

CITY OF POST FALLS



BUDGET FY 2022/2023



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.



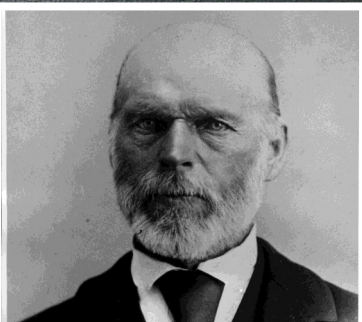
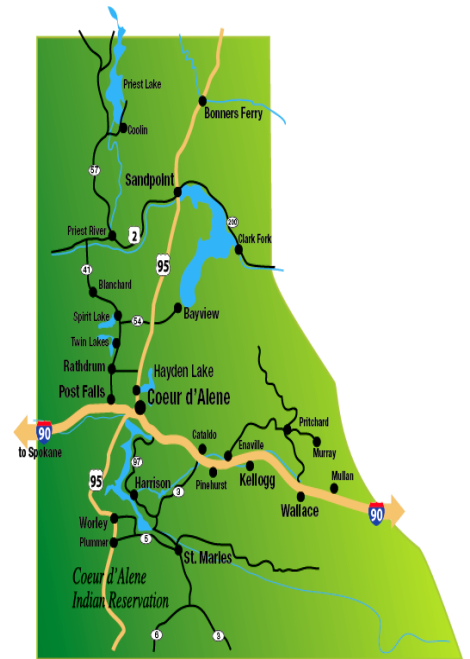
Ronald G. Jacobson, Mayor

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 45,000.

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, wake surfing, 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 34 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. 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 two City parks, Falls Park and the Landings (pictured above), 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.



The budget hearing was presented to City Council on the August 16, 2022, and can be viewed [here](#) on the City's YouTube channel. The budget ordinance was approved the following meeting, September 6, 2022, and can be viewed [here](#).

FY2022/2023 budget documents can be found on the City's website at <https://www.postfalls.gov/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 ACFR, and current budget documents.

Jason Faulkner
Finance Director/Treasurer
Finance and Support Services Department
jfaulkner@postfalls.gov

City of Post Falls
408 N. Spokane Street
Post Falls, ID 83854
208.773.3511
www.postfalls.gov





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Post Falls
Idaho**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director

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April 14, 2023

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 2022-2023 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

The City of Post Falls' strategic planning process 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 drafted, followed by a public review period and public hearing, then presented for adoption by the City Council. 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, implementation strategies and departmental projects that will help the City reach the stated goals and objectives. The plan also identified performance measures that will assist the City in evaluating efficiencies and effectiveness of our programs.

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. 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 https://www.postfalls.gov/city_info/misc_docs/administration/StrategicPlanFinal.pdf.

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 few years due to the COVID-19 pandemic, in the meantime the City will continue to refer to the plans currently in place.

City Council has reaffirmed the priorities of the Strategic Plan to help guide department heads, managers, and staff in establishing a Fiscal Year 2023 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.
- The allowable three percent (3%) property tax increase of \$394,714 is included in the budget.

- None of the 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 2023 budget includes \$13,718,702 in property tax revenues to be levied, which is \$213,695 under the legally available tax limit. The legally available limit for property taxes in Post Falls is \$13,932,397 which consists of the following elements:

- FY 2021-2022 property tax levy (\$13,157,129)
- Tax dollars generated by new development (\$381,676)
- Tax dollars generated by annexation values (\$9,381)
- Tax dollars generated by Expiring URD (\$101,652)
- Property Tax Replacements (\$-112,155)
- Three percent (3%) tax increase (\$394,714)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2023 budget is .002090812 per \$1 of taxable value; the levy rate for FY 2022 was .003413995. Post Falls’ portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2022 was about \$341. The FY 2023 Adopted Budget will result in a tax bill of about \$209 for the City portion. The housing market is showing signs of recovery, evidenced by a \$2.7 billion 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.

	FY2019	FY2020	FY2021	FY2022	FY2023
Property Tax Levy	11,119,382	11,758,207	12,554,598	13,041,953	13,718,702
Levy Rate	0.004828083	0.004260466	0.003730311	0.003413995	0.002090812
Net Taxable Value	2,303,063,730	2,714,551,386	3,226,337,884	3,819,862,332	6,554,288,830
City Budget	66,917,901	68,109,061	96,587,162	117,930,643	129,649,625
% of Taxable Value	0.48%	0.43%	0.39%	0.34%	0.21%
Property Tax %	16.62%	17.26%	13.00%	11.06%	10.58%

Budget Highlights

The City Budget Ordinance totals \$129,649,625, which includes personnel costs of \$24,486,514, operations equal to \$59,941,733 and new capital purchases totaling \$45,221,378. These budget appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2022 of \$11,718,982.

- *Personnel:* The approved personnel budget includes the addition of 11 positions. The staffing increases will address the personnel needs of the HR, Police, Streets, Fleet, Parks, and Cemetery departments. The budget ordinance also provides for wage enhancements of \$830,271. This is comprised of cost-of-living adjustments (COLA) of 3.5% and merit increases of 4.5% as well as salary increases per an extensive Human Resources compensation survey.
- *Operations:* Many departments have maintained prior year operations budget levels and several others have decreased their operations budgets. The most significant operations budget increase is the Capital Improvement Contingency account (\$5,267,474). Another significant operations increase is in the Water Operating Fund (\$346,413), primarily due to the increases in costs for maintenance supplies. Line-item details can be found in the Expense Detail Reports.
- *Capital Expenditures:* The City budget ordinance includes a reduction in capital expenditures from prior year of \$12,358,572. Significant capital appropriations include Tertiary Treatment at

the Wastewater Treatment Plant of \$15,000,000, and an appropriation of \$1,901,700 for the West Seltice Reconstruction 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, reconfigure the I-90 off ramp, and alleviate congestion due to the growth experienced along this major corridor. The has been an ongoing challenge for several years.

Federal Environmental Protection Agency (EPA) 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. This is a challenge the city has been facing since 2014 when the city was issued a new permit from the EPA.

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. Residential values have increased faster than commercial values, so citizens have noticed that 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. This is a new challenge that began with legislation enacted in 2021.

The city continues to exceed expectations from building, electrical, and plumbing permits, sales tax, motor fuel tax, and liquor tax distribution. In addition, the city must identify projects and expend the \$7.4 million allocated from the State of Idaho from America Rescue Plan Act (ARPA). The largest projects will be related to cyber security and adding additional sewer lines to allow undeveloped areas to attract commercial businesses.

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

FY2022

Citizens of Post Falls

Elected and Appointed Officials

Councilor
Seat 1
Kerri Thoreson



Councilor
Seat 2
Josh Walker



Councilor
Seat 3
Joe Malloy



Mayor
Ronald G. Jacobson



Councilor
Seat 4
Nathan Ziegler



Councilor
Seat 5
Lynn Borders



Councilor
Seat 6
Kenny Shove



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



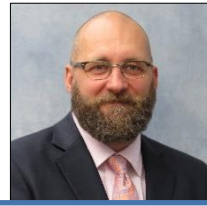
Public Safety
Chief of Police
Greg McLean



Community
Development
Director
Bob Seale

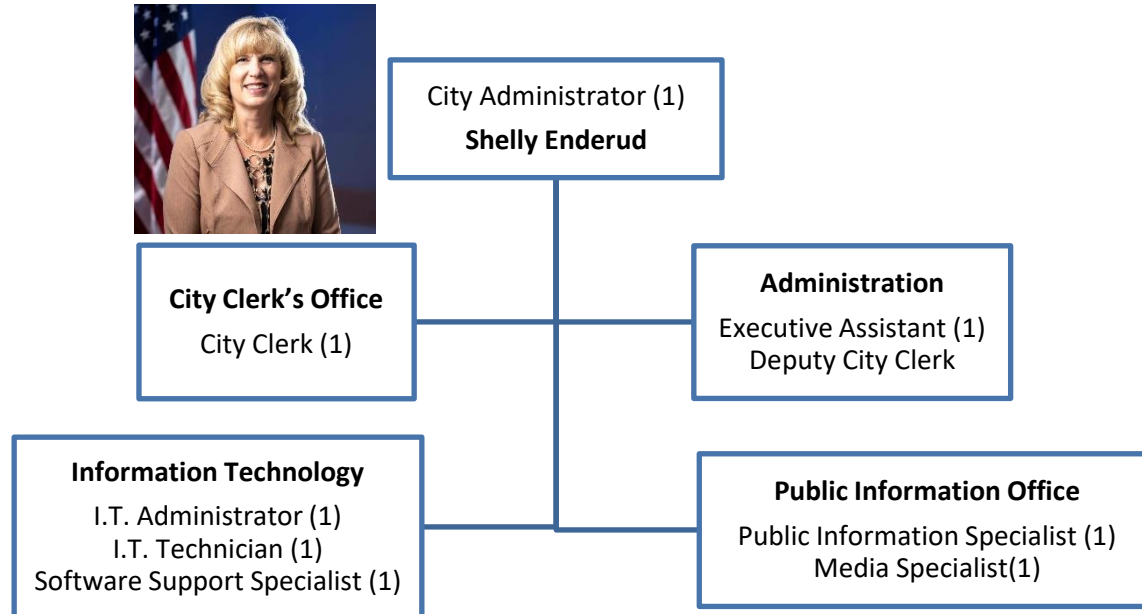


Public Works
Director
John Beacham



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

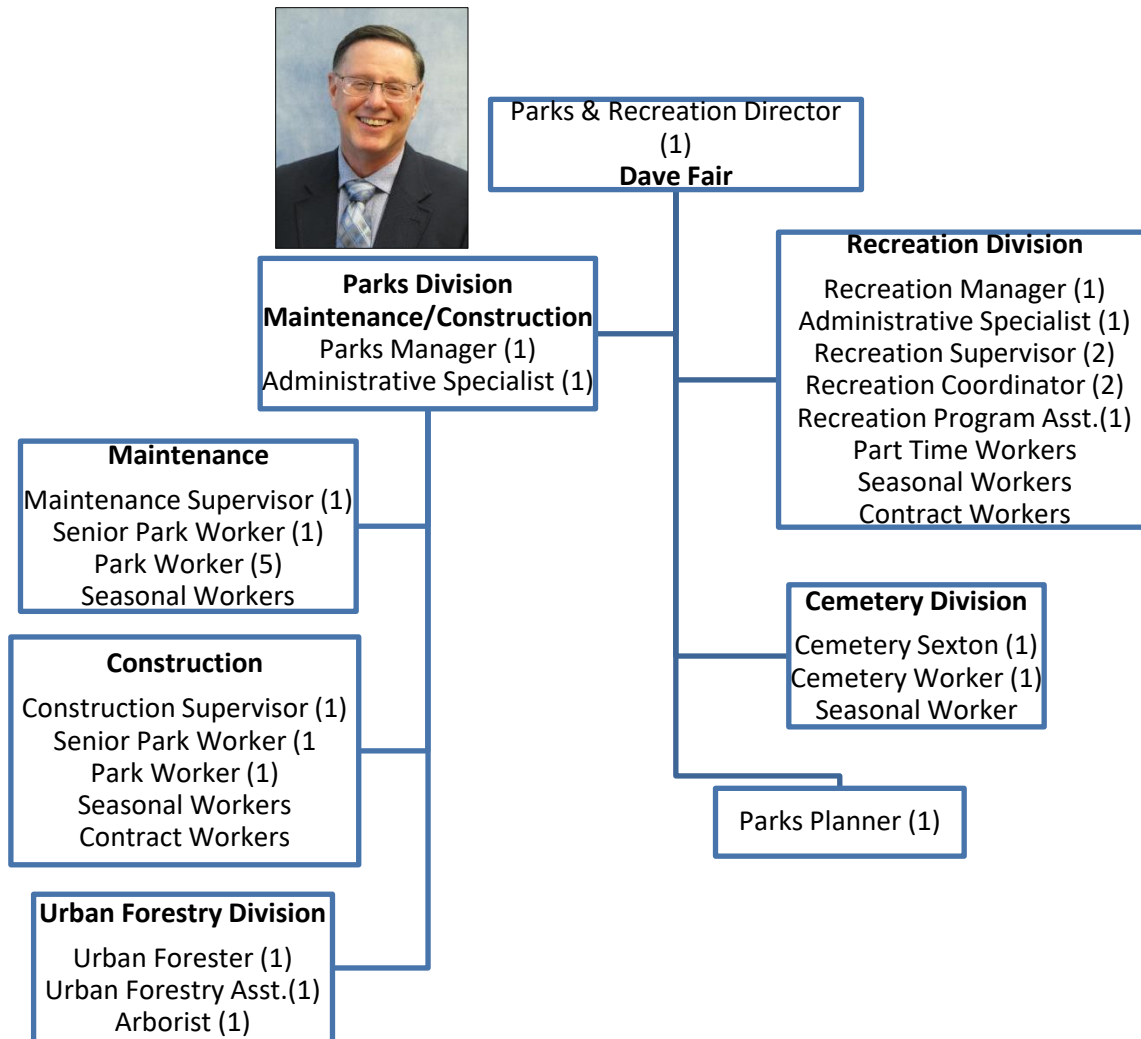


Legal Services Director(1)
Warren Wilson

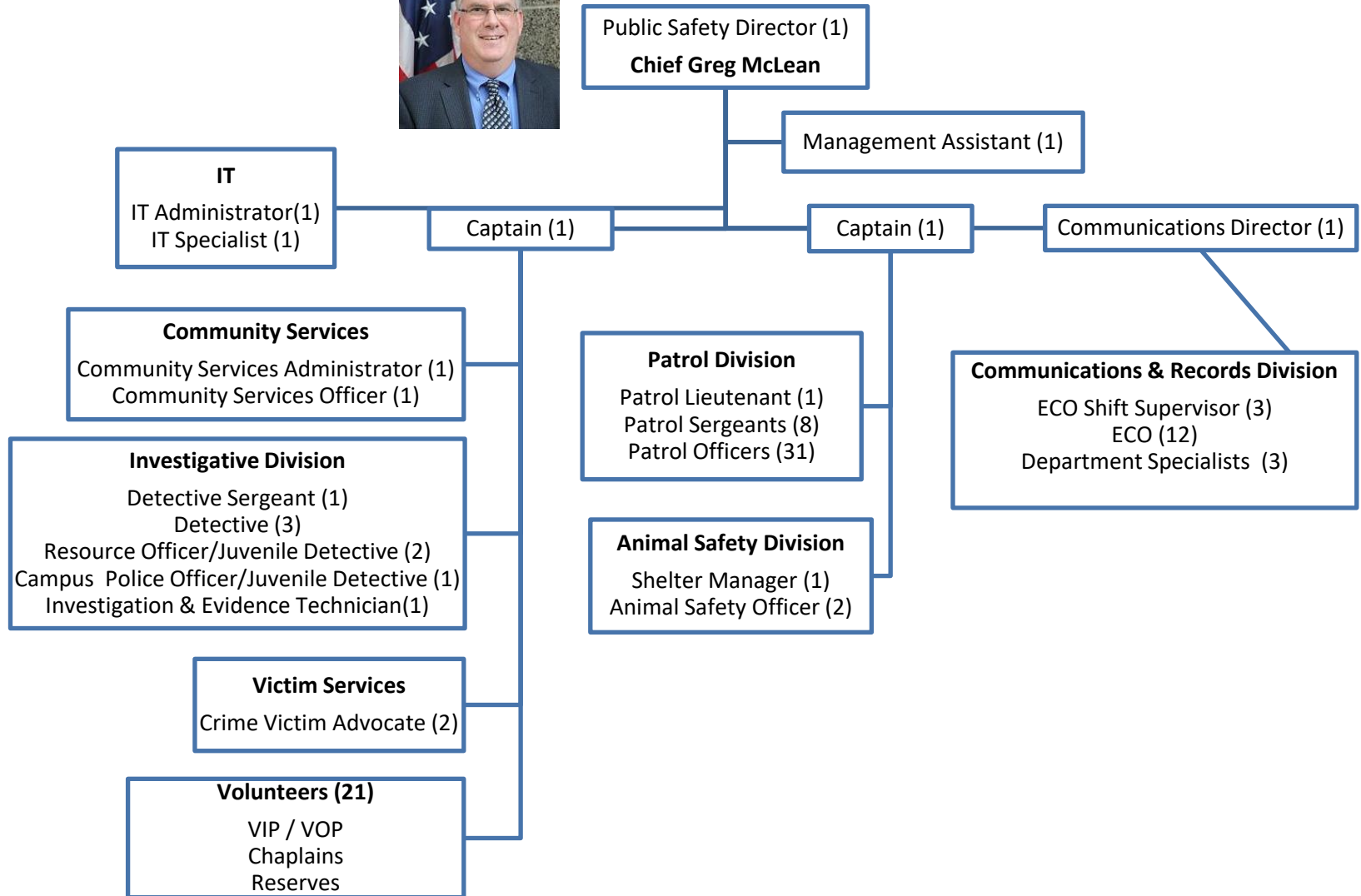


Assistant City Attorney
City Prosecutor (2)
Office Manager/ Legal Assistant (1)
Legal Assistant (1)

Parks, Recreation and Cemetery



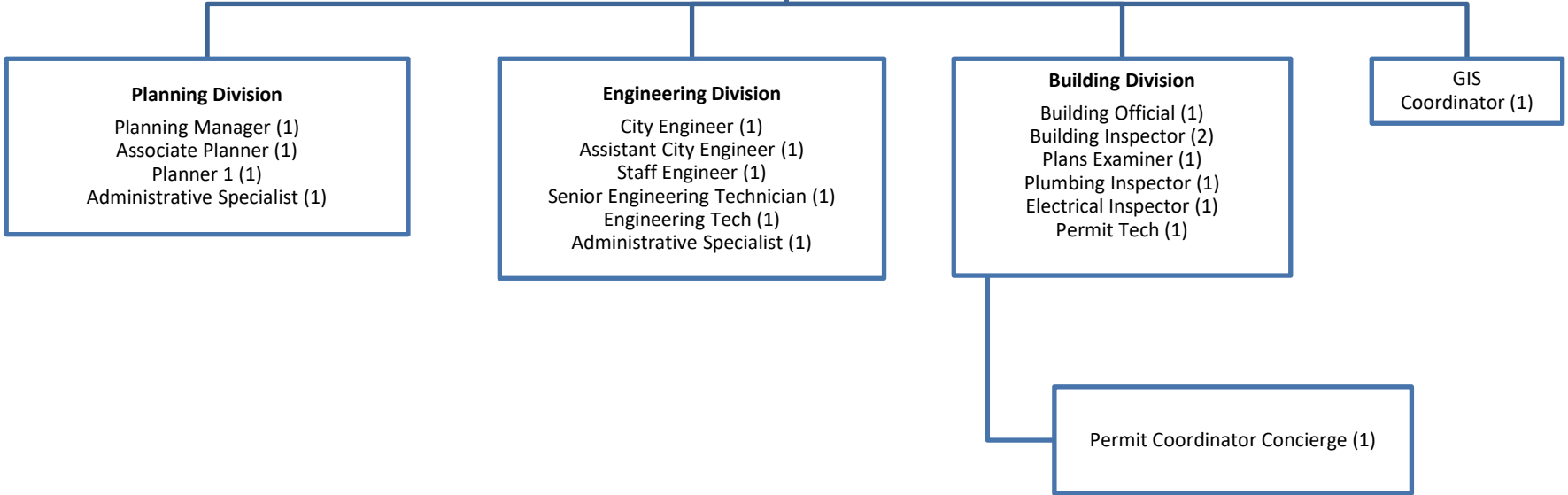
Police Department Administration



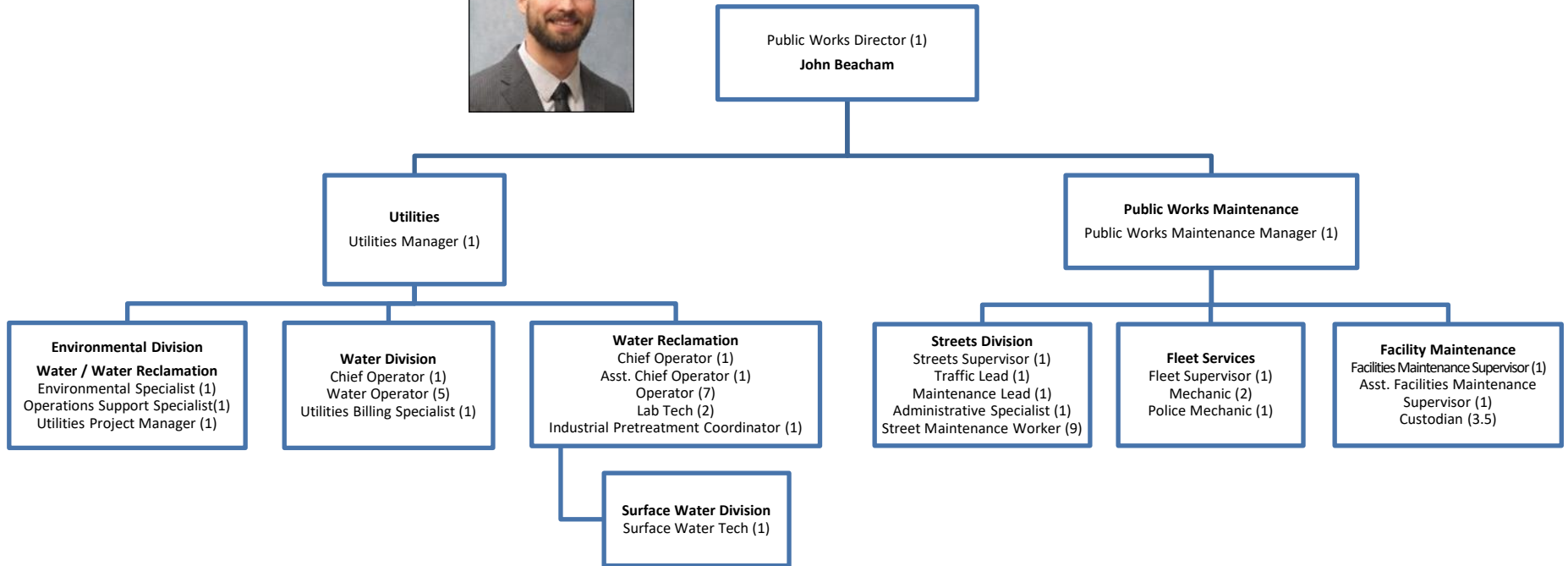
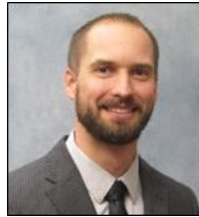
Community Development

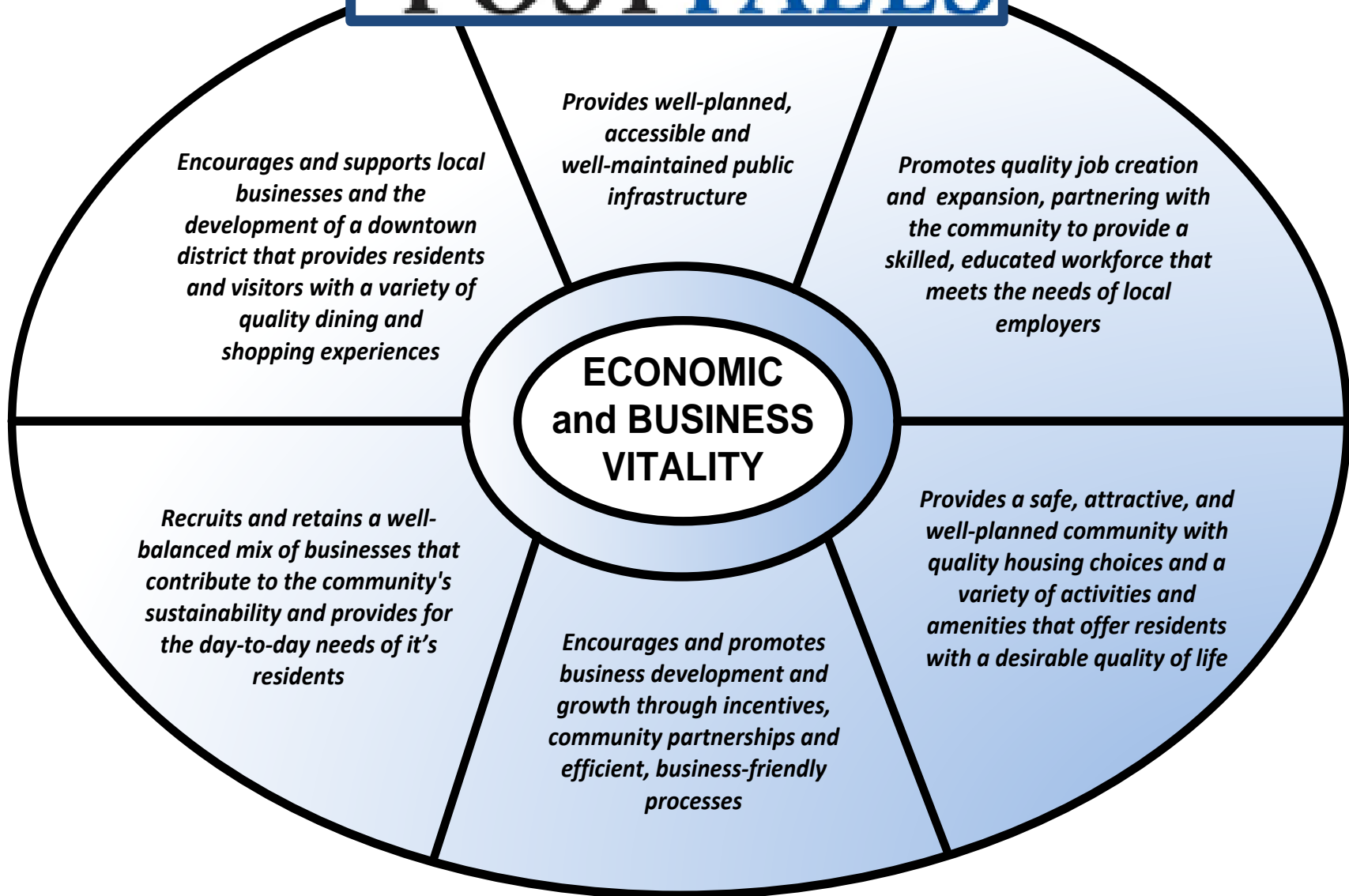


Community Development Director (1)
Bob Seale



Public Works









Provides for the physical and environmental health of the community

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

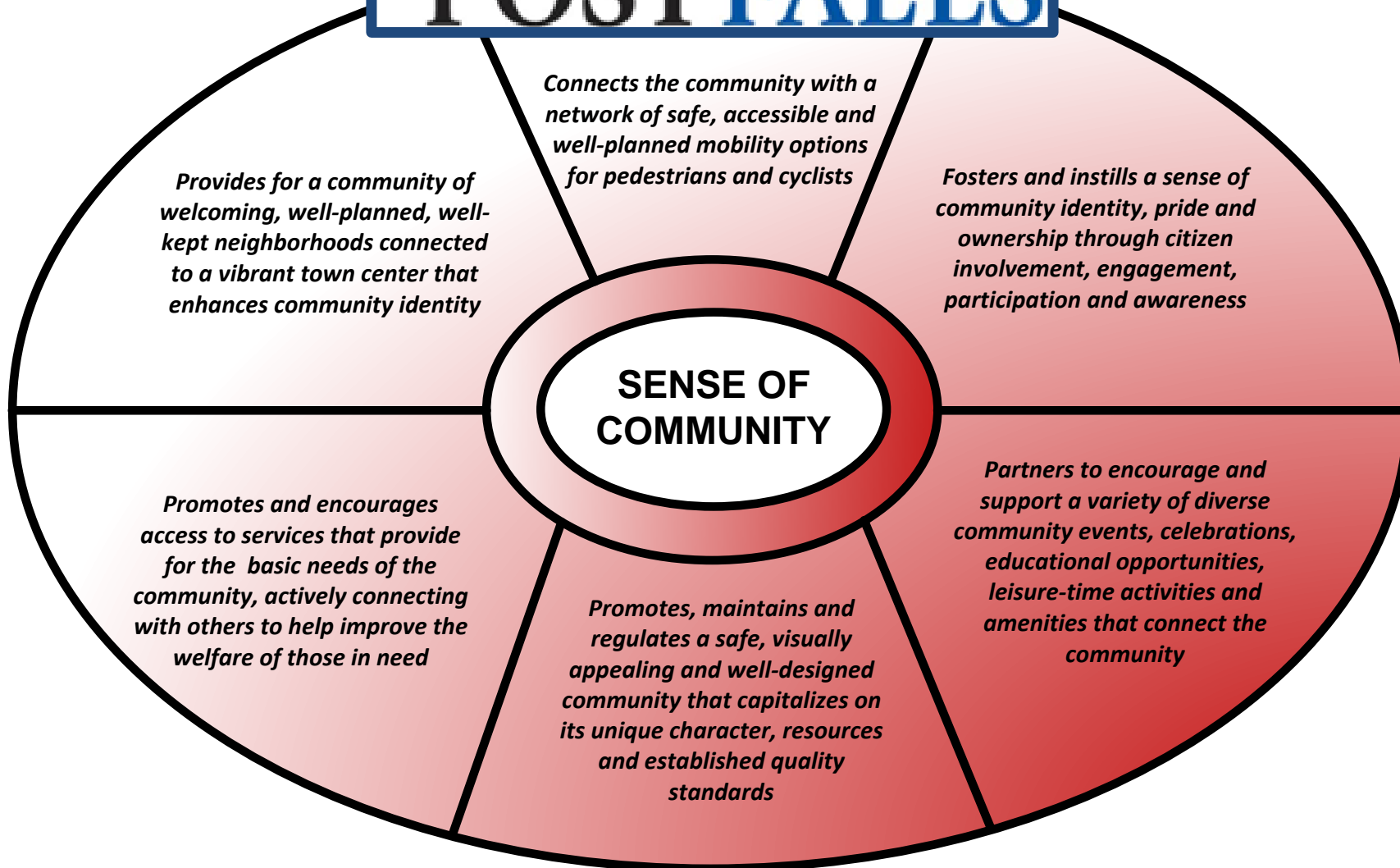
**SAFE
COMMUNITY**

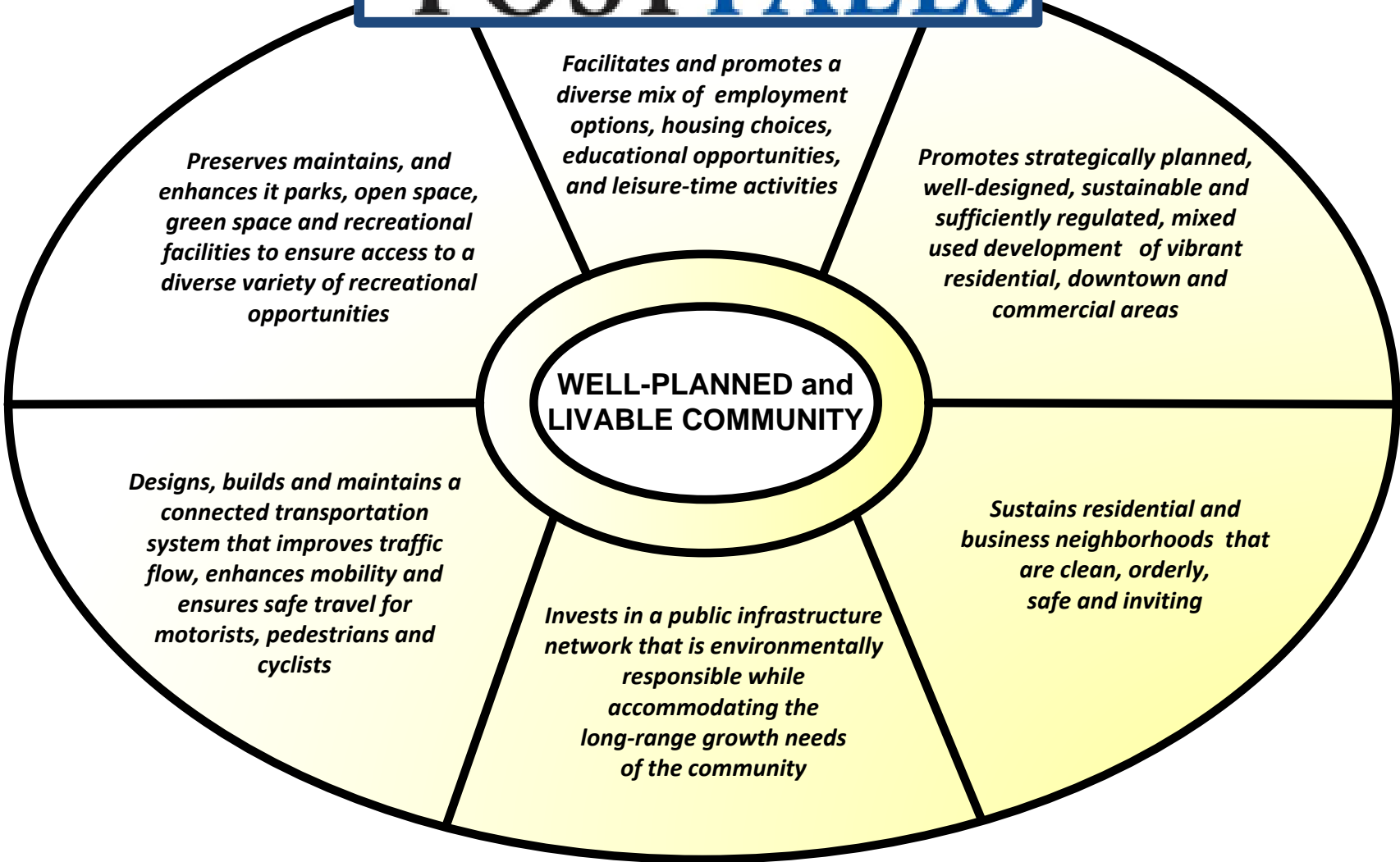
Protects the community by justly enforcing the law, promptly responding to calls for service and being properly prepared for all emergency situations

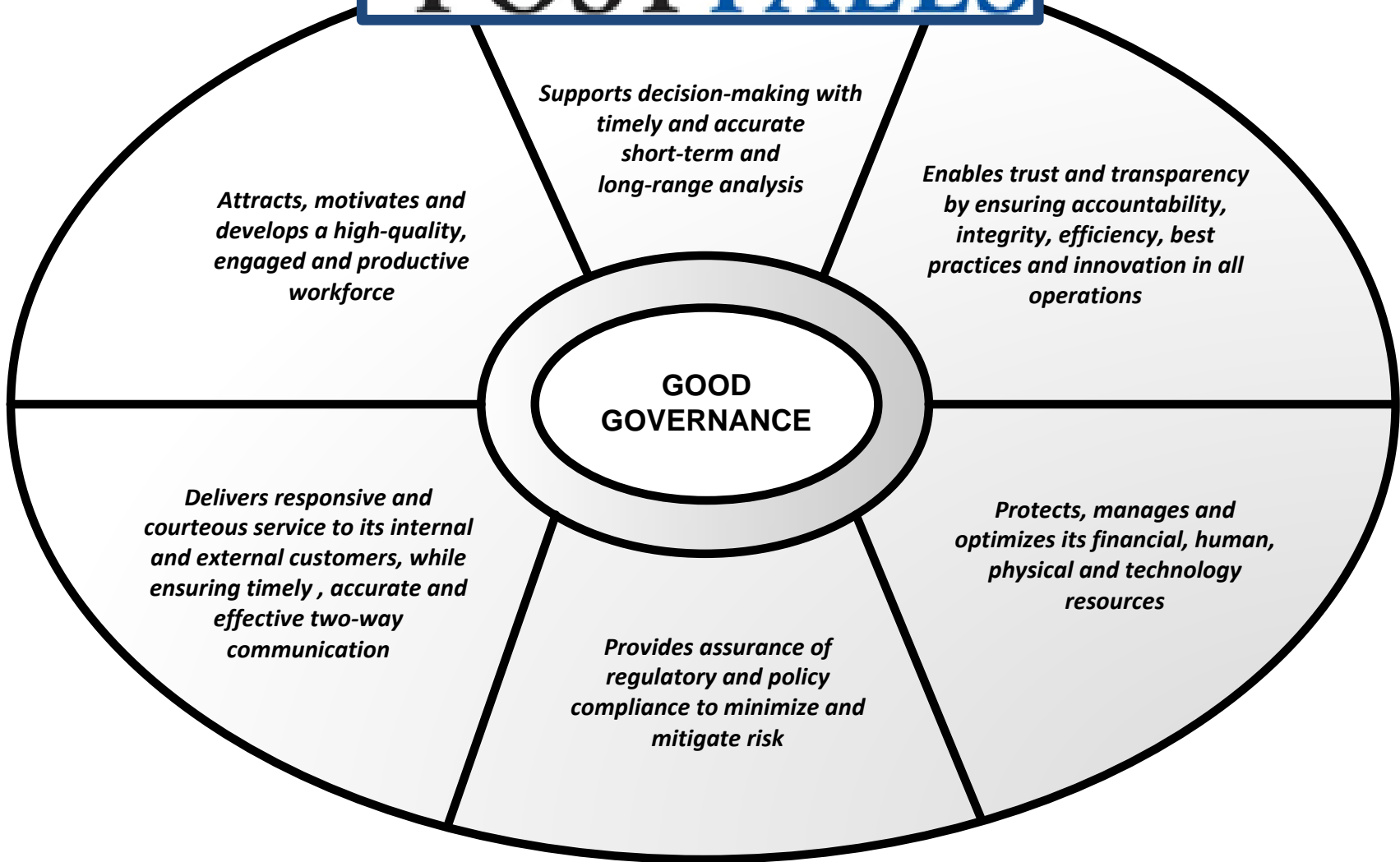
Provides for a well-maintained transportation network that enhances traffic flow, and offers safe mobility for all modes of travelers

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

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







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

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

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

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

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

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

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

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

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

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

City of Post Falls, Idaho Financial Policies

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

Financial Policies

Reporting Entity

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

Accounting

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

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

Budgets

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

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

City of Post Falls, Idaho Financial Policies

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

- C. **Balanced budget** - The operating budget shall be balanced. For each fund, ongoing costs shall not exceed ongoing revenues plus available fund balances used in accordance with Fund Balance use recommendations.
- D. **Budget Process** - The City adheres to Idaho State statute that provides deadlines for major stages of the budget process as outlined below;
1. **Fiscal Year—Idaho Code 50-1001** The fiscal year for cities runs October 1 through September 30, which is the same for Idaho counties and the federal government. The state fiscal year runs July 1 through June 30. The fiscal year for cities and counties was changed in 1977 in order to coordinate their budgeting and tax levying cycles. Prior to 1977, cities and counties budgeted by the calendar year.
 2. **Notice to County Clerk of Budget Hearing—Idaho Code 63-802A** Cities must notify the county clerk by April 30 each year of the date, time and place of their budget hearing for the ensuing fiscal year. The date of the city budget hearing is included on the assessment notices that are received by property owners in late May or early June. A city that fails to provide this notice to the county clerk is prohibited from increasing its property tax budget by the 3 Percent Cap or recovering foregone property tax levies
 3. **Annual Budget, Public Notice and Budget Hearing—Idaho Code 50-1002** Idaho Code requires that the annual budget be prepared prior to passage of the appropriations ordinance. The budget sets forth:
 - Estimated revenues and expenditures (including interest and principal payments on debt) for the upcoming fiscal year;
 - Expenditures are classified by department, fund or service, and revenues are classified by source; and
 - The budget must include actual revenues and expenditures from the prior fiscal year, budgeted revenues and expenditures for the current fiscal year, and proposed revenues and expenditures for the upcoming fiscal year.The budget establishes the maximum level of total expenditures that cannot be exceeded in the appropriations ordinance. The budget also sets a limit on the city's property tax levy (in dollars), which may not be surpassed when the city certifies its levy to the county commissioners.
Once the budget has been drafted to the satisfaction of the council, the council gives its "tentative approval" and the budget is entered in the council meeting minutes. Following tentative approval the council must give public notice of the upcoming hearing on the budget. The notice must be published twice as a legal notice in the official city newspaper, at least seven days apart. The hearing on the budget must occur prior to certification of the city tax levy to the county commissioners.
 4. **Certification of Property Tax Levy—Idaho Code 50-1007, 63-803 and 63-804** The city council is required to certify the city's property tax levy in dollars for the upcoming fiscal year to the county commissioners not later than the Thursday preceding the second Monday in September unless granted an extension of up to seven working days by the county commissioners. Idaho Code 50-1007 requires that cities "shall certify to the county commissioners of the county, the total amount required from a property tax upon property within the city to raise the amount of money fixed by their budget as previously approved" The certification includes taxes levied for payment of outstanding bonds and any special levies, and must be made on the Idaho State Tax Commission form L-2
 5. **Annual Appropriations Bill—Idaho Code 50-1003**
The final step in enactment of the city budget occurs after the public hearing when the council approves the appropriations ordinance, which provides the legal spending authority for each fund or department. The appropriations ordinance must comply with the following statutory requirements:

City of Post Falls, Idaho Financial Policies

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

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

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

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

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

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

*See Budget Calendar for dates specific to fiscal year.

Fund Balance

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

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

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

City of Post Falls, Idaho Financial Policies

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

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

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

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

Revenues

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

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

City of Post Falls, Idaho Financial Policies

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

Expenditures

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

Operating

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

Capital

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

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

City of Post Falls, Idaho
Financial Policies

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

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

Debt

Idaho Code 50-1019 states that general obligation debt should not exceed 2 percent of total assessed property value. For Fiscal Year 2023 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 2023
BUDGET CALENDAR**

	Responsible Party	Begin Date	Proposed Date
Retreat to discuss and decide what is presented to Council @ the Visioning/Priority workshop (2nd week of December)	Department Heads		12/17/2021
City Council Workshop with Department Heads (2nd Council meeting in January)	Department Heads		01/18/2022
Department Head Retreat (one week after council workshop)	Department Heads		01/25/2022
Base Budget to Department Heads (3rd Monday in January)	Finance Director		01/17/2022
Line items adjustments to Finance (1st Monday in February)	Department Heads		02/07/2022
Budget Worksheet to Departments (1st Monday in February)	Finance Director		02/07/2022
Meeting with Department Heads to discuss (4th Monday in February)	Finance Director		02/28/2022
Submit Budget Requests for Personnel, Capital, and Operations (2nd Friday of March)	Department Heads		03/11/2022
Department Head Budget Retreat/ Discussion (3rd week of March)	Finance Director	03/14/2022	03/18/2022
Meeting with Department Heads to discuss budget requests (prior to last week of March)	Finance Director	03/21/2022	03/25/2022
Budget Workshops with Council	Finance Director	04/01/2022	05/31/2022
Updated Budget Worksheets			04/15/2022
Provide the County with the budget public hearing date. (Idaho Code 63-802A)	Finance Director		04/30/2022
New Construction (first Monday in June) Idaho Code 63-301A	Finance Director		06/06/2022
Final taxable value in Post Falls Idaho Code 63-1312	Finance Director		06/30/2022
Tentative Budget to City Council Idaho Code 50-1002	Finance Director		07/05/2022
Fee Schedule prior to the end of August.	Finance Director		08/02/2022
Budget Public Hearing	Finance Director		08/16/2022
File L-2 Worksheet with County (Thursday prior to the second Monday in September) Idaho Code 63-803(3)	Finance Director		09/08/2022
Adopt Appropriation Ordinance- prior to the commencement of each fiscal year (50-1003)	Finance Director		09/06/2022
Publish Appropriation Ordinance - prior to the commencement of each fiscal year (50-1003)	Finance Director	09/08/2022	

City of Post Falls, Idaho
Departments by Fund

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

Mayor and Council

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

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

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Mayor and Council				
Salaries, Wages and Benefits		\$ 100,775.43	\$ 103,412.46	\$ 103,403.82
Operations		93,929.84	97,542.00	103,685.00
Capital		-	-	-
Total Expenditures		\$ 194,705.27	\$ 200,954.46	\$ 207,088.82

General Government Services

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

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

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
General Government Services				
Salaries, Wages and Benefits		\$ 247,248.97	\$ 262,043.22	\$ 261,978.14
Operations		11,511.36	14,950.00	15,050.00
Capital		-	-	-
Total Expenditures		\$ 258,760.33	\$ 276,993.22	\$ 277,028.14

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Information Systems				
Salaries, Wages and Benefits		\$ 276,884.06	\$ 302,007.25	\$ 305,423.25
Operations		192,232.59	127,579.44	72,825.00
Capital		34,016.18	-	-
Total Expenditures		\$ 503,132.83	\$ 429,586.69	\$ 378,248.25

City of Post Falls, Idaho
Department Narratives

General Government Services (Continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Capital Improvements/ Other				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	418,983.42	1,721,883.28	6,989,357.03
	Capital	-	580,000.00	-
	Total Expenditures	\$ 418,983.42	\$ 2,301,883.28	\$ 6,989,357.03

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Comp Liability Insurance				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	278,459.21	338,249.38	310,466.00
	Capital	-	-	-
	Total Expenditures	\$ 278,459.21	\$ 338,249.38	\$ 310,466.00

Clerk

The Clerk's Department serves as the custodian of all public records for the City, ensures legal compliance for public notices and official records, and provides a variety of public services.

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.

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
City Clerk				
	Salaries, Wages and Benefits	\$ 67,471.71	\$ 72,137.91	\$ 72,119.99
	Operations	9,902.54	10,450.00	10,450.00
	Capital	-	-	-
	Total Expenditures	\$ 77,374.25	\$ 82,587.91	\$ 82,569.99

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.

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Media/ Cable Franchise				
Salaries, Wages and Benefits		\$ 124,660.94	\$ 133,622.19	\$ 133,589.01
Operations		6,492.48	7,200.00	7,200.00
Capital		15,927.03	-	-
Total Expenditures		\$ 147,080.45	\$ 140,822.19	\$ 140,789.01

Human Resources

The Human Resources Department provides services with respect to employment, employee relations, policy and systems development, compensation and benefits administration, safety, and organizational development training issues. Assures the City complies with its policies and the law. The service provided is intended to attract and retain talented employees and promote high productivity to ensure excellent service to the community with appropriate reward for effort of employees.

The 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.

City of Post Falls, Idaho
Department Narratives

Human Resources (continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Human Resources				
	Salaries, Wages and Benefits	\$ 227,591.43	\$ 240,577.70	\$ 241,518.32
	Operations	6,747.74	6,450.00	6,450.00
	Capital	-	-	-
	Total Expenditures	\$ 234,339.17	\$ 247,027.70	\$ 247,968.32

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Personnel Pool				
	Salaries, Wages and Benefits	\$ 24,959.62	\$ 79,775.94	\$ 1,657,270.20
	Operations	3,296,410.69	3,300,000.00	4,121,000.00
	Capital	-	-	-
	Total Expenditures	\$ 3,321,370.31	\$ 3,379,775.94	\$ 5,778,270.20

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Personnel Benefit Pool				
	Salaries, Wages and Benefits	\$3,546,350.05	\$ 4,509,700.00	\$ 4,229,700.00
	Operations	66,515.22	51,152.00	51,300.00
	Capital	71,644.35	-	-
	Total Expenditures	\$3,684,509.62	\$ 4,560,852.00	\$ 4,281,000.00

Finance

The Finance Department incorporates all accounting services for the City of Post Falls. The department prepares the Annual Budget, a financial report for review by City auditors, the Annual Comprehensive 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 miscellaneous services; Accounts Payables- accurate and timely processing and payment of invoices; and provides a full-service accounting function for the City of Post Falls. The Finance Department's accomplishments include Award of Excellence from the Association of Idaho Cities on implementation of a curb-side recycling program; developed a city intranet; produce the Annual Budget and ACFR and present on the City's web page; received the GFOA Certificate of Achievement for Excellence in Financial Reporting annually since 1999 and received the Distinguished Budget Presentation award annually since 2014.

Department Goals

- Provide quality customer service to all internal and external customers.
- Maintain high standard of fiscal reporting and accuracy as evidenced by obtaining Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting, Distinguished Budget Presentation, and the Popular Annual Financial Reporting Award.
- Maintain and/or increase S&P bond rating.
- Pay employees and vendors in a timely and accurate manner.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Investment Income	\$ 901,122	\$ 219,265	\$ 1,200,000	
Payroll: Employees paid (W2s issued)	371	387	406	
A/P: Vendor invoices processed	8,900	9,201	9,500	
Utility Billing: # of Accounts billed (September billing)	14,374	14,841	15,300	
Fixed Assets Tracked	2,805	2,999	3,259	
Occupancy Changes	1,238	1,477	1,700	

Budgeted Expenditures	FY21 Actual	FY22 Budget	FY23 Budget
Finance			
Salaries, Wages and Benefits	\$ 521,918.29	\$ 569,464.73	\$ 568,896.27
Operations	335,083.05	238,893.00	252,935.00
Capital	-	-	-
Total Expenditures	\$ 857,001.34	\$ 808,357.73	\$ 821,831.27

City of Post Falls, Idaho
Department Narratives

Finance (continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
LID 99-1 Debt Service				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		2,884.66	-	-
Capital		-	-	-
	Total Expenditures	\$ 2,884.66	\$ -	\$ -
LID 2004-1 Debt Service				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		441,021.20	528,000.00	528,000.00
Capital		-	-	-
	Total Expenditures	\$ 441,021.20	\$ 528,000.00	\$ 528,000.00
LID Guarantee				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		150.00	150.00	150.00
Capital		-	-	-
	Total Expenditures	\$ 150.00	\$ 150.00	\$ 150.00

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Facility Reserve Account				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		-	1,807,000.00	2,500,000.00
Capital		-	-	-
	Total Expenditures	\$ -	\$ 1,807,000.00	\$ 2,500,000.00

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Sanitation				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		3,599,164.71	3,553,481.24	3,534,608.00
Capital		-	-	-
	Total Expenditures	\$ 3,599,164.71	\$ 3,553,481.24	\$ 3,534,608.00

City of Post Falls, Idaho
Department Narratives

Legal Services

The Legal Services Department provides legal representation to the Mayor, City Council and city staff concerning all legal matters affecting the City. The Legal Services Department also prosecutes misdemeanor criminal cases occurring within the City as well as those occurring in Rathdrum. The goal of the Legal Services Department is to provide these services in an effective and efficient manner.

Department Goals

Prosecution Division:

- Hold offenders accountable on behalf of the community.
- Provide effective representation of the community in court.
- Increase efficiency of the office by adopting a case management software solution.
- Provide accurate legal advice and guidance to law enforcement.

Civil Division:

- Provide high quality legal advice to the Mayor, City Council, and appointed boards.
- Provide timely and accurate legal service to city departments.
- Adopt and optimize a workflow management and reporting process.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Misdemeanor Cases	857	1,179	1,204	
Appearances/ Hearings	2,551	3,380	4,069	

Budgeted Expenditures

Budgeted Expenditures	FY21 Actual	FY22 Budget	FY23 Budget
Legal- Prosecuting			
Salaries, Wages and Benefits	\$ 639,955.90	\$ 742,254.82	\$ 742,254.82
Operations	31,051.38	56,750.00	56,750.00
Capital	-	25,000.00	-
Total Expenditures	\$ 671,007.28	\$ 824,004.82	\$ 799,004.82

Community Development

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

Department Goals

- Identify ways to increase effectiveness of service to citizens.
- Provide quality public services in partnership with the citizens, builders and designers.
- Provide quality staff analysis presentations to elected and appointed boards and commissions.
- Develop improved regulations and guidelines for zoning code implementation to encourage a well-balanced and attractive community.
- Begin the master planning process of updating the transportation plan to address continued growth within the city and region.
- Plan and develop traffic management facilities.
- Engage with outside entities to help foster valuable communication and encourage a variety of housing options and services to meet the needs of the community.
- Improve and enhance application review process amongst city departments.

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Community Development Administration				
Salaries, Wages and Benefits		\$ 184,594.28	\$ 195,131.63	\$ 195,131.63
Operations		103,728.97	9,680.00	62,765.00
Capital		-	-	-
Total Expenditures		\$ 288,323.25	\$ 204,811.63	\$ 257,896.63

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.

City of Post Falls, Idaho
Department Narratives

Building (continued)

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Building Permits issued: Residential/Commercial	1,115	1,067	1,075	
Total number of inspections (building/engineering/planning)	n/a	18,918	18,000	
Value of new construction	\$ 185,768,661	\$ 226,529,765	\$ 185,000,000	
New business licenses	137	174	150	
New dwelling units (SF / MF)	862	795	800	

Budgeted Expenditures	FY21 Actual	FY22 Budget	FY23 Budget
Building Inspector			
Salaries, Wages and Benefits	\$ 570,882.37	\$ 639,604.99	\$ 652,442.74
Operations	25,569.22	29,750.00	30,600.00
Capital	-	-	-
Total Expenditures	\$ 596,451.59	\$ 669,354.99	\$ 683,042.74

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.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
New Miles of Street	n/a	9.08	9.00	
New Lineal Feet of Gravity Sewer Lines	n/a	15,728	15,000	
Capital Projects: City Managed	n/a	5	3	
Capital projects: Outside agency major projects	n/a	4	3	

Budgeted Expenditures	FY21 Actual	FY22 Budget	FY23 Budget
City Engineer			
Salaries, Wages and Benefits	\$ 549,957.86	\$ 651,766.84	\$ 651,908.58
Operations	25,635.19	40,800.00	40,800.00
Capital	10,300.00	-	-
Total Expenditures	\$ 585,893.05	\$ 692,566.84	\$ 692,708.58

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.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Number of Commercial Site Plans	32	54	45	
Pre-application meetings	104	93	90	
Public Hearing items	49	44	40	
Number of new lots created (platted)	508	259	300	

Budgeted Expenditures	FY21 Actual	FY22 Budget	FY23 Budget
Planning and Zoning			
Salaries, Wages and Benefits	\$ 275,563.90	\$ 303,384.37	\$ 303,384.37
Operations	164,011.33	36,519.00	36,519.00
Capital	-	-	-
Total Expenditures	\$ 439,575.23	\$ 339,903.37	\$ 339,903.37


Budgeted Expenditures	FY21 Actual	FY22 Budget	FY23 Budget
Annexation Fee Account			
Salaries, Wages and Benefits	\$ -	\$ -	\$ -
Operations	69,975.95	1,850,000.00	3,700,000.00
Capital	-	1,000,000.00	-
Total Expenditures	\$ 69,975.95	\$ 2,850,000.00	\$ 3,700,000.00

GIS

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

City of Post Falls, Idaho
Department Narratives

GIS (continued)

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
New Additions to City Address Database	n/a	1,149	1,100	

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
GIS				
	Salaries, Wages and Benefits	\$ 153,491.14	\$ 167,995.10	\$ 167,995.10
	Operations	30.66	44,734.00	54,750.00
	Capital	-	-	-
	Total Expenditures	\$ 153,521.80	\$ 212,729.10	\$ 222,745.10

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.

Department Goals

- Provide safe drinking water for the community.
- Ensure a reliable source of water for the community’s needs.
- Collect and reclaim wastewater from the community.
- Upgrade the treatment facility to meet permit requirements.
- Proactively upgrade other elements of the system to meet capacity needs and address reliability.
- Maintain a safe and reliable transportation system.
- Provide city employees with reliable equipment and vehicles to perform their jobs.
- Maintain city facilities in highly professional manner.

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Public Works Administration				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		7,153.03	8,850.00	8,850.00
Capital		-	-	-
	Total Expenditures	\$ 7,153.03	\$ 8,850.00	\$ 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.

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Facility Maintenance				
Salaries, Wages and Benefits		\$ 243,294.91	\$ 275,336.22	\$ 275,336.22
Operations		34,725.88	33,050.00	38,150.00
Capital		-	2,000.00	50,000.00
	Total Expenditures	\$ 278,020.79	\$ 310,386.22	\$ 363,486.22

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.

Budgeted Expenditures		FY21	Actual	FY22 Budget	FY23 Budget		
Fleet Maintenance							
	Salaries, Wages and Benefits	\$	327,307.96	\$	367,840.12	\$	418,940.92
	Operations		189,337.53		164,312.00		175,257.00
	Capital		642,631.77		690,000.00		1,089,000.00
	Total Expenditures	\$	1,159,277.26	\$	1,222,152.12	\$	1,683,197.92



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.

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget			
Sewer (Surface Water)							
	Salaries, Wages and Benefits	\$	130,870.84	\$	144,749.82	\$	144,640.63
	Operations		145,620.97		167,582.00		167,582.00
	Capital		-		-		-
	Total Expenditures	\$	276,491.81	\$	312,331.82	\$	312,222.63

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.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Miles Chip Seal	6	7	7	
Miles Paving	1	1	1	

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget			
Streets							
	Salaries, Wages and Benefits	\$	881,638.20	\$	1,159,964.31	\$	1,257,808.09
	Operations		1,466,309.18		1,982,099.30		1,747,068.00
	Capital		-		235,000.00		1,901,700.00
	Total Expenditures	\$	2,347,947.38	\$	3,377,063.61	\$	4,906,576.09

Streets (Continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Street Lights				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		617,550.35	620,000.00	650,000.00
Capital		-	-	-
Total Expenditures		\$ 617,550.35	\$ 620,000.00	\$ 650,000.00

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Street Impact Fees				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		1,651.67	475,000.00	750,000.00
Capital		811,520.46	24,720,984.00	1,272,140.00
Total Expenditures		\$ 813,172.13	\$ 25,195,984.00	\$ 2,022,140.00

Water

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

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

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

All water customers with backflow prevention assemblies on site must comply with the annual backflow prevention assembly test requirements.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Drinking Water Boil Order/Do Not Drink Notices	0	0	0	
New Connections	331	572	700	
Average Daily Consumption (thousands of gallons)	5,792	5,330	5,500	

City of Post Falls, Idaho
Department Narratives

Water (Continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Water- Operating				
Salaries, Wages and Benefits		\$ 619,551.12	\$ 722,243.80	\$ 726,952.64
Operations		2,025,776.84	1,941,126.31	2,287,539.75
Capital		-	424,316.00	596,000.00
Total Expenditures		\$ 2,645,327.96	\$ 3,087,686.11	\$ 3,610,492.39




Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Water- Construction				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		-	-	-
Capital		-	1,100,000.00	1,805,000.00
Total Expenditures		\$ -	\$ 1,100,000.00	\$ 1,805,000.00

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.

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.

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.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
WRF Permit Violations	0	1	0	
Average Daily Sewage Treatment (millions of gallons)	3.0	3.1	3.1	
% Collection System Cleaned	30%	28%	25%	

Budgeted Expenditures		FY21	Actual	FY22 Budget	FY23 Budget
Sewer- Operating					
Salaries, Wages and Benefits		\$ 1,194,250.52		\$ 1,437,223.03	\$ 1,515,901.42
Operations		4,409,941.92		12,201,470.23	10,785,832.35
Capital		-		115,000.00	350,000.00
Total Expenditures		\$ 5,604,192.44		\$ 13,753,693.26	\$ 12,651,733.77

City of Post Falls, Idaho
Department Narratives

Sewer (Continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Sewer- Recycled Water				
Salaries, Wages and Benefits		\$ 6,197.63	\$ 7,202.48	\$ 7,200.69
Operations		-	-	-
Capital		-	-	-
Total Expenditures		\$ 6,197.63	\$ 7,202.48	\$ 7,200.69

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Sewer- Collections				
Salaries, Wages and Benefits		\$ 178,604.00	\$ 258,664.79	\$ 258,834.07
Operations		346,831.63	942,207.00	942,207.00
Capital		-	100,000.00	-
Total Expenditures		\$ 525,435.63	\$ 1,300,871.79	\$ 1,201,041.07

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Sewer Constr- WWTP				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		242,691.05	923,389.00	921,274.00
Capital		-	47,620,000.00	16,505,000.00
Total Expenditures		\$ 242,691.05	\$ 48,543,389.00	\$ 17,426,274.00

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Sewer Constr- Collectors				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		-	-	-
Capital		-	5,301,000.00	14,540,000.00
Total Expenditures		\$ -	\$ 5,301,000.00	\$ 14,540,000.00

Parks and Recreation




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

Department Goals

- Provide burials in a timely and efficient manner.
- Proactively prune city right of way trees
- Continue to clear vision triangle at intersections and street signage.
- Identify ways to increase effectiveness of service to citizens.
- Maintain city parks and facilities in professional manner.
- Plan and develop city parks.
- Provide high quality recreational programs and community events.

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.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Acres of Park Land	874	874	887	
Shelter Rentals	163	304	318	
Trail Head Rentals	33	53	63	

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Parks				
	Salaries, Wages and Benefits	\$ 1,105,805.64	\$ 1,122,612.69	\$ 1,185,323.72
	Operations	882,085.06	686,944.74	710,744.00
	Capital	-	545,700.00	288,500.00
	Total Expenditures	\$ 1,987,890.70	\$ 2,355,257.43	\$ 2,184,567.72

City of Post Falls, Idaho
Department Narratives

Parks (Continued)



Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Special Events				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		21,067.88	46,248.00	48,320.00
Capital		-	-	-
Total Expenditures		\$ 21,067.88	\$ 46,248.00	\$ 48,320.00

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Parks Construction				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		9,300.00	-	-
Capital		139,878.22	893,000.00	-
Total Expenditures		\$ 149,178.22	\$ 893,000.00	\$ -

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Parks Impact Fees				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		9,141.20	1,885,000.00	65,000.00
Capital		993,294.13	2,375,000.00	4,600,000.00
Total Expenditures		\$ 1,002,435.33	\$ 4,260,000.00	\$ 4,665,000.00

Cemetery

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

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Number of Services	65	85	104	
Lot Sales	89	83	115	




Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Cemetery				
Salaries, Wages and Benefits		\$ 156,931.77	\$ 164,813.17	\$ 211,253.03
Operations		133,545.19	108,845.00	110,095.00
Capital		9,572.45	16,650.00	-
Total Expenditures		\$ 300,049.41	\$ 290,308.17	\$ 321,348.03

Cemetery (continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Cemetery Capital Improvement				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		-	202,500.00	202,500.00
Capital		7,192.77	-	-
Total Expenditures		\$ 7,192.77	\$ 202,500.00	\$ 202,500.00

Recreation

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

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Enrollment	8333	9928	13214	
Attendance	96593	156274	203544	
Volunteer Hours	5670	3205	3300	

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Recreation				
Salaries, Wages and Benefits		\$ 595,130.67	\$ 860,731.75	\$ 860,731.75
Operations		210,850.30	198,299.00	198,549.00
Capital		-	-	-
Total Expenditures		\$ 805,980.97	\$ 1,059,030.75	\$ 1,059,280.75


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 ensure 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. The City of Post Falls has been named not just a “Tree City USA” since 1995 but has also received the “Growth Award” for the last eleven years.

City of Post Falls, Idaho
Department Narratives

Urban Forestry (continued)

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated
Years as Tree City	21	22	23



Budgeted Expenditures	FY21 Actual	FY22 Budget	FY23 Budget
Urban Forestry			
Salaries, Wages and Benefits	\$ 118,218.27	\$ 185,130.59	\$ 185,130.59
Operations	70,580.61	44,550.00	24,050.00
Capital	-	151,300.00	-
Total Expenditures	\$ 188,798.88	\$ 380,980.59	\$ 209,180.59

Police

The Post Falls Police Department is an accredited, full-service law enforcement agency. The department is comprised of seven Divisions which operate under the direction of the Chief of Police. Within those divisions are 57 sworn Police Officers, 16 Emergency Communications Officers, 16 civilian staff members and 12 volunteers. The department has a number of specialized units including Bike Patrol, K-9 Patrol, Drone Unit and Victim Services.

The department is dedicated to our community and provides high quality service in a courteous and professional manner. Our staff is committed to providing a safe community for our residents and visitors and maintaining a superior quality of life within the community.

Department Goals

The Post Falls Police Department is committed to promoting a feeling of personal safety through a visible, accessible presence that proactively provides for prevention, intervention, safety education and community involvement.

- Implementation Strategies & Policies
 - Remain proactive in our partnerships with the community, enforcement of the law, continued education, and commitment to excellence.
- Department Projects
 - Expand outreach in the Community by continued participation in public events, such as Movie in the Park, Live after 5 and the Post Falls Festival.
 - Develop and implement enforcement actions to address crime trends and repeat call locations.
 - Increase visibility and reduce response times by implementing a substation on the west side of town.
 - Increase transparency and positive interactions and partnerships between the police and community by revitalizing our social media programs.
 - Proceed with Police Department facility expansion to ensure adequate quarters for staff and department programs.

Performance Measures	FY21 Actual	FY22 Actual	FY23 Anticipated	
Calls for Service	42,826	41,936	43,835	
Animal Safety Calls	2,600	2,477	2,589	
Code Enforcement	807	949	991	
Accidents	442	448	468	
Citations	2,247	1,830	1,912	
Arrests	638	691	722	

City of Post Falls, Idaho
Department Narratives

Police (continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Police				
Salaries, Wages and Benefits		\$ 5,865,657.06	\$ 6,640,526.65	\$ 6,788,124.40
Operations		745,369.03	689,658.68	641,805.48
Capital		404,103.65	186,000.00	268,000.00
Total Expenditures		\$ 7,015,129.74	\$ 7,516,185.33	\$ 7,697,929.88

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Oasis				
Salaries, Wages and Benefits		\$ 138,344.75	\$ 124,978.71	\$ 124,978.71
Operations		46,966.85	4,000.00	4,000.00
Capital		-	-	-
Total Expenditures		\$ 185,311.60	\$ 128,978.71	\$ 128,978.71

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Animal Control				
Salaries, Wages and Benefits		\$ 155,606.48	\$ 163,597.58	\$ 163,597.58
Operations		14,540.30	16,250.00	16,250.00
Capital		-	-	-
Total Expenditures		\$ 170,146.78	\$ 179,847.58	\$ 179,847.58

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Drug Seizure				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		59,745.65	135,000.00	530,000.00
Capital		-	-	-
Total Expenditures		\$ 59,745.65	\$ 135,000.00	\$ 530,000.00

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
911 Support				
Salaries, Wages and Benefits		\$ 67,171.67	\$ 74,742.80	\$ 74,742.80
Operations		92,267.25	452,763.74	481,037.64
Capital		7,000.26	-	-
Total Expenditures		\$ 166,439.18	\$ 527,506.54	\$ 555,780.44

City of Post Falls, Idaho
Department Narratives

Police (continued)

Budgeted Expenditures		FY21 Actual	FY22 Budget	FY23 Budget
Public Safety Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	36,112.37	1,463,000.00	2,355,000.00
	Capital	-	-	-
	Total Expenditures	\$ 36,112.37	\$ 1,463,000.00	\$ 2,355,000.00

City of Post Falls
Projected Workforce Needs

Department		Fiscal Year	Position Title	Wages and Benefits	Operating	Technology and Equipment	Outfitted Vehicle or Rolling Stock	Capital and/or Facility	Total Request	Comments
Administration										
2024	Deputy City Administrator			\$ 126,982.00	\$ 2,000.00	\$ 3,000.00			\$ 131,982.00	Interim Improvements Project, per Facilities Plan
Totals			\$ 126,982.00	\$ 2,000.00	\$ 3,000.00	\$ -	\$ -	\$ 131,982.00		
Human Resources										
2024	Human Resources Assistant			\$ 77,790.93	\$ 2,000.00	\$ 3,000.00			\$ 82,790.93	
	Training Coordinator			90,752.93	2,000.00	3,000.00		5,000.00	100,752.93	
2026	HR Generalist/Wellness Coordinator			91,647.10	2,000.00	3,000.00			96,647.10	
Totals			\$ 260,190.96	\$ 6,000.00	\$ 9,000.00	\$ -	\$ 5,000.00	\$ 280,190.96		
Information Technology										
2024	Software Support Specialist			\$ 78,547.39	\$ 2,000.00	\$ 3,000.00			83,547.39	
	IT Technician			45,768.94	2,000.00	3,000.00			50,768.94	
Totals			\$ 124,316.33	\$ 4,000.00	\$ 6,000.00	\$ -	\$ -	\$ 134,316.33		
Legal										
2024	Deputy City Attorney			\$ 133,231.12	\$ 2,000.00	\$ 3,000.00			\$ 138,231.12	Interim Improvements Project, per Facilities Plan
	Legal Assistant			90,752.93	2,000.00	3,000.00			95,752.93	Interim Improvements Project, per Facilities Plan
Totals			\$ 223,984.05	\$ 4,000.00	\$ 6,000.00	\$ -	\$ -	\$ 233,984.05		
Police										
2024	ECO			\$ 91,408.61	\$ 2,000.00	\$ 3,000.00			\$ 96,408.61	
	Department Specialist			83,719.29	2,000.00	3,000.00			88,719.29	
	Patrol Lieutenant			25,446.12	2,000.00				27,446.12	Promotion of Patrol Officer only - not a new position
	Patrol Officer			114,933.00	2,000.00	17,692.50	91,350.00		225,975.50	
	Patrol Officer			114,933.00	2,000.00	17,692.50	91,350.00		225,975.50	
	Patrol Officer			114,933.00	2,000.00	17,692.50	91,350.00		225,975.50	
2025	ECO			97,350.17	2,000.00				99,350.17	
	Patrol Sergeant			14,573.60	2,000.00				16,573.60	Promotion only - not a new position
	Patrol Officer			116,025.24	2,000.00	18,577.13	95,917.50		232,519.87	
	Patrol Officer			116,025.24	2,000.00	18,577.13	95,917.50		232,519.87	
	Patrol Officer			116,025.24	2,000.00	18,577.13	95,917.50		232,519.87	
	Community Services Admin			91,493.36	2,000.00	3,000.00	44,100.00		140,593.36	
	Resource Officer			116,025.24	2,000.00	18,577.13	95,917.50		232,519.87	
2026	ECO			95,524.28	2,000.00				97,524.28	
	Department Specialist			88,682.92	2,000.00	3,000.00			93,682.92	
	Patrol Sergeant			15,065.42	2,000.00				17,065.42	Promotion of Patrol Officer only - not a new position
	Patrol Officer			118,859.97	2,000.00	19,505.98	100,713.38		241,079.33	
	Patrol Officer			118,859.97	2,000.00	19,505.98	100,713.38		241,079.33	
	Patrol Officer			118,859.97	2,000.00	19,505.98	100,713.38		241,079.33	
	Resource Officer			118,859.97	2,000.00	19,505.98	100,713.38		241,079.33	
	Resource Officer			118,859.97	2,000.00	19,505.98	100,713.38		241,079.33	
	Detective Lieutenant			21,519.03	2,000.00				23,519.03	Promotion of Patrol Officer only - not a new position
	Investigations & Evidence Tech			92,596.64	2,000.00				94,596.64	
2027	ECO			101,388.80	2,000.00				103,388.80	
	Crime Analyst			112,929.81	2,000.00	3,000.00			117,929.81	
	Patrol Sergeant			15,609.01					15,609.01	Promotion of Patrol Officer only - not a new position
	Patrol Officer			125,530.06	2,000.00	20,481.28	105,749.04		253,760.38	
	Patrol Officer			125,530.06	2,000.00	20,481.28	105,749.04		253,760.38	
	Patrol Officer			125,530.06	2,000.00	20,481.28	105,749.04		253,760.38	
	IT Specialist			16,152.26	2,000.00				18,152.26	Promotion of IT Technician - not a new position
	IT Technician			97,405.55	2,000.00				99,405.55	
	Community Services Admin			102,906.86	2,000.00	3,000.00	48,620.25		156,527.11	
	Animal Safety Officer			101,785.37	2,000.00	3,000.00	48,620.25		155,405.62	
Totals			\$ 3,045,347.09	\$ 64,000.00	\$ 307,359.75	\$ 1,619,874.51	\$ -	\$ 5,036,581.35		
Community Development										
2024	Planner 1			\$ 96,028.00	\$ 2,000.00	\$ 3,000.00			\$ 101,028.00	
	Engineering Tech			96,028.17	2,000.00	3,000.00	40,000.00		141,028.17	
2025	Building Inspector			107,271.84	2,000.00	3,000.00	44,100.00		156,371.84	Blding and Plumbing to FT each
	Long-Range Planner			108,060.72	2,000.00	3,000.00			113,060.72	
2026	Plans Examiner			121,500.48	2,000.00	3,000.00			126,500.48	
	Permit Tech			94,902.50	2,000.00	3,000.00			99,902.50	
2027	Engineering Tech			113,708.15	2,000.00	3,000.00	47,640.64		166,348.79	
Totals			\$ 737,499.86	\$ 14,000.00	\$ 21,000.00	\$ 131,740.64	\$ -	\$ 904,240.50		

City of Post Falls
Projected Workforce Needs

Department		Fiscal Year	Position Title	Wages and Benefits	Operating	Technology and Equipment	Outfitted Vehicle or Rolling Stock	Capital and/or Facility	Total Request	Comments					
Parks & Recreation															
2024	Trails & Open Space Lead Worker	\$	92,566.85	\$	2,000.00	\$	7,500.00	\$	65,000.00	\$	167,066.85	Tablet & tools / Truck with utility box			
	Parks Custodian		75,297.55		2,000.00		5,500.00		40,000.00		122,797.55	Tablet & tools / Standard truck			
	Senior Parks Worker		84,076.30		2,000.00		5,500.00		65,000.00		156,576.30	Tablet & tools / Truck with utility box			
	Senior Parks Worker (construction)		84,076.00		2,000.00		5,500.00		65,000.00		156,576.00	Tablet & tools / Truck with utility box			
	Recreation Program Assistant		77,790.93		2,000.00		3,000.00				82,790.93				
2025	Parks Worker		84,038.16		2,000.00		5,500.00		71,662.50		163,200.66	Tablet & tools / Truck with utility box			
	Parks Worker (Construction)		84,038.16		2,000.00		5,500.00		71,662.50		163,200.66	Tablet & tools / Truck with utility box			
	Department Specialist		82,575.70		2,000.00		3,000.00				87,575.70				
2026	Parks Worker		89,241.24		2,000.00		5,500.00		75,245.63		171,986.87	Tablet & tools / Truck with utility box			
	Parks Worker		89,241.24		2,000.00		5,500.00		75,245.63		171,986.87	Tablet & tools / Truck with utility box			
	Urban Forestry Assistant		89,241.24		2,000.00		7,500.00				98,741.24				
	Senior Park Worker		96,754.85		2,000.00		5,500.00		75,245.63		179,500.48	Tablet & tools / Truck with utility box			
	Maintenance Supervisor		112,836.26		2,000.00		7,500.00		52,093.13		174,429.39	Tablet & tools / Truck with standard bed			
	Recreation Supervisor		110,719.00		2,000.00		3,000.00		69,457.50		185,176.50	Van for programming			
	Cemetery Worker		89,926.70		2,000.00		1,000.00		17,364.38		110,291.08	Tools / Mower			
2027	Arborist		113,505.07		2,000.00		7,500.00		139,783.22		262,788.29	Tablet & tools / Chip Truck			
	Parks Worker		94,902.50		2,000.00		5,500.00		79,007.91		181,410.41	Tablet & tools / Truck with utility box			
	Totals	\$	1,550,827.75	\$	34,000.00	\$	89,500.00	\$	961,768.00	\$	-	\$	2,636,095.75		
Public Works															
2024	Custodian	\$	51,968.80	\$	2,000.00	\$	3,000.00			\$	56,968.80	Take current part-time position to full-time			
	Parks/Roving Mechanic		97,136.01		2,000.00		3,000.00		60,000.00		162,136.01				
	Lead Streets		108,089.00		2,000.00		3,000.00		40,000.00		153,089.00	Needs a pickup			
	Street Maintenance Worker		83,713.96		2,000.00		15,500.00				101,213.96				
	Street Maintenance Worker		83,713.96		2,000.00		15,500.00		40,000.00		141,213.96	*This covers the two positions requested			
2025	Lead Streets		114,574.51		2,000.00		3,000.00				119,574.51				
	Facilities Maintenance Tech		97,455.86		2,000.00		3,000.00				102,455.86				
	Street Maintenance Worker		88,728.53		2,000.00		15,500.00				106,228.53				
	Street Maintenance Worker		88,728.53		2,000.00		15,500.00		44,100.00		150,328.53	*This covers the two positions requested			
2027	Street Maintenance Worker		99,704.67		2,000.00		15,500.00				117,204.67				
	Street Maintenance Worker		99,704.67		2,000.00		15,500.00		47,640.64		164,845.31	*This covers the two positions requested			
	Totals	\$	1,013,518.50	\$	22,000.00	\$	108,000.00	\$	231,740.64	\$	-	\$	1,375,259.14		
General Fund Totals				\$	7,082,666.54	\$	150,000.00	\$	549,859.75	\$	2,945,123.79	\$	5,000.00	\$	10,732,650.08
Water Reclamation															
2024	Reuse Operator	\$	89,222.98	\$	2,000.00	\$	3,000.00			\$	94,222.98				
	Regulatory Compliance Supervisor		110,308.96		2,000.00		3,000.00				115,308.96				
	Lab Supervisor		104,707.16		2,000.00		3,000.00				109,707.16				
	WRF Plant Operator		89,223.00		2,000.00		3,000.00				94,223.00				
	WRF Collections Operator		89,223.00		2,000.00		3,000.00		40,000.00		134,223.00	Needs a pickup			
2025	Stormwater Coordinator		113,883.20		2,000.00		3,000.00		44,100.00		162,983.20				
	WRF Ops Spec (asset Mgmt)		98,872.39		2,000.00		3,000.00				103,872.39				
	Seasonal WRF Operator		20,903.37								20,903.37				
	Reuse Operator		98,301.57		2,000.00		3,000.00		44,100.00		147,401.57				
2026	Pretreatment Program Specialist		127,820.13		2,000.00		3,000.00				132,820.13				
	Stormwater Tech		116,332.59		2,000.00		3,000.00				121,332.59				
2027	Collections Operator		103,894.26		2,000.00		3,000.00				108,894.26				
	Totals	\$	1,162,692.61	\$	22,000.00	\$	33,000.00	\$	128,200.00	\$	-	\$	1,345,892.61		
Water															
2024	Asst. Chief Water Operator	\$	50,711.53	\$	2,000.00	\$	3,000.00			\$	55,711.53	Promotion - not new FTE			
	Totals	\$	50,711.53	\$	2,000.00	\$	3,000.00	\$	-	\$	-	\$	55,711.53		
Grand Total				\$	8,296,070.68	\$	174,000.00	\$	585,859.75	\$	3,073,323.79	\$	5,000.00	\$	12,134,254.22

Budget Summary

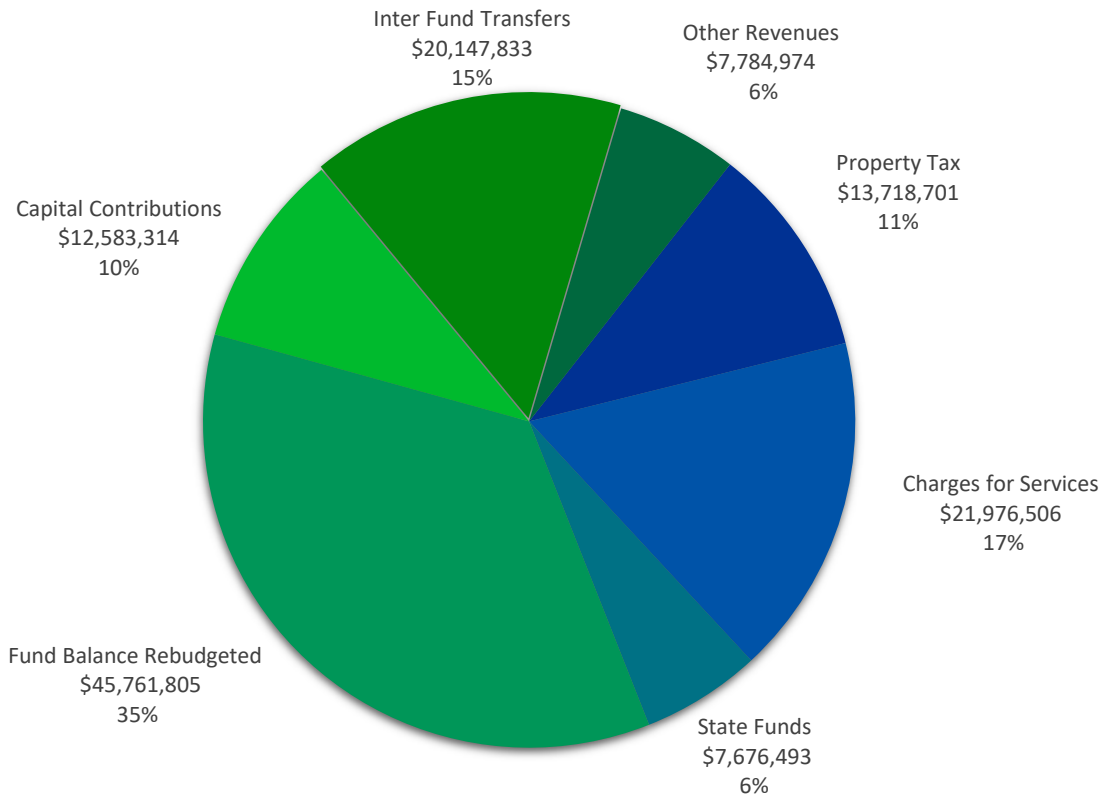
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2023

	Actual FY 20-21	Adopted Budget FY 21-22	Adopted Budget FY 22-23
EXPENDITURES AND OTHER USES			
GENERAL FUND:			
MAYOR/COUNCIL	\$ 194,705	\$ 200,954	\$ 207,089
IS DEPARTMENT	\$ 503,133	\$ 416,875	\$ 378,248
GENERAL SERVICES	\$ 258,760	\$ 276,993	\$ 277,028
FINANCE	\$ 857,001	\$ 808,358	\$ 821,831
CITY CLERK	\$ 77,374	\$ 82,588	\$ 82,570
LEGAL SERVICES	\$ 671,007	\$ 824,005	\$ 799,005
CABLE FRANCHISE	\$ 147,080	\$ 140,822	\$ 140,789
HUMAN RESOURCES	\$ 234,339	\$ 247,028	\$ 247,968
POLICE	\$ 7,015,130	\$ 7,424,332	\$ 7,697,930
OASIS	\$ 185,312	\$ 128,979	\$ 128,978
ANIMAL CONTROL	\$ 170,147	\$ 179,848	\$ 179,848
STREET	\$ 2,347,947	\$ 3,377,064	\$ 4,906,576
PUBLIC WORKS	\$ 7,153	\$ 8,850	\$ 8,850
FACILITY MAINTENANCE	\$ 278,021	\$ 310,386	\$ 363,486
FLEET MAINTENANCE	\$ 1,159,277	\$ 1,222,152	\$ 1,683,198
GIS	\$ 196,522	\$ 212,729	\$ 222,745
URBAN FORESTRY	\$ 188,799	\$ 380,981	\$ 209,181
CEMETERY	\$ 300,049	\$ 290,308	\$ 321,348
PARKS	\$ 2,137,069	\$ 3,248,257	\$ 2,735,568
RECREATION	\$ 805,981	\$ 1,059,031	\$ 1,059,281
PLANNING & ZONING	\$ 439,575	\$ 339,903	\$ 339,903
BUILDING INSPECTOR	\$ 596,452	\$ 669,355	\$ 683,043
CITY ENGINEER	\$ 585,893	\$ 692,567	\$ 692,709
COMMUNITY DEVELOPMENT ADMIN	\$ 288,323	\$ 204,812	\$ 257,897
STREET LIGHTS	\$ 617,550	\$ 620,000	\$ 650,000
CAP IMPROVEMENT/OTHER	\$ 418,983	\$ 2,406,448	\$ 6,989,357
PERSONNEL POOL	\$ 3,321,370	\$ 3,379,776	\$ 5,778,270
TRANSFER	\$ 180,558	\$ 375,000	\$-
SUBTOTAL-GF DEPT EXPEND	\$ 24,183,530	\$ 29,528,400	\$ 37,862,696
PERSONNEL POOL	\$ 3,684,510	\$ 4,560,852	\$ 4,281,000
ANNEXATION FEE ACCOUNT	\$ 69,976	\$ 2,900,000	\$ 3,700,000
SUBTOTAL-DED GF ACCOUNTS	\$ 3,754,486	\$ 7,460,852	\$ 7,981,000
TOTAL GENERAL FUND	\$ 27,938,015	\$ 36,989,252	\$ 45,843,696
SPECIAL REVENUE FUNDS:			
COMP LIABILITY INSURANCE	\$ 278,459	\$ 338,249	\$ 310,466
STREET LIGHTS	\$-	\$-	\$-
911 SUPPORT	\$ 166,439	\$ 527,507	\$ 555,780
DRUG SEIZURE	\$ 59,746	\$ 135,000	\$ 530,000
HUD LOANS	\$-	\$-	\$-
SPECIAL EVENTS	\$ 21,068	\$ 46,248	\$ 48,320
CEMETERY CAPITAL IMPROVEMENT	\$ 7,193	\$ 202,500	\$ 202,500
TOTAL SPECIAL REV FUND EXPEND	\$ 532,905	\$ 1,249,504	\$ 1,647,066
CAPITAL PROJECTS FUNDS:			
FACILITY RESERVE ACCOUNT	\$-	\$ 1,807,000	\$ 2,500,000
PUBLIC SAFETY IMPACT FEES	\$ 36,112	\$ 1,463,000	\$ 2,355,000
STREETS IMPACT FEES	\$ 813,172	\$ 25,195,984	\$ 2,022,140
PARKS IMPACT FEES	\$ 1,002,435	\$ 4,260,000	\$ 4,665,000
KOOTENAI FIRE/EMS IMPACT FEES	\$-	\$-	\$ 2,000,000
FALLS PARK	\$-	\$-	\$-
STREET CAPITAL IMPROVEMENTS	\$-	\$-	\$-
TOTAL CAPITAL PROJECTS FUND EXP.	\$ 1,851,720	\$ 32,725,984	\$ 13,542,140
DEBT SERVICE FUNDS:			
LID 96-1 DEBT SERVICE	\$-	\$-	\$-
LID 99-1 DEBT SERVICE	\$ 2,885	\$-	\$-
LID 2004-1 DEBT SERVICE	\$ 441,021	\$ 528,000	\$ 528,000
LID GUARANTEE	\$ 150	\$ 150	\$ 150
LID 91-1 DEBT SERVICE	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE FUND EXP.	\$ 444,056	\$ 528,150	\$ 528,150

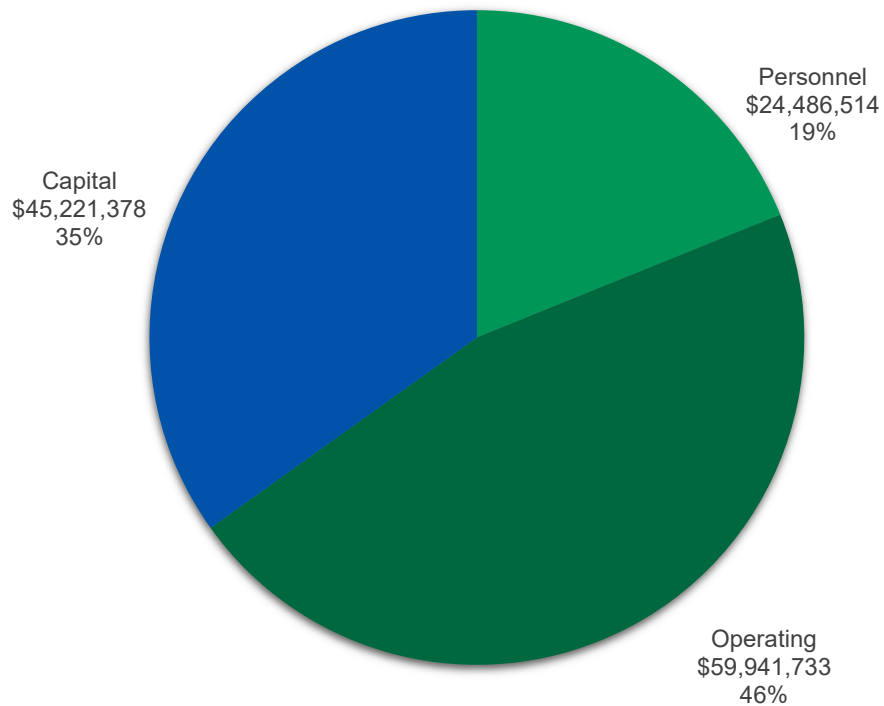
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2023

	Actual FY 20-21	Adopted Budget FY 21-22	Adopted Budget FY 22-23
EXPENDITURES (CONT.)			
ENTERPRISE FUNDS:			
SEWER (OPERATING)	\$ 5,604,192	\$ 38,753,693	\$ 25,651,734
SEWER (COLLECTIONS)	\$ 525,436	\$ 1,300,872	\$ 1,201,041
SEWER (RECYCLED WATER))	\$ 6,198	\$ 7,202	\$ 7,201
SEWER (SURFACE WATER)	\$ 276,492	\$ 312,332	\$ 312,223
SEWER CONST - WWTP	\$ 212,691	\$ 48,543,389	\$ 17,426,274
SEWER CONST - COLLECTORS	\$-	\$ 5,301,000	\$ 14,540,000
STORM WATER	\$-	\$-	\$-
SANITATION	\$ 3,599,165	\$ 3,553,481	\$ 3,534,608
WATER (OPERATING)	\$ 2,645,328	\$ 3,087,686	\$ 3,610,492
WATER CONSTRUCTION	\$-	\$ 1,100,000	\$ 1,805,000
TOTAL ENTERPRISE FUND EXP.	<u>\$ 12,869,501</u>	<u>\$ 101,959,656</u>	<u>\$ 68,088,573</u>
TOTAL BUDGETED EXPENDITURES	\$ 43,636,197	\$ 173,452,546	\$ 129,649,625
REVENUES AND OTHER SOURCES			
GENERAL FUND:			
PROPERTY TAX REVENUE	\$ 12,567,727	\$ 12,871,953	\$ 13,548,702
OTHER REVENUE	\$ 18,142,602	\$ 11,107,669	\$ 16,643,541
OTHER FINANCING SOURCES	\$ 1,881,699	\$ 2,017,993	\$ 2,271,836
FUND BALANCE REBUDGETED	\$-	\$ 3,530,786	\$ 5,398,617
GENERAL FUND DEDICATED ACCOUNTS:			
OTHER REVENUE	\$ 803,194	\$ 660,000	\$ 660,000
OTHER FINANCING SOURCES	\$ 3,296,411	\$ 3,300,000	\$ 4,121,000
FUND BALANCE REBUDGETED	\$ -	\$ 3,500,852	\$ 3,200,000
TOTAL GENERAL FUND RESOURCES	<u>\$ 36,691,633</u>	<u>\$ 36,989,253</u>	<u>\$ 45,843,696</u>
SPECIAL REVENUE FUNDS:			
PROPERTY TAX REVENUE	\$ 255,950	\$ 170,000	\$ 170,000
OTHER REVENUE	\$ 719,172	\$ 626,794	\$ 627,139
OTHER FINANCING SOURCES	\$ 183,008	\$ 202,710	\$ 174,927
CONTRIBUTED CAPITAL/CAP FEES	\$-	\$ -	\$ -
FUND BALANCE REBUDGETED	\$-	\$ 250,000	\$ 675,000
TOTAL SPEC. REV. FUND RESOURCES	<u>\$ 1,158,130</u>	<u>\$ 1,249,504</u>	<u>\$ 1,647,066</u>
CAPITAL PROJECTS FUNDS:			
OTHER REVENUE	\$ 4,014,200.0	\$ 25,719,512.0	\$ 4,315,000.0
OTHER FINANCING SOURCES	\$ 430,558.0	\$ 350,000.0	\$ 500,000.0
FUND BALANCE REBUDGETED	\$-	\$ 6,656,472.0	\$ 8,727,140.0
TOTAL CAPITAL PROJECTS RESOURCES	<u>\$ 4,444,758</u>	<u>\$ 32,725,984</u>	<u>\$ 13,542,140</u>
DEBT SERVICE FUNDS:			
OTHER REVENUE	\$ 37,040.0	\$ 128,000.0	\$ 128,000.0
OTHER FINANCING SOURCES	\$ 150.0	\$ 150.0	\$ 150.0
FUND BALANCE REBUDGETED	\$-	\$ 400,000.0	\$ 400,000.0
TOTAL DEBT SERVICE RESOURCES	<u>\$ 37,190</u>	<u>\$ 528,150</u>	<u>\$ 528,150</u>
ENTERPRISE FUNDS:			
OPERATING REVENUES	\$ 22,415,503	\$ 20,038,300	\$ 20,924,190
CONTRIBUTED CAPITAL/CAP FEES	\$ 13,102,950	\$ 6,854,000	\$ 6,550,000
OTHER FINANCING SOURCES	\$ 79,920	\$ 27,079,920	\$ 13,079,920
FUND EQUITY REBGTD./BOND	\$-	\$ 47,987,435	\$ 27,534,463
TOTAL ENTERPRISE FUND RESOURCES	<u>\$ 35,598,373</u>	<u>\$ 101,959,655</u>	<u>\$ 68,088,573</u>
TOTAL BUDGETED RESOURCES	\$ 77,930,084	\$ 173,452,546	\$ 129,649,625

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 2023

Fund	Estimated Beginning	Revenues	Anticipated Fund Balance	Total Sources	Appropriations	Estimated Ending	Anticipated Change		
	Fund Balance		Usage			Fund Balance	\$	%	
001 - GENERAL FUND	\$ 10,632,373	\$ 32,464,079	\$ 5,398,617	\$ 37,862,695	\$ 37,862,696	\$ 5,233,756	\$ (5,398,617)	-51%	1
002 - COMPREHENSIVE LIABILITY	321,310	310,466	-	310,466	310,466	321,310	-	0%	
003 - PERSONNEL BENEFIT POOL	(57,564)	4,281,000	-	4,281,000	4,281,000	(57,564)	-	0%	
004 - STREET LIGHTS	128,601	-	-	-	-	128,601	-	0%	
007 - DRUG SEIZURE PROGRAM	29,872	30,000	500,000	530,000	530,000	(470,128)	(500,000)	-1674%	2
008 - 911 SUPPORT	1,704,571	555,780	-	555,780	555,780	1,704,571	-	0%	
011 - FACILITY BUILDING RESERVE	1,715,778	500,000	2,000,000	2,500,000	2,500,000	(284,222)	(2,000,000)	-117%	3
017 - ANNEXATION FEES	3,192,029	500,000	3,200,000	3,700,000	3,700,000	(7,971)	(3,200,000)	-100%	4
023 - SPECIAL EVENTS	237,619	48,320	-	48,320	48,320	237,619	-	0%	
027 - HUD	-	-	-	-	-	-	-	0%	
029 - CEMETERY CAP IMPROVEMENT	243,899	27,500	175,000	202,500	202,500	68,899	(175,000)	-72%	5
034 - KOOTENAI FIRE/EMS IMPACT FEES	-	2,000,000	-	2,000,000	2,000,000	-	-	0%	
035 - PUBLIC SAFETY IMPACT FEES	1,786,515	455,000	1,900,000	2,355,000	2,355,000	(113,485)	(1,900,000)	-106%	6
036 - FALLS PARK	-	-	-	-	-	-	-	0%	
037 - STREETS IMPACT FEES	8,239,126	1,100,000	922,140	2,022,140	2,022,140	7,316,986	(922,140)	-11%	7
038 - PARKS IMPACT FEES	3,706,239	760,000	3,905,000	4,665,000	4,665,000	(198,761)	(3,905,000)	-105%	8
039 - STREETS CAPITAL PROJECTS	20,756	-	-	-	-	20,756	-	0%	
402 - LID 99-1	(30,980)	-	-	-	-	(30,980)	-	0%	
410 - LID 2004	(17,288)	128,000	400,000	528,000	528,000	(417,288)	(400,000)	2314%	9
450 - LID GUARANTEE	17,364	150	-	150	150	17,364	-	0%	
650 - SEWER OPERATING	41,587,964	14,172,198	13,000,000	27,172,198	27,172,198	28,587,964	(13,000,000)	-31%	10
651 - SEWER CAPITAL - WWTP	70,409,260	4,904,920	12,521,354	17,426,274	17,426,274	57,887,906	(12,521,354)	-18%	11
652 - SEWER CAPITAL - COLLECTOR	26,735,395	14,540,000	-	14,540,000	14,540,000	26,735,395	-	0%	
700 - SANITATION	1,194,303	3,621,315	(86,707)	3,534,608	3,534,608	1,281,010	86,707	7%	12
750 - WATER OPERATING	11,529,846	3,169,091	441,402	3,610,492	3,610,492	11,088,445	(441,402)	-4%	13
753 - WATER CAPITAL	19,668,492	320,000	1,485,000	1,805,000	1,805,000	18,183,492	(1,485,000)	-8%	14
Report Total:	\$ 202,995,479	\$ 83,887,819	\$ 45,761,805	\$ 129,649,624	\$ 129,649,625	\$ 157,233,673	\$ (45,761,805)	-23%	

Anticipated Fund Balance Usage

1. \$4,148,200 of Fund balance budgeted from the General Fund will be used on capital outlay, the remaining \$1,250,417 will be used for street reconstruction and maintenance projects (\$646,800 budgeted) and set aside for Vehicle and Facility Replacement Reserve (\$875,000 budgeted).
3. \$500,000 budgeted from the 911 Support Fund Balance will be used to help fund upgrades to the 911 Communications system and the K9 program.
3. 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.
4. \$3,200,000 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.
5. The Cemetery has budgeted an additional \$175,000 for cemetery expansion efforts.
6. \$1,900,000 is budgeted from Public Safety Impact Fees for use on Facility Improvements along with other unanticipated but beneficial projects at the Police Department
7. This \$922,140 is budgeted for projects such as the Prairie Ave and Zorros Roundabout and Chase Rd UPRR Railroad crossing.
8. \$3,905,000 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.
9. The full \$400,000 will be used to pay a portion of the \$528,000 budgeted for debt service payments.
10. \$13,000,000 will be transferred to Fund 651 for use on Debt Service payments and Capital projects such as the Facility Plan per the city's EPA permit and Outfall Upgrades
11. The full \$12,521,354 will be used to pay a portion of the \$15,000,000 budgeted for Tertiary Treatment of Wastewater
12. Sanitation Fund balance is anticipated to grow by \$86,707
13. Capital Expenditures planned for the \$441,402 Budgeted from the Water Operating fund include a replacement truck and equipment as well as the Well 4 Rehabilitation project
14. Planned capital expenditures at the Water Department of \$1,805,000 will be funded in-part by the \$1,485,000 of Fund Balance usage. These include a new well house for Well 11 and design work on the distribution system.

Budgeted Revenues

Post Falls, Idaho
 Revenue Projection Factors
 Fiscal Year 2023

Revenue Type	Fiscal Year 2023 Revenue Projection Factors
Applicable Funds <i>Revenue Source</i>	

Taxes

- General Fund
- Current Taxes*
- Comprehensive Liability
- Current Taxes*

Levy is based on the amount needed to support the activities of the City, within an overall property tax target established by City Council.

Other Revenues

- General Fund
- State Revenue Sharing*
- State Hwy Use*
- State Liquor*
- State Sales Tax*
- Hwy District*

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

- General Fund
- Delinquent Taxes*
- Building Permits*
- Annexation Fees*
- Avista Electrical Franchise Fee*
- Time Warner Franchise Fee*

- GF- Dedicated Accounts
- Annexation Fees*
- 911 Support
- 911 Fees*
- Rathdrum Dispatch Fees*
- 911 Telephone System Grant*
- Street Lights
- Utility Collections*
- Drug Seizure Program
- Drug Seizure Revenue*
- Streets Capital Projects
- Hwy 41 Trail Project ITD Grant*
- Streets Impact Fees
- Impact Fees*
- Parks Impact Fees
- Impact Fees*
- LID-2004
- Assessments Principal*
- Interest Income Loans/ Assessm*

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

Post Falls, Idaho
 Revenue Projection Factors
 Fiscal Year 2023

Revenue Type	Fiscal Year 2023 Revenue Projection Factors
Applicable Funds	
<i>Revenue Source</i>	

Other Financing Sources

- General Fund
 - Transfer from Sanitation*
 - Transfer from Water*
 - Transfer from Sewer*
- GF- Dedicated Accounts
 - Transfer from General Fund*
- 911 Support
 - Transfer from Impact Fees*
- Comprehensive Liability
 - Transfer from Sewer*
 - Transfer from Sanitation*
 - Transfer from Water*
- Facility Building Reserve
 - Transfer from General Fund*
- Sewer Capital- WWTP
 - Transfer from Steet/Fleet Rent*

The amount appropriated by City Council to allocate Salaries, Benefits, Comprehensive Insurance and other costs among Funds.

Fund Balance Rebudgeted

- GF- Dedicated Accounts
- 911- Support
- Cemetery Capital Improvements
- Street Impact Fees
- Park Impact Fees
- LID 99-1
- Sewer Capital- WWTP
- Sewer Capital- Collector
- Water Capital

The amount appropriated by City Council to balance the fund with respect to expected revenues and approved expenditures.

Enterprise Fund Operating Revenues

- Sewer
 - Utility Collections*
- Sanitation
 - Utility Collections*
- Water Operating
 - Utility Collections*
- Sewer
 - Rathdrum Sewer Charge*

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

Post Falls, Idaho
Revenue Projection Factors
Fiscal Year 2023

Revenue Type	Fiscal Year 2023 Revenue Projection Factors
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Applicable Funds
Revenue Source

Enterprise Fund Capital/ Cap Fees

Sewer Capital- WWTP
Sewer Cap Fees
Sewer Capital- Collector
Sewer Cap Fees- Enterprise
Water Capital
Cap Fees Water
Sewer Capital- WWTP
Rathdrum Intermun Cap Fees

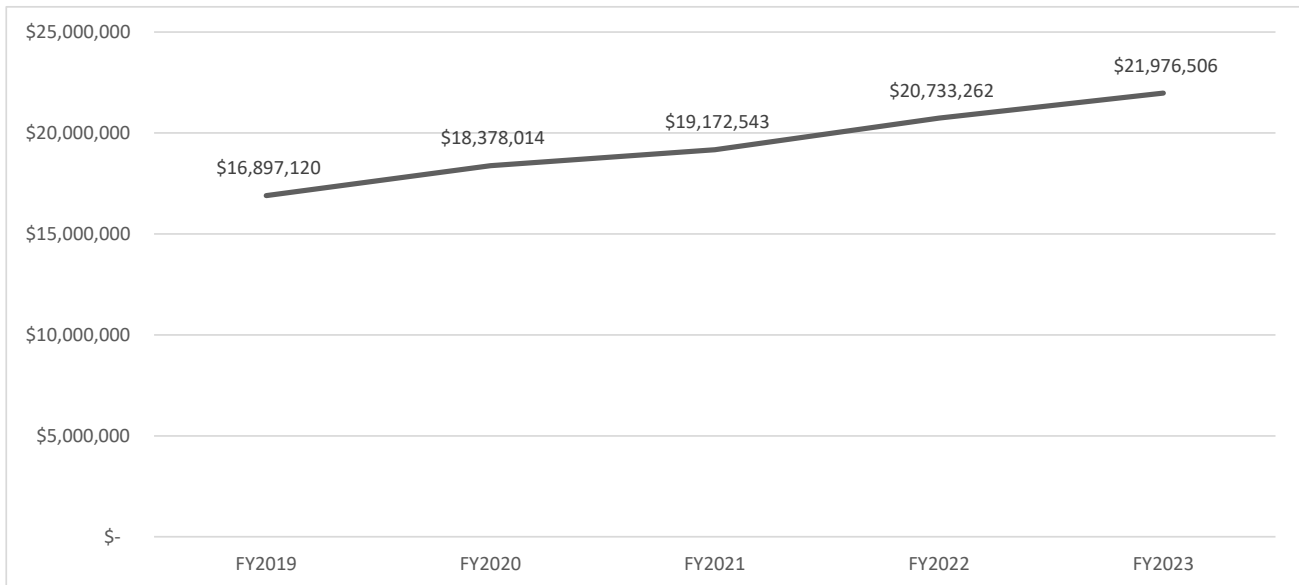
Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2019- 2023

Property Tax Revenue History

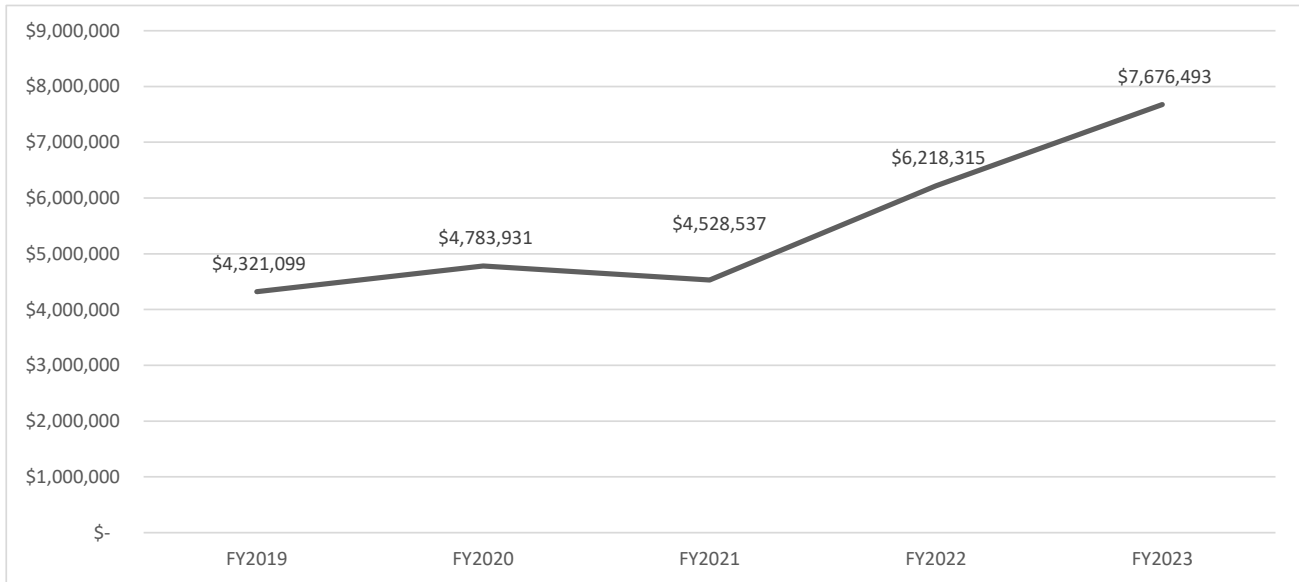


Charges for Service Revenue History

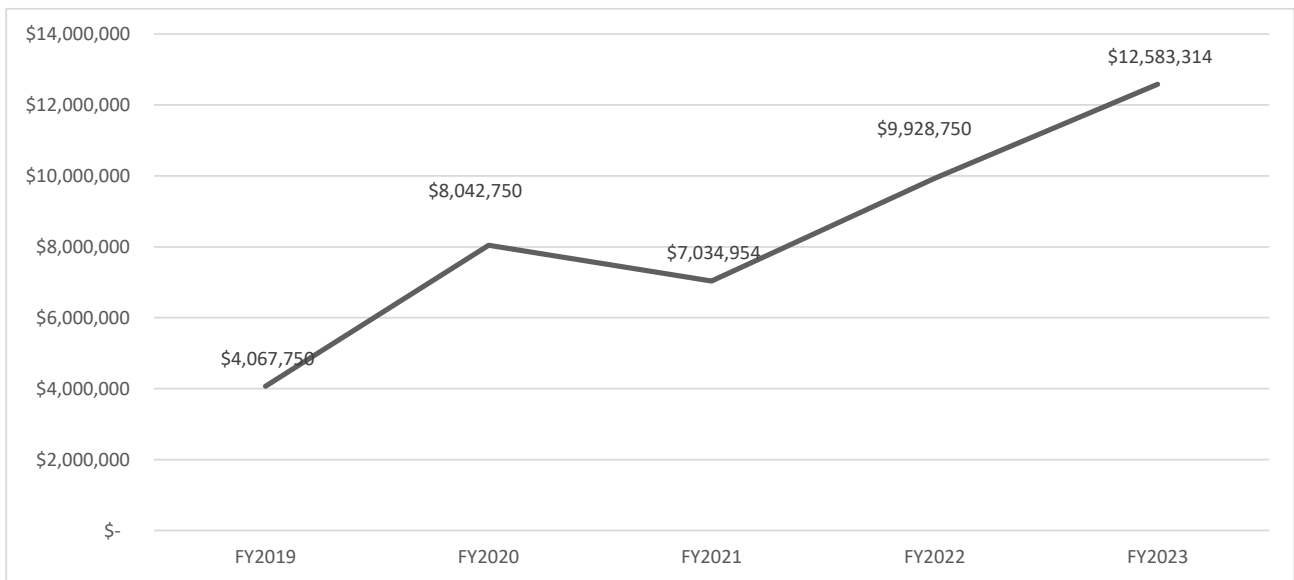


City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2019- 2023

State Funds Revenue History



Capital Contributions Revenue History



City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
Fund: 001 - GENERAL FUND							
Department: 410 - General Government Services							
001-410.1005.34520		CARES Act Grant	\$ 1,043,750.68	\$ -	\$ -	\$ -	0%
001-410.1006.34525		American Rescue Plan Act (ARPA)	3,898,616.55	-	3,898,616.55	3,898,616.55	0%
001-410.1423.38101		Beer/Wine/Liquor License	39,880.50	37,000.00	37,000.00	-	0%
001-410.1427.39185		Payroll Reimbursement	150.00	-	-	-	0%
001-410.1429.31900		URA Tax Rebate	137.13	-	-	-	0%
001-410.1431.39180		NSF Check Return Fees	520.00	1,500.00	1,500.00	-	0%
001-410.1432.39410		Equipment Auction Revenue	15,850.00	-	-	-	0%
001-410.1433.39170		Miscellaneous Income	34,292.45	2,000.00	2,000.00	-	0%
001-410.1433.39195		Incentive Rebates	4,599.16	5,000.00	5,000.00	-	0%
001-410.1434.33113		Rental Income-Land, Bldgs	2,844.45	2,000.00	2,000.00	-	0%
001-410.1490.30010		Taxes Current	12,567,726.62	12,871,953.00	13,548,701.88	676,748.88	5%
001-410.1490.30020		Taxes Delinquent	151,467.24	218,923.00	218,923.00	-	0%
001-410.1490.30030		Taxes Penalty & Interest	83,979.05	80,000.00	80,000.00	-	0%
001-410.1490.30060		Ag. Equip. Prop. Tax Replacem	1,674.00	1,674.00	1,674.00	-	0%
001-410.1490.30065		Persl Propy Tax Exemptn Replcemnt	110,480.82	110,480.82	110,480.82	-	0%
001-410.1490.30070		REA County & 3% Yield	-	24,000.00	24,000.00	-	0%
001-410.1495.31100		State Revenue Sharing	3,947,310.90	3,616,544.00	4,598,163.00	981,619.00	27%
001-410.1495.31300		State Liquor	967,073.00	846,840.00	907,060.00	60,220.00	7%
001-410.1496.32010		Avista Gas Franchise Fees	53,645.34	80,000.00	80,000.00	-	0%
001-410.1496.32020		Avista Electric Franchise Fee	261,432.30	200,000.00	200,000.00	-	0%
001-410.1496.32030		KEC - Franchise Fees	69,723.92	60,000.00	60,000.00	-	0%
001-410.1496.32040		Franchise Fee Time Warner	213,282.86	160,000.00	160,000.00	-	0%
001-410.1496.32060		Franchise Fees TDS Telecom	12,637.25	40,000.00	40,000.00	-	0%
001-410.1704.33401		Developer St Light Contribution	42,187.32	-	-	-	0%
001-410.1900.37020		Investment Income	236,338.56	450,000.00	450,000.00	-	0%
001-410.1900.37025		Unrealized Gain/Loss on Investment	(358,473.74)	-	-	-	0%
001-410.1900.37040		Designated Investmt Income	23,402.07	50,000.00	50,000.00	-	0%
001-410.1920.37201		Cash Carryover - Designated	-	3,530,785.72	5,398,616.55	1,867,830.83	53%
001-410.3306.39655		Rental Income Cell Tower	3,130.00	2,000.00	2,000.00	-	0%
Department: 410 - General Government Services Total:			\$ 23,427,658.43	\$ 22,390,700.54	\$ 29,875,735.80	\$ 7,485,035.26	33%
Department: 421 - Police							
001-421.1107.34202		Bullet Proof Vest Grant	\$ 3,342.11	\$ -	\$ -	\$ -	0%
001-421.1112.34206		Dept of Justice Grant	13,369.62	-	-	-	0%
001-421.1114.34203		TEM Grants - Aggressive	5,791.44	-	-	-	0%
001-421.1114.34208		ITD Off of Hwy Safety Grant	9,542.88	-	-	-	0%
001-421.1140.34204		JAG Revenue	11,127.29	-	-	-	0%
001-421.1427.39185		Payroll Reimbursement Police	16,661.10	-	-	-	0%
001-421.1510.33209		Police Fines	102,138.42	90,000.00	90,000.00	-	0%
001-421.1513.33208		Police - School Resource Off.	153,000.00	153,300.00	223,300.00	70,000.00	46%
001-421.1514.33207		Police - Misc. Services	12,539.75	1,000.00	1,000.00	-	0%
001-421.1515.33211		Prosecution Reimbursement	7,698.50	3,000.00	3,000.00	-	0%
001-421.1521.34218		Police Dept Refunds & Reimbursements	4,133.79	-	-	-	0%
001-421.1525.34220		Police Donations	200.00	-	-	-	0%
Department: 421 - Police Total:			\$ 339,544.90	\$ 247,300.00	\$ 317,300.00	\$ 70,000.00	28%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
Department: 423 - Oasis							
	001-423.1153.34213	ICDVVA 7/1/2017 - 6/30/2018	\$ 51,232.19	\$ 69,000.00	\$ 69,000.00	\$ -	0%
	001-423.1502.34276	Oasis Donations	2,435.44	-	-	-	0%
	001-423.1519.34258	Designation Donations	7,849.00	4,004.25	4,004.25	-	0%
	Department: 423 - Oasis Total:		\$ 61,516.63	\$ 73,004.25	\$ 73,004.25	\$ -	0%
Department: 424 - Legal							
	001-424.1515.33211	Rathdrum Prosecution Reimbursement	\$ 64,800.00	\$ 63,000.00	\$ 63,000.00	\$ -	0%
	Department: 424 - Legal Total:		\$ 64,800.00	\$ 63,000.00	\$ 63,000.00	\$ -	0%
Department: 427 - Animal Control							
	001-427.1504.33201	Animal Control	\$ 19,345.75	\$ 20,000.00	\$ 20,000.00	\$ -	0%
	001-427.1504.34200	Animal Control Donations	1,266.54	-	-	-	0%
	001-427.1505.33205	Dog Impound Fees	19,384.14	27,000.00	27,000.00	-	0%
	Department: 427 - Animal Control Total:		\$ 39,996.43	\$ 47,000.00	\$ 47,000.00	\$ -	0%
Department: 430 - Public Works Revenue							
	001-430.1491.31600	Highway District	\$ 154,610.50	\$ 153,960.00	\$ 153,960.00	\$ -	0%
	001-430.1495.31400	State Hwy Use	2,189,758.06	1,754,931.00	2,171,270.00	416,339.00	24%
	Department: 430 - Public Works Revenue Total:		\$ 2,344,368.56	\$ 1,908,891.00	\$ 2,325,230.00	\$ 416,339.00	22%
Department: 431 - Streets							
	001-431.1701.38402	Sign Building	\$ 941.34	\$ 2,500.00	\$ 2,500.00	\$ -	0%
	Department: 431 - Streets Total:		\$ 941.34	\$ 2,500.00	\$ 2,500.00	\$ -	0%
Department: 441 - Urban Forestry							
	001-441.1680.34302	Arbor Day Sponsor Donations	\$ -	\$ 2,250.00	\$ -	\$ (2,250.00)	-100%
	001-441.1681.34314	Tree Trust	2,285.38	1,000.00	-	(1,000.00)	-100%
	001-441.1683.34312	Street Tree Installation Fees	(188.80)	-	-	-	0%
	Department: 441 - Urban Forestry Total:		\$ 2,096.58	\$ 3,250.00	\$ -	\$ (3,250.00)	-100%
Department: 442 - Cemetery							
	001-442.1409.39140	Cemetery Misc	\$ 15,857.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%
	001-442.1670.33307	Cemetery	68,125.00	30,000.00	45,000.00	15,000.00	50%
	001-442.1671.33313	Grave Liners	12,052.00	15,000.00	15,000.00	-	0%
	001-442.1672.33317	Markers & Headstones	134,565.01	35,000.00	60,000.00	25,000.00	71%
	001-442.1673.34304	Cemetery Donations	700.00	-	-	-	0%
	001-442.1674.33319	Open & Close	44,225.00	30,000.00	30,000.00	-	0%
	Department: 442 - Cemetery Total:		\$ 275,524.01	\$ 115,000.00	\$ 155,000.00	\$ 40,000.00	35%
Department: 443 - Parks							
	001-443.0000.39650	Rental Income	\$ 13,786.35	\$ 12,000.00	\$ 12,000.00	\$ -	0%
	001-443.1639.33396	Recreation Field Reservations	6,780.00	6,000.00	6,000.00	-	0%
	001-443.1650.33323	Parks - Misc. Income	695.35	-	-	-	0%
	001-443.1651.33325	Parks - Parking Fees	83,760.13	60,000.00	60,000.00	-	0%
	001-443.1654.33327	Parks - Reservations	77,870.00	60,000.00	60,000.00	-	0%
	001-443.1655.38304	Juvenile Diversion Program	2,311.05	-	-	-	0%
	001-443.1656.34320	Parks Donations	2,773.34	-	-	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual		Adopted		Change Over			
			Totals	FY 2021	Budget	FY 2022	Adopted	Budget	(Under) FY 2022	%
001-443.1658.34255		Avista - TP Wave Maintenance		10,927.27		10,184.59		11,255.09	1,070.50	11%
001-443.1658.38301		Avista Maintenance Agreement		63,654.00		61,000.00		65,563.62	4,563.62	7%
001-443.1667.34322		Community Garden Donations		740.00		-		-	-	0%
Department: 443 - Parks Total:			\$	263,297.49	\$	209,184.59	\$	214,818.71	\$ 5,634.12	3%
Department: 445 - Recreation										
001-445.1202.34330		Recreation Grants	\$	3,700.00	\$	-	\$	-	\$ -	0%
001-445.1606.33361		Recreation Fitness		(70.00)		-		-	-	0%
001-445.1609.33381		Recreation T- Ball		9,124.00		9,000.00		9,000.00	-	0%
001-445.1609.34336		Recreation T-Ball Sponsor		3,600.00		4,500.00		4,500.00	-	0%
001-445.1610.33355		Recreation B-Ball Youth		1,074.00		18,746.00		18,746.00	-	0%
001-445.1610.34322		Recreation B-Ball Youth Sponsor		1,500.00		8,536.00		8,536.00	-	0%
001-445.1612.33353		Recreation B-Ball Open		-		1,000.00		1,000.00	-	0%
001-445.1613.33357		Recreation B-Ball Youth Comp		5,966.25		31,182.00		31,182.00	-	0%
001-445.1614.33375		Recreation Special Activity		7,635.34		8,000.00		8,000.00	-	0%
001-445.1615.33345		Recreation - Gym Rental		390.00		1,000.00		1,000.00	-	0%
001-445.1616.33359		Recreation Dance		22,542.60		17,000.00		17,000.00	-	0%
001-445.1617.33339		Rec Dept - Gymnastics		4,077.00		3,000.00		3,000.00	-	0%
001-445.1618.33315		Ice Skating		5,778.00		2,000.00		3,000.00	1,000.00	50%
001-445.1619.33365		Recreation Football-Flag		7,926.00		4,593.00		4,593.00	-	0%
001-445.1622.33367		Recreation Karate		7,290.50		4,500.00		4,500.00	-	0%
001-445.1623.33373		Recreation Soccer Youth		27,784.00		31,300.00		31,300.00	-	0%
001-445.1623.34334		Recreation Soccer Sponsor		10,425.00		12,070.00		12,070.00	-	0%
001-445.1625.33391		Recreation Workshops		20,546.50		5,081.00		8,000.00	2,919.00	57%
001-445.1626.33383		Recreation Tennis Lessons		768.00		1,500.00		1,500.00	-	0%
001-445.1627.33341		Rec Tennis Tournament/League		-		1,000.00		1,000.00	-	0%
001-445.1628.33385		Recreation V-Ball Adult		13,174.50		22,189.00		26,365.00	4,176.00	19%
001-445.1629.33387		Recreation V-Ball Open		2,268.05		1,694.00		1,694.00	-	0%
001-445.1630.33389		Recreation V-Ball Youth		5,300.00		9,000.00		9,000.00	-	0%
001-445.1630.34340		Recreation V-Ball Youth Sponsor		2,400.00		4,400.00		3,500.00	(900.00)	-20%
001-445.1631.33349		Recreation Art Program		(2,031.80)		1,000.00		1,000.00	-	0%
001-445.1632.33379		Recreation Summer Day Camp		222,611.30		141,501.00		200,000.00	58,499.00	41%
001-445.1633.33377		Recreation Sports Camps		5,512.16		5,000.00		5,000.00	-	0%
001-445.1633.34101		Camp Scholarships		375.00		1,000.00		1,000.00	-	0%
001-445.1634.34328		Recreation Football Sponsor		4,625.60		2,100.00		2,100.00	-	0%
001-445.1635.33363		Recreation Flag Adult		-		4,500.00		4,500.00	-	0%
001-445.1639.33360		Recreation Open Gym Pickel Ball		162.00		500.00		500.00	-	0%
001-445.1639.39335		Recreation Outdoor		6,154.67		6,000.00		6,000.00	-	0%
001-445.1640.33343		Recreation - Golf		7,154.00		6,500.00		6,500.00	-	0%
001-445.1642.33369		Recreation Preschool		2,389.00		1,435.00		1,435.00	-	0%
001-445.1643.34344		Scholarships		5,367.92		1,000.00		1,000.00	-	0%
001-445.1644.38302		Centennial Trail Usage Fee		(1,100.00)		250.00		250.00	-	0%
001-445.1653.33393		Recreation Concessionaires		-		500.00		500.00	-	0%
001-445.1684.34321		Recreation: Fishing Derby Sponsor		-		-		1,000.00	1,000.00	0%
Department: 445 - Recreation Total:			\$	414,419.59	\$	372,577.00	\$	439,271.00	\$ 66,694.00	18%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
Department: 450 - Economic & Comm. Dev. Rev							
	001-450.1753.38502	Build Insp - Electrical	\$ 258,055.36	\$ 250,000.00	\$ 250,000.00	\$ -	0%
	001-450.1753.38506	Build Insp - Plumbing	255,807.47	200,000.00	200,000.00	-	0%
	001-450.1753.38507	Building Permits	2,087,367.11	1,000,000.00	1,000,000.00	-	0%
	001-450.1756.38501	Build Insp - Mechanical	146,462.00	100,000.00	100,000.00	-	0%
	Department: 450 - Economic & Comm. Dev. Rev Total:		\$ 2,747,691.94	\$ 1,550,000.00	\$ 1,550,000.00	\$ -	0%
Department: 453 - Engineering							
	001-453.1752.33501	Engineer - Inspection Fees	\$ 460,543.14	\$ 400,000.00	\$ 400,000.00	\$ -	0%
	001-453.1757.38511	P & Z Fees	245,155.00	105,000.00	105,000.00	-	0%
	001-453.1758.38509	Business License Fee	22,775.00	23,000.00	23,000.00	-	0%
	Department: 453 - Engineering Total:		\$ 728,473.14	\$ 528,000.00	\$ 528,000.00	\$ -	0%
Department: 497 - Transfer Out							
	001-497.1903.37461	Transfer Sanitation	\$ 422,400.00	\$ 364,249.00	\$ 166,072.00	\$ (198,177.00)	-54%
	001-497.1903.37462	Transfer Water	650,718.00	743,970.00	926,570.00	182,600.00	25%
	001-497.1903.37463	Transfer Reclaimed Water	808,581.00	909,774.00	1,179,194.00	269,420.00	30%
	Department: 497 - Transfer Out Total:		\$ 1,881,699.00	\$ 2,017,993.00	\$ 2,271,836.00	\$ 253,843.00	13%
	Fund: 001 - GENERAL FUND Total:		\$ 32,592,028.04	\$ 29,528,400.38	\$ 37,862,695.76	\$ 8,334,295.38	28%
Fund: 002 - COMPREHENSIVE LIABILITY							
Department: 410 - General Government Services							
	002-410.0000.39160	Ins Reimb/Damage Claim Reimb.	\$ 85,548.18	\$ -	\$ -	\$ -	0%
	002-410.1490.30010	Taxes Current	170,000.00	170,000.00	170,000.00	-	0%
	002-410.1900.37020	Investment Income	401.68	-	-	-	0%
	Department: 410 - General Government Services Total:		\$ 255,949.86	\$ 170,000.00	\$ 170,000.00	\$ -	0%
Department: 497 - Transfer Out							
	002-497.1903.37001	Transfer Sanitation	\$ 7,700.00	\$ 8,732.24	\$ 3,236.00	\$ (5,496.24)	-63%
	002-497.1903.37462	Transfer Water	26,977.00	32,695.05	16,454.00	(16,241.05)	-50%
	002-497.1903.37463	Transfer Reclaimed Water	94,014.00	126,822.09	120,776.00	(6,046.09)	-5%
	Department: 497 - Transfer Out Total:		\$ 128,691.00	\$ 168,249.38	\$ 140,466.00	\$ (27,783.38)	-17%
	Fund: 002 - COMPREHENSIVE LIABILITY Total:		\$ 384,640.86	\$ 338,249.38	\$ 310,466.00	\$ (27,783.38)	-8%
Fund: 003 - PERSONNEL BENEFIT POOL							
Department: 482 - Personnel Pool							
	003-482.1433.39170	Misc Income	\$ 96.66	\$ -	\$ -	\$ -	0%
	003-482.1495.31800	State Refunds - Benefits	2,320.11	10,000.00	10,000.00	-	0%
	003-482.1900.37020	Investment Income	41.64	5,000.00	5,000.00	-	0%
	003-482.1900.37025	Unrealized Gain/Loss on Investment	2,127.23	-	-	-	0%
	003-482.1900.37040	Designated Investmt Income	(3,356.53)	-	-	-	0%
	003-482.1920.37200	Cash Carryover	-	1,100,852.00	-	(1,100,852.00)	-100%
	003-482.4001.39120	Employee Premium Fee	155,199.86	145,000.00	145,000.00	-	0%
	Department: 482 - Personnel Pool Total:		\$ 156,428.97	\$ 1,260,852.00	\$ 160,000.00	\$ (1,100,852.00)	-87%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
Department: 497 - Transfer Out							
003-497.1903.37001		Transfer General Fund	3,296,410.69	3,300,000.00	4,121,000.00	821,000.00	25%
Department: 497 - Transfer Out Total:			\$ 3,296,410.69	\$ 3,300,000.00	\$ 4,121,000.00	\$ 821,000.00	25%
Fund: 003 - PERSONNEL BENEFIT POOL Total:			\$ 3,452,839.66	\$ 4,560,852.00	\$ 4,281,000.00	\$ (279,852.00)	-6%
Fund: 004 - STREET LIGHTS							
Department: 465 - Street Lights							
004-465.1900.37020		Investment Income	\$ 278.38	\$ -	\$ -	\$ -	0%
004-465.1900.37025		Unrealized Gain/Loss on Investment	287.11	-	-	-	0%
Department: 465 - Street Lights Total:			\$ 565.49	\$ -	\$ -	\$ -	0%
Fund: 004 - STREET LIGHTS Total:			\$ 565.49	\$ -	\$ -	\$ -	0%
Fund: 007 - DRUG SEIZURE PROGRAM							
Department: 425 - Drug Seizure Program							
007-425.0000.39325		Misc Revenue	\$ 600.00	\$ -	\$ -	\$ -	0%
007-425.1525.34242		K-9 Fundraiser Event	16,886.93	-	-	-	0%
007-425.1526.34208		K-9 Donations	2,812.25	-	-	-	0%
007-425.1526.39240		Drug Seizure Revenue	30,948.11	60,000.00	30,000.00	(30,000.00)	-50%
007-425.1900.37020		Investment Income	308.57	-	-	-	0%
007-425.1900.37025		Unrealized Gain/Loss on Investment	314.53	-	-	-	0%
007-425.1920.37200		Cash Carryover	-	75,000.00	500,000.00	425,000.00	567%
Department: 425 - Drug Seizure Program Total:			\$ 51,870.39	\$ 135,000.00	\$ 530,000.00	\$ 395,000.00	293%
Fund: 007 - DRUG SEIZURE PROGRAM Total:			\$ 51,870.39	\$ 135,000.00	\$ 530,000.00	\$ 395,000.00	293%
Fund: 008 - 911 SUPPORT							
Department: 426 - 911 Support							
008-426.1527.39210		911 Fees	\$ 418,739.46	\$ 375,000.00	\$ 400,000.00	\$ 25,000.00	7%
008-426.1528.39220		Communication Site Revenue	13,825.48	14,505.84	14,505.84	-	0%
008-426.1529.33212		Rathdrum Dispatch Fees	93,385.64	93,540.00	96,813.90	3,273.90	3%
008-426.1900.37020		Investment Income	4,234.10	10,000.00	10,000.00	-	0%
008-426.1900.37025		Unrealized Gain/Loss on Investment	4,157.96	-	-	-	0%
Department: 426 - 911 Support Total:			\$ 534,342.64	\$ 493,045.84	\$ 521,319.74	\$ 28,273.90	6%
Department: 497 - Transfer Out							
008-497.1903.37520		Transfer Impact Fee	\$ 34,460.70	\$ 34,460.70	\$ 34,460.70	\$ -	0%
Department: 497 - Transfer Out Total:			\$ 34,460.70	\$ 34,460.70	\$ 34,460.70	\$ -	0%
Fund: 008 - 911 SUPPORT Total:			\$ 568,803.34	\$ 527,506.54	\$ 555,780.44	\$ 28,273.90	5%
Fund: 011 - FACILITY BUILDING RESERVE							
Department: 491 - Facility Building Reserve							
011-491.1900.37020		Investment Income	\$ 4,019.43	\$ -	\$ -	\$ -	0%
011-491.1900.37025		Unrealized Gain/Loss on Investment	3,832.56	-	-	-	0%
011-491.1920.37200		Cash Carryover	-	1,457,000.00	2,000,000.00	543,000.00	37%
Department: 491 - Facility Building Reserve Total:			\$ 7,851.99	\$ 1,457,000.00	\$ 2,000,000.00	\$ 543,000.00	37%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
Department: 497 - Transfer Out							
011-497.1903.37001		Transfer General Fund	\$ 250,000.00	\$ 350,000.00	\$ 500,000.00	\$ 150,000.00	43%
Department: 497 - Transfer Out Total:			\$ 250,000.00	\$ 350,000.00	\$ 500,000.00	\$ 150,000.00	43%
Fund: 011 - FACILITY BUILDING RESERVE Total:			\$ 257,851.99	\$ 1,807,000.00	\$ 2,500,000.00	\$ 693,000.00	38%
Fund: 017 - ANNEXATION FEES							
Department: 410 - General Government Services							
017-410.1440.39105		Annexation Fees	\$ 632,109.70	\$ 500,000.00	\$ 500,000.00	\$ -	0%
017-410.1900.37020		Investment Income	7,507.73	-	-	-	0%
017-410.1900.37025		Unrealized Gain/Loss on Investment	7,147.53	-	-	-	0%
017-410.1920.37200		Cash Carryover	-	2,400,000.00	3,200,000.00	800,000.00	33%
Department: 410 - General Government Services Total:			\$ 646,764.96	\$ 2,900,000.00	\$ 3,700,000.00	\$ 800,000.00	28%
Fund: 017 - ANNEXATION FEES Total:			\$ 646,764.96	\$ 2,900,000.00	\$ 3,700,000.00	\$ 800,000.00	28%
Fund: 023 - SPECIAL EVENTS							
Department: 446 - Special Events							
023-446.1601.33330		Community Easter Egg Hunt	\$ 800.00	\$ 2,150.00	\$ 2,150.00	\$ -	0%
023-446.1601.33332		The Great Expedition	-	2,000.00	-	(2,000.00)	-100%
023-446.1602.33314		DuathlonRegistration Fees	13,209.04	10,000.00	11,070.00	1,070.00	11%
023-446.1602.34304		DuathlonSponsorships	-	750.00	750.00	-	0%
023-446.1603.33399		Winter Festival	2,800.00	-	-	-	0%
023-446.1604.33303		AAU Registration Fees	-	3,000.00	3,000.00	-	0%
023-446.1604.34300		AAU B Ball Sponsorships	-	500.00	500.00	-	0%
023-446.1605.33307		Summer Concerts & Movies - Misc fees	1,300.00	250.00	250.00	-	0%
023-446.1605.34107		Summer Concerts - Sponsorships	9,500.00	4,000.00	7,000.00	3,000.00	75%
023-446.1645.33305		AAU Ticket Sales	36.00	-	-	-	0%
023-446.1659.33331		PF Days - Parking & Camping	-	300.00	300.00	-	0%
023-446.1660.33337		Post Falls Days-Booths	23,426.60	15,498.00	15,500.00	2.00	0%
023-446.1661.33335		Post Falls Days-Beer Garden	-	700.00	700.00	-	0%
023-446.1662.34308		Post Falls Days-Sponsorships	4,250.00	1,500.00	1,500.00	-	0%
023-446.1664.33400		Harvest Festival Revenue	-	5,600.00	5,600.00	-	0%
023-446.1900.37020		Investment Income	492.32	-	-	-	0%
023-446.1900.37025		Unrealized Gain/Loss on Investment	486.51	-	-	-	0%
023-446.1903.37445		Transfer from Dept 445	19,856.00	-	-	-	0%
Department: 446 - Special Events Total:			\$ 76,156.47	\$ 46,248.00	\$ 48,320.00	\$ 2,072.00	4%
Fund: 023 - SPECIAL EVENTS Total:			\$ 76,156.47	\$ 46,248.00	\$ 48,320.00	\$ 2,072.00	4%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022		
						\$	%	
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT								
Department: 442 - Cemetery								
029-442.1670.39315		Cemetery Lot Sales	\$ 67,175.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%	
029-442.1677.39340		Veteran's Memorial Lots	7,850.00	7,500.00	7,500.00	-	0%	
029-442.1900.37020		Investment Income	522.83	-	-	-	0%	
029-442.1900.37025		Unrealized Gain/Loss on Investment	544.79	-	-	-	0%	
029-442.1920.37200		Cash Carryover	-	175,000.00	175,000.00	-	0%	
Department: 442 - Cemetery Total:			\$ 76,092.62	\$ 202,500.00	\$ 202,500.00	\$ -	0%	
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:			\$ 76,092.62	\$ 202,500.00	\$ 202,500.00	\$ -	0%	
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES								
Department: 428 - KOOTENAI FIRE/EMS IMPACT FEES								
034-428.2015.38202		Impact Fees - Kootenai Fire	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	0%	
034-428.2016.38203		Impact Fees - Kootenai EMS	-	-	1,000,000.00	1,000,000.00	0%	
Department: 428 - KOOTENAI FIRE/EMS IMPACT FEES Total:			\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	0%	
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES Total:			\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	0%	
Fund: 035 - PUBLIC SAFETY IMPACT FEES								
Department: 420 - Public Safety Impact Fees								
035-420.1900.37020		Investment Income	\$ 4,057.94	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
035-420.1900.37025		Unrealized Gain/Loss on Investment	3,990.57	-	-	-	0%	
035-420.1920.37200		Cash Carryover	-	1,358,000.00	1,900,000.00	542,000.00	40%	
035-420.2002.38204		Impact Fees - Public Safety	455,977.70	100,000.00	450,000.00	350,000.00	350%	
Department: 420 - Public Safety Impact Fees Total:			\$ 464,026.21	\$ 1,463,000.00	\$ 2,355,000.00	\$ 892,000.00	61%	
Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:			\$ 464,026.21	\$ 1,463,000.00	\$ 2,355,000.00	\$ 892,000.00	61%	
Fund: 037 - STREETS IMPACT FEES								
Department: 431 - Streets								
037-431.0000.31900		URA Reimbursements	\$ 1,028,989.13	\$ -	\$ -	\$ -	0%	
037-431.1311.34215		Pleasant View Road Arterial Improvement F	-	23,754,512.00	-	(23,754,512.00)	-100%	
037-431.1900.37020		Investment Income	57,873.25	50,000.00	50,000.00	-	0%	
037-431.1900.37025		Unrealized Gain/Loss on Investment	(137,481.44)	-	-	-	0%	
037-431.1903.37001		Transfer from Fund 001 GF	180,558.00	-	-	-	0%	
037-431.1903.37017		Transfer from Fund 017	-	50,000.00	-	(50,000.00)	-100%	
037-431.1920.37200		Cash Carryover	-	341,472.00	922,140.00	580,668.00	170%	
037-431.2003.38205		Impact Fees - Streets	1,163,342.68	1,000,000.00	1,050,000.00	50,000.00	5%	
037-431.2003.38206		Impact Fees - Multi-Modal	46,076.20	-	-	-	0%	
Department: 431 - Streets Total:			\$ 2,339,357.82	\$ 25,195,984.00	\$ 2,022,140.00	\$ (23,173,844.00)	-92%	
Fund: 037 - STREETS IMPACT FEES Total:			\$ 2,339,357.82	\$ 25,195,984.00	\$ 2,022,140.00	\$ (23,173,844.00)	-92%	

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
Fund: 038 - PARKS IMPACT FEES							
Department: 443 - Parks							
038-443.1900.37020		Investment Income	\$ 23,545.53	\$ 10,000.00	\$ 10,000.00	\$ -	0%
038-443.1900.37025		Unrealized Gain/Loss on Investment	(40,745.91)	-	-	-	0%
038-443.1920.37200		Cash Carryover	-	3,500,000.00	3,905,000.00	405,000.00	12%
038-443.2004.38303		Impact Fees - Parks	1,379,967.15	750,000.00	750,000.00	-	0%
Department: 443 - Parks Total:			\$ 1,362,766.77	\$ 4,260,000.00	\$ 4,665,000.00	\$ 405,000.00	10%
Fund: 038 - PARKS IMPACT FEES Total:			\$ 1,362,766.77	\$ 4,260,000.00	\$ 4,665,000.00	\$ 405,000.00	10%
Fund: 039 - STREETS CAPITAL PROJECTS							
Department: 492 - Streets Capital Projects							
039-492.1808.34113		Hwy 41 Trail Proj ITD Grant	\$ 20,746.82	\$ -	\$ -	\$ -	0%
039-492.1900.37020		Investment Income	8.26	-	-	-	0%
Department: 492 - Streets Capital Projects Total:			\$ 20,755.08	\$ -	\$ -	\$ -	0%
Fund: 039 - STREETS CAPITAL PROJECTS Total:			\$ 20,755.08	\$ -	\$ -	\$ -	0%
Fund: 410 - LID 2004							
Department: 476 - LID 2004							
410-476.1900.37010		Assessments Principal	\$ 33,538.19	\$ 116,000.00	\$ 116,000.00	\$ -	0%
410-476.1900.37020		Investment Income	796.37	2,000.00	2,000.00	-	0%
410-476.1900.37025		Unrealized Gain/Loss on Investment	648.28	-	-	-	0%
410-476.1900.37070		Interest Income/Loans/Assessm	1,973.86	10,000.00	10,000.00	-	0%
410-476.1920.37200		Cash Carryover	-	400,000.00	400,000.00	-	0%
Department: 476 - LID 2004 Total:			\$ 36,956.70	\$ 528,000.00	\$ 528,000.00	\$ -	0%
Fund: 410 - LID 2004 Total:			\$ 36,956.70	\$ 528,000.00	\$ 528,000.00	\$ -	0%
Fund: 450 - LID GUARANTEE							
Department: 471 - LID Guarantee							
450-471.1900.37020		Investment Income	\$ 44.11	\$ -	\$ -	\$ -	0%
450-471.1900.37025		Unrealized Gain/Loss on Investment	38.79	-	-	-	0%
450-471.1903.37476		Transfer LID	150.00	150.00	150.00	-	0%
Department: 471 - LID Guarantee Total:			\$ 232.90	\$ 150.00	\$ 150.00	\$ -	0%
Fund: 450 - LID GUARANTEE Total:			\$ 232.90	\$ 150.00	\$ 150.00	\$ -	0%
Fund: 650 - RECLAIMED WATER OPERATING							
Department: 463 - Wastewater Operating							
650-463.1900.37020		Investment Income	\$ 292,187.60	\$ 325,000.00	\$ 325,000.00	\$ -	0%
650-463.1900.37025		Unrealized Gain/Loss on Investment	(283,088.62)	-	-	-	0%
650-463.1900.37040		Designated Invstmt Income	11,532.97	10,000.00	10,000.00	-	0%
650-463.1920.37201		Cash Carryover - Designated	-	25,000,000.00	13,000,000.00	(12,000,000.00)	-48%
650-463.3301.33611		Utility Collection	12,674,134.51	11,923,952.35	12,222,051.16	298,098.81	3%
650-463.3302.33713		Utility Penalty-Svc Fee	81,476.75	81,000.00	81,000.00	-	0%
650-463.3303.33604		Rathdrum Reclaimed Water Charge	1,673,689.62	1,000,000.00	1,500,000.00	500,000.00	50%
650-463.3305.39630		Miscellaneous Income	100.00	2,497.00	2,497.00	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
650-463.3306.39650		Rental Income	-	15,000.00	15,000.00	-	0%
650-463.3306.39655		Rental Income Cell Tower	12,953.62	11,400.00	11,400.00	-	0%
650-463.3307.33607		Sampling Revenue	8,401.56	5,250.00	5,250.00	-	0%
Department: 463 - Wastewater Operating Total:			\$ 14,471,388.01	\$ 38,374,099.35	\$ 27,172,198.16	\$ (11,201,901.19)	-29%
Department: 466 - Wastewater - Collections							
650-466.3304.39605		Asset Disposal	\$ 150,021.35	\$ -	\$ -	\$ -	0%
650-466.3305.39630		Miscellaneous Income	562.20	-	-	-	0%
Department: 466 - Wastewater - Collections Total:			\$ 150,583.55	\$ -	\$ -	\$ -	0%
Fund: 650 - RECLAIMED WATER OPERATING Total:			\$ 14,621,971.56	\$ 38,374,099.35	\$ 27,172,198.16	\$ (11,201,901.19)	-29%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP							
Department: 463 - Wastewater Operating							
651-463.1900.37020		Investment Income	\$ 67,446.45	\$ 75,000.00	\$ 75,000.00	\$ -	0%
651-463.1900.37025		Unrealized Gain/Loss on Investment	(58,705.83)	-	-	-	0%
651-463.1920.37201		Cash Carryover - Designated	-	-	12,521,354.00	12,521,354.00	0%
651-463.1920.37203		Cash Carryover Bond Proceeds	-	18,638,469.00	-	(18,638,469.00)	-100%
651-463.3306.39650		Rental Income	44,106.16	-	-	-	0%
651-463.3308.38625		Reclaimed Water Cap Fees	3,751,929.91	4,000,000.00	4,000,000.00	-	0%
651-463.3310.38610		Developer Contribution	1,094,720.00	-	-	-	0%
651-463.3311.38620		Rathdrum Intermun. Cap Fees	817,890.35	750,000.00	750,000.00	-	0%
Department: 463 - Wastewater Operating Total:			\$ 5,717,387.04	\$ 23,463,469.00	\$ 17,346,354.00	\$ (6,117,115.00)	-26%
Department: 497 - Transfer Out							
651-497.1903.37650		Transfer from Fund 650	\$ -	\$ 25,000,000.00	\$ -	\$ (25,000,000.00)	-100%
651-497.1903.37660		Transfer Street/Fleet Rent	79,920.00	79,920.00	79,920.00	-	0%
Department: 497 - Transfer Out Total:			\$ 79,920.00	\$ 25,079,920.00	\$ 79,920.00	\$ (25,000,000.00)	-100%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:			\$ 5,797,307.04	\$ 48,543,389.00	\$ 17,426,274.00	\$ (31,117,115.00)	-64%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR							
Department: 463 - Wastewater Operating							
652-463.1900.37020		Investment Income	\$ 27,053.46	\$ 40,000.00	\$ 40,000.00	\$ -	0%
652-463.1900.37025		Unrealized Gain/Loss on Investment	(41,945.69)	-	-	-	0%
652-463.1903.37650		Transfer from Fund 650	-	2,000,000.00	13,000,000.00	11,000,000.00	550%
652-463.1920.37201		Cash Carryover - Designated	-	2,947,000.00	-	(2,947,000.00)	-100%
652-463.1920.37203		Cash Carryover Bond Proceeds	-	510,000.00	-	(510,000.00)	-100%
652-463.3121.31900		Highway 41 - Gravity Sewer: URA	844,658.13	550,000.00	-	(550,000.00)	-100%
652-463.3219.31900		12th Avenue Lift Station: URA	3,520,299.53	4,000.00	-	(4,000.00)	-100%
652-463.3305.39625		Misc. Revenue	37,124.03	-	-	-	0%
652-463.3308.38624		Foxtail Sewer Overage	184,660.82	-	-	-	0%
652-463.3308.38626		Meyer Alt South - Horsehaven Sewer Surcha	70,353.34	-	-	-	0%
652-463.3308.38630		Reclaimed Water Cap Fees-Enterprise	1,895,632.81	1,250,000.00	1,500,000.00	250,000.00	20%
Department: 463 - Wastewater Operating Total:			\$ 6,537,836.43	\$ 7,301,000.00	\$ 14,540,000.00	\$ 7,239,000.00	99%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:			\$ 6,537,836.43	\$ 7,301,000.00	\$ 14,540,000.00	\$ 7,239,000.00	99%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
Fund: 700 - SANITATION							
Department: 461 - Sanitation							
700-461.1900.37020		Investment Income	\$ 4,577.39	\$ 20,000.00	\$ 20,000.00	\$ -	0%
700-461.1900.37025		Unrealized Gain/Loss on Investment	(8,587.46)	-	-	-	0%
700-461.1920.37200		Cash Carryover	-	111,966.24	(86,707.00)	(198,673.24)	-177%
700-461.3301.33611		Utility Collection	3,350,988.27	3,391,515.00	3,576,315.00	184,800.00	5%
700-461.3302.33713		Utility Penalty-Svc Fee	20,412.20	30,000.00	30,000.00	-	0%
700-461.3305.39620		Misc. Income	5,000.00	-	(5,000.00)	(5,000.00)	0%
700-461.3314.39645		Recycled Goods	106.00	-	-	-	0%
Department: 461 - Sanitation Total:			\$ 3,372,496.40	\$ 3,553,481.24	\$ 3,534,608.00	\$ (18,873.24)	-1%
Fund: 700 - SANITATION Total:			\$ 3,372,496.40	\$ 3,553,481.24	\$ 3,534,608.00	\$ (18,873.24)	-1%
Fund: 750 - WATER OPERATING							
Department: 462 - Water Operating							
750-462.1900.37020		Investment Income	\$ 90,757.87	\$ 200,000.00	\$ 200,000.00	\$ -	0%
750-462.1900.37025		Unrealized Gain/Loss on Investment	(2,329.95)	-	-	-	0%
750-462.1900.37040		Designated Invstmnt Income	2,545.66	5,000.00	5,000.00	-	0%
750-462.1920.37201		Cash Carryover - Designated	-	-	441,401.70	441,401.70	0%
750-462.3301.33611		Utility Collection	4,147,980.50	2,713,486.11	2,794,890.69	81,404.58	3%
750-462.3302.33713		Utility Penalty-Svc Fee	22,664.18	25,000.00	25,000.00	-	0%
750-462.3305.39630		Miscellaneous Income	1,241.36	2,000.00	2,000.00	-	0%
750-462.3306.39660		Rental Cell Sites	58,261.66	40,000.00	40,000.00	-	0%
750-462.3316.33605		Repair & Meter Boxes	59,949.00	10,000.00	10,000.00	-	0%
750-462.3317.33610		Utility Turn Off/On Fee	6,965.00	12,000.00	12,000.00	-	0%
750-462.3318.39635		NSF Fees	-	200.00	200.00	-	0%
750-462.3319.33601		Account Set-Up Fee	20,440.00	10,000.00	10,000.00	-	0%
750-462.3323.33609		Utility Hang Tag Fee	93,275.00	70,000.00	70,000.00	-	0%
Department: 462 - Water Operating Total:			\$ 4,501,750.28	\$ 3,087,686.11	\$ 3,610,492.39	\$ 522,806.28	17%
Fund: 750 - WATER OPERATING Total:			\$ 4,501,750.28	\$ 3,087,686.11	\$ 3,610,492.39	\$ 522,806.28	17%
Fund: 753 - WATER CAPITAL							
Department: 462 - Water Operating							
753-462.1900.37020		Investment Income	\$ 44,504.35	\$ 20,000.00	\$ 20,000.00	\$ -	0%
753-462.1900.37025		Unrealized Gain/Loss on Investment	(119,067.62)	-	-	-	0%
753-462.1920.37201		Cash Carryover - Designated	-	780,000.00	1,485,000.00	705,000.00	90%
753-462.3308.38605		Cap Fees Water	750,099.59	300,000.00	300,000.00	-	0%
753-462.3310.38610		Developer Contribution	91,475.00	-	-	-	0%
Department: 462 - Water Operating Total:			\$ 767,011.32	\$ 1,100,000.00	\$ 1,805,000.00	\$ 705,000.00	64%
Fund: 753 - WATER CAPITAL Total:			\$ 767,011.32	\$ 1,100,000.00	\$ 1,805,000.00	\$ 705,000.00	64%
Report Total:			\$ 77,930,082.33	\$ 173,452,546.00	\$ 129,649,624.75	\$ (43,802,921.25)	-25%

Budgeted Expenditures

City of Post Falls, Idaho
 Personnel Schedule
 Expressed in Full Time Equivalents (FTEs)
 Fiscal Year 2023

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	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	2.0	2.0	2.5	0.5	1
IT	2.5	2.5	2.5	3.5	4.5	4.5		
Legal	5.0	5.0	6.0	6.0	7.0	7.0		
	<u>20.1</u>	<u>20.1</u>	<u>21.1</u>	<u>22.5</u>	<u>24.5</u>	<u>25.0</u>	<u>0.5</u>	
Police	70.0	72.0	75.0	77.0	80.0	84.5	4.5	2
Animal Control	3.0	3.0	3.0	3.0	3.0	3.0	-	
	<u>73.0</u>	<u>75.0</u>	<u>78.0</u>	<u>80.0</u>	<u>83.0</u>	<u>87.5</u>	<u>4.5</u>	
Recreation	7.2	7.2	7.2	7.2	7.2	7.2	-	
Rec Part Time	11.3	11.3	11.3	11.3	11.3	11.3	-	
Parks	10.5	11.5	13.5	13.5	14.5	15.5	1.0	4
Parks Seasonal	6.2	6.2	6.2	6.2	6.2	6.2	-	
Urban Forestry	2.6	2.6	2.6	2.6	3.1	3.1	-	
Cemetery	2.3	2.3	2.3	2.3	2.3	3.3	1.0	5
Cemetery Seasonal	0.5	0.5	0.5	0.5	0.5	0.5	-	
	<u>40.5</u>	<u>41.5</u>	<u>43.5</u>	<u>43.5</u>	<u>45.0</u>	<u>47.0</u>	<u>2.0</u>	
Public Works	1.0	1.0	1.0	1.0	1.0	1.0	-	
Streets	12.0	12.0	13.0	17.2	17.4	19.4	2.0	6
Streets Seasonal	2.5	2.5	2.5	0.8	0.8	0.8	-	
Fleet Maintenance	3.4	3.4	4.4	4.4	5.0	6.0	1.0	7
Maintenance	5.0	5.5	5.5	5.5	5.5	5.5	-	
Community Development	0.0	2.0	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	2.0	2.0	2.0	2.0	2.0	-	
Building Inspector	7.0	7.0	8.5	8.5	8.5	9.0	0.5	8
City Engineer	6.0	6.0	6.0	6.0	7.0	7.0		
	<u>41.9</u>	<u>45.4</u>	<u>48.9</u>	<u>51.4</u>	<u>53.2</u>	<u>56.7</u>	<u>3.5</u>	
General Fund Total	184.5	191.0	200.6	206.4	214.7	225.2	10.5	
Water	6.8	7.8	7.8	7.8	7.9	7.9		
Sewer	13.6	14.6	16.6	19.8	20.6	20.6		
	<u>20.3</u>	<u>22.4</u>	<u>24.4</u>	<u>27.6</u>	<u>28.5</u>	<u>28.5</u>	<u>0.0</u>	
City Total	204.9	213.4	224.9	234.0	243.3	253.7	10.5	
Without Mayor & Council	197.9	206.4	217.9	227.0	236.3	246.7	0.0	
FTE (Without Seasonal)	184.4	192.9	204.4	215.2	224.5	234.9	0.0	

FY2023 Budget Changes

- ¹ A part-time HR Assistant is added to the Human Resources department.
- ² Four Patrol Officers and a part-time Crime Analyst are added to the Police department.
- ³ Crimes Victims Advocates previously partially grant funded are now fully funded by the city
- ⁴ A Parks Worker position is added to the Parks department
- ⁵ A Maintenance position for the Cemetery is added.
- ⁶ Two Street Worker positions are added to the Streets department
- ⁷ A Senior Mechanic is added to the Fleet department
- ⁸ A Building/ Electrical Inspector is added to the Building department

City of Post Falls, Idaho
 Budgeted Capital Expenditures
 Fiscal Year 2023

Fund	Dept	Account	Description	Budget
GENERAL FUND				
		<u>Police</u>		
		001-421.0000.90020	Financed Vehicles Capital Purchase The Police Department will purchase four new patrol cars to accommodate four newly hired officers. Our agency has a "take home" policy for patrol vehicles, which not only adds approximately 10 years of service to our vehicles over a standard fleet policy, but it also allows for more visibility in the community when the vehicles are parked outside officer's homes. The purchase of these vehicles will increase fuel and vehicle maintenance costs for the Police department.	\$ 268,000.00
		<u>Streets</u>		
		001-431.0000.95040	Street Construction West Seltice Reconstruction Project- Reconstructing West Seltice will decrease the need for patching, which is currently increasing on an annual basis as the road is failing.	\$ 1,901,700.00
		<u>Facility Maintenance</u>		
		001-433.0000.95015	Parking Lot City Hall Parking Lot Rehab- Repairing the problem areas of the parking lot now will decrease the cost of future repairs. Ongoing maintenance will be needed for the parking lot in the future.	\$ 50,000.00
		<u>Fleet Maintenance</u>		
		001-434.0000.90010	New Vehicles / Equip Replacing aging equipment decreases O&M costs associated with old and failing vehicles and increases the efficiency of crews due to better reliability of equipment.	\$ 1,089,000.00
		<u>Parks</u>		
		001-443.0000.90010	New Vehicles / Equip New 1 Ton Pickup Truck - This will increase the O&M expenses of Fleet Maintenance and fuel consumption by the department. This pickup is for a new position's use.	\$ 62,500.00
		001-443.0000.90050	Vehicles, Motorcycles, & Equipment Parks Equipment Replacement - Replacing aging equipment decreases O&M costs associated with old and failing vehicles and increases the efficiency of crews due to better reliability of equipment.	\$ 226,000.00
		<u>Parks - Construction</u>		
		001-444.0000.94180	Park Construction Projects Post Falls Landing - This will increase the maintenance expenses of the department while increasing the recreational opportunities of our citizens.	\$ 551,000.00
Total General Fund Capital Budget				\$ 4,148,200.00
FACILITY BUILDING RESERVE				
		<u>Facility Building Reserve</u>		
		011-491.1803.96000	Land Acquisition Facilities Plan- Purchasing land for a future Public Works Operations Center will eventually allow PW divisions to operate more efficiently. This will first require additional capital projects but it a prudent initial investment. Upon moving, Streets and Fleet will no longer pay an annual rent for their use of the existing WRF property.	\$ 1,405,038.00
Total Facility Building Reserve Capital Budget				\$ 1,405,038.00

City of Post Falls, Idaho
 Budgeted Capital Expenditures
 Fiscal Year 2023

Fund	Dept	Account	Description	Budget
STREETS IMPACT FEES				
<u>Streets</u>				
		037-431.0000.95133	Seltice and Mullan Couplet Study This will have no impacts on the O&M costs for the Public Works Department. This study is to formulate options and identify projects to facilitate safe and efficient movement of traffic while be considering economic impacts to local business. Fiscal impacts from projects identified with this study will be assessed with development for construction.	\$ 100,000.00
		037-431.0000.95136	Chase Road BNSF RR-Xing This will have negligible O&M costs for the Public Works Department (Street / Fleet Div.). Additional cost will be created thru increases in pavement area needing sweeping, snow removal and chip sealing. Some costs will be offset by improvements to the rail crossing that will reduce regular repairs in that area. No additional costs are anticipated for Utilities.	\$ 25,000.00
		037-431.0000.95142	Chase Road UPRR RR-XING This will have negligible O&M costs for the Public Works Department (Street / Fleet Div.). additional cost will be created thru increases in pavement area needing sweeping, snow removal and chip sealing.	\$ 377,140.00
		037-431.0000.95144	Prairie and Zorros Roundabout This will have minor O&M costs for the Public Works Department (Street / Fleet Div.) and the Parks Department. Additional cost will be created thru the extra efforts needed to maintain a roundabout and additional vehicle travel lanes with sweeping, snow removal and chip sealing. Parks will see greater O&M costs with necessary care to maintain landscaping within the roundabout and operation of the irrigation system.	\$ 770,000.00
<hr/> Total Street Impact Fees Capital Budget				<hr/> \$ 1,272,140.00
PARKS IMPACT FEES				
<u>Parks</u>				
		038-443.0000.94070	Black Bay This will increase the O&M expenses of Park Maintenance while reducing repair cost from erosion. It is increasing the recreational opportunities of our citizens, improving safety and required ADA access.	\$ 1,500,000.00
		038-443.0000.94165	Sports Complex (Phase 1) Phase one – Planning and Construction documents will decrease development cost by reducing uncertainty and change orders.	\$ 1,100,000.00
		038-443.0000.96000	Land Acquisition For the short term there is minimal cost impacts from this purchase. On the long term there will be development costs and increases M&O and staffing cost.	\$ 1,900,000.00
		038-443.1667.95520	Community Garden Formally developing paved parking and access will decrease O&M cost associated with gravel lot.	\$ 100,000.00
<hr/> Total Parks Impact Fees Capital Budget				<hr/> \$ 4,600,000.00

City of Post Falls, Idaho
 Budgeted Capital Expenditures
 Fiscal Year 2023

Fund	Dept	Account	Description	Budget
RECLAIMED WATER OPERATING				
<u>Wastewater Operating</u>				
		650-463.0000.90010	New Vehicles / Equip	\$ 350,000.00
			1) Treatment Lead Pickup- This will increase the O&M expenses of Fleet Maintenance and fuel consumption by the WRF Fund. This pickup is for a new position's use.	
			2) Replacement truck- Replacing aging equipment decreases O&M costs associated with old and failing vehicles and increases the efficiency of crews due to better reliability of equipment.	
			3) Replace 1997 Service Truck- Replacing aging equipment decreases O&M costs associated with old and failing vehicles and increases the efficiency of crews due to better reliability of equipment.	
			4) Lawn Mower Replacement- Replacing aging equipment decreases O&M costs associated with old and failing vehicles and increases the efficiency of crews due to better reliability of equipment.	
			5) CCTV Camera Truck- Currently, staff attempt to clean all sewer lines every four years. Purchasing an inspection truck would allow priority based cleaning, decreasing the need for equipment and staff time. Likely, these efforts will be directed elsewhere and will not reduce the budget.	
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Total Reclaimed Water Operating Capital Budget				\$ 350,000.00

RECLAIMED WATER CAPITAL - WWTP

Wastewater Operating

		651-463.3209.95500	Facility Plan per EPA Permit	\$ 255,000.00
			Among other findings, such as recommending rates and capital project phasing, facility planning identifies opportunities for more efficient operations through process improvements at the Water Reclamation Facility.	
		651-463.3213.90015	Tertiary Treatment	\$ 15,000,000.00
			This project will significantly increase the ability of the Water Reclamation Facility to remove phosphorus. There will be energy, chemical, personnel, and other operational costs associated with operating and maintaining this new part of the facility. Those costs are estimated at over \$1 million annually	
		651-463.6505.95520	Outfall Upgrade	\$ 1,250,000.00
			1) OutFall upgrade \$250,000 This piece of infrastructure is designed to be relatively self-sufficient. No significant changes to O&M are expected.	
			2) ARPA Wastewater Contingency \$1,000,000 These funds will be applied to the Tertiary project. Please see that discussion.	
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Total Reclaimed Water Capital WWTP Capital Budget				\$ 16,505,000.00

RECLAIMED WATER CAPITAL - COLLECTOR

Wastewater Operating

		652-463.3103.96000	Land Acquisition	\$ 50,000.00
			Land would be purchased to upgrade existing lift stations. No changes to O&M costs are anticipated.	
		652-463.3105.95520	Oversizing Construction Costs	\$ 94,000.00
			This budget is used to reimburse developers to construct oversized pipelines which will be needed in the future. Construction in tandem with development saves future user fees from being used for this work.	

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2023

Fund	Dept	Account	Description	Budget
		652-463.3208.95500	Rate Study Among other findings, such as recommending rates and capital project phasing, facility planning identifies opportunities for more efficient operations through improvements to the wastewater collections system.	\$ 25,000.00
		652-463.3214.95520	Ponderosa Lift Station The existing lift station has reached the end of its life and requires frequent staff visits and periodic repairs to correct failed components. The new station will be more reliable in the near-term decreasing O&M costs.	\$ 1,000,000.00
		652-463.3226.95520	Decommission Prairie Falls/Grayling Spokane Street Prairie Ave Sewer Project- This project eliminates two lift stations from the City's system, decreasing the need for regular operational expenses associated with their maintenance. This also alleviates the need to continually refresh the stations every 10-15 years, at a significant expense.	\$ 400,000.00
		652-463.3228.95520	12th Ave Force Main This forcemain will allow direct pumping from the 12th Avenue lift station to the WRF. This will reduce pumping through a series of other lift stations, thereby decreasing the strain on that infrastructure and the resulting O&M requirements. The most likely effect will be that increased costs do not escalate as quickly.	\$ 2,520,000.00
		652-463.3229.95520	Seltice Way Force Mains Construction of these forcemains would be for future lift stations and would not, on their own, affect O&M costs.	\$ 5,244,000.00
		652-463.3230.95520	Bentley Lift Station Replacement The existing lift station has reached the end of its life and requires frequent staff visits and periodic repairs to correct failed components. The new station will be more reliable in the near-term decreasing O&M costs.	\$ 315,000.00
		652-463.3231.95520	Solids Dewatering WRF Plant Upgrades These upgrades will correct deficiencies in the WRF solids handling equipment. Increased reliability will decrease necessary staff time and expenses related to repairs. Likely, these efforts will be directed elsewhere and will not reduce the budget.	\$ 250,000.00
		652-463.3232.95520	Fisher Lift Station Upgrade The existing lift station has reached the end of its life and requires frequent staff visits and periodic repairs to correct failed components. The new station will be more reliable in the near-term decreasing O&M costs.	\$ 355,000.00
		652-463.3233.95520	North Regional Lift Station This will be a new lift station. O&M costs related to maintenance and periodic repairs will increase.	\$ 2,145,000.00
		652-463.3234.95520	Corbin Lift Station Replacement The existing lift station has reached the end of its life and requires frequent staff visits and periodic repairs to correct failed components. The new station will be more reliable in the near-term decreasing O&M costs.	\$ 2,060,000.00
		652-463.3235.95520	WRF Lab Building Redesign This upgrade by itself will not affect future O&M costs. The lab will be expanded to allow for more testing to comply with the city's IPDES discharge permit. Conducting this analysis in-house will save on contract lab costs but will require additional staff time and equipment.	\$ 82,000.00
Total Reclaimed Water Capital Collector Capital Budget				\$ 14,540,000.00

City of Post Falls, Idaho
 Budgeted Capital Expenditures
 Fiscal Year 2023

Fund	Dept	Account	Description	Budget
WATER OPERATING				
<u>Water Operating</u>				
		750-462.0000.90040	Truck Replacement Replacing aging equipment decreases O&M costs associated with old and failing vehicles and increases the efficiency of crews due to better reliability of equipment.	\$ 153,000.00
		750-462.0000.90050	Vehicles/Motorcycles/Equip 1) Hydrant Replacement Program \$12,000 This project repairs failing or failed hydrants. It does not affect long term O&M costs as all hydrants should be in good working order. 2) Radio Read Handheld \$30,000 Purchasing a new radio read handheld reader will allow more operators to read meters simultaneously. This will allow greater flexibility in scheduling but will not affect O&M costs in any significant way. 3) Threading Machine Replacement \$7,000 This replaces an aged pipe-threading machine. Access to a pipe threading machine keeps repair costs for services lower as staff can perform custom work in-house. As this machine already exists, no change in O&M cost is anticipated.	\$ 49,000.00
		750-462.0000.90100	Replace Backhoe Purchasing a mini-excavator and trailer would allow staff to perform maintenance in areas with limited access. This will allow work to progress more efficiently. The effect is likely to be more work accomplished and not a change to O&M costs.	\$ 57,000.00
		750-462.0000.91280	Radio Read Meter Update The radio read meters allows for efficient reading of the meters. This equipment replaces existing radio equipment or provides if for new developments. Purchasing non-radio meters would require manual reading and dramatically increase staffing requirements.	\$ 50,000.00
		750-462.0000.92010	Remote Camera System Remote cameras may help to avoid or deter intrusions or damage to the water system. Costs will increase to maintain the cameras but costs to repair or remediate any damage may be avoided.	\$ 9,000.00
		750-462.0000.93010	Storage Facility A storage facility would be used to house the Water Division's fleet equipment. This lengthens the life of the equipment and delays the need to purchase replacements, decreasing the life-cycle costs of the equipment.	\$ 35,000.00
		750-462.3227.95550	Well 4 Rehabilitation The existing well equipment and well house have reached the end of their useful life and require frequent staff visits and periodic repairs to correct failed components. The new wellhouse will be more reliable in the near-term decreasing O&M costs.	\$ 243,000.00
Total Water Operating Capital Budget				\$ 596,000.00

City of Post Falls, Idaho
 Budgeted Capital Expenditures
 Fiscal Year 2023

Fund	Dept	Account	Description	Budget
WATER CAPITAL				
<u>Water Capital</u>				
		753-462.3105.95520	Oversizing Construction Costs This budget is used to reimburse developers to construct oversized pipelines which will be needed in the future. Construction in tandem with development saves future user fees from being used for this work.	\$ 20,000.00
		753-462.3218.95550	Spokane Street Fire Flow Pipe Upgrade Project addresses water system deficiencies and will not significantly affect future O&M costs.	\$ 50,000.00
		753-462.3224.95550	Well 11 Well House Project adds a new well house, including the well motor and piping necessary to deliver water to the existing water system. Adding this new infrastructure will increase the staff time and maintenance costs associated with well maintenance.	\$ 1,635,000.00
		753-462.3225.95500	Distribution System Design Project addresses water system deficiencies and will not significantly affect future O&M costs.	\$ 100,000.00
Total Water Capital Capital Budget				\$ 1,805,000.00
Report Total:				\$ 45,221,378.00

City of Post Falls, Idaho
Debt Service
Fiscal Year 2023

Debt Obligation
Principal and Interest

Fund Dept	Description	Principal Amount	Interest Amount	Total Payment	Payoff Balance	Payoff Year
911 SUPPORT						
008	Rathdrum Mountain - Internal	\$ 32,810.00	\$ 2,953.00	\$ 35,763.00	\$ 65,620.00	2025
SEWER						
651	Wastewater Rev Refunding Bond 2016	\$ 230,000.00	\$ 15,364.00	\$ 245,364.00	\$ 460,000.00	2025
651	Reclaimed Water Revenue Bonds 2017	\$ 485,939.00	\$ 189,971.00	\$ 675,910.00	\$ 8,077,525.99	2037
WATER						
750	Water Revenue Bond 2012	\$ 200,000.00	\$ 28,788.00	\$ 228,788.00	\$ 320,000.00	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 2023

Assessed value	\$ 6,489,179,782
Add back: exempt real property	<u>\$ 1,214,634,650</u>
Total assessed value	<u>\$ 7,703,814,432</u>
Debt limit* (2% of total assessed value)	154,076,289
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	<u><u>\$ 154,076,289</u></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 2023

Fund	Department	Account Description	Actual		Adopted		Change Over	
			Totals		Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2022	FY 2023	\$	%
Fund: 001 - GENERAL FUND								
Department: 411 - Mayor & Council								
001-411.0000.62040		Contracts/Professional	\$ 744.00	\$ -	\$ -	\$ -	-	0%
001-411.0000.62060		Dues & Membership	25,394.64	25,000.00	30,000.00	5,000.00	20%	
001-411.0000.62360		Jobs Plus Contribution	25,000.00	25,000.00	25,000.00	-	0%	
001-411.0000.63060		Office Supplies	277.43	250.00	250.00	-	0%	
001-411.0000.63070		Postage	2.53	100.00	100.00	-	0%	
001-411.0000.63120		Awards/Certificates	-	100.00	100.00	-	0%	
001-411.0000.63210		Printing/Postage/Broch/Books	-	50.00	50.00	-	0%	
001-411.0000.63800		Discretionary	148.53	250.00	250.00	-	0%	
001-411.0000.63850		Tourism & Economic Development	3,732.02	4,000.00	4,000.00	-	0%	
001-411.0000.63870		FTA Match - Public Transit	37,345.00	38,092.00	39,235.00	1,143.00	3%	
001-411.0000.64010		Travel & Meetings	156.53	3,500.00	3,500.00	-	0%	
001-411.0000.65030		Telephone	837.89	700.00	700.00	-	0%	
001-411.0000.66050		Copier Maintenance & Supplies	291.27	500.00	500.00	-	0%	
001-411.4155.71000		Salaries	86,604.02	86,371.48	86,371.48	-	0%	
001-411.4155.71030		Employer FICA	6,190.63	6,607.31	6,607.31	-	0%	
001-411.4155.71040		Employer Retirement	7,878.62	10,312.75	10,312.75	-	0%	
001-411.4155.71050		Employer Workman Compensation	102.16	120.92	112.28	(8.64)	-7%	
Department: 411 - Mayor & Council Total:			\$ 194,705.27	\$ 200,954.46	\$ 207,088.82	\$ 6,134.36	3%	
Department: 412 - Information Systems								
001-412.0000.63030		Computer Supplies	\$ 2,359.25	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
001-412.0000.63060		Office Supplies	23,896.01	300.00	300.00	-	0%	
001-412.0000.63070		Postage	-	25.00	25.00	-	0%	
001-412.0000.64010		Travel & Meetings	(279.49)	500.00	500.00	-	0%	
001-412.0000.64020		Staff Development	2,995.00	3,500.00	3,500.00	-	0%	
001-412.0000.65030		Telephone	2,560.52	4,000.00	4,000.00	-	0%	
001-412.0000.65040		Internet Connection Fee	7,291.94	13,600.00	13,600.00	-	0%	
001-412.0000.66014		Software Licensing	97,183.31	52,632.25	5,400.00	(47,232.25)	-90%	
001-412.0000.66019		Backup Services	-	2,000.00	2,000.00	-	0%	
001-412.0000.66030		Cables/Support Acc.	1,349.80	3,000.00	3,000.00	-	0%	
001-412.0000.66040		Computer Equipment	3,587.75	4,000.00	4,000.00	-	0%	
001-412.0000.66070		Phone Maintenance	12,738.23	10,000.00	10,000.00	-	0%	
001-412.0000.66180		Server/Adv Support	14,786.24	13,022.19	5,500.00	(7,522.19)	-58%	
001-412.0000.80010		Computer	23,764.03	20,000.00	20,000.00	-	0%	
001-412.0000.92010		Server & Cameras	24,982.18	-	-	-	0%	
001-412.0000.92075		Computer	9,034.00	-	-	-	0%	
001-412.4155.71000		Salaries	233,205.84	252,345.60	255,236.80	2,891.20	1%	
001-412.4155.71030		Employer FICA	17,660.67	19,304.44	19,525.62	221.18	1%	
001-412.4155.71040		Employer Retirement	25,378.78	27,303.82	27,649.03	345.21	1%	
001-412.4155.71050		Employer Workman Compensation	396.28	529.93	459.43	(70.50)	-13%	
001-412.4155.71060		Employer Unemployment Ins	242.49	2,523.46	2,552.37	28.91	1%	
Department: 412 - Information Systems Total:			\$ 503,132.83	\$ 429,586.69	\$ 378,248.25	\$ (51,338.44)	-12%	
Department: 413 - General Services								
001-413.0000.62060		Dues & Membership	\$ 1,689.35	\$ 2,250.00	\$ 2,250.00	\$ -	0%	
001-413.0000.63010		Book Purchasing	118.58	100.00	100.00	-	0%	
001-413.0000.63060		Office Supplies	124.63	500.00	500.00	-	0%	
001-413.0000.63070		Postage	-	50.00	50.00	-	0%	
001-413.0000.63800		Discretionary	15.00	250.00	250.00	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund Department Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022		
				\$	%	
001-413.0000.63810	Other Dept O&E	303.50	500.00	500.00	-	0%
001-413.0000.64010	Travel & Meetings	318.86	4,000.00	4,000.00	-	0%
001-413.0000.64020	Staff Development	1,591.00	1,500.00	1,500.00	-	0%
001-413.0000.64030	Mileage Reimbursement	3,600.00	3,600.00	3,600.00	-	0%
001-413.0000.65030	Telephone	1,673.59	1,600.00	1,600.00	-	0%
001-413.0000.66010	Computer Software	1,697.80	-	-	-	0%
001-413.0000.66050	Copier Maintenance & Supplies	379.05	600.00	700.00	100.00	17%
001-413.4155.71000	Salaries	207,039.36	216,923.20	216,923.20	-	0%
001-413.4155.71030	Employer FICA	14,438.26	16,594.62	16,594.62	-	0%
001-413.4155.71040	Employer Retirement	25,151.74	25,900.63	25,900.63	-	0%
001-413.4155.71050	Employer Workman Compensation	364.73	455.54	390.46	(65.08)	-14%
001-413.4155.71060	Employer Unemployment Ins	254.88	2,169.23	2,169.23	-	0%
Department: 413 - General Services Total:		\$ 258,760.33	\$ 276,993.22	\$ 277,028.14	\$ 34.92	0%
Department: 414 - Finance						
001-414.0000.62000	Advertising & Legal Fees	\$ 7,291.51	\$ 1,500.00	\$ 1,500.00	\$ -	0%
001-414.0000.62020	Bank Charges	7,680.00	8,000.00	8,000.00	-	0%
001-414.0000.62040	Contracts/Professional	4,099.01	15,800.00	15,800.00	-	0%
001-414.0000.62060	Dues & Membership	449.00	600.00	600.00	-	0%
001-414.0000.62080	Hiring & Recruiting Costs	205.50	-	-	-	0%
001-414.0000.62091	Audit	25,500.00	30,000.00	30,000.00	-	0%
001-414.0000.62120	Research/Review Fees	1,225.00	1,085.00	1,085.00	-	0%
001-414.0000.63050	Envelopes, Forms	5,567.89	1,500.00	1,500.00	-	0%
001-414.0000.63060	Office Supplies	1,823.77	1,500.00	1,500.00	-	0%
001-414.0000.63070	Postage	5,074.47	5,000.00	5,000.00	-	0%
001-414.0000.63600	Budget/CAFR Prep Materials	-	300.00	300.00	-	0%
001-414.0000.64010	Travel & Meetings	3,455.93	4,500.00	4,500.00	-	0%
001-414.0000.64020	Staff Development	746.00	4,500.00	4,500.00	-	0%
001-414.0000.65030	Telephone	5,010.50	3,100.00	3,100.00	-	0%
001-414.0000.66015	Software Maint. - Tyler	53,049.00	69,458.00	73,500.00	4,042.00	6%
001-414.0000.66042	Computer Printer Supplies	88.31	50.00	50.00	-	0%
001-414.0000.66050	Copier Maintenance & Supplies	1,838.88	2,000.00	2,000.00	-	0%
001-414.0000.80010	Computer	1,643.91	-	-	-	0%
001-414.1445.62050	UB On-line Credit Card Charges	113,703.53	-	-	-	0%
001-414.1445.62170	Contract - UB Mailing	59,914.00	55,000.00	60,000.00	5,000.00	9%
001-414.1445.62190	Utility Billing/On Line Support	36,716.84	35,000.00	40,000.00	5,000.00	14%
001-414.4155.71000	Salaries	435,905.52	471,411.20	471,057.60	(353.60)	0%
001-414.4155.71030	Employer FICA	32,805.04	36,062.96	36,035.91	(27.05)	0%
001-414.4155.71040	Employer Retirement	51,844.70	56,286.50	56,244.28	(42.22)	0%
001-414.4155.71050	Employer Workman Compensation	705.36	989.96	847.90	(142.06)	-14%
001-414.4155.71060	Employer Unemployment Ins	657.67	4,714.11	4,710.58	(3.53)	0%
Department: 414 - Finance Total:		\$ 857,001.34	\$ 808,357.73	\$ 821,831.27	\$ 13,473.54	2%
Department: 415 - City Clerk						
001-415.0000.62000	Advertising & Legal Fees	\$ 1,337.40	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-415.0000.62030	Codifiers	2,852.00	2,500.00	2,500.00	-	0%
001-415.0000.62060	Dues & Membership	579.23	500.00	500.00	-	0%
001-415.0000.63060	Office Supplies	401.15	300.00	300.00	-	0%
001-415.0000.63070	Postage	40.63	400.00	400.00	-	0%
001-415.0000.64010	Travel & Meetings	744.75	1,000.00	1,000.00	-	0%
001-415.0000.64020	Staff Development	378.00	750.00	750.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
	001-415.0000.65030	Telephone	902.24	650.00	650.00	-	0%
	001-415.0000.66050	Copier Maintenance & Supplies	205.64	350.00	350.00	-	0%
	001-415.0000.66080	Postage Machine Supplies	2,461.50	3,000.00	3,000.00	-	0%
	001-415.4155.71000	Salaries	57,235.14	59,716.80	59,716.80	-	0%
	001-415.4155.71030	Employer FICA	4,272.33	4,568.34	4,568.34	-	0%
	001-415.4155.71040	Employer Retirement	5,801.87	7,130.19	7,130.19	-	0%
	001-415.4155.71050	Employer Workman Compensation	99.44	125.41	107.49	(17.92)	-14%
	001-415.4155.71060	Employer Unemployment Ins	62.93	597.17	597.17	-	0%
Department: 415 - City Clerk Total:			\$ 77,374.25	\$ 82,587.91	\$ 82,569.99	\$ (17.92)	0%
Department: 417 - Media/Cable Franchise							
	001-417.0000.62003	Publications and Advertising	\$ 134.55	\$ 1,000.00	\$ 1,000.00	\$ -	0%
	001-417.0000.62133	Subscription	216.76	250.00	250.00	-	0%
	001-417.0000.62170	Music Use License Fees	183.50	200.00	200.00	-	0%
	001-417.0000.63060	Office Supplies	313.80	500.00	500.00	-	0%
	001-417.0000.63080	Program Equip/Supplies	737.20	800.00	800.00	-	0%
	001-417.0000.63570	Domain Services	3,879.63	3,000.00	3,000.00	-	0%
	001-417.0000.64010	Travel & Meetings	-	50.00	50.00	-	0%
	001-417.0000.64020	Staff Development	-	400.00	400.00	-	0%
	001-417.0000.65030	Telephone	835.76	500.00	500.00	-	0%
	001-417.0000.66014	Software Licensing	191.28	500.00	500.00	-	0%
	001-417.0000.92075	Computer	15,927.03	-	-	-	0%
	001-417.4155.71000	Salaries	103,497.36	110,614.40	110,614.40	-	0%
	001-417.4155.71030	Employer FICA	8,074.53	8,462.00	8,462.00	-	0%
	001-417.4155.71040	Employer Retirement	12,747.86	13,207.36	13,207.36	-	0%
	001-417.4155.71050	Employer Workman Compensation	242.94	232.29	199.11	(33.18)	-14%
	001-417.4155.71060	Employer Unemployment Ins	98.25	1,106.14	1,106.14	-	0%
Department: 417 - Media/Cable Franchise Total:			\$ 147,080.45	\$ 140,822.19	\$ 140,789.01	\$ (33.18)	0%
Department: 418 - Human Resources							
	001-418.0000.62060	Dues & Membership	\$ 120.00	\$ 500.00	\$ 500.00	\$ -	0%
	001-418.0000.62133	Subscription	488.00	250.00	250.00	-	0%
	001-418.0000.63060	Office Supplies	426.58	800.00	800.00	-	0%
	001-418.0000.63070	Postage	62.84	50.00	50.00	-	0%
	001-418.0000.64010	Travel & Meetings	736.70	1,500.00	1,500.00	-	0%
	001-418.0000.64020	Staff Development	2,910.78	2,000.00	2,000.00	-	0%
	001-418.0000.65030	Telephone	1,605.73	750.00	750.00	-	0%
	001-418.0000.66050	Copier Maintenance	397.11	600.00	600.00	-	0%
	001-418.4000.72070	Drug Testing	1,140.00	1,500.00	2,500.00	1,000.00	67%
	001-418.4155.71000	Salaries	188,909.36	197,912.00	197,912.00	-	0%
	001-418.4155.71030	Employer FICA	14,421.10	15,140.27	15,140.27	-	0%
	001-418.4155.71040	Employer Retirement	22,555.70	23,630.69	23,630.69	-	0%
	001-418.4155.71050	Employer Workman Compensation	339.45	415.62	356.24	(59.38)	-14%
	001-418.4155.71060	Employer Unemployment Ins	225.82	1,979.12	1,979.12	-	0%
Department: 418 - Human Resources Total:			\$ 234,339.17	\$ 247,027.70	\$ 247,968.32	\$ 940.62	0%
Department: 419 - Library							
	001-419.0000.65110	Aquifer Assessment - County	\$ 17.22	\$ -	\$ -	\$ -	0%
Department: 419 - Library Total:			\$ 17.22	\$ -	\$ -	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual		Adopted		Change Over		
			Totals	FY 2021	Budget	FY 2022	Budget	FY 2023	(Under) FY 2022
								\$	%
Department: 421 - Police									
001-421.0000.62000		Advertising & Legal Fees	\$	31.33	\$	-	\$	-	0%
001-421.0000.62040		Contracts/Professional		22,718.37		16,000.00		16,000.00	- 0%
001-421.0000.62050		Credit Card Expense		307.35		250.00		250.00	- 0%
001-421.0000.62060		Dues & Membership		2,582.00		3,500.00		3,500.00	- 0%
001-421.0000.62260		Medical Expenses		2,324.50		200.00		200.00	- 0%
001-421.0000.62310		Property Owners Association		609.84		600.00		600.00	- 0%
001-421.0000.62370		Reserve Officer Program		1,152.94		600.00		600.00	- 0%
001-421.0000.63010		Book Purchasing		849.19		500.00		500.00	- 0%
001-421.0000.63060		Office Supplies		7,585.23		9,000.00		9,000.00	- 0%
001-421.0000.63070		Postage		4,504.46		4,000.00		4,000.00	- 0%
001-421.0000.63110		First Aid/Safety		472.09		800.00		800.00	- 0%
001-421.0000.63130		Batteries		1,620.06		2,600.00		2,600.00	- 0%
001-421.0000.63210		Printing/Postage/Broch/Books		2,142.33		2,700.00		2,700.00	- 0%
001-421.0000.63290		Citation Expense		602.74		1,500.00		1,500.00	- 0%
001-421.0000.63300		Ammunition		12,907.41		15,000.00		20,000.00	5,000.00 33%
001-421.0000.63320		Flares		998.07		1,000.00		1,000.00	- 0%
001-421.0000.63451		Digital Media		154.32		500.00		500.00	- 0%
001-421.0000.63500		Guns		2,130.98		4,000.00		8,000.00	4,000.00 100%
001-421.0000.63590		Community Services & Support		1,874.01		4,500.00		4,500.00	- 0%
001-421.0000.63830		CPO Program (DARE)		-		500.00		500.00	- 0%
001-421.0000.63890		Holidays & Heroes		199.73		-		-	- 0%
001-421.0000.63920		Investigation		17,916.60		23,736.00		23,736.00	- 0%
001-421.0000.64010		Travel & Meetings		5,959.40		10,000.00		10,000.00	- 0%
001-421.0000.64020		Employee Development		32,055.75		50,000.00		50,000.00	- 0%
001-421.0000.64030		Gasoline		106,680.81		95,000.00		95,000.00	- 0%
001-421.0000.65004		Utilities - PF		9,510.33		9,500.00		9,500.00	- 0%
001-421.0000.65021		Electric		54,178.64		54,500.00		54,500.00	- 0%
001-421.0000.65030		Telephone		55,619.31		60,000.00		60,000.00	- 0%
001-421.0000.65110		Aquifer Assessment - County		12.20		12.48		12.48	- 0%
001-421.0000.66014		Software Licensing		23,011.97		-		-	- 0%
001-421.0000.66041		Computer Maintenance		21,936.60		25,157.00		25,157.00	- 0%
001-421.0000.66042		Computer Printer Supplies		1,331.44		1,000.00		1,000.00	- 0%
001-421.0000.66043		Computer Services Contracts		21,964.03		27,000.00		30,000.00	3,000.00 11%
001-421.0000.66044		Computer Replacement		4,469.26		5,000.00		5,000.00	- 0%
001-421.0000.66050		Copier Maintenance & Supplies		9,315.14		9,900.00		9,900.00	- 0%
001-421.0000.67020		Operating Equipment		43,964.13		30,000.00		35,000.00	5,000.00 17%
001-421.0000.67060		Radar		-		1,000.00		1,000.00	- 0%
001-421.0000.67090		Tools		337.39		700.00		700.00	- 0%
001-421.0000.67100		Auto Parts		40,626.70		30,000.00		40,000.00	10,000.00 33%
001-421.0000.67140		License Plate Recognition		-		1,000.00		15,000.00	14,000.00 1400%
001-421.0000.67170		Auto Service		14,297.56		18,000.00		18,000.00	- 0%
001-421.0000.67190		Tires		11,735.95		12,000.00		15,000.00	3,000.00 25%
001-421.0000.67280		Wireless Maintenance		981.92		-		-	- 0%
001-421.0000.67310		Teletype		55,625.00		42,650.00		42,650.00	- 0%
001-421.0000.68010		Bldg & Grounds Maint & Repair		12,679.45		18,500.00		18,500.00	- 0%
001-421.0000.68030		HVAC Maintenance		577.00		3,400.00		3,400.00	- 0%
001-421.0000.68050		Generator Maintenance		-		500.00		500.00	- 0%
001-421.0000.68060		Elevator Maintenance		1,876.04		1,500.00		1,500.00	- 0%
001-421.0000.80010		Computer		104,518.46		91,853.20		-	(91,853.20) -100%
001-421.0000.80240		Equipment		25,590.00		-		-	- 0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
001-421.0000.90020		Financed Vehicles Capital Purchase	310,651.96	186,000.00	268,000.00	82,000.00	44%
001-421.0000.90050		Vehicles/Motorcycles/Equip	7,273.99	-	-	-	0%
001-421.0000.91050		Camera System	86,177.70	-	-	-	0%
001-421.1445.62190		On-line Registration System	2,831.00	-	-	-	0%
001-421.4000.72000		Uniform Expense	21,562.35	26,800.00	26,800.00	-	0%
001-421.4000.72010		Uniform - Vests	7,142.83	8,000.00	8,000.00	-	0%
001-421.4000.72020		Volunteer Uniforms	-	1,000.00	1,000.00	-	0%
001-421.4000.72040		Dry Cleaning Allowance	7,262.06	6,500.00	8,000.00	1,500.00	23%
001-421.4000.72060		Physical Fitness	5,100.00	6,000.00	6,000.00	-	0%
001-421.4155.71000		Salaries	4,787,763.18	5,352,313.60	5,460,564.20	108,250.60	2%
001-421.4155.71030		Employer FICA	362,030.91	409,451.99	417,733.16	8,281.17	2%
001-421.4155.71040		Employer Retirement	578,803.95	646,941.92	659,378.32	12,436.40	2%
001-421.4155.71050		Employer Workman Compensation	88,487.39	129,996.00	146,043.08	16,047.08	12%
001-421.4155.71060		Employer Unemployment Ins	7,504.39	53,523.14	54,605.64	1,082.50	2%
Department: 421 - Police Total:			\$ 7,015,129.74	\$ 7,516,185.33	\$ 7,697,929.88	\$ 181,744.55	2%
Department: 423 - Oasis							
001-423.0000.63730		Miscellaneous	\$ 177.62	\$ 4,000.00	\$ 4,000.00	\$ -	0%
001-423.0000.65030		Telephone	840.00	-	-	-	0%
001-423.1153.68400		ICDVVA - Operating	45,949.23	-	-	-	0%
001-423.4155.71000		Salaries	115,309.23	103,459.20	103,459.20	-	0%
001-423.4155.71030		Employer FICA	8,933.14	7,914.63	7,914.63	-	0%
001-423.4155.71040		Employer Retirement	13,767.88	12,353.03	12,353.03	-	0%
001-423.4155.71050		Employer Workman Compensation	188.57	217.26	217.26	-	0%
001-423.4155.71060		Employer Unemployment Ins	145.93	1,034.59	1,034.59	-	0%
Department: 423 - Oasis Total:			\$ 185,311.60	\$ 128,978.71	\$ 128,978.71	\$ -	0%
Department: 424 - Legal							
001-424.0000.62040		Contracts/Professional	\$ 3,986.00	\$ 7,000.00	\$ 7,000.00	\$ -	0%
001-424.0000.62060		Dues & Membership	3,439.70	3,200.00	3,200.00	-	0%
001-424.0000.62080		Hiring & Recruiting Costs	127.50	-	-	-	0%
001-424.0000.63010		Book Purchasing	8,648.45	9,300.00	9,300.00	-	0%
001-424.0000.63040		Copier / Supplies	2,891.22	2,000.00	2,000.00	-	0%
001-424.0000.63060		Office Supplies	869.24	750.00	750.00	-	0%
001-424.0000.63070		Postage	431.54	500.00	500.00	-	0%
001-424.0000.63790		Legal Support	(2,049.99)	3,000.00	3,000.00	-	0%
001-424.0000.64010		Travel & Meetings	(4.82)	14,000.00	14,000.00	-	0%
001-424.0000.64020		Staff Development	562.48	7,500.00	7,500.00	-	0%
001-424.0000.64030		Gasoline	4,144.69	1,500.00	1,500.00	-	0%
001-424.0000.65030		Telephone	4,406.34	3,500.00	3,500.00	-	0%
001-424.0000.66060		Office Equipment	-	4,500.00	4,500.00	-	0%
001-424.0000.80010		Computer	3,599.03	-	-	-	0%
001-424.0000.90050		Vehicles/Motorcycles/Equipment	-	25,000.00	-	(25,000.00)	-100%
001-424.4155.71000		Salaries	536,405.36	615,264.00	615,264.00	-	0%
001-424.4155.71030		Employer FICA	39,808.95	47,067.70	47,067.70	-	0%
001-424.4155.71040		Employer Retirement	61,748.86	72,478.43	72,478.43	-	0%
001-424.4155.71050		Employer Workman Compensation	964.87	1,292.05	1,292.05	-	0%
001-424.4155.71060		Employer Unemployment Ins	1,027.86	6,152.64	6,152.64	-	0%
Department: 424 - Legal Total:			\$ 671,007.28	\$ 824,004.82	\$ 799,004.82	\$ (25,000.00)	-3%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual		Adopted		Change Over		
			Totals	FY 2021	Budget	FY 2022	Budget	FY 2023	(Under) FY 2022
			\$		\$		\$		
Department: 427 - Animal Control									
001-427.0000.62040		Contracts/Professional	\$	693.86	\$	3,000.00	\$	3,000.00	\$ - 0%
001-427.0000.63000		Supplies		2,785.93		3,000.00		3,000.00	- 0%
001-427.0000.63060		Office Supplies		91.89		300.00		300.00	- 0%
001-427.0000.63070		Postage		236.80		250.00		250.00	- 0%
001-427.0000.63151		Cleaning Supplies & Dog Food		469.52		1,000.00		1,000.00	- 0%
001-427.0000.63210		Printing/Postage/Broch/Books		-		500.00		500.00	- 0%
001-427.0000.64020		Staff Development		-		500.00		500.00	- 0%
001-427.0000.64030		Gasoline		7,814.25		4,000.00		4,000.00	- 0%
001-427.0000.65004		Utilities - PF		614.15		1,200.00		1,200.00	- 0%
001-427.0000.67020		Equipment		-		500.00		500.00	- 0%
001-427.0000.67170		Auto Service		27.00		500.00		500.00	- 0%
001-427.0000.67190		Tires		670.00		-		-	- 0%
001-427.0000.68010		Bldg & Grounds Maint & Repair		1,136.90		1,500.00		1,500.00	- 0%
001-427.4000.72000		Uniform Expense		449.53		1,000.00		1,000.00	- 0%
001-427.4155.71000		Salaries		128,333.51		133,036.80		133,036.80	- 0%
001-427.4155.71030		Employer FICA		9,677.45		10,177.32		10,177.32	- 0%
001-427.4155.71040		Employer Retirement		15,323.03		15,884.59		15,884.59	- 0%
001-427.4155.71050		Employer Workman Compensation		1,630.13		2,168.50		2,168.50	- 0%
001-427.4155.71060		Employer Unemployment Ins		192.83		1,330.37		1,330.37	- 0%
Department: 427 - Animal Control Total:			\$	170,146.78	\$	179,847.58	\$	179,847.58	\$ - 0%
Department: 431 - Streets									
001-431.0000.62000		Advertising & Legal Fees	\$	218.43	\$	300.00	\$	300.00	\$ - 0%
001-431.0000.62040		Contracts/Professional		-		100,000.00		177,763.00	77,763.00 78%
001-431.0000.62060		Dues & Memberships		240.00		300.00		300.00	- 0%
001-431.0000.62080		Hiring & Recruiting Costs		1,035.87		-		-	- 0%
001-431.0000.63000		Supplies		8,573.75		2,000.00		2,000.00	- 0%
001-431.0000.63060		Office Supplies		1,809.71		1,500.00		1,500.00	- 0%
001-431.0000.63070		Postage		54.52		50.00		50.00	- 0%
001-431.0000.63110		First Aid/Safety		4,935.39		1,000.00		1,000.00	- 0%
001-431.0000.63260		Sign / Posts / Maintenance		21,371.51		20,000.00		20,000.00	- 0%
001-431.0000.63520		Sweeper Supplies		-		3,000.00		3,000.00	- 0%
001-431.0000.63525		Snow Plow Supplies		-		22,000.00		22,000.00	- 0%
001-431.0000.64010		Travel & Meetings		198.90		1,000.00		1,000.00	- 0%
001-431.0000.64020		Staff Development		7,639.09		15,200.00		15,200.00	- 0%
001-431.0000.64030		Gasoline		43,338.62		64,500.00		64,500.00	- 0%
001-431.0000.65004		Utilities - PF		10,311.77		6,900.00		6,900.00	- 0%
001-431.0000.65021		Electric and Gas		6,010.75		7,000.00		7,000.00	- 0%
001-431.0000.65030		Telephone		4,756.84		4,000.00		4,000.00	- 0%
001-431.0000.65050		Sanitation		330.80		-		-	- 0%
001-431.0000.65101		Traffic Signals - Energy		22,191.40		23,000.00		23,000.00	- 0%
001-431.0000.65110		Aquifer Assessment - County		63.14		120.00		120.00	- 0%
001-431.0000.66016		Software Maintenance		3,514.00		2,115.00		2,115.00	- 0%
001-431.0000.66050		Copier Maintenance & Supplies		162.41		500.00		500.00	- 0%
001-431.0000.66190		Small Equipment		13,430.07		-		-	- 0%
001-431.0000.67040		Radio Repair/Maintenance		134.91		-		-	- 0%
001-431.0000.67050		Repairs & Rebuilds		192.78		-		-	- 0%
001-431.0000.67070		Equipment Rental		100,684.16		92,040.00		92,040.00	- 0%
001-431.0000.67090		Tools		4,951.41		2,000.00		2,000.00	- 0%
001-431.0000.68010		Bldg & Grounds Maint & Repair		10,946.34		5,000.00		5,000.00	- 0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
001-431.0000.68080		Snow & Ice Removal	96,451.53	82,500.00	90,750.00	8,250.00	10%
001-431.0000.68090		Patching	11,005.93	10,000.00	10,000.00	-	0%
001-431.0000.68100		Striping	29,589.07	28,000.00	35,000.00	7,000.00	25%
001-431.0000.68110		Sealing & Maintenance	250,053.41	400,000.00	400,000.00	-	0%
001-431.0000.68130		Street Reconstruction	654,006.39	994,844.30	646,800.00	(348,044.30)	-35%
001-431.0000.68140		Traffic Light Repair	70,129.08	8,310.00	28,310.00	20,000.00	241%
001-431.0000.68150		Street Maintenance	8,057.20	5,000.00	5,000.00	-	0%
001-431.0000.90010		New Vehicles / Equip	-	35,000.00	-	(35,000.00)	-100%
001-431.0000.90050		Vehicles/Motorcycles/Equip	-	45,000.00	-	(45,000.00)	-100%
001-431.0000.90150		New Trucks & Plows	-	5,000.00	-	(5,000.00)	-100%
001-431.0000.93010		Storage Facility	-	150,000.00	-	(150,000.00)	-100%
001-431.0000.95040		Street Construction	-	-	1,901,700.00	1,901,700.00	0%
001-431.1903.69650		Transfer to Reclaimed Water 650	79,920.00	79,920.00	79,920.00	-	0%
001-431.4000.72000		Uniform Expense	2,569.25	5,000.00	5,000.00	-	0%
001-431.4155.71000		Salaries	707,873.54	916,706.16	997,909.36	81,203.20	9%
001-431.4155.71030		Employer FICA	53,092.30	70,128.02	76,340.07	6,212.05	9%
001-431.4155.71040		Employer Retirement	81,235.23	105,260.12	114,465.48	9,205.36	9%
001-431.4155.71050		Employer Workman Compensation	36,086.49	53,702.95	54,114.09	411.14	1%
001-431.4155.71060		Employer Unemployment Ins	781.39	9,167.06	9,979.09	812.03	9%
Department: 431 - Streets Total:			\$ 2,347,947.38	\$ 3,377,063.61	\$ 4,906,576.09	\$ 1,529,512.48	45%
Department: 432 - Public Works Administration							
001-432.0000.62060		Dues & Membership	\$ 225.00	\$ 500.00	\$ 500.00	\$ -	0%
001-432.0000.63000		Supplies	121.78	100.00	100.00	-	0%
001-432.0000.63060		Office Supplies	62.29	250.00	250.00	-	0%
001-432.0000.64010		Travel & Meetings	211.90	1,500.00	1,500.00	-	0%
001-432.0000.64020		Staff Development	-	2,000.00	2,000.00	-	0%
001-432.0000.64030		Gasoline	3,000.00	3,000.00	3,000.00	-	0%
001-432.0000.65030		Telephone	1,670.59	1,500.00	1,500.00	-	0%
001-432.0000.66016		Software Maintenance	149.90	-	-	-	0%
001-432.0000.68010		Bldg & Grounds Maint & Repair	1,711.57	-	-	-	0%
Department: 432 - Public Works Administration Total:			\$ 7,153.03	\$ 8,850.00	\$ 8,850.00	\$ -	0%
Department: 433 - Facility Maintenance							
001-433.0000.62080		Hiring & Recruiting Costs	\$ 1,365.87	\$ -	\$ -	\$ -	0%
001-433.0000.63140		Paper Products	6,155.64	5,000.00	5,000.00	-	0%
001-433.0000.63150		Cleaning Supplies	4,560.04	4,500.00	4,500.00	-	0%
001-433.0000.63160		Laundry/Rugs	1,588.06	2,000.00	2,000.00	-	0%
001-433.0000.63720		Light Bulbs	1,847.99	2,500.00	2,500.00	-	0%
001-433.0000.63730		Miscellaneous	1,525.91	3,000.00	5,500.00	2,500.00	83%
001-433.0000.64020		Staff Development	240.00	1,800.00	1,800.00	-	0%
001-433.0000.64030		Gasoline	1,762.97	2,000.00	2,000.00	-	0%
001-433.0000.65030		Telephone	1,882.00	1,500.00	2,100.00	600.00	40%
001-433.0000.66190		Small Equipment	3,404.32	1,500.00	1,500.00	-	0%
001-433.0000.67030		Hardware	223.65	250.00	250.00	-	0%
001-433.0000.68010		Bldg & Grounds Maint & Repair	5,136.03	3,500.00	5,500.00	2,000.00	57%
001-433.0000.68015		Window Washing	2,136.00	2,500.00	2,500.00	-	0%
001-433.0000.68030		HVAC Maintenance	2,897.40	3,000.00	3,000.00	-	0%
001-433.0000.92015		Fire Suppression System	-	2,000.00	-	(2,000.00)	-100%
001-433.0000.95015		Parking Lot	-	-	50,000.00	50,000.00	0%
001-433.4000.72000		Uniform Expense	382.13	600.00	600.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
001-433.4155.71000		Salaries	198,869.70	222,185.60	222,185.60	-	0%
001-433.4155.71030		Employer FICA	15,010.49	16,997.20	16,997.20	-	0%
001-433.4155.71040		Employer Retirement	22,411.60	24,666.32	24,666.32	-	0%
001-433.4155.71050		Employer Workman Compensation	6,321.96	8,665.24	8,665.24	-	0%
001-433.4155.71060		Employer Unemployment Insurance	299.03	2,221.86	2,221.86	-	0%
Department: 433 - Facility Maintenance Total:			\$ 278,020.79	\$ 310,386.22	\$ 363,486.22	\$ 53,100.00	17%
Department: 434 - Fleet Maintenance							
001-434.0000.62133		Subscription	\$ 714.00	\$ -	\$ -	\$ -	0%
001-434.0000.63007		Supplies - Shop	79,742.93	-	-	-	0%
001-434.0000.63011		Parts & Supplies - Streets	-	55,000.00	60,500.00	5,500.00	10%
001-434.0000.63012		Parts & Supplies - Parks	391.11	44,000.00	48,400.00	4,400.00	10%
001-434.0000.63013		Parts & Supplies - Admin	-	10,450.00	11,495.00	1,045.00	10%
001-434.0000.63060		Office Supplies	40.28	1,187.00	1,187.00	-	0%
001-434.0000.63070		Postage	-	50.00	50.00	-	0%
001-434.0000.63110		First Aid/Safety	863.79	250.00	250.00	-	0%
001-434.0000.63160		Laundry/Rugs	6,289.25	3,500.00	3,500.00	-	0%
001-434.0000.63690		Vehicle Licensing	516.49	600.00	600.00	-	0%
001-434.0000.64010		Travel & Meetings	796.40	500.00	500.00	-	0%
001-434.0000.64020		Staff Development	120.00	2,000.00	2,000.00	-	0%
001-434.0000.64030		Gasoline	1,961.22	500.00	500.00	-	0%
001-434.0000.65030		Telephone	1,400.00	750.00	750.00	-	0%
001-434.0000.65113		Hazardous Waste	50.00	500.00	500.00	-	0%
001-434.0000.66016		Software Maintenance	2,254.95	2,115.00	2,115.00	-	0%
001-434.0000.66061		Office Machine Maint/Repair	18.61	100.00	100.00	-	0%
001-434.0000.67020		Equipment	3,091.99	850.00	850.00	-	0%
001-434.0000.67030		Hardware	31.28	-	-	-	0%
001-434.0000.67050		Repairs & Rebuilds	9,495.33	-	-	-	0%
001-434.0000.67090		Tools	7,450.03	3,000.00	3,000.00	-	0%
001-434.0000.67110		Tire Chains	-	2,060.00	2,060.00	-	0%
001-434.0000.67120		Safety Equipment	66.98	1,000.00	1,000.00	-	0%
001-434.0000.67170		Auto Service	30,117.85	10,000.00	10,000.00	-	0%
001-434.0000.67190		Tires	13,964.73	21,000.00	21,000.00	-	0%
001-434.0000.67200		Sweeper/Snow Plow Supplies	26,322.16	-	-	-	0%
001-434.0000.67210		Tire Repairs	1,612.65	1,700.00	1,700.00	-	0%
001-434.0000.67220		Body Paint	227.20	-	-	-	0%
001-434.0000.68010		Bldg & Grounds Maint & Repair	1,798.30	3,200.00	3,200.00	-	0%
001-434.0000.90010		New Vehicles / Equip	642,631.77	677,000.00	1,089,000.00	412,000.00	61%
001-434.0000.91405		Diagnostic Tool	-	13,000.00	-	(13,000.00)	-100%
001-434.4000.72000		Uniform Expense	1,110.57	1,500.00	1,500.00	-	0%
001-434.4155.71000		Salaries	265,201.63	289,648.60	331,893.40	42,244.80	15%
001-434.4155.71030		Employer FICA	19,722.27	22,158.12	25,389.85	3,231.73	15%
001-434.4155.71040		Employer Retirement	31,316.59	34,229.03	39,024.29	4,795.26	14%
001-434.4155.71050		Employer Workman Compensation	9,669.92	17,407.88	17,814.45	406.57	2%
001-434.4155.71060		Employer Unemployment Ins	286.98	2,896.49	3,318.93	422.44	15%
Department: 434 - Fleet Maintenance Total:			\$ 1,159,277.26	\$ 1,222,152.12	\$ 1,683,197.92	\$ 461,045.80	38%
Department: 435 - GIS							
001-435.0000.63060		Office Supplies	\$ 716.30	\$ 250.00	\$ 250.00	\$ -	0%
001-435.0000.64010		Travel & Meeting	-	1,000.00	1,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual		Adopted		Change Over			
			Totals	FY 2021	Budget	FY 2022	Budget	FY 2023	(Under) FY 2022	%
			\$		\$		\$		%	
001-435.0000.64020	Staff Development		-		1,500.00		2,000.00	500.00	33%	
001-435.0000.65030	Telephone		417.86		300.00		300.00	-	0%	
001-435.0000.66020	GIS Software		35,387.60		34,684.00		43,700.00	9,016.00	26%	
001-435.0000.66021	GIS Support		6,508.90		7,000.00		7,500.00	500.00	7%	
001-435.4155.71000	Salaries		128,246.40		139,068.80		139,068.80	-	0%	
001-435.4155.71030	Employer FICA		9,736.69		10,638.76		10,638.76	-	0%	
001-435.4155.71040	Employer Retirement		15,312.60		16,604.81		16,604.81	-	0%	
001-435.4155.71050	Employer Workman Compensation		-		292.04		292.04	-	0%	
001-435.4155.71060	Employer Unemployment Ins		195.45		1,390.69		1,390.69	-	0%	
Department: 435 - GIS Total:			\$ 196,521.80		\$ 212,729.10		\$ 222,745.10	\$ 10,016.00	5%	
Department: 441 - Urban Forestry										
001-441.0000.62040	Contracts/Professional		\$ 6,631.61		\$ 21,000.00		\$ -	\$ (21,000.00)	-100%	
001-441.0000.62060	Dues & Membership		380.00		450.00		450.00	-	0%	
001-441.0000.63060	Office Supplies		615.61		-		-	-	0%	
001-441.0000.63070	Postage		8.16		-		-	-	0%	
001-441.0000.63110	First Aid/Safety		473.20		450.00		450.00	-	0%	
001-441.0000.63210	Printing/Brochures		965.40		500.00		500.00	-	0%	
001-441.0000.63510	Arbor Day Workshop		1,839.84		2,250.00		2,250.00	-	0%	
001-441.0000.64010	Travel & Meetings		658.08		910.00		910.00	-	0%	
001-441.0000.64020	Staff Development		1,956.03		1,690.00		1,690.00	-	0%	
001-441.0000.64030	Gasoline		2,954.70		2,250.00		2,250.00	-	0%	
001-441.0000.65030	Telephone		1,276.73		850.00		850.00	-	0%	
001-441.0000.66011	Arcview License		800.00		800.00		800.00	-	0%	
001-441.0000.66016	Software Maintenance		-		1,200.00		1,200.00	-	0%	
001-441.0000.66190	Small Equipment		1,659.05		2,500.00		3,000.00	500.00	20%	
001-441.0000.67010	Equipment Maintenance		1,449.39		1,250.00		1,250.00	-	0%	
001-441.0000.67070	Equipment Rental		243.02		1,000.00		1,000.00	-	0%	
001-441.0000.67090	Tools		3,043.57		3,350.00		3,350.00	-	0%	
001-441.0000.68190	Tree & Shrub Plantings		2,016.90		1,000.00		1,000.00	-	0%	
001-441.0000.68200	Fertilizer		5,718.89		3,000.00		3,000.00	-	0%	
001-441.0000.68220	Chemicals		557.57		100.00		100.00	-	0%	
001-441.0000.80010	Computer		8,773.71		-		-	-	0%	
001-441.0000.90040	Truck Replacement		-		57,500.00		-	(57,500.00)	-100%	
001-441.0000.91000	Equipment		-		93,800.00		-	(93,800.00)	-100%	
001-441.1683.68190	Street Tree Planting		28,559.15		-		-	-	0%	
001-441.4000.72000	Uniform Expense		1,678.00		980.00		980.00	-	0%	
001-441.4155.71000	Salaries		94,091.16		151,921.12		151,921.12	-	0%	
001-441.4155.71030	Employer FICA		7,137.46		11,621.97		11,621.97	-	0%	
001-441.4155.71040	Employer Retirement		11,235.02		13,664.08		13,664.08	-	0%	
001-441.4155.71050	Employer Workman Compensation		3,904.46		5,424.21		5,424.21	-	0%	
001-441.4155.71060	Employer Unemployment Ins		172.17		1,519.21		1,519.21	-	0%	
Department: 441 - Urban Forestry Total:			\$ 188,798.88		\$ 380,980.59		\$ 209,180.59	\$ (171,800.00)	-45%	
Department: 442 - Cemetery										
001-442.0000.62000	Advertising & Legal Fees		\$ 177.00		\$ 500.00		\$ 500.00	\$ -	0%	
001-442.0000.62040	Contracts/Professional		2,980.00		5,000.00		5,000.00	-	0%	
001-442.0000.62060	Dues & Membership		99.00		1,000.00		1,000.00	-	0%	
001-442.0000.63060	Office Supplies		903.09		1,250.00		1,250.00	-	0%	
001-442.0000.63070	Postage		1.00		-		-	-	0%	
001-442.0000.63110	First Aid/Safety		146.24		250.00		250.00	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
001-442.0000.63150		Cleaning Supplies	512.11	750.00	750.00	-	0%
001-442.0000.63210		Printing/Postage/Broch/Books	378.00	75.00	75.00	-	0%
001-442.0000.63420		Grave Liners	7,026.00	9,000.00	9,000.00	-	0%
001-442.0000.63760		Headstones	55,879.53	32,000.00	32,000.00	-	0%
001-442.0000.64010		Travel & Meetings	284.18	1,500.00	1,500.00	-	0%
001-442.0000.64020		Staff Development	786.04	1,950.00	1,950.00	-	0%
001-442.0000.64030		Gasoline	3,861.91	3,500.00	3,500.00	-	0%
001-442.0000.65004		Utilities - PF	22,561.09	25,000.00	25,000.00	-	0%
001-442.0000.65020		Gas & Electric	4,368.22	4,500.00	4,500.00	-	0%
001-442.0000.65030		Telephone	3,607.43	3,000.00	3,000.00	-	0%
001-442.0000.65050		Sanitation	241.00	500.00	500.00	-	0%
001-442.0000.67020		Equipment	1,791.21	2,000.00	2,000.00	-	0%
001-442.0000.67030		Hardware	598.70	870.00	870.00	-	0%
001-442.0000.67050		Repairs & Rebuilds	1,116.45	1,100.00	1,100.00	-	0%
001-442.0000.67070		Equipment Rental	-	250.00	250.00	-	0%
001-442.0000.67090		Tools	857.35	1,500.00	1,500.00	-	0%
001-442.0000.68160		Lumber/Paint	543.81	850.00	850.00	-	0%
001-442.0000.68170		Sand/Dirt/Concrete	19,192.58	4,500.00	4,500.00	-	0%
001-442.0000.68180		Sod & Turf	188.84	2,000.00	2,000.00	-	0%
001-442.0000.68190		Tree & Shrub Plantings	-	250.00	250.00	-	0%
001-442.0000.68200		Fertilizer	3,420.00	3,250.00	4,500.00	1,250.00	38%
001-442.0000.68220		Chemicals	1,375.87	1,500.00	1,500.00	-	0%
001-442.0000.68230		Irrigation	648.54	1,000.00	1,000.00	-	0%
001-442.0000.90050		Vehicles/Motorcycles/Equip	9,572.45	16,650.00	-	(16,650.00)	-100%
001-442.4000.72000		Uniform Expense	431.98	550.00	800.00	250.00	45%
001-442.4155.71000		Salaries	127,824.50	131,115.92	167,515.92	36,400.00	28%
001-442.4155.71030		Employer FICA	9,611.50	10,030.37	12,814.97	2,784.60	28%
001-442.4155.71040		Employer Retirement	14,079.41	15,655.24	20,001.40	4,346.16	28%
001-442.4155.71050		Employer Workman Compensation	4,707.85	6,150.48	8,445.58	2,295.10	37%
001-442.4155.71060		Employer Unemployment Ins	276.53	1,311.16	1,675.16	364.00	28%
Department: 442 - Cemetery Total:			\$ 300,049.41	\$ 290,308.17	\$ 321,348.03	\$ 31,039.86	11%
Department: 443 - Parks							
001-443.0000.62000		Advertising & Legal Fees	\$ -	\$ 300.00	\$ 300.00	\$ -	0%
001-443.0000.62040		Contracts/Professional	42,696.68	43,900.00	43,900.00	-	0%
001-443.0000.62060		Dues & Membership	2,758.68	2,400.00	2,400.00	-	0%
001-443.0000.62080		Hiring & Recruiting Costs	-	500.00	500.00	-	0%
001-443.0000.62180		Other Contracts	17,504.20	16,500.00	16,500.00	-	0%
001-443.0000.63060		Office Supplies	2,017.01	2,000.00	2,000.00	-	0%
001-443.0000.63070		Postage	120.07	100.00	100.00	-	0%
001-443.0000.63080		Program Equip/Supplies	9,713.91	3,500.00	6,000.00	2,500.00	71%
001-443.0000.63110		First Aid/Safety	4,005.00	4,031.00	4,031.00	-	0%
001-443.0000.63150		Cleaning Supplies	17,202.85	18,800.00	18,800.00	-	0%
001-443.0000.63260		Sign / Posts / Maintenance	5,722.76	10,000.00	20,000.00	10,000.00	100%
001-443.0000.63290		Ticket Books	136.40	-	7,500.00	7,500.00	0%
001-443.0000.63530		Fencing	11,502.52	10,000.00	10,000.00	-	0%
001-443.0000.64010		Travel & Meetings	2,390.66	3,000.00	3,000.00	-	0%
001-443.0000.64020		Staff Development	4,237.47	3,000.00	3,000.00	-	0%
001-443.0000.64030		Gasoline	35,730.80	25,000.00	25,000.00	-	0%
001-443.0000.65004		Utilities - PF	83,100.74	80,000.00	80,000.00	-	0%
001-443.0000.65006		Utilities - EGID	3,438.20	4,800.00	4,800.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
001-443.0000.65007		Ross Point Water District	8,672.00	10,500.00	10,500.00	-	0%
001-443.0000.65021		Electric	37,964.14	41,450.00	41,450.00	-	0%
001-443.0000.65030		Telephone	16,502.88	14,200.00	14,200.00	-	0%
001-443.0000.65050		Sanitation	25,976.16	10,000.00	10,000.00	-	0%
001-443.0000.65110		Aquifer Assessment - County	2,831.35	2,400.00	2,400.00	-	0%
001-443.0000.66061		Office Machine Maint/Repair	2,395.94	1,200.00	1,200.00	-	0%
001-443.0000.66190		Small Equipment Repair	16,174.36	15,500.00	15,500.00	-	0%
001-443.0000.67020		Equipment	1,885.02	6,500.00	6,500.00	-	0%
001-443.0000.67030		Hardware	13,682.98	9,500.00	8,000.00	(1,500.00)	-16%
001-443.0000.67050		Repairs & Rebuilds	31,913.89	21,713.74	21,713.00	(0.74)	0%
001-443.0000.67070		Equipment Rental	8,954.31	9,000.00	7,000.00	(2,000.00)	-22%
001-443.0000.67090		Tools	15,102.81	3,500.00	3,500.00	-	0%
001-443.0000.68012		Centennial Trail (Joint Powers)	10,000.00	10,000.00	15,000.00	5,000.00	50%
001-443.0000.68013		Playground	19,788.75	16,000.00	16,000.00	-	0%
001-443.0000.68111		Sealing - Court/Trail	130,500.00	78,000.00	78,000.00	-	0%
001-443.0000.68160		Lumber/Paint	23,060.50	19,500.00	19,500.00	-	0%
001-443.0000.68170		Sand/Dirt/Concrete	28,430.72	23,000.00	19,000.00	(4,000.00)	-17%
001-443.0000.68180		Sod & Turf	4,150.70	3,000.00	-	(3,000.00)	-100%
001-443.0000.68190		Tree & Shrub Plantings	14,231.32	7,500.00	7,500.00	-	0%
001-443.0000.68200		Fertilizer	18,342.45	14,000.00	23,300.00	9,300.00	66%
001-443.0000.68210		Flowers	5,960.00	7,750.00	7,750.00	-	0%
001-443.0000.68215		Pest Control	8,116.56	9,500.00	9,500.00	-	0%
001-443.0000.68220		Chemicals	18,036.58	15,500.00	15,500.00	-	0%
001-443.0000.68230		Irrigation	47,170.21	25,000.00	25,000.00	-	0%
001-443.0000.68240		Field Striping Paint	2,338.40	1,700.00	1,700.00	-	0%
001-443.0000.68250		Plumbing	3,284.08	3,000.00	3,000.00	-	0%
001-443.0000.80010		Computer	3,595.00	-	-	-	0%
001-443.0000.80030		Software	2,199.00	6,200.00	6,200.00	-	0%
001-443.0000.80110		Park Bench	38,240.91	-	-	-	0%
001-443.0000.80140		Centennial Trail	-	5,500.00	5,500.00	-	0%
001-443.0000.80150		Q'emlin Trails	3,321.41	3,500.00	3,500.00	-	0%
001-443.0000.81505		Misc. Equipment	5,448.96	-	-	-	0%
001-443.0000.90010		New Vehicles / Equip	-	120,100.00	62,500.00	(57,600.00)	-48%
001-443.0000.90050		Vehicles, Motorcycles, & Equipment	-	120,100.00	226,000.00	105,900.00	88%
001-443.0000.91000		Equipment	-	35,000.00	-	(35,000.00)	-100%
001-443.0000.94180		Park Capital	-	270,500.00	-	(270,500.00)	-100%
001-443.1658.62330		Avista Lease M & O	69,290.70	61,000.00	61,000.00	-	0%
001-443.1667.63009		Community Garden	2,245.02	4,000.00	4,000.00	-	0%
001-443.4000.72000		Uniform Expense	2,828.78	3,950.00	3,950.00	-	0%
001-443.4155.71000		Salaries	927,515.93	923,234.92	972,842.32	49,607.40	5%
001-443.4155.71030		Employer FICA	69,907.36	70,627.47	74,422.44	3,794.97	5%
001-443.4155.71040		Employer Retirement	84,662.96	87,443.63	93,153.85	5,710.22	7%
001-443.4155.71050		Employer Workman Compensation	18,593.14	28,124.32	31,226.69	3,102.37	11%
001-443.4155.71060		Employer Unemployment Ins	2,297.47	9,232.35	9,728.42	496.07	5%
Department: 443 - Parks Total:			\$ 1,987,890.70	\$ 2,355,257.43	\$ 2,184,567.72	\$ (170,689.71)	-7%
Department: 444 - Parks - Construction							
001-444.0000.90010		New Vehicles / Equip	\$ 68,035.40	\$ 63,000.00	\$ -	\$ (63,000.00)	-100%
001-444.0000.94180		Park Construction Projects	71,842.82	830,000.00	551,000.00	(279,000.00)	-34%
001-444.2011.62093		Professional Services	9,300.00	-	-	-	0%
Department: 444 - Parks - Construction Total:			\$ 149,178.22	\$ 893,000.00	\$ 551,000.00	\$ (342,000.00)	-38%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual		Adopted		Change Over			
			Totals	FY 2021	Budget	FY 2022	Budget	FY 2023	(Under) FY 2022	%
			\$		\$		\$			
Department: 445 - Recreation										
001-445.0000.62000		Advertising & Legal Fees	\$	4,441.83	\$	6,000.00	\$	6,000.00	\$ -	0%
001-445.0000.62040		Contracts/Professional		22,668.21		24,000.00		24,000.00	-	0%
001-445.0000.62050		Credit Card Expense		13,269.12		15,000.00		15,000.00	-	0%
001-445.0000.62060		Dues & Membership		1,320.00		1,500.00		1,500.00	-	0%
001-445.0000.62080		Hiring & Recruiting Costs		425.18		500.00		500.00	-	0%
001-445.0000.62133		Subscription		248.90		50.00		50.00	-	0%
001-445.0000.62170		Music Use License Fees		1,516.50		1,500.00		1,750.00	250.00	17%
001-445.0000.63000		Supplies		(257.53)		3,149.00		3,149.00	-	0%
001-445.0000.63060		Office Supplies		805.10		2,000.00		2,000.00	-	0%
001-445.0000.63070		Postage		3,898.30		7,000.00		7,000.00	-	0%
001-445.0000.63080		Program Equip/Supplies		51,577.65		51,300.00		51,300.00	-	0%
001-445.0000.63110		First Aid/Safety		392.64		100.00		100.00	-	0%
001-445.0000.63120		Awards/Certificates		2,321.94		3,000.00		3,000.00	-	0%
001-445.0000.63210		Printing/Postage/Broch/Books		29,248.62		21,200.00		21,200.00	-	0%
001-445.0000.63360		Scholarships		1,505.00		-		-	-	0%
001-445.0000.63430		T-Shirts		12,938.46		17,000.00		17,000.00	-	0%
001-445.0000.63590		Community Services & Support		4,000.00		4,000.00		4,000.00	-	0%
001-445.0000.64010		Travel & Meetings		2,602.90		5,200.00		5,200.00	-	0%
001-445.0000.64020		Staff Development		6,385.80		6,150.00		6,150.00	-	0%
001-445.0000.64030		Gasoline		747.76		1,000.00		1,000.00	-	0%
001-445.0000.64060		Car Allowance Stipend		3,000.00		3,000.00		3,000.00	-	0%
001-445.0000.64090		Coach Training		-		750.00		750.00	-	0%
001-445.0000.65004		Utilities - PF		981.97		1,000.00		1,000.00	-	0%
001-445.0000.65021		Electric & Gas		1,828.64		2,000.00		2,000.00	-	0%
001-445.0000.65030		Telephone		6,177.80		5,500.00		5,500.00	-	0%
001-445.0000.65050		Sanitation		-		500.00		500.00	-	0%
001-445.0000.66042		Computer Printer Supplies		494.03		500.00		500.00	-	0%
001-445.0000.66050		Copier Maintenance & Supplies		4,270.19		3,200.00		3,200.00	-	0%
001-445.0000.66110		Furniture Replace & Repair		5,941.52		3,900.00		3,900.00	-	0%
001-445.0000.66190		Small Equipment		257.13		1,000.00		1,000.00	-	0%
001-445.0000.67030		Hardware		-		300.00		300.00	-	0%
001-445.1445.62190		On-line Registration System		7,986.64		7,000.00		7,000.00	-	0%
001-445.1903.69023		Transfer to Fund 023		19,856.00		-		-	-	0%
001-445.4000.72000		Uniform Expense		148.48		900.00		900.00	-	0%
001-445.4155.71000		Salaries		505,001.44		738,347.88		738,347.88	-	0%
001-445.4155.71030		Employer FICA		38,242.16		56,483.61		56,483.61	-	0%
001-445.4155.71040		Employer Retirement		45,673.65		53,036.44		53,036.44	-	0%
001-445.4155.71050		Employer Workman Compensation		4,699.16		4,580.34		4,580.34	-	0%
001-445.4155.71060		Employer Unemployment Ins		1,365.78		7,383.48		7,383.48	-	0%
Department: 445 - Recreation Total:			\$	805,980.97	\$	1,059,030.75	\$	1,059,280.75	\$ 250.00	0%
Department: 451 - Planning & Zoning										
001-451.0000.62000		Advertising & Legal Fees	\$	20,797.56	\$	15,500.00	\$	15,500.00	\$ -	0%
001-451.0000.62011		P & Z Attorney Fees		1,045.13		-		-	-	0%
001-451.0000.62040		Contracts/Professional		111,537.38		5,000.00		5,000.00	-	0%
001-451.0000.62060		Dues & Membership		1,781.80		1,500.00		1,500.00	-	0%
001-451.0000.62092		Professional		75.00		-		-	-	0%
001-451.0000.63000		Supplies		394.10		500.00		500.00	-	0%
001-451.0000.63060		Office Supplies		939.79		1,500.00		1,500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
001-451.0000.63070		Postage	1,010.66	500.00	500.00	-	0%
001-451.0000.63210		Printing/Postage/Broch/Books	37.50	-	-	-	0%
001-451.0000.64010		Travel & Meetings	163.91	4,000.00	4,000.00	-	0%
001-451.0000.64020		Staff Development	270.00	2,000.00	2,000.00	-	0%
001-451.0000.64030		Gasoline	111.31	100.00	100.00	-	0%
001-451.0000.65030		Telephone	2,089.32	1,500.00	1,500.00	-	0%
001-451.0000.66010		Computer Software	21,431.13	2,119.00	2,119.00	-	0%
001-451.0000.66050		Copier Maintenance & Supplies	1,295.33	1,000.00	1,000.00	-	0%
001-451.1901.66140		Copier Lease Payment	1,031.41	1,300.00	1,300.00	-	0%
001-451.4155.71000		Salaries	230,091.25	251,146.00	251,146.00	-	0%
001-451.4155.71030		Employer FICA	17,376.86	19,212.67	19,212.67	-	0%
001-451.4155.71040		Employer Retirement	27,472.98	29,986.83	29,986.83	-	0%
001-451.4155.71050		Employer Workman Compensation	286.81	527.41	527.41	-	0%
001-451.4155.71060		Employer Unemployment Ins	336.00	2,511.46	2,511.46	-	0%
Department: 451 - Planning & Zoning Total:			\$ 439,575.23	\$ 339,903.37	\$ 339,903.37	\$ -	0%
Department: 452 - Building Inspector							
001-452.0000.62000		Advertising & Legal Fees	\$ 53.79	\$ 100.00	\$ 100.00	\$ -	0%
001-452.0000.62040		Contracts/Professional	700.00	-	-	-	0%
001-452.0000.62060		Dues & Membership	720.00	1,600.00	1,600.00	-	0%
001-452.0000.62133		Subscription	-	100.00	100.00	-	0%
001-452.0000.63000		Supplies	532.97	1,500.00	1,500.00	-	0%
001-452.0000.63060		Office Supplies	1,514.22	1,500.00	1,500.00	-	0%
001-452.0000.63070		Postage	842.66	250.00	800.00	550.00	220%
001-452.0000.63210		Printing/Postage/Broch/Books	476.13	500.00	500.00	-	0%
001-452.0000.64010		Travel & Meetings	1,698.36	2,500.00	2,500.00	-	0%
001-452.0000.64020		Staff Development	2,159.20	4,500.00	4,500.00	-	0%
001-452.0000.64030		Gasoline	5,024.25	4,000.00	4,000.00	-	0%
001-452.0000.65030		Telephone	8,656.25	7,000.00	7,000.00	-	0%
001-452.0000.66050		Copier Maintenance & Supplies	1,341.96	1,000.00	1,300.00	300.00	30%
001-452.0000.66190		Small Equipment	77.98	500.00	500.00	-	0%
001-452.0000.80080		Code Book Purchase	740.01	3,200.00	3,200.00	-	0%
001-452.1901.66140		Copier Lease Payment	1,031.44	1,500.00	1,500.00	-	0%
001-452.4155.71000		Salaries	473,045.48	530,586.20	534,996.80	4,410.60	1%
001-452.4155.71030		Employer FICA	35,675.62	38,990.76	40,927.26	1,936.50	5%
001-452.4155.71040		Employer Retirement	54,404.13	57,379.25	63,878.62	6,499.37	11%
001-452.4155.71050		Employer Workman Compensation	7,113.92	7,551.95	7,290.09	(261.86)	-3%
001-452.4155.71060		Employer Unemployment Ins	643.22	5,096.83	5,349.97	253.14	5%
Department: 452 - Building Inspector Total:			\$ 596,451.59	\$ 669,354.99	\$ 683,042.74	\$ 13,687.75	2%
Department: 453 - Engineering							
001-453.0000.62000		Advertising & Legal Fees	\$ 339.51	\$ 300.00	\$ 300.00	\$ -	0%
001-453.0000.62040		Contracts/Professional	11,504.38	20,000.00	20,000.00	-	0%
001-453.0000.62060		Dues & Membership	1,220.00	1,000.00	1,000.00	-	0%
001-453.0000.62080		Hiring & Recruiting Costs	418.74	-	-	-	0%
001-453.0000.62133		Subscription	48.00	200.00	200.00	-	0%
001-453.0000.63000		Supplies	-	300.00	300.00	-	0%
001-453.0000.63060		Office Supplies	399.71	2,000.00	2,000.00	-	0%
001-453.0000.63070		Postage	39.15	-	-	-	0%
001-453.0000.63530		Field Supplies	57.58	800.00	800.00	-	0%
001-453.0000.63610		Computer Drafting Supplies	584.38	1,500.00	1,500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
	001-453.0000.64010	Travel & Meetings	353.15	3,000.00	3,000.00	-	0%
	001-453.0000.64020	Staff Development	825.34	3,000.00	3,000.00	-	0%
	001-453.0000.64030	Gasoline	2,204.71	1,500.00	1,500.00	-	0%
	001-453.0000.65030	Telephone	5,429.45	4,700.00	4,700.00	-	0%
	001-453.0000.91030	Plotter & Equipment	10,300.00	-	-	-	0%
	001-453.1901.66050	Copier Maintenance & Supplies	1,388.62	1,500.00	1,500.00	-	0%
	001-453.1901.66140	Copier Lease Payment	822.47	1,000.00	1,000.00	-	0%
	001-453.4155.71000	Salaries	454,531.52	533,811.20	533,811.20	-	0%
	001-453.4155.71030	Employer FICA	34,319.20	40,836.56	40,836.56	-	0%
	001-453.4155.71040	Employer Retirement	54,271.29	63,737.06	63,737.06	-	0%
	001-453.4155.71050	Employer Workman Compensation	6,270.28	8,043.91	8,185.66	141.75	2%
	001-453.4155.71060	Employer Unemployment Ins	565.57	5,338.11	5,338.10	(0.01)	0%
Department: 453 - Engineering Total:			\$ 585,893.05	\$ 692,566.84	\$ 692,708.58	\$ 141.74	0%
Department: 454 - Community Development Admin							
	001-454.0000.62050	Credit Card Expense	\$ 1,794.81	\$ -	\$ -	\$ -	
	001-454.0000.62060	Dues & Membership	493.00	500.00	500.00	-	0%
	001-454.0000.63000	Supplies	1,006.49	100.00	100.00	-	0%
	001-454.0000.63060	Office Supplies	10.77	250.00	250.00	-	0%
	001-454.0000.64010	Travel & Meetings	25.00	1,500.00	1,500.00	-	0%
	001-454.0000.64020	Staff Development	-	1,500.00	1,500.00	-	0%
	001-454.0000.64030	Gasoline	-	1,100.00	1,100.00	-	0%
	001-454.0000.65030	Telephone	420.00	260.00	260.00	-	0%
	001-454.0000.66016	Software Maintenance	99,978.90	4,470.00	57,555.00	53,085.00	1188%
	001-454.4155.71000	Salaries	154,047.50	161,532.80	161,532.80	-	0%
	001-454.4155.71030	Employer FICA	11,758.41	12,357.26	12,357.26	-	0%
	001-454.4155.71040	Employer Retirement	18,393.20	19,287.02	19,287.02	-	0%
	001-454.4155.71050	Employer Workman Compensation	207.87	339.22	339.22	-	0%
	001-454.4155.71060	Employer Unemployment Ins	187.30	1,615.33	1,615.33	-	0%
Department: 454 - Community Development Admin Total:			\$ 288,323.25	\$ 204,811.63	\$ 257,896.63	\$ 53,085.00	26%
Department: 465 - Street Lights							
	001-465.0000.64020	Contracts/Professional	\$ 1,985.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%
	001-465.0000.65102	Street Lights - Avista	418,147.97	440,000.00	440,000.00	-	0%
	001-465.0000.65103	Street Lights - KEC	197,417.38	170,000.00	200,000.00	30,000.00	18%
Department: 465 - Street Lights Total:			\$ 617,550.35	\$ 620,000.00	\$ 650,000.00	\$ 30,000.00	5%
Department: 481 - Capital Improvements/Contracts							
	001-481.0000.62040	Contracts/Professional	\$ 4,788.00	\$ -	\$ -	\$ -	0%
	001-481.0000.65110	Aquifer Assessment - County	40.18	24.00	24.00	-	0%
	001-481.0000.68060	Elevator Maintenance	1,962.04	-	-	-	0%
	001-481.0000.68390	Capital Facility Operating Cost	67,551.70	100,000.00	100,000.00	-	0%
	001-481.0000.68395	PD Capital Facility Maintenance Costs	94,641.50	100,000.00	100,000.00	-	0%
	001-481.0000.80385	Public Art	-	45,000.00	45,000.00	-	0%
	001-481.0000.95015	Parking Project	-	580,000.00	-	(580,000.00)	-100%
	001-481.1920.69920	Contingency Account	-	826,859.28	5,869,333.03	5,042,473.75	610%
	001-481.1920.89000	Facility Replacement	250,000.00	350,000.00	500,000.00	150,000.00	43%
	001-481.1920.89200	Vehicle Replacement	-	300,000.00	375,000.00	75,000.00	25%
Department: 481 - Capital Improvements/Contracts Total:			\$ 418,983.42	\$ 2,301,883.28	\$ 6,989,357.03	\$ 4,687,473.75	204%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
Department: 482 - Personnel Pool							
	001-482.1903.69003	Employer Insurance	\$ 3,296,410.69	\$ 3,300,000.00	\$ 4,121,000.00	\$ 821,000.00	25%
	001-482.4155.71110	Persi 401K Contribution	23,886.82	25,000.00	25,000.00	-	0%
	001-482.4155.71140	Personal Time Off	-	12,000.00	12,000.00	-	0%
	001-482.4155.71150	Executive Education/Development	1,072.80	12,000.00	12,000.00	-	0%
	001-482.4155.71240	Wage Enhancement - G/F	-	30,775.94	1,608,270.20	1,577,494.26	5126%
	Department: 482 - Personnel Pool Total:		\$ 3,321,370.31	\$ 3,379,775.94	\$ 5,778,270.20	\$ 2,398,494.26	71%
Department: 497 - Transfer Out							
	001-497.1903.69037	Transfer to Fund 037	\$ 180,558.00	\$ 375,000.00	\$ -	\$ (375,000.00)	-100%
	Department: 497 - Transfer Out Total:		\$ 180,558.00	\$ 375,000.00	\$ -	\$ (375,000.00)	-100%
						-	0%
	Fund: 001 - GENERAL FUND Total:		\$ 24,183,529.90	\$ 29,528,400.38	\$ 37,862,695.76	\$ 8,334,295.38	28%
Fund: 002 - COMPREHENSIVE LIABILITY							
Department: 410 - General Government Services							
	002-410.0000.62280	Insurance Deductible	\$ 11,183.21	\$ 10,000.00	\$ 10,000.00	\$ -	0%
	002-410.0000.62290	Liability Insurance	267,276.00	274,631.00	300,000.00	25,369.00	9%
	002-410.0000.63730	Miscellaneous	-	53,618.38	466.00	(53,152.38)	-99%
	Department: 410 - General Government Services Total:		\$ 278,459.21	\$ 338,249.38	\$ 310,466.00	\$ (27,783.38)	-8%
	Fund: 002 - COMPREHENSIVE LIABILITY Total:		\$ 278,459.21	\$ 338,249.38	\$ 310,466.00	\$ (27,783.38)	-8%
Fund: 003 - PERSONNEL BENEFIT POOL							
Department: 482 - Personnel Pool							
	003-482.0000.62040	Contracts/Professional	\$ 39,217.40	\$ 30,000.00	\$ 30,000.00	\$ -	0%
	003-482.0000.62160	Contracts - Cobra Admin	525.00	300.00	300.00	-	0%
	003-482.0000.64020	Staff Development	11,123.83	-	-	-	0%
	003-482.0000.64080	City Wide Development	7,293.03	10,000.00	10,000.00	-	0%
	003-482.0000.66016	Software Maintenance	8,355.96	10,852.00	11,000.00	148.00	1%
	003-482.0000.73010	Benefits Development	-	10,000.00	10,000.00	-	0%
	003-482.0000.73020	City Employee Events	10,114.91	11,000.00	11,000.00	-	0%
	003-482.0000.73030	Cobra Subsidy	100.00	-	-	-	0%
	003-482.0000.90050	Vehicles/Motorcycles/Equip	71,644.35	-	-	-	0%
	003-482.4000.73000	Wellness Program	15,792.31	40,000.00	40,000.00	-	0%
	003-482.4155.71070	Employer Insurance	2,528,408.40	3,300,000.00	3,020,000.00	(280,000.00)	-8%
	003-482.4155.71170	Employer Medical Expense	35.31	-	-	-	0%
	003-482.4155.71190	Employer Dental Expense	215,762.37	200,000.00	200,000.00	-	0%
	003-482.4155.71200	Employer Paid Life Insurance	16,045.44	18,700.00	18,700.00	-	0%
	003-482.4155.71210	Employer Flexible Benefit Exp	15,308.94	20,000.00	20,000.00	-	0%
	003-482.4155.71220	Employer HRA Expense	735,807.37	900,000.00	900,000.00	-	0%
	003-482.4155.71230	Medical Admin. Fee	8,975.00	10,000.00	10,000.00	-	0%
	Department: 482 - Personnel Pool Total:		\$ 3,684,509.62	\$ 4,560,852.00	\$ 4,281,000.00	\$ (279,852.00)	-6%
	Fund: 003 - PERSONNEL BENEFIT POOL Total:		\$ 3,684,509.62	\$ 4,560,852.00	\$ 4,281,000.00	\$ (279,852.00)	-6%
Fund: 007 - DRUG SEIZURE PROGRAM							
Department: 425 - Drug Seizure Program							
	007-425.0000.62040	Contracts/Professional	\$ 385.00	\$ -	\$ -	\$ -	0%
	007-425.0000.63080	Program Equip/Supplies	4,589.87	-	-	-	0%
	007-425.0000.64020	Staff Development	9,152.37	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund Department Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022		
				\$	%	
007-425.0000.67020	Equipment	40,245.91	40,000.00	40,000.00	-	0%
007-425.0000.67120	K-9 Supplies	5,372.50	5,000.00	5,000.00	-	0%
007-425.1920.69900	Fund Balance Rebudget	-	90,000.00	485,000.00	395,000.00	439%
Department: 425 - Drug Seizure Program Total:		\$ 59,745.65	\$ 135,000.00	\$ 530,000.00	\$ 395,000.00	293%
Fund: 007 - DRUG SEIZURE PROGRAM Total:		\$ 59,745.65	\$ 135,000.00	\$ 530,000.00	\$ 395,000.00	293%
Fund: 008 - 911 SUPPORT						
Department: 426 - 911 Support						
008-426.0000.65021	Electric	\$ 2,939.96	\$ -	\$ -	\$ -	0%
008-426.0000.65031	Telephone charges 911 & frame	-	(3,126.83)	-	3,126.83	-100%
008-426.0000.66040	Computer Equipment	29.99	5,000.00	5,000.00	-	0%
008-426.0000.66170	911 Support Costs	2,100.00	4,000.00	4,000.00	-	0%
008-426.0000.67020	Equipment	2,057.00	5,500.00	5,500.00	-	0%
008-426.0000.67040	Radio Repair/Maintenance	1,800.00	5,000.00	5,000.00	-	0%
008-426.0000.67260	911 Recorder maintenance	9,745.00	15,000.00	15,000.00	-	0%
008-426.0000.67280	Wireless Maintenance	52,358.70	8,000.00	8,000.00	-	0%
008-426.0000.67290	Spillman Maintenance	-	35,000.00	35,000.00	-	0%
008-426.0000.67295	Net Motion Support	11,037.60	15,000.00	15,000.00	-	0%
008-426.0000.67300	Communication Site Maintenanc	5,277.00	-	-	-	0%
008-426.0000.91560	Misc	7,000.26	-	-	-	0%
008-426.1901.69830	Debt Service	4,922.00	36,748.00	35,763.00	(985.00)	-3%
008-426.1920.69900	Fund Balance Rebudget	-	326,642.57	352,774.64	26,132.07	8%
008-426.4155.71000	Salaries	48,749.64	54,337.28	54,337.28	-	0%
008-426.4155.71030	Employer FICA	3,933.58	4,156.80	4,156.80	-	0%
008-426.4155.71040	Employer Retirement	6,191.06	6,487.87	6,487.87	-	0%
008-426.4155.71050	Employer Workman Compensation	90.08	114.11	114.11	-	0%
008-426.4155.71060	Employer Unemployment Ins	61.85	543.37	543.37	-	0%
008-426.4155.71070	Employer Insurance	8,145.46	9,103.37	9,103.37	-	0%
Department: 426 - 911 Support Total:		\$ 166,439.18	\$ 527,506.54	\$ 555,780.44	\$ 28,273.90	5%
Fund: 008 - 911 SUPPORT Total:		\$ 166,439.18	\$ 527,506.54	\$ 555,780.44	\$ 28,273.90	5%
Department: 491 - Facility Building Reserve						
011-491.1803.96000	Land Acquisition	\$ -	\$ -	\$ 1,405,038.00	\$ 1,405,038.00	0%
011-491.1920.69900	Fund Balance Rebudgeted	-	1,807,000.00	1,094,962.00	(712,038.00)	-39%
Department: 491 - Facility Building Reserve Total:		\$ -	\$ 1,807,000.00	\$ 2,500,000.00	\$ 693,000.00	38%
Fund: 011 - FACILITY BUILDING RESERVE Total:		\$ -	\$ 1,807,000.00	\$ 2,500,000.00	\$ 693,000.00	38%
Fund: 017 - ANNEXATION FEES						
Department: 410 - General Government Services						
017-410.0000.62040	Contracts/Professional	\$ 69,874.36	\$ 250,000.00	\$ 250,000.00	\$ -	0%
017-410.0000.65080	Water	95.85	-	-	-	0%
017-410.0000.65110	Aquifer Assessment - County	5.74	-	-	-	0%
017-410.0000.80290	Traffic Study	-	30,000.00	-	(30,000.00)	-100%
017-410.0000.80330	Strategic Planning	-	70,000.00	-	(70,000.00)	-100%
017-410.0000.96000	Land	-	1,000,000.00	-	(1,000,000.00)	-100%
017-410.1920.69900	Fund Balance Rebudgeted	-	1,500,000.00	3,450,000.00	1,950,000.00	130%
Department: 410 - General Government Services Total:		\$ 69,975.95	\$ 2,850,000.00	\$ 3,700,000.00	\$ 850,000.00	30%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
Department: 497 - Transfer Out							
017-497.1903.69037		Transfer to Fund 037	\$ -	\$ 50,000.00	\$ -	\$ (50,000.00)	-100%
Department: 497 - Transfer Out Total:			\$ -	\$ 50,000.00	\$ -	\$ (50,000.00)	-100%
Fund: 017 - ANNEXATION FEES Total:			\$ 69,975.95	\$ 2,900,000.00	\$ 3,700,000.00	\$ 800,000.00	28%
Fund: 023 - SPECIAL EVENTS							
Department: 446 - Special Events							
023-446.1601.62001		Marketing	\$ 1,348.09	\$ 3,500.00	\$ 3,500.00	\$ -	0%
023-446.1601.62040		Contracts/Professional	4,950.00	14,310.00	14,310.00	-	0%
023-446.1601.62300		Security & Parking	-	800.00	800.00	-	0%
023-446.1601.63000		Supplies	1,448.61	2,000.00	2,000.00	-	0%
023-446.1601.63640		Banners & Signs	-	500.00	500.00	-	0%
023-446.1601.65050		Sanitation	-	900.00	900.00	-	0%
023-446.1602.62095		Promotions	484.15	750.00	1,250.00	500.00	67%
023-446.1602.63000		Supplies	4,529.56	1,930.00	3,000.00	1,070.00	55%
023-446.1602.63070		Postage	14.94	408.00	410.00	2.00	0%
023-446.1602.63120		Awards/Certificates	465.10	650.00	650.00	-	0%
023-446.1602.63430		T-Shirts	5,030.45	3,000.00	3,000.00	-	0%
023-446.1602.63620		Concession Supplies	248.88	75.00	75.00	-	0%
023-446.1602.63660		Youth	-	1,425.00	1,425.00	-	0%
023-446.1603.63000		Supplies	284.99	3,500.00	3,500.00	-	0%
023-446.1604.63000		Supplies	524.38	1,000.00	1,000.00	-	0%
023-446.1604.63430		T-Shirts	-	1,000.00	1,000.00	-	0%
023-446.1605.62002		Marketing - Summer Concerts	6.89	750.00	1,250.00	500.00	67%
023-446.1605.62040		Entertainment Contracts - Summer Concerts	915.00	3,000.00	3,000.00	-	0%
023-446.1605.63002		Supplies - Summer Concerts	-	500.00	500.00	-	0%
023-446.1664.63000		Harvest Festival Supplies	816.84	6,250.00	6,250.00	-	0%
Department: 446 - Special Events Total:			\$ 21,067.88	\$ 46,248.00	\$ 48,320.00	\$ 2,072.00	4%
Fund: 023 - SPECIAL EVENTS Total:			\$ 21,067.88	\$ 46,248.00	\$ 48,320.00	\$ 2,072.00	4%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT							
Department: 442 - Cemetery							
029-442.0000.80090		Cemetery Improvements	\$ -	\$ 40,000.00	\$ 40,000.00	\$ -	0%
029-442.1670.90015		Cemetery Improvements	7,192.77	-	-	-	0%
029-442.1920.69900		Fund Balance Rebudget	-	162,500.00	162,500.00	-	0%
Department: 442 - Cemetery Total:			\$ 7,192.77	\$ 202,500.00	\$ 202,500.00	\$ -	0%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:			\$ 7,192.77	\$ 202,500.00	\$ 202,500.00	\$ -	0%
Department: 428 - KOOTENAI FIRE/EMS IMPACT FEES							
034-428.0000.62040		Contracts/Professional	\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	0%
Department: 428 - KOOTENAI FIRE/EMS IMPACT FEES Total:			\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	0%
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES Total:			\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund Department Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022		
				\$	%	
Fund: 035 - PUBLIC SAFETY IMPACT FEES						
Department: 420 - Public Safety Impact Fees						
035-420.0000.80300	Impact Fee Study	\$ 1,651.67	\$ -	\$ -	\$ -	0%
035-420.1903.69008	Transfer to Fund 008	34,460.70	34,460.70	34,460.70	-	0%
035-420.1920.69900	Fund Balance Rebudget	-	1,428,539.30	2,320,539.30	892,000.00	62%
Department: 420 - Public Safety Impact Fees Total:		\$ 36,112.37	\$ 1,463,000.00	\$ 2,355,000.00	\$ 892,000.00	61%
Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:		\$ 36,112.37	\$ 1,463,000.00	\$ 2,355,000.00	\$ 892,000.00	61%
Fund: 037 - STREETS IMPACT FEES						
Department: 431 - Streets						
037-431.0000.80290	Traffic Study	\$ -	\$ 200,000.00	\$ 475,000.00	\$ 275,000.00	138%
037-431.0000.80300	Impact Fee Study	1,651.67	-	-	-	0%
037-431.0000.95131	4th and Seltice Traffic Control Device	-	550,872.00	-	(550,872.00)	-100%
037-431.0000.95132	Highway 41 Widening	429,005.67	-	-	-	0%
037-431.0000.95133	Seltice and Mullan Couplet Study	-	-	100,000.00	100,000.00	0%
037-431.0000.95134	Spokane and Prairie	364,190.27	-	-	-	0%
037-431.0000.95136	Chase Road BNSF RR-Xing	-	-	25,000.00	25,000.00	0%
037-431.0000.95137	Poleline and Cecil: Traffic Control	16,243.80	-	-	-	0%
037-431.0000.95138	Mullan and Cecil: Traffic Safety	2,080.72	-	-	-	0%
037-431.0000.95142	Chase Road UPRR RR-XING	-	330,600.00	377,140.00	46,540.00	14%
037-431.0000.95144	Prairie and Zorros Roundabout	-	-	770,000.00	770,000.00	0%
037-431.1305.62040	Contracts/Professional	-	275,000.00	275,000.00	-	0%
037-431.1311.95040	Pleasant View Road Arterital Improvement Project	-	23,839,512.00	-	(23,839,512.00)	-100%
Department: 431 - Streets Total:		\$ 813,172.13	\$ 25,195,984.00	\$ 2,022,140.00	\$ (23,173,844.00)	-92%
Fund: 037 - STREETS IMPACT FEES Total:		\$ 813,172.13	\$ 25,195,984.00	\$ 2,022,140.00	\$ (23,173,844.00)	-92%
Fund: 038 - PARKS IMPACT FEES						
Department: 443 - Parks						
038-443.0000.62040	Contracts/Professional	\$ 7,489.54	\$ 35,000.00	\$ 50,000.00	\$ 15,000.00	43%
038-443.0000.80300	Impact Fee Study	1,651.66	15,000.00	15,000.00	-	0%
038-443.0000.93155	P & R Master Plan	2,999.70	-	-	-	0%
038-443.0000.94070	Black Bay	140,226.16	1,300,000.00	1,500,000.00	200,000.00	15%
038-443.0000.94165	Sports Complex (Phase 1)	483,972.65	200,000.00	1,100,000.00	900,000.00	450%
038-443.0000.94230	Sportsfields	-	25,000.00	-	(25,000.00)	-100%
038-443.0000.95132	Highway 41 Widening	345.62	-	-	-	0%
038-443.0000.96000	Land Acquisition	365,750.00	750,000.00	1,900,000.00	1,150,000.00	153%
038-443.1667.95520	Community Garden	-	100,000.00	100,000.00	-	0%
038-443.1920.69900	Fund Balance Rebudget	-	1,835,000.00	-	(1,835,000.00)	-100%
Department: 443 - Parks Total:		\$ 1,002,435.33	\$ 4,260,000.00	\$ 4,665,000.00	\$ 405,000.00	10%
Fund: 038 - PARKS IMPACT FEES Total:		\$ 1,002,435.33	\$ 4,260,000.00	\$ 4,665,000.00	\$ 405,000.00	10%
Fund: 402 - LID 99-1						
Department: 475 - LID 99-1						
402-475.1920.69810	Bad Debt Expense	\$ 2,884.66	\$ -	\$ -	\$ -	0%
Department: 475 - LID 99-1 Total:		\$ 2,884.66	\$ -	\$ -	\$ -	0%
Fund: 402 - LID 99-1 Total:		\$ 2,884.66	\$ -	\$ -	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual		Adopted		Change Over			
			Totals	FY 2021	Budget	FY 2022	Budget	FY 2023	(Under) FY 2022	%
			\$		\$		\$			
Fund: 410 - LID 2004										
Department: 476 - LID 2004										
410-476.1902.69760		Bond Principal	\$	420,000.00	\$	500,000.00	\$	500,000.00	\$ -	0%
410-476.1902.69770		Interest Expense		21,000.00		28,000.00		28,000.00	-	0%
410-476.1920.69810		Bad Debt Expense		21.20		-		-	-	0%
Department: 476 - LID 2004 Total:			\$	441,021.20	\$	528,000.00	\$	528,000.00	\$ -	0%
Fund: 410 - LID 2004 Total:			\$	441,021.20	\$	528,000.00	\$	528,000.00	\$ -	0%
Fund: 450 - LID GUARANTEE										
Department: 497 - Transfer Out										
450-497.1903.69450		Transfer to LID Guarantee Fund	\$	150.00	\$	150.00	\$	150.00	\$ -	0%
Department: 497 - Transfer Out Total:			\$	150.00	\$	150.00	\$	150.00	\$ -	0%
Fund: 450 - LID GUARANTEE Total:			\$	150.00	\$	150.00	\$	150.00	\$ -	0%
Fund: 650 - RECLAIMED WATER OPERATING										
Department: 463 - Wastewater Operating										
650-463.0000.62000		Advertising & Legal Fees	\$	191.10	\$	500.00	\$	500.00	\$ -	0%
650-463.0000.62010		Attorney Fees		2,439.12		50,000.00		50,000.00	-	0%
650-463.0000.62040		Contracts/Professional		69,261.87		100,000.00		235,000.00	135,000.00	135%
650-463.0000.62060		Dues & Membership		690.00		2,610.00		2,610.00	-	0%
650-463.0000.62080		Hiring & Recruiting Costs		-		1,500.00		1,500.00	-	0%
650-463.0000.62150		Biosolids Disposal		454,929.02		450,000.00		1,000,000.00	550,000.00	122%
650-463.0000.62180		Other Contracts		24,045.00		36,939.00		36,939.00	-	0%
650-463.0000.62320		Locate Service		-		-		15,000.00	15,000.00	0%
650-463.0000.63000		Supplies		-		-		173,000.00	173,000.00	0%
650-463.0000.63006		Supplies - Lift Station		76.02		-		-	-	0%
650-463.0000.63008		Supplies - Caustic		119,706.36		100,000.00		340,000.00	240,000.00	240%
650-463.0000.63060		Office Supplies		2,816.59		4,000.00		4,000.00	-	0%
650-463.0000.63070		Postage		186.77		400.00		400.00	-	0%
650-463.0000.63110		First Aid/Safety		513.59		4,000.00		4,000.00	-	0%
650-463.0000.63400		STP Lab		50,519.07		69,124.00		69,124.00	-	0%
650-463.0000.63410		SRSP Fees		2,061.27		13,149.00		13,149.00	-	0%
650-463.0000.63480		Polymer		29,920.00		22,872.00		22,872.00	-	0%
650-463.0000.63490		Aluminum Sulfate		3,697.00		5,250.00		30,250.00	25,000.00	476%
650-463.0000.63560		IPT Lab Supplies		-		1,000.00		1,000.00	-	0%
650-463.0000.63871		IPT Contract Analysis		-		5,000.00		5,000.00	-	0%
650-463.0000.64010		Travel & Meetings		927.68		20,000.00		20,000.00	-	0%
650-463.0000.64020		Staff Development		4,921.60		20,000.00		20,000.00	-	0%
650-463.0000.64025		Safety Training		-		4,274.35		4,274.35	-	0%
650-463.0000.65004		Utilities - PF		608.90		500.00		500.00	-	0%
650-463.0000.65005		Pickup Fuel		4,765.39		4,000.00		4,000.00	-	0%
650-463.0000.65010		Avista - Gas		13,771.03		20,000.00		20,000.00	-	0%
650-463.0000.65021		Electric		324,365.12		318,265.00		738,265.00	420,000.00	132%
650-463.0000.65023		Electric - KEC		-		-		20,000.00	20,000.00	0%
650-463.0000.65030		Telephone		14,102.38		10,000.00		10,000.00	-	0%
650-463.0000.65050		Sanitation		5,096.00		7,000.00		7,000.00	-	0%
650-463.0000.65080		Water		14,784.04		15,000.00		15,000.00	-	0%
650-463.0000.65081		Irrigation Accounts		-		-		120,000.00	120,000.00	0%
650-463.0000.65110		Aquifer Assessment - County		485.37		500.00		500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
650-463.0000.66012		Computer Software Maint. Supp	12,315.64	12,500.00	12,500.00	-	0%
650-463.0000.66050		Copier Maintenance & Supplies	-	750.00	750.00	-	0%
650-463.0000.66110		Furniture Replace & Repair	-	1,000.00	1,000.00	-	0%
650-463.0000.66190		Small Equipment	-	3,500.00	3,500.00	-	0%
650-463.0000.67090		Tools	1,058.08	2,200.00	2,200.00	-	0%
650-463.0000.67170		Auto Service	6,811.23	10,000.00	10,000.00	-	0%
650-463.0000.67221		Generator Fuel	2,126.36	2,159.00	2,159.00	-	0%
650-463.0000.68010		Bldg & Grounds Maint & Repair	6,765.10	25,000.00	57,000.00	32,000.00	128%
650-463.0000.68020		Replacement Fund	-	(59,016.87)	-	59,016.87	-100%
650-463.0000.68025		Plant Maintenance & Repairs	91,509.70	88,889.00	208,889.00	120,000.00	135%
650-463.0000.68360		NPDES Permit Monitoring	57,175.70	115,021.00	115,021.00	-	0%
650-463.0000.68380		Swale Maintenance	213.20	-	-	-	0%
650-463.0000.68820		Chlorine	11,376.40	10,500.00	91,400.00	80,900.00	770%
650-463.0000.69780		Administrative Expense	-	1,000.00	1,000.00	-	0%
650-463.0000.80010		Computer	3,733.77	2,900.00	2,900.00	-	0%
650-463.0000.80030		Software Upgrades	-	40,000.00	40,000.00	-	0%
650-463.0000.80240		Misc Equipment	-	1,000.00	1,000.00	-	0%
650-463.0000.90010		New Vehicles / Equip	-	25,000.00	350,000.00	325,000.00	1300%
650-463.0000.90045		Crane Replacement	-	75,000.00	-	(75,000.00)	-100%
650-463.0000.95520		Project Management Office	-	15,000.00	-	(15,000.00)	-100%
650-463.1903.69001		Transfer to General Fund	808,581.00	909,774.00	1,179,194.00	269,420.00	30%
650-463.1903.69002		Transfer to Comp Liability	94,014.00	126,822.09	120,776.00	(6,046.09)	-5%
650-463.1903.69652		Transfer to Fund 652	-	2,000,000.00	-	(2,000,000.00)	-100%
650-463.1920.69800		Depreciation Expense	2,047,459.83	-	-	-	0%
650-463.1920.69810		Bad Debt Expense	(7,701.47)	1,500.00	1,500.00	-	0%
650-463.1950.89200		Replacement Fund	-	7,553,588.66	5,884,660.00	(1,668,928.66)	-22%
650-463.3122.68400		Plant Repairs	99,200.85	25,000.00	25,000.00	-	0%
650-463.3215.68360		Idaho DEQ Permit Management	29,764.44	35,000.00	35,000.00	-	0%
650-463.4000.72000		Uniform Expense	1,416.72	1,700.00	1,700.00	-	0%
650-463.4000.74010		Change in Net Pension Liability	(1,713.00)	-	-	-	0%
650-463.4000.74020		Unallocated PERSI Contributions	(95,436.00)	-	-	-	0%
650-463.4155.71000		Salaries	847,591.67	946,699.22	982,683.22	35,984.00	4%
650-463.4155.71030		Employer FICA	64,547.03	72,422.49	75,175.27	2,752.78	4%
650-463.4155.71040		Employer Retirement	95,748.62	113,035.89	117,332.38	4,296.49	4%
650-463.4155.71050		Employer Workman Compensation	13,480.17	18,898.44	20,183.72	1,285.28	7%
650-463.4155.71060		Employer Unemployment Ins	1,577.32	9,466.99	9,826.83	359.84	4%
650-463.4155.71070		Employer Insurance	267,037.99	275,000.00	309,000.00	34,000.00	12%
650-463.6530.64050		Educational Materials	657.80	1,500.00	1,500.00	-	0%
650-463.6530.68220		Chemicals	-	5,000.00	5,000.00	-	0%
Department: 463 - Wastewater Operating Total:			\$ 5,604,192.44	\$ 13,753,693.26	\$ 12,651,733.77	\$ (1,101,959.49)	-8%
Department: 466 - Wastewater - Collections							
650-466.0000.62040		Contracts/Professional	\$ 19,698.90	\$ 12,415.00	\$ 12,415.00	\$ -	0%
650-466.0000.62060		Dues & Membership	225.00	1,000.00	1,000.00	-	0%
650-466.0000.62080		Hiring & Recruiting Costs	-	1,000.00	1,000.00	-	0%
650-466.0000.62320		Locate Service	17,729.36	8,000.00	8,000.00	-	0%
650-466.0000.63006		Supplies - Lift Station	13,161.67	17,000.00	17,000.00	-	0%
650-466.0000.63070		Postage	-	130.00	130.00	-	0%
650-466.0000.63110		First Aid/Safety	804.05	4,200.00	4,200.00	-	0%
650-466.0000.63330		Supplies - Collection	7,271.79	15,000.00	15,000.00	-	0%
650-466.0000.64010		Travel & Meetings	2,013.78	3,612.00	3,612.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
650-466.0000.64020		Staff Development	651.88	5,985.00	5,985.00	-	0%
650-466.0000.65004		Utilities - PF	7.00	1,000.00	1,000.00	-	0%
650-466.0000.65005		Pickup Fuel	17,502.91	13,000.00	13,000.00	-	0%
650-466.0000.65010		Avista - Gas	107.09	-	-	-	0%
650-466.0000.65023		Electric - KEC	19,002.62	15,000.00	15,000.00	-	0%
650-466.0000.65024		Electric Avista - Lift Statio	79,287.42	80,000.00	80,000.00	-	0%
650-466.0000.65030		Telephone	11,584.19	6,000.00	6,000.00	-	0%
650-466.0000.65040		Internet Connection Fee	1,638.41	1,500.00	1,500.00	-	0%
650-466.0000.65080		Water	1,525.84	500.00	500.00	-	0%
650-466.0000.65081		Irrigation Accounts	8,049.27	6,000.00	6,000.00	-	0%
650-466.0000.66012		Computer Software Maint. Supp	-	2,355.00	2,355.00	-	0%
650-466.0000.66110		Furniture Replace & Repair	-	250.00	250.00	-	0%
650-466.0000.66190		Small Equipment	-	250.00	250.00	-	0%
650-466.0000.67090		Tools	1,374.72	1,510.00	1,510.00	-	0%
650-466.0000.67170		Auto Service	15,005.66	13,000.00	13,000.00	-	0%
650-466.0000.67180		Fabrications	-	500.00	500.00	-	0%
650-466.0000.67221		Generator Fuel	-	4,500.00	4,500.00	-	0%
650-466.0000.68010		Bldg & Grounds Maint & Repair	1,600.00	2,500.00	2,500.00	-	0%
650-466.0000.68021		L/S Maintenance & Repairs	7,099.61	18,500.00	18,500.00	-	0%
650-466.0000.68380		Swale Maintenance	872.74	-	-	-	0%
650-466.0000.80010		Computer	-	2,000.00	2,000.00	-	0%
650-466.0000.80030		Software Upgrades	-	30,000.00	30,000.00	-	0%
650-466.0000.80240		Misc Equipment	-	7,500.00	7,500.00	-	0%
650-466.0000.83290		Landscaping	-	1,000.00	1,000.00	-	0%
650-466.0000.90040		Truck Replacement	-	100,000.00	-	(100,000.00)	-100%
650-466.3104.68400		Lift Station Equipment Replacement	120,617.72	542,000.00	542,000.00	-	0%
650-466.3221.68400		Pipe Replacement	-	125,000.00	125,000.00	-	0%
650-466.4000.72000		Uniform Expense	1,135.03	1,975.00	1,975.00	-	0%
650-466.4000.74010		Change in Net Pension Liability	(344.00)	-	-	-	0%
650-466.4000.74020		Unallocated PERSI Contributions	(19,181.00)	-	-	-	0%
650-466.4155.71000		Salaries	161,041.81	208,781.04	208,781.04	-	0%
650-466.4155.71030		Employer FICA	12,223.42	15,971.75	15,971.75	-	0%
650-466.4155.71040		Employer Retirement	19,244.38	24,928.46	24,928.46	-	0%
650-466.4155.71050		Employer Workman Compensation	4,268.44	4,920.73	5,090.01	169.28	3%
650-466.4155.71060		Employer Unemployment Ins	216.14	2,087.81	2,087.81	-	0%
Department: 466 - Wastewater - Collections Total:			\$ 525,435.85	\$ 1,300,871.79	\$ 1,201,041.07	\$ (99,830.72)	-8%
Department: 467 - Wastewater - Recycled Water							
650-467.4000.74010		Change in Net Pension Liability	\$ (12.00)	\$ -	\$ -	\$ -	0%
650-467.4000.74020		Unallocated PERSI Contributions	(686.00)	-	-	-	0%
650-467.4155.71000		Salaries	5,609.51	5,962.32	5,962.32	-	0%
650-467.4155.71030		Employer FICA	425.47	456.12	456.12	-	0%
650-467.4155.71040		Employer Retirement	687.73	711.90	711.90	-	0%
650-467.4155.71050		Employer Workman Compensation	164.11	12.52	10.73	(1.79)	-14%
650-467.4155.71060		Employer Unemployment Ins	8.81	59.62	59.62	-	0%
Department: 467 - Wastewater - Recycled Water Total:			\$ 6,197.63	\$ 7,202.48	\$ 7,200.69	\$ (1.79)	0%
Department: 468 - Wastewater - Surface Water							
650-468.0000.62010		Attorney Fees	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	0%
650-468.0000.62040		Contracts/Professional	-	15,000.00	15,000.00	-	0%
650-468.0000.62060		Dues & Membership	450.00	500.00	500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
650-468.0000.63060		Office Supplies	-	450.00	450.00	-	0%
650-468.0000.63070		Postage	13.60	100.00	100.00	-	0%
650-468.0000.63110		First Aid/Safety	-	50.00	50.00	-	0%
650-468.0000.64010		Travel & Meetings	21.42	1,032.00	1,032.00	-	0%
650-468.0000.64020		Staff Development	199.94	1,500.00	1,500.00	-	0%
650-468.0000.64050		Instructional Materials	-	100.00	100.00	-	0%
650-468.0000.65005		Pickup Fuel	6,136.03	4,000.00	4,000.00	-	0%
650-468.0000.65024		Electric Avista - Lift Statio	164.36	-	-	-	0%
650-468.0000.65030		Telephone	577.23	-	-	-	0%
650-468.0000.65080		Water	874.61	-	-	-	0%
650-468.0000.65081		Irrigation Accounts	118,894.45	58,350.00	58,350.00	-	0%
650-468.0000.65110		Aquifer Assessment - County	-	200.00	200.00	-	0%
650-468.0000.66012		Computer Software Maint. Supp	-	-	-	-	0%
650-468.0000.66061		Office Machine Maint/Repair	-	100.00	100.00	-	0%
650-468.0000.66190		Small Equipment	133.67	500.00	500.00	-	0%
650-468.0000.67090		Tools	-	200.00	200.00	-	0%
650-468.0000.67170		Auto Service	-	1,000.00	1,000.00	-	0%
650-468.0000.68220		Chemicals	7,382.65	5,000.00	5,000.00	-	0%
650-468.0000.68225		Water Testing	-	13,000.00	13,000.00	-	0%
650-468.0000.68360		NPDES Permit Monitoring	1,565.53	13,000.00	13,000.00	-	0%
650-468.0000.68380		Swale Maintenance	9,207.48	25,000.00	25,000.00	-	0%
650-468.0000.80240		Misc Equipment	-	3,000.00	3,000.00	-	0%
650-468.0000.83290		Landscaping	-	500.00	500.00	-	0%
650-468.4000.72000		Uniform Expense	-	100.00	100.00	-	0%
650-468.4000.74020		Unallocated PERSI Contributions	(14,417.00)	-	-	-	0%
650-468.4155.71000		Salaries	119,454.40	117,620.88	117,620.88	-	0%
650-468.4155.71030		Employer FICA	9,008.35	8,998.00	8,998.00	-	0%
650-468.4155.71040		Employer Retirement	14,207.71	14,043.93	14,043.93	-	0%
650-468.4155.71050		Employer Workman Compensation	2,462.44	2,810.80	2,701.61	(109.19)	-4%
650-468.4155.71060		Employer Unemployment Ins	154.94	1,176.21	1,176.21	-	0%
Department: 468 - Wastewater - Surface Water Total:			\$ 276,491.81	\$ 312,331.82	\$ 312,222.63	\$ (109.19)	0%
Department: 497 - Transfer Out							
650-497.1903.69651		Transfer to Fund 651	\$ -	\$ 25,000,000.00	\$ 13,000,000.00	\$ (12,000,000.00)	-48%
Department: 497 - Transfer Out Total:			\$ -	\$ 25,000,000.00	\$ 13,000,000.00	\$ (12,000,000.00)	-48%
Fund: 650 - RECLAIMED WATER OPERATING Total:			\$ 6,412,317.73	\$ 40,374,099.35	\$ 27,172,198.16	\$ (13,201,901.19)	-33%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP							
Department: 463 - Wastewater Operating							
651-463.1902.69760		Bond Principal	\$ -	\$ 705,187.00	\$ 715,939.00	\$ 10,752.00	2%
651-463.1902.69770		Interest Expense	212,691.05	218,202.00	205,335.00	(12,867.00)	-6%
651-463.3113.95520		Water Reclamation Facility Upgrades	-	40,000.00	-	(40,000.00)	-100%
651-463.3209.95500		Facility Plan per EPA Permit	-	80,000.00	255,000.00	175,000.00	219%
651-463.3213.90015		Tertiary Treatment	-	47,000,000.00	15,000,000.00	(32,000,000.00)	-68%
651-463.6505.95520		Outfall Upgrade	-	500,000.00	1,250,000.00	750,000.00	150%
Department: 463 - Wastewater Operating Total:			\$ 212,691.05	\$ 48,543,389.00	\$ 17,426,274.00	\$ (31,117,115.00)	-64%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:			\$ 212,691.05	\$ 48,543,389.00	\$ 17,426,274.00	\$ (31,117,115.00)	-64%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual		Adopted		Change Over	
			Totals		Budget	Budget	(Under) FY 2022	
			FY 2021		FY 2022	FY 2023	\$	%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR								
Department: 463 - Wastewater Operating								
652-463.3103.96000		Land Acquisition	\$ -	\$	165,000.00	\$ 50,000.00	\$ (115,000.00)	-70%
652-463.3105.95520		Oversizing Construction Costs	-		25,000.00	94,000.00	69,000.00	276%
652-463.3121.95520		Highway 41 - Gravity Sewer Trunk Line	-		550,000.00	-	(550,000.00)	-100%
652-463.3208.95500		Rate Study	-		25,000.00	25,000.00	-	0%
652-463.3214.95520		Ponderosa Lift Station	-		2,600,000.00	1,000,000.00	(1,600,000.00)	-62%
652-463.3220.95520		Collection Projects	-		750,000.00	-	(750,000.00)	-100%
652-463.3226.95520		Decommission Prairie Falls/Grayling	-		767,000.00	400,000.00	(367,000.00)	-48%
652-463.3228.95520		12th Ave Force Main	-		4,000.00	2,520,000.00	2,516,000.00	#####
652-463.3229.95520		Seltice Way Force Mains	-		-	5,244,000.00	5,244,000.00	0%
652-463.3230.95520		Bentley Lift Station Replacement	-		115,000.00	315,000.00	200,000.00	174%
652-463.3231.95520		Solids Dewatering WRF Plant Upgrades	-		-	250,000.00	250,000.00	0%
652-463.3232.95520		Fisher Lift Station Upgrade	-		-	355,000.00	355,000.00	0%
652-463.3233.95520		North Regional Lift Station	-		-	2,145,000.00	2,145,000.00	0%
652-463.3234.95520		Corbin Lift Station Replacement	-		-	2,060,000.00	2,060,000.00	0%
652-463.3235.95520		WRF Lab Building Redesign	-		300,000.00	82,000.00	(218,000.00)	-73%
Department: 463 - Wastewater Operating Total:			\$ -	\$	5,301,000.00	\$ 14,540,000.00	\$ 9,239,000.00	174%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:			\$ -	\$	5,301,000.00	\$ 14,540,000.00	\$ 9,239,000.00	174%
Fund: 700 - SANITATION								
Department: 461 - Sanitation								
700-461.0000.62041		Recycling Costs	\$ 12,614.47	\$	5,000.00	\$ 5,000.00	\$ -	0%
700-461.0000.62042		Sanitation Contract	3,092,061.62		3,120,000.00	3,304,800.00	184,800.00	6%
700-461.0000.65030		Telephone	600.00		-	-	-	0%
700-461.0000.65050		Sanitation	42,810.95		35,000.00	35,000.00	-	0%
700-461.0000.65114		City Clean Up Efforts	19,400.64		20,000.00	20,000.00	-	0%
700-461.1903.69001		Transfer to General Fund	422,400.00		364,249.00	166,072.00	(198,177.00)	-54%
700-461.1903.69002		Transfer to Comp Liability	7,700.00		8,732.24	3,236.00	(5,496.24)	-63%
700-461.1920.69810		Bad Debt Expense	1,577.03		500.00	500.00	-	0%
Department: 461 - Sanitation Total:			\$ 3,599,164.71	\$	3,553,481.24	\$ 3,534,608.00	\$ (18,873.24)	-1%
Fund: 700 - SANITATION Total:			\$ 3,599,164.71	\$	3,553,481.24	\$ 3,534,608.00	\$ (18,873.24)	-1%
Fund: 750 - WATER OPERATING								
Department: 462 - Water Operating								
750-462.0000.62000		Advertising & Legal Fees	\$ -	\$	350.00	\$ 350.00	\$ -	0%
750-462.0000.62010		Attorney Fees	692.00		6,000.00	6,000.00	-	0%
750-462.0000.62040		Contracts/Professional	21,112.20		80,000.00	80,000.00	-	0%
750-462.0000.62060		Dues & Membership	2,308.16		2,333.00	2,333.00	-	0%
750-462.0000.62080		Hiring & Recruiting Costs	-		500.00	500.00	-	0%
750-462.0000.62320		Locate Service	17,729.38		8,500.00	28,500.00	20,000.00	235%
750-462.0000.62350		State Water Assessment	41,839.00		25,000.00	25,000.00	-	0%
750-462.0000.62410		Water Conservation Education	5,710.50		5,000.00	5,000.00	-	0%
750-462.0000.63060		Office Supplies	1,938.79		2,490.00	2,490.00	-	0%
750-462.0000.63070		Postage	22.80		860.00	860.00	-	0%
750-462.0000.63110		First Aid/Safety	978.64		1,500.00	8,500.00	7,000.00	467%
750-462.0000.63280		Maintenance Supplies	129,906.71		95,000.00	205,000.00	110,000.00	116%
750-462.0000.63550		Service Supplies	22,990.78		-	-	-	0%
750-462.0000.64010		Travel & Meetings	-		3,000.00	3,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual Totals FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	Change Over (Under) FY 2022	
						\$	%
750-462.0000.64020		Staff Development	1,733.77	5,500.00	5,500.00	-	0%
750-462.0000.64025		Safety Training	-	6,794.75	6,794.75	-	0%
750-462.0000.64030		Gasoline	16,422.51	15,750.00	15,750.00	-	0%
750-462.0000.64050		Instruction Materials/Videos	178.00	1,000.00	1,000.00	-	0%
750-462.0000.65004		Utilities - PF	6,727.36	4,100.00	4,100.00	-	0%
750-462.0000.65022		Electric - Avista	223,196.59	286,500.00	286,500.00	-	0%
750-462.0000.65030		Telephone	2,487.17	3,000.00	3,000.00	-	0%
750-462.0000.65050		Sanitation	291.00	200.00	200.00	-	0%
750-462.0000.65082		Water (EGID)	191.70	500.00	500.00	-	0%
750-462.0000.65090		Electric - Kootenai	117,628.62	105,000.00	105,000.00	-	0%
750-462.0000.65110		Aquifer Assessment - County	81.38	100.00	100.00	-	0%
750-462.0000.66012		Computer Software Maint. Supp	11,301.27	9,000.00	29,000.00	20,000.00	222%
750-462.0000.66050		Copier Maintenance & Supplies	253.65	500.00	500.00	-	0%
750-462.0000.66110		Furniture Replace & Repair	-	1,000.00	1,000.00	-	0%
750-462.0000.66111		Maintenance - Machines	131.31	500.00	500.00	-	0%
750-462.0000.66190		Small Equipment	3,965.13	5,000.00	5,000.00	-	0%
750-462.0000.67020		Equipment	12,671.09	47,000.00	47,000.00	-	0%
750-462.0000.67040		Radio Repair/Maintenance	1,512.45	1,000.00	1,000.00	-	0%
750-462.0000.67070		Equipment Rental	350.00	750.00	750.00	-	0%
750-462.0000.67090		Tools	5,375.77	5,000.00	5,000.00	-	0%
750-462.0000.67170		Auto Service	3,790.33	2,000.00	2,000.00	-	0%
750-462.0000.68010		Bldg & Grounds Maint & Repair	2,973.17	5,000.00	15,000.00	10,000.00	200%
750-462.0000.68025		Wells	8,256.59	15,000.00	15,000.00	-	0%
750-462.0000.68235		Meters	23,586.12	45,000.00	45,000.00	-	0%
750-462.0000.68360		Water Testing	12,151.00	32,000.00	32,000.00	-	0%
750-462.0000.80010		Computer	2,814.74	4,000.00	4,000.00	-	0%
750-462.0000.80030		Software Upgrades	-	-	35,000.00	35,000.00	0%
750-462.0000.80090		Hydrant Locks	2,157.91	500.00	500.00	-	0%
750-462.0000.80240		Locator	-	5,000.00	5,000.00	-	0%
750-462.0000.90040		Truck Replacement	-	245,000.00	153,000.00	(92,000.00)	-38%
750-462.0000.90050		Vehicles/Motorcycles/Equip	-	51,500.00	49,000.00	(2,500.00)	-5%
750-462.0000.90100		Replace Backhoe	-	10,000.00	57,000.00	47,000.00	470%
750-462.0000.91280		Radio Read Meter Update	-	50,000.00	50,000.00	-	0%
750-462.0000.92010		Remote Camera System	-	16,316.00	9,000.00	(7,316.00)	-45%
750-462.0000.93010		Storage Facility	-	-	35,000.00	35,000.00	0%
750-462.1902.69760		Bond Principal	-	195,000.00	205,000.00	10,000.00	5%
750-462.1902.69770		Interest Expense	8,875.98	28,788.00	28,788.00	-	0%
750-462.1902.69830		Debt Service	500.00	5,000.00	5,000.00	-	0%
750-462.1903.69001		Transfer to General Fund	650,718.00	743,970.00	926,570.00	182,600.00	25%
750-462.1903.69002		Transfer to Comp Liability	26,977.00	32,695.05	16,454.00	(16,241.05)	-50%
750-462.1920.69800		Depreciation Expense	625,790.28	-	-	-	0%
750-462.1920.69810		Bad Debt Expense	7,457.99	1,500.00	1,500.00	-	0%
750-462.1950.89200		Replacement Fund	-	31,945.51	-	(31,945.51)	-100%
750-462.3206.95520		Replace Water Main Construction Costs	-	51,500.00	-	(51,500.00)	-100%
750-462.3227.95550		Well 4 Rehabilitation	-	-	243,000.00	243,000.00	0%
750-462.3315.68382		Well Repairs	-	45,000.00	45,000.00	-	0%
750-462.3315.68384		HVAC/Access Projects	-	20,000.00	20,000.00	-	0%
750-462.4000.72000		Uniform Expense	159.99	1,950.00	1,950.00	-	0%
750-462.4000.74020		Unallocated PERSI Contributions	(55,563.00)	-	-	-	0%
750-462.4155.71000		Salaries	460,378.02	493,670.84	493,670.84	-	0%
750-462.4155.71030		Employer FICA	34,586.42	37,765.82	37,765.82	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2023

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2022	
			FY 2021	FY 2022	FY 2023	\$	%
750-462.4155.71040		Employer Retirement	54,761.84	58,944.30	58,944.30	-	0%
750-462.4155.71050		Employer Workman Compensation	9,435.58	14,976.13	14,684.97	(291.16)	-2%
750-462.4155.71060		Employer Unemployment Ins	718.75	4,936.71	4,936.71	-	0%
750-462.4155.71070		Employer Insurance	115,073.52	110,000.00	115,000.00	5,000.00	5%
Department: 462 - Water Operating Total:			\$ 2,645,327.96	\$ 3,087,686.11	\$ 3,610,492.39	\$ 522,806.28	17%
Fund: 750 - WATER OPERATING Total:			\$ 2,645,327.96	\$ 3,087,686.11	\$ 3,610,492.39	\$ 522,806.28	17%
Fund: 753 - WATER CAPITAL							
Department: 462 - Water Operating							
753-462.3105.95520		Oversizing Construction Costs	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	0%
753-462.3218.95550		Spokane Street Fire Flow Pipe Upgrade	-	-	50,000.00	50,000.00	0%
753-462.3224.95550		Well 11 Well House	-	1,000,000.00	1,635,000.00	635,000.00	64%
753-462.3225.95500		Distribution System Design	-	100,000.00	100,000.00	-	0%
Department: 462 - Water Operating Total:			\$ -	\$ 1,100,000.00	\$ 1,805,000.00	\$ 705,000.00	64%
Fund: 753 - WATER CAPITAL Total:			\$ -	\$ 1,100,000.00	\$ 1,805,000.00	\$ 705,000.00	64%
Report Total:			\$ 43,636,197.30	\$ 173,452,546.00	\$ 129,649,624.75	\$ (43,802,921.25)	-25%

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.

ACFR (Annual Comprehensive 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).

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.

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

ACFR: Annual Comprehensive 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. 1467

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2022, APPROPRIATING THE SUM OF \$129,649,625 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 \$129,649,625 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, 2022. 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	\$45,843,696
SPECIAL REVENUE FUNDS:	
COMPREHENSIVE LIABILITY INSURANCE	
911 SUPPORT	
DRUG SEIZURE	
SPECIAL EVENTS	
CEMETERY CAPITAL IMPROVEMENT	
TOTAL SPECIAL REVENUE FUND EXPENDITURES	1,647,066

CAPITAL PROJECTS FUNDS:	
FACILITY RESERVE ACCOUNT	
CAPITAL IMPROVEMENTS	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES.....	13,542,140
DEBT SERVICE FUNDS:	
LID DEBT SERVICE	
TOTAL DEBT SERVICE FUND EXPENDITURES.....	528,150
ENTERPRISE FUNDS:	
SEWER	
SANITATION	
WATER	
TOTAL ENTERPRISE FUND EXPENSES.....	68,088,573
TOTAL ALL FUND EXPENDITURES/EXPENSES.....	\$129,649,625

Section 3. That a general tax levy to yield \$13,718,702 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, 2022.

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 6th day of September 2022.



 Kerri Thoreson, City Council President

ATTEST:



 Shannon Howard, City Clerk

