686.11</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Water- Construction</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	2,725,000.00	1,100,000.00
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,725,000.00</b>	<b>\$ 1,100,000.00</b>

Performance Measures:

- Percent backflow assembly testing compliance
- Average age of water meters
- Number of main breaks (non-excavation)
- Boil water notices/do not drink notices

**Water Reclamation (Sewer)**

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.

**Sewer (Continued)**

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

**Conservation and Environment**

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Sewer- Operating</b>				
	Salaries, Wages and Benefits	\$ 1,323,582.07	\$ 1,240,251.13	\$ 1,437,223.03
	Operations	4,155,860.09	9,324,565.17	10,201,470.23
	Capital	-	500,000.00	115,000.00
	Total Expenditures	\$ 5,479,442.16	\$ 11,064,816.30	\$ 11,753,693.26

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Sewer- Recycled Water</b>				
	Salaries, Wages and Benefits	\$ 7,232.22	\$ 6,859.53	\$ 7,202.48
	Operations	-	-	-
	Capital	-	-	-
	Total Expenditures	\$ 7,232.22	\$ 6,859.53	\$ 7,202.48

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Sewer- Collections</b>				
	Salaries, Wages and Benefits	\$ 201,385.28	\$ 264,685.12	\$ 258,664.79
	Operations	358,390.82	942,207.00	942,207.00
	Capital	-	170,000.00	100,000.00
	Total Expenditures	\$ 559,776.10	\$ 1,376,892.12	\$ 1,300,871.79

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Sewer Constr- WWTP</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	243,122.81	918,647.00	923,389.00
	Capital	-	29,145,880.00	22,620,000.00
	Total Expenditures	\$ 243,122.81	\$ 30,064,527.00	\$ 23,543,389.00

City of Post Falls, Idaho  
Department Narratives

**Sewer (Continued)**

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Sewer Constr- Collectors</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	6,706,071.00	1,800,000.00
	Total Expenditures	\$ -	\$ 6,706,071.00	\$ 1,800,000.00

**Performance Measures:**

- Percent or miles sewer line cleaned
- Number of collection system backups (city system)
- Number of lift station overflows
- Number of permit violations
- Percent or miles of sewer line inspected
- Percent or number of manholes inspected

**Parks and Recreation**

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

**Parks**

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Parks</b>				
	Salaries, Wages and Benefits	\$ 958,364.06	\$ 1,037,472.82	\$ 1,122,612.69
	Operations	752,215.67	825,629.74	686,944.74
	Capital	347,062.94	3,529.00	545,700.00
	Total Expenditures	\$ 2,057,642.67	\$ 1,866,631.56	\$ 2,355,257.43

City of Post Falls, Idaho  
Department Narratives

**Parks (Continued)**

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Special Events</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	20,712.69	46,248.00	46,248.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 20,712.69</b>	<b>\$ 46,248.00</b>	<b>\$ 46,248.00</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Parks Construction</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	9,300.00	-
	Capital	382,672.71	619,610.45	893,000.00
	<b>Total Expenditures</b>	<b>\$ 382,672.71</b>	<b>\$ 628,910.45</b>	<b>\$ 893,000.00</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Parks Impact Fees</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	102,557.87	1,224,134.00	1,885,000.00
	Capital	1,116,022.40	2,375,000.00	2,375,000.00
	<b>Total Expenditures</b>	<b>\$ 1,218,580.27</b>	<b>\$ 3,599,134.00</b>	<b>\$ 4,260,000.00</b>

**Performance Measures:**

- Acres
- Rentals – hours
- Parks upgraded / park amenities added
- Population within a half mile of a park (percentage)
- Vandalism repair hours

**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.

City of Post Falls, Idaho  
Department Narratives

**Cemetery (Continued)**

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Cemetery</b>				
	Salaries, Wages and Benefits	\$ 141,650.09	\$ 156,945.05	\$ 164,813.17
	Operations	97,885.27	109,595.00	108,845.00
	Capital	19,479.77	11,409.00	16,650.00
	<b>Total Expenditures</b>	<b>\$ 259,015.13</b>	<b>\$ 277,949.05</b>	<b>\$ 290,308.17</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Cemetery Capital Improvement</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	121,500.00	202,500.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 121,500.00</b>	<b>\$ 202,500.00</b>

Performance Measures:

- Number of services
- Sales per burial
- Customer relation hours
- Number of after hour services

**Recreation**

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Recreation</b>				
	Salaries, Wages and Benefits	\$ 640,179.80	\$ 755,676.45	\$ 860,731.75
	Operations	151,431.93	208,574.90	198,299.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 791,611.73</b>	<b>\$ 964,251.35</b>	<b>\$ 1,059,030.75</b>

**Recreation (Continued)**

Performance Measures:

- Enrollment
- Attendance
- Volunteer hours
- Special event
- Percentage of programs with a waiting list

**Urban Forestry**

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

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Urban Forestry</b>				
	Salaries, Wages and Benefits	\$ 103,179.43	\$ 176,352.12	\$ 185,130.59
	Operations	108,082.38	41,800.00	44,550.00
	Capital	-	-	151,300.00
	<b>Total Expenditures</b>	<b>\$ 211,261.81</b>	<b>\$ 218,152.12</b>	<b>\$ 380,980.59</b>

Performance Measures:

- Number of years as a tree city USA
- Number of trees serviced per year (pruned, planted, removed)
- Number of plan reviews
- Number of tree inspections
- Emergency Response hours

**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



City of Post Falls, Idaho  
Department Narratives

**Police (Continued)**

visitors to our community with respect, fairness and compassion. The Department is dedicated to the prevention of crime, the protection of life and property, the maintenance of law and order, the enforcement of laws and ordinances, and upholding the constitutional rights of all those within our jurisdiction.

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Police</b>				
	Salaries, Wages and Benefits	\$ 5,611,271.19	\$ 6,208,599.84	\$ 6,640,526.65
	Operations	804,502.64	810,305.48	597,805.48
	Capital	-	416,413.95	186,000.00
	<b>Total Expenditures</b>	<b>\$ 6,415,773.83</b>	<b>\$ 7,435,319.27</b>	<b>\$ 7,424,332.13</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Oasis</b>				
	Salaries, Wages and Benefits	\$ 136,339.03	\$ 119,023.75	\$ 124,978.71
	Operations	35,122.29	4,000.00	4,000.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 171,461.32</b>	<b>\$ 123,023.75</b>	<b>\$ 128,978.71</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Animal Control</b>				
	Salaries, Wages and Benefits	\$ 136,112.98	\$ 155,869.36	\$ 163,597.58
	Operations	16,725.64	18,750.00	16,250.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 152,838.62</b>	<b>\$ 174,619.36</b>	<b>\$ 179,847.58</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Drug Seizure</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	28,499.47	60,000.00	135,000.00
	Capital	-	-	-
	<b>Total Expenditures</b>	<b>\$ 28,499.47</b>	<b>\$ 60,000.00</b>	<b>\$ 135,000.00</b>

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>911 Support</b>				
	Salaries, Wages and Benefits	\$ 72,927.40	\$ 71,615.97	\$ 74,742.80
	Operations	45,871.19	581,836.21	452,763.74
	Capital	4,000.00	329,745.86	-
	<b>Total Expenditures</b>	<b>\$ 122,798.59</b>	<b>\$ 983,198.04</b>	<b>\$ 527,506.54</b>

City of Post Falls, Idaho  
Department Narratives

		Actual Totals	Adopted Budget	Adopted Budget
		FY19-20	FY20-21	FY21-22
<b>Public Safety Impact Fees</b>				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	35,704.13	1,057,000.00	1,463,000.00
	Capital	30,612.62	-	-
	<b>Total Expenditures</b>	<b>\$ 66,316.75</b>	<b>\$ 1,057,000.00</b>	<b>\$ 1,463,000.00</b>

Performance Measures:

- Citations
- Arrests
- Warning Citations
- Calls for Service
- Accidents
- Traffic Complaints
- Citizen Assist
- Theft
- Code Enforcement
- Mileage
- Property Watch
- Animal Calls

# Budget Summary

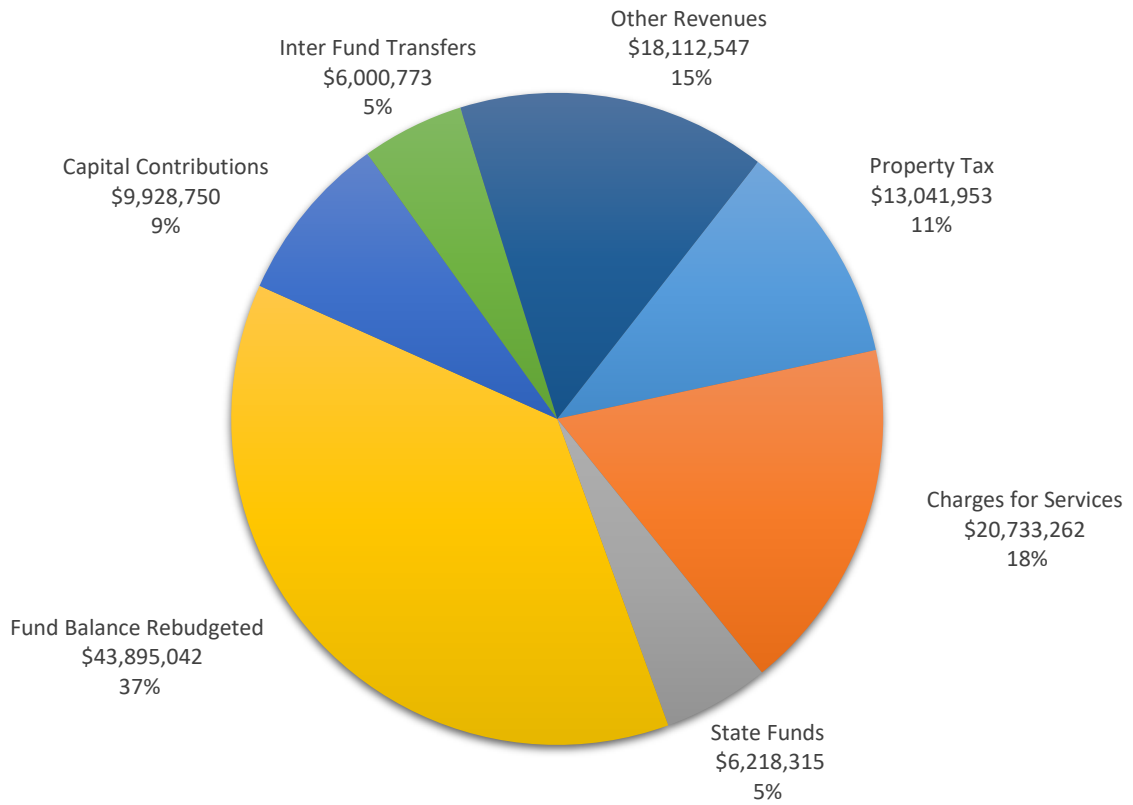
City of Post Falls, Idaho  
 Summary of Budgeted Expenses and Revenues  
 Fiscal Year 2022

	Actual FY 19-20	Adopted Budget FY 20-21	Adopted Budget FY 21-22
<b>EXPENDITURES AND OTHER USES</b>			
<b>GENERAL FUND:</b>			
MAYOR/COUNCIL	\$ 189,375	\$ 200,786	\$ 201,048
IS DEPARTMENT	\$ 408,480	\$ 419,034	\$ 410,731
GENERAL SERVICES	\$ 255,687	\$ 266,203	\$ 264,505
FINANCE	\$ 820,092	\$ 784,422	\$ 782,930
CITY CLERK	\$ 72,530	\$ 81,046	\$ 79,146
LEGAL SERVICES	\$ 681,686	\$ 695,646	\$ 790,008
CABLE FRANCHISE	\$ 157,126	\$ 135,395	\$ 134,465
HUMAN RESOURCES	\$ 178,748	\$ 235,645	\$ 235,645
POLICE	\$ 6,415,774	\$ 7,423,769	\$ 7,155,981
OASIS	\$ 171,461	\$ 123,024	\$ 123,024
ANIMAL CONTROL	\$ 152,839	\$ 174,619	\$ 172,119
STREET	\$ 2,260,140	\$ 2,652,289	\$ 3,260,704
PUBLIC WORKS	\$ 3,889	\$ 9,050	\$ 8,850
FACILITY MAINTENANCE	\$ 269,499	\$ 285,190	\$ 288,479
FLEET MAINTENANCE	\$ 664,948	\$ 1,001,273	\$ 1,176,272
GIS	\$ 209,945	\$ 201,798	\$ 201,548
URBAN FORESTRY	\$ 211,262	\$ 218,152	\$ 372,202
CEMETERY	\$ 259,015	\$ 277,949	\$ 282,335
PARKS	\$ 2,440,315	\$ 2,486,242	\$ 2,687,340
RECREATION	\$ 791,612	\$ 964,251	\$ 1,030,586
PLANNING & ZONING	\$ 331,796	\$ 315,798	\$ 321,008
BUILDING INSPECTOR	\$ 576,932	\$ 613,815	\$ 613,815
CITY ENGINEER	\$ 497,495	\$ 603,366	\$ 661,792
COMMUNITY DEVELOPMENT ADMIN	\$ 203,292	\$ 196,214	\$ 195,515
STREET LIGHTS	\$ 575,968	\$ 565,484	\$ 620,000
CAP IMPROVEMENT/OTHER	\$ 448,907	\$ 1,135,034	\$ 3,416,468
PERSONNEL POOL	\$ 2,731,599	\$ 3,408,164	\$ 4,126,000
TRANSFER	\$ -	\$ 375,000	\$ 375,000
<b>SUBTOTAL-GF DEPT EXPEND</b>	<b>\$ 21,980,411</b>	<b>\$ 25,848,658</b>	<b>\$ 29,987,518</b>
PERSONNEL POOL	\$ 3,898,474	\$ 3,884,309	\$ 4,560,852
ANNEXATION FEE ACCOUNT	\$ 13,717	\$ 2,539,000	\$ 2,900,000
<b>SUBTOTAL-DED GF ACCOUNTS</b>	<b>\$ 3,912,191</b>	<b>\$ 6,423,309</b>	<b>\$ 7,460,852</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 25,892,603</b>	<b>\$ 32,271,968</b>	<b>\$ 37,448,370</b>
<b>SPECIAL REVENUE FUNDS:</b>			
COMP LIABILITY INSURANCE	\$ 262,158	\$ 298,691	\$ 338,249
STREET LIGHTS	\$ (15)	\$ -	\$ -
911 SUPPORT	\$ 122,799	\$ 983,198	\$ 527,507
DRUG SEIZURE	\$ 28,499	\$ 60,000	\$ 135,000
HUD LOANS	\$ -	\$ -	\$ -
SPECIAL EVENTS	\$ 20,713	\$ 46,248	\$ 46,248
CEMETERY CAPITAL IMPROVEMENT	\$ -	\$ 121,500	\$ 202,500
<b>TOTAL SPECIAL REV FUND EXPEND</b>	<b>\$ 434,154</b>	<b>\$ 1,509,637</b>	<b>\$ 1,249,504</b>
<b>CAPITAL PROJECTS FUNDS:</b>			
FACILITY RESERVE ACCOUNT	\$ 5,703	\$ 1,450,000	\$ 1,807,000
PUBLIC SAFETY IMPACT FEES	\$ 66,317	\$ 1,057,000	\$ 1,463,000
STREETS IMPACT FEES	\$ 98,807	\$ 6,270,240	\$ 25,195,984
PARKS IMPACT FEES	\$ 1,218,580	\$ 3,599,134	\$ 4,260,000
FALLS PARK	\$ -	\$ -	\$ -
STREET CAPITAL IMPROVEMENTS	\$ 1	\$ 5,000	\$ -
<b>TOTAL CAPITAL PROJECTS FUND EXP.</b>	<b>\$ 1,389,408</b>	<b>\$ 12,381,374</b>	<b>\$ 32,725,984</b>
<b>DEBT SERVICE FUNDS:</b>			
LID 99-1 DEBT SERVICE	\$ 200	\$ -	\$ -
LID 2004-1 DEBT SERVICE	\$ 105,375	\$ 528,000	\$ 528,000
LID GUARANTEE	\$ 150	\$ 150	\$ 150
<b>TOTAL DEBT SERVICE FUND EXP.</b>	<b>\$ 105,725</b>	<b>\$ 528,150</b>	<b>\$ 528,150</b>

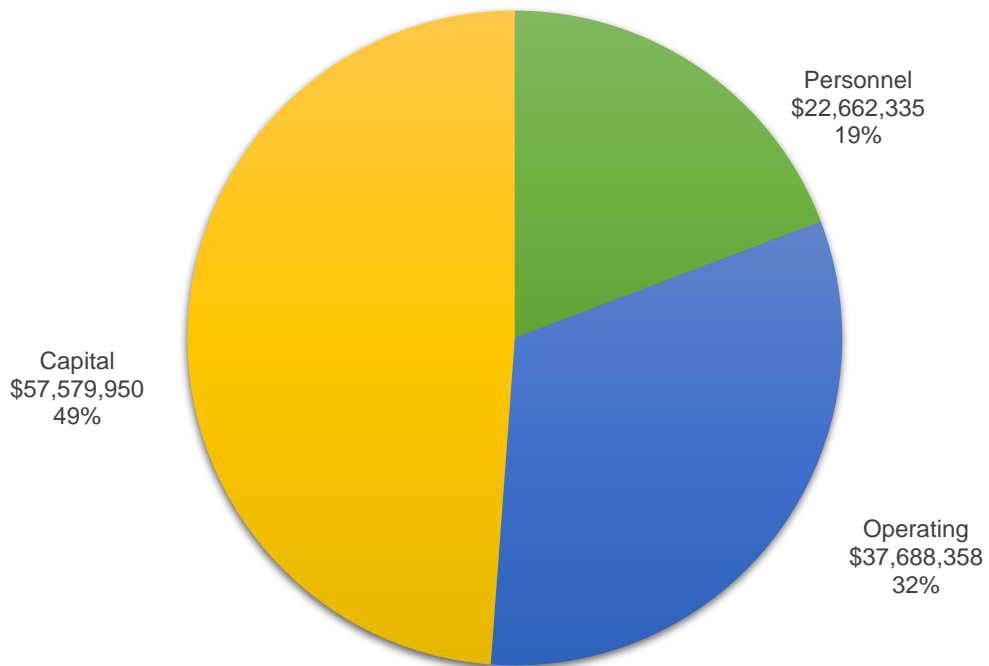
City of Post Falls, Idaho  
 Summary of Budgeted Expenses and Revenues  
 Fiscal Year 2022

	Actual FY 19-20	Adopted Budget FY 20-21	Adopted Budget FY 21-22
<b>EXPENDITURES (CONT.)</b>			
ENTERPRISE FUNDS:			
SEWER (OPERATING)	\$ 5,479,442	\$ 10,904,816	\$ 11,768,192
SEWER (COLLECTIONS)	\$ 559,776	\$ 1,376,892	\$ 1,293,678
SEWER (RECYCLED WATER))	\$ 7,232	\$ 6,860	\$ 6,860
SEWER (SURFACE WATER)	\$ 297,614	\$ 305,460	\$ 305,368
SEWER CONST - WWTP	\$ 243,123	\$ 30,064,527	\$ 23,543,389
SEWER CONST - COLLECTORS	\$ -	\$ 3,266,071	\$ 1,800,000
STORM WATER	\$ -	\$ -	\$ -
SANITATION	\$ 3,407,299	\$ 2,938,635	\$ 3,553,481
WATER (OPERATING)	\$ 2,623,113	\$ 2,958,653	\$ 3,087,686
WATER CONSTRUCTION	\$ -	\$ 2,725,000	\$ 1,100,000
TOTAL ENTERPRISE FUND EXP.	<u>\$ 12,617,600</u>	<u>\$ 54,546,913</u>	<u>\$ 46,458,655</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 40,439,489</b>	<b>\$ 101,238,043</b>	<b>\$ 118,410,662</b>
<b>REVENUES AND OTHER SOURCES</b>			
GENERAL FUND:			
PROPERTY TAX REVENUE	\$ 11,621,406	\$ 12,384,598	\$ 13,676,615
OTHER REVENUE	\$ 12,114,578	\$ 9,944,565	\$ 11,107,669
OTHER FINANCING SOURCES	\$ 1,910,570	\$ 1,881,699	\$ 2,017,993
FUND BALANCE REBUDGETED	\$ -	\$ 1,307,797	\$ 3,185,241
GENERAL FUND DEDICATED ACCOUNTS:			
OTHER REVENUE	\$ 667,402	\$ 429,000	\$ 410,000
OTHER FINANCING SOURCES	\$ 2,707,262	\$ 3,296,411	\$ 3,350,000
FUND BALANCE REBUDGETED	\$ -	\$ 3,027,898	\$ 3,700,852
TOTAL GENERAL FUND RESOURCES	<u>\$ 29,021,218</u>	<u>\$ 32,271,968</u>	<u>\$ 37,448,370</u>
SPECIAL REVENUE FUNDS:			
PROPERTY TAX REVENUE	\$ 170,000	\$ 170,000	\$ 170,000
OTHER REVENUE	\$ 877,227	\$ 1,082,485	\$ 626,794
OTHER FINANCING SOURCES	\$ 139,170	\$ 163,152	\$ 202,710
CONTRIBUTED CAPITAL/CAP FEES	\$ -	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 94,000	\$ 250,000
TOTAL SPEC. REV. FUND RESOURCES	<u>\$ 1,186,397</u>	<u>\$ 1,509,637</u>	<u>\$ 1,249,504</u>
CAPITAL PROJECTS FUNDS:			
OTHER REVENUE	\$ 3,968,130	\$ 1,315,000	\$ 25,754,512
OTHER FINANCING SOURCES	\$ 250,000	\$ 625,000	\$ 350,000
FUND BALANCE REBUDGETED	\$ -	\$ 10,441,374	\$ 6,621,472
TOTAL CAPITAL PROJECTS RESOURCES	<u>\$ 4,218,130</u>	<u>\$ 12,381,374</u>	<u>\$ 32,725,984</u>
DEBT SERVICE FUNDS:			
OTHER REVENUE	\$ 58,370	\$ 128,150	\$ 128,150
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 400,000	\$ 400,000
TOTAL DEBT SERVICE RESOURCES	<u>\$ 58,370</u>	<u>\$ 528,150</u>	<u>\$ 528,150</u>
ENTERPRISE FUNDS:			
OPERATING REVENUES	\$ 21,870,245	\$ 18,437,680	\$ 20,038,300
CONTRIBUTED CAPITAL/CAP FEES	\$ 9,921,448	\$ 4,300,000	\$ 5,560,000
OTHER FINANCING SOURCES	\$ 79,920	\$ 79,920	\$ 79,920
FUND EQUITY REBGTD./BOND	\$ -	\$ 31,729,313	\$ 20,780,435
TOTAL ENTERPRISE FUND RESOURCES	<u>\$ 31,871,613</u>	<u>\$ 54,546,913</u>	<u>\$ 46,458,655</u>
<b>TOTAL BUDGETED RESOURCES</b>	<b>\$ 66,355,728</b>	<b>\$ 101,238,042</b>	<b>\$ 118,410,663</b>

### 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 2022

Fund	Estimated	Revenues	Anticipated	Total Sources	Appropriations	Estimated	Anticipated		
	Beginning		Fund Balance			Ending	Change	%	
	Fund Balance		Usage			Fund Balance	\$	%	
001 - GENERAL FUND	\$ 4,004,289	\$ 25,997,614	\$ 3,509,883	\$ 29,507,497	\$ 29,507,497	\$ 494,407	\$ (3,509,883)	-88%	1
002 - COMPREHENSIVE LIABILITY	215,128	338,249	-	338,249	338,249	215,128	-	0%	
003 - PERSONNEL BENEFIT POOL	1,174,106	3,460,000	1,100,852	4,560,852	4,560,852	73,254	(1,100,852)	-94%	2
004 - STREET LIGHTS	128,035	-	-	-	-	128,035	-	0%	
007 - DRUG SEIZURE PROGRAM	137,747	60,000	75,000	135,000	135,000	62,747	(75,000)	-54%	3
008 - 911 SUPPORT	1,302,207	527,507	-	527,507	527,507	1,302,207	-	0%	
011 - FACILITY BUILDING RESERVE	1,457,926	350,000	1,457,000	1,807,000	1,807,000	926	(1,457,000)	-100%	4
017 - ANNEXATION FEES	2,615,240	500,000	2,400,000	2,900,000	2,900,000	215,240	(2,400,000)	-92%	5
023 - SPECIAL EVENTS	182,531	46,248	-	46,248	46,248	182,531	-	0%	
027 - HUD	-	-	-	-	-	-	-	0%	
029 - CEMETERY CAP IMPROVEMENT	174,999	27,500	175,000	202,500	202,500	(1)	(175,000)	-100%	6
035 - PUBLIC SAFETY IMPACT FEES	1,358,601	105,000	1,358,000	1,463,000	1,463,000	601	(1,358,000)	-100%	7
036 - FALLS PARK	-	-	-	-	-	-	-	0%	
037 - STREETS IMPACT FEES	6,712,941	24,854,512	341,472	25,195,984	25,195,984	6,371,469	(341,472)	-5%	8
038 - PARKS IMPACT FEES	3,845,908	760,000	3,500,000	4,260,000	4,260,000	345,908	(3,500,000)	-91%	9
039 - STREETS CAPITAL PROJECTS	1	-	-	-	-	1	-	0%	
402 - LID 99-1	(28,095)	-	-	-	-	(28,095)	-	0%	
410 - LID 2004	486,776	128,000	400,000	528,000	528,000	86,776	(400,000)	-82%	10
450 - LID GUARANTEE	17,281	150	-	150	150	17,281	-	0%	
650 - SEWER OPERATING	15,537,620	13,374,099	-	13,374,099	13,374,099	15,537,620	-	0%	
651 - SEWER CAPITAL - WWTP	64,824,644	4,904,920	18,638,469	23,543,389	23,543,389	46,186,175	(18,638,469)	-29%	11
652 - SEWER CAPITAL - COLLECTOR	20,197,558	1,290,000	510,000	1,800,000	1,800,000	19,687,558	(510,000)	-3%	12
700 - SANITATION	1,420,972	3,441,515	111,966	3,553,481	3,553,481	1,309,006	(111,966)	-8%	13
750 - WATER OPERATING	9,841,174	3,087,686	-	3,087,686	3,087,686	9,841,174	-	0%	
753 - WATER CAPITAL	18,901,481	320,000	780,000	1,100,000	1,100,000	18,121,481	(780,000)	-4%	14
<b>Report Total:</b>	<b>\$ 154,509,068</b>	<b>\$ 83,573,001</b>	<b>\$ 34,357,642</b>	<b>\$ 117,930,643</b>	<b>\$ 117,930,642</b>	<b>\$ 120,151,427</b>	<b>\$ (34,357,642)</b>	<b>-22%</b>	

**Anticipated Fund Balance Usage**

- \$3,324,650 of Fund balance budgeted from the General Fund will be used on capital outlay, the remaining \$185,233 will be used for street reconstruction and maintenance projects.
- \$1,100,852 is budgeted from the Personnel Benefits Pool fund balance to cover employee benefits.
- \$75,000 budgeted from the 911 Support Fund Balance will be used to help fund upgrades to the 911 Communications system and the K9 program.
- The \$1,457,000 appropriated will be available to fund purchases unanticipated but will be beneficial to the City such as rights-of-way or potential land-swaps.
- \$2,400,000 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 \$175,000 for cemetery expansion efforts.
- \$1,358,000 is budgeted from Public Safety Impact Fees for use on Facility Improvements along with other unanticipated but beneficial projects at the Police Department
- This \$341,472 is budgeted for projects such as Hwy 41 Widening, and Spokane St and the Pleasantview Rd Arterial improvement project
- \$3,500,000 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 \$18,638,469 will be used to pay a portion of the \$25,000,000 budgeted for Tertiary Treatment of Wastewater
- Projects planned for the \$510,000 Budgeted from the Sewer Capital- Collector fund include the new Ponderosa Lift Station and a rate study.
- Fund Balance usage from the Sanitation Fund for Fiscal Year 2022 is planned for the City's Sanitation Contract with Post Falls Sanitation.
- Planned capital expenditures at the Water Department of \$1,100,000 will be funded in-part by the \$780,000 of Fund Balance usage. These include a new well house for Well11 and design work on the distribution system.

# Budgeted Revenues



Post Falls, Idaho  
 Revenue Projection Factors  
 Fiscal Year 2022

<b>Revenue Type</b>	<b>Fiscal Year 2022 Revenue Projection Factors</b>
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 2022

<b>Revenue Type</b>	<b>Fiscal Year 2022 Revenue Projection Factors</b>
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 2022

**Revenue Type**

Applicable Funds

*Revenue Source*

Fiscal Year 2022 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*

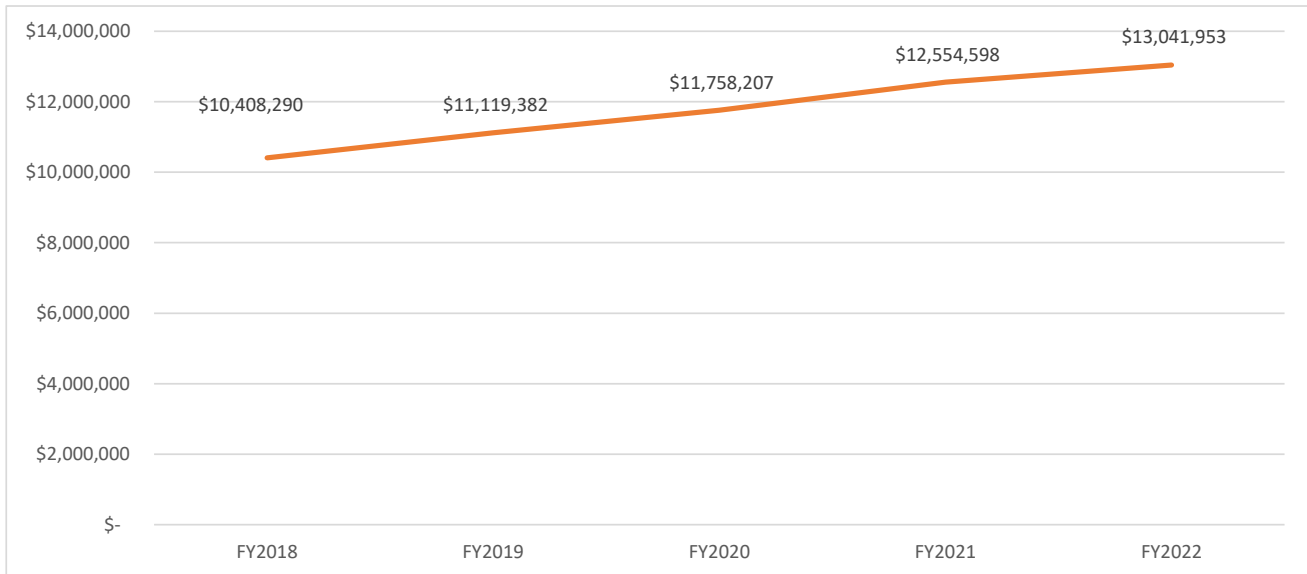
Sewer Capital- WWTP

*Rathdrum Intermun Cap Fees*

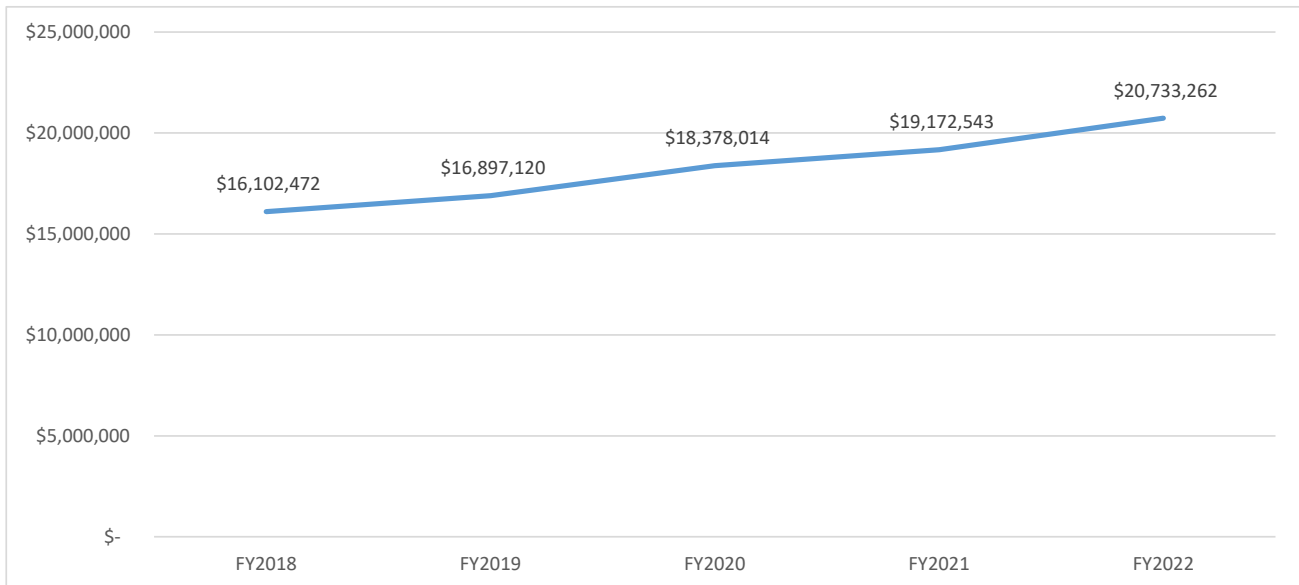
Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

City of Post Falls, Idaho  
Significant Revenue Sources  
Fiscal Years 2018- 2022

Property Tax Revenue History



Charges for Service Revenue History

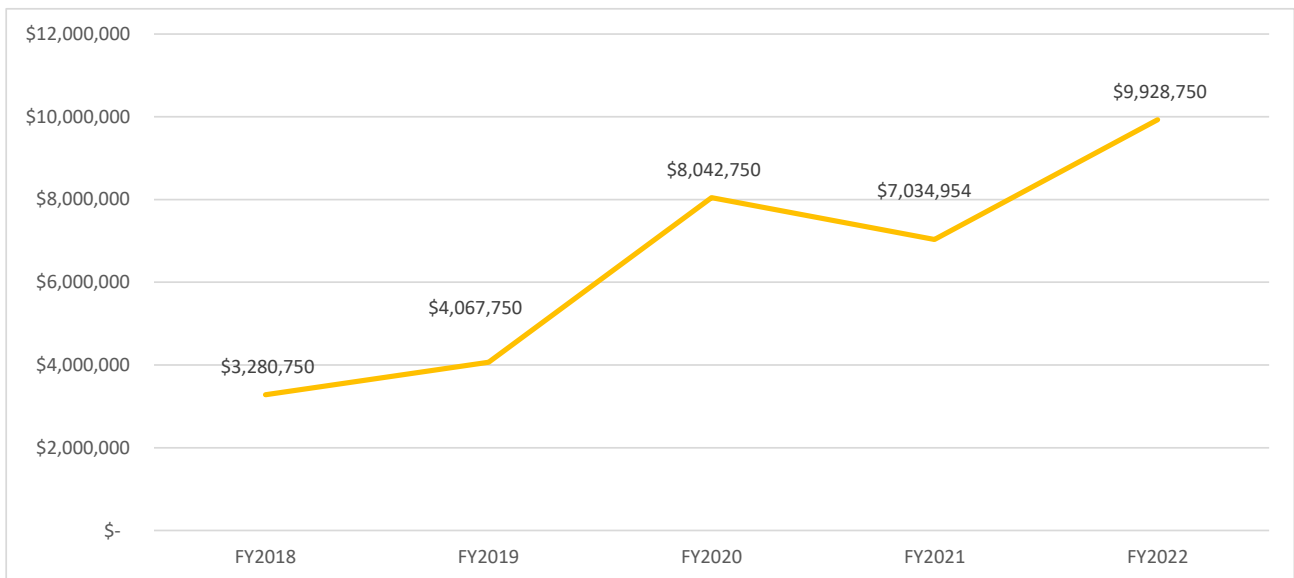


City of Post Falls, Idaho  
Significant Revenue Sources  
Fiscal Years 2018- 2022

State Funds Revenue History



Capital Contributions Revenue History



City of Post Falls, Idaho  
Budgeted Revenues  
Fiscal Year 2022

Fund	Department	Account	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
						\$	%
<b>Fund: 001 - GENERAL FUND</b>							
<b>Department: 410 - General Government Services</b>							
<a href="#">001-410.1005.34520</a>		CARES Act Grant	\$ 150,649.32	\$ 1,222,200.00	\$ -	\$ (1,222,200.00)	-100%
<a href="#">001-410.1423.38101</a>		Beer/Wine/Liquor License	37,458.00	37,000.00	37,000.00	-	0%
<a href="#">001-410.1427.39185</a>		Payroll Reimbursement	375.00	-	-	-	0%
<a href="#">001-410.1429.31900</a>		URA Tax Rebate	29,909.98	-	-	-	0%
<a href="#">001-410.1430.33108</a>		LID Administration Fee	5,900.00	-	-	-	0%
<a href="#">001-410.1431.39180</a>		NSF Check Return Fees	360.00	1,500.00	1,500.00	-	0%
<a href="#">001-410.1433.39170</a>		Miscellaneous Income	1,785.23	2,000.00	2,000.00	-	0%
<a href="#">001-410.1433.39195</a>		Incentive Rebates	4,297.59	5,000.00	5,000.00	-	0%
<a href="#">001-410.1434.33113</a>		Rental Income-Land, Bldgs	2,602.22	500.00	2,000.00	1,500.00	300%
<a href="#">001-410.1442.34206</a>		Public Art Donation	5,080.00	-	-	-	0%
<a href="#">001-410.1490.30010</a>		Taxes Current	11,621,405.68	12,384,598.00	12,871,953.00	487,355.00	4%
<a href="#">001-410.1490.30020</a>		Taxes Delinquent	134,650.71	264,450.06	218,923.00	(45,527.06)	-17%
<a href="#">001-410.1490.30030</a>		Taxes Penalty & Interest	79,711.69	65,000.00	80,000.00	15,000.00	23%
<a href="#">001-410.1490.30040</a>		Taxes Uncollected	-	(105,377.00)	-	105,377.00	-100%
<a href="#">001-410.1490.30060</a>		Ag. Equip. Prop. Tax Replacem	1,674.00	1,674.00	1,674.00	-	0%
<a href="#">001-410.1490.30065</a>		Persl Propty Tax Exemptn Replcemnt	110,480.82	110,480.82	110,480.82	-	0%
<a href="#">001-410.1490.30070</a>		REA County & 3% Yield	-	24,000.00	24,000.00	-	0%
<a href="#">001-410.1495.31100</a>		State Revenue Sharing	2,386,857.75	2,429,039.00	3,616,544.00	1,187,505.00	49%
<a href="#">001-410.1495.31200</a>		State Sales Tax	563,664.01	-	-	-	0%
<a href="#">001-410.1495.31300</a>		State Liquor	818,800.00	747,655.00	846,840.00	99,185.00	13%
<a href="#">001-410.1496.32010</a>		Avista Gas Franchise Fees	80,002.42	90,000.00	80,000.00	(10,000.00)	-11%
<a href="#">001-410.1496.32020</a>		Avista Electric Franchise Fee	216,292.24	200,000.00	200,000.00	-	0%
<a href="#">001-410.1496.32030</a>		KEC - Franchise Fees	62,644.15	50,000.00	60,000.00	10,000.00	20%
<a href="#">001-410.1496.32040</a>		Franchise Fee Time Warner	213,066.51	160,000.00	160,000.00	-	0%
<a href="#">001-410.1496.32060</a>		Franchise Fees TDS Telecom	-	-	40,000.00	40,000.00	0%
<a href="#">001-410.1704.33401</a>		Developer St Light Contribution	18,039.60	-	-	-	0%
<a href="#">001-410.1900.37020</a>		Investment Income	505,678.88	200,000.00	450,000.00	250,000.00	125%
<a href="#">001-410.1900.37025</a>		Unrealized Gain/Loss on Investment	68,903.17	-	-	-	0%
<a href="#">001-410.1900.37040</a>		Designated Investmt Income	72,257.99	25,000.00	50,000.00	25,000.00	100%
<a href="#">001-410.1920.37201</a>		Cash Carryover - Designated	-	1,307,796.72	3,509,882.72	2,202,086.00	168%
<a href="#">001-410.3306.39655</a>		Rental Income Cell Tower	1,000.00	-	2,000.00	2,000.00	0%
<b>Department: 410 - General Government Services Total:</b>			<b>\$ 17,193,546.96</b>	<b>\$ 19,222,516.60</b>	<b>\$ 22,369,797.54</b>	<b>\$ 3,147,280.94</b>	<b>16%</b>
<b>Department: 421 - Police</b>							
<a href="#">001-421.1107.34202</a>		Bullet Proof Vest Grant	\$ 2,359.40	\$ -	\$ -	\$ -	0%
<a href="#">001-421.1114.34208</a>		ITD Off of Hwy Safety Grant	7,700.00	-	-	-	0%
<a href="#">001-421.1140.34204</a>		JAG Revenue	11,016.00	-	-	-	0%
<a href="#">001-421.1427.39185</a>		Payroll Reimbursement Police	14,189.43	-	-	-	0%
<a href="#">001-421.1510.33209</a>		Police Fines	96,586.97	80,000.00	90,000.00	10,000.00	13%
<a href="#">001-421.1511.33204</a>		Community Room Fees	150.00	-	-	-	0%
<a href="#">001-421.1513.33208</a>		Police - School Resource Off.	136,000.00	153,300.00	153,300.00	-	0%
<a href="#">001-421.1514.33207</a>		Police - Misc. Services	91,498.57	1,000.00	1,000.00	-	0%
<a href="#">001-421.1514.38509</a>		Merchant Police	25.00	-	-	-	0%
<a href="#">001-421.1515.33211</a>		Prosecution Reimbursement	7,608.50	3,000.00	3,000.00	-	0%
<a href="#">001-421.1521.34218</a>		Police Dept Refunds & Reimbursements	12,166.14	-	-	-	0%
<a href="#">001-421.1525.34220</a>		Police Donations	200.00	-	-	-	0%
<a href="#">001-421.1532.33218</a>		Open House	22.00	-	-	-	0%
<b>Department: 421 - Police Total:</b>			<b>\$ 379,522.01</b>	<b>\$ 237,300.00</b>	<b>\$ 247,300.00</b>	<b>\$ 10,000.00</b>	<b>4%</b>

City of Post Falls, Idaho  
Budgeted Revenues  
Fiscal Year 2022

Fund	Department	Account	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021		
						\$	%	
<b>Department: 423 - Oasis</b>								
	<a href="#">001-423.1153.34213</a>	ICDVVA 7/1/2017 - 6/30/2018	\$ 38,241.20	\$ 69,000.00	\$ 69,000.00	\$ -	0%	
	<a href="#">001-423.1502.34276</a>	Oasis Donations	1,477.63	-	-	-	0%	
	<a href="#">001-423.1519.34258</a>	Designation Donations	8,864.65	4,004.25	4,004.25	-	0%	
	<b>Department: 423 - Oasis Total:</b>		<b>\$ 48,583.48</b>	<b>\$ 73,004.25</b>	<b>\$ 73,004.25</b>	<b>\$ -</b>	<b>0%</b>	
<b>Department: 424 - Legal</b>								
	<a href="#">001-424.1515.33211</a>	Rathdrum Prosecution Reimbursement	\$ 59,400.00	\$ 63,000.00	\$ 63,000.00	\$ -	0%	
	<b>Department: 424 - Legal Total:</b>		<b>\$ 59,400.00</b>	<b>\$ 63,000.00</b>	<b>\$ 63,000.00</b>	<b>\$ -</b>	<b>0%</b>	
<b>Department: 427 - Animal Control</b>								
	<a href="#">001-427.1504.33201</a>	Animal Control	\$ 18,178.75	\$ 20,000.00	\$ 20,000.00	\$ -	0%	
	<a href="#">001-427.1504.34200</a>	Animal Control Donations	359.90	-	-	-	0%	
	<a href="#">001-427.1505.33205</a>	Dog Impound Fees	17,119.10	27,000.00	27,000.00	-	0%	
	<b>Department: 427 - Animal Control Total:</b>		<b>\$ 35,657.75</b>	<b>\$ 47,000.00</b>	<b>\$ 47,000.00</b>	<b>\$ -</b>	<b>0%</b>	
<b>Department: 430 - Public Works Revenue</b>								
	<a href="#">001-430.1491.31600</a>	Highway District	\$ 153,960.29	\$ 155,580.00	\$ 153,960.00	\$ (1,620.00)	-1%	
	<a href="#">001-430.1495.31400</a>	State Hwy Use	1,640,318.00	1,351,843.00	1,754,931.00	403,088.00	30%	
	<b>Department: 430 - Public Works Revenue Total:</b>		<b>\$ 1,794,278.29</b>	<b>\$ 1,507,423.00</b>	<b>\$ 1,908,891.00</b>	<b>\$ 401,468.00</b>	<b>27%</b>	
<b>Department: 431 - Streets</b>								
	<a href="#">001-431.1309.34114</a>	Mullan Ave/Idaho St - LHTAC	\$ 1,307.74	\$ -	\$ -	\$ -	0%	
	<a href="#">001-431.1701.38402</a>	Sign Building	10,345.51	2,500.00	2,500.00	-	0%	
	<b>Department: 431 - Streets Total:</b>		<b>\$ 11,653.25</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>	<b>0%</b>	
<b>Department: 441 - Urban Forestry</b>								
	<a href="#">001-441.1680.34302</a>	Arbor Day Sponsor Donations	\$ -	\$ 2,250.00	\$ 2,250.00	\$ -	0%	
	<a href="#">001-441.1681.34314</a>	Tree Trust	-	1,000.00	1,000.00	-	0%	
	<a href="#">001-441.1683.34312</a>	Street Tree Installation Fees	38,468.55	-	-	-	0%	
	<b>Department: 441 - Urban Forestry Total:</b>		<b>\$ 38,468.55</b>	<b>\$ 3,250.00</b>	<b>\$ 3,250.00</b>	<b>\$ -</b>	<b>0%</b>	
<b>Department: 442 - Cemetery</b>								
	<a href="#">001-442.1409.39140</a>	Cemetery Misc	\$ 7,835.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
	<a href="#">001-442.1670.33307</a>	Cemetery	60,887.50	30,000.00	30,000.00	-	0%	
	<a href="#">001-442.1671.33313</a>	Grave Liners	13,950.00	15,000.00	15,000.00	-	0%	
	<a href="#">001-442.1672.33317</a>	Markers & Headstones	63,745.95	35,000.00	35,000.00	-	0%	
	<a href="#">001-442.1673.34304</a>	Cemetery Donations	350.00	-	-	-	0%	
	<a href="#">001-442.1674.33319</a>	Open & Close	30,950.00	30,000.00	30,000.00	-	0%	
	<b>Department: 442 - Cemetery Total:</b>		<b>\$ 177,718.45</b>	<b>\$ 115,000.00</b>	<b>\$ 115,000.00</b>	<b>\$ -</b>	<b>0%</b>	
<b>Department: 443 - Parks</b>								
	<a href="#">001-443.0000.39650</a>	Rental Income	\$ 13,285.65	\$ 12,000.00	\$ 12,000.00	\$ -	0%	
	<a href="#">001-443.1639.33396</a>	Recreation Field Reservations	7,730.00	6,000.00	6,000.00	-	0%	
	<a href="#">001-443.1650.33323</a>	Parks - Misc. Income	193.30	-	-	-	0%	
	<a href="#">001-443.1651.33325</a>	Parks - Parking Fees	86,931.49	60,000.00	60,000.00	-	0%	
	<a href="#">001-443.1653.33321</a>	Parks - Concessionaires	3,330.00	-	-	-	0%	
	<a href="#">001-443.1654.33327</a>	Parks - Reservations	55,726.00	60,000.00	60,000.00	-	0%	
	<a href="#">001-443.1655.38304</a>	Juvenile Diversion Program	498.25	-	-	-	0%	
	<a href="#">001-443.1656.34320</a>	Parks Donations	105.00	-	-	-	0%	
	<a href="#">001-443.1658.34255</a>	Avista - TP Wave Maintenance	20,909.00	10,184.59	10,184.59	-	0%	

City of Post Falls, Idaho  
Budgeted Revenues  
Fiscal Year 2022

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2021	
			FY 2020	FY 2021	FY 2022	\$	%
<a href="#">001-443.1658.38301</a>		Avista Maintenance Agreement	121,800.00	60,000.00	61,000.00	1,000.00	2%
<a href="#">001-443.1667.34322</a>		Community Garden Donations	220.00	-	-	-	0%
<b>Department: 443 - Parks Total:</b>			<b>\$ 310,728.69</b>	<b>\$ 208,184.59</b>	<b>\$ 209,184.59</b>	<b>\$ 1,000.00</b>	<b>0%</b>
<b>Department: 445 - Recreation</b>							
<a href="#">001-445.1606.33361</a>		Recreation Fitness	\$ 110.00	\$ -	\$ -	\$ -	0%
<a href="#">001-445.1609.33381</a>		Recreation T- Ball	6,006.00	9,000.00	9,000.00	-	0%
<a href="#">001-445.1609.34336</a>		Recreation T-Ball Sponsor	2,850.00	4,500.00	4,500.00	-	0%
<a href="#">001-445.1610.33355</a>		Recreation B-Ball Youth	17,488.00	18,746.00	18,746.00	-	0%
<a href="#">001-445.1610.34322</a>		Recreation B-Ball Youth Sponsor	7,200.00	8,536.00	8,536.00	-	0%
<a href="#">001-445.1612.33353</a>		Recreation B-Ball Open	466.00	1,000.00	1,000.00	-	0%
<a href="#">001-445.1613.33357</a>		Recreation B-Ball Youth Comp	25,553.75	31,182.00	31,182.00	-	0%
<a href="#">001-445.1614.33375</a>		Recreation Special Activity	7,743.50	8,000.00	8,000.00	-	0%
<a href="#">001-445.1615.33345</a>		Recreation - Gym Rental	1,390.00	1,000.00	1,000.00	-	0%
<a href="#">001-445.1616.33359</a>		Recreation Dance	13,224.00	17,000.00	17,000.00	-	0%
<a href="#">001-445.1617.33339</a>		Rec Dept - Gymnastics	216.60	3,000.00	3,000.00	-	0%
<a href="#">001-445.1618.33315</a>		Ice Skating	4,066.00	2,000.00	2,000.00	-	0%
<a href="#">001-445.1619.33365</a>		Recreation Football-Flag	5,893.00	4,593.00	4,593.00	-	0%
<a href="#">001-445.1622.33367</a>		Recreation Karate	5,242.50	4,500.00	4,500.00	-	0%
<a href="#">001-445.1623.33373</a>		Recreation Soccer Youth	21,107.00	31,300.00	31,300.00	-	0%
<a href="#">001-445.1623.34334</a>		Recreation Soccer Sponsor	4,500.00	12,070.00	12,070.00	-	0%
<a href="#">001-445.1625.33391</a>		Recreation Workshops	8,339.45	5,081.00	5,081.00	-	0%
<a href="#">001-445.1626.33383</a>		Recreation Tennis Lessons	2,153.00	1,500.00	1,500.00	-	0%
<a href="#">001-445.1627.33341</a>		Rec Tennis Tournament/League	-	1,000.00	1,000.00	-	0%
<a href="#">001-445.1628.33385</a>		Recreation V-Ball Adult	12,626.60	22,189.00	22,189.00	-	0%
<a href="#">001-445.1629.33387</a>		Recreation V-Ball Open	420.95	1,694.00	1,694.00	-	0%
<a href="#">001-445.1630.33389</a>		Recreation V-Ball Youth	6,112.00	9,000.00	9,000.00	-	0%
<a href="#">001-445.1630.34340</a>		Recreation V-Ball Youth Sponsor	450.00	4,400.00	4,400.00	-	0%
<a href="#">001-445.1631.33349</a>		Recreation Art Program	(267.00)	1,000.00	1,000.00	-	0%
<a href="#">001-445.1632.33379</a>		Recreation Summer Day Camp	123,126.92	141,501.00	141,501.00	-	0%
<a href="#">001-445.1633.33377</a>		Recreation Sports Camps	2,189.08	5,000.00	5,000.00	-	0%
<a href="#">001-445.1633.34101</a>		Camp Scholarships	522.50	1,000.00	1,000.00	-	0%
<a href="#">001-445.1634.34328</a>		Recreation Football Sponsor	2,100.00	2,100.00	2,100.00	-	0%
<a href="#">001-445.1635.33363</a>		Recreation Flag Adult	-	4,500.00	4,500.00	-	0%
<a href="#">001-445.1639.33360</a>		Recreation Open Gym Pickel Ball	373.00	500.00	500.00	-	0%
<a href="#">001-445.1639.39335</a>		Recreation Outdoor	7,325.60	6,000.00	6,000.00	-	0%
<a href="#">001-445.1640.33343</a>		Recreation - Golf	1,748.50	6,500.00	6,500.00	-	0%
<a href="#">001-445.1642.33369</a>		Recreation Preschool	1,266.00	1,435.00	1,435.00	-	0%
<a href="#">001-445.1643.34344</a>		Scholarships	-	1,000.00	1,000.00	-	0%
<a href="#">001-445.1644.38302</a>		Centennial Trail Usage Fee	-	250.00	250.00	-	0%
<a href="#">001-445.1653.33393</a>		Recreation Concessionaires	-	500.00	500.00	-	0%
<a href="#">001-445.1684.34321</a>		Recreation: Fishing Derby Sponsor	200.00	-	-	-	0%
<b>Department: 445 - Recreation Total:</b>			<b>\$ 291,742.95</b>	<b>\$ 372,577.00</b>	<b>\$ 372,577.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Department: 450 - Economic &amp; Comm. Dev. Rev</b>							
<a href="#">001-450.1753.38502</a>		Build Insp - Electrical	\$ 278,141.72	\$ 200,000.00	\$ 250,000.00	\$ 50,000.00	25%
<a href="#">001-450.1753.38506</a>		Build Insp - Plumbing	252,100.32	125,000.00	200,000.00	75,000.00	60%
<a href="#">001-450.1753.38507</a>		Building Permits	1,760,704.83	832,204.00	1,000,000.00	167,796.00	20%
<a href="#">001-450.1756.38501</a>		Build Insp - Mechanical	188,250.43	100,000.00	100,000.00	-	0%
<b>Department: 450 - Economic &amp; Comm. Dev. Rev Total:</b>			<b>\$ 2,479,197.30</b>	<b>\$ 1,257,204.00</b>	<b>\$ 1,550,000.00</b>	<b>\$ 292,796.00</b>	<b>23%</b>



City of Post Falls, Idaho  
Budgeted Revenues  
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Fund	Department	Account	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021		
						\$	%	
<b>Department: 453 - Engineering</b>								
	<a href="#">001-453.1355.34555</a>	ITD Seltice Way:Idaho to Bay St	\$ 327,301.79	\$ -	\$ -	\$ -	0%	
	<a href="#">001-453.1752.33501</a>	Engineer - Inspection Fees	380,052.20	400,000.00	400,000.00	-	0%	
	<a href="#">001-453.1757.38511</a>	P & Z Fees	187,632.00	105,000.00	105,000.00	-	0%	
	<a href="#">001-453.1758.38509</a>	Business License Fee	20,500.00	23,000.00	23,000.00	-	0%	
	<b>Department: 453 - Engineering Total:</b>		<b>\$ 915,485.99</b>	<b>\$ 528,000.00</b>	<b>\$ 528,000.00</b>	<b>\$ -</b>	<b>0%</b>	
<b>Department: 497 - Transfer Out</b>								
	<a href="#">001-497.1903.37461</a>	Transfer Sanitation	\$ 544,164.00	\$ 422,400.00	\$ 364,249.00	\$ (58,151.00)	-14%	
	<a href="#">001-497.1903.37462</a>	Transfer Water	607,799.00	650,718.00	743,970.00	93,252.00	14%	
	<a href="#">001-497.1903.37463</a>	Transfer Reclaimed Water	758,607.00	808,581.00	909,774.00	101,193.00	13%	
	<b>Department: 497 - Transfer Out Total:</b>		<b>\$ 1,910,570.00</b>	<b>\$ 1,881,699.00</b>	<b>\$ 2,017,993.00</b>	<b>\$ 136,294.00</b>	<b>7%</b>	
	<b>Fund: 001 - GENERAL FUND Total:</b>		<b>\$ 25,646,553.67</b>	<b>\$ 25,518,658.44</b>	<b>\$ 29,507,497.38</b>	<b>\$ 3,988,838.94</b>	<b>16%</b>	
<b>Fund: 002 - COMPREHENSIVE LIABILITY</b>								
<b>Department: 410 - General Government Services</b>								
	<a href="#">002-410.0000.39160</a>	Ins Reimb/Damage Claim Reimb.	\$ 15,344.96	\$ -	\$ -	\$ -	0%	
	<a href="#">002-410.1490.30010</a>	Taxes Current	170,000.00	170,000.00	170,000.00	-	0%	
	<a href="#">002-410.1900.37020</a>	Investment Income	1,288.18	-	-	-	0%	
	<b>Department: 410 - General Government Services Total:</b>		<b>\$ 186,633.14</b>	<b>\$ 170,000.00</b>	<b>\$ 170,000.00</b>	<b>\$ -</b>	<b>0%</b>	
<b>Department: 497 - Transfer Out</b>								
	<a href="#">002-497.1903.37001</a>	Transfer Sanitation	\$ 5,319.00	\$ 7,700.00	\$ 8,732.24	\$ 1,032.24	13%	
	<a href="#">002-497.1903.37462</a>	Transfer Water	20,779.00	26,977.00	32,695.05	5,718.05	21%	
	<a href="#">002-497.1903.37463</a>	Transfer Reclaimed Water	78,611.00	94,014.00	126,822.09	32,808.09	35%	
	<b>Department: 497 - Transfer Out Total:</b>		<b>\$ 104,709.00</b>	<b>\$ 128,691.00</b>	<b>\$ 168,249.38</b>	<b>\$ 39,558.38</b>	<b>31%</b>	
	<b>Fund: 002 - COMPREHENSIVE LIABILITY Total:</b>		<b>\$ 291,342.14</b>	<b>\$ 298,691.00</b>	<b>\$ 338,249.38</b>	<b>\$ 39,558.38</b>	<b>13%</b>	
<b>Fund: 003 - PERSONNEL BENEFIT POOL</b>								
<b>Department: 482 - Personnel Pool</b>								
	<a href="#">003-482.1495.31800</a>	State Refunds - Benefits	\$ 7,408.00	\$ 24,000.00	\$ 10,000.00	\$ (14,000.00)	-58%	
	<a href="#">003-482.1900.37020</a>	Investment Income	1,975.26	20,000.00	5,000.00	(15,000.00)	-75%	
	<a href="#">003-482.1900.37025</a>	Unrealized Gain/Loss on Investment	(521.33)	-	-	-	0%	
	<a href="#">003-482.1900.37040</a>	Designated Investmt Income	10,423.03	-	-	-	0%	
	<a href="#">003-482.1920.37200</a>	Cash Carryover	-	738,898.00	1,100,852.00	361,954.00	49%	
	<a href="#">003-482.4001.39120</a>	Employee Premium Fee	139,104.65	135,000.00	145,000.00	10,000.00	7%	
	<b>Department: 482 - Personnel Pool Total:</b>		<b>\$ 158,389.61</b>	<b>\$ 917,898.00</b>	<b>\$ 1,260,852.00</b>	<b>\$ 342,954.00</b>	<b>37%</b>	
<b>Department: 497 - Transfer Out</b>								
	<a href="#">003-497.1903.37001</a>	Transfer General Fund	\$ 2,707,262.39	\$ 3,296,410.69	\$ 3,300,000.00	\$ 3,589.31	0%	
	<b>Department: 497 - Transfer Out Total:</b>		<b>\$ 2,707,262.39</b>	<b>\$ 3,296,410.69</b>	<b>\$ 3,300,000.00</b>	<b>\$ 3,589.31</b>	<b>0%</b>	
	<b>Fund: 003 - PERSONNEL BENEFIT POOL Total:</b>		<b>\$ 2,865,652.00</b>	<b>\$ 4,214,308.69</b>	<b>\$ 4,560,852.00</b>	<b>\$ 346,543.31</b>	<b>8%</b>	

City of Post Falls, Idaho  
Budgeted Revenues  
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Fund	Department	Account	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021		
						\$	%	
<b>Fund: 004 - STREET LIGHTS</b>								
<b>Department: 465 - Street Lights</b>								
	<a href="#">004-465.1900.37020</a>	Investment Income	\$ 70.59	\$ -	\$ -	\$ -	-	0%
	<a href="#">004-465.3302.33713</a>	Utility Penalty-Svc Fees	28.12	-	-	-	-	0%
	<b>Department: 465 - Street Lights Total:</b>		<b>\$ 98.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>0%</b>
<b>Fund: 004 - STREET LIGHTS Total:</b>			<b>\$ 98.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>0%</b>
<b>Fund: 007 - DRUG SEIZURE PROGRAM</b>								
<b>Department: 425 - Drug Seizure Program</b>								
	<a href="#">007-425.1526.34208</a>	K-9 Donations	\$ 39,926.27	\$ -	\$ -	\$ -	-	0%
	<a href="#">007-425.1526.39240</a>	Drug Seizure Revenue	2,983.62	60,000.00	60,000.00	-	-	0%
	<a href="#">007-425.1900.37020</a>	Investment Income	651.22	-	-	-	-	0%
	<a href="#">007-425.1920.37200</a>	Cash Carryover	-	-	75,000.00	75,000.00	-	0%
	<b>Department: 425 - Drug Seizure Program Total:</b>		<b>\$ 43,561.11</b>	<b>\$ 60,000.00</b>	<b>\$ 135,000.00</b>	<b>\$ 75,000.00</b>	<b>125%</b>	
<b>Fund: 007 - DRUG SEIZURE PROGRAM Total:</b>			<b>\$ 43,561.11</b>	<b>\$ 60,000.00</b>	<b>\$ 135,000.00</b>	<b>\$ 75,000.00</b>	<b>125%</b>	
<b>Fund: 008 - 911 SUPPORT</b>								
<b>Department: 426 - 911 Support</b>								
	<a href="#">008-426.1154.34515</a>	IPSCC Grant	\$ 124,763.70	\$ 115,638.84	\$ -	\$ (115,638.84)	-100%	
	<a href="#">008-426.1527.39210</a>	911 Fees	448,107.35	276,617.62	375,000.00	98,382.38	36%	
	<a href="#">008-426.1528.39220</a>	Communication Site Revenue	13,104.03	6,000.00	14,505.84	8,505.84	142%	
	<a href="#">008-426.1529.33212</a>	Rathdrum Dispatch Fees	84,896.02	94,940.83	93,540.00	(1,400.83)	-1%	
	<a href="#">008-426.1900.37020</a>	Investment Income	15,083.49	10,000.00	10,000.00	-	0%	
	<a href="#">008-426.1920.37200</a>	Cash Carryover	-	445,540.05	-	(445,540.05)	-100%	
	<b>Department: 426 - 911 Support Total:</b>		<b>\$ 685,954.59</b>	<b>\$ 948,737.34</b>	<b>\$ 493,045.84</b>	<b>\$ (455,691.50)</b>	<b>-48%</b>	
<b>Department: 497 - Transfer Out</b>								
	<a href="#">008-497.1903.37520</a>	Transfer Impact Fee	\$ 34,460.70	\$ 34,460.70	\$ 34,460.70	\$ -	0%	
	<b>Department: 497 - Transfer Out Total:</b>		<b>\$ 34,460.70</b>	<b>\$ 34,460.70</b>	<b>\$ 34,460.70</b>	<b>\$ -</b>	<b>0%</b>	
<b>Fund: 008 - 911 SUPPORT Total:</b>			<b>\$ 720,415.29</b>	<b>\$ 983,198.04</b>	<b>\$ 527,506.54</b>	<b>\$ (455,691.50)</b>	<b>-46%</b>	
<b>Fund: 011 - FACILITY BUILDING RESERVE</b>								
<b>Department: 491 - Facility Building Reserve</b>								
	<a href="#">011-491.1900.37020</a>	Investment Income	\$ 18,361.40	\$ -	\$ -	\$ -	0%	
	<a href="#">011-491.1920.37200</a>	Cash Carryover	-	1,200,000.00	1,457,000.00	257,000.00	21%	
	<b>Department: 491 - Facility Building Reserve Total:</b>		<b>\$ 18,361.40</b>	<b>\$ 1,200,000.00</b>	<b>\$ 1,457,000.00</b>	<b>\$ 257,000.00</b>	<b>21%</b>	
<b>Department: 497 - Transfer Out</b>								
	<a href="#">011-497.1903.37001</a>	Transfer General Fund	\$ 250,000.00	\$ 250,000.00	\$ 350,000.00	\$ 100,000.00	40%	
	<b>Department: 497 - Transfer Out Total:</b>		<b>\$ 250,000.00</b>	<b>\$ 250,000.00</b>	<b>\$ 350,000.00</b>	<b>\$ 100,000.00</b>	<b>40%</b>	
<b>Fund: 011 - FACILITY BUILDING RESERVE Total:</b>			<b>\$ 268,361.40</b>	<b>\$ 1,450,000.00</b>	<b>\$ 1,807,000.00</b>	<b>\$ 357,000.00</b>	<b>25%</b>	

City of Post Falls, Idaho  
Budgeted Revenues  
Fiscal Year 2022

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2021	
			FY 2020	FY 2021	FY 2022	\$	%
<b>Fund: 017 - ANNEXATION FEES</b>							
<b>Department: 410 - General Government Services</b>							
	<a href="#">017-410.1440.39105</a>	Annexation Fees	\$ 477,313.60	\$ 250,000.00	\$ 500,000.00	\$ 250,000.00	100%
	<a href="#">017-410.1900.37020</a>	Investment Income	31,698.45	-	-	-	0%
	<a href="#">017-410.1920.37200</a>	Cash Carryover	-	2,289,000.00	2,400,000.00	111,000.00	5%
	<b>Department: 410 - General Government Services Total:</b>		<b>\$ 509,012.05</b>	<b>\$ 2,539,000.00</b>	<b>\$ 2,900,000.00</b>	<b>\$ 361,000.00</b>	<b>14%</b>
<b>Fund: 017 - ANNEXATION FEES Total:</b>			<b>\$ 509,012.05</b>	<b>\$ 2,539,000.00</b>	<b>\$ 2,900,000.00</b>	<b>\$ 361,000.00</b>	<b>14%</b>
<b>Fund: 023 - SPECIAL EVENTS</b>							
<b>Department: 446 - Special Events</b>							
	<a href="#">023-446.1601.33330</a>	Community Easter Egg Hunt	\$ 800.00	\$ 2,150.00	\$ 2,150.00	\$ -	0%
	<a href="#">023-446.1601.33332</a>	The Great Expedition	-	2,000.00	2,000.00	-	0%
	<a href="#">023-446.1602.33314</a>	DuathlonRegistration Fees	1,350.00	10,000.00	10,000.00	-	0%
	<a href="#">023-446.1602.34304</a>	DuathlonSponsorships	1,212.04	750.00	750.00	-	0%
	<a href="#">023-446.1603.33399</a>	Winter Festival	3,031.82	-	-	-	0%
	<a href="#">023-446.1604.33303</a>	AAU Registration Fees	-	3,000.00	3,000.00	-	0%
	<a href="#">023-446.1604.34300</a>	AAU B Ball Sponsorships	-	500.00	500.00	-	0%
	<a href="#">023-446.1605.33307</a>	Summer Concerts & Movies - Misc fees	450.00	250.00	250.00	-	0%
	<a href="#">023-446.1605.34107</a>	Summer Concerts - Sponsorships	10,314.00	4,000.00	4,000.00	-	0%
	<a href="#">023-446.1645.33305</a>	AAU Ticket Sales	4,618.55	-	-	-	0%
	<a href="#">023-446.1659.33331</a>	PF Days - Parking & Camping	-	300.00	300.00	-	0%
	<a href="#">023-446.1660.33337</a>	Post Falls Days-Booths	7,130.00	15,498.00	15,498.00	-	0%
	<a href="#">023-446.1661.33335</a>	Post Falls Days-Beer Garden	-	700.00	700.00	-	0%
	<a href="#">023-446.1662.34308</a>	Post Falls Days-Sponsorships	1,200.00	1,500.00	1,500.00	-	0%
	<a href="#">023-446.1664.33400</a>	Harvest Festival Revenue	-	5,600.00	5,600.00	-	0%
	<a href="#">023-446.1900.37020</a>	Investment Income	2,273.16	-	-	-	0%
	<a href="#">023-446.1903.37445</a>	Transfer from Dept 445	16,666.00	-	-	-	0%
	<b>Department: 446 - Special Events Total:</b>		<b>\$ 49,045.57</b>	<b>\$ 46,248.00</b>	<b>\$ 46,248.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 023 - SPECIAL EVENTS Total:</b>			<b>\$ 49,045.57</b>	<b>\$ 46,248.00</b>	<b>\$ 46,248.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 029 - CEMETERY CAPITAL IMPROVEMENT</b>							
<b>Department: 442 - Cemetery</b>							
	<a href="#">029-442.0000.34208</a>	Designation Donations	\$ 5,000.00	\$ -	\$ -	\$ -	0%
	<a href="#">029-442.1670.39315</a>	Cemetery Lot Sales	60,187.50	20,000.00	20,000.00	-	0%
	<a href="#">029-442.1677.39340</a>	Veteran's Memorial Lots	14,950.00	7,500.00	7,500.00	-	0%
	<a href="#">029-442.1900.37020</a>	Investment Income	1,796.58	-	-	-	0%
	<a href="#">029-442.1920.37200</a>	Cash Carryover	-	94,000.00	175,000.00	81,000.00	86%
	<b>Department: 442 - Cemetery Total:</b>		<b>\$ 81,934.08</b>	<b>\$ 121,500.00</b>	<b>\$ 202,500.00</b>	<b>\$ 81,000.00</b>	<b>67%</b>
<b>Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:</b>			<b>\$ 81,934.08</b>	<b>\$ 121,500.00</b>	<b>\$ 202,500.00</b>	<b>\$ 81,000.00</b>	<b>67%</b>
<b>Fund: 035 - PUBLIC SAFETY IMPACT FEES</b>							
<b>Department: 420 - Public Safety Impact Fees</b>							
	<a href="#">035-420.1900.37020</a>	Investment Income	\$ 15,845.31	\$ 5,000.00	\$ 5,000.00	\$ -	0%
	<a href="#">035-420.1920.37200</a>	Cash Carryover	-	952,000.00	1,358,000.00	406,000.00	43%
	<a href="#">035-420.2002.38204</a>	Impact Fees - Public Safety	507,537.88	100,000.00	100,000.00	-	0%
	<b>Department: 420 - Public Safety Impact Fees Total:</b>		<b>\$ 523,383.19</b>	<b>\$ 1,057,000.00</b>	<b>\$ 1,463,000.00</b>	<b>\$ 406,000.00</b>	<b>38%</b>
<b>Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:</b>			<b>\$ 523,383.19</b>	<b>\$ 1,057,000.00</b>	<b>\$ 1,463,000.00</b>	<b>\$ 406,000.00</b>	<b>38%</b>

City of Post Falls, Idaho  
Budgeted Revenues  
Fiscal Year 2022

Fund	Department	Account	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
						\$	%
<b>Fund: 037 - STREETS IMPACT FEES</b>							
<b>Department: 431 - Streets</b>							
	<a href="#">037-431.1311.34215</a>	Pleasant View Road Arterital Improvement P	\$ -	\$ -	\$ 23,754,512.00	\$ 23,754,512.00	0%
	<a href="#">037-431.1900.37020</a>	Investment Income	148,138.17	50,000.00	50,000.00	-	0%
	<a href="#">037-431.1900.37025</a>	Unrealized Gain/Loss on Investment	10,901.89	-	-	-	0%
	<a href="#">037-431.1903.37001</a>	Transfer from Fund 001 GF	-	375,000.00	-	(375,000.00)	-100%
	<a href="#">037-431.1903.37017</a>	Transfer from Fund 017	-	-	50,000.00	50,000.00	0%
	<a href="#">037-431.1920.37200</a>	Cash Carryover	-	5,445,240.00	341,472.00	(5,103,768.00)	-94%
	<a href="#">037-431.2003.38205</a>	Impact Fees - Streets	1,308,239.53	400,000.00	1,000,000.00	600,000.00	150%
	<b>Department: 431 - Streets Total:</b>		<b>\$ 1,467,279.59</b>	<b>\$ 6,270,240.00</b>	<b>\$ 25,195,984.00</b>	<b>\$ 18,925,744.00</b>	<b>302%</b>
	<b>Fund: 037 - STREETS IMPACT FEES Total:</b>		<b>\$ 1,467,279.59</b>	<b>\$ 6,270,240.00</b>	<b>\$ 25,195,984.00</b>	<b>\$ 18,925,744.00</b>	<b>302%</b>
<b>Fund: 038 - PARKS IMPACT FEES</b>							
<b>Department: 443 - Parks</b>							
	<a href="#">038-443.1900.37020</a>	Investment Income	\$ 65,077.75	\$ 10,000.00	\$ 10,000.00	\$ -	0%
	<a href="#">038-443.1900.37025</a>	Unrealized Gain/Loss on Investment	3,649.86	-	-	-	0%
	<a href="#">038-443.1920.37200</a>	Cash Carryover	-	2,839,134.00	3,500,000.00	660,866.00	23%
	<a href="#">038-443.2004.38303</a>	Impact Fees - Parks	1,890,377.12	750,000.00	750,000.00	-	0%
	<b>Department: 443 - Parks Total:</b>		<b>\$ 1,959,104.73</b>	<b>\$ 3,599,134.00</b>	<b>\$ 4,260,000.00</b>	<b>\$ 660,866.00</b>	<b>18%</b>
	<b>Fund: 038 - PARKS IMPACT FEES Total:</b>		<b>\$ 1,959,104.73</b>	<b>\$ 3,599,134.00</b>	<b>\$ 4,260,000.00</b>	<b>\$ 660,866.00</b>	<b>18%</b>
<b>Fund: 039 - STREETS CAPITAL PROJECTS</b>							
<b>Department: 492 - Streets Capital Projects</b>							
	<a href="#">039-492.1900.37020</a>	Investment Income	\$ 1.24	\$ -	\$ -	\$ -	0%
	<a href="#">039-492.1920.37211</a>	Fund Balance Carryover	-	5,000.00	-	(5,000.00)	-100%
	<b>Department: 492 - Streets Capital Projects Total:</b>		<b>\$ 1.24</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ (5,000.00)</b>	<b>-100%</b>
	<b>Fund: 039 - STREETS CAPITAL PROJECTS Total:</b>		<b>\$ 1.24</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ (5,000.00)</b>	<b>-100%</b>
<b>Fund: 410 - LID 2004</b>							
<b>Department: 476 - LID 2004</b>							
	<a href="#">410-476.1900.37010</a>	Assessments Principal	\$ 47,427.56	\$ 116,000.00	\$ 116,000.00	\$ -	0%
	<a href="#">410-476.1900.37020</a>	Investment Income	4,907.25	2,000.00	2,000.00	-	0%
	<a href="#">410-476.1900.37070</a>	Interest Income/Loans/Assessm	5,652.74	10,000.00	10,000.00	-	0%
	<a href="#">410-476.1920.37200</a>	Cash Carryover	-	400,000.00	400,000.00	-	0%
	<b>Department: 476 - LID 2004 Total:</b>		<b>\$ 57,987.55</b>	<b>\$ 528,000.00</b>	<b>\$ 528,000.00</b>	<b>\$ -</b>	<b>0%</b>
	<b>Fund: 410 - LID 2004 Total:</b>		<b>\$ 57,987.55</b>	<b>\$ 528,000.00</b>	<b>\$ 528,000.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 450 - LID GUARANTEE</b>							
<b>Department: 471 - LID Guarantee</b>							
	<a href="#">450-471.1900.37020</a>	Investment Income	\$ 232.58	\$ -	\$ -	\$ -	0%
	<a href="#">450-471.1903.37476</a>	Transfer LID	150.00	150.00	150.00	-	0%
	<b>Department: 471 - LID Guarantee Total:</b>		<b>\$ 382.58</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>	<b>\$ -</b>	<b>0%</b>
	<b>Fund: 450 - LID GUARANTEE Total:</b>		<b>\$ 382.58</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>	<b>\$ -</b>	<b>0%</b>

City of Post Falls, Idaho  
Budgeted Revenues  
Fiscal Year 2022

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2021	
			FY 2020	FY 2021	FY 2022	\$	%
<b>Fund: 650 - RECLAIMED WATER OPERATING</b>							
<b>Department: 463 - Wastewater Operating</b>							
<a href="#">650-463.1900.37020</a>		Investment Income	\$ 889,632.03	\$ 325,000.00	\$ 325,000.00	\$ -	0%
<a href="#">650-463.1900.37025</a>		Unrealized Gain/Loss on Investment	56,736.08	-	-	-	0%
<a href="#">650-463.1900.37040</a>		Designated Invstmt Income	14,823.19	10,000.00	10,000.00	-	0%
<a href="#">650-463.1920.37201</a>		Cash Carryover - Designated	-	160,000.00	-	(160,000.00)	-100%
<a href="#">650-463.3301.33611</a>		Utility Collection	12,040,810.97	11,143,880.77	11,923,952.35	780,071.58	7%
<a href="#">650-463.3302.33713</a>		Utility Penalty-Svc Fee	93,943.16	81,000.00	81,000.00	-	0%
<a href="#">650-463.3303.33604</a>		Rathdrum Reclaimed Water Charge	1,377,722.75	1,000,000.00	1,000,000.00	-	0%
<a href="#">650-463.3305.39630</a>		Miscellaneous Income	180.00	2,497.00	2,497.00	-	0%
<a href="#">650-463.3306.39650</a>		Rental Income	10,000.00	15,000.00	15,000.00	-	0%
<a href="#">650-463.3306.39655</a>		Rental Income Cell Tower	13,862.40	11,400.00	11,400.00	-	0%
<a href="#">650-463.3307.33607</a>		Sampling Revenue	1,512.25	5,250.00	5,250.00	-	0%
<b>Department: 463 - Wastewater Operating Total:</b>			<b>\$ 14,499,222.83</b>	<b>\$ 12,754,027.77</b>	<b>\$ 13,374,099.35</b>	<b>\$ 620,071.58</b>	<b>5%</b>
<b>Department: 466 - Wastewater - Collections</b>							
<a href="#">650-466.3305.39630</a>		Miscellaneous Income	\$ 326.00	\$ -	\$ -	\$ -	0%
<b>Department: 466 - Wastewater - Collections Total:</b>			<b>\$ 326.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 650 - RECLAIMED WATER OPERATING Total:</b>			<b>\$ 14,499,548.83</b>	<b>\$ 12,754,027.77</b>	<b>\$ 13,374,099.35</b>	<b>\$ 620,071.58</b>	<b>5%</b>
<b>Fund: 651 - RECLAIMED WATER CAPITAL - WWTP</b>							
<b>Department: 463 - Wastewater Operating</b>							
<a href="#">651-463.1900.37020</a>		Investment Income	\$ 180,326.25	\$ 75,000.00	\$ 75,000.00	\$ -	0%
<a href="#">651-463.1900.37025</a>		Unrealized Gain/Loss on Investment	26,743.04	-	-	-	0%
<a href="#">651-463.1920.37201</a>		Cash Carryover - Designated	-	3,545,880.00	-	(3,545,880.00)	-100%
<a href="#">651-463.1920.37203</a>		Cash Carryover Bond Proceeds	-	23,613,727.00	18,638,469.00	(4,975,258.00)	-21%
<a href="#">651-463.3306.39650</a>		Rental Income	25,276.80	-	-	-	0%
<a href="#">651-463.3308.38625</a>		Reclaimed Water Cap Fees	4,181,130.39	2,250,000.00	4,000,000.00	1,750,000.00	78%
<a href="#">651-463.3310.38610</a>		Developer Contribution	815,200.00	-	-	-	0%
<a href="#">651-463.3311.38620</a>		Rathdrum Intermun. Cap Fees	877,777.00	500,000.00	750,000.00	250,000.00	50%
<b>Department: 463 - Wastewater Operating Total:</b>			<b>\$ 6,106,453.48</b>	<b>\$ 29,984,607.00</b>	<b>\$ 23,463,469.00</b>	<b>\$ (6,521,138.00)</b>	<b>-22%</b>
<b>Department: 497 - Transfer Out</b>							
<a href="#">651-497.1903.37660</a>		Transfer Street/Fleet Rent	\$ 79,920.00	\$ 79,920.00	\$ 79,920.00	\$ -	0%
<b>Department: 497 - Transfer Out Total:</b>			<b>\$ 79,920.00</b>	<b>\$ 79,920.00</b>	<b>\$ 79,920.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:</b>			<b>\$ 6,186,373.48</b>	<b>\$ 30,064,527.00</b>	<b>\$ 23,543,389.00</b>	<b>\$ (6,521,138.00)</b>	<b>-22%</b>
<b>Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR</b>							
<b>Department: 463 - Wastewater Operating</b>							
<a href="#">652-463.1900.37020</a>		Investment Income	\$ 76,851.98	\$ 40,000.00	\$ 40,000.00	\$ -	0%
<a href="#">652-463.1900.37025</a>		Unrealized Gain/Loss on Investment	4,103.85	-	-	-	0%
<a href="#">652-463.1920.37201</a>		Cash Carryover - Designated	-	110,000.00	-	(110,000.00)	-100%
<a href="#">652-463.1920.37203</a>		Cash Carryover Bond Proceeds	-	1,976,071.00	510,000.00	(1,466,071.00)	-74%
<a href="#">652-463.3120.31900</a>		Tullamore Lift Station: URA	45,929.37	-	-	-	0%
<a href="#">652-463.3121.31900</a>		Highway 41 - Gravity Sewer: URA	14,323.38	1,080,000.00	-	(1,080,000.00)	-100%
<a href="#">652-463.3219.31900</a>		12th Avenue Lift Station: URA	(265,754.92)	2,250,000.00	-	(2,250,000.00)	-100%
<a href="#">652-463.3308.38623</a>		Crown Pointe Reclaimed Water Overage	118,526.76	-	-	-	0%
<a href="#">652-463.3308.38624</a>		Foxtail Sewer Overage	134,587.77	-	-	-	0%
<a href="#">652-463.3308.38626</a>		Meyer Alt South - Horsehaven Sewer Surcha	13,200.06	-	-	-	0%

City of Post Falls, Idaho  
Budgeted Revenues  
Fiscal Year 2022

Fund	Department	Account	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2021	
			FY 2020	FY 2021	FY 2022	\$	%
<a href="#">652-463.3308.38630</a>		Reclaimed Water Cap Fees-Enterprise	2,251,377.91	1,250,000.00	1,250,000.00	-	0%
<b>Department: 463 - Wastewater Operating Total:</b>			<b>\$ 2,393,146.16</b>	<b>\$ 6,706,071.00</b>	<b>\$ 1,800,000.00</b>	<b>\$ (4,906,071.00)</b>	<b>-73%</b>
<b>Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:</b>			<b>\$ 2,393,146.16</b>	<b>\$ 6,706,071.00</b>	<b>\$ 1,800,000.00</b>	<b>\$ (4,906,071.00)</b>	<b>-73%</b>
<b>Fund: 700 - SANITATION</b>							
<b>Department: 461 - Sanitation</b>							
<a href="#">700-461.1900.37020</a>		Investment Income	\$ 40,235.09	\$ 20,000.00	\$ 20,000.00	\$ -	0%
<a href="#">700-461.1900.37025</a>		Unrealized Gain/Loss on Investment	15,773.48	-	-	-	0%
<a href="#">700-461.1920.37200</a>		Cash Carryover	-	188,635.17	111,966.24	(76,668.93)	-41%
<a href="#">700-461.3301.33611</a>		Utility Collection	3,033,555.53	2,700,000.00	3,391,515.00	691,515.00	26%
<a href="#">700-461.3302.33713</a>		Utility Penalty-Svc Fee	23,077.83	30,000.00	30,000.00	-	0%
<a href="#">700-461.3305.39620</a>		Misc. Income	5,000.00	-	-	-	0%
<a href="#">700-461.3314.39645</a>		Recycled Goods	35.40	-	-	-	0%
<b>Department: 461 - Sanitation Total:</b>			<b>\$ 3,117,677.33</b>	<b>\$ 2,938,635.17</b>	<b>\$ 3,553,481.24</b>	<b>\$ 614,846.07</b>	<b>21%</b>
<b>Fund: 700 - SANITATION Total:</b>			<b>\$ 3,117,677.33</b>	<b>\$ 2,938,635.17</b>	<b>\$ 3,553,481.24</b>	<b>\$ 614,846.07</b>	<b>21%</b>
<b>Fund: 750 - WATER OPERATING</b>							
<b>Department: 462 - Water Operating</b>							
<a href="#">750-462.1900.37020</a>		Investment Income	\$ 272,082.82	\$ 150,000.00	\$ 200,000.00	\$ 50,000.00	33%
<a href="#">750-462.1900.37025</a>		Unrealized Gain/Loss on Investment	27,242.31	-	-	-	0%
<a href="#">750-462.1900.37040</a>		Designated Invstmnt Income	7,860.19	5,000.00	5,000.00	-	0%
<a href="#">750-462.3301.33611</a>		Utility Collection	3,193,727.52	2,634,452.53	2,713,486.11	79,033.58	3%
<a href="#">750-462.3302.33713</a>		Utility Penalty-Svc Fee	23,636.41	25,000.00	25,000.00	-	0%
<a href="#">750-462.3305.39630</a>		Miscellaneous Income	20,118.56	2,000.00	2,000.00	-	0%
<a href="#">750-462.3306.39660</a>		Rental Cell Sites	52,532.00	40,000.00	40,000.00	-	0%
<a href="#">750-462.3316.33605</a>		Repair & Meter Boxes	126,405.81	10,000.00	10,000.00	-	0%
<a href="#">750-462.3317.33610</a>		Utility Turn Off/On Fee	5,005.00	12,000.00	12,000.00	-	0%
<a href="#">750-462.3318.39635</a>		NSF Fees	-	200.00	200.00	-	0%
<a href="#">750-462.3319.33601</a>		Account Set-Up Fee	19,940.00	10,000.00	10,000.00	-	0%
<a href="#">750-462.3323.33609</a>		Utility Hang Tag Fee	60,515.00	70,000.00	70,000.00	-	0%
<b>Department: 462 - Water Operating Total:</b>			<b>\$ 3,809,065.62</b>	<b>\$ 2,958,652.53</b>	<b>\$ 3,087,686.11</b>	<b>\$ 129,033.58</b>	<b>4%</b>
<b>Fund: 750 - WATER OPERATING Total:</b>			<b>\$ 3,809,065.62</b>	<b>\$ 2,958,652.53</b>	<b>\$ 3,087,686.11</b>	<b>\$ 129,033.58</b>	<b>4%</b>
<b>Fund: 753 - WATER CAPITAL</b>							
<b>Department: 462 - Water Operating</b>							
<a href="#">753-462.1900.37020</a>		Investment Income	\$ 121,334.17	\$ 20,000.00	\$ 20,000.00	\$ -	0%
<a href="#">753-462.1900.37025</a>		Unrealized Gain/Loss on Investment	9,317.51	-	-	-	0%
<a href="#">753-462.1920.37201</a>		Cash Carryover - Designated	-	2,405,000.00	780,000.00	(1,625,000.00)	-68%
<a href="#">753-462.3308.38605</a>		Cap Fees Water	1,417,824.85	300,000.00	300,000.00	-	0%
<a href="#">753-462.3310.38610</a>		Developer Contribution	317,325.00	-	-	-	0%
<b>Department: 462 - Water Operating Total:</b>			<b>\$ 1,865,801.53</b>	<b>\$ 2,725,000.00</b>	<b>\$ 1,100,000.00</b>	<b>\$ (1,625,000.00)</b>	<b>-60%</b>
<b>Fund: 753 - WATER CAPITAL Total:</b>			<b>\$ 1,865,801.53</b>	<b>\$ 2,725,000.00</b>	<b>\$ 1,100,000.00</b>	<b>\$ (1,625,000.00)</b>	<b>-60%</b>
<b>Report Total:</b>			<b>\$ 66,355,727.85</b>	<b>\$ 104,838,041.64</b>	<b>\$ 117,930,643.00</b>	<b>\$ 13,092,601.36</b>	<b>12%</b>

# Budgeted Expenses

City of Post Falls, Idaho  
 Personnel Schedule  
 Expressed in Full Time Equivalents (FTEs)  
 Fiscal Year 2022

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	Change	
City Council	7.0	7.0	7.0	7.0	7.0	7.0	-	
Administration	2.0	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>9.0</u>	<u>0.0</u>	
Finance	8.0	8.0	8.0	8.0	8.0	8.0	-	
City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	-	
Media	2.0	2.0	2.0	2.0	2.0	2.0	-	
Human Resources	1.6	1.6	1.6	1.6	2.0	2.0	-	
IT	1.5	2.5	2.5	2.5	3.5	4.5	1.0	<sup>1</sup>
Legal	5.0	5.0	5.0	6.0	6.0	7.0	1.0	<sup>2</sup>
	<u>19.1</u>	<u>20.1</u>	<u>20.1</u>	<u>21.1</u>	<u>22.5</u>	<u>24.5</u>	<u>2.0</u>	
Police	66.0	69.0	71.0	74.0	76.0	79.0	3.0	<sup>3</sup>
Oasis	0.3	0.3	0.3	0.3	0.3	0.3	-	
Animal Control	3.0	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>82.3</u>	<u>3.0</u>	
Recreation	7.2	7.2	7.2	7.2	7.2	7.2	-	
Rec Part Time	11.1	11.1	11.1	11.1	11.1	11.1	-	
Parks	10.5	10.5	11.5	13.5	13.5	14.5	1.0	<sup>4</sup>
Parks Seasonal	6.2	6.2	6.2	6.2	6.2	6.2	-	
Urban Forestry	1.6	2.6	2.6	2.6	2.6	3.1	-	
Cemetery	2.3	2.3	2.3	2.3	2.3	2.3	-	
Cemetery Seasonal	0.5	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>44.8</u>	<u>1.0</u>	
Public Works	0.2	1.2	1.2	1.2	1.2	1.2	-	
Streets	12.0	12.0	12.0	13.0	17.2	17.4	0.2	<sup>5</sup>
Streets Seasonal	2.5	2.5	2.5	2.5	0.8	0.8	-	
Fleet Maintenance	3.4	3.4	3.4	4.4	4.4	5.0	-	
Maintenance	5.0	5.0	5.5	5.5	5.5	5.5	-	
Community Development	0.0	0.0	2.0	2.0	2.0	2.0	-	
Planning & Zoning	4.0	4.0	4.0	4.0	4.0	4.0	-	
GIS	1.0	1.0	2.0	2.0	2.0	2.0	-	
Building Inspector	6.0	7.0	7.0	8.5	8.5	8.5	-	
City Engineer	5.0	6.0	6.0	6.0	6.0	7.0	1.0	<sup>6</sup>
	<u>39.0</u>	<u>42.1</u>	<u>45.6</u>	<u>49.1</u>	<u>51.6</u>	<u>53.4</u>	<u>1.2</u>	
General Fund Total	175.7	183.8	190.3	199.8	205.7	214.0	7.2	
Water	6.8	6.8	7.8	7.8	7.8	7.9	0.2	<sup>5</sup>
Sewer	13.6	13.6	14.6	16.6	19.8	21.4	1.6	<sup>5,7</sup>
	<u>20.3</u>	<u>20.3</u>	<u>22.4</u>	<u>24.4</u>	<u>27.6</u>	<u>29.3</u>	<u>1.8</u>	
City Total	196.1	204.1	212.6	224.2	233.3	243.3	9.0	
Without Mayor & Council	189.1	197.1	205.6	217.2	226.3	236.3	0.0	
FTE (Without Seasonal)	175.8	183.8	192.4	203.9	214.7	224.7	0.0	

**FY2022 Budget Changes**

<sup>1</sup> A Senior Support Technician is added to the IT department.

<sup>2</sup> An Assistant City Prosecutor is added to the Legal department.



City of Post Falls, Idaho  
 Budgeted Expenditures  
 Fiscal Year 2022

Fund	Dept	Account	Description	Budget
<b>GENERAL FUND</b>				
		<u>Police</u>		
		001-421.0000.90020	Financed Vehicles Capital Purchase 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.	\$ 186,000.00
		<u>Legal</u>		
		001-424.0000.90050	Vehicles/Motorcycles/Equipment New vehicle for additional Assistant City Prosecutor	\$ 25,000.00
		<u>Streets</u>		
		001-431.0000.90010	New Vehicles / Equip 2500 HD Crew Cab truck for Streets crews	\$ 35,000.00
		001-431.0000.90050	Vehicles/Motorcycles/Equip Replacement of aging vehicles and equipment to include a 2500 Extra Cab truck and a breaker attachment for the mini excavator.	\$ 45,000.00
		001-431.0000.90150	New Trucks & Plows Flatbed Trailer	\$ 5,000.00
		001-431.0000.93010	Storage Facility Covered storage for sand, salt and trucks	\$ 150,000.00
		<u>Facility Maintenance</u>		
		001-433.0000.92015	Fire Suppression System Upgrades/ update to fire suppression system	\$ 2,000.00
		<u>Fleet Maintenance</u>		
		001-434.0000.90010	New Vehicles / Equip 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. Also includes a new 2500 HD Extra Cab Truck	\$ 677,000.00
		001-434.0000.91405	Diagnostic Tool Vehicle Maintenance Diagnostic tool	\$ 13,000.00
		<u>Urban Forestry</u>		
		001-441.0000.90040	Truck Replacement Crew Cab Truck with Contractor Body	\$ 57,500.00
		001-441.0000.91000	Equipment Replacement of aging vehicles and equipment to include a dump trailer, Mini skid steer loader, Stump grinder attachment, Log grapple attachment for skid steer and multipurpose grapple attachment for Mini skid steer loader.	\$ 93,800.00
		<u>Cemetery</u>		
		001-442.0000.90050	Vehicles/Motorcycles/Equip Replacement of aging vehicles and equipment to include a snow plow and fertilizer spreader.	\$ 16,650.00

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund	Dept	Account	Description	Budget
	<u>Parks</u>			
		001-443.0000.90010	New Vehicles / Equip Replacement of aging equipment to include a Flatbed truck and other departmental needs	\$ 120,100.00
		001-443.0000.90050	Vehicles, Motorcycles, & Equipment Replacement of aging equipment	\$ 120,100.00
		001-443.0000.91000	Equipment Facility security systems	\$ 35,000.00
		001-443.0000.94180	Park Capital Replacement of aging equipment to include a equipment bays at the shop and upgrades at Singing Hills park	\$ 270,500.00
	<u>Parks - Construction</u>			
		001-444.0000.90010	New Vehicles / Equip One-ton Flatbed truck	\$ 63,000.00
		001-444.0000.94180	Park Construction Projects Crowne Point re-grading and work on the new Landings park which includes riparian rights, railing and esplanade work.	\$ 830,000.00
	<u>Capital Improvements/Contracts</u>			
		001-481.0000.95015	Parking Project City center parking project	\$ 580,000.00
	Total General Fund Capital Budget			\$ 3,324,650.00

**ANNEXATION FEES**

General Government Services

		017-410.0000.96000	Land 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

**STREETS IMPACT FEES**

Streets

		037-431.0000.95131	4th and Seltice Traffic Control Device Construction of 4th & Seltice traffic control system- to help create a safe and efficient transportation system.	\$ 550,872.00
		037-431.0000.95142	Chase Road UPRR RR-XING Chase UPRR Crossing Upgrades to improve safety and efficiency of traffic through the area.	\$ 330,600.00
		037-431.1311.95040	Pleasant View Road Arterial Improvement Project Pleasant View Rd arterial improvements to increase safety and efficiency in the Post Falls transportation system.	\$ 23,839,512.00
	Total Streets Impact Fees Capital Budget:			\$ 24,720,984.00

City of Post Falls, Idaho  
 Budgeted Expenditures  
 Fiscal Year 2022

Fund	Dept	Account	Description	Budget
<b>PARKS IMPACT FEES</b>				
<u>Parks</u>				
		038-443.0000.94070	Black Bay This request aligns with the goals outlined in the Parks and Recreation Master Plan for projects eligible for use of Impact Fees. Improve access to Black Bay (steps/paths) and add playground. Develop an attractive entry statement into park with signage and streetscape improvements. Develop into a destination park with a diversity of components for all ages. Relocate sledding hill. Add a day boat dock.	\$ 1,300,000.00
		038-443.0000.94165	Sports Complex (Phase 1) Design Services for the Tullamore Sports Complex	\$ 200,000.00
		038-443.0000.94230	Sportsfields Cushion Turf Field and associated work located behind the Black Bay Depot	\$ 25,000.00
		038-443.0000.96000	Land Acquisition This appropriation of funds is for potential land purchases that while unanticipated are in the City's best interest.	\$ 750,000.00
		038-443.1667.95520	Community Garden Add pavilion, upgrade irrigation, expand demonstration gardens at Community Garden.	\$ 100,000.00
Total Parks Impact Fees Capital Budget				\$ 2,375,000.00
<b>SEWER</b>				
<u>Operating</u>				
		650-463.0000.90010	New Vehicles / Equip New vehicle for new Project Management division	\$ 25,000.00
		650-463.0000.90045	Crane Replacement Replacement of aging crane- Equipment will expand the capabilities of WRF staff to reach, lift, maneuver, heavy or isolated equipment.	\$ 75,000.00
		650-463.0000.95520	Project Management Office Office space remodel for new Project Management division	\$ 15,000.00
<u>Collections</u>				
		650-466.0000.90040	Truck Replacement Proposed vehicle will replace an aged truck to ensure staff have safe reliable vehicles for conducting City business.	\$ 100,000.00
Total Sewer (Operating) Capital Budget				\$ 215,000.00

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund	Dept	Account	Description	Budget
<b>SEWER (Capital- WWTP)</b>				
<u>Operating</u>				
		651-463.3113.95520	Wastewater Reclamation Facility Upgrades Update facility plan to incorporate information obtained of the past 5 years. It 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.	\$ 40,000.00
		651-463.3209.95500	Facility Plan per EPA Permit Update facility plan to incorporate information obtained of the past 5 years. It 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 as they relate to our EPA permit.	\$ 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.	\$ 22,000,000.00
		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
Total Sewer (Capital- WWTP) Capital Budget				\$ 22,620,000.00

**SEWER (CAPITAL - COLLECTIONS)**

Operating

		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 Station Request will fund the replacement of the Ponderosa Lift Station as recommended in the collection system master plan. The 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.	\$ 600,000.00
		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	\$ 750,000.00
		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 valuable 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
Total Sewer (Capital- Collectors) Capital Budget				\$ 1,800,000.00

City of Post Falls, Idaho  
 Budgeted Expenditures  
 Fiscal Year 2022

Fund	Dept	Account	Description	Budget
<b>WATER OPERATING</b>				
<u>Water Operating</u>				
		750-462.0000.90040	Truck Replacement Replacement of aging vehicles to include a service truck and a dump truck	\$ 245,000.00
		750-462.0000.90050	Vehicles/Motorcycles/Equip Replacement of aging vehicles and equipment to include meter reading handhelds, tapping machine, automatic hydrant flush units, a welder and water line locator.	\$ 51,500.00
		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
		750-462.3206.95520	Replace Water Main Construction Costs	\$ 51,500.00
Total Water (Operating) Capital Budget				\$ 424,316.00
<b>WATER CAPITAL</b>				
<u>Water Operating</u>				
		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				\$ 1,100,000.00
<b>Report Total:</b>				\$ 57,579,950.00

City of Post Falls, Idaho  
Debt Service  
Fiscal Year 2022

Debt Obligation  
Principal and Interest

Fund Dept	Description	Principal Amount	Interest Amount	Total Payment	Payoff Balance	Payoff Year
<b>911 SUPPORT</b>						
008	Rathdrum Mountain - Internal	\$ 32,810.00	\$ 6,890.00	\$ 39,700.00	\$ 131,240.00	2025
<b>SEWER</b>						
651	Wastewater Rev Refunding Bond 2016	\$ 230,000.00	\$ 25,760.00	\$ 255,760.00	\$ 950,000.00	2025
651	Reclaimed Water Revenue Bonds 2017	\$ 453,805.00	\$ 222,104.00	\$ 675,909.00	\$ 9,038,651.95	2037
<b>WATER</b>						
750	Water Revenue Bond 2012	\$ 190,000.00	\$ 18,431.98	\$ 208,431.98	\$ 715,000.00	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 2022**

Assessed value	\$ 3,155,389,727
Add back: exempt real property	\$ 900,075,259
Total assessed value	<u>\$ 4,055,464,986</u>
Debt limit* (2% of total assessed value)	81,109,300
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	<u>\$ 81,109,300</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 2022

Fund Department	Actual Totals	Adopted Budget	Adopted Budget	Change Over	
	FY 2020	FY 2021	FY 2022	(Under) FY 2021	%
				\$	%

**Fund: 001 - GENERAL FUND**

**Department: 411 - Mayor & Council**

<a href="#">001-411.0000.62040</a>	Contracts/Professional	\$ -	\$ 578.41	\$ -	\$ (578.41)	-100%
<a href="#">001-411.0000.62060</a>	Dues & Membership	24,890.14	25,000.00	25,000.00	-	0%
<a href="#">001-411.0000.62360</a>	Jobs Plus Contribution	25,000.00	25,000.00	25,000.00	-	0%
<a href="#">001-411.0000.63060</a>	Office Supplies	290.62	250.00	250.00	-	0%
<a href="#">001-411.0000.63070</a>	Postage	3.00	100.00	100.00	-	0%
<a href="#">001-411.0000.63120</a>	Awards/Certificates	-	100.00	100.00	-	0%
<a href="#">001-411.0000.63210</a>	Printing/Postage/Broch/Books	-	50.00	50.00	-	0%
<a href="#">001-411.0000.63800</a>	Discretionary	19.96	250.00	250.00	-	0%
<a href="#">001-411.0000.63850</a>	Tourism & Economic Development	468.55	4,000.00	4,000.00	-	0%
<a href="#">001-411.0000.63870</a>	FTA Match - Public Transit	37,345.00	37,345.00	38,092.00	747.00	2%
<a href="#">001-411.0000.64010</a>	Travel & Meetings	861.01	3,500.00	3,500.00	-	0%
<a href="#">001-411.0000.65030</a>	Telephone	742.22	700.00	700.00	-	0%
<a href="#">001-411.0000.66050</a>	Copier Maintenance & Supplies	498.50	500.00	500.00	-	0%
<a href="#">001-411.4155.71000</a>	Salaries	85,289.98	86,371.48	86,371.48	-	0%
<a href="#">001-411.4155.71030</a>	Employer FICA	6,129.74	6,607.31	6,607.31	-	0%
<a href="#">001-411.4155.71040</a>	Employer Retirement	7,744.36	10,312.75	10,312.75	-	0%
<a href="#">001-411.4155.71050</a>	Employer Workman Compensation	92.07	120.92	120.92	-	0%
<b>Department: 411 - Mayor &amp; Council Total:</b>		<b>\$ 189,375.15</b>	<b>\$ 200,785.87</b>	<b>\$ 200,954.46</b>	<b>\$ 168.59</b>	<b>0%</b>

**Department: 412 - Information Systems**

<a href="#">001-412.0000.62080</a>	Hiring & Recruiting Costs	\$ 3,343.89	\$ -	\$ -	-	0%
<a href="#">001-412.0000.63030</a>	Computer Supplies	900.45	1,000.00	1,000.00	-	0%
<a href="#">001-412.0000.63060</a>	Office Supplies	1,149.86	300.00	300.00	-	0%
<a href="#">001-412.0000.63070</a>	Postage	-	25.00	25.00	-	0%
<a href="#">001-412.0000.64010</a>	Travel & Meetings	1,682.61	500.00	500.00	-	0%
<a href="#">001-412.0000.64020</a>	Staff Development	439.12	3,500.00	3,500.00	-	0%
<a href="#">001-412.0000.65030</a>	Telephone	1,774.57	4,000.00	4,000.00	-	0%
<a href="#">001-412.0000.65040</a>	Internet Connection Fee	8,182.77	13,600.00	13,600.00	-	0%
<a href="#">001-412.0000.66014</a>	Software Licensing	58,513.32	65,885.00	47,443.00	(18,442.00)	-28%
<a href="#">001-412.0000.66019</a>	Backup Services	-	2,000.00	2,000.00	-	0%
<a href="#">001-412.0000.66030</a>	Cables/Support Acc.	4,196.18	3,000.00	3,000.00	-	0%
<a href="#">001-412.0000.66040</a>	Computer Equipment	8,674.32	4,000.00	4,000.00	-	0%
<a href="#">001-412.0000.66070</a>	Phone Maintenance	6,965.00	10,000.00	10,000.00	-	0%
<a href="#">001-412.0000.66180</a>	Server/Adv Support	32,530.80	9,550.00	5,500.00	(4,050.00)	-42%
<a href="#">001-412.0000.80010</a>	Computer	21,752.41	20,000.00	20,000.00	-	0%
<a href="#">001-412.0000.92075</a>	Computer	9,563.45	-	-	-	0%
<a href="#">001-412.4155.71000</a>	Salaries	208,316.44	238,690.40	252,345.60	13,655.20	6%
<a href="#">001-412.4155.71030</a>	Employer FICA	15,738.16	18,259.82	19,304.44	1,044.62	6%
<a href="#">001-412.4155.71040</a>	Employer Retirement	22,413.06	25,885.73	27,303.82	1,418.09	5%
<a href="#">001-412.4155.71050</a>	Employer Workman Compensation	257.67	501.25	529.93	28.68	6%
<a href="#">001-412.4155.71060</a>	Employer Unemployment Ins	2,085.63	2,386.90	2,523.46	136.56	6%
<b>Department: 412 - Information Systems Total:</b>		<b>\$ 408,479.71</b>	<b>\$ 423,084.10</b>	<b>\$ 416,875.25</b>	<b>\$ (6,208.85)</b>	<b>-1%</b>

**Department: 413 - General Services**

<a href="#">001-413.0000.62060</a>	Dues & Membership	\$ 1,582.18	\$ 2,250.00	\$ 2,250.00	-	0%
<a href="#">001-413.0000.63010</a>	Book Purchasing	101.64	100.00	100.00	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-413.0000.63060</a> Office Supplies	532.37	500.00	500.00	-	0%
<a href="#">001-413.0000.63070</a> Postage	4.70	50.00	50.00	-	0%
<a href="#">001-413.0000.63800</a> Discretionary	-	250.00	250.00	-	0%
<a href="#">001-413.0000.63810</a> Other Dept O&E	2,096.93	500.00	500.00	-	0%
<a href="#">001-413.0000.64010</a> Travel & Meetings	898.48	4,000.00	4,000.00	-	0%
<a href="#">001-413.0000.64020</a> Staff Development	1,293.33	1,500.00	1,500.00	-	0%
<a href="#">001-413.0000.64030</a> Mileage Reimbursement	3,600.00	3,600.00	3,600.00	-	0%
<a href="#">001-413.0000.65030</a> Telephone	1,541.50	1,600.00	1,600.00	-	0%
<a href="#">001-413.0000.66010</a> Computer Software	-	1,697.80	-	(1,697.80)	-100%
<a href="#">001-413.0000.66050</a> Copier Maintenance & Supplies	617.18	600.00	600.00	-	0%
<a href="#">001-413.4155.71000</a> Salaries	202,158.97	206,585.60	216,923.20	10,337.60	5%
<a href="#">001-413.4155.71030</a> Employer FICA	14,511.31	15,803.80	16,594.62	790.82	5%
<a href="#">001-413.4155.71040</a> Employer Retirement	24,311.69	24,666.32	25,900.63	1,234.31	5%
<a href="#">001-413.4155.71050</a> Employer Workman Compensation	375.24	433.83	455.54	21.71	5%
<a href="#">001-413.4155.71060</a> Employer Unemployment Ins	2,061.08	2,065.86	2,169.23	103.37	5%
<b>Department: 413 - General Services Total:</b>	<b>\$ 255,686.60</b>	<b>\$ 266,203.21</b>	<b>\$ 276,993.22</b>	<b>\$ 10,790.01</b>	<b>4%</b>
<b>Department: 414 - Finance</b>					
<a href="#">001-414.0000.62000</a> Advertising & Legal Fees	\$ 23,196.36	\$ 1,500.00	\$ 1,500.00	\$ -	0%
<a href="#">001-414.0000.62020</a> Bank Charges	7,911.36	8,000.00	8,000.00	-	0%
<a href="#">001-414.0000.62040</a> Contracts/Professional	31,255.72	22,600.00	15,800.00	(6,800.00)	-30%
<a href="#">001-414.0000.62060</a> Dues & Membership	140.00	600.00	600.00	-	0%
<a href="#">001-414.0000.62080</a> Hiring & Recruiting Costs	227.00	-	-	-	0%
<a href="#">001-414.0000.62091</a> Audit	25,648.50	30,000.00	30,000.00	-	0%
<a href="#">001-414.0000.62120</a> Research/Review Fees	1,355.00	1,085.00	1,085.00	-	0%
<a href="#">001-414.0000.63050</a> Envelopes, Forms	4,934.31	1,500.00	1,500.00	-	0%
<a href="#">001-414.0000.63060</a> Office Supplies	1,508.80	1,500.00	1,500.00	-	0%
<a href="#">001-414.0000.63070</a> Postage	4,784.53	5,000.00	5,000.00	-	0%
<a href="#">001-414.0000.63600</a> Budget/CAFR Prep Materials	159.00	300.00	300.00	-	0%
<a href="#">001-414.0000.64010</a> Travel & Meetings	1,676.01	4,500.00	4,500.00	-	0%
<a href="#">001-414.0000.64020</a> Staff Development	649.03	4,500.00	4,500.00	-	0%
<a href="#">001-414.0000.65030</a> Telephone	3,952.06	3,100.00	3,100.00	-	0%
<a href="#">001-414.0000.66015</a> Software Maint. - Tyler	57,010.93	66,150.00	69,458.00	3,308.00	5%
<a href="#">001-414.0000.66042</a> Computer Printer Supplies	-	50.00	50.00	-	0%
<a href="#">001-414.0000.66050</a> Copier Maintenance & Supplies	1,123.33	2,000.00	2,000.00	-	0%
<a href="#">001-414.0000.66190</a> Small Equipment	930.00	-	-	-	0%
<a href="#">001-414.1445.62050</a> UB On-line Credit Card Charges	50,124.07	-	-	-	0%
<a href="#">001-414.1445.62170</a> Contract - UB Mailing	52,736.63	55,000.00	55,000.00	-	0%
<a href="#">001-414.1445.62190</a> Utility Billing/On Line Support	25,099.72	33,000.00	35,000.00	2,000.00	6%
<a href="#">001-414.4155.71000</a> Salaries	435,425.29	450,361.60	471,411.20	21,049.60	5%
<a href="#">001-414.4155.71030</a> Employer FICA	33,232.82	34,452.66	36,062.96	1,610.30	5%
<a href="#">001-414.4155.71040</a> Employer Retirement	51,966.24	53,773.18	56,286.50	2,513.32	5%
<a href="#">001-414.4155.71050</a> Employer Workman Compensation	683.53	945.76	989.96	44.20	5%
<a href="#">001-414.4155.71060</a> Employer Unemployment Ins	4,361.60	4,503.62	4,714.11	210.49	5%
<b>Department: 414 - Finance Total:</b>	<b>\$ 820,091.84</b>	<b>\$ 784,421.82</b>	<b>\$ 808,357.73</b>	<b>\$ 23,935.91</b>	<b>3%</b>



City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<b>Department: 415 - City Clerk</b>					
<a href="#">001-415.0000.62000</a>	Advertising & Legal Fees	\$ 2,109.95	\$ 1,000.00	\$ 1,000.00	\$ - 0%
<a href="#">001-415.0000.62030</a>	Codifiers	1,514.00	4,500.00	2,500.00	(2,000.00) -44%
<a href="#">001-415.0000.62060</a>	Dues & Membership	477.60	500.00	500.00	- 0%
<a href="#">001-415.0000.63060</a>	Office Supplies	341.35	300.00	300.00	- 0%
<a href="#">001-415.0000.63070</a>	Postage	266.58	400.00	400.00	- 0%
<a href="#">001-415.0000.64010</a>	Travel & Meetings	125.00	1,000.00	1,000.00	- 0%
<a href="#">001-415.0000.64020</a>	Staff Development	-	750.00	750.00	- 0%
<a href="#">001-415.0000.65030</a>	Telephone	644.43	550.00	650.00	100.00 18%
<a href="#">001-415.0000.66050</a>	Copier Maintenance & Supplies	352.33	350.00	350.00	- 0%
<a href="#">001-415.0000.66080</a>	Postage Machine Supplies	1,875.00	3,000.00	3,000.00	- 0%
<a href="#">001-415.4155.71000</a>	Salaries	54,580.45	56,867.20	59,716.80	2,849.60 5%
<a href="#">001-415.4155.71030</a>	Employer FICA	4,121.10	4,350.34	4,568.34	218.00 5%
<a href="#">001-415.4155.71040</a>	Employer Retirement	5,494.57	6,789.94	7,130.19	340.25 5%
<a href="#">001-415.4155.71050</a>	Employer Workman Compensation	80.79	119.42	125.41	5.99 5%
<a href="#">001-415.4155.71060</a>	Employer Unemployment Ins	546.75	568.67	597.17	28.50 5%
<b>Department: 415 - City Clerk Total:</b>		<b>\$ 72,529.90</b>	<b>\$ 81,045.57</b>	<b>\$ 82,587.91</b>	<b>\$ 1,542.34 2%</b>
<b>Department: 417 - Media/Cable Franchise</b>					
<a href="#">001-417.0000.62003</a>	Publications and Advertising	\$ 431.00	\$ 1,000.00	\$ 1,000.00	\$ - 0%
<a href="#">001-417.0000.62133</a>	Subscription	212.91	250.00	250.00	- 0%
<a href="#">001-417.0000.62170</a>	Music Use License Fees	181.50	200.00	200.00	- 0%
<a href="#">001-417.0000.63060</a>	Office Supplies	112.93	500.00	500.00	- 0%
<a href="#">001-417.0000.63070</a>	Postage	-	50.00	-	(50.00) -100%
<a href="#">001-417.0000.63080</a>	Program Equip/Supplies	2,156.20	800.00	800.00	- 0%
<a href="#">001-417.0000.63570</a>	Domain Services	2,546.83	3,879.63	3,000.00	(879.63) -23%
<a href="#">001-417.0000.64010</a>	Travel & Meetings	-	50.00	50.00	- 0%
<a href="#">001-417.0000.64020</a>	Staff Development	-	400.00	400.00	- 0%
<a href="#">001-417.0000.65030</a>	Telephone	643.43	500.00	500.00	- 0%
<a href="#">001-417.0000.66014</a>	Software Licensing	256.57	500.00	500.00	- 0%
<a href="#">001-417.0000.66040</a>	Computer Equipment	223.67	-	-	- 0%
<a href="#">001-417.0000.80010</a>	Computer	2,245.77	-	-	- 0%
<a href="#">001-417.0000.92075</a>	Computer	9,736.27	15,787.00	-	(15,787.00) -100%
<a href="#">001-417.4155.71000</a>	Salaries	114,963.74	105,352.00	110,614.40	5,262.40 5%
<a href="#">001-417.4155.71030</a>	Employer FICA	8,693.97	8,059.43	8,462.00	402.57 5%
<a href="#">001-417.4155.71040</a>	Employer Retirement	13,397.72	12,579.03	13,207.36	628.33 5%
<a href="#">001-417.4155.71050</a>	Employer Workman Compensation	172.37	221.24	232.29	11.05 5%
<a href="#">001-417.4155.71060</a>	Employer Unemployment Ins	1,151.37	1,053.52	1,106.14	52.62 5%
<b>Department: 417 - Media/Cable Franchise Total:</b>		<b>\$ 157,126.25</b>	<b>\$ 151,181.85</b>	<b>\$ 140,822.19</b>	<b>\$ (10,359.66) -7%</b>
<b>Department: 418 - Human Resources</b>					
<a href="#">001-418.0000.62060</a>	Dues & Membership	\$ 419.00	\$ 500.00	\$ 500.00	\$ - 0%
<a href="#">001-418.0000.62133</a>	Subscription	184.86	250.00	250.00	- 0%
<a href="#">001-418.0000.63060</a>	Office Supplies	1,175.25	800.00	800.00	- 0%
<a href="#">001-418.0000.63070</a>	Postage	11.50	50.00	50.00	- 0%
<a href="#">001-418.0000.64010</a>	Travel & Meetings	40.00	1,500.00	1,500.00	- 0%
<a href="#">001-418.0000.64020</a>	Staff Development	1,575.18	2,000.00	2,000.00	- 0%
<a href="#">001-418.0000.65030</a>	Telephone	1,064.43	750.00	750.00	- 0%
<a href="#">001-418.0000.66050</a>	Copier Maintenance	619.16	600.00	600.00	- 0%
<a href="#">001-418.0000.80010</a>	Computer	1,260.24	-	-	- 0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-418.4000.72070</a> Drug Testing	2,745.00	1,500.00	1,500.00	-	0%
<a href="#">001-418.4155.71000</a> Salaries	140,960.04	188,489.60	197,912.00	9,422.40	5%
<a href="#">001-418.4155.71030</a> Employer FICA	10,739.36	14,419.45	15,140.27	720.82	5%
<a href="#">001-418.4155.71040</a> Employer Retirement	16,352.74	22,505.66	23,630.69	1,125.03	5%
<a href="#">001-418.4155.71050</a> Employer Workman Compensation	189.67	395.83	415.62	19.79	5%
<a href="#">001-418.4155.71060</a> Employer Unemployment Ins	1,411.29	1,884.90	1,979.12	94.22	5%
<b>Department: 418 - Human Resources Total:</b>	<b>\$ 178,747.72</b>	<b>\$ 235,645.44</b>	<b>\$ 247,027.70</b>	<b>\$ 11,382.26</b>	<b>5%</b>
<b>Department: 421 - Police</b>					
<a href="#">001-421.0000.62000</a> Advertising & Legal Fees	\$ 30.46	\$ 1,000.00	\$ -	\$ (1,000.00)	-100%
<a href="#">001-421.0000.62040</a> Contracts/Professional	19,459.51	15,000.00	16,000.00	1,000.00	7%
<a href="#">001-421.0000.62050</a> Credit Card Expense	278.10	250.00	250.00	-	0%
<a href="#">001-421.0000.62060</a> Dues & Membership	2,957.40	3,500.00	3,500.00	-	0%
<a href="#">001-421.0000.62260</a> Medical Expenses	2,620.50	200.00	200.00	-	0%
<a href="#">001-421.0000.62310</a> Property Owners Association	609.84	600.00	600.00	-	0%
<a href="#">001-421.0000.62370</a> Reserve Officer Program	1,100.00	600.00	600.00	-	0%
<a href="#">001-421.0000.63010</a> Book Purchasing	692.66	500.00	500.00	-	0%
<a href="#">001-421.0000.63060</a> Office Supplies	7,828.43	9,000.00	9,000.00	-	0%
<a href="#">001-421.0000.63070</a> Postage	3,448.76	4,000.00	4,000.00	-	0%
<a href="#">001-421.0000.63110</a> First Aid/Safety	3,038.73	800.00	800.00	-	0%
<a href="#">001-421.0000.63130</a> Batteries	1,784.18	2,600.00	2,600.00	-	0%
<a href="#">001-421.0000.63210</a> Printing/Postage/Broch/Books	4,422.87	2,700.00	2,700.00	-	0%
<a href="#">001-421.0000.63290</a> Citation Expense	646.40	1,500.00	1,500.00	-	0%
<a href="#">001-421.0000.63300</a> Ammunition	12,556.75	15,000.00	15,000.00	-	0%
<a href="#">001-421.0000.63320</a> Flares	742.50	1,000.00	1,000.00	-	0%
<a href="#">001-421.0000.63451</a> Digital Media	187.41	1,000.00	500.00	(500.00)	-50%
<a href="#">001-421.0000.63500</a> Guns	27,324.60	4,000.00	4,000.00	-	0%
<a href="#">001-421.0000.63590</a> Community Services & Support	2,177.34	4,500.00	4,500.00	-	0%
<a href="#">001-421.0000.63830</a> CPO Program (DARE)	163.56	500.00	500.00	-	0%
<a href="#">001-421.0000.63920</a> Investigation	15,349.83	23,236.00	23,736.00	500.00	2%
<a href="#">001-421.0000.64010</a> Travel & Meetings	8,736.39	10,000.00	10,000.00	-	0%
<a href="#">001-421.0000.64020</a> Employee Development	54,505.64	50,000.00	50,000.00	-	0%
<a href="#">001-421.0000.64030</a> Gasoline	83,383.21	95,000.00	95,000.00	-	0%
<a href="#">001-421.0000.65004</a> Utilities - PF	9,017.68	9,500.00	9,500.00	-	0%
<a href="#">001-421.0000.65021</a> Electric	53,052.72	52,000.00	54,500.00	2,500.00	5%
<a href="#">001-421.0000.65030</a> Telephone	60,333.59	60,000.00	60,000.00	-	0%
<a href="#">001-421.0000.65110</a> Aquifer Assessment - County	12.20	12.48	12.48	-	0%
<a href="#">001-421.0000.66014</a> Software Licensing	1,530.50	-	-	-	0%
<a href="#">001-421.0000.66041</a> Computer Maintenance	48,057.88	25,157.00	25,157.00	-	0%
<a href="#">001-421.0000.66042</a> Computer Printer Supplies	3,426.98	1,000.00	1,000.00	-	0%
<a href="#">001-421.0000.66043</a> Computer Services Contracts	42,268.94	27,000.00	27,000.00	-	0%
<a href="#">001-421.0000.66044</a> Computer Replacement	69,508.58	5,000.00	5,000.00	-	0%
<a href="#">001-421.0000.66050</a> Copier Maintenance & Supplies	14,829.78	9,900.00	9,900.00	-	0%
<a href="#">001-421.0000.67020</a> Operating Equipment	31,275.69	30,000.00	30,000.00	-	0%
<a href="#">001-421.0000.67060</a> Radar	-	1,000.00	1,000.00	-	0%
<a href="#">001-421.0000.67090</a> Tools	75.65	700.00	700.00	-	0%
<a href="#">001-421.0000.67100</a> Auto Parts	40,313.76	30,000.00	30,000.00	-	0%
<a href="#">001-421.0000.67140</a> License Plate Recognition	27,729.22	1,000.00	1,000.00	-	0%
<a href="#">001-421.0000.67170</a> Auto Service	8,097.81	18,000.00	18,000.00	-	0%
<a href="#">001-421.0000.67190</a> Tires	9,422.47	12,000.00	12,000.00	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-421.0000.67280</a>	Wireless Maintenance	1,403.25	3,900.00	-	(3,900.00) -100%
<a href="#">001-421.0000.67310</a>	Teletype	55,625.00	38,750.00	42,650.00	3,900.00 10%
<a href="#">001-421.0000.68010</a>	Bldg & Grounds Maint & Repair	63,016.03	18,500.00	18,500.00	- 0%
<a href="#">001-421.0000.68030</a>	HVAC Maintenance	84.20	3,400.00	3,400.00	- 0%
<a href="#">001-421.0000.68050</a>	Generator Maintenance	688.72	500.00	500.00	- 0%
<a href="#">001-421.0000.68060</a>	Elevator Maintenance	3,476.48	1,500.00	1,500.00	- 0%
<a href="#">001-421.0000.80010</a>	Computer	5,771.94	215,000.00	-	(215,000.00) -100%
<a href="#">001-421.0000.90020</a>	Financed Vehicles Capital Purchase	-	372,000.00	186,000.00	(186,000.00) -50%
<a href="#">001-421.0000.90050</a>	Vehicles/Motorcycles/Equip	-	7,273.99	-	(7,273.99) -100%
<a href="#">001-421.0000.91050</a>	Camera System	-	11,549.96	-	(11,549.96) -100%
<a href="#">001-421.0000.91065</a>	Body Cameras	-	25,590.00	-	(25,590.00) -100%
<a href="#">001-421.1140.67020</a>	Equipment	357.00	-	-	- 0%
<a href="#">001-421.1445.62190</a>	On-line Registration System	1,081.50	-	-	- 0%
<a href="#">001-421.4000.72000</a>	Uniform Expense	23,417.15	26,800.00	26,800.00	- 0%
<a href="#">001-421.4000.72010</a>	Uniform - Vests	9,174.36	8,000.00	8,000.00	- 0%
<a href="#">001-421.4000.72020</a>	Volunteer Uniforms	181.26	1,000.00	1,000.00	- 0%
<a href="#">001-421.4000.72040</a>	Dry Cleaning Allowance	6,600.00	6,500.00	6,500.00	- 0%
<a href="#">001-421.4000.72060</a>	Physical Fitness	5,449.98	6,000.00	6,000.00	- 0%
<a href="#">001-421.4155.71000</a>	Salaries	4,550,103.40	5,000,054.04	5,352,313.60	352,259.56 7%
<a href="#">001-421.4155.71030</a>	Employer FICA	344,800.98	382,504.13	409,451.99	26,947.86 7%
<a href="#">001-421.4155.71040</a>	Employer Retirement	552,313.91	604,929.20	646,941.92	42,012.72 7%
<a href="#">001-421.4155.71050</a>	Employer Workman Compensation	73,513.66	122,811.93	129,996.00	7,184.07 6%
<a href="#">001-421.4155.71060</a>	Employer Unemployment Ins	45,716.49	50,000.54	53,523.14	3,522.60 7%
<b>Department: 421 - Police Total:</b>		<b>\$ 6,415,773.83</b>	<b>\$ 7,435,319.27</b>	<b>\$ 7,424,332.13</b>	<b>\$ (10,987.14) 0%</b>
<b>Department: 423 - Oasis</b>					
<a href="#">001-423.0000.62381</a>	Counseling/Donations	\$ 330.00	\$ -	\$ -	\$ - 0%
<a href="#">001-423.0000.63730</a>	Miscellaneous	1,135.16	4,000.00	4,000.00	- 0%
<a href="#">001-423.0000.65030</a>	Telephone	840.00	-	-	- 0%
<a href="#">001-423.1153.68400</a>	ICDVVA - Operating	32,817.13	-	-	- 0%
<a href="#">001-423.4155.71000</a>	Salaries	112,834.63	98,529.60	103,459.20	4,929.60 5%
<a href="#">001-423.4155.71030</a>	Employer FICA	8,746.40	7,537.51	7,914.63	377.12 5%
<a href="#">001-423.4155.71040</a>	Employer Retirement	13,472.32	11,764.43	12,353.03	588.60 5%
<a href="#">001-423.4155.71050</a>	Employer Workman Compensation	155.79	206.91	217.26	10.35 5%
<a href="#">001-423.4155.71060</a>	Employer Unemployment Ins	1,129.89	985.30	1,034.59	49.29 5%
<b>Department: 423 - Oasis Total:</b>		<b>\$ 171,461.32</b>	<b>\$ 123,023.75</b>	<b>\$ 128,978.71</b>	<b>\$ 5,954.96 5%</b>
<b>Department: 424 - Legal</b>					
<a href="#">001-424.0000.62040</a>	Contracts/Professional	\$ 33.00	\$ 6,500.00	\$ 7,000.00	\$ 500.00 8%
<a href="#">001-424.0000.62060</a>	Dues & Membership	5,432.33	3,200.00	3,200.00	- 0%
<a href="#">001-424.0000.62120</a>	Research/Review Fees	20.00	2,500.00	-	(2,500.00) -100%
<a href="#">001-424.0000.63010</a>	Book Purchasing	8,850.04	5,000.00	9,300.00	4,300.00 86%
<a href="#">001-424.0000.63040</a>	Copier / Supplies	2,533.54	2,000.00	2,000.00	- 0%
<a href="#">001-424.0000.63060</a>	Office Supplies	1,331.99	1,500.00	750.00	(750.00) -50%
<a href="#">001-424.0000.63070</a>	Postage	365.84	1,000.00	500.00	(500.00) -50%
<a href="#">001-424.0000.63790</a>	Legal Support	3,646.00	3,000.00	3,000.00	- 0%
<a href="#">001-424.0000.64010</a>	Travel & Meetings	1,752.79	13,000.00	14,000.00	1,000.00 8%
<a href="#">001-424.0000.64020</a>	Staff Development	1,401.42	7,500.00	7,500.00	- 0%
<a href="#">001-424.0000.64030</a>	Gasoline	466.79	1,500.00	1,500.00	- 0%
<a href="#">001-424.0000.65030</a>	Telephone	3,960.96	3,500.00	3,500.00	- 0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-424.0000.66060</a> Office Equipment	4,042.37	-	4,500.00	4,500.00	0%
<a href="#">001-424.0000.90050</a> Vehicles/Motorcycles/Equipment	-	-	25,000.00	25,000.00	0%
<a href="#">001-424.4155.71000</a> Salaries	537,306.89	534,768.00	615,264.00	80,496.00	15%
<a href="#">001-424.4155.71030</a> Employer FICA	40,842.05	40,909.75	47,067.70	6,157.95	15%
<a href="#">001-424.4155.71040</a> Employer Retirement	63,701.39	63,297.93	72,478.43	9,180.50	15%
<a href="#">001-424.4155.71050</a> Employer Workman Compensation	619.03	1,123.01	1,292.05	169.04	15%
<a href="#">001-424.4155.71060</a> Employer Unemployment Ins	5,379.76	5,347.68	6,152.64	804.96	15%
<b>Department: 424 - Legal Total:</b>	<b>\$ 681,686.19</b>	<b>\$ 695,646.37</b>	<b>\$ 824,004.82</b>	<b>\$ 128,358.45</b>	<b>18%</b>
<b>Department: 427 - Animal Control</b>					
<a href="#">001-427.0000.62040</a> Contracts/Professional	\$ 2,997.03	\$ 3,000.00	\$ 3,000.00	\$ -	0%
<a href="#">001-427.0000.63000</a> Supplies	2,469.28	3,000.00	3,000.00	-	0%
<a href="#">001-427.0000.63060</a> Office Supplies	571.58	300.00	300.00	-	0%
<a href="#">001-427.0000.63070</a> Postage	70.00	250.00	250.00	-	0%
<a href="#">001-427.0000.63151</a> Cleaning Supplies & Dog Food	1,007.94	1,000.00	1,000.00	-	0%
<a href="#">001-427.0000.63210</a> Printing/Postage/Broch/Books	492.52	500.00	500.00	-	0%
<a href="#">001-427.0000.64020</a> Staff Development	631.80	500.00	500.00	-	0%
<a href="#">001-427.0000.64030</a> Gasoline	2,352.73	4,000.00	4,000.00	-	0%
<a href="#">001-427.0000.65004</a> Utilities - PF	817.51	1,200.00	1,200.00	-	0%
<a href="#">001-427.0000.65021</a> Electric	-	2,500.00	-	(2,500.00)	-100%
<a href="#">001-427.0000.67020</a> Equipment	744.26	500.00	500.00	-	0%
<a href="#">001-427.0000.67170</a> Auto Service	128.00	500.00	500.00	-	0%
<a href="#">001-427.0000.68010</a> Bldg & Grounds Maint & Repair	4,442.99	1,500.00	1,500.00	-	0%
<a href="#">001-427.4000.72000</a> Uniform Expense	424.75	1,000.00	1,000.00	-	0%
<a href="#">001-427.4155.71000</a> Salaries	111,591.81	126,713.60	133,036.80	6,323.20	5%
<a href="#">001-427.4155.71030</a> Employer FICA	8,402.36	9,693.59	10,177.32	483.73	5%
<a href="#">001-427.4155.71040</a> Employer Retirement	13,224.03	15,129.60	15,884.59	754.99	5%
<a href="#">001-427.4155.71050</a> Employer Workman Compensation	1,352.72	2,065.43	2,168.50	103.07	5%
<a href="#">001-427.4155.71060</a> Employer Unemployment Ins	1,117.31	1,267.14	1,330.37	63.23	5%
<b>Department: 427 - Animal Control Total:</b>	<b>\$ 152,838.62</b>	<b>\$ 174,619.36</b>	<b>\$ 179,847.58</b>	<b>\$ 5,228.22</b>	<b>3%</b>
<b>Department: 431 - Streets</b>					
<a href="#">001-431.0000.62000</a> Advertising & Legal Fees	\$ 348.62	\$ 300.00	\$ 300.00	\$ -	0%
<a href="#">001-431.0000.62040</a> Contracts/Professional	3,000.00	-	100,000.00	100,000.00	0%
<a href="#">001-431.0000.62060</a> Dues & Memberships	-	300.00	300.00	-	0%
<a href="#">001-431.0000.62080</a> Hiring & Recruiting Costs	3,812.57	-	-	-	0%
<a href="#">001-431.0000.62132</a> Emergency Response	-	1,000.00	-	(1,000.00)	-100%
<a href="#">001-431.0000.63000</a> Supplies	1,581.61	2,000.00	2,000.00	-	0%
<a href="#">001-431.0000.63060</a> Office Supplies	4,910.92	1,500.00	1,500.00	-	0%
<a href="#">001-431.0000.63070</a> Postage	312.32	50.00	50.00	-	0%
<a href="#">001-431.0000.63110</a> First Aid/Safety	694.89	1,000.00	1,000.00	-	0%
<a href="#">001-431.0000.63260</a> Sign / Posts / Maintenance	14,938.17	20,000.00	20,000.00	-	0%
<a href="#">001-431.0000.63520</a> Sweeper Supplies	-	-	3,000.00	3,000.00	0%
<a href="#">001-431.0000.63525</a> Snow Plow Supplies	-	-	22,000.00	22,000.00	0%
<a href="#">001-431.0000.64010</a> Travel & Meetings	9.96	1,000.00	1,000.00	-	0%
<a href="#">001-431.0000.64020</a> Staff Development	2,085.00	5,000.00	15,200.00	10,200.00	204%
<a href="#">001-431.0000.64030</a> Gasoline	41,559.09	64,500.00	64,500.00	-	0%
<a href="#">001-431.0000.65004</a> Utilities - PF	12,224.14	4,000.00	6,900.00	2,900.00	73%
<a href="#">001-431.0000.65021</a> Electric and Gas	5,630.07	7,000.00	7,000.00	-	0%
<a href="#">001-431.0000.65030</a> Telephone	3,267.13	4,000.00	4,000.00	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021		
				\$	%	
<a href="#">001-431.0000.65050</a>	Sanitation	(41.30)	-	-	-	0%
<a href="#">001-431.0000.65101</a>	Traffic Signals - Energy	22,676.65	23,000.00	23,000.00	-	0%
<a href="#">001-431.0000.65110</a>	Aquifer Assessment - County	51.66	120.00	120.00	-	0%
<a href="#">001-431.0000.66016</a>	Software Maintenance	2,814.37	2,115.00	2,115.00	-	0%
<a href="#">001-431.0000.66050</a>	Copier Maintenance & Supplies	-	500.00	500.00	-	0%
<a href="#">001-431.0000.66190</a>	Small Equipment	6,175.40	-	-	-	0%
<a href="#">001-431.0000.67030</a>	Hardware	370.95	-	-	-	0%
<a href="#">001-431.0000.67040</a>	Radio Repair/Maintenance	55.96	1,900.00	-	(1,900.00)	-100%
<a href="#">001-431.0000.67050</a>	Repairs & Rebuilds	18,566.88	-	-	-	0%
<a href="#">001-431.0000.67070</a>	Equipment Rental	92,040.00	92,040.00	92,040.00	-	0%
<a href="#">001-431.0000.67080</a>	Tree Removal Equipment	26.98	-	-	-	0%
<a href="#">001-431.0000.67090</a>	Tools	8,954.04	2,000.00	2,000.00	-	0%
<a href="#">001-431.0000.68010</a>	Bldg & Grounds Maint & Repair	15,104.66	5,000.00	5,000.00	-	0%
<a href="#">001-431.0000.68080</a>	Snow & Ice Removal	40,288.05	75,000.00	82,500.00	7,500.00	10%
<a href="#">001-431.0000.68090</a>	Patching	4,866.06	10,000.00	10,000.00	-	0%
<a href="#">001-431.0000.68100</a>	Striping	27,581.16	28,000.00	28,000.00	-	0%
<a href="#">001-431.0000.68110</a>	Sealing & Maintenance	317,756.93	400,000.00	400,000.00	-	0%
<a href="#">001-431.0000.68130</a>	Street Reconstruction	364,316.58	758,534.91	994,844.30	236,309.39	31%
<a href="#">001-431.0000.68140</a>	Traffic Light Repair	26,091.69	29,145.60	8,310.00	(20,835.60)	-71%
<a href="#">001-431.0000.68150</a>	Street Maintenance	5,085.39	5,762.69	5,000.00	(762.69)	-13%
<a href="#">001-431.0000.90010</a>	New Vehicles / Equip	100,146.80	-	35,000.00	35,000.00	0%
<a href="#">001-431.0000.90050</a>	Vehicles/Motorcycles/Equip	229,263.12	28,825.00	45,000.00	16,175.00	56%
<a href="#">001-431.0000.90150</a>	New Trucks & Plows	-	30,000.00	5,000.00	(25,000.00)	-83%
<a href="#">001-431.0000.93010</a>	Storage Facility	-	-	150,000.00	150,000.00	0%
<a href="#">001-431.0000.95215</a>	Signal System Upgrade	37,400.00	-	-	-	0%
<a href="#">001-431.1903.69650</a>	Transfer to Reclaimed Water 650	79,920.00	79,920.00	79,920.00	-	0%
<a href="#">001-431.4000.72000</a>	Uniform Expense	1,866.01	5,000.00	5,000.00	-	0%
<a href="#">001-431.4155.71000</a>	Salaries	620,391.99	761,454.56	916,706.16	155,251.60	20%
<a href="#">001-431.4155.71030</a>	Employer FICA	46,739.34	58,251.27	70,128.02	11,876.75	20%
<a href="#">001-431.4155.71040</a>	Employer Retirement	67,181.45	90,691.99	105,260.12	14,568.13	16%
<a href="#">001-431.4155.71050</a>	Employer Workman Compensation	23,864.71	45,763.42	53,702.95	7,939.53	17%
<a href="#">001-431.4155.71060</a>	Employer Unemployment Ins	6,209.93	7,614.55	9,167.06	1,552.51	20%
<b>Department: 431 - Streets Total:</b>		<b>\$ 2,260,139.95</b>	<b>\$ 2,652,288.99</b>	<b>\$ 3,377,063.61</b>	<b>\$ 724,774.62</b>	<b>27%</b>
<b>Department: 432 - Public Works Administration</b>						
<a href="#">001-432.0000.62060</a>	Dues & Membership	\$ 218.00	\$ 500.00	\$ 500.00	\$ -	0%
<a href="#">001-432.0000.62080</a>	Hiring & Recruiting Costs	103.00	-	-	-	0%
<a href="#">001-432.0000.63000</a>	Supplies	-	100.00	100.00	-	0%
<a href="#">001-432.0000.63060</a>	Office Supplies	48.71	250.00	250.00	-	0%
<a href="#">001-432.0000.63070</a>	Postage	-	50.00	-	(50.00)	-100%
<a href="#">001-432.0000.64010</a>	Travel & Meetings	218.00	1,500.00	1,500.00	-	0%
<a href="#">001-432.0000.64020</a>	Staff Development	472.07	2,000.00	2,000.00	-	0%
<a href="#">001-432.0000.64030</a>	Gasoline	1,375.00	3,000.00	3,000.00	-	0%
<a href="#">001-432.0000.65030</a>	Telephone	1,384.33	1,500.00	1,500.00	-	0%
<a href="#">001-432.0000.66016</a>	Software Maintenance	70.23	149.90	-	(149.90)	-100%
<b>Department: 432 - Public Works Administration Total:</b>		<b>\$ 3,889.34</b>	<b>\$ 9,049.90</b>	<b>\$ 8,850.00</b>	<b>\$ (199.90)</b>	<b>-2%</b>

City of Post Falls, Idaho  
Budgeted Expenditures  
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Fund	Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
					\$	%
<b>Department: 433 - Facility Maintenance</b>						
<a href="#">001-433.0000.63140</a>	Paper Products	\$ 6,495.47	\$ 5,000.00	\$ 5,000.00	\$ -	0%
<a href="#">001-433.0000.63150</a>	Cleaning Supplies	3,996.26	4,500.00	4,500.00	-	0%
<a href="#">001-433.0000.63160</a>	Laundry/Rugs	2,016.02	2,000.00	2,000.00	-	0%
<a href="#">001-433.0000.63720</a>	Light Bulbs	1,859.85	2,500.00	2,500.00	-	0%
<a href="#">001-433.0000.63730</a>	Miscellaneous	2,485.59	2,000.00	3,000.00	1,000.00	50%
<a href="#">001-433.0000.64020</a>	Staff Development	-	1,500.00	1,800.00	300.00	20%
<a href="#">001-433.0000.64030</a>	Gasoline	1,506.32	2,000.00	2,000.00	-	0%
<a href="#">001-433.0000.65030</a>	Telephone	1,746.51	1,500.00	1,500.00	-	0%
<a href="#">001-433.0000.66190</a>	Small Equipment	1,823.44	1,000.00	1,500.00	500.00	50%
<a href="#">001-433.0000.67030</a>	Hardware	1,272.65	250.00	250.00	-	0%
<a href="#">001-433.0000.67070</a>	Equipment Rental	-	500.00	-	(500.00)	-100%
<a href="#">001-433.0000.68010</a>	Bldg & Grounds Maint & Repair	2,118.70	3,200.00	3,500.00	300.00	9%
<a href="#">001-433.0000.68015</a>	Window Washing	2,136.00	2,500.00	2,500.00	-	0%
<a href="#">001-433.0000.68030</a>	HVAC Maintenance	1,985.45	3,000.00	3,000.00	-	0%
<a href="#">001-433.0000.68160</a>	Lumber/Paint	-	300.00	-	(300.00)	-100%
<a href="#">001-433.0000.92015</a>	Fire Suppression System	-	-	2,000.00	2,000.00	0%
<a href="#">001-433.4000.72000</a>	Uniform Expense	671.08	600.00	600.00	-	0%
<a href="#">001-433.4155.71000</a>	Salaries	194,902.87	204,464.00	222,185.60	17,721.60	9%
<a href="#">001-433.4155.71030</a>	Employer FICA	14,640.36	15,641.50	16,997.20	1,355.70	9%
<a href="#">001-433.4155.71040</a>	Employer Retirement	22,002.60	22,704.34	24,666.32	1,961.98	9%
<a href="#">001-433.4155.71050</a>	Employer Workman Compensation	5,887.98	7,985.10	8,665.24	680.14	9%
<a href="#">001-433.4155.71060</a>	Employer Unemployment Insurance	1,951.93	2,044.64	2,221.86	177.22	9%
<b>Department: 433 - Facility Maintenance Total:</b>		<b>\$ 269,499.08</b>	<b>\$ 285,189.58</b>	<b>\$ 310,386.22</b>	<b>\$ 25,196.64</b>	<b>9%</b>
<b>Department: 434 - Fleet Maintenance</b>						
<a href="#">001-434.0000.62133</a>	Subscription	\$ 783.98	\$ -	\$ -	\$ -	0%
<a href="#">001-434.0000.63007</a>	Supplies - Shop	10,153.85	99,500.00	-	(99,500.00)	-100%
<a href="#">001-434.0000.63011</a>	Parts & Supplies - Streets	-	-	55,000.00	55,000.00	0%
<a href="#">001-434.0000.63012</a>	Parts & Supplies - Parks	-	-	44,000.00	44,000.00	0%
<a href="#">001-434.0000.63013</a>	Parts & Supplies - Admin	-	-	10,450.00	10,450.00	0%
<a href="#">001-434.0000.63060</a>	Office Supplies	2,636.54	1,187.00	1,187.00	-	0%
<a href="#">001-434.0000.63070</a>	Postage	-	50.00	50.00	-	0%
<a href="#">001-434.0000.63110</a>	First Aid/Safety	608.54	250.00	250.00	-	0%
<a href="#">001-434.0000.63160</a>	Laundry/Rugs	6,471.50	3,500.00	3,500.00	-	0%
<a href="#">001-434.0000.63690</a>	Vehicle Licensing	353.95	600.00	600.00	-	0%
<a href="#">001-434.0000.64010</a>	Travel & Meetings	2,425.18	500.00	500.00	-	0%
<a href="#">001-434.0000.64020</a>	Staff Development	-	1,000.00	2,000.00	1,000.00	100%
<a href="#">001-434.0000.64030</a>	Gasoline	1,739.76	500.00	500.00	-	0%
<a href="#">001-434.0000.65001</a>	Utilities - Shop	3.15	-	-	-	0%
<a href="#">001-434.0000.65030</a>	Telephone	945.00	750.00	750.00	-	0%
<a href="#">001-434.0000.65113</a>	Hazardous Waste	496.78	500.00	500.00	-	0%
<a href="#">001-434.0000.66016</a>	Software Maintenance	2,115.00	2,115.00	2,115.00	-	0%
<a href="#">001-434.0000.66061</a>	Office Machine Maint/Repair	87.59	100.00	100.00	-	0%
<a href="#">001-434.0000.67020</a>	Equipment	7,770.99	850.00	850.00	-	0%
<a href="#">001-434.0000.67050</a>	Repairs & Rebuilds	118,445.45	-	-	-	0%
<a href="#">001-434.0000.67090</a>	Tools	8,781.33	3,000.00	3,000.00	-	0%
<a href="#">001-434.0000.67110</a>	Tire Chains	-	2,060.00	2,060.00	-	0%
<a href="#">001-434.0000.67120</a>	Safety Equipment	314.00	1,000.00	1,000.00	-	0%
<a href="#">001-434.0000.67150</a>	Batteries	3,400.83	-	-	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-434.0000.67170</a> Auto Service	-	37,139.00	10,000.00	(27,139.00)	-73%
<a href="#">001-434.0000.67180</a> Fabrications	4,101.41	-	-	-	0%
<a href="#">001-434.0000.67190</a> Tires	41,847.52	21,000.00	21,000.00	-	0%
<a href="#">001-434.0000.67200</a> Sweeper/Snow Plow Supplies	30,663.28	25,000.00	-	(25,000.00)	-100%
<a href="#">001-434.0000.67210</a> Tire Repairs	756.64	1,700.00	1,700.00	-	0%
<a href="#">001-434.0000.67230</a> Oil	2,951.27	-	-	-	0%
<a href="#">001-434.0000.67240</a> Antifreeze	259.38	-	-	-	0%
<a href="#">001-434.0000.68010</a> Bldg & Grounds Maint & Repair	8,206.66	3,200.00	3,200.00	-	0%
<a href="#">001-434.0000.90010</a> New Vehicles / Equip	114,359.00	771,259.15	677,000.00	(94,259.15)	-12%
<a href="#">001-434.0000.91405</a> Diagnostic Tool	-	-	13,000.00	13,000.00	0%
<a href="#">001-434.4000.72000</a> Uniform Expense	1,213.34	1,500.00	1,500.00	-	0%
<a href="#">001-434.4155.71000</a> Salaries	238,030.99	270,712.00	289,648.60	18,936.60	7%
<a href="#">001-434.4155.71030</a> Employer FICA	17,725.51	20,709.47	22,158.12	1,448.65	7%
<a href="#">001-434.4155.71040</a> Employer Retirement	28,336.90	32,027.31	34,229.03	2,201.72	7%
<a href="#">001-434.4155.71050</a> Employer Workman Compensation	6,575.72	16,269.79	17,407.88	1,138.09	7%
<a href="#">001-434.4155.71060</a> Employer Unemployment Ins	2,386.84	2,707.12	2,896.49	189.37	7%
<b>Department: 434 - Fleet Maintenance Total:</b>	<b>\$ 664,947.88</b>	<b>\$ 1,320,685.84</b>	<b>\$ 1,222,152.12</b>	<b>\$ (98,533.72)</b>	<b>-7%</b>
<b>Department: 435 - GIS</b>					
<a href="#">001-435.0000.62080</a> Hiring & Recruiting Costs	\$ 103.00	\$ -	\$ -	\$ -	0%
<a href="#">001-435.0000.63060</a> Office Supplies	-	500.00	250.00	(250.00)	-50%
<a href="#">001-435.0000.64010</a> Travel & Meeting	-	1,000.00	1,000.00	-	0%
<a href="#">001-435.0000.64020</a> Staff Development	850.00	1,500.00	1,500.00	-	0%
<a href="#">001-435.0000.65030</a> Telephone	257.87	300.00	300.00	-	0%
<a href="#">001-435.0000.66020</a> GIS Software	52,136.65	34,684.00	34,684.00	-	0%
<a href="#">001-435.0000.66021</a> GIS Support	6,896.18	7,000.00	7,000.00	-	0%
<a href="#">001-435.4155.71000</a> Salaries	124,195.49	129,812.80	139,068.80	9,256.00	7%
<a href="#">001-435.4155.71030</a> Employer FICA	9,432.89	9,930.68	10,638.76	708.08	7%
<a href="#">001-435.4155.71040</a> Employer Retirement	14,828.95	15,499.65	16,604.81	1,105.16	7%
<a href="#">001-435.4155.71050</a> Employer Workman Compensation	-	272.61	292.04	19.43	7%
<a href="#">001-435.4155.71060</a> Employer Unemployment Ins	1,243.97	1,298.13	1,390.69	92.56	7%
<b>Department: 435 - GIS Total:</b>	<b>\$ 209,945.00</b>	<b>\$ 201,797.87</b>	<b>\$ 212,729.10</b>	<b>\$ 10,931.23</b>	<b>5%</b>
<b>Department: 441 - Urban Forestry</b>					
<a href="#">001-441.0000.62040</a> Contracts/Professional	\$ 4,675.00	\$ 7,000.00	\$ 21,000.00	\$ 14,000.00	200%
<a href="#">001-441.0000.62060</a> Dues & Membership	75.00	650.00	450.00	(200.00)	-31%
<a href="#">001-441.0000.63060</a> Office Supplies	1,323.99	-	-	-	0%
<a href="#">001-441.0000.63070</a> Postage	-	50.00	-	(50.00)	-100%
<a href="#">001-441.0000.63110</a> First Aid/Safety	274.24	450.00	450.00	-	0%
<a href="#">001-441.0000.63210</a> Printing/Brochures	571.00	500.00	500.00	-	0%
<a href="#">001-441.0000.63510</a> Arbor Day Workshop	48.41	2,250.00	2,250.00	-	0%
<a href="#">001-441.0000.64010</a> Travel & Meetings	498.04	910.00	910.00	-	0%
<a href="#">001-441.0000.64020</a> Staff Development	649.63	1,690.00	1,690.00	-	0%
<a href="#">001-441.0000.64030</a> Gasoline	2,771.64	1,500.00	2,250.00	750.00	50%
<a href="#">001-441.0000.65030</a> Telephone	956.71	850.00	850.00	-	0%
<a href="#">001-441.0000.66011</a> Arcview License	1,000.00	800.00	800.00	-	0%
<a href="#">001-441.0000.66016</a> Software Maintenance	-	1,200.00	1,200.00	-	0%
<a href="#">001-441.0000.66190</a> Small Equipment	1,172.53	1,900.00	2,500.00	600.00	32%
<a href="#">001-441.0000.67010</a> Equipment Maintenance	1,864.39	1,250.00	1,250.00	-	0%
<a href="#">001-441.0000.67070</a> Equipment Rental	450.48	1,000.00	1,000.00	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
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Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-441.0000.67090</a> Tools	2,105.86	2,650.00	3,350.00	700.00	26%
<a href="#">001-441.0000.68170</a> Sand/Dirt/Concrete	-	300.00	-	(300.00)	-100%
<a href="#">001-441.0000.68190</a> Tree & Shrub Plantings	2,059.45	1,000.00	1,000.00	-	0%
<a href="#">001-441.0000.68200</a> Fertilizer	1,030.07	6,000.00	3,000.00	(3,000.00)	-50%
<a href="#">001-441.0000.68220</a> Chemicals	-	100.00	100.00	-	0%
<a href="#">001-441.0000.68230</a> Irrigation	604.80	-	-	-	0%
<a href="#">001-441.0000.80010</a> Computer	-	9,750.00	-	(9,750.00)	-100%
<a href="#">001-441.0000.90040</a> Truck Replacement	-	-	57,500.00	57,500.00	0%
<a href="#">001-441.0000.91000</a> Equipment	-	-	93,800.00	93,800.00	0%
<a href="#">001-441.1683.68190</a> Street Tree Planting	85,951.14	-	-	-	0%
<a href="#">001-441.4000.72000</a> Uniform Expense	868.88	980.00	980.00	-	0%
<a href="#">001-441.4155.71000</a> Salaries	84,617.85	144,678.56	151,921.12	7,242.56	5%
<a href="#">001-441.4155.71030</a> Employer FICA	6,436.42	11,067.91	11,621.97	554.06	5%
<a href="#">001-441.4155.71040</a> Employer Retirement	7,418.26	13,012.90	13,664.08	651.18	5%
<a href="#">001-441.4155.71050</a> Employer Workman Compensation	2,989.11	5,165.96	5,424.21	258.25	5%
<a href="#">001-441.4155.71060</a> Employer Unemployment Ins	848.91	1,446.79	1,519.21	72.42	5%
<b>Department: 441 - Urban Forestry Total:</b>	<b>\$ 211,261.81</b>	<b>\$ 218,152.12</b>	<b>\$ 380,980.59</b>	<b>\$ 162,828.47</b>	<b>75%</b>
<b>Department: 442 - Cemetery</b>					
<a href="#">001-442.0000.62000</a> Advertising & Legal Fees	\$ 1,194.17	\$ 500.00	\$ 500.00	\$ -	0%
<a href="#">001-442.0000.62040</a> Contracts/Professional	7,126.00	5,000.00	5,000.00	-	0%
<a href="#">001-442.0000.62060</a> Dues & Membership	595.00	1,000.00	1,000.00	-	0%
<a href="#">001-442.0000.63060</a> Office Supplies	854.56	1,250.00	1,250.00	-	0%
<a href="#">001-442.0000.63070</a> Postage	0.50	25.00	-	(25.00)	-100%
<a href="#">001-442.0000.63110</a> First Aid/Safety	396.67	250.00	250.00	-	0%
<a href="#">001-442.0000.63150</a> Cleaning Supplies	450.39	750.00	750.00	-	0%
<a href="#">001-442.0000.63210</a> Printing/Postage/Broch/Books	67.00	50.00	75.00	25.00	50%
<a href="#">001-442.0000.63420</a> Grave Liners	9,000.00	9,000.00	9,000.00	-	0%
<a href="#">001-442.0000.63760</a> Headstones	33,417.97	32,000.00	32,000.00	-	0%
<a href="#">001-442.0000.64010</a> Travel & Meetings	-	1,500.00	1,500.00	-	0%
<a href="#">001-442.0000.64020</a> Staff Development	682.76	1,950.00	1,950.00	-	0%
<a href="#">001-442.0000.64030</a> Gasoline	2,705.03	4,000.00	3,500.00	(500.00)	-13%
<a href="#">001-442.0000.65004</a> Utilities - PF	19,116.99	25,000.00	25,000.00	-	0%
<a href="#">001-442.0000.65020</a> Gas & Electric	4,486.10	4,500.00	4,500.00	-	0%
<a href="#">001-442.0000.65030</a> Telephone	3,670.15	3,000.00	3,000.00	-	0%
<a href="#">001-442.0000.65050</a> Sanitation	343.26	1,000.00	500.00	(500.00)	-50%
<a href="#">001-442.0000.67020</a> Equipment	1,023.46	2,000.00	2,000.00	-	0%
<a href="#">001-442.0000.67030</a> Hardware	613.39	870.00	870.00	-	0%
<a href="#">001-442.0000.67050</a> Repairs & Rebuilds	754.43	1,100.00	1,100.00	-	0%
<a href="#">001-442.0000.67070</a> Equipment Rental	-	250.00	250.00	-	0%
<a href="#">001-442.0000.67090</a> Tools	1,075.26	1,500.00	1,500.00	-	0%
<a href="#">001-442.0000.68160</a> Lumber/Paint	445.96	850.00	850.00	-	0%
<a href="#">001-442.0000.68170</a> Sand/Dirt/Concrete	2,247.90	4,500.00	4,500.00	-	0%
<a href="#">001-442.0000.68180</a> Sod & Turf	1,467.19	2,000.00	2,000.00	-	0%
<a href="#">001-442.0000.68190</a> Tree & Shrub Plantings	700.00	250.00	250.00	-	0%
<a href="#">001-442.0000.68200</a> Fertilizer	2,945.07	3,000.00	3,250.00	250.00	8%
<a href="#">001-442.0000.68220</a> Chemicals	370.98	1,500.00	1,500.00	-	0%
<a href="#">001-442.0000.68230</a> Irrigation	690.08	1,000.00	1,000.00	-	0%
<a href="#">001-442.0000.81170</a> Trailer	1,445.00	-	-	-	0%
<a href="#">001-442.0000.90050</a> Vehicles/Motorcycles/Equip	-	9,564.00	16,650.00	7,086.00	74%



City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-442.0000.91200</a> Mower	19,479.77	-	-	-	0%
<a href="#">001-442.0000.92076</a> Software	-	1,845.00	-	(1,845.00)	-100%
<a href="#">001-442.4000.72000</a> Uniform Expense	549.36	550.00	550.00	-	0%
<a href="#">001-442.4155.71000</a> Salaries	115,419.75	124,835.36	131,115.92	6,280.56	5%
<a href="#">001-442.4155.71030</a> Employer FICA	8,749.13	9,549.91	10,030.37	480.46	5%
<a href="#">001-442.4155.71040</a> Employer Retirement	13,069.62	14,905.34	15,655.24	749.90	5%
<a href="#">001-442.4155.71050</a> Employer Workman Compensation	2,704.65	5,856.09	6,150.48	294.39	5%
<a href="#">001-442.4155.71060</a> Employer Unemployment Ins	1,157.58	1,248.35	1,311.16	62.81	5%
<b>Department: 442 - Cemetery Total:</b>	<b>\$ 259,015.13</b>	<b>\$ 277,949.05</b>	<b>\$ 290,308.17</b>	<b>\$ 12,359.12</b>	<b>4%</b>
<b>Department: 443 - Parks</b>					
<a href="#">001-443.0000.62000</a> Advertising & Legal Fees	\$ -	\$ 300.00	\$ 300.00	\$ -	0%
<a href="#">001-443.0000.62040</a> Contracts/Professional	60,248.21	43,900.00	43,900.00	-	0%
<a href="#">001-443.0000.62060</a> Dues & Membership	2,338.00	1,950.00	2,400.00	450.00	23%
<a href="#">001-443.0000.62080</a> Hiring & Recruiting Costs	215.50	500.00	500.00	-	0%
<a href="#">001-443.0000.62180</a> Other Contracts	17,271.47	16,500.00	16,500.00	-	0%
<a href="#">001-443.0000.63060</a> Office Supplies	2,556.19	2,000.00	2,000.00	-	0%
<a href="#">001-443.0000.63070</a> Postage	145.99	100.00	100.00	-	0%
<a href="#">001-443.0000.63080</a> Program Equip/Supplies	3,150.65	3,500.00	3,500.00	-	0%
<a href="#">001-443.0000.63110</a> First Aid/Safety	4,036.89	3,216.00	4,031.00	815.00	25%
<a href="#">001-443.0000.63150</a> Cleaning Supplies	17,188.93	16,300.00	18,800.00	2,500.00	15%
<a href="#">001-443.0000.63260</a> Sign / Posts / Maintenance	26,643.49	10,000.00	10,000.00	-	0%
<a href="#">001-443.0000.63290</a> Ticket Books	164.75	100.00	-	(100.00)	-100%
<a href="#">001-443.0000.63530</a> Fencing	37,865.62	10,000.00	10,000.00	-	0%
<a href="#">001-443.0000.64010</a> Travel & Meetings	1,432.73	3,000.00	3,000.00	-	0%
<a href="#">001-443.0000.64020</a> Staff Development	2,719.19	3,000.00	3,000.00	-	0%
<a href="#">001-443.0000.64030</a> Gasoline	21,811.57	25,000.00	25,000.00	-	0%
<a href="#">001-443.0000.65004</a> Utilities - PF	66,352.73	80,000.00	80,000.00	-	0%
<a href="#">001-443.0000.65006</a> Utilities - EGID	3,642.72	4,800.00	4,800.00	-	0%
<a href="#">001-443.0000.65007</a> Ross Point Water District	5,102.25	10,500.00	10,500.00	-	0%
<a href="#">001-443.0000.65021</a> Electric	35,354.08	41,450.00	41,450.00	-	0%
<a href="#">001-443.0000.65030</a> Telephone	14,481.09	10,000.00	14,200.00	4,200.00	42%
<a href="#">001-443.0000.65050</a> Sanitation	20,346.62	10,000.00	10,000.00	-	0%
<a href="#">001-443.0000.65110</a> Aquifer Assessment - County	2,348.71	2,400.00	2,400.00	-	0%
<a href="#">001-443.0000.66061</a> Office Machine Maint/Repair	2,433.17	1,200.00	1,200.00	-	0%
<a href="#">001-443.0000.66190</a> Small Equipment Repair	13,500.61	15,500.00	15,500.00	-	0%
<a href="#">001-443.0000.67020</a> Equipment	(2,745.00)	6,500.00	6,500.00	-	0%
<a href="#">001-443.0000.67030</a> Hardware	12,582.09	9,500.00	9,500.00	-	0%
<a href="#">001-443.0000.67050</a> Repairs & Rebuilds	10,679.29	21,713.74	21,713.74	-	0%
<a href="#">001-443.0000.67070</a> Equipment Rental	5,184.79	8,000.00	9,000.00	1,000.00	13%
<a href="#">001-443.0000.67090</a> Tools	13,207.21	8,000.00	3,500.00	(4,500.00)	-56%
<a href="#">001-443.0000.68012</a> Centennial Trail (Joint Powers)	10,000.00	10,000.00	10,000.00	-	0%
<a href="#">001-443.0000.68013</a> Playground	15,274.67	16,000.00	16,000.00	-	0%
<a href="#">001-443.0000.68111</a> Sealing - Court/Trail	43,830.10	161,000.00	78,000.00	(83,000.00)	-52%
<a href="#">001-443.0000.68160</a> Lumber/Paint	46,824.85	19,500.00	19,500.00	-	0%
<a href="#">001-443.0000.68170</a> Sand/Dirt/Concrete	23,982.44	8,500.00	23,000.00	14,500.00	171%
<a href="#">001-443.0000.68180</a> Sod & Turf	3,093.16	9,800.00	3,000.00	(6,800.00)	-69%
<a href="#">001-443.0000.68190</a> Tree & Shrub Plantings	9,084.10	7,500.00	7,500.00	-	0%
<a href="#">001-443.0000.68200</a> Fertilizer	7,029.57	18,500.00	14,000.00	(4,500.00)	-24%
<a href="#">001-443.0000.68210</a> Flowers	6,388.00	7,750.00	7,750.00	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-443.0000.68215</a> Pest Control	7,267.37	8,000.00	9,500.00	1,500.00	19%
<a href="#">001-443.0000.68220</a> Chemicals	14,663.86	15,500.00	15,500.00	-	0%
<a href="#">001-443.0000.68230</a> Irrigation	30,057.82	25,000.00	25,000.00	-	0%
<a href="#">001-443.0000.68240</a> Field Striping Paint	1,262.12	1,700.00	1,700.00	-	0%
<a href="#">001-443.0000.68250</a> Plumbing	2,797.81	3,000.00	3,000.00	-	0%
<a href="#">001-443.0000.80010</a> Computer	389.97	2,450.00	-	(2,450.00)	-100%
<a href="#">001-443.0000.80030</a> Software	6,215.39	4,500.00	6,200.00	1,700.00	38%
<a href="#">001-443.0000.80110</a> Park Bench	50,995.19	55,000.00	-	(55,000.00)	-100%
<a href="#">001-443.0000.80140</a> Centennial Trail	5,661.02	5,500.00	5,500.00	-	0%
<a href="#">001-443.0000.80150</a> Q'emlin Trails	691.70	6,000.00	3,500.00	(2,500.00)	-42%
<a href="#">001-443.0000.81140</a> Snow Plow	4,757.00	-	-	-	0%
<a href="#">001-443.0000.81485</a> Furnace Replacement	11,195.00	7,500.00	-	(7,500.00)	-100%
<a href="#">001-443.0000.81505</a> Misc. Equipment	2,174.16	-	-	-	0%
<a href="#">001-443.0000.84020</a> Picnic Tables	5,488.98	-	-	-	0%
<a href="#">001-443.0000.90010</a> New Vehicles / Equip	-	-	120,100.00	120,100.00	0%
<a href="#">001-443.0000.90050</a> Vehicles, Motorcycles, & Equipment	347,062.94	3,529.00	120,100.00	116,571.00	3303%
<a href="#">001-443.0000.91000</a> Equipment	-	-	35,000.00	35,000.00	0%
<a href="#">001-443.0000.94180</a> Park Capital	-	-	270,500.00	270,500.00	0%
<a href="#">001-443.1658.62330</a> Avista Lease M & O	42,743.18	60,000.00	61,000.00	1,000.00	2%
<a href="#">001-443.1667.63009</a> Community Garden	88.67	4,000.00	4,000.00	-	0%
<a href="#">001-443.4000.72000</a> Uniform Expense	2,811.76	3,200.00	3,950.00	750.00	23%
<a href="#">001-443.4155.71000</a> Salaries	796,168.41	854,848.04	923,234.92	68,386.88	8%
<a href="#">001-443.4155.71030</a> Employer FICA	60,245.54	65,395.88	70,627.47	5,231.59	8%
<a href="#">001-443.4155.71040</a> Employer Retirement	78,145.46	79,604.80	87,443.63	7,838.83	10%
<a href="#">001-443.4155.71050</a> Employer Workman Compensation	13,007.92	25,875.62	28,124.32	2,248.70	9%
<a href="#">001-443.4155.71060</a> Employer Unemployment Ins	7,984.97	8,548.48	9,232.35	683.87	8%
<b>Department: 443 - Parks Total:</b>	<b>\$ 2,057,642.67</b>	<b>\$ 1,866,631.56</b>	<b>\$ 2,355,257.43</b>	<b>\$ 488,625.87</b>	<b>26%</b>
<b>Department: 444 - Parks - Construction</b>					
<a href="#">001-444.0000.90010</a> New Vehicles / Equip	\$ -	\$ 68,035.40	\$ 63,000.00	\$ (5,035.40)	-7%
<a href="#">001-444.0000.94180</a> Park Construction Projects	157,641.28	551,575.05	830,000.00	278,424.95	50%
<a href="#">001-444.0000.95015</a> Parking Lot	225,031.43	-	-	-	0%
<a href="#">001-444.2011.62093</a> Professional Services	-	9,300.00	-	(9,300.00)	-100%
<b>Department: 444 - Parks - Construction Total:</b>	<b>\$ 382,672.71</b>	<b>\$ 628,910.45</b>	<b>\$ 893,000.00</b>	<b>\$ 264,089.55</b>	<b>42%</b>
<b>Department: 445 - Recreation</b>					
<a href="#">001-445.0000.62000</a> Advertising & Legal Fees	\$ 593.87	\$ 6,000.00	\$ 6,000.00	\$ -	0%
<a href="#">001-445.0000.62040</a> Contracts/Professional	17,187.06	24,000.00	24,000.00	-	0%
<a href="#">001-445.0000.62050</a> Credit Card Expense	9,469.36	15,000.00	15,000.00	-	0%
<a href="#">001-445.0000.62060</a> Dues & Membership	1,213.55	1,500.00	1,500.00	-	0%
<a href="#">001-445.0000.62080</a> Hiring & Recruiting Costs	720.02	500.00	500.00	-	0%
<a href="#">001-445.0000.62133</a> Subscription	225.49	199.90	50.00	(149.90)	-75%
<a href="#">001-445.0000.62170</a> Music Use License Fees	1,478.28	1,500.00	1,500.00	-	0%
<a href="#">001-445.0000.63000</a> Supplies	492.48	3,149.00	3,149.00	-	0%
<a href="#">001-445.0000.63060</a> Office Supplies	1,170.01	2,000.00	2,000.00	-	0%
<a href="#">001-445.0000.63070</a> Postage	13,043.85	7,000.00	7,000.00	-	0%
<a href="#">001-445.0000.63080</a> Program Equip/Supplies	30,509.95	61,426.00	51,300.00	(10,126.00)	-16%
<a href="#">001-445.0000.63110</a> First Aid/Safety	607.54	100.00	100.00	-	0%
<a href="#">001-445.0000.63120</a> Awards/Certificates	652.23	3,000.00	3,000.00	-	0%
<a href="#">001-445.0000.63210</a> Printing/Postage/Broch/Books	17,020.34	21,200.00	21,200.00	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021		
				\$	%	
<a href="#">001-445.0000.63430</a>	T-Shirts	7,628.48	17,000.00	17,000.00	-	0%
<a href="#">001-445.0000.63590</a>	Community Services & Support	3,450.00	4,000.00	4,000.00	-	0%
<a href="#">001-445.0000.64010</a>	Travel & Meetings	4,007.70	5,200.00	5,200.00	-	0%
<a href="#">001-445.0000.64020</a>	Staff Development	1,745.00	6,150.00	6,150.00	-	0%
<a href="#">001-445.0000.64030</a>	Gasoline	995.40	1,000.00	1,000.00	-	0%
<a href="#">001-445.0000.64060</a>	Car Allowance Stipend	3,000.00	3,000.00	3,000.00	-	0%
<a href="#">001-445.0000.64090</a>	Coach Training	20.00	750.00	750.00	-	0%
<a href="#">001-445.0000.65004</a>	Utilities - PF	1,220.35	1,000.00	1,000.00	-	0%
<a href="#">001-445.0000.65021</a>	Electric & Gas	1,550.63	2,000.00	2,000.00	-	0%
<a href="#">001-445.0000.65030</a>	Telephone	6,713.82	5,500.00	5,500.00	-	0%
<a href="#">001-445.0000.65050</a>	Sanitation	185.71	500.00	500.00	-	0%
<a href="#">001-445.0000.66042</a>	Computer Printer Supplies	834.58	500.00	500.00	-	0%
<a href="#">001-445.0000.66050</a>	Copier Maintenance & Supplies	3,500.63	3,200.00	3,200.00	-	0%
<a href="#">001-445.0000.66061</a>	Office Machine Maint/Repair	179.99	-	-	-	0%
<a href="#">001-445.0000.66110</a>	Furniture Replace & Repair	-	3,900.00	3,900.00	-	0%
<a href="#">001-445.0000.66190</a>	Small Equipment	1,274.45	1,000.00	1,000.00	-	0%
<a href="#">001-445.0000.67030</a>	Hardware	-	300.00	300.00	-	0%
<a href="#">001-445.1445.62190</a>	On-line Registration System	4,075.16	7,000.00	7,000.00	-	0%
<a href="#">001-445.1903.69023</a>	Transfer to Fund 023	16,666.00	-	-	-	0%
<a href="#">001-445.4000.72000</a>	Uniform Expense	177.18	900.00	900.00	-	0%
<a href="#">001-445.4155.71000</a>	Salaries	541,598.43	645,085.19	738,347.88	93,262.69	14%
<a href="#">001-445.4155.71030</a>	Employer FICA	41,223.02	49,349.02	56,483.61	7,134.59	14%
<a href="#">001-445.4155.71040</a>	Employer Retirement	47,492.33	50,224.97	53,036.44	2,811.47	6%
<a href="#">001-445.4155.71050</a>	Employer Workman Compensation	4,250.29	3,666.42	4,580.34	913.92	25%
<a href="#">001-445.4155.71060</a>	Employer Unemployment Ins	5,438.55	6,450.85	7,383.48	932.63	14%
<b>Department: 445 - Recreation Total:</b>		<b>\$ 791,611.73</b>	<b>\$ 964,251.35</b>	<b>\$ 1,059,030.75</b>	<b>\$ 94,779.40</b>	<b>10%</b>
<b>Department: 451 - Planning &amp; Zoning</b>						
<a href="#">001-451.0000.62000</a>	Advertising & Legal Fees	\$ 15,911.41	\$ 15,500.00	\$ 15,500.00	\$ -	0%
<a href="#">001-451.0000.62040</a>	Contracts/Professional	39,900.00	5,000.00	5,000.00	-	0%
<a href="#">001-451.0000.62060</a>	Dues & Membership	820.00	1,500.00	1,500.00	-	0%
<a href="#">001-451.0000.62092</a>	Professional	352.68	-	-	-	0%
<a href="#">001-451.0000.62133</a>	Subscription	59.16	-	-	-	0%
<a href="#">001-451.0000.63000</a>	Supplies	60.45	500.00	500.00	-	0%
<a href="#">001-451.0000.63060</a>	Office Supplies	752.52	1,500.00	1,500.00	-	0%
<a href="#">001-451.0000.63070</a>	Postage	1,021.50	500.00	500.00	-	0%
<a href="#">001-451.0000.63210</a>	Printing/Postage/Broch/Books	-	100.00	-	(100.00)	-100%
<a href="#">001-451.0000.64010</a>	Travel & Meetings	748.67	4,000.00	4,000.00	-	0%
<a href="#">001-451.0000.64020</a>	Staff Development	551.54	2,000.00	2,000.00	-	0%
<a href="#">001-451.0000.64030</a>	Gasoline	61.19	100.00	100.00	-	0%
<a href="#">001-451.0000.65030</a>	Telephone	1,611.05	1,500.00	1,500.00	-	0%
<a href="#">001-451.0000.66010</a>	Computer Software	20,410.61	2,119.00	2,119.00	-	0%
<a href="#">001-451.0000.66050</a>	Copier Maintenance & Supplies	1,022.96	1,000.00	1,000.00	-	0%
<a href="#">001-451.1901.66140</a>	Copier Lease Payment	1,314.69	1,300.00	1,300.00	-	0%
<a href="#">001-451.4155.71000</a>	Salaries	205,042.69	231,108.80	251,146.00	20,037.20	9%
<a href="#">001-451.4155.71030</a>	Employer FICA	15,487.21	17,679.82	19,212.67	1,532.85	9%
<a href="#">001-451.4155.71040</a>	Employer Retirement	24,305.52	27,594.39	29,986.83	2,392.44	9%
<a href="#">001-451.4155.71050</a>	Employer Workman Compensation	307.83	485.33	527.41	42.08	9%
<a href="#">001-451.4155.71060</a>	Employer Unemployment Ins	2,053.89	2,311.09	2,511.46	200.37	9%
<b>Department: 451 - Planning &amp; Zoning Total:</b>		<b>\$ 331,795.57</b>	<b>\$ 315,798.43</b>	<b>\$ 339,903.37</b>	<b>\$ 24,104.94</b>	<b>8%</b>

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund	Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
					\$	%
<b>Department: 452 - Building Inspector</b>						
<a href="#">001-452.0000.62000</a>	Advertising & Legal Fees	\$ -	\$ 100.00	\$ 100.00	\$ -	0%
<a href="#">001-452.0000.62040</a>	Contracts/Professional	2,314.50	-	-	-	0%
<a href="#">001-452.0000.62060</a>	Dues & Membership	1,937.35	1,600.00	1,600.00	-	0%
<a href="#">001-452.0000.62133</a>	Subscription	59.17	100.00	100.00	-	0%
<a href="#">001-452.0000.63000</a>	Supplies	1,195.37	1,500.00	1,500.00	-	0%
<a href="#">001-452.0000.63060</a>	Office Supplies	2,082.38	1,500.00	1,500.00	-	0%
<a href="#">001-452.0000.63070</a>	Postage	1,006.15	250.00	250.00	-	0%
<a href="#">001-452.0000.63210</a>	Printing/Postage/Broch/Books	277.59	500.00	500.00	-	0%
<a href="#">001-452.0000.64010</a>	Travel & Meetings	805.68	2,500.00	2,500.00	-	0%
<a href="#">001-452.0000.64020</a>	Staff Development	1,692.05	4,500.00	4,500.00	-	0%
<a href="#">001-452.0000.64030</a>	Gasoline	4,138.16	4,000.00	4,000.00	-	0%
<a href="#">001-452.0000.65030</a>	Telephone	8,182.72	7,000.00	7,000.00	-	0%
<a href="#">001-452.0000.66050</a>	Copier Maintenance & Supplies	1,020.33	1,000.00	1,000.00	-	0%
<a href="#">001-452.0000.66190</a>	Small Equipment	112.54	500.00	500.00	-	0%
<a href="#">001-452.0000.80010</a>	Computer	3,191.64	-	-	-	0%
<a href="#">001-452.0000.80080</a>	Code Book Purchase	2,311.32	3,200.00	3,200.00	-	0%
<a href="#">001-452.0000.90010</a>	New Vehicles / Equip	20,495.00	-	-	-	0%
<a href="#">001-452.1901.66140</a>	Copier Lease Payment	1,416.90	1,500.00	1,500.00	-	0%
<a href="#">001-452.4000.72000</a>	Uniform Expense	19.39	-	-	-	0%
<a href="#">001-452.4155.71000</a>	Salaries	432,755.36	480,729.60	509,683.20	28,953.60	6%
<a href="#">001-452.4155.71030</a>	Employer FICA	32,750.10	36,775.81	38,990.76	2,214.95	6%
<a href="#">001-452.4155.71040</a>	Employer Retirement	51,159.34	54,644.89	57,379.25	2,734.36	5%
<a href="#">001-452.4155.71050</a>	Employer Workman Compensation	3,675.82	7,107.76	7,551.95	444.19	6%
<a href="#">001-452.4155.71060</a>	Employer Unemployment Ins	4,333.35	4,807.30	5,096.83	289.53	6%
<b>Department: 452 - Building Inspector Total:</b>		<b>\$ 576,932.21</b>	<b>\$ 613,815.36</b>	<b>\$ 648,451.99</b>	<b>\$ 34,636.63</b>	<b>6%</b>
<b>Department: 453 - Engineering</b>						
<a href="#">001-453.0000.62000</a>	Advertising & Legal Fees	\$ -	\$ 300.00	\$ 300.00	\$ -	0%
<a href="#">001-453.0000.62040</a>	Contracts/Professional	11,774.04	20,000.00	20,000.00	-	0%
<a href="#">001-453.0000.62060</a>	Dues & Membership	1,593.00	1,000.00	1,000.00	-	0%
<a href="#">001-453.0000.62133</a>	Subscription	143.17	200.00	200.00	-	0%
<a href="#">001-453.0000.63000</a>	Supplies	-	300.00	300.00	-	0%
<a href="#">001-453.0000.63060</a>	Office Supplies	1,403.27	2,000.00	2,000.00	-	0%
<a href="#">001-453.0000.63070</a>	Postage	5.70	-	-	-	0%
<a href="#">001-453.0000.63530</a>	Field Supplies	224.57	800.00	800.00	-	0%
<a href="#">001-453.0000.63610</a>	Computer Drafting Supplies	1,545.65	1,500.00	1,500.00	-	0%
<a href="#">001-453.0000.64010</a>	Travel & Meetings	348.81	3,000.00	3,000.00	-	0%
<a href="#">001-453.0000.64020</a>	Staff Development	1,009.00	3,000.00	3,000.00	-	0%
<a href="#">001-453.0000.64030</a>	Gasoline	1,763.54	1,500.00	1,500.00	-	0%
<a href="#">001-453.0000.65030</a>	Telephone	4,082.22	4,700.00	4,700.00	-	0%
<a href="#">001-453.0000.66190</a>	Small Equipment	-	200.00	-	(200.00)	-100%
<a href="#">001-453.0000.80010</a>	Computer	-	1,050.00	-	(1,050.00)	-100%
<a href="#">001-453.0000.91030</a>	Plotter & Equipment	-	10,300.00	-	(10,300.00)	-100%
<a href="#">001-453.1355.95520</a>	ITD Seltice Way:Idaho to Bay St	(62,103.41)	-	-	-	0%
<a href="#">001-453.1901.66050</a>	Copier Maintenance & Supplies	1,470.46	1,500.00	1,500.00	-	0%
<a href="#">001-453.1901.66140</a>	Copier Lease Payment	1,070.23	1,000.00	1,000.00	-	0%
<a href="#">001-453.4155.71000</a>	Salaries	439,479.23	459,118.40	533,811.20	74,692.80	16%
<a href="#">001-453.4155.71030</a>	Employer FICA	33,289.76	35,122.56	40,836.56	5,714.00	16%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">001-453.4155.71040</a> Employer Retirement	51,783.46	54,818.74	63,737.06	8,918.32	16%
<a href="#">001-453.4155.71050</a> Employer Workman Compensation	4,210.48	7,665.08	8,043.91	378.83	5%
<a href="#">001-453.4155.71060</a> Employer Unemployment Ins	4,401.44	4,591.18	5,338.11	746.93	16%
<b>Department: 453 - Engineering Total:</b>	<b>\$ 497,494.62</b>	<b>\$ 613,665.96</b>	<b>\$ 692,566.84</b>	<b>\$ 78,900.88</b>	<b>13%</b>
<b>Department: 454 - Community Development Admin</b>					
<a href="#">001-454.0000.62050</a> Credit Card Expense	\$ 1,639.49	\$ -	\$ -	\$ -	0%
<a href="#">001-454.0000.62060</a> Dues & Membership	-	500.00	500.00	-	0%
<a href="#">001-454.0000.63000</a> Supplies	4.90	100.00	100.00	-	0%
<a href="#">001-454.0000.63060</a> Office Supplies	829.64	250.00	250.00	-	0%
<a href="#">001-454.0000.63070</a> Postage	-	50.00	-	(50.00)	-100%
<a href="#">001-454.0000.64010</a> Travel & Meetings	796.13	1,500.00	1,500.00	-	0%
<a href="#">001-454.0000.64020</a> Staff Development	90.00	1,500.00	1,500.00	-	0%
<a href="#">001-454.0000.64030</a> Gasoline	54.00	1,100.00	1,100.00	-	0%
<a href="#">001-454.0000.65030</a> Telephone	595.00	260.00	260.00	-	0%
<a href="#">001-454.0000.66016</a> Software Maintenance	22,926.73	5,118.90	4,470.00	(648.90)	-13%
<a href="#">001-454.0000.80010</a> Computer	2,915.91	-	-	-	0%
<a href="#">001-454.4155.71000</a> Salaries	143,722.78	153,836.80	161,532.80	7,696.00	5%
<a href="#">001-454.4155.71030</a> Employer FICA	10,935.17	11,768.52	12,357.26	588.74	5%
<a href="#">001-454.4155.71040</a> Employer Retirement	17,120.55	18,368.11	19,287.02	918.91	5%
<a href="#">001-454.4155.71050</a> Employer Workman Compensation	222.55	323.06	339.22	16.16	5%
<a href="#">001-454.4155.71060</a> Employer Unemployment Ins	1,439.52	1,538.37	1,615.33	76.96	5%
<b>Department: 454 - Community Development Admin Total:</b>	<b>\$ 203,292.37</b>	<b>\$ 196,213.76</b>	<b>\$ 204,811.63</b>	<b>\$ 8,597.87</b>	<b>4%</b>
<b>Department: 465 - Street Lights</b>					
<a href="#">001-465.0000.64020</a> Contracts/Professional	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0%
<a href="#">001-465.0000.65102</a> Street Lights - Avista	406,773.52	440,000.00	440,000.00	-	0%
<a href="#">001-465.0000.65103</a> Street Lights - KEC	169,194.17	115,484.00	170,000.00	54,516.00	47%
<b>Department: 465 - Street Lights Total:</b>	<b>\$ 575,967.69</b>	<b>\$ 565,484.00</b>	<b>\$ 620,000.00</b>	<b>\$ 54,516.00</b>	<b>10%</b>
<b>Department: 481 - Capital Improvements/Contracts</b>					
<a href="#">001-481.0000.62040</a> Contracts/Professional	\$ 3,990.00	\$ -	\$ -	\$ -	0%
<a href="#">001-481.0000.65110</a> Aquifer Assessment - County	40.18	24.00	24.00	-	0%
<a href="#">001-481.0000.68060</a> Elevator Maintenance	2,369.36	-	-	-	0%
<a href="#">001-481.0000.68390</a> Capital Facility Operating Cost	68,485.03	100,000.00	100,000.00	-	0%
<a href="#">001-481.0000.68395</a> PD Capital Facility Maintenance Costs	57,065.78	100,000.00	100,000.00	-	0%
<a href="#">001-481.0000.80385</a> Public Art	2,861.95	-	45,000.00	45,000.00	0%
<a href="#">001-481.0000.95010</a> Facility Capital	64,094.74	-	-	-	0%
<a href="#">001-481.0000.95015</a> Parking Project	-	-	580,000.00	580,000.00	0%
<a href="#">001-481.1920.69920</a> Contingency Account	-	39,609.98	931,423.92	891,813.94	2251%
<a href="#">001-481.1920.89000</a> Facility Replacement	250,000.00	250,000.00	350,000.00	100,000.00	40%
<a href="#">001-481.1920.89200</a> Vehicle Replacement	-	275,000.00	300,000.00	25,000.00	9%
<b>Department: 481 - Capital Improvements/Contracts Total:</b>	<b>\$ 448,907.04</b>	<b>\$ 764,633.98</b>	<b>\$ 2,406,447.92</b>	<b>\$ 1,641,813.94</b>	<b>215%</b>

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund	Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
					\$	%
<b>Department: 482 - Personnel Pool</b>						
	<a href="#">001-482.1903.69003</a> Employer Insurance	\$ 2,707,262.39	\$ 3,296,410.69	\$ 3,300,000.00	\$ 3,589.31	0%
	<a href="#">001-482.4155.71110</a> Persi 401K Contribution	22,276.54	16,800.00	25,000.00	8,200.00	49%
	<a href="#">001-482.4155.71140</a> Personal Time Off	-	12,000.00	12,000.00	-	0%
	<a href="#">001-482.4155.71150</a> Executive Education/Development	2,060.22	12,000.00	12,000.00	-	0%
	<a href="#">001-482.4155.71240</a> Wage Enhancement - G/F	-	70,952.94	30,775.94	(40,177.00)	-57%
	<b>Department: 482 - Personnel Pool Total:</b>	<b>\$ 2,731,599.15</b>	<b>\$ 3,408,163.63</b>	<b>\$ 3,379,775.94</b>	<b>\$ (28,387.69)</b>	<b>-1%</b>
<b>Department: 497 - Transfer Out</b>						
	<a href="#">001-497.1903.69037</a> Transfer to Fund 037	\$ -	\$ 375,000.00	\$ 375,000.00	\$ -	0%
	<b>Department: 497 - Transfer Out Total:</b>	<b>\$ -</b>	<b>\$ 375,000.00</b>	<b>\$ 375,000.00</b>	<b>\$ -</b>	<b>0%</b>
	<b>Fund: 001 - GENERAL FUND Total:</b>	<b>\$ 21,980,411.08</b>	<b>\$ 25,848,658.44</b>	<b>\$ 29,507,497.38</b>	<b>\$ 3,658,838.94</b>	<b>14%</b>
<b>Fund: 002 - COMPREHENSIVE LIABILITY</b>						
<b>Department: 410 - General Government Services</b>						
	<a href="#">002-410.0000.62280</a> Insurance Deductible	\$ 1,959.11	\$ 10,000.00	\$ 10,000.00	\$ -	0%
	<a href="#">002-410.0000.62290</a> Liability Insurance	260,199.00	267,276.00	274,631.00	7,355.00	3%
	<a href="#">002-410.0000.63730</a> Miscellaneous	-	21,415.00	53,618.38	32,203.38	150%
	<b>Department: 410 - General Government Services Total:</b>	<b>\$ 262,158.11</b>	<b>\$ 298,691.00</b>	<b>\$ 338,249.38</b>	<b>\$ 39,558.38</b>	<b>13%</b>
	<b>Fund: 002 - COMPREHENSIVE LIABILITY Total:</b>	<b>\$ 262,158.11</b>	<b>\$ 298,691.00</b>	<b>\$ 338,249.38</b>	<b>\$ 39,558.38</b>	<b>13%</b>
<b>Fund: 003 - PERSONNEL BENEFIT POOL</b>						
<b>Department: 482 - Personnel Pool</b>						
	<a href="#">003-482.0000.62040</a> Contracts/Professional	\$ 49,222.93	\$ 39,318.68	\$ 30,000.00	\$ (9,318.68)	-24%
	<a href="#">003-482.0000.62160</a> Contracts - Cobra Admin	300.00	250.00	300.00	50.00	20%
	<a href="#">003-482.0000.64080</a> City Wide Development	16,605.50	10,000.00	10,000.00	-	0%
	<a href="#">003-482.0000.66016</a> Software Maintenance	7,958.06	10,852.00	10,852.00	-	0%
	<a href="#">003-482.0000.73010</a> Benefits Development	4,000.00	10,000.00	10,000.00	-	0%
	<a href="#">003-482.0000.73020</a> City Employee Events	12,988.91	11,000.00	11,000.00	-	0%
	<a href="#">003-482.0000.90050</a> Vehicles/Motorcycles/Equip	472,414.70	-	-	-	0%
	<a href="#">003-482.4000.73000</a> Wellness Program	31,080.79	40,000.00	40,000.00	-	0%
	<a href="#">003-482.4155.71000</a> Salaries	-	17,622.90	-	(17,622.90)	-100%
	<a href="#">003-482.4155.71030</a> Employer FICA	-	1,348.15	-	(1,348.15)	-100%
	<a href="#">003-482.4155.71040</a> Employer Retirement	-	1,994.91	-	(1,994.91)	-100%
	<a href="#">003-482.4155.71050</a> Employer Workman Compensation	-	45.82	-	(45.82)	-100%
	<a href="#">003-482.4155.71060</a> Employer Unemployment Insurance	-	176.23	-	(176.23)	-100%
	<a href="#">003-482.4155.71070</a> Employer Insurance	2,179,564.57	2,553,000.00	3,300,000.00	747,000.00	29%
	<a href="#">003-482.4155.71190</a> Employer Dental Expense	194,713.78	200,000.00	200,000.00	-	0%
	<a href="#">003-482.4155.71200</a> Employer Paid Life Insurance	15,566.35	18,700.00	18,700.00	-	0%
	<a href="#">003-482.4155.71210</a> Employer Flexible Benefit Exp	15,903.18	60,000.00	20,000.00	(40,000.00)	-67%
	<a href="#">003-482.4155.71220</a> Employer HRA Expense	888,720.45	900,000.00	900,000.00	-	0%
	<a href="#">003-482.4155.71230</a> Medical Admin. Fee	9,435.00	10,000.00	10,000.00	-	0%
	<b>Department: 482 - Personnel Pool Total:</b>	<b>\$ 3,898,474.22</b>	<b>\$ 3,884,308.69</b>	<b>\$ 4,560,852.00</b>	<b>\$ 676,543.31</b>	<b>17%</b>
	<b>Fund: 003 - PERSONNEL BENEFIT POOL Total:</b>	<b>\$ 3,898,474.22</b>	<b>\$ 3,884,308.69</b>	<b>\$ 4,560,852.00</b>	<b>\$ 676,543.31</b>	<b>17%</b>

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<b>Fund: 004 - STREET LIGHTS</b>					
<b>Department: 465 - Street Lights</b>					
<a href="#">004-465.1920.69810</a> Bad Debt Expense	\$ (15.04)	\$ -	\$ -	\$ -	0%
<b>Department: 465 - Street Lights Total:</b>	<b>\$ (15.04)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 004 - STREET LIGHTS Total:</b>					
	<b>\$ (15.04)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 007 - DRUG SEIZURE PROGRAM</b>					
<b>Department: 425 - Drug Seizure Program</b>					
<a href="#">007-425.0000.63080</a> Program Equip/Supplies	\$ 6,902.11	\$ -	\$ -	\$ -	0%
<a href="#">007-425.0000.64020</a> Staff Development	1,960.32	-	-	-	0%
<a href="#">007-425.0000.67020</a> Equipment	16,811.80	25,000.00	40,000.00	15,000.00	60%
<a href="#">007-425.0000.67120</a> K-9 Supplies	-	35,000.00	5,000.00	(30,000.00)	-86%
<a href="#">007-425.1142.67020</a> K-9 Equipment	2,825.24	-	-	-	0%
<a href="#">007-425.1920.69900</a> Fund Balance Rebudget	-	-	90,000.00	90,000.00	0%
<b>Department: 425 - Drug Seizure Program Total:</b>	<b>\$ 28,499.47</b>	<b>\$ 60,000.00</b>	<b>\$ 135,000.00</b>	<b>\$ 75,000.00</b>	<b>125%</b>
<b>Fund: 007 - DRUG SEIZURE PROGRAM Total:</b>					
	<b>\$ 28,499.47</b>	<b>\$ 60,000.00</b>	<b>\$ 135,000.00</b>	<b>\$ 75,000.00</b>	<b>125%</b>
<b>Fund: 008 - 911 SUPPORT</b>					
<b>Department: 426 - 911 Support</b>					
<a href="#">008-426.0000.64070</a> Communications Training	\$ -	\$ 4,000.00	\$ -	\$ (4,000.00)	-100%
<a href="#">008-426.0000.64121</a> EMD Training	-	1,000.00	-	(1,000.00)	-100%
<a href="#">008-426.0000.65021</a> Electric	3,419.05	-	-	-	0%
<a href="#">008-426.0000.65031</a> Telephone charges 911 & frame	-	5,878.13	(3,126.83)	(9,004.96)	-153%
<a href="#">008-426.0000.66012</a> Commercial Wireless Exp	-	11,000.00	-	(11,000.00)	-100%
<a href="#">008-426.0000.66040</a> Computer Equipment	-	5,000.00	5,000.00	-	0%
<a href="#">008-426.0000.66170</a> 911 Support Costs	2,100.00	4,000.00	4,000.00	-	0%
<a href="#">008-426.0000.67020</a> Equipment	(3,220.14)	5,500.00	5,500.00	-	0%
<a href="#">008-426.0000.67040</a> Radio Repair/Maintenance	-	5,000.00	5,000.00	-	0%
<a href="#">008-426.0000.67260</a> 911 Recorder maintenance	7,086.87	6,500.00	15,000.00	8,500.00	131%
<a href="#">008-426.0000.67270</a> Repeater Maintenance & Rep	-	5,000.00	-	(5,000.00)	-100%
<a href="#">008-426.0000.67280</a> Wireless Maintenance	697.10	8,000.00	8,000.00	-	0%
<a href="#">008-426.0000.67290</a> Spillman Maintenance	17,924.27	35,000.00	35,000.00	-	0%
<a href="#">008-426.0000.67295</a> Net Motion Support	9,192.09	9,500.00	15,000.00	5,500.00	58%
<a href="#">008-426.0000.67300</a> Communication Site Maintenanc	-	1,500.00	-	(1,500.00)	-100%
<a href="#">008-426.0000.80031</a> Spillman Software	2,494.20	435,258.08	-	(435,258.08)	-100%
<a href="#">008-426.0000.80240</a> Misc Mobile Equipment	271.75	-	-	-	0%
<a href="#">008-426.0000.91550</a> Replacement 911 Recorder	-	100,000.00	-	(100,000.00)	-100%
<a href="#">008-426.0000.91560</a> Misc	-	114,107.02	-	(114,107.02)	-100%
<a href="#">008-426.0000.92030</a> Wireless misc	-	115,638.84	-	(115,638.84)	-100%
<a href="#">008-426.0000.92080</a> CAD Mapping	4,000.00	-	-	-	0%
<a href="#">008-426.1901.69830</a> Debt Service	5,906.00	39,700.00	36,748.00	(2,952.00)	-7%
<a href="#">008-426.1920.69900</a> Fund Balance Rebudget	-	-	326,642.57	326,642.57	0%
<a href="#">008-426.4155.71000</a> Salaries	54,292.96	51,748.84	54,337.28	2,588.44	5%
<a href="#">008-426.4155.71030</a> Employer FICA	3,797.35	3,958.79	4,156.80	198.01	5%
<a href="#">008-426.4155.71040</a> Employer Retirement	5,995.60	6,178.81	6,487.87	309.06	5%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">008-426.4155.71050</a> Employer Workman Compensation	76.96	108.67	114.11	5.44	5%
<a href="#">008-426.4155.71060</a> Employer Unemployment Ins	502.71	517.49	543.37	25.88	5%
<a href="#">008-426.4155.71070</a> Employer Insurance	8,261.82	9,103.37	9,103.37	-	0%
<b>Department: 426 - 911 Support Total:</b>	<b>\$ 122,798.59</b>	<b>\$ 983,198.04</b>	<b>\$ 527,506.54</b>	<b>\$ (455,691.50)</b>	<b>-46%</b>
<b>Fund: 008 - 911 SUPPORT Total:</b>	<b>\$ 122,798.59</b>	<b>\$ 983,198.04</b>	<b>\$ 527,506.54</b>	<b>\$ (455,691.50)</b>	<b>-46%</b>
<b>Fund: 011 - FACILITY BUILDING RESERVE</b>					
<b>Department: 491 - Facility Building Reserve</b>					
<a href="#">011-491.1801.93270</a> Professional - City H. Campus	\$ 5,703.01	\$ -	\$ -	\$ -	0%
<a href="#">011-491.1920.69900</a> Fund Balance Rebudgeted	-	1,450,000.00	1,807,000.00	357,000.00	25%
<b>Department: 491 - Facility Building Reserve Total:</b>	<b>\$ 5,703.01</b>	<b>\$ 1,450,000.00</b>	<b>\$ 1,807,000.00</b>	<b>\$ 357,000.00</b>	<b>25%</b>
<b>Fund: 011 - FACILITY BUILDING RESERVE Total:</b>	<b>\$ 5,703.01</b>	<b>\$ 1,450,000.00</b>	<b>\$ 1,807,000.00</b>	<b>\$ 357,000.00</b>	<b>25%</b>
<b>Fund: 017 - ANNEXATION FEES</b>					
<b>Department: 410 - General Government Services</b>					
<a href="#">017-410.0000.62040</a> Contracts/Professional	\$ 13,529.89	\$ 250,000.00	\$ 250,000.00	\$ -	0%
<a href="#">017-410.0000.65080</a> Water	93.60	-	-	-	0%
<a href="#">017-410.0000.65110</a> Aquifer Assessment - County	93.74	-	-	-	0%
<a href="#">017-410.0000.80290</a> Traffic Study	-	30,000.00	30,000.00	-	0%
<a href="#">017-410.0000.80330</a> Strategic Planning	-	70,000.00	70,000.00	-	0%
<a href="#">017-410.0000.96000</a> Land	-	1,000,000.00	1,000,000.00	-	0%
<a href="#">017-410.1920.69900</a> Fund Balance Rebudgeted	-	1,189,000.00	1,500,000.00	311,000.00	26%
<b>Department: 410 - General Government Services Total:</b>	<b>\$ 13,717.23</b>	<b>\$ 2,539,000.00</b>	<b>\$ 2,850,000.00</b>	<b>\$ 311,000.00</b>	<b>12%</b>
<b>Department: 497 - Transfer Out</b>					
<a href="#">017-497.1903.69037</a> Transfer to Fund 037	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	0%
<b>Department: 497 - Transfer Out Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>0%</b>
<b>Fund: 017 - ANNEXATION FEES Total:</b>	<b>\$ 13,717.23</b>	<b>\$ 2,539,000.00</b>	<b>\$ 2,900,000.00</b>	<b>\$ 361,000.00</b>	<b>14%</b>
<b>Fund: 023 - SPECIAL EVENTS</b>					
<b>Department: 446 - Special Events</b>					
<a href="#">023-446.1601.62001</a> Marketing	\$ 3,179.81	\$ 3,500.00	\$ 3,500.00	\$ -	0%
<a href="#">023-446.1601.62040</a> Contracts/Professional	4,410.68	14,310.00	14,310.00	-	0%
<a href="#">023-446.1601.62300</a> Security & Parking	-	800.00	800.00	-	0%
<a href="#">023-446.1601.63000</a> Supplies	3,536.71	2,000.00	2,000.00	-	0%
<a href="#">023-446.1601.63640</a> Banners & Signs	-	500.00	500.00	-	0%
<a href="#">023-446.1601.65050</a> Sanitation	-	900.00	900.00	-	0%
<a href="#">023-446.1602.62095</a> Promotions	-	750.00	750.00	-	0%
<a href="#">023-446.1602.63000</a> Supplies	2,448.31	1,930.00	1,930.00	-	0%
<a href="#">023-446.1602.63070</a> Postage	-	408.00	408.00	-	0%
<a href="#">023-446.1602.63120</a> Awards/Certificates	2,648.65	650.00	650.00	-	0%
<a href="#">023-446.1602.63430</a> T-Shirts	-	3,000.00	3,000.00	-	0%
<a href="#">023-446.1602.63620</a> Concession Supplies	-	75.00	75.00	-	0%
<a href="#">023-446.1602.63660</a> Youth	-	1,425.00	1,425.00	-	0%
<a href="#">023-446.1603.63000</a> Supplies	46.68	3,500.00	3,500.00	-	0%
<a href="#">023-446.1604.63000</a> Supplies	-	1,000.00	1,000.00	-	0%
<a href="#">023-446.1604.63430</a> T-Shirts	-	1,000.00	1,000.00	-	0%



City of Post Falls, Idaho  
Budgeted Expenditures  
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Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">023-446.1605.62002</a> Marketing - Summer Concerts	-	750.00	750.00	-	0%
<a href="#">023-446.1605.62040</a> Entertainment Contracts - Summer Concerts	2,400.00	3,000.00	3,000.00	-	0%
<a href="#">023-446.1605.63002</a> Supplies - Summer Concerts	2,015.00	500.00	500.00	-	0%
<a href="#">023-446.1664.63000</a> Harvest Festival Supplies	26.85	6,250.00	6,250.00	-	0%
<b>Department: 446 - Special Events Total:</b>	<b>\$ 20,712.69</b>	<b>\$ 46,248.00</b>	<b>\$ 46,248.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 023 - SPECIAL EVENTS Total:</b>	<b>\$ 20,712.69</b>	<b>\$ 46,248.00</b>	<b>\$ 46,248.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 029 - CEMETERY CAPITAL IMPROVEMENT</b>					
<b>Department: 442 - Cemetery</b>					
<a href="#">029-442.0000.80090</a> Cemetery Improvements	\$ -	\$ 40,000.00	\$ 40,000.00	\$ -	0%
<a href="#">029-442.1920.69900</a> Fund Balance Rebudget	-	81,500.00	162,500.00	81,000.00	99%
<b>Department: 442 - Cemetery Total:</b>	<b>\$ -</b>	<b>\$ 121,500.00</b>	<b>\$ 202,500.00</b>	<b>\$ 81,000.00</b>	<b>67%</b>
<b>Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:</b>	<b>\$ -</b>	<b>\$ 121,500.00</b>	<b>\$ 202,500.00</b>	<b>\$ 81,000.00</b>	<b>67%</b>
<b>Fund: 035 - PUBLIC SAFETY IMPACT FEES</b>					
<b>Department: 420 - Public Safety Impact Fees</b>					
<a href="#">035-420.0000.80300</a> Impact Fee Study	\$ 1,243.43	\$ -	\$ -	\$ -	0%
<a href="#">035-420.0000.91590</a> Wireless Data Comm Projects	30,612.62	-	-	-	0%
<a href="#">035-420.1903.69008</a> Transfer to Fund 008	34,460.70	34,460.70	34,460.70	-	0%
<a href="#">035-420.1920.69900</a> Fund Balance Rebudget	-	1,022,539.30	1,428,539.30	406,000.00	40%
<b>Department: 420 - Public Safety Impact Fees Total:</b>	<b>\$ 66,316.75</b>	<b>\$ 1,057,000.00</b>	<b>\$ 1,463,000.00</b>	<b>\$ 406,000.00</b>	<b>38%</b>
<b>Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:</b>	<b>\$ 66,316.75</b>	<b>\$ 1,057,000.00</b>	<b>\$ 1,463,000.00</b>	<b>\$ 406,000.00</b>	<b>38%</b>
<b>Fund: 037 - STREETS IMPACT FEES</b>					
<b>Department: 431 - Streets</b>					
<a href="#">037-431.0000.80290</a> Traffic Study	\$ -	\$ 120,000.00	\$ 200,000.00	\$ 80,000.00	67%
<a href="#">037-431.0000.80300</a> Impact Fee Study	1,243.43	-	-	-	0%
<a href="#">037-431.0000.95131</a> 4th and Seltice Traffic Control Device	-	150,000.00	550,872.00	400,872.00	267%
<a href="#">037-431.0000.95132</a> Highway 41 Widening	-	1,824,025.00	-	(1,824,025.00)	-100%
<a href="#">037-431.0000.95134</a> Spokane and Prairie	97,563.07	2,205,000.00	-	(2,205,000.00)	-100%
<a href="#">037-431.0000.95136</a> Chase Road BNSF RR-Xing	-	100,000.00	-	(100,000.00)	-100%
<a href="#">037-431.0000.95139</a> Greensferry & 12th - 4 way stop	-	25,000.00	-	(25,000.00)	-100%
<a href="#">037-431.0000.95141</a> Cecil & 12th - 4 way stop	-	5,000.00	-	(5,000.00)	-100%
<a href="#">037-431.0000.95142</a> Chase Road UPRR RR-XING	-	-	330,600.00	330,600.00	0%
<a href="#">037-431.0000.95143</a> Prairie/Idaho Roundabout	-	100,000.00	-	(100,000.00)	-100%
<a href="#">037-431.1305.62040</a> Contracts/Professional	-	-	275,000.00	275,000.00	0%
<a href="#">037-431.1311.95040</a> Pleasant View Road Arterital Improvement Project	-	-	23,839,512.00	23,839,512.00	0%
<a href="#">037-431.1920.69900</a> Fund Balance Rebudget	-	1,741,215.00	-	(1,741,215.00)	-100%
<b>Department: 431 - Streets Total:</b>	<b>\$ 98,806.50</b>	<b>\$ 6,270,240.00</b>	<b>\$ 25,195,984.00</b>	<b>\$ 18,925,744.00</b>	<b>302%</b>
<b>Fund: 037 - STREETS IMPACT FEES Total:</b>	<b>\$ 98,806.50</b>	<b>\$ 6,270,240.00</b>	<b>\$ 25,195,984.00</b>	<b>\$ 18,925,744.00</b>	<b>302%</b>
<b>Fund: 038 - PARKS IMPACT FEES</b>					
<b>Department: 443 - Parks</b>					
<a href="#">038-443.0000.62040</a> Contracts/Professional	\$ 101,314.44	\$ 35,000.00	\$ 35,000.00	\$ -	0%
<a href="#">038-443.0000.80300</a> Impact Fee Study	1,243.43	15,000.00	15,000.00	-	0%
<a href="#">038-443.0000.93155</a> P & R Master Plan	132,657.05	-	-	-	0%

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Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">038-443.0000.93295</a> Building Purchase	235,259.72	-	-	-	0%
<a href="#">038-443.0000.94070</a> Black Bay	424,536.44	1,300,000.00	1,300,000.00	-	0%
<a href="#">038-443.0000.94165</a> Sports Complex (Phase 1)	109,601.26	200,000.00	200,000.00	-	0%
<a href="#">038-443.0000.94180</a> Tullamore	31,551.87	-	-	-	0%
<a href="#">038-443.0000.94230</a> Sportsfields	174,560.27	25,000.00	25,000.00	-	0%
<a href="#">038-443.0000.96000</a> Land Acquisition	-	750,000.00	750,000.00	-	0%
<a href="#">038-443.1667.95520</a> Community Garden	-	100,000.00	100,000.00	-	0%
<a href="#">038-443.1920.69900</a> Fund Balance Rebudget	-	1,174,134.00	1,835,000.00	660,866.00	56%
<a href="#">038-443.2013.95520</a> Crown Point Park	7,855.79	-	-	-	0%
<b>Department: 443 - Parks Total:</b>	<b>\$ 1,218,580.27</b>	<b>\$ 3,599,134.00</b>	<b>\$ 4,260,000.00</b>	<b>\$ 660,866.00</b>	<b>18%</b>
<b>Fund: 038 - PARKS IMPACT FEES Total:</b>	<b>\$ 1,218,580.27</b>	<b>\$ 3,599,134.00</b>	<b>\$ 4,260,000.00</b>	<b>\$ 660,866.00</b>	<b>18%</b>
<b>Fund: 039 - STREETS CAPITAL PROJECTS</b>					
<b>Department: 492 - Streets Capital Projects</b>					
<a href="#">039-492.1920.69900</a> Fund Balance Rebudget	\$ -	\$ 5,000.00	\$ -	\$ (5,000.00)	-100%
<b>Department: 492 - Streets Capital Projects Total:</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ (5,000.00)</b>	<b>-100%</b>
<b>Fund: 039 - STREETS CAPITAL PROJECTS Total:</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ (5,000.00)</b>	<b>-100%</b>
<b>Fund: 402 - LID 99-1</b>					
<b>Department: 475 - LID 99-1</b>					
<a href="#">402-475.0000.69780</a> Administrative Expense	\$ 200.00	\$ -	\$ -	\$ -	0%
<b>Department: 475 - LID 99-1 Total:</b>	<b>\$ 200.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 402 - LID 99-1 Total:</b>	<b>\$ 200.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 410 - LID 2004</b>					
<b>Department: 476 - LID 2004</b>					
<a href="#">410-476.0000.69780</a> Administrative Expense	\$ 5,700.00	\$ -	\$ -	\$ -	0%
<a href="#">410-476.1902.69760</a> Bond Principal	75,000.00	500,000.00	500,000.00	-	0%
<a href="#">410-476.1902.69770</a> Interest Expense	24,675.00	28,000.00	28,000.00	-	0%
<b>Department: 476 - LID 2004 Total:</b>	<b>\$ 105,375.00</b>	<b>\$ 528,000.00</b>	<b>\$ 528,000.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 410 - LID 2004 Total:</b>	<b>\$ 105,375.00</b>	<b>\$ 528,000.00</b>	<b>\$ 528,000.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 450 - LID GUARANTEE</b>					
<b>Department: 497 - Transfer Out</b>					
<a href="#">450-497.1903.69450</a> Transfer to LID Guarantee Fund	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	0%
<b>Department: 497 - Transfer Out Total:</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 450 - LID GUARANTEE Total:</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>	<b>\$ 150.00</b>	<b>\$ -</b>	<b>0%</b>
<b>Fund: 650 - RECLAIMED WATER OPERATING</b>					
<b>Department: 463 - Wastewater Operating</b>					
<a href="#">650-463.0000.62000</a> Advertising & Legal Fees	\$ 42.75	\$ 500.00	\$ 500.00	\$ -	0%
<a href="#">650-463.0000.62010</a> Attorney Fees	5,590.56	50,000.00	50,000.00	-	0%
<a href="#">650-463.0000.62040</a> Contracts/Professional	13,218.55	100,000.00	100,000.00	-	0%
<a href="#">650-463.0000.62060</a> Dues & Membership	2,280.00	2,610.00	2,610.00	-	0%

City of Post Falls, Idaho  
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Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021		
				\$	%	
<a href="#">650-463.0000.62080</a>	Hiring & Recruiting Costs	-	1,500.00	1,500.00	-	0%
<a href="#">650-463.0000.62150</a>	Biosolids Disposal	464,817.55	450,000.00	450,000.00	-	0%
<a href="#">650-463.0000.62180</a>	Other Contracts	26,727.00	36,939.00	36,939.00	-	0%
<a href="#">650-463.0000.63008</a>	Supplies - Caustic	99,833.27	100,000.00	100,000.00	-	0%
<a href="#">650-463.0000.63060</a>	Office Supplies	4,506.47	3,000.00	4,000.00	1,000.00	33%
<a href="#">650-463.0000.63070</a>	Postage	17.00	400.00	400.00	-	0%
<a href="#">650-463.0000.63110</a>	First Aid/Safety	5,123.93	2,124.00	4,000.00	1,876.00	88%
<a href="#">650-463.0000.63330</a>	Supplies - Collection	58.04	-	-	-	0%
<a href="#">650-463.0000.63400</a>	STP Lab	43,683.09	74,000.00	69,124.00	(4,876.00)	-7%
<a href="#">650-463.0000.63410</a>	SRSP Fees	12,819.71	13,149.00	13,149.00	-	0%
<a href="#">650-463.0000.63480</a>	Polymer	22,242.00	22,872.00	22,872.00	-	0%
<a href="#">650-463.0000.63490</a>	Aluminum Sulfate	2,391.50	5,250.00	5,250.00	-	0%
<a href="#">650-463.0000.63560</a>	IPT Lab Supplies	-	1,000.00	1,000.00	-	0%
<a href="#">650-463.0000.63871</a>	IPT Contract Analysis	-	5,000.00	5,000.00	-	0%
<a href="#">650-463.0000.64010</a>	Travel & Meetings	1,606.99	20,000.00	20,000.00	-	0%
<a href="#">650-463.0000.64020</a>	Staff Development	4,748.72	20,000.00	20,000.00	-	0%
<a href="#">650-463.0000.64025</a>	Safety Training	-	1,500.00	4,274.35	2,774.35	185%
<a href="#">650-463.0000.65004</a>	Utilities - PF	735.92	500.00	500.00	-	0%
<a href="#">650-463.0000.65005</a>	Pickup Fuel	3,562.02	4,000.00	4,000.00	-	0%
<a href="#">650-463.0000.65010</a>	Avista - Gas	14,979.36	20,000.00	20,000.00	-	0%
<a href="#">650-463.0000.65021</a>	Electric	313,986.97	318,265.00	318,265.00	-	0%
<a href="#">650-463.0000.65030</a>	Telephone	13,311.45	10,000.00	10,000.00	-	0%
<a href="#">650-463.0000.65050</a>	Sanitation	5,894.69	7,000.00	7,000.00	-	0%
<a href="#">650-463.0000.65080</a>	Water	13,282.83	15,000.00	15,000.00	-	0%
<a href="#">650-463.0000.65110</a>	Aquifer Assessment - County	531.90	500.00	500.00	-	0%
<a href="#">650-463.0000.66012</a>	Computer Software Maint. Supp	12,542.76	12,749.50	12,500.00	(249.50)	-2%
<a href="#">650-463.0000.66050</a>	Copier Maintenance & Supplies	69.56	750.00	750.00	-	0%
<a href="#">650-463.0000.66110</a>	Furniture Replace & Repair	360.35	1,000.00	1,000.00	-	0%
<a href="#">650-463.0000.66190</a>	Small Equipment	3,403.55	1,500.00	3,500.00	2,000.00	133%
<a href="#">650-463.0000.67090</a>	Tools	1,237.01	2,200.00	2,200.00	-	0%
<a href="#">650-463.0000.67170</a>	Auto Service	13,523.20	10,000.00	10,000.00	-	0%
<a href="#">650-463.0000.67221</a>	Generator Fuel	917.42	2,159.00	2,159.00	-	0%
<a href="#">650-463.0000.68010</a>	Bldg & Grounds Maint & Repair	15,543.24	25,000.00	25,000.00	-	0%
<a href="#">650-463.0000.68020</a>	Replacement Fund	-	-	(59,016.87)	(59,016.87)	0%
<a href="#">650-463.0000.68021</a>	L/S Maintenance & Repairs	(5,450.54)	-	-	-	0%
<a href="#">650-463.0000.68025</a>	Plant Maintenance & Repairs	80,820.49	88,889.00	88,889.00	-	0%
<a href="#">650-463.0000.68360</a>	NPDES Permit Monitoring	46,113.63	115,021.00	115,021.00	-	0%
<a href="#">650-463.0000.68820</a>	Chlorine	4,892.70	10,500.00	10,500.00	-	0%
<a href="#">650-463.0000.69780</a>	Administrative Expense	-	1,000.00	1,000.00	-	0%
<a href="#">650-463.0000.80010</a>	Computer	-	2,900.00	2,900.00	-	0%
<a href="#">650-463.0000.80030</a>	Software Upgrades	3,120.00	40,000.00	40,000.00	-	0%
<a href="#">650-463.0000.80240</a>	Misc Equipment	-	1,000.00	1,000.00	-	0%
<a href="#">650-463.0000.90010</a>	New Vehicles / Equip	-	155,000.00	25,000.00	(130,000.00)	-84%
<a href="#">650-463.0000.90040</a>	Truck Replacement	-	75,000.00	-	(75,000.00)	-100%
<a href="#">650-463.0000.90045</a>	Crane Replacement	-	75,000.00	75,000.00	-	0%
<a href="#">650-463.0000.93010</a>	Storage Facility	-	35,000.00	-	(35,000.00)	-100%
<a href="#">650-463.0000.95520</a>	Project Management Office	-	-	15,000.00	15,000.00	0%
<a href="#">650-463.1903.69001</a>	Transfer to General Fund	758,607.00	808,581.00	909,774.00	101,193.00	13%
<a href="#">650-463.1903.69002</a>	Transfer to Comp Liability	78,611.00	94,014.00	126,822.09	32,808.09	35%
<a href="#">650-463.1920.69800</a>	Depreciation Expense	1,984,957.25	-	-	-	0%

City of Post Falls, Idaho  
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Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<a href="#">650-463.1920.69810</a> Bad Debt Expense	16,415.17	1,500.00	1,500.00	-	0%
<a href="#">650-463.1950.89200</a> Replacement Fund	-	6,754,192.67	7,553,588.66	799,395.99	12%
<a href="#">650-463.3103.96000</a> Land Acquisition	-	160,000.00	-	(160,000.00)	-100%
<a href="#">650-463.3122.68400</a> Plant Repairs	35,581.91	25,000.00	25,000.00	-	0%
<a href="#">650-463.3215.68360</a> Idaho DEQ Permit Management	28,602.12	35,000.00	35,000.00	-	0%
<a href="#">650-463.4000.72000</a> Uniform Expense	1,487.69	1,700.00	1,700.00	-	0%
<a href="#">650-463.4000.74010</a> Change in Net Pension Liability	141,464.00	-	-	-	0%
<a href="#">650-463.4000.74020</a> Unallocated PERSI Contributions	(71,043.00)	-	-	-	0%
<a href="#">650-463.4155.71000</a> Salaries	819,604.62	825,917.26	946,699.22	120,781.96	15%
<a href="#">650-463.4155.71030</a> Employer FICA	60,626.58	63,182.67	72,422.49	9,239.82	15%
<a href="#">650-463.4155.71040</a> Employer Retirement	92,301.86	95,270.56	113,035.89	17,765.33	19%
<a href="#">650-463.4155.71050</a> Employer Workman Compensation	14,960.08	15,921.47	18,898.44	2,976.97	19%
<a href="#">650-463.4155.71060</a> Employer Unemployment Ins	8,028.02	8,259.17	9,466.99	1,207.82	15%
<a href="#">650-463.4155.71070</a> Employer Insurance	256,152.22	230,000.00	275,000.00	45,000.00	20%
<a href="#">650-463.6530.64050</a> Educational Materials	-	1,500.00	1,500.00	-	0%
<a href="#">650-463.6530.68220</a> Chemicals	-	5,000.00	5,000.00	-	0%
<b>Department: 463 - Wastewater Operating Total:</b>	<b>\$ 5,479,442.16</b>	<b>\$ 11,064,816.30</b>	<b>\$ 11,753,693.26</b>	<b>\$ 688,876.96</b>	<b>6%</b>
<b>Department: 466 - Wastewater - Collections</b>					
<a href="#">650-466.0000.62000</a> Advertising & Legal Fees	\$ 7.10	\$ -	\$ -	\$ -	0%
<a href="#">650-466.0000.62040</a> Contracts/Professional	13,360.00	16,500.00	12,415.00	(4,085.00)	-25%
<a href="#">650-466.0000.62060</a> Dues & Membership	300.00	1,500.00	1,000.00	(500.00)	-33%
<a href="#">650-466.0000.62080</a> Hiring & Recruiting Costs	-	1,000.00	1,000.00	-	0%
<a href="#">650-466.0000.62320</a> Locate Service	9,064.48	7,000.00	8,000.00	1,000.00	14%
<a href="#">650-466.0000.63006</a> Supplies - Lift Station	13,750.39	17,000.00	17,000.00	-	0%
<a href="#">650-466.0000.63070</a> Postage	-	130.00	130.00	-	0%
<a href="#">650-466.0000.63110</a> First Aid/Safety	1,214.47	4,200.00	4,200.00	-	0%
<a href="#">650-466.0000.63330</a> Supplies - Collection	14,017.62	15,000.00	15,000.00	-	0%
<a href="#">650-466.0000.64010</a> Travel & Meetings	116.85	3,612.00	3,612.00	-	0%
<a href="#">650-466.0000.64020</a> Staff Development	552.00	5,985.00	5,985.00	-	0%
<a href="#">650-466.0000.65004</a> Utilities - PF	7.00	1,000.00	1,000.00	-	0%
<a href="#">650-466.0000.65005</a> Pickup Fuel	13,082.98	13,000.00	13,000.00	-	0%
<a href="#">650-466.0000.65010</a> Avista - Gas	103.00	-	-	-	0%
<a href="#">650-466.0000.65023</a> Electric - KEC	14,151.62	15,000.00	15,000.00	-	0%
<a href="#">650-466.0000.65024</a> Electric Avista - Lift Statio	70,710.70	80,000.00	80,000.00	-	0%
<a href="#">650-466.0000.65030</a> Telephone	6,703.04	6,000.00	6,000.00	-	0%
<a href="#">650-466.0000.65040</a> Internet Connection Fee	-	1,500.00	1,500.00	-	0%
<a href="#">650-466.0000.65080</a> Water	-	500.00	500.00	-	0%
<a href="#">650-466.0000.65081</a> Irrigation Accounts	7,992.48	3,717.00	6,000.00	2,283.00	61%
<a href="#">650-466.0000.66012</a> Computer Software Maint. Supp	-	2,755.00	2,355.00	(400.00)	-15%
<a href="#">650-466.0000.66110</a> Furniture Replace & Repair	-	250.00	250.00	-	0%
<a href="#">650-466.0000.66190</a> Small Equipment	-	250.00	250.00	-	0%
<a href="#">650-466.0000.67090</a> Tools	1,129.91	1,510.00	1,510.00	-	0%
<a href="#">650-466.0000.67170</a> Auto Service	776.18	15,000.00	13,000.00	(2,000.00)	-13%
<a href="#">650-466.0000.67180</a> Fabrications	-	500.00	500.00	-	0%
<a href="#">650-466.0000.67221</a> Generator Fuel	-	4,500.00	4,500.00	-	0%
<a href="#">650-466.0000.68010</a> Bldg & Grounds Maint & Repair	3,425.48	1,200.00	2,500.00	1,300.00	108%
<a href="#">650-466.0000.68021</a> L/S Maintenance & Repairs	29,305.49	16,098.00	18,500.00	2,402.00	15%
<a href="#">650-466.0000.80010</a> Computer	-	2,000.00	2,000.00	-	0%
<a href="#">650-466.0000.80030</a> Software Upgrades	-	30,000.00	30,000.00	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021		
				\$	%	
<a href="#">650-466.0000.80240</a>	Misc Equipment	-	7,500.00	7,500.00	-	0%
<a href="#">650-466.0000.83290</a>	Landscaping	-	1,000.00	1,000.00	-	0%
<a href="#">650-466.0000.90010</a>	New Vehicles / Equip	-	70,000.00	-	(70,000.00)	-100%
<a href="#">650-466.0000.90040</a>	Truck Replacement	-	100,000.00	100,000.00	-	0%
<a href="#">650-466.3104.68400</a>	Lift Station Equipment Replacement	158,620.03	542,000.00	542,000.00	-	0%
<a href="#">650-466.3221.68400</a>	Pipe Replacement	-	125,000.00	125,000.00	-	0%
<a href="#">650-466.4000.72000</a>	Uniform Expense	547.02	1,975.00	1,975.00	-	0%
<a href="#">650-466.4000.74010</a>	Change in Net Pension Liability	27,845.00	-	-	-	0%
<a href="#">650-466.4000.74020</a>	Unallocated PERSI Contributions	(13,984.00)	-	-	-	0%
<a href="#">650-466.4155.71000</a>	Salaries	152,024.73	213,866.64	208,781.04	(5,085.60)	-2%
<a href="#">650-466.4155.71030</a>	Employer FICA	11,527.90	16,360.80	15,971.75	(389.05)	-2%
<a href="#">650-466.4155.71040</a>	Employer Retirement	18,168.00	25,535.68	24,928.46	(607.22)	-2%
<a href="#">650-466.4155.71050</a>	Employer Workman Compensation	3,732.56	4,808.33	4,920.73	112.40	2%
<a href="#">650-466.4155.71060</a>	Employer Unemployment Ins	1,524.07	2,138.67	2,087.81	(50.86)	-2%
<b>Department: 466 - Wastewater - Collections Total:</b>		<b>\$ 559,776.10</b>	<b>\$ 1,376,892.12</b>	<b>\$ 1,300,871.79</b>	<b>\$ (76,020.33)</b>	<b>-6%</b>
<b>Department: 467 - Wastewater - Recycled Water</b>						
<a href="#">650-467.4000.74010</a>	Change in Net Pension Liability	\$ 1,022.00	\$ -	\$ -	\$ -	0%
<a href="#">650-467.4000.74020</a>	Unallocated PERSI Contributions	(513.00)	-	-	-	0%
<a href="#">650-467.4155.71000</a>	Salaries	5,439.23	5,678.40	5,962.32	283.92	5%
<a href="#">650-467.4155.71030</a>	Employer FICA	418.04	434.40	456.12	21.72	5%
<a href="#">650-467.4155.71040</a>	Employer Retirement	666.57	678.03	711.90	33.87	5%
<a href="#">650-467.4155.71050</a>	Employer Workman Compensation	143.51	11.92	12.52	0.60	5%
<a href="#">650-467.4155.71060</a>	Employer Unemployment Ins	55.87	56.78	59.62	2.84	5%
<b>Department: 467 - Wastewater - Recycled Water Total:</b>		<b>\$ 7,232.22</b>	<b>\$ 6,859.53</b>	<b>\$ 7,202.48</b>	<b>\$ 342.95</b>	<b>5%</b>
<b>Department: 468 - Wastewater - Surface Water</b>						
<a href="#">650-468.0000.62010</a>	Attorney Fees	\$ 5,109.00	\$ 25,000.00	\$ 25,000.00	\$ -	0%
<a href="#">650-468.0000.62040</a>	Contracts/Professional	-	15,000.00	15,000.00	-	0%
<a href="#">650-468.0000.62060</a>	Dues & Membership	-	500.00	500.00	-	0%
<a href="#">650-468.0000.63060</a>	Office Supplies	-	450.00	450.00	-	0%
<a href="#">650-468.0000.63070</a>	Postage	7.60	100.00	100.00	-	0%
<a href="#">650-468.0000.63110</a>	First Aid/Safety	-	50.00	50.00	-	0%
<a href="#">650-468.0000.64010</a>	Travel & Meetings	56.25	1,032.00	1,032.00	-	0%
<a href="#">650-468.0000.64020</a>	Staff Development	67.81	1,500.00	1,500.00	-	0%
<a href="#">650-468.0000.64050</a>	Instructional Materials	-	100.00	100.00	-	0%
<a href="#">650-468.0000.65005</a>	Pickup Fuel	3,779.12	4,000.00	4,000.00	-	0%
<a href="#">650-468.0000.65024</a>	Electric Avista - Lift Statio	159.92	-	-	-	0%
<a href="#">650-468.0000.65030</a>	Telephone	547.24	-	-	-	0%
<a href="#">650-468.0000.65080</a>	Water	621.70	-	-	-	0%
<a href="#">650-468.0000.65081</a>	Irrigation Accounts	99,787.38	58,350.00	58,350.00	-	0%
<a href="#">650-468.0000.65110</a>	Aquifer Assessment - County	-	200.00	200.00	-	0%
<a href="#">650-468.0000.66061</a>	Office Machine Maint/Repair	-	100.00	100.00	-	0%
<a href="#">650-468.0000.66190</a>	Small Equipment	491.46	500.00	500.00	-	0%
<a href="#">650-468.0000.67090</a>	Tools	101.94	200.00	200.00	-	0%
<a href="#">650-468.0000.67170</a>	Auto Service	52.67	1,000.00	1,000.00	-	0%
<a href="#">650-468.0000.68220</a>	Chemicals	6,353.07	5,000.00	5,000.00	-	0%
<a href="#">650-468.0000.68225</a>	Water Testing	-	13,000.00	13,000.00	-	0%
<a href="#">650-468.0000.68360</a>	NPDES Permit Monitoring	3,804.00	13,000.00	13,000.00	-	0%
<a href="#">650-468.0000.68380</a>	Swale Maintenance	10,574.06	25,000.00	25,000.00	-	0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund	Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
					\$	%
<a href="#">650-468.0000.80240</a>	Misc Equipment	-	3,000.00	3,000.00	-	0%
<a href="#">650-468.0000.83290</a>	Landscaping	-	500.00	500.00	-	0%
<a href="#">650-468.4000.72000</a>	Uniform Expense	177.48	100.00	100.00	-	0%
<a href="#">650-468.4000.74010</a>	Change in Net Pension Liability	21,287.00	-	-	-	0%
<a href="#">650-468.4000.74020</a>	Unallocated PERSI Contributions	(10,690.00)	-	-	-	0%
<a href="#">650-468.4155.71000</a>	Salaries	128,291.74	112,032.96	117,620.88	5,587.92	5%
<a href="#">650-468.4155.71030</a>	Employer FICA	9,705.23	8,570.52	8,998.00	427.48	5%
<a href="#">650-468.4155.71040</a>	Employer Retirement	13,888.92	13,376.74	14,043.93	667.19	5%
<a href="#">650-468.4155.71050</a>	Employer Workman Compensation	2,153.29	2,677.27	2,810.80	133.53	5%
<a href="#">650-468.4155.71060</a>	Employer Unemployment Ins	1,287.39	1,120.33	1,176.21	55.88	5%
<b>Department: 468 - Wastewater - Surface Water Total:</b>		<b>\$ 297,614.27</b>	<b>\$ 305,459.82</b>	<b>\$ 312,331.82</b>	<b>\$ 6,872.00</b>	<b>2%</b>
<b>Fund: 650 - RECLAIMED WATER OPERATING Total:</b>		<b>\$ 6,344,064.75</b>	<b>\$ 12,754,027.77</b>	<b>\$ 13,374,099.35</b>	<b>\$ 620,071.58</b>	<b>5%</b>
<b>Fund: 651 - RECLAIMED WATER CAPITAL - WWTP</b>						
<b>Department: 463 - Wastewater Operating</b>						
<a href="#">651-463.1902.69760</a>	Bond Principal	\$ -	\$ 659,351.00	\$ 705,187.00	\$ 45,836.00	7%
<a href="#">651-463.1902.69770</a>	Interest Expense	243,122.81	259,296.00	218,202.00	(41,094.00)	-16%
<a href="#">651-463.3113.95520</a>	Waster Reclamation Facility Upgrades	-	-	40,000.00	40,000.00	0%
<a href="#">651-463.3208.95500</a>	Rate Study	-	20,000.00	-	(20,000.00)	-100%
<a href="#">651-463.3209.95500</a>	Facility Plan per EPA Permit	-	80,000.00	80,000.00	-	0%
<a href="#">651-463.3213.90015</a>	Tertiary Treatment	-	25,000,000.00	22,000,000.00	(3,000,000.00)	-12%
<a href="#">651-463.6505.95520</a>	Outfall Upgrade	-	4,045,880.00	500,000.00	(3,545,880.00)	-88%
<b>Department: 463 - Wastewater Operating Total:</b>		<b>\$ 243,122.81</b>	<b>\$ 30,064,527.00</b>	<b>\$ 23,543,389.00</b>	<b>\$ (6,521,138.00)</b>	<b>-22%</b>
<b>Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:</b>		<b>\$ 243,122.81</b>	<b>\$ 30,064,527.00</b>	<b>\$ 23,543,389.00</b>	<b>\$ (6,521,138.00)</b>	<b>-22%</b>
<b>Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR</b>						
<b>Department: 463 - Wastewater Operating</b>						
<a href="#">652-463.3105.95520</a>	Oversizing Construction Costs	\$ -	\$ 135,000.00	\$ 25,000.00	\$ (110,000.00)	-81%
<a href="#">652-463.3121.95520</a>	Highway 41 - Gravity Sewer Trunk Line	-	1,080,000.00	-	(1,080,000.00)	-100%
<a href="#">652-463.3208.95500</a>	Rate Study	-	25,000.00	25,000.00	-	0%
<a href="#">652-463.3214.95520</a>	Ponderosa Lift Station	-	1,716,071.00	600,000.00	(1,116,071.00)	-65%
<a href="#">652-463.3219.95520</a>	Crimson King /12th Ave LS and EQ	-	2,750,000.00	-	(2,750,000.00)	-100%
<a href="#">652-463.3220.95520</a>	Collection Projects	-	350,000.00	750,000.00	400,000.00	114%
<a href="#">652-463.3223.95520</a>	Shorepines Lift Station	-	250,000.00	-	(250,000.00)	-100%
<a href="#">652-463.3226.95520</a>	Decommission Prairie Falls/Grayling	-	400,000.00	400,000.00	-	0%
<b>Department: 463 - Wastewater Operating Total:</b>		<b>\$ -</b>	<b>\$ 6,706,071.00</b>	<b>\$ 1,800,000.00</b>	<b>\$ (4,906,071.00)</b>	<b>-73%</b>
<b>Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:</b>		<b>\$ -</b>	<b>\$ 6,706,071.00</b>	<b>\$ 1,800,000.00</b>	<b>\$ (4,906,071.00)</b>	<b>-73%</b>

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<b>Fund: 700 - SANITATION</b>					
<b>Department: 461 - Sanitation</b>					
<a href="#">700-461.0000.62041</a>	Recycling Costs	\$ 6,328.78	\$ 17,500.00	\$ 5,000.00	\$ (12,500.00) -71%
<a href="#">700-461.0000.62042</a>	Sanitation Contract	2,800,472.92	2,480,035.17	3,120,000.00	639,964.83 26%
<a href="#">700-461.0000.65050</a>	Sanitation	33,063.55	-	35,000.00	35,000.00 0%
<a href="#">700-461.0000.65114</a>	City Clean Up Efforts	17,756.92	10,000.00	20,000.00	10,000.00 100%
<a href="#">700-461.1903.69001</a>	Transfer to General Fund	249,591.00	422,400.00	364,249.00	(58,151.00) -14%
<a href="#">700-461.1903.69002</a>	Transfer to Comp Liability	5,319.00	7,700.00	8,732.24	1,032.24 13%
<a href="#">700-461.1903.69004</a>	Transfer to General Fund for Street wear.	294,573.00	-	-	- 0%
<a href="#">700-461.1920.69810</a>	Bad Debt Expense	193.87	1,000.00	500.00	(500.00) -50%
<b>Department: 461 - Sanitation Total:</b>		<b>\$ 3,407,299.04</b>	<b>\$ 2,938,635.17</b>	<b>\$ 3,553,481.24</b>	<b>\$ 614,846.07 21%</b>
<b>Fund: 700 - SANITATION Total:</b>		<b>\$ 3,407,299.04</b>	<b>\$ 2,938,635.17</b>	<b>\$ 3,553,481.24</b>	<b>\$ 614,846.07 21%</b>
<b>Fund: 750 - WATER OPERATING</b>					
<b>Department: 462 - Water Operating</b>					
<a href="#">750-462.0000.62000</a>	Advertising & Legal Fees	\$ 11.12	\$ 350.00	\$ 350.00	\$ - 0%
<a href="#">750-462.0000.62010</a>	Attorney Fees	6,543.70	6,000.00	6,000.00	- 0%
<a href="#">750-462.0000.62040</a>	Contracts/Professional	200.00	82,000.00	80,000.00	(2,000.00) -2%
<a href="#">750-462.0000.62060</a>	Dues & Membership	2,477.73	2,333.00	2,333.00	- 0%
<a href="#">750-462.0000.62080</a>	Hiring & Recruiting Costs	-	500.00	500.00	- 0%
<a href="#">750-462.0000.62140</a>	Janitorial Services	346.79	-	-	- 0%
<a href="#">750-462.0000.62320</a>	Locate Service	9,061.49	8,500.00	8,500.00	- 0%
<a href="#">750-462.0000.62350</a>	State Water Assessment	20,943.00	30,000.00	25,000.00	(5,000.00) -17%
<a href="#">750-462.0000.62410</a>	Water Conservation Education	4,856.74	-	5,000.00	5,000.00 0%
<a href="#">750-462.0000.63060</a>	Office Supplies	1,451.56	2,490.00	2,490.00	- 0%
<a href="#">750-462.0000.63070</a>	Postage	351.65	860.00	860.00	- 0%
<a href="#">750-462.0000.63110</a>	First Aid/Safety	1,488.51	1,500.00	1,500.00	- 0%
<a href="#">750-462.0000.63280</a>	Maintenance Supplies	65,501.75	85,000.00	95,000.00	10,000.00 12%
<a href="#">750-462.0000.63550</a>	Service Supplies	71,726.33	-	-	- 0%
<a href="#">750-462.0000.64010</a>	Travel & Meetings	544.37	3,000.00	3,000.00	- 0%
<a href="#">750-462.0000.64020</a>	Staff Development	3,088.95	5,500.00	5,500.00	- 0%
<a href="#">750-462.0000.64025</a>	Safety Training	-	1,000.00	6,794.75	5,794.75 579%
<a href="#">750-462.0000.64030</a>	Gasoline	10,843.43	15,750.00	15,750.00	- 0%
<a href="#">750-462.0000.64050</a>	Instruction Materials/Videos	-	1,000.00	1,000.00	- 0%
<a href="#">750-462.0000.65004</a>	Utilities - PF	4,604.44	4,100.00	4,100.00	- 0%
<a href="#">750-462.0000.65022</a>	Electric - Avista	231,664.04	301,500.00	286,500.00	(15,000.00) -5%
<a href="#">750-462.0000.65030</a>	Telephone	2,305.37	3,000.00	3,000.00	- 0%
<a href="#">750-462.0000.65050</a>	Sanitation	158.63	200.00	200.00	- 0%
<a href="#">750-462.0000.65082</a>	Water (EGID)	192.50	500.00	500.00	- 0%
<a href="#">750-462.0000.65090</a>	Electric - Kootenai	103,055.36	105,000.00	105,000.00	- 0%
<a href="#">750-462.0000.65110</a>	Aquifer Assessment - County	81.38	100.00	100.00	- 0%
<a href="#">750-462.0000.66012</a>	Computer Software Maint. Supp	6,963.77	9,249.50	9,000.00	(249.50) -3%
<a href="#">750-462.0000.66050</a>	Copier Maintenance & Supplies	325.37	500.00	500.00	- 0%
<a href="#">750-462.0000.66110</a>	Furniture Replace & Repair	-	1,000.00	1,000.00	- 0%
<a href="#">750-462.0000.66111</a>	Maintenance - Machines	205.96	500.00	500.00	- 0%
<a href="#">750-462.0000.66190</a>	Small Equipment	10,593.24	5,000.00	5,000.00	- 0%
<a href="#">750-462.0000.67020</a>	Equipment	-	40,000.00	47,000.00	7,000.00 18%
<a href="#">750-462.0000.67040</a>	Radio Repair/Maintenance	731.00	1,000.00	1,000.00	- 0%
<a href="#">750-462.0000.67070</a>	Equipment Rental	-	750.00	750.00	- 0%

City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund	Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
					\$	%
<a href="#">750-462.0000.67090</a>	Tools	4,718.60	5,000.00	5,000.00	-	0%
<a href="#">750-462.0000.67170</a>	Auto Service	2,088.71	2,000.00	2,000.00	-	0%
<a href="#">750-462.0000.68010</a>	Bldg & Grounds Maint & Repair	4,107.10	5,000.00	5,000.00	-	0%
<a href="#">750-462.0000.68025</a>	Wells	20,974.20	15,000.00	15,000.00	-	0%
<a href="#">750-462.0000.68235</a>	Meters	-	15,000.00	45,000.00	30,000.00	200%
<a href="#">750-462.0000.68360</a>	Water Testing	40,245.42	25,000.00	32,000.00	7,000.00	28%
<a href="#">750-462.0000.80010</a>	Computer	-	4,000.00	4,000.00	-	0%
<a href="#">750-462.0000.80090</a>	Hydrant Locks	280.68	500.00	500.00	-	0%
<a href="#">750-462.0000.80240</a>	Locator	-	5,000.00	5,000.00	-	0%
<a href="#">750-462.0000.90040</a>	Truck Replacement	-	110,000.00	245,000.00	135,000.00	123%
<a href="#">750-462.0000.90050</a>	Vehicles/Motorcycles/Equip	-	-	51,500.00	51,500.00	0%
<a href="#">750-462.0000.90100</a>	Replace Backhoe	-	10,000.00	10,000.00	-	0%
<a href="#">750-462.0000.91280</a>	Radio Read Meter Update	-	50,000.00	50,000.00	-	0%
<a href="#">750-462.0000.92010</a>	Remote Camera System	-	16,316.00	16,316.00	-	0%
<a href="#">750-462.0000.93010</a>	Storage Facility	-	35,000.00	-	(35,000.00)	-100%
<a href="#">750-462.1902.69760</a>	Bond Principal	-	180,000.00	195,000.00	15,000.00	8%
<a href="#">750-462.1902.69770</a>	Interest Expense	15,338.48	39,925.00	28,788.00	(11,137.00)	-28%
<a href="#">750-462.1902.69830</a>	Debt Service	500.00	5,000.00	5,000.00	-	0%
<a href="#">750-462.1903.69001</a>	Transfer to General Fund	607,799.00	650,718.00	743,970.00	93,252.00	14%
<a href="#">750-462.1903.69002</a>	Transfer to Comp Liability	20,779.00	26,977.00	32,695.05	5,718.05	21%
<a href="#">750-462.1920.69800</a>	Depreciation Expense	600,069.41	-	-	-	0%
<a href="#">750-462.1920.69810</a>	Bad Debt Expense	4,655.49	1,500.00	1,500.00	-	0%
<a href="#">750-462.1950.89200</a>	Replacement Fund	-	261,838.40	31,945.51	(229,892.89)	-88%
<a href="#">750-462.3206.95520</a>	Replace Water Main Construction Costs	-	51,500.00	51,500.00	-	0%
<a href="#">750-462.3315.68382</a>	Well Repairs	40,056.45	45,000.00	45,000.00	-	0%
<a href="#">750-462.3315.68384</a>	HVAC/Access Projects	-	20,000.00	20,000.00	-	0%
<a href="#">750-462.4000.72000</a>	Uniform Expense	249.34	1,950.00	1,950.00	-	0%
<a href="#">750-462.4000.74010</a>	Change in Net Pension Liability	96,992.00	-	-	-	0%
<a href="#">750-462.4000.74020</a>	Unallocated PERSI Contributions	(48,709.00)	-	-	-	0%
<a href="#">750-462.4155.71000</a>	Salaries	452,377.90	453,066.64	493,670.84	40,604.20	9%
<a href="#">750-462.4155.71030</a>	Employer FICA	33,320.52	34,659.60	37,765.82	3,106.22	9%
<a href="#">750-462.4155.71040</a>	Employer Retirement	52,576.39	54,096.16	58,944.30	4,848.14	9%
<a href="#">750-462.4155.71050</a>	Employer Workman Compensation	7,987.00	13,892.56	14,976.13	1,083.57	8%
<a href="#">750-462.4155.71060</a>	Employer Unemployment Ins	4,409.89	4,530.67	4,936.71	406.04	9%
<a href="#">750-462.4155.71070</a>	Employer Insurance	101,978.28	98,000.00	110,000.00	12,000.00	12%
<b>Department: 462 - Water Operating Total:</b>		<b>\$ 2,623,113.04</b>	<b>\$ 2,958,652.53</b>	<b>\$ 3,087,686.11</b>	<b>\$ 129,033.58</b>	<b>4%</b>
<b>Fund: 750 - WATER OPERATING Total:</b>		<b>\$ 2,623,113.04</b>	<b>\$ 2,958,652.53</b>	<b>\$ 3,087,686.11</b>	<b>\$ 129,033.58</b>	<b>4%</b>



City of Post Falls, Idaho  
Budgeted Expenditures  
Fiscal Year 2022

Fund Department	Actual Totals FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Change Over (Under) FY 2021	
				\$	%
<b>Fund: 753 - WATER CAPITAL</b>					
<b>Department: 462 - Water Operating</b>					
<a href="#">753-462.3105.95520</a>	Oversizing Construction Costs	\$ -	\$ 10,000.00	\$ -	\$ (10,000.00) -100%
<a href="#">753-462.3202.95500</a>	Water Main Upgrade Engineering & Design	-	415,000.00	-	(415,000.00) -100%
<a href="#">753-462.3204.95550</a>	New Well	-	900,000.00	-	(900,000.00) -100%
<a href="#">753-462.3216.95550</a>	Well 3 Replacement	-	200,000.00	-	(200,000.00) -100%
<a href="#">753-462.3217.95550</a>	West Zone Well	-	50,000.00	-	(50,000.00) -100%
<a href="#">753-462.3218.95550</a>	Spokane Street Fire Flow Pipe Upgrade	-	50,000.00	-	(50,000.00) -100%
<a href="#">753-462.3224.95550</a>	Well 11 Well House	-	1,000,000.00	1,000,000.00	- 0%
<a href="#">753-462.3225.95500</a>	Distribution System Design	-	100,000.00	100,000.00	- 0%
<b>Department: 462 - Water Operating Total:</b>		<b>\$ -</b>	<b>\$ 2,725,000.00</b>	<b>\$ 1,100,000.00</b>	<b>\$ (1,625,000.00) -60%</b>
<b>Fund: 753 - WATER CAPITAL Total:</b>		<b>\$ -</b>	<b>\$ 2,725,000.00</b>	<b>\$ 1,100,000.00</b>	<b>\$ (1,625,000.00) -60%</b>
<b>Report Total:</b>		<b>\$ 40,439,487.52</b>	<b>\$ 104,838,041.64</b>	<b>\$ 117,930,643.00</b>	<b>\$ 13,092,601.36 12%</b>

# 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. 1420

**AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021, APPROPRIATING THE SUM OF \$117,930,643 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF POST FALLS FOR SAID FISCAL YEAR AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATIONS ARE MADE.**

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

Section 1. That the sum of \$117,930,643 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, 2021. Appropriations are made at the fund level with additional detail shown for illustrative purposes only.

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

<u>PROPOSED EXPENDITURES/EXPENSES</u>	<u>TOTAL</u>
GENERAL FUND:	
ADMINISTRATION	
FINANCE	
CITY CLERK	
LEGAL SERVICES	
COMMUNITY DEVELOPMENT	
SAFETY	
PUBLIC WORKS	
PARKS & RECREATION	
CAPITAL IMPROVEMENTS/CONTRACTS	
PERSONNEL	
PERSONNEL POOL	
ANNEXATION FEE ACCOUNT	
TOTAL GENERAL FUND EXPENDITURES .....	\$36,968,349
SPECIAL REVENUE FUNDS:	
COMPREHENSIVE LIABILITY INSURANCE	
911 SUPPORT	
DRUG SEIZURE	
SPECIAL EVENTS	
CEMETERY CAPITAL IMPROVEMENT	
TOTAL SPECIAL REVENUE FUND EXPENDITURES .....	1,249,504



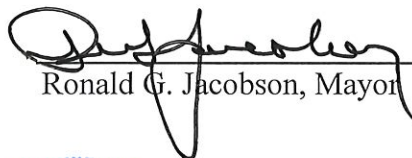
CAPITAL PROJECTS FUNDS:	
FACILITY RESERVE ACCOUNT	
CAPITAL IMPROVEMENTS	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES.....	32,725,984
DEBT SERVICE FUNDS:	
LID DEBT SERVICE	
TOTAL DEBT SERVICE FUND EXPENDITURES.....	528,150
ENTERPRISE FUNDS:	
SEWER	
SANITATION	
WATER	
TOTAL ENTERPRISE FUND EXPENSES.....	46,458,656
<b>TOTAL ALL FUND EXPENDITURES/EXPENSES.....</b>	<b>\$117,930,643</b>

Section 3. That a general tax levy to yield \$13,041,953 on all taxable property within the City of Post Falls be levied in an amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2021.

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

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

PASSED under suspension of the rules upon which a roll call vote was taken and duly enacted an ordinance of the City of Post Falls, Kootenai County, Idaho at a convened meeting of the City of Post Falls City Council held on the 7th day of September 2021.

  
 \_\_\_\_\_  
 Ronald G. Jacobson, Mayor

ATTEST:

  
 \_\_\_\_\_  
 Shannon Howard, City Clerk

