



BUDGET

FY 2023/2024



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.



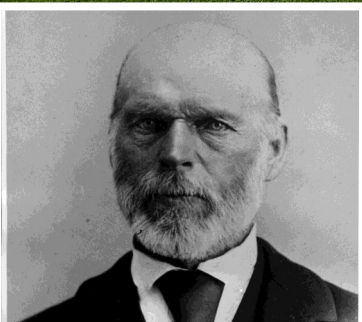
Ronald G. Jacobson, Mayor

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 47,190.

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 August 15, 2023, and can be viewed [here](#) on the City’s YouTube channel. The budget ordinance was approved the following meeting, September 5, 2023, and can be viewed [here](#). There was an additional superseding budget ordinance following corrected annexation values from Kootenai County on September 27, 2023, and can be viewed [here](#).

FY2023/2024 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, 2022

Christopher P. Morill

Executive Director



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January 10, 2024

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 2023-2024 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 plan provides a direction for decision making through identified values, priorities, and goals. The City felt it essential to identify the top priorities and be strategic with how resources (financial and human) should be allocated recognizing the current economic conditions. 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 pinpoint the following values:

- *Integrity*
- *Accountability*
- *Service*
- *Innovation*
- *Kindness*

The Strategic Plan will help the City of Post Falls make important decisions about projects and budgeting. City Council has identified the priorities of the Strategic Plan to help guide department heads, managers, and staff in establishing a Fiscal Year 2024 budget that will meet the goals of the city.

- Workforce- Attract and retain qualified talent both now and in the future.
- Operations- Maintain sustainable, quality operations to execute the City's primary purposes.
- Capital- Obtain and sustain sufficient capital resources for ongoing investments and equipment.
- Community- Maintain community satisfaction in the provision of City services.

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 \$414,926 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 2024 budget includes \$15,302,447 in property tax revenues to be levied, which is \$247,264 under the legally available tax limit. The legally available limit for property taxes in Post Falls is \$15,438,043 which consists of the following elements:

- FY 2022-2023 property tax levy (\$13,830,857)
- Tax dollars generated by new development (\$181,849)
- Tax dollars generated by annexation values (\$27,871)
- Tax dollars generated by Expiring URD (\$1,110,226)
- Property Tax Replacements (\$-127,726)
- Three percent (3%) tax increase (\$414,926)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2024 budget is .001975286 per \$1 of taxable value; the levy rate for FY 2023 was .002090812. Post Falls’ portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2023 was about \$209. The FY 2024 Adopted Budget will result in a tax bill of about \$197 for the City portion. The housing market is showing signs of recovery, evidenced by a \$2.67 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.

	FY2020	FY2021	FY2022	FY2023	FY2024
Property Tax Levy	11,758,207	12,554,598	13,041,953	13,718,702	15,302,447
Levy Rate	0.004260466	0.003730311	0.003413995	0.002090812	0.001975286
Net Taxable Value	2,714,551,386	3,226,337,884	3,819,862,332	6,554,288,830	7,160,198,542
City Budget	68,109,061	96,587,162	117,930,643	129,649,625	148,455,167
% of Taxable Value	0.43%	0.39%	0.34%	0.21%	0.21%
Property Tax %	17.26%	13.00%	11.06%	10.58%	10.31%

Budget Highlights

The City Budget Ordinance totals \$148,455,167, which includes personnel costs of \$27,838,344, operations equal to \$60,501,866 and new capital purchases totaling \$60,114,957. These budget appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2023 of \$18,805,542.

- *Personnel:* The approved personnel budget includes the addition of 17 positions. The staffing increases will address the personnel needs of the Administration, Legal, Police, Parks, Urban Forestry, Streets, Facility Maintenance, Planning & Zoning, and Engineering departments. The budget ordinance also provides for wage enhancements of \$1,359,089. This is comprised of cost-of-living adjustments (COLA) of 3%, merit increases of 4.5%, PTO buydown option, 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 Contracts and Professionals line items in Streets Impact Fees (\$1,500,000). Another significant operations increase is in the Personnel Pool Fund (\$436,500), primarily due to the increases in costs for Insurance costs. 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 \$14,893,579. Significant capital appropriations include Tertiary Treatment at the Wastewater Treatment Plant of \$5,000,000, and an appropriation of \$14,000,000 for a new Force Main along 12th Ave.

Budget Challenges

In 2023, 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. This 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, citizens have noticed a property tax shift from commercial to residential, 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, encourage annexation, and evaluate possible incentives to boost infill development. Staff will also be working with city officials to evaluate existing master plan, impact fees, 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

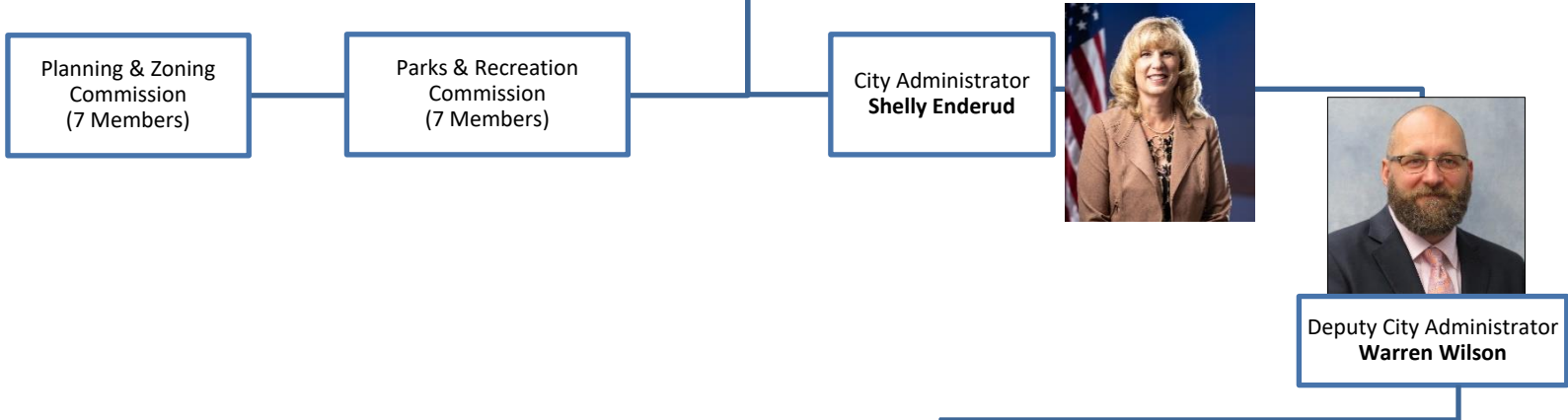
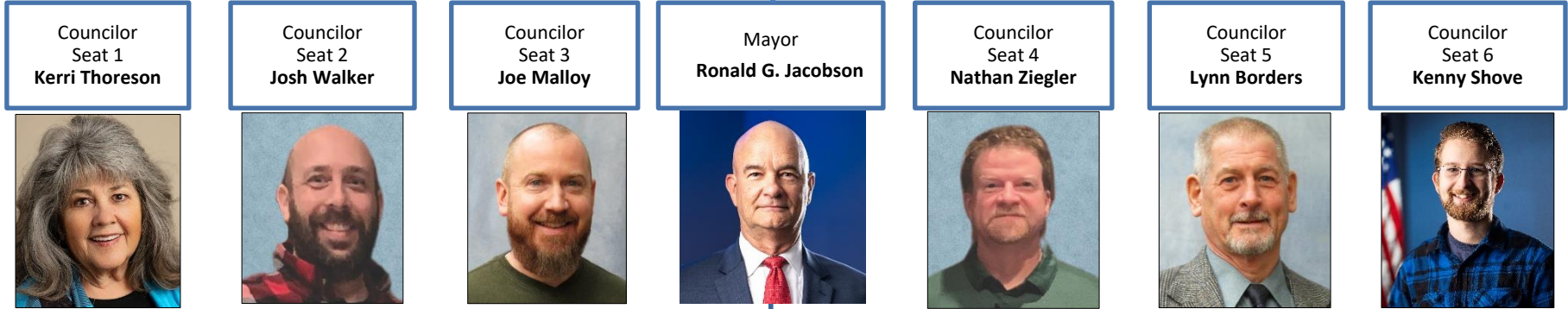


City of Post Falls Organizational Chart

FY2023

Citizens of Post Falls

Elected and Appointed Officials

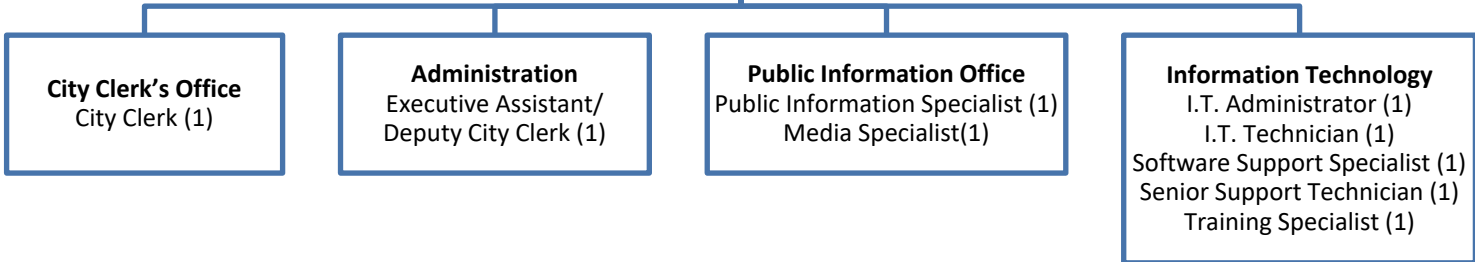


Administrative Services



City Administrator (1)
Shelly Enderud

Deputy City Administrator (1)
Warren Wilson



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)

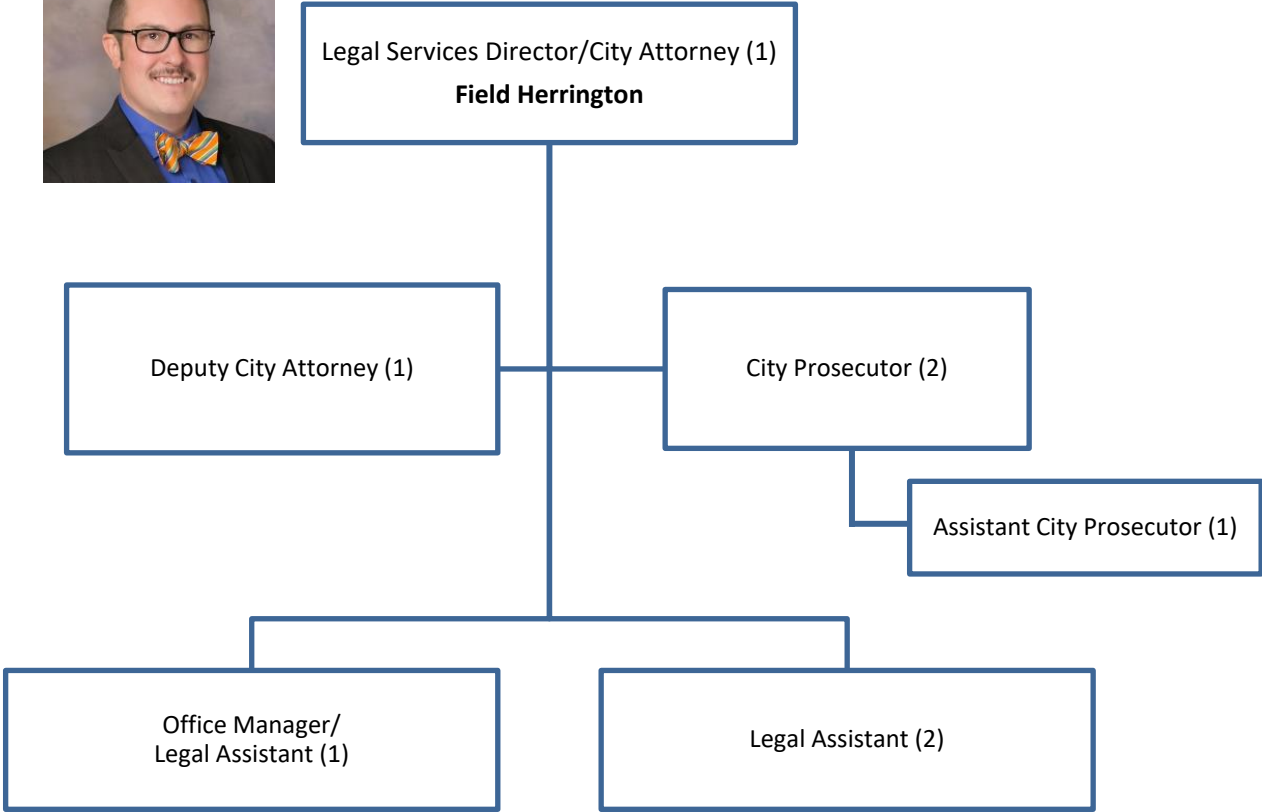
Human Resources



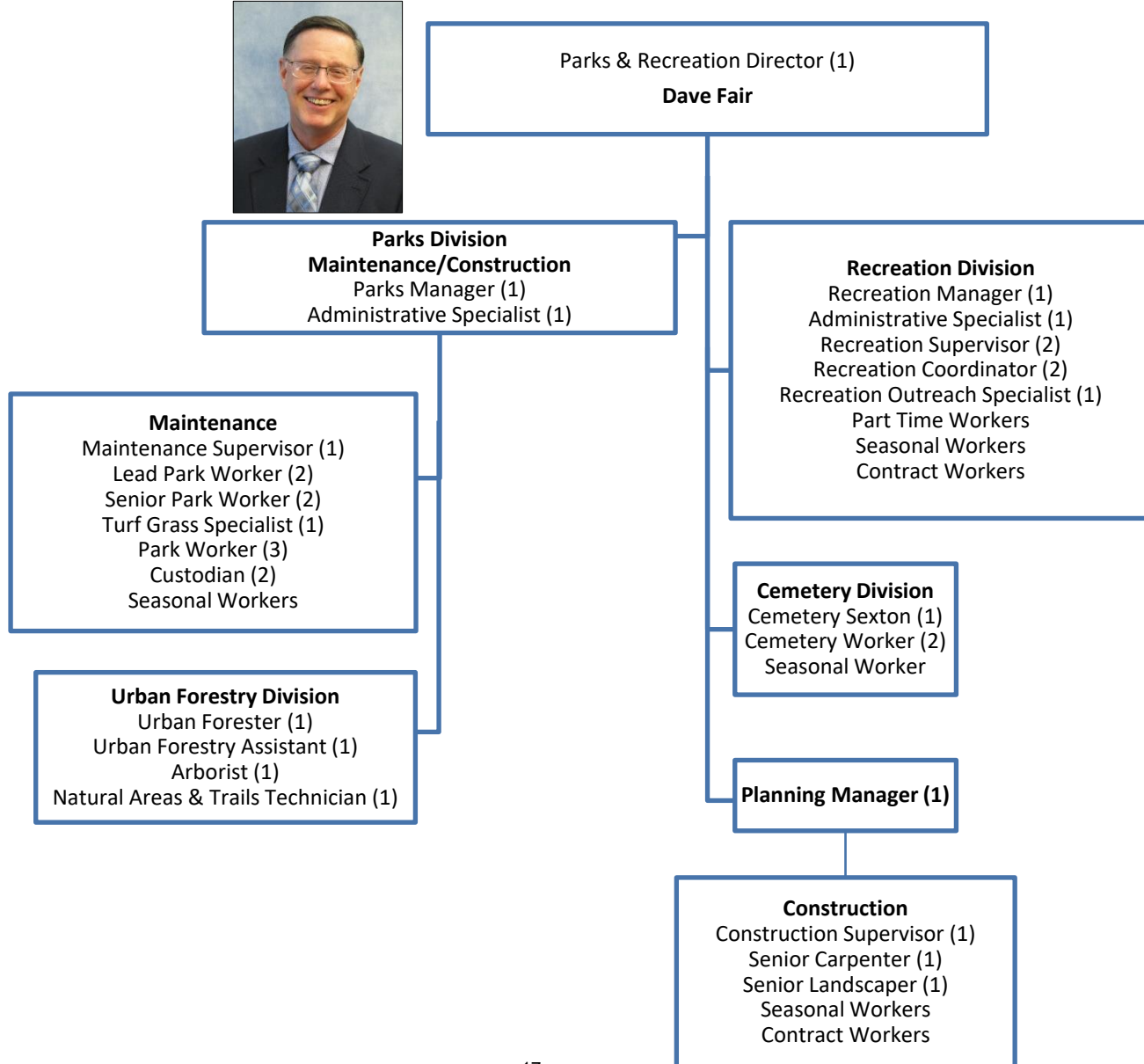
Human Resources Director (1)
Janet Best

HR Manager (1)

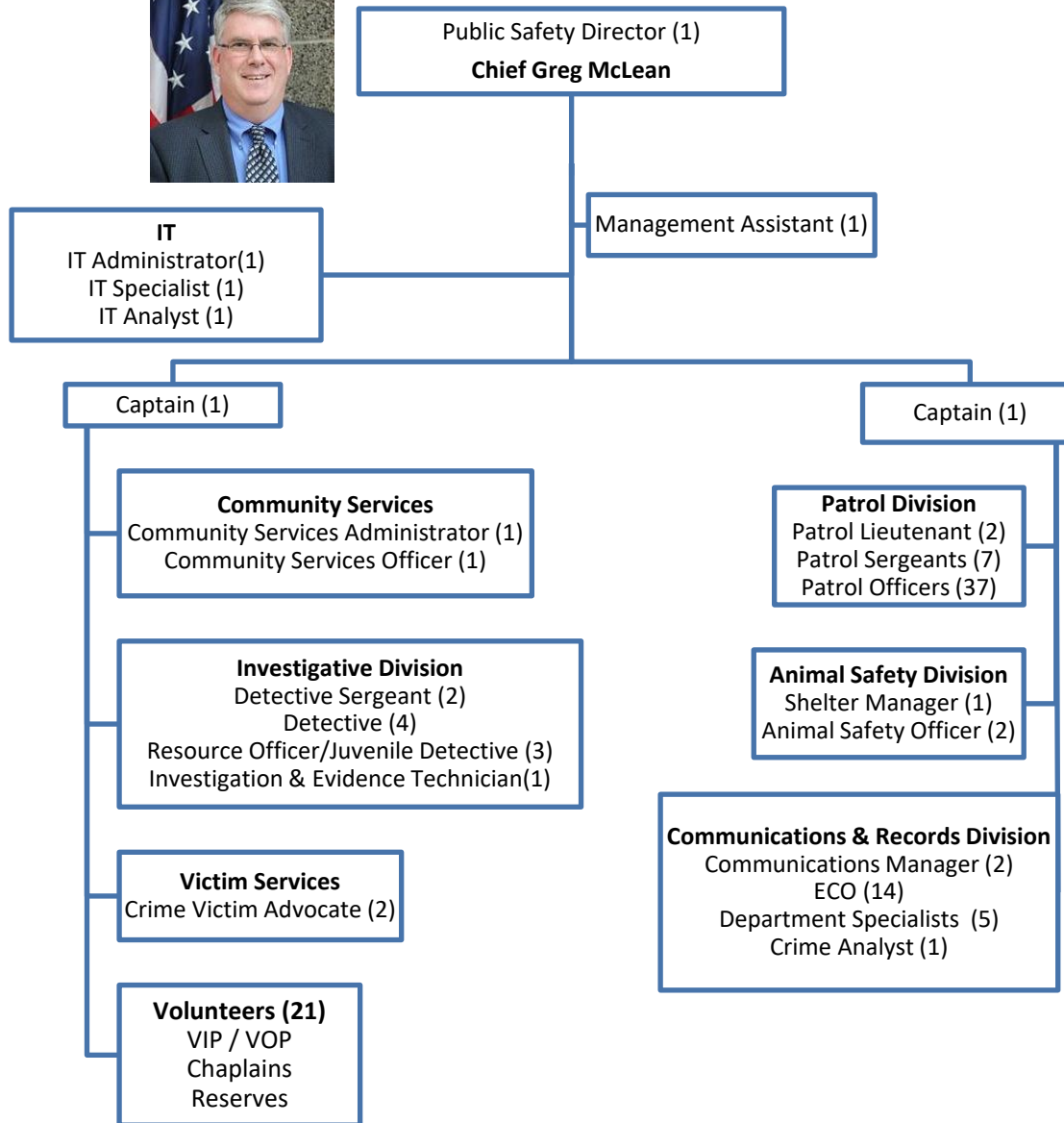
Legal Services



Parks, Recreation and Cemetery



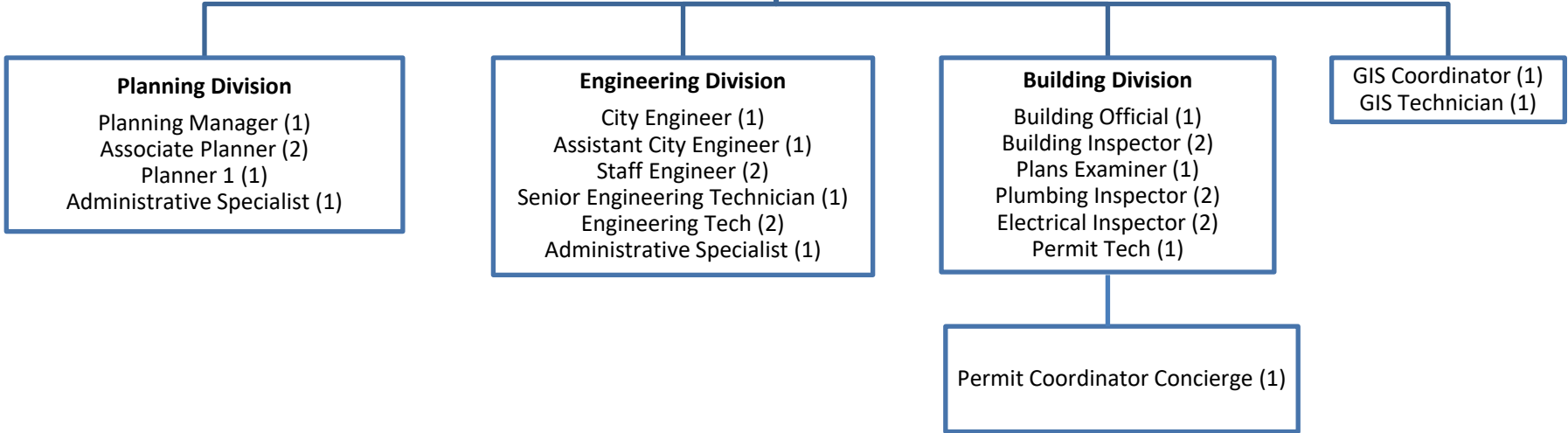
Police Department Administration



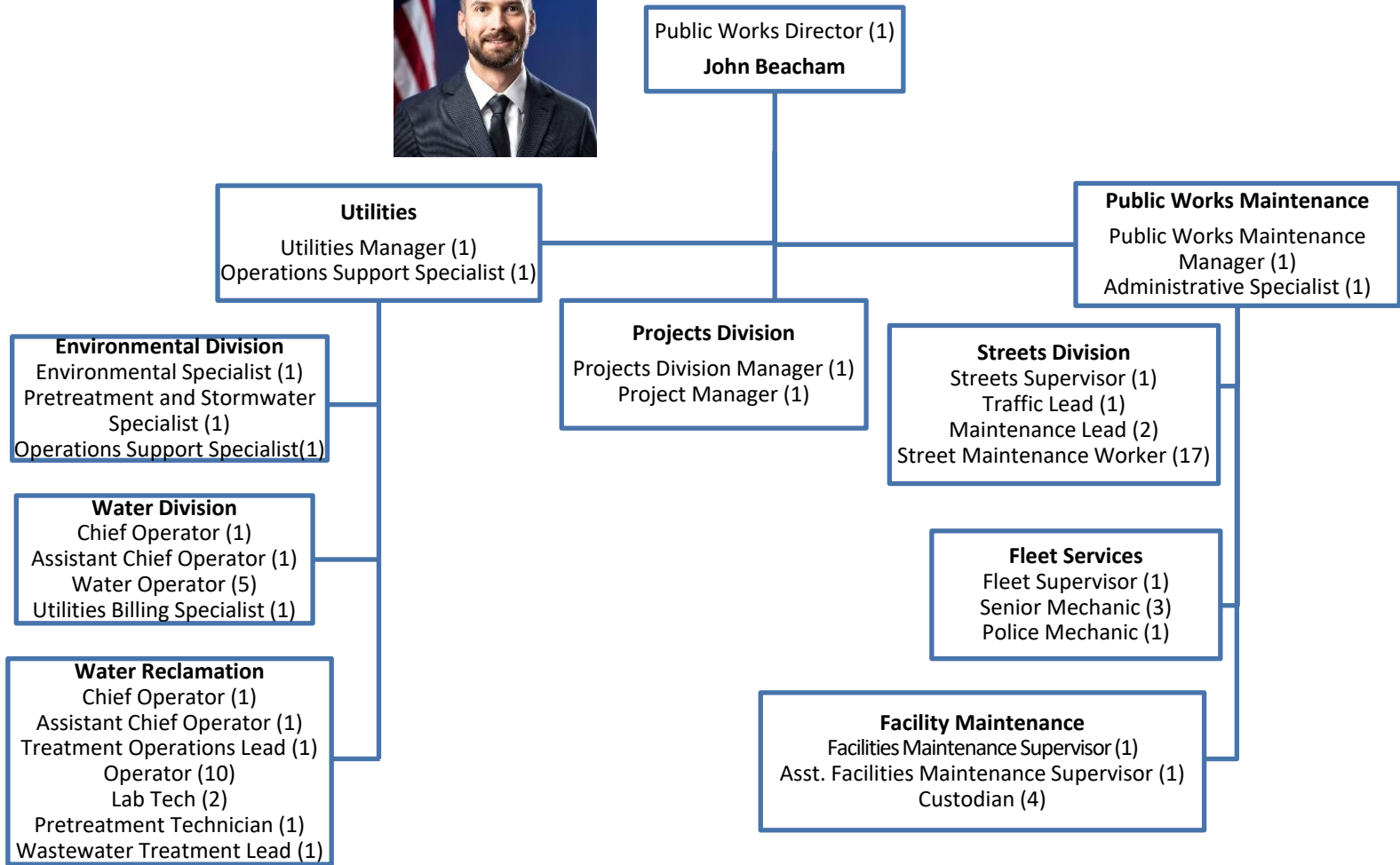
Community Development



Community Development Director (1)
Bob Seale



Public Works





Strategic Planning Project

UPDATE
May 1, 2023



Strategic Direction

Vision Creating a Welcoming, Sustainable, and Dynamic Community...

Mission “Building Community”

Values Integrity • Accountability • Service Innovation • Kindness

**Priority:
Workforce** *Attract and retain qualified talent both now and in the future.*

- Goal 1: Recruit and Retain Quality Talent
- Goal 2: Conduct Comprehensive Succession Planning
- Goal 3: Establish an Employee Professional Development Program

**Priority:
Operations** *Maintain sustainable, quality operations to execute the City’s primary purposes.*

- Goal 1: Develop Effective and Efficient Policies and Procedures
- Goal 2: Improve Interdepartmental Communications and Collaboration
- Goal 3: Provide Proactive Maintenance and Services

**Priority:
Capital** *Obtain and sustain sufficient capital resources for ongoing investments and equipment.*

- Goal 1: Engage in Effective Master Planning
- Goal 2: Establish and Maintain Effective Design Standards
- Goal 3: Budget for Deferred Maintenance Needs

**Priority:
Community** *Maintain community satisfaction in the provision of City services.*

- Goal 1: Improve the Ability to Tell Our Story
- Goal 2: Create Quality Engagement
- Goal 3: Improve Ease of Engagement

Strategic Values

-  **INTEGRITY**
Integrity is the foundation for everything we do. We are respected for our commitment to trustworthy and ethical behavior. We do the right thing and keep our word, even when no one is watching.
-  **ACCOUNTABILITY**
Each of us is responsible for our words, actions, and results. We do our best work, give and receive feedback respectfully, maintain transparency, own our mistakes, and work to make things right when we are at fault.
-  **SERVICE**
We build invested and enduring value and relationships with the *community* by providing world-class customer service through problem ownership, teamwork, and dedication.
-  **INNOVATION**
We continuously look for ways to improve how we deliver services, solve problems, and build community through creative solutions that drive efficiencies and program effectiveness.
-  **KINDNESS**
Kindness to all – without exception – reflects what we know, what we do, how we act, and who we are. We value inclusion and treat others with compassion, patience, and friendliness.

STRATEGIC PRIORITY: **WORKFORCE**

Attract and retain qualified talent both now and in the future.

	CONSIDERATIONS	ACTION STEPS METRICS
GOAL 1: Recruit and Retain Quality Talent	Build an effective recruitment strategy to identify, hire, and retain quality talent from both internal and external sources.	<ul style="list-style-type: none"> Year 1: Develop a City-wide recruitment plan. Metrics: <ul style="list-style-type: none"> Vacancy Rate Turnover Quality of New Hires % of Skilled Employees % of Plan Development Completed
GOAL 2: Conduct Comprehensive Succession Planning	Conduct succession planning to prepare for future workforce needs.	<ul style="list-style-type: none"> Year 1: Prepare a comprehensive succession planning process to be managed in subsequent years. Metrics: <ul style="list-style-type: none"> Internal vs External hires Goal of increasing internal hires % of Succession Plan Development Completed
GOAL 3: Establish an Employee Professional Development Program	Implement professional development and training for employees for ongoing growth, succession, and retention.	<ul style="list-style-type: none"> Year 1: Prepare an organizational training plan that identifies broad professional development opportunities. Year 2: Create greater specificity by department and position for professional development opportunities. Ensure budgeting appropriate to meet needs outlined within Master Training Plans. Metrics: <ul style="list-style-type: none"> #EEs completing training Hours of training completed Internal promotions linked to training Others % of Training Plan Development Completed

STRATEGIC PRIORITY: OPERATIONS

Maintain sustainable, quality operations to execute the City's primary purposes.

	CONSIDERATIONS	ACTION STEPS METRICS
GOAL 1: Develop Effective and Efficient Policies and Procedures	Update and streamline policies and procedures to optimize efficiency and effectiveness.	<ul style="list-style-type: none"> Year 1: Develop and prioritize a list of policies and procedures for review and revision. Metrics: <ul style="list-style-type: none"> Year 1: % of list created and prioritized (all policies and procedures to be reviewed) # policies to review annually – Progress
GOAL 2: Improve Interdepartmental Communications and Collaboration	Enhance and improve communication and collaboration among and within all departments.	<ul style="list-style-type: none"> Year 1: Define the problem and opportunity – how to build this into all processes and functions. Metrics: <ul style="list-style-type: none"> Create initial survey to create a baseline that measures current status of communication/collaboration. Identify opportunities (feedback) for improvement. Prioritize how to build it into _____
GOAL 3: Provide Proactive Maintenance and Services	Define metrics to appropriately evaluate levels of service and how to improve effectiveness.	<ul style="list-style-type: none"> Year 1: Identify the appropriate metrics to measure effectiveness of services. Year 1: Inventory and prioritize assets and maintenance requirements. Year 1: Identify & prioritize ongoing budgetary requirements.

STRATEGIC PRIORITY: CAPITAL

Obtain and sustain sufficient capital resources for ongoing investments and equipment.

	CONSIDERATIONS	ACTION STEPS METRICS
GOAL 1: Engage in Effective Master Planning	Update, coordinate, schedule, budget, and align all master plans.	<ul style="list-style-type: none"> Year 1: Inventory all existing plans. Year 1: Build the "Master Plan" of all Master Plans that coordinates and prioritizes schedules, funding, and implementation. Year 2: Draft a realistic timeframe to implement and budget for all master plans, timelines to report to management and Council, key department contacts for each plan, etc.
GOAL 2: Establish and Maintain Effective Design Standards	Determine best practices for design standards; evaluate and revise current standards as needed.	<ul style="list-style-type: none"> Year 1: Set up protocols of design standards considering best practices for effectiveness. Year 1: Establish prioritized schedule to review standards and cadence for ongoing review. Year 2: Begin reviews per established cadence and protocols.
GOAL 3: Budget for Deferred Maintenance Needs	Consistently budget for deferred maintenance needs in the annual plan, Master Plans	<ul style="list-style-type: none"> Year 1: Develop an estimated funding matrix for all capital needs and prioritize those needs for budgeting. Year 2+: Review the matrix and priorities, adjust as needed, incorporate funding within the budget.

STRATEGIC PRIORITY: COMMUNITY

Maintain community satisfaction in the provision of City services.

	CONSIDERATIONS	ACTION STEPS METRICS
GOAL 1: Improve the Ability to Tell Our Story	Improve the City's branding – both internally and externally.	<ul style="list-style-type: none"> Year 1: Develop a strategic communication plan (including branding). May include hiring external resources to help develop and implement the plan. Provide training to employees and managers – Presentation Skills (improve presentations to Council) Metrics (proposed – may differ as communication plan is developed): <ul style="list-style-type: none"> # Press releases #social media hits
GOAL 2: Create Quality Engagement	Define, measure, and improve the level of quality engagement among the community.	<ul style="list-style-type: none"> Year 1: Define quality standards for community engagement to determine measurement. Year 1: Implement surveys using quality evaluation standards to measure community engagement. Year 1: Evaluate responses, assess outcomes, adjust as needed to improve value provided to community.
GOAL 3: Improve Ease of Engagement	Improve ease of community access and engagement with the City and its resources.	<ul style="list-style-type: none"> Year 1: Evaluate current methods of communication between the City and the community to measure effectiveness (e.g., how do community members want to communicate with the City?) Year 1: Evaluate ease of access to communicate with the City and access City resources (e.g., accessing resources via the City's website). Year 1: Prepare recommendations for improvements to improve ease of community access and engagement.

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 2024 PROPOSED BUDGET CALENDAR**

	Publish Date Legal	Publish Date Legal	Responsible Party	Begin Date	Legal Date	Proposed Date	Date Completed
Retreat to discuss and decide what is presented to Council @ the Visioning/Priority workshop (2nd week of December)			Department Heads				
City Council Workshop with Department Heads (2nd Council meeting in January)			Department Heads				
Department Head Retreat (one week after council workshop)			Department Heads				
Base Budget to Department Heads (3rd Monday in January)			Finance Director			01/16/2023	
Line items adjustments to Finance (1st Monday in February)			Department Heads			02/06/2023	
Budget Worksheet to Departments (1st Monday in February)			Finance Director			02/06/2023	
Meeting with Department Heads to discuss (4th Monday in February)			Finance Director			02/27/2023	
Submit Budget Requests for Personnel, Capital, and Operations (2nd Friday of March)			Department Heads			03/10/2023	
Department Head Budget Retreat/ Discussion (3rd week of March)			Finance Director	03/13/2023		03/13/2023	
Meeting with Department Heads to discuss budget requests (prior to last week of March)			Finance Director	TBD			
Budget Workshops with Council			Finance Director	04/01/2023		05/31/2023	
Updated Budget Worksheets						04/14/2023	
Provide the County with the budget public hearing date. (Idaho Code 63-802A)			Finance Director			04/30/2023	
New Construction (first Monday in June) Idaho Code 63-301A			Finance Director			06/05/2023	
Final taxable value in Post Falls Idaho Code 63-1312			Finance Director				
Tentative Budget to City Council Idaho Code 50-1002			Finance Director			07/04/2023	
Fee Schedule prior to the end of August.			Finance Director			08/01/2023	
Budget Public Hearing	TBD	TBD	Finance Director			08/15/2023	
File L-2 Worksheet with County (Thursday prior to the second Monday in September) Idaho Code 63-803(3)			Finance Director			09/07/2023	
Adopt Appropriation Ordinance- prior to the commencement of each fiscal year (50-1003)			Finance Director				
Publish Appropriation Ordinance - prior to the commencement of each fiscal year (50-1003)			Finance Director				

City of Post Falls, Idaho
Departments by Fund

- 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		FY22 Actual	FY23 Budget	FY24 Budget
Mayor and Council				
Personnel		\$ 101,865.45	\$ 102,747.40	\$ 102,747.40
Operations		95,901.58	103,685.00	156,830.00
Capital		-	-	-
Total Expenditures		\$ 197,767.03	\$ 206,432.40	\$ 259,577.40

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		FY22 Actual	FY23 Budget	FY24 Budget
General Government Services				
Personnel		\$ 263,878.84	\$ 295,325.67	\$ 533,488.86
Operations		12,731.62	15,050.00	25,750.00
Capital		-	-	-
Total Expenditures		\$ 276,610.46	\$ 310,375.67	\$ 559,238.86

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Information Systems				
Personnel		\$ 302,677.76	\$ 385,483.63	\$ 408,212.48
Operations		185,910.22	127,633.08	78,225.00
Capital		-	108,422.76	-
Total Expenditures		\$ 488,587.98	\$ 621,539.47	\$ 486,437.48

City of Post Falls, Idaho
Department Narratives

General Government Services (Continued)

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Capital Improvements/ Other				
Personnel		\$ -	\$ -	\$ -
Operations		503,023.44	10,800,696.65	1,331,114.00
Capital		35,367.00	6,657.42	-
Total Expenditures		\$ 538,390.44	\$ 10,807,354.07	\$ 1,331,114.00

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Comp Liability Insurance				
Personnel		\$ -	\$ -	\$ -
Operations		274,631.00	310,466.00	337,326.00
Capital		-	-	-
Total Expenditures		\$ 274,631.00	\$ 310,466.00	\$ 337,326.00

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		FY22 Actual	FY23 Budget	FY24 Budget
City Clerk				
Personnel		\$ 73,046.79	\$ 80,278.06	\$ 86,293.92
Operations		14,355.81	21,976.15	50,353.00
Capital		-	-	-
Total Expenditures		\$ 87,402.60	\$ 102,254.21	\$ 136,646.92

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		FY22 Actual	FY23 Budget	FY24 Budget
Media/ Cable Franchise				
Personnel		\$ 132,921.40	\$ 143,382.19	\$ 152,168.84
Operations		2,678.18	7,200.00	7,200.00
Capital		-	-	-
Total Expenditures		\$ 135,599.58	\$ 150,582.19	\$ 159,368.84

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		FY22 Actual	FY23 Budget	FY24 Budget
Human Resources				
	Personnel	\$ 243,860.02	\$ 203,220.09	\$ 218,272.21
	Operations	7,450.51	6,450.00	6,450.00
	Capital	-	-	-
	Total Expenditures	\$ 251,310.53	\$ 209,670.09	\$ 224,722.21

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Personnel Pool				
	Personnel	\$ 22,856.78	\$ 496,752.04	\$ 1,187,344.51
	Operations	3,300,000.00	4,121,000.00	4,557,500.00
	Capital	-	-	-
	Total Expenditures	\$ 3,322,856.78	\$ 4,617,752.04	\$ 5,744,844.51

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Personnel Benefit Pool				
	Personnel	\$3,874,254.57	\$ 4,229,700.00	\$ 4,660,700.00
	Operations	76,864.54	51,300.00	51,800.00
	Capital	-	-	-
	Total Expenditures	\$3,951,119.11	\$ 4,281,000.00	\$ 4,712,500.00

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Investment Income	\$ 219,265	\$ 5,885,038	\$ 5,000,000	
Payroll: Employees paid (W2s issued)	387	414	425	
A/P: Vendor invoices processed	9,201	9,734	10,000	
Utility Billing: # of Accounts billed (September billing)	14,841	15,229	15,700	
Fixed Assets Tracked	2,999	3,099	3,400	
Ocupancy Changes	1,477	921	1,000	

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Finance				
	Personnel	\$ 569,233.56	\$ 602,784.31	\$ 644,021.66
	Operations	378,822.41	486,690.04	507,935.00
	Capital	-	-	-
	Total Expenditures	\$ 948,055.97	\$ 1,089,474.35	\$ 1,151,956.66

City of Post Falls, Idaho
Department Narratives

Finance (continued)

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
LID 2004-1 Debt Service				
Personnel		\$ -	\$ -	\$ -
Operations		-	528,000.00	-
Capital		-	-	-
	Total Expenditures	\$ -	\$ 528,000.00	\$ -
LID Guarantee				
Personnel		\$ -	\$ -	\$ -
Operations		150.00	150.00	-
Capital		-	-	-
	Total Expenditures	\$ 150.00	\$ 150.00	\$ -

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Facility Reserve Account				
Personnel		\$ -	\$ -	\$ -
Operations		-	7,094,962.00	7,900,000.00
Capital		10,000.00	1,405,038.00	-
	Total Expenditures	\$ 10,000.00	\$ 8,500,000.00	\$ 7,900,000.00

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Sanitation				
Personnel		\$ -	\$ -	\$ -
Operations		3,975,869.47	3,534,608.00	3,688,815.00
Capital		-	-	-
	Total Expenditures	\$ 3,975,869.47	\$ 3,534,608.00	\$ 3,688,815.00

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Misdemeanor Cases	1,179	1,491	1,600	
Appearances/ Hearings	3,380	3,162	4,000	

Budgeted Expenditures

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Legal- Prosecuting				
Personnel		\$ 741,468.89	\$ 806,649.61	\$ 770,254.91
Operations		41,100.49	86,539.55	81,550.00
Capital		-	-	-
Total Expenditures		\$ 782,569.38	\$ 893,189.16	\$ 851,804.91

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		FY22 Actual	FY23 Budget	FY24 Budget
Community Development Administration				
Personnel		\$ 201,723.49	\$ 209,731.40	\$ 225,457.51
Operations		62,322.62	62,765.00	85,070.00
Capital		-	18,600.00	-
	Total Expenditures	\$ 264,046.11	\$ 291,096.40	\$ 310,527.51

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Building Permits issued: Residential/Commercial	1,067	914	823	
Total number of inspections (building/engineering/planning)	18,918	16,563	14,907	
Value of new construction	\$ 226,529,765	\$ 210,567,387	\$ 189,510,648	
New business licenses	174	247	222	
New dwelling units (SF / MF)	795	524	472	

Budgeted Expenditures	FY22 Actual	FY23 Budget	FY24 Budget
Building Inspector			
Personnel	\$ 628,629.25	\$ 719,488.66	\$ 773,410.60
Operations	28,785.61	30,600.00	30,600.00
Capital	23,867.60	-	-
Total Expenditures	\$ 681,282.46	\$ 750,088.66	\$ 804,010.60

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
New Miles of Street	9.08	3.46	3.00	
New Lineal Feet of Gravity Sewer Lines	15,728	15,934	14,341	
Capital Projects: City Managed	5	4	-	
Capital projects: Outside agency major projects	4	2	1	

Budgeted Expenditures	FY22 Actual	FY23 Budget	FY24 Budget
City Engineer			
Personnel	\$ 611,076.56	\$ 699,853.54	\$ 803,098.02
Operations	56,930.17	40,800.00	45,100.00
Capital	-	-	30,000.00
Total Expenditures	\$ 668,006.73	\$ 740,653.54	\$ 878,198.02

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Number of Commercial Site Plans	54	36	32	
Pre-application meetings	93	68	61	
Public Hearing items	44	44	40	
Number of new lots created (platted)	259	376	338	

Budgeted Expenditures	FY22 Actual	FY23 Budget	FY24 Budget
Planning and Zoning			
Personnel	\$ 304,509.78	\$ 291,054.09	\$ 371,282.21
Operations	14,311.22	56,902.70	337,419.00
Capital	-	-	50,000.00
Total Expenditures	\$ 318,821.00	\$ 347,956.79	\$ 758,701.21


Budgeted Expenditures	FY22 Actual	FY23 Budget	FY24 Budget
Annexation Fee Account			
Personnel	\$ -	\$ -	\$ -
Operations	41,646.72	3,700,000.00	4,000,000.00
Capital	-	-	-
Total Expenditures	\$ 41,646.72	\$ 3,700,000.00	\$ 4,000,000.00

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
New Additions to City Address Database	1,149	639	575	

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
GIS				
	Personnel	\$ 166,975.40	\$ 180,251.18	\$ 193,780.63
	Operations	44,657.10	54,750.00	60,230.00
	Capital	-	-	-
	Total Expenditures	\$ 211,632.50	\$ 235,001.18	\$ 254,010.63

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		FY22 Actual	FY23 Budget	FY24 Budget
Public Works Administration				
Personnel		\$ -	\$ -	\$ -
Operations		7,853.28	8,850.00	8,850.00
Capital		-	-	-
Total Expenditures		\$ 7,853.28	\$ 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		FY22 Actual	FY23 Budget	FY24 Budget
Facility Maintenance				
Personnel		\$ 240,016.33	\$ 276,947.23	\$ 337,784.38
Operations		37,862.13	38,150.00	42,080.00
Capital		-	50,000.00	38,000.00
Total Expenditures		\$ 277,878.46	\$ 365,097.23	\$ 417,864.38

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		FY22 Actual	FY23 Budget	FY24 Budget
Fleet Maintenance				
Personnel		\$ 354,106.44	\$ 462,961.39	\$ 479,756.66
Operations		205,268.17	350,390.59	251,497.00
Capital		414,198.58	1,971,359.00	3,070,307.01
Total Expenditures		\$ 973,573.19	\$ 2,784,710.98	\$ 3,801,560.67



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		FY22 Actual	FY23 Budget	FY24 Budget
Sewer (Surface Water)				
Personnel		\$ 117,068.75	\$ 99,230.59	\$ 108,749.70
Operations		82,641.37	167,582.00	172,582.00
Capital		-	-	310,000.00
Total Expenditures		\$ 199,710.12	\$ 266,812.59	\$ 591,331.70

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Miles Chip Seal	6.88	5.39	5.00	
Miles Paving	1.26	1.65	1.20	

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Streets				
Personnel		\$ 1,023,244.08	\$ 1,346,387.86	\$ 1,575,252.07
Operations		1,528,390.80	2,046,709.69	2,086,266.00
Capital		260,033.67	3,307,320.08	5,266,437.00
Total Expenditures		\$ 2,811,668.55	\$ 6,700,417.63	\$ 8,927,955.07

Streets (Continued)

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Street Lights				
Salaries, Wages and Benefits		\$ -	\$ -	\$ -
Operations		636,030.30	650,000.00	650,000.00
Capital		-	-	-
Total Expenditures		\$ 636,030.30	\$ 650,000.00	\$ 650,000.00

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Street Impact Fees				
Personnel		\$ -	\$ -	\$ -
Operations		3,948.00	750,000.00	2,980,000.00
Capital		6,642,374.61	4,193,847.00	120,000.00
Total Expenditures		\$ 6,646,322.61	\$ 4,943,847.00	\$ 3,100,000.00

Water

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

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

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

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

Performance Measures	FY22 Actual	FY23 Actual	FY24 Anticipated	
Drinking Water Boil Order/Do Not Drink Notices	0	0	0	
New Connections	572	148	400	
Average Daily Consumption (thousands of gallons)	5,330	5,920	6,000	

City of Post Falls, Idaho
Department Narratives

Water (Continued)

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Water- Operating				
Personnel		\$ 813,635.78	\$ 766,695.05	\$ 815,338.59
Operations		2,263,684.73	2,247,797.34	1,900,775.26
Capital		-	596,000.00	3,044,500.00
Total Expenditures		\$ 3,077,320.51	\$ 3,610,492.39	\$ 5,760,613.85




Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Water- Construction				
Personnel		\$ -	\$ -	\$ -
Operations		-	-	-
Capital		-	2,783,794.00	3,400,000.00
Total Expenditures		\$ -	\$ 2,783,794.00	\$ 3,400,000.00

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
WRF Permit Violations	1	1	0	
Average Daily Sewage Treatment (millions of gallons)	3.1	3.1	3.2	
% Collection System Cleaned	28%	20%	25%	

Budgeted Expenditures		FY22	FY23	FY24
Sewer- Operating		Actual	Budget	Budget
Personnel		\$ 1,499,563.08	\$ 1,603,339.36	\$ 1,719,113.73
Operations		6,902,281.37	10,678,590.30	14,280,425.69
Capital		-	373,373.00	4,015,000.00
Total Expenditures		\$ 8,401,844.45	\$ 12,655,302.66	\$ 20,014,539.42

City of Post Falls, Idaho
Department Narratives

Sewer (Continued)

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Sewer- Recycled Water				
Personnel		\$ 8,985.79	\$ 7,728.27	\$ 8,307.38
Operations		-	-	-
Capital		-	-	490,000.00
	Total Expenditures	\$ 8,985.79	\$ 7,728.27	\$ 498,307.38

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Sewer- Collections				
Personnel		\$ 213,875.07	\$ 323,520.64	\$ 356,554.01
Operations		423,996.79	942,207.00	965,207.00
Capital		-	500,000.00	530,000.00
	Total Expenditures	\$ 637,871.86	\$ 1,765,727.64	\$ 1,851,761.01

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Sewer Constr- WWTP				
Personnel		\$ -	\$ -	\$ -
Operations		235,130.45	921,274.00	2,474,925.00
Capital		-	17,055,000.00	5,570,000.00
	Total Expenditures	\$ 235,130.45	\$ 17,976,274.00	\$ 8,044,925.00

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Sewer Constr- Collectors				
Personnel		\$ -	\$ -	\$ -
Operations		-	-	-
Capital		-	17,107,506.00	29,135,000.00
	Total Expenditures	\$ -	\$ 17,107,506.00	\$ 29,135,000.00

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Acres of Park Land	874	893	910	
Shelter Rentals	304	322	340	
Trail Head Rentals	53	139	120	

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Parks				
	Personnel	\$ 1,095,465.24	\$ 1,262,229.79	\$ 1,427,171.23
	Operations	793,652.28	763,444.09	875,324.00
	Capital	280,467.19	557,292.00	1,300,912.60
	Total Expenditures	\$ 2,169,584.71	\$ 2,582,965.88	\$ 3,603,407.83

City of Post Falls, Idaho
Department Narratives

Parks (Continued)



Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Special Events				
Personnel		\$ -	\$ -	\$ -
Operations		21,028.16	48,320.00	52,820.00
Capital		-	-	-
	Total Expenditures	\$ 21,028.16	\$ 48,320.00	\$ 52,820.00

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Parks Construction				
Personnel		\$ -	\$ -	\$ -
Operations		-	-	-
Capital		681,001.76	763,594.00	442,000.00
	Total Expenditures	\$ 681,001.76	\$ 763,594.00	\$ 442,000.00

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Parks Impact Fees				
Personnel		\$ -	\$ -	\$ -
Operations		1,842.00	65,000.00	960,000.00
Capital		1,419,173.12	4,600,000.00	2,800,000.00
	Total Expenditures	\$ 1,421,015.12	\$ 4,665,000.00	\$ 3,760,000.00

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Number of Services	85	90	90	
Lot Sales	83	102	100	




Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Cemetery				
Personnel		\$ 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		FY22 Actual	FY23 Budget	FY24 Budget
Cemetery Capital Improvement				
Personnel		\$ -	\$ -	\$ -
Operations		-	202,500.00	202,500.00
Capital		-	-	30,000.00
Total Expenditures		\$ -	\$ 202,500.00	\$ 232,500.00

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Enrollment	9928	12877	13500	
Attendance	156274	175640	185000	
Volunteer Hours	3205	5695	6000	

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Recreation				
Personnel		\$ 723,120.37	\$ 890,795.14	\$ 926,118.98
Operations		249,917.15	213,879.26	219,814.00
Capital		-	6,895.00	-
Total Expenditures		\$ 973,037.52	\$ 1,111,569.40	\$ 1,145,932.98

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	FY22 Actual	FY23 Actual	FY24 Anticipated
Years as Tree City	22	24	25

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Urban Forestry				
	Personnel	\$ 127,909.32	\$ 209,175.12	\$ 275,303.32
	Operations	49,247.70	33,528.00	52,750.00
	Capital	50,240.80	101,060.00	204,800.00
	Total Expenditures	\$ 227,397.82	\$ 343,763.12	\$ 532,853.32

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	FY22 Actual	FY23 Actual	FY24 Anticipated	
Calls for Service	41,936	42,614	41,936	
Animal Safety Calls	2,477	2,404	2,554	
Code Enforcement	949	1,446	1,968	
Accidents	448	469	491	
Citations	1,830	1,635	1,430	
Arrests	691	673	692	

City of Post Falls, Idaho
Department Narratives

Police (continued)

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Police				
Personnel		\$ 6,077,551.04	\$ 7,344,812.96	\$ 8,042,990.74
Operations		912,335.95	775,610.67	797,105.48
Capital		464,633.31	813,255.16	268,000.00
	Total Expenditures	\$ 7,454,520.30	\$ 8,933,678.79	\$ 9,108,096.22

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Oasis				
Personnel		\$ 145,424.32	\$ 136,742.27	\$ 120,791.50
Operations		46,488.46	21,735.35	4,000.00
Capital		-	-	-
	Total Expenditures	\$ 191,912.78	\$ 158,477.62	\$ 124,791.50

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Animal Control				
Personnel		\$ 165,261.36	\$ 179,702.68	\$ 192,013.10
Operations		12,406.38	16,250.00	16,250.00
Capital		-	-	-
	Total Expenditures	\$ 177,667.74	\$ 195,952.68	\$ 208,263.10

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Drug Seizure				
Personnel		\$ -	\$ -	\$ -
Operations		26,812.82	530,000.00	168,000.00
Capital		-	-	-
	Total Expenditures	\$ 26,812.82	\$ 530,000.00	\$ 168,000.00

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
911 Support				
Personnel		\$ 64,932.84	\$ 73,001.73	\$ 81,465.89
Operations		94,135.99	482,778.71	2,875,282.69
Capital		17,193.88	-	-
	Total Expenditures	\$ 176,262.71	\$ 555,780.44	\$ 2,956,748.58

City of Post Falls, Idaho
Department Narratives

Police (continued)

Budgeted Expenditures		FY22 Actual	FY23 Budget	FY24 Budget
Public Safety Impact Fees				
	Personnel	\$ -	\$ -	\$ -
	Operations	36,302.70	2,355,000.00	2,355,000.00
	Capital	-	-	-
	Total Expenditures	\$ 36,302.70	\$ 2,355,000.00	\$ 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	
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

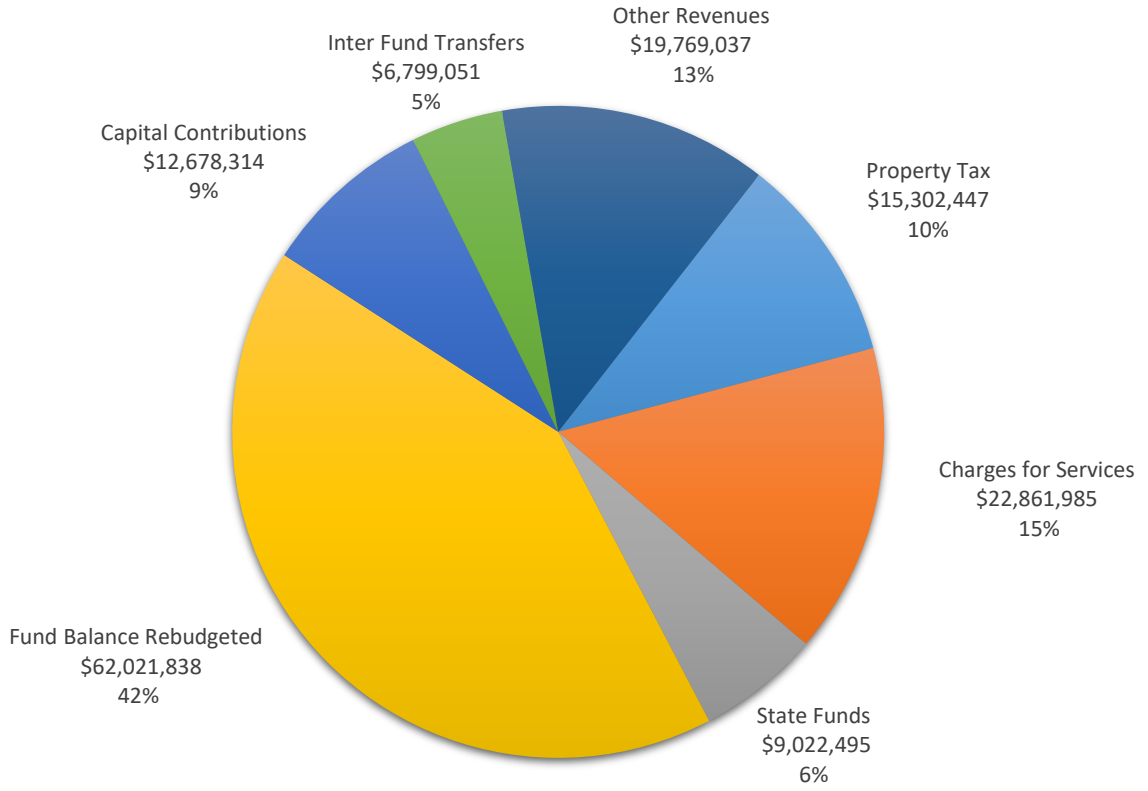
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2024

	Actual FY 21-22	Adopted Budget FY 22-23	Adopted Budget FY 23-24
EXPENDITURES AND OTHER USES			
GENERAL FUND:			
MAYOR/COUNCIL	\$ 197,767	\$ 207,089	\$ 260,234
IS DEPARTMENT	\$ 488,588	\$ 457,578	\$ 462,978
GENERAL SERVICES	\$ 276,610	\$ 312,156	\$ 479,838
FINANCE	\$ 948,056	\$ 863,556	\$ 1,118,557
CITY CLERK	\$ 87,403	\$ 91,236	\$ 131,139
LEGAL SERVICES	\$ 782,569	\$ 867,424	\$ 1,021,224
CABLE FRANCHISE	\$ 135,600	\$ 151,490	\$ 151,490
HUMAN RESOURCES	\$ 251,311	\$ 293,091	\$ 293,091
POLICE	\$ 7,454,520	\$ 8,159,359	\$ 8,438,218
OASIS	\$ 191,913	\$ 141,608	\$ 141,608
ANIMAL CONTROL	\$ 177,668	\$ 197,073	\$ 197,073
STREET	\$ 2,811,669	\$ 6,594,351	\$ 8,837,189
PUBLIC WORKS	\$ 7,853	\$ 8,850	\$ 8,850
FACILITY MAINTENANCE	\$ 277,878	\$ 386,527	\$ 421,748
FLEET MAINTENANCE	\$ 973,573	\$ 2,735,524	\$ 3,869,949
GIS	\$ 211,633	\$ 236,143	\$ 241,623
URBAN FORESTRY	\$ 227,398	\$ 335,566	\$ 550,421
CEMETERY	\$ 316,569	\$ 334,646	\$ 365,896
PARKS	\$ 2,850,586	\$ 3,331,431	\$ 4,138,924
RECREATION	\$ 973,038	\$ 1,100,482	\$ 1,204,538
PLANNING & ZONING	\$ 318,821	\$ 366,782	\$ 828,252
BUILDING INSPECTOR	\$ 681,282	\$ 752,189	\$ 752,189
CITY ENGINEER	\$ 668,007	\$ 745,036	\$ 889,906
COMMUNITY DEVELOPMENT ADMIN	\$ 264,046	\$ 271,011	\$ 293,316
STREET LIGHTS	\$ 636,030	\$ 650,000	\$ 650,000
CAP IMPROVEMENT/OTHER	\$ 538,390	\$ 13,768,648	\$ 1,331,114
PERSONNEL POOL	\$ 3,322,857	\$ 4,506,177	\$ 6,165,589
TRANSFER	\$ -	\$ -	\$ -
SUBTOTAL-GF DEPT EXPEND	\$ 26,071,635	\$ 47,865,023	\$ 43,244,953
PERSONNEL POOL	\$ 3,951,119	\$ 4,281,000	\$ 4,712,500
ANNEXATION FEE ACCOUNT	\$ 91,647	\$ 3,700,000	\$ 4,640,000
SUBTOTAL-DED GF ACCOUNTS	\$ 4,042,766	\$ 7,981,000	\$ 9,352,500
TOTAL GENERAL FUND	\$ 30,114,402	\$ 55,846,023	\$ 52,597,453
SPECIAL REVENUE FUNDS:			
COMP LIABILITY INSURANCE	\$ 274,631	\$ 310,466	\$ 337,326
STREET LIGHTS	\$ -	\$ -	\$ -
911 SUPPORT	\$ 176,263	\$ 555,780	\$ 2,956,749
DRUG SEIZURE	\$ 26,813	\$ 530,000	\$ 168,000
HUD LOANS	\$ -	\$ -	\$ -
SPECIAL EVENTS	\$ 21,028	\$ 48,320	\$ 52,820
CEMETERY CAPITAL IMPROVEMENT	\$ -	\$ 202,500	\$ 202,500
TOTAL SPECIAL REV FUND EXPEND	\$ 498,735	\$ 1,647,066	\$ 3,717,395
CAPITAL PROJECTS FUNDS:			
FACILITY RESERVE ACCOUNT	\$ 10,000	\$ 8,500,000	\$ 7,900,000
PUBLIC SAFETY IMPACT FEES	\$ 36,303	\$ 2,355,000	\$ 2,355,000
STREETS IMPACT FEES	\$ 6,646,323	\$ 4,943,847	\$ 3,100,000
PARKS IMPACT FEES	\$ 1,421,015	\$ 4,665,000	\$ 3,760,000
KOOTENAI FIRE/EMS IMPACT FEES	\$ -	\$ 2,000,000	\$ 2,000,000
FALLS PARK	\$ -	\$ -	\$ -
STREET CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS FUND EXP.	\$ 8,113,640	\$ 22,463,847	\$ 19,115,000
DEBT SERVICE FUNDS:			
LID 96-1 DEBT SERVICE	\$ -	\$ -	\$ -
LID 99-1 DEBT SERVICE	\$ -	\$ -	\$ -
LID 2004-1 DEBT SERVICE	\$ -	\$ 528,000	\$ -
LID GUARANTEE	\$ 150	\$ 150	\$ -
LID 91-1 DEBT SERVICE	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE FUND EXP.	\$ 150	\$ 528,150	\$ -

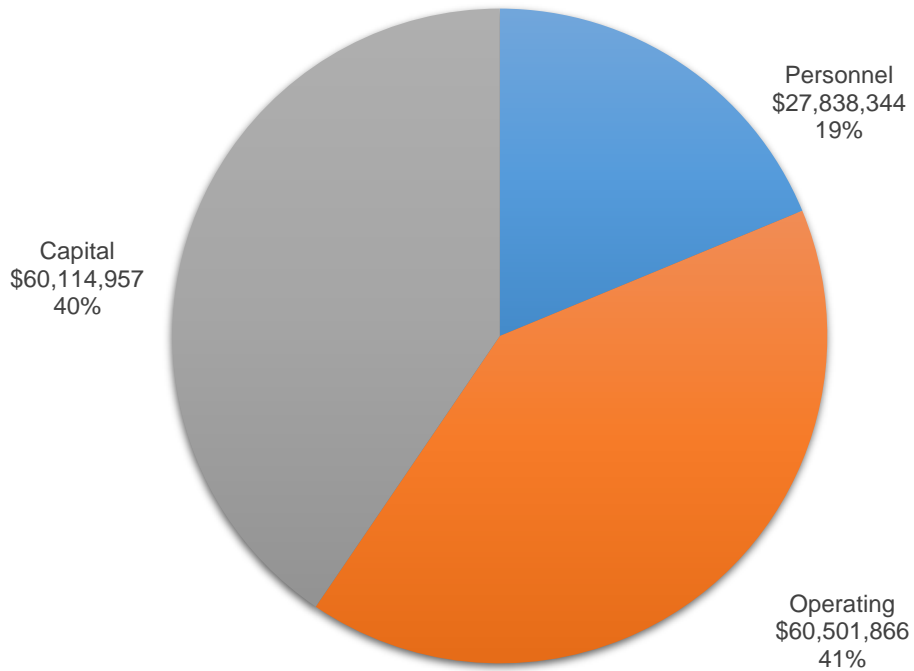
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2024

	Actual FY 21-22	Adopted Budget FY 22-23	Adopted Budget FY 23-24
EXPENDITURES (CONT.)			
ENTERPRISE FUNDS:			
SEWER (OPERATING)	\$ 33,401,844	\$ 25,653,713	\$ 20,046,857
SEWER (COLLECTIONS)	\$ 637,872	\$ 1,766,649	\$ 1,827,674
SEWER (RECYCLED WATER))	\$ 8,986	\$ 7,777	\$ 497,777
SEWER (SURFACE WATER)	\$ 199,710	\$ 267,431	\$ 583,631
SEWER CONST - WWTP	\$ 235,130	\$ 17,976,274	\$ 8,044,925
SEWER CONST - COLLECTORS	\$ -	\$ 17,107,506	\$ 29,135,000
STORM WATER	\$ -	\$-	\$-
SANITATION	\$ 3,975,869	\$ 3,534,608	\$ 3,688,815
WATER (OPERATING)	\$ 3,077,321	\$ 3,610,492	\$ 5,780,614
WATER CONSTRUCTION	\$ -	\$ 2,783,794	\$ 3,400,000
TOTAL ENTERPRISE FUND EXP.	\$ 41,536,733	\$ 72,708,246	\$ 73,005,293
TOTAL BUDGETED EXPENDITURES	\$ 80,263,660	\$ 153,193,332	\$ 148,435,141
REVENUES AND OTHER SOURCES			
GENERAL FUND:			
PROPERTY TAX REVENUE	\$ 12,780,091	\$ 13,548,702	\$ 15,497,603
OTHER REVENUE	\$ 14,343,962	\$ 16,643,541	\$ 22,310,424
OTHER FINANCING SOURCES	\$ 2,017,993	\$ 2,271,836	\$ 1,330,331
FUND BALANCE REBUDGETED	\$ -	\$ 15,400,944	\$ 4,106,595
GENERAL FUND DEDICATED ACCOUNTS:			
OTHER REVENUE	\$ 486,225	\$ 660,000	\$ 655,000
OTHER FINANCING SOURCES	\$ 3,300,000	\$ 4,121,000	\$ 4,557,500
FUND BALANCE REBUDGETED	\$ -	\$ 3,200,000	\$ 4,140,000
TOTAL GENERAL FUND RESOURCES	\$32,928,271	\$ 55,846,023	\$ 52,597,453
SPECIAL REVENUE FUNDS:			
PROPERTY TAX REVENUE	\$ 170,000	\$ 170,000	\$ 170,000
OTHER REVENUE	\$ 962,541	\$ 627,139	\$ 632,608
OTHER FINANCING SOURCES	\$ 202,710	\$ 174,927	\$ 171,300
CONTRIBUTED CAPITAL/CAP FEES	\$ -	\$ 675,000	\$ 2,743,487
FUND BALANCE REBUDGETED	\$ -	\$ -	\$ -
TOTAL SPEC. REV. FUND RESOURCES	\$ 1,335,251	\$ 1,647,066	\$ 3,717,395
CAPITAL PROJECTS FUNDS:			
OTHER REVENUE	\$ 6,172,573.0	\$ 4,315,000.0	\$ 4,315,000.0
OTHER FINANCING SOURCES	\$ 350,000.0	\$ 6,500,000.0	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 11,648,847.0	\$ 14,800,000.0
TOTAL CAPITAL PROJECTS RESOURCES	\$6,522,573	\$ 22,463,847	\$ 19,115,000
DEBT SERVICE FUNDS:			
OTHER REVENUE	\$ 669.0	\$ 128,000.0	\$ -
OTHER FINANCING SOURCES	\$ 150.0	\$ 150.0	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 400,000.0	\$ -
TOTAL DEBT SERVICE RESOURCES	\$819	\$ 528,150	\$ -
ENTERPRISE FUNDS:			
OPERATING REVENUES	\$ 20,538,351	\$ 20,924,190	\$ 21,916,554
CONTRIBUTED CAPITAL/CAP FEES	\$ 11,272,934	\$ 6,550,000	\$ 6,550,000
OTHER FINANCING SOURCES	\$ 27,079,920	\$ 15,647,426	\$ 8,674,920
FUND EQUITY REBGTD./BOND	\$ -	\$ 29,586,630	\$ 35,863,819
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
TOTAL ENTERPRISE FUND RESOURCES	\$ 58,891,205	\$ 72,708,246	\$ 73,005,293
TOTAL BUDGETED RESOURCES	\$ 99,678,119	\$ 153,193,332	\$ 148,435,141

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 2024

Fund	Estimated Beginning Fund Balance	Revenues	Anticipated Fund Balance Usage	Total Sources	Appropriations	Estimated Ending Fund Balance	Anticipated Change		
							\$	%	
001 - GENERAL FUND	\$ 11,207,875	\$ 38,790,447	\$ 4,474,532	\$ 43,264,979	\$ 43,264,979	\$ 6,733,342	\$ (4,474,532)	-40%	1
002 - COMPREHENSIVE LIABILITY	463,927	306,839	30,487	337,326	337,326	433,440	(30,487)	-7%	2
003 - PERSONNEL BENEFIT POOL	(535,461)	4,712,500	-	4,712,500	4,712,500	(535,461)	-	0%	
004 - STREET LIGHTS	128,858	-	-	-	-	128,858	-	0%	
007 - DRUG SEIZURE PROGRAM	141,035	30,000	138,000	168,000	168,000	3,035	(138,000)	-98%	3
008 - 911 SUPPORT	2,169,099	556,749	2,400,000	2,956,749	2,956,749	(230,901)	(2,400,000)	-111%	4
011 - FACILITY BUILDING RESERVE	2,059,265	-	7,900,000	7,900,000	7,900,000	(5,840,735)	(7,900,000)	-384%	5
017 - ANNEXATION FEES	3,413,384	500,000	4,140,000	4,640,000	4,640,000	(726,616)	(4,140,000)	-121%	6
023 - SPECIAL EVENTS	282,115	52,820	-	52,820	52,820	282,115	-	0%	
027 - HUD	-	-	-	-	-	-	-	0%	
029 - CEMETERY CAP IMPROVEMENT	333,296	27,500	175,000	202,500	202,500	158,296	(175,000)	-53%	7
034 - KOOTENAI FIRE/EMS IMPACT FEES	-	2,000,000	-	2,000,000	2,000,000	-	-	0%	
035 - PUBLIC SAFETY IMPACT FEES	2,204,783	455,000	1,900,000	2,355,000	2,355,000	304,783	(1,900,000)	-86%	8
036 - FALLS PARK	-	-	-	-	-	-	-	0%	
037 - STREETS IMPACT FEES	5,398,791	1,100,000	2,000,000	3,100,000	3,100,000	3,398,791	(2,000,000)	-37%	9
038 - PARKS IMPACT FEES	4,193,663	760,000	3,000,000	3,760,000	3,760,000	1,193,663	(3,000,000)	-72%	10
039 - STREETS CAPITAL PROJECTS	20,844	-	-	-	-	20,844	-	0%	
402 - LID 99-1	(30,980)	-	-	-	-	(30,980)	-	0%	
410 - LID 2004	(16,650)	-	-	-	-	(16,650)	-	0%	
450 - LID GUARANTEE	17,395	-	-	-	-	17,395	-	0%	
650 - SEWER OPERATING	20,819,454	14,810,940	8,145,000	22,955,940	22,955,940	12,674,454	(8,145,000)	-39%	11
651 - SEWER CAPITAL - WWTP	101,279,227	4,904,920	3,140,005	8,044,925	8,044,925	98,139,222	(3,140,005)	-3%	12
652 - SEWER CAPITAL - COLLECTOR	31,823,548	10,135,000	19,000,000	29,135,000	29,135,000	12,823,548	(19,000,000)	-60%	13
700 - SANITATION	1,081,591	3,631,315	57,500	3,688,815	3,688,815	1,024,091	(57,500)	-5%	14
750 - WATER OPERATING	11,550,797	3,339,300	2,441,314	5,780,614	5,780,614	9,109,483	(2,441,314)	-21%	15
753 - WATER CAPITAL	20,691,010	320,000	3,080,000	3,400,000	3,400,000	17,611,010	(3,080,000)	-15%	16
Report Total:	\$ 218,696,866	\$ 86,433,328	\$ 62,021,838	\$ 148,455,167	\$ 148,455,167	\$ 156,675,028	\$ (62,021,838)	-28%	

Anticipated Fund Balance Usage

1. The \$4,474,532 of Fund balance budgeted from the General Fund will be used offset the \$10,700,456 budgeted for capital outlay.
2. The appropriation of \$30,487 will be used to help fund the City's liability Insurance policy.
3. \$138,000 budgeted from the Drug Seizure Program Fund Balance will be used to fund SRT equipment and the K9 program.
4. \$2,400,000 budgeted from the 911 Support Fund Balance will be used to help fund upgrades to the 911 Communications system.
5. The \$7,900,000 appropriated will be available to fund purchases unanticipated but will be beneficial to the City such as rights-of-way or potential land-swaps.
6. \$4,140,000 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.
7. The Cemetery has budgeted an additional \$175,000 for cemetery expansion efforts.
8. \$1,900,000 is budgeted from Pulic Safety Impact Fees for use on Facility Improvements along with other unanticipated but beneficial projects at the Police Department
9. This \$2,000,000 is budgeted for projects such as the Prairie Ave and Zorros Roundabout and Chase Rd UPRR Railroad crossing.
10. \$3,000,000 is budgeted for land acquisitions and capital projects at City Parks including Black Bay and the community garden, as well as the Sportsfields and Dog Park
11. \$8,145,000 will be transferred to Fund 652 for use on upgrades to Force Mains and Lift stations
12. The full \$3,140,005 will be used to pay a portion of the \$5,000,000 budgeted for Tertiary Treatment of Wastwater
13. This appropriation of \$19,000,000 will be used on upgrades to Force Mains and Lift stations
14. Sanitation Fund balance is anticipated to be reduced by \$57,500 to offset the cost of the Sanitation services contract.
15. Capital Expenditures planned for the \$2,441,314 Budgeted from the Water Operating fund include a replacement truck and equipment as well as the Well 4Rehabilitation project
16. Planned capital expenditures at the Water Department of \$3,400,000 will be funded in-part by the \$3,080,000 of Fund Balance usage. These include a new well house for Well11 and design work on the distribution system.

Budgeted Revenues

Post Falls, Idaho
 Revenue Projection Factors
 Fiscal Year 2023

Revenue Type	Fiscal Year 2024 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 2024 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 2024 Revenue Projection Factors
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Applicable Funds
Revenue Source

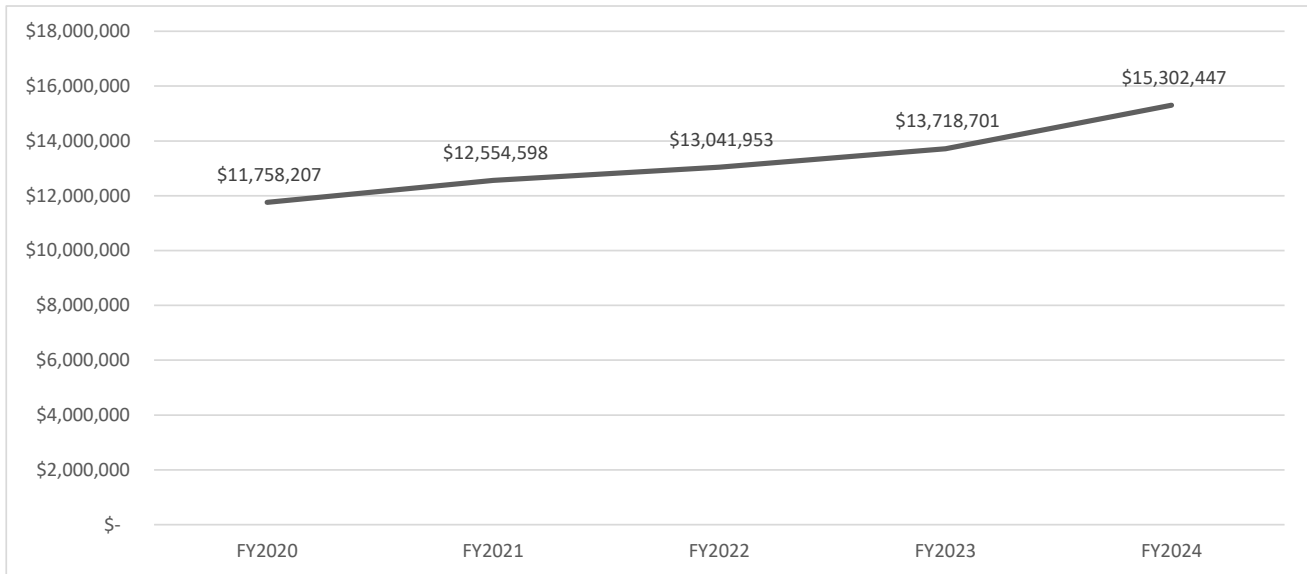
Enterprise Fund Capital/ Cap Fees

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 2020- 2024

Property Tax Revenue History

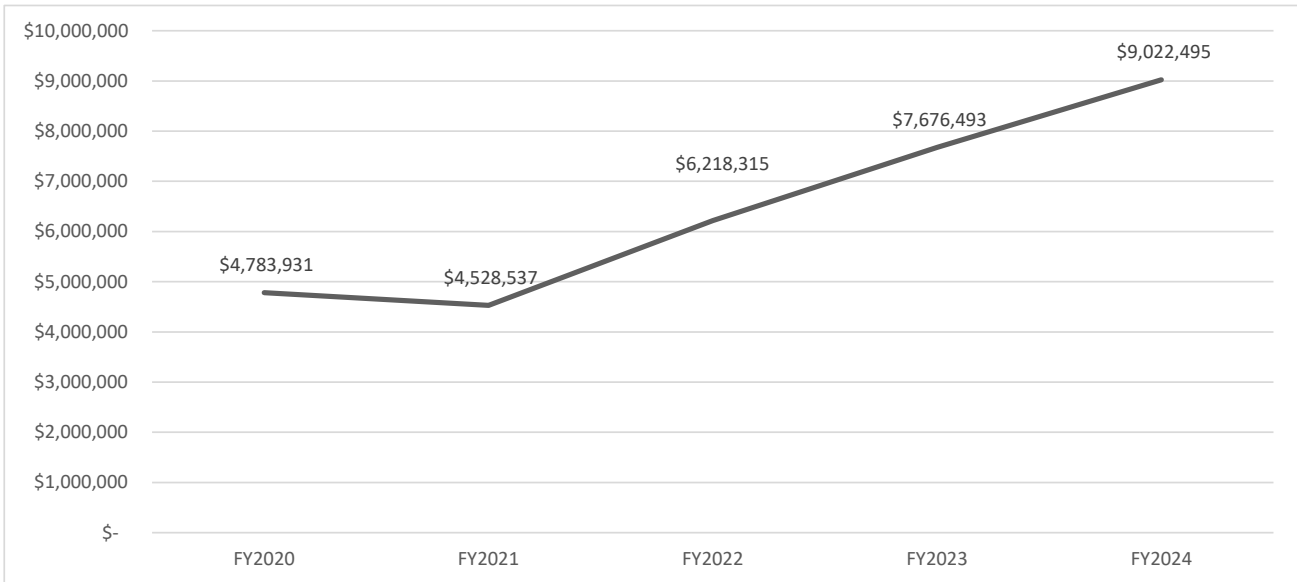


Charges for Service Revenue History

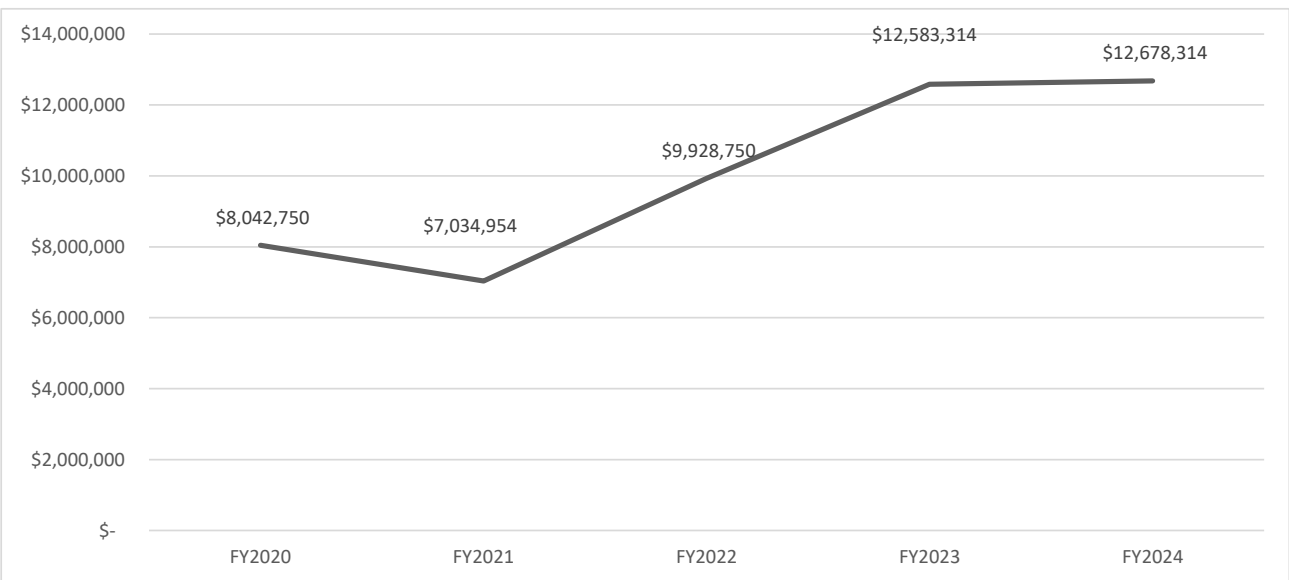


City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2020- 2024

State Funds Revenue History



Capital Contributions Revenue History



City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2023	
			FY 2022	FY 2023	FY 2024	\$	%
Fund: 001 - GENERAL FUND							
Department: 410 - General Government Services							
001-410.0000.38610		Developer Contributions	\$ 871,954.83	\$ -	\$ -	\$ -	0%
001-410.1006.34525		American Rescue Plan Act (ARPA)	437,833.48	3,898,616.55	7,450,400.07	3,551,783.52	91%
001-410.1007.31950		Opioid Settlement	20,852.17	-	-	-	0%
001-410.1423.38101		Beer/Wine/Liquor License	40,553.00	37,000.00	37,000.00	-	0%
001-410.1427.39185		Payroll Reimbursement	651.59	-	-	-	0%
001-410.1429.31900		URA Tax Rebate	8,180.07	-	-	-	0%
001-410.1431.39180		NSF Check Return Fees	480.00	1,500.00	1,500.00	-	0%
001-410.1432.39410		Equipment Auction Revenue	58,229.50	-	-	-	0%
001-410.1433.39170		Miscellaneous Income	25,544.10	2,000.00	2,000.00	-	0%
001-410.1433.39195		Incentive Rebates	2,381.27	5,000.00	5,000.00	-	0%
001-410.1434.33113		Rental Income-Land, Bldgs	3,276.12	2,000.00	2,000.00	-	0%
001-410.1490.30010		Taxes Current	12,780,090.89	13,548,701.88	15,132,447.00	1,583,745.12	12%
001-410.1490.30020		Taxes Delinquent	132,435.10	218,923.00	218,923.00	-	0%
001-410.1490.30030		Taxes Penalty & Interest	45,604.46	80,000.00	-	(80,000.00)	-100%
001-410.1490.30040		Taxes Uncollected	-	-	-	-	0%
001-410.1490.30060		Ag. Equip. Prop. Tax Replacem	1,674.00	1,674.00	1,674.00	-	0%
001-410.1490.30065		Persl Propty Tax Exemptn Replcemnt	110,480.82	110,480.82	127,726.00	17,245.18	16%
001-410.1490.30070		REA County & 3% Yield	44,578.00	24,000.00	24,000.00	-	0%
001-410.1495.31100		State Revenue Sharing	4,385,695.22	4,598,163.00	5,083,058.00	484,895.00	11%
001-410.1495.31300		State Liquor	869,587.00	907,060.00	740,700.00	(166,360.00)	-18%
001-410.1496.32010		Avista Gas Franchise Fees	86,168.40	80,000.00	80,000.00	-	0%
001-410.1496.32020		Avista Electric Franchise Fee	257,067.59	200,000.00	200,000.00	-	0%
001-410.1496.32030		KEC - Franchise Fees	86,026.43	60,000.00	60,000.00	-	0%
001-410.1496.32040		Franchise Fee Time Warner	206,288.95	160,000.00	200,000.00	40,000.00	25%
001-410.1496.32060		Franchise Fees TDS Telecom	37,511.11	40,000.00	40,000.00	-	0%
001-410.1704.33401		Developer St Light Contribution	9,190.56	-	-	-	0%
001-410.1900.37020		Investment Income	(9,427,572.48)	450,000.00	450,000.00	-	0%
001-410.1900.37025		Unrealized Gain/Loss on Investment	(2,565,626.34)	-	-	-	0%
001-410.1900.37040		Designated Investmt Income	9,438,907.40	50,000.00	50,000.00	-	0%
001-410.1920.37201		Cash Carryover - Designated	-	15,400,943.55	4,474,532.15	(10,926,411.40)	-71%
001-410.3306.39655		Rental Income Cell Tower	3,000.00	2,000.00	2,000.00	-	0%
Department: 410 - General Government Services Total:			\$ 17,971,043.24	\$ 39,878,062.80	\$ 34,382,960.22	\$ (5,495,102.58)	-14%
Department: 421 - Police							
001-421.1107.34202		Bullet Proof Vest Grant	\$ 1,501.19	\$ -	\$ -	\$ -	0%
001-421.1114.34208		ITD Off of Hwy Safety Grant	401.94	-	-	-	0%
001-421.1427.39185		Payroll Reimbursement Police	13,330.79	-	-	-	0%
001-421.1510.33209		Police Fines	99,268.60	90,000.00	90,000.00	-	0%
001-421.1513.33208		Police - School Resource Off.	170,500.00	223,300.00	223,300.00	-	0%
001-421.1514.33207		Police - Misc. Services	8,200.15	1,000.00	1,000.00	-	0%
001-421.1514.38509		Merchant Police	25.00	-	-	-	0%
001-421.1515.33211		Prosecution Reimbursement	9,541.59	3,000.00	3,000.00	-	0%
001-421.1521.34218		Police Dept Refunds & Reimbursements	15,573.46	-	-	-	0%
001-421.1524.39250		Police Auction	-	-	-	-	0%
001-421.1525.34220		Police Donations	300.00	-	-	-	0%
Department: 421 - Police Total:			\$ 318,642.72	\$ 317,300.00	\$ 317,300.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund	Department	Account Description	Actual		Adopted		Change Over				
			Totals	FY 2022	Budget	FY 2023	Budget	FY 2024	(Under) FY 2023	%	
			\$		\$		\$				
Department: 423 - Oasis											
001-423.1153.34213		ICDVVA 7/1/2017 - 6/30/2018	\$	43,864.86	\$	69,000.00	\$	50,000.00	\$	(19,000.00)	-28%
001-423.1502.34276		Oasis Donations		1,956.88		-		-		-	0%
001-423.1519.34258		Designation Donations		16,180.55		4,004.25		5,000.00		995.75	25%
Department: 423 - Oasis Total:			\$	62,002.29	\$	73,004.25	\$	55,000.00	\$	(18,004.25)	-25%
Department: 424 - Legal											
001-424.1515.33211		Rathdrum Prosecution Reimbursement	\$	64,800.00	\$	63,000.00	\$	64,800.00	\$	1,800.00	3%
001-424.1515.33219		Hayden Prosecution Reimbursement		54,166.71		-		69,996.00		69,996.00	0%
Department: 424 - Legal Total:			\$	118,966.71	\$	63,000.00	\$	134,796.00	\$	71,796.00	114%
Department: 427 - Animal Control											
001-427.1504.33201		Animal Control	\$	17,051.53	\$	20,000.00	\$	20,000.00	\$	-	0%
001-427.1504.34200		Animal Control Donations		387.00		-		-		-	0%
001-427.1505.33205		Dog Impound Fees		21,958.51		27,000.00		27,000.00		-	0%
Department: 427 - Animal Control Total:			\$	39,397.04	\$	47,000.00	\$	47,000.00	\$	-	0%
Department: 430 - Public Works Revenue											
001-430.1491.31600		Highway District	\$	160,832.24	\$	153,960.00	\$	155,000.00	\$	1,040.00	1%
001-430.1495.31400		State Hwy Use		2,836,652.96		2,171,270.00		3,198,737.00		1,027,467.00	47%
001-430.1702.38401		Public Works - Misc. Income		7,560.00		-		-		-	0%
Department: 430 - Public Works Revenue Total:			\$	3,005,045.20	\$	2,325,230.00	\$	3,353,737.00	\$	1,028,507.00	44%
Department: 431 - Streets											
001-431.1701.38402		Sign Building	\$	186.08	\$	2,500.00	\$	2,500.00	\$	-	0%
Department: 431 - Streets Total:			\$	186.08	\$	2,500.00	\$	2,500.00	\$	-	0%
Department: 441 - Urban Forestry											
001-441.1680.34302		Arbor Day Sponsor Donations	\$	800.00	\$	-	\$	-	\$	-	0%
001-441.1683.34312		Street Tree Installation Fees		337,963.87		-		-		-	0%
Department: 441 - Urban Forestry Total:			\$	338,763.87	\$	-	\$	-	\$	-	0%
Department: 442 - Cemetery											
001-442.1409.39140		Cemetery Misc	\$	20,749.00	\$	5,000.00	\$	5,000.00	\$	-	0%
001-442.1670.33307		Cemetery		83,325.00		45,000.00		45,000.00		-	0%
001-442.1671.33313		Grave Liners		22,016.00		15,000.00		15,000.00		-	0%
001-442.1672.33317		Markers & Headstones		104,666.66		60,000.00		60,000.00		-	0%
001-442.1673.34304		Cemetery Donations		2,000.00		-		-		-	0%
001-442.1674.33319		Open & Close		52,950.00		30,000.00		30,000.00		-	0%
Department: 442 - Cemetery Total:			\$	285,706.66	\$	155,000.00	\$	155,000.00	\$	-	0%
Department: 443 - Parks											
001-443.0000.39650		Rental Income	\$	16,156.19	\$	12,000.00	\$	12,000.00	\$	-	0%
001-443.1639.33396		Recreation Field Reservations		3,175.00		6,000.00		6,000.00		-	0%
001-443.1650.33323		Parks - Misc. Income		50.90		-		-		-	0%
001-443.1651.33325		Parks - Parking Fees		117,972.76		60,000.00		60,000.00		-	0%
001-443.1654.33327		Parks - Reservations		104,137.00		60,000.00		60,000.00		-	0%
001-443.1655.38304		Juvenile Diversion Program		701.41		-		-		-	0%
001-443.1656.34320		Parks Donations		75,000.00		-		-		-	0%
001-443.1658.34255		Avista - TP Wave Maintenance		11,255.09		11,255.09		11,255.09		-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund Department Account Description	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
001-443.1658.38301	Avista Maintenance Agreement	65,563.62	65,563.62	65,563.62	-	0%
001-443.1667.34322	Community Garden Donations	680.00	-	-	-	0%
Department: 443 - Parks Total:		\$ 394,691.97	\$ 214,818.71	\$ 214,818.71	\$ -	0%
Department: 445 - Recreation						
001-445.1202.34330	Recreation Grants	\$ 23,095.67	\$ -	\$ -	\$ -	0%
001-445.1609.33381	Recreation T- Ball	11,331.00	9,000.00	10,000.00	1,000.00	11%
001-445.1609.34336	Recreation T-Ball Sponsor	4,725.00	4,500.00	4,500.00	-	0%
001-445.1610.33355	Recreation B-Ball Youth	17,737.00	18,746.00	18,746.00	-	0%
001-445.1610.34322	Recreation B-Ball Youth Sponsor	8,700.00	8,536.00	8,536.00	-	0%
001-445.1612.33353	Recreation B-Ball Open	687.00	1,000.00	1,000.00	-	0%
001-445.1613.33357	Recreation B-Ball Youth Comp	38,975.00	31,182.00	31,182.00	-	0%
001-445.1614.33375	Recreation Special Activity	8,119.00	8,000.00	8,000.00	-	0%
001-445.1615.33345	Recreation - Gym Rental	380.00	1,000.00	1,000.00	-	0%
001-445.1616.33359	Recreation Dance	27,736.41	17,000.00	25,000.00	8,000.00	47%
001-445.1617.33339	Rec Dept - Gymnastics	3,508.60	3,000.00	3,000.00	-	0%
001-445.1618.33315	Ice Skating	4,081.50	3,000.00	3,000.00	-	0%
001-445.1619.33365	Recreation Football-Flag	12,768.00	4,593.00	4,593.00	-	0%
001-445.1622.33367	Recreation Karate	6,321.00	4,500.00	4,500.00	-	0%
001-445.1623.33373	Recreation Soccer Youth	43,584.41	31,300.00	35,000.00	3,700.00	12%
001-445.1623.34334	Recreation Soccer Sponsor	13,845.00	12,070.00	12,070.00	-	0%
001-445.1625.33391	Recreation Workshops	19,967.00	8,000.00	12,000.00	4,000.00	50%
001-445.1626.33383	Recreation Tennis Lessons	1,575.00	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	16,754.00	26,365.00	26,365.00	-	0%
001-445.1629.33387	Recreation V-Ball Open	3,412.80	1,694.00	1,694.00	-	0%
001-445.1630.33389	Recreation V-Ball Youth	8,826.20	9,000.00	9,000.00	-	0%
001-445.1630.34340	Recreation V-Ball Youth Sponsor	5,025.00	3,500.00	3,500.00	-	0%
001-445.1631.33349	Recreation Art Program	4,766.00	1,000.00	2,000.00	1,000.00	100%
001-445.1632.33379	Recreation Summer Day Camp	272,612.36	200,000.00	200,000.00	-	0%
001-445.1633.33377	Recreation Sports Camps	8,164.80	5,000.00	6,000.00	1,000.00	20%
001-445.1633.34101	Camp Scholarships	(142.50)	1,000.00	1,000.00	-	0%
001-445.1634.34328	Recreation Football Sponsor	4,475.00	2,100.00	2,100.00	-	0%
001-445.1635.33363	Recreation Flag Adult	750.00	4,500.00	4,500.00	-	0%
001-445.1639.33360	Recreation Open Gym Pickel Ball	-	500.00	500.00	-	0%
001-445.1639.39335	Recreation Outdoor	6,167.00	6,000.00	6,000.00	-	0%
001-445.1640.33343	Recreation - Golf	8,554.00	6,500.00	6,500.00	-	0%
001-445.1642.33369	Recreation Preschool	4,123.00	1,435.00	2,000.00	565.00	39%
001-445.1643.34344	Scholarships	274.50	1,000.00	1,000.00	-	0%
001-445.1644.38302	Centennial Trail Usage Fee	27.00	250.00	250.00	-	0%
001-445.1653.33393	Recreation Concessionaires	1,086.50	500.00	500.00	-	0%
001-445.1684.34321	Recreation: Fishing Derby Sponsor	-	1,000.00	1,000.00	-	0%
Department: 445 - Recreation Total:		\$ 592,012.25	\$ 439,271.00	\$ 458,536.00	\$ 19,265.00	4%
Department: 450 - Economic & Comm. Dev. Rev						
001-450.1753.38502	Build Insp - Electrical	\$ 291,936.55	\$ 250,000.00	\$ 250,000.00	\$ -	0%
001-450.1753.38506	Build Insp - Plumbing	259,773.17	200,000.00	200,000.00	-	0%
001-450.1753.38507	Building Permits	768,006.03	1,000,000.00	1,000,000.00	-	0%
001-450.1756.38501	Build Insp - Mechanical	154,854.00	100,000.00	100,000.00	-	0%
Department: 450 - Economic & Comm. Dev. Rev Total:		\$ 1,474,569.75	\$ 1,550,000.00	\$ 1,550,000.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund Department Account Description	Actual	Adopted	Adopted	Change Over	
	Totals FY 2022	Budget FY 2023	Budget FY 2024	(Under) FY 2023 \$	%
Department: 453 - Engineering					
001-453.1752.33501 Engineer - Inspection Fees	\$ 2,220,241.02	\$ 400,000.00	\$ 400,000.00	\$ -	0%
001-453.1757.38511 P & Z Fees	284,213.52	105,000.00	200,000.00	95,000.00	90%
001-453.1758.38509 Business License Fee	18,570.00	23,000.00	23,000.00	-	0%
Department: 453 - Engineering Total:	\$ 2,523,024.54	\$ 528,000.00	\$ 623,000.00	\$ 95,000.00	18%
Department: 497 - Transfer Out					
001-497.1903.37420 Transfer Impact Fees	\$ -	\$ -	\$ 640,000.00	\$ 640,000.00	0%
001-497.1903.37461 Transfer Sanitation	364,249.00	166,072.00	150,000.00	(16,072.00)	-10%
001-497.1903.37462 Transfer Water	743,970.00	926,570.00	416,196.00	(510,374.00)	-55%
001-497.1903.37463 Transfer Reclaimed Water	909,774.00	1,179,194.00	764,135.00	(415,059.00)	-35%
Department: 497 - Transfer Out Total:	\$ 2,017,993.00	\$ 2,271,836.00	\$ 1,970,331.00	\$ (301,505.00)	-13%
Fund: 001 - GENERAL FUND Total:	\$ 29,142,045.32	\$ 47,865,022.76	\$ 43,264,978.93	\$ (4,600,043.83)	-10%
Fund: 002 - COMPREHENSIVE LIABILITY					
Department: 410 - General Government Services					
002-410.0000.39160 Ins Reimb/Damage Claim Reimb.	\$ 77,745.18	\$ -	\$ -	\$ -	0%
002-410.1490.30010 Taxes Current	170,000.00	170,000.00	170,000.00	-	0%
002-410.1900.37020 Investment Income	1,254.28	-	-	-	0%
002-410.1920.37200 Cash Carryover	-	-	30,487.00	30,487.00	0%
Department: 410 - General Government Services Total:	\$ 248,999.46	\$ 170,000.00	\$ 200,487.00	\$ 30,487.00	18%
Department: 497 - Transfer Out					
002-497.1903.37001 Transfer Sanitation	\$ 8,732.24	\$ 3,236.00	\$ 3,515.00	\$ 279.00	9%
002-497.1903.37462 Transfer Water	32,695.05	16,454.00	20,580.00	4,126.00	25%
002-497.1903.37463 Transfer Reclaimed Water	126,822.09	120,776.00	112,744.00	(8,032.00)	-7%
Department: 497 - Transfer Out Total:	\$ 168,249.38	\$ 140,466.00	\$ 136,839.00	\$ (3,627.00)	-3%
Fund: 002 - COMPREHENSIVE LIABILITY Total:	\$ 417,248.84	\$ 310,466.00	\$ 337,326.00	\$ 26,860.00	9%
Fund: 003 - PERSONNEL BENEFIT POOL					
Department: 482 - Personnel Pool					
003-482.1433.39170 Misc Income	\$ 10,000.00	\$ -	\$ -	\$ -	0%
003-482.1495.31800 State Refunds - Benefits	1,153.34	10,000.00	10,000.00	-	0%
003-482.1900.37020 Investment Income	-	5,000.00	-	(5,000.00)	-100%
003-482.4001.39120 Employee Premium Fee	162,069.47	145,000.00	145,000.00	-	0%
Department: 482 - Personnel Pool Total:	\$ 173,222.81	\$ 160,000.00	\$ 155,000.00	\$ (5,000.00)	-3%
Department: 497 - Transfer Out					
003-497.1903.37001 Transfer General Fund	\$ 3,300,000.00	\$ 4,121,000.00	\$ 4,557,500.00	\$ 436,500.00	11%
Department: 497 - Transfer Out Total:	\$ 3,300,000.00	\$ 4,121,000.00	\$ 4,557,500.00	\$ 436,500.00	11%
Fund: 003 - PERSONNEL BENEFIT POOL Total:	\$ 3,473,222.81	\$ 4,281,000.00	\$ 4,712,500.00	\$ 431,500.00	10%
Fund: 004 - STREET LIGHTS					
Department: 465 - Street Lights					
004-465.1900.37020 Investment Income	\$ 759.79	\$ -	\$ -	\$ -	0%
004-465.1900.37025 Unrealized Gain/Loss on Investment	(502.13)	-	-	-	0%
Department: 465 - Street Lights Total:	\$ 257.66	\$ -	\$ -	\$ -	0%
Fund: 004 - STREET LIGHTS Total:	\$ 257.66	\$ -	\$ -	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund Department Account Description	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
Fund: 007 - DRUG SEIZURE PROGRAM						
Department: 425 - Drug Seizure Program						
007-425.1525.34242	K-9 Fundraiser Event	\$ 13,667.87	\$ -	\$ -	\$ -	0%
007-425.1526.34208	K-9 Donations	2,358.60	-	-	-	0%
007-425.1526.39240	Drug Seizure Revenue	121,568.76	30,000.00	30,000.00	-	0%
007-425.1900.37020	Investment Income	989.83	-	-	-	0%
007-425.1900.37025	Unrealized Gain/Loss on Investment	(608.53)	-	-	-	0%
007-425.1920.37200	Cash Carryover	-	500,000.00	138,000.00	(362,000.00)	-72%
Department: 425 - Drug Seizure Program Total:		\$ 137,976.53	\$ 530,000.00	\$ 168,000.00	\$ (362,000.00)	-68%
Fund: 007 - DRUG SEIZURE PROGRAM Total:		\$ 137,976.53	\$ 530,000.00	\$ 168,000.00	\$ (362,000.00)	-68%
Fund: 008 - 911 SUPPORT						
Department: 426 - 911 Support						
008-426.1527.39210	911 Fees	\$ 468,939.82	\$ 400,000.00	\$ 400,000.00	\$ -	0%
008-426.1528.39220	Communication Site Revenue	12,868.80	14,505.84	14,505.84	-	0%
008-426.1529.33212	Rathdrum Dispatch Fees	93,540.00	96,813.90	97,782.04	968.14	1%
008-426.1900.37020	Investment Income	12,825.95	10,000.00	10,000.00	-	0%
008-426.1900.37025	Unrealized Gain/Loss on Investment	(7,848.04)	-	-	-	0%
008-426.1902.37022	Interest Income	3,979.00	-	-	-	0%
008-426.1920.37200	Cash Carryover	-	-	2,400,000.00	2,400,000.00	0%
Department: 426 - 911 Support Total:		\$ 584,305.53	\$ 521,319.74	\$ 2,922,287.88	\$ 2,400,968.14	461%
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:		\$ 618,766.23	\$ 555,780.44	\$ 2,956,748.58	\$ 2,400,968.14	432%
Fund: 011 - FACILITY BUILDING RESERVE						
Department: 491 - Facility Building Reserve						
011-491.1900.37020	Investment Income	\$ 10,759.80	\$ -	\$ -	\$ -	0%
011-491.1900.37025	Unrealized Gain/Loss on Investment	(7,272.35)	-	-	-	0%
011-491.1920.37200	Cash Carryover	-	2,000,000.00	7,900,000.00	5,900,000.00	295%
Department: 491 - Facility Building Reserve Total:		\$ 3,487.45	\$ 2,000,000.00	\$ 7,900,000.00	\$ 5,900,000.00	295%
Department: 497 - Transfer Out						
011-497.1903.37001	Transfer General Fund	\$ 350,000.00	\$ 6,500,000.00	\$ -	\$ (6,500,000.00)	-100%
Department: 497 - Transfer Out Total:		\$ 350,000.00	\$ 6,500,000.00	\$ -	\$ (6,500,000.00)	-100%
Fund: 011 - FACILITY BUILDING RESERVE Total:		\$ 353,487.45	\$ 8,500,000.00	\$ 7,900,000.00	\$ (600,000.00)	-7%
Fund: 017 - ANNEXATION FEES						
Department: 410 - General Government Services						
017-410.1440.39105	Annexation Fees	\$ 305,733.78	\$ 500,000.00	\$ 500,000.00	\$ -	0%
017-410.1900.37020	Investment Income	20,138.52	-	-	-	0%
017-410.1900.37025	Unrealized Gain/Loss on Investment	(12,870.63)	-	-	-	0%
017-410.1920.37200	Cash Carryover	-	3,200,000.00	4,140,000.00	940,000.00	29%
Department: 410 - General Government Services Total:		\$ 313,001.67	\$ 3,700,000.00	\$ 4,640,000.00	\$ 940,000.00	25%
Fund: 017 - ANNEXATION FEES Total:		\$ 313,001.67	\$ 3,700,000.00	\$ 4,640,000.00	\$ 940,000.00	25%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund	Department	Account Description	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
						\$	%	
Fund: 023 - SPECIAL EVENTS								
Department: 446 - Special Events								
023-446.1601.33330		Community Easter Egg Hunt	\$ 2,500.00	\$ 2,150.00	\$ 2,150.00	\$ -	0%	
023-446.1602.33314		DuathlonRegistration Fees	11,532.97	11,070.00	11,070.00	-	0%	
023-446.1602.34304		DuathlonSponsorships	-	750.00	750.00	-	0%	
023-446.1603.33399		Winter Festival	5,727.46	-	-	-	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	-	250.00	250.00	-	0%	
023-446.1605.34107		Summer Concerts - Sponsorships	4,079.08	7,000.00	7,000.00	-	0%	
023-446.1645.33305		AAU Ticket Sales	4,004.00	-	-	-	0%	
023-446.1659.33331		PF Days - Parking & Camping	-	300.00	300.00	-	0%	
023-446.1660.33337		Post Falls Days-Booths	31,000.00	15,500.00	20,000.00	4,500.00	29%	
023-446.1661.33335		Post Falls Days-Beer Garden	1,000.00	700.00	700.00	-	0%	
023-446.1662.34308		Post Falls Days-Sponsorships	5,000.00	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	1,637.74	-	-	-	0%	
023-446.1900.37025		Unrealized Gain/Loss on Investment	(957.48)	-	-	-	0%	
Department: 446 - Special Events Total:			\$ 65,523.77	\$ 48,320.00	\$ 52,820.00	\$ 4,500.00	9%	
Fund: 023 - SPECIAL EVENTS Total:			\$ 65,523.77	\$ 48,320.00	\$ 52,820.00	\$ 4,500.00	9%	
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT								
Department: 442 - Cemetery								
029-442.1670.39315		Cemetery Lot Sales	\$ 82,675.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%	
029-442.1677.39340		Veteran's Memorial Lots	5,900.00	7,500.00	7,500.00	-	0%	
029-442.1900.37020		Investment Income	1,924.72	-	-	-	0%	
029-442.1900.37025		Unrealized Gain/Loss on Investment	(1,102.21)	-	-	-	0%	
029-442.1920.37200		Cash Carryover	-	175,000.00	175,000.00	-	0%	
Department: 442 - Cemetery Total:			\$ 89,397.51	\$ 202,500.00	\$ 202,500.00	\$ -	0%	
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:			\$ 89,397.51	\$ 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	\$ 12,781.35	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
035-420.1900.37025		Unrealized Gain/Loss on Investment	(7,674.38)	-	-	-	0%	
035-420.1920.37200		Cash Carryover	-	1,900,000.00	1,900,000.00	-	0%	
035-420.2002.38204		Impact Fees - Public Safety	449,464.22	450,000.00	450,000.00	-	0%	
Department: 420 - Public Safety Impact Fees Total:			\$ 454,571.19	\$ 2,355,000.00	\$ 2,355,000.00	\$ -	0%	
Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:			\$ 454,571.19	\$ 2,355,000.00	\$ 2,355,000.00	\$ -	0%	

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund Department Account Description	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
Fund: 037 - STREETS IMPACT FEES						
Department: 431 - Streets						
037-431.0000.31900	URA Reimbursements	\$ 2,155,905.00	\$ -	\$ -	\$ -	0%
037-431.1709.39405	Cash Outs	122,500.00	-	-	-	0%
037-431.1900.37020	Investment Income	(137,836.15)	50,000.00	50,000.00	-	0%
037-431.1900.37025	Unrealized Gain/Loss on Investment	(667,662.00)	-	-	-	0%
037-431.1903.37017	Transfer from Fund 017	50,000.00	-	-	-	0%
037-431.1920.37200	Cash Carryover	-	3,843,847.00	2,000,000.00	(1,843,847.00)	-48%
037-431.2003.38205	Impact Fees - Streets	1,675,872.41	1,050,000.00	1,050,000.00	-	0%
037-431.2003.38206	Impact Fees - Multi-Modal	607,207.67	-	-	-	0%
Department: 431 - Streets Total:		\$ 3,805,986.93	\$ 4,943,847.00	\$ 3,100,000.00	\$ (1,843,847.00)	-37%
Fund: 037 - STREETS IMPACT FEES Total:		\$ 3,805,986.93	\$ 4,943,847.00	\$ 3,100,000.00	\$ (1,843,847.00)	-37%
Fund: 038 - PARKS IMPACT FEES						
Department: 443 - Parks						
038-443.1900.37020	Investment Income	\$ (31,018.04)	\$ 10,000.00	\$ 10,000.00	\$ -	0%
038-443.1900.37025	Unrealized Gain/Loss on Investment	(233,297.90)	-	-	-	0%
038-443.1920.37200	Cash Carryover	-	3,905,000.00	3,000,000.00	(905,000.00)	-23%
038-443.2004.38303	Impact Fees - Parks	2,172,755.32	750,000.00	750,000.00	-	0%
Department: 443 - Parks Total:		\$ 1,908,439.38	\$ 4,665,000.00	\$ 3,760,000.00	\$ (905,000.00)	-19%
Fund: 038 - PARKS IMPACT FEES Total:		\$ 1,908,439.38	\$ 4,665,000.00	\$ 3,760,000.00	\$ (905,000.00)	-19%
Fund: 039 - STREETS CAPITAL PROJECTS						
Department: 492 - Streets Capital Projects						
039-492.1900.37020	Investment Income	\$ 122.94	\$ -	\$ -	\$ -	0%
039-492.1900.37025	Unrealized Gain/Loss on Investment	(34.80)	-	-	-	0%
Department: 492 - Streets Capital Projects Total:		\$ 88.14	\$ -	\$ -	\$ -	0%
Fund: 039 - STREETS CAPITAL PROJECTS Total:		\$ 88.14	\$ -	\$ -	\$ -	0%
Fund: 410 - LID 2004						
Department: 476 - LID 2004						
410-476.1900.37010	Assessments Principal	\$ -	\$ 116,000.00	\$ -	\$ (116,000.00)	-100%
410-476.1900.37020	Investment Income	1,782.42	2,000.00	-	(2,000.00)	-100%
410-476.1900.37025	Unrealized Gain/Loss on Investment	(1,148.00)	-	-	-	0%
410-476.1900.37070	Interest Income/Loans/Assessm	-	10,000.00	-	(10,000.00)	-100%
410-476.1920.37200	Cash Carryover	-	400,000.00	-	(400,000.00)	-100%
Department: 476 - LID 2004 Total:		\$ 634.42	\$ 528,000.00	\$ -	\$ (528,000.00)	-100%
Fund: 410 - LID 2004 Total:		\$ 634.42	\$ 528,000.00	\$ -	\$ (528,000.00)	-100%
Fund: 450 - LID GUARANTEE						
Department: 471 - LID Guarantee						
450-471.1900.37020	Investment Income	\$ 102.64	\$ -	\$ -	\$ -	0%
450-471.1900.37025	Unrealized Gain/Loss on Investment	(67.84)	-	-	-	0%
450-471.1903.37476	Transfer LID	150.00	150.00	-	(150.00)	-100%
Department: 471 - LID Guarantee Total:		\$ 184.80	\$ 150.00	\$ -	\$ (150.00)	-100%
Fund: 450 - LID GUARANTEE Total:		\$ 184.80	\$ 150.00	\$ -	\$ (150.00)	-100%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2023	
			FY 2022	FY 2023	FY 2024	\$	%
Fund: 650 - RECLAIMED WATER OPERATING							
Department: 463 - Wastewater Operating							
650-463.1900.37020		Investment Income	\$ (22,725,092.15)	\$ 325,000.00	\$ 325,000.00	\$ -	0%
650-463.1900.37025		Unrealized Gain/Loss on Investment	(3,060,985.57)	-	-	-	0%
650-463.1900.37040		Designated Invstmt Income	22,897,997.71	10,000.00	10,000.00	-	0%
650-463.1902.37022		Interest Income	8,505.00	-	-	-	0%
650-463.1920.37201		Cash Carryover - Designated	-	13,523,373.00	8,145,000.00	(5,378,373.00)	-40%
650-463.3301.33611		Utility Collection	15,370,173.18	12,222,051.16	12,840,792.51	618,741.35	5%
650-463.3302.33713		Utility Penalty-Svc Fee	89,449.45	81,000.00	81,000.00	-	0%
650-463.3303.33604		Rathdrum Reclaimed Water Charge	1,883,399.28	1,500,000.00	1,500,000.00	-	0%
650-463.3305.39630		Miscellaneous Income	2,171.00	2,497.00	2,497.00	-	0%
650-463.3306.39650		Rental Income	1,186.06	15,000.00	15,000.00	-	0%
650-463.3306.39655		Rental Income Cell Tower	26,089.48	11,400.00	11,400.00	-	0%
650-463.3307.33607		Sampling Revenue	3,030.25	5,250.00	5,250.00	-	0%
Department: 463 - Wastewater Operating Total:			\$ 14,495,923.69	\$ 27,695,571.16	\$ 22,935,939.51	\$ (4,759,631.65)	-17%
Department: 466 - Wastewater - Collections							
650-466.3305.39630		Miscellaneous Income	\$ 268.00	\$ -	\$ -	\$ -	0%
Department: 466 - Wastewater - Collections Total:			\$ 268.00	\$ -	\$ -	\$ -	0%
Department: 497 - Transfer Out							
650-497.1903.37750		Transfer from Water	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	#DIV/0!
Department: 497 - Transfer Out Total:			-	-	20,000.00	20,000.00	#DIV/0!
Fund: 650 - RECLAIMED WATER OPERATING Total:			\$ 14,496,191.69	\$ 27,695,571.16	\$ 22,955,939.51	\$ (4,739,631.65)	-17%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP							
Department: 463 - Wastewater Operating							
651-463.1900.37020		Investment Income	\$ 45,792.71	\$ 75,000.00	\$ 75,000.00	\$ -	0%
651-463.1900.37025		Unrealized Gain/Loss on Investment	(206,366.89)	-	-	-	0%
651-463.1920.37201		Cash Carryover - Designated	-	13,071,354.00	3,140,005.00	(9,931,349.00)	-76%
651-463.3306.39650		Rental Income	47,787.66	-	-	-	0%
651-463.3308.38625		Reclaimed Water Cap Fees	3,748,274.13	4,000,000.00	4,000,000.00	-	0%
651-463.3310.38610		Developer Contribution	865,040.00	-	-	-	0%
651-463.3311.38620		Rathdrum Intermun. Cap Fees	1,524,650.00	750,000.00	750,000.00	-	0%
Department: 463 - Wastewater Operating Total:			\$ 6,025,177.61	\$ 17,896,354.00	\$ 7,965,005.00	\$ (9,931,349.00)	-55%
Department: 497 - Transfer Out							
651-497.1903.37650		Transfer from Fund 650	\$ 25,000,000.00	\$ -	\$ -	\$ -	0%
651-497.1903.37660		Transfer Street/Fleet Rent	79,920.00	79,920.00	79,920.00	-	0%
Department: 497 - Transfer Out Total:			\$ 25,079,920.00	\$ 79,920.00	\$ 79,920.00	\$ -	0%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:			\$ 31,105,097.61	\$ 17,976,274.00	\$ 8,044,925.00	\$ (9,931,349.00)	-55%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR							
Department: 463 - Wastewater Operating							
652-463.1900.37020		Investment Income	\$ (21,411.19)	\$ 40,000.00	\$ 40,000.00	\$ -	0%
652-463.1900.37025		Unrealized Gain/Loss on Investment	(268,114.91)	-	-	-	0%
652-463.1903.37001		Transfer from Fund 001	-	2,567,506.00	-	(2,567,506.00)	-100%
652-463.1903.37650		Transfer from Fund 650	2,000,000.00	13,000,000.00	-	(13,000,000.00)	-100%
652-463.1903.69650		Transfer from Fund 650	-	-	8,595,000.00	8,595,000.00	0%
652-463.1920.37201		Cash Carryover - Designated	-	-	19,000,000.00	19,000,000.00	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2024

Fund Department Account Description	Actual	Adopted	Adopted	Change Over	
	Totals FY 2022	Budget FY 2023	Budget FY 2024	(Under) FY 2023 \$	%
652-463.3121.31900 Highway 41 - Gravity Sewer: URA	585,875.01	-	-	-	0%
652-463.3219.31900 12th Avenue Lift Station: URA	405,663.19	-	-	-	0%
652-463.3308.38624 Foxtail Sewer Overage	297,847.57	-	-	-	0%
652-463.3308.38626 Meyer Alt South - Horsehaven Sewer Surc	69,992.24	-	-	-	0%
652-463.3308.38630 Reclaimed Water Cap Fees-Enterprise	2,018,301.49	1,500,000.00	1,500,000.00	-	0%
Department: 463 - Wastewater Operating Total:	\$ 5,088,153.40	\$ 17,107,506.00	\$ 29,135,000.00	\$ 12,027,494.00	70%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:	\$ 5,088,153.40	\$ 17,107,506.00	\$ 29,135,000.00	\$ 12,027,494.00	70%
Fund: 700 - SANITATION					
Department: 461 - Sanitation					
700-461.1900.37020 Investment Income	\$ 6,233.36	\$ 20,000.00	\$ 20,000.00	\$ -	0%
700-461.1900.37025 Unrealized Gain/Loss on Investment	(4,315.15)	-	-	-	0%
700-461.1920.37200 Cash Carryover	-	(86,707.00)	57,500.00	144,207.00	-166%
700-461.3301.33611 Utility Collection	3,833,932.13	3,576,315.00	3,576,315.00	-	0%
700-461.3302.33713 Utility Penalty-Svc Fee	22,307.78	30,000.00	30,000.00	-	0%
700-461.3305.39620 Misc. Income	5,000.00	(5,000.00)	5,000.00	10,000.00	-200%
Department: 461 - Sanitation Total:	\$ 3,863,158.12	\$ 3,534,608.00	\$ 3,688,815.00	\$ 154,207.00	4%
Fund: 700 - SANITATION Total:	\$ 3,863,158.12	\$ 3,534,608.00	\$ 3,688,815.00	\$ 154,207.00	4%
Fund: 750 - WATER OPERATING					
Department: 462 - Water Operating					
750-462.1900.37020 Investment Income	\$ (10,590,171.73)	\$ 200,000.00	\$ 200,000.00	\$ -	0%
750-462.1900.37025 Unrealized Gain/Loss on Investment	(581,847.61)	-	-	-	0%
750-462.1900.37040 Designated Invstmnt Income	10,816,394.53	5,000.00	5,000.00	-	0%
750-462.1902.37022 Interest Income	5,107.00	-	-	-	0%
750-462.1920.37201 Cash Carryover - Designated	-	441,401.70	2,441,314.32	1,999,912.62	453%
750-462.3301.33611 Utility Collection	3,327,620.40	2,794,890.69	2,965,099.53	170,208.84	6%
750-462.3302.33713 Utility Penalty-Svc Fee	21,738.52	25,000.00	25,000.00	-	0%
750-462.3305.39630 Miscellaneous Income	520.17	2,000.00	2,000.00	-	0%
750-462.3306.39660 Rental Cell Sites	62,066.86	40,000.00	40,000.00	-	0%
750-462.3316.33605 Repair & Meter Boxes	116,268.00	10,000.00	10,000.00	-	0%
750-462.3317.33610 Utility Turn Off/On Fee	25,795.00	12,000.00	12,000.00	-	0%
750-462.3318.39635 NSF Fees	-	200.00	200.00	-	0%
750-462.3319.33601 Account Set-Up Fee	17,190.00	10,000.00	10,000.00	-	0%
750-462.3323.33609 Utility Hang Tag Fee	85,925.00	70,000.00	70,000.00	-	0%
Department: 462 - Water Operating Total:	\$ 3,306,606.14	\$ 3,610,492.39	\$ 5,780,613.85	\$ 2,170,121.46	60%
Fund: 750 - WATER OPERATING Total:	\$ 3,306,606.14	\$ 3,610,492.39	\$ 5,780,613.85	\$ 2,170,121.46	60%
Fund: 753 - WATER CAPITAL					
Department: 462 - Water Operating					
753-462.1900.37020 Investment Income	\$ (118,038.55)	\$ 20,000.00	\$ 20,000.00	\$ -	0%
753-462.1900.37025 Unrealized Gain/Loss on Investment	(568,946.64)	-	-	-	0%
753-462.1920.37201 Cash Carryover - Designated	-	2,463,794.00	3,080,000.00	616,206.00	25%
753-462.3308.38605 Cap Fees Water	1,709,503.20	300,000.00	300,000.00	-	0%
Department: 462 - Water Operating Total:	\$ 1,022,518.01	\$ 2,783,794.00	\$ 3,400,000.00	\$ 616,206.00	22%
Fund: 753 - WATER CAPITAL Total:	\$ 1,022,518.01	\$ 2,783,794.00	\$ 3,400,000.00	\$ 616,206.00	22%
Report Total:	\$ 99,662,557.62	\$ 153,193,331.75	\$ 148,455,166.87	\$ (4,738,164.88)	-3%

Budgeted Expenditures

City of Post Falls, Idaho
Personnel Schedule
Expressed in Full Time Equivalents (FTEs)
Fiscal Year 2024

	FY2020	FY2021	FY2022	FY2023	FY2024	Change	
City Council	7.0	7.0	7.0	7.0	7.0	-	
Administration	2.0	2.0	2.0	2.0	3.0	1.0	¹
	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>10.0</u>	<u>1.0</u>	
Finance	8.0	8.0	8.0	8.0	8.0	-	
City Clerk	1.0	1.0	1.0	1.0	1.0	-	
Media	2.0	2.0	2.0	2.0	2.0	-	
Human Resources	1.6	2.0	2.0	2.5	2.5	-	
IT	2.5	3.5	4.5	4.5	4.5	-	
Legal	6.0	6.0	7.0	7.0	8.0	1.0	²
	<u>21.1</u>	<u>22.5</u>	<u>24.5</u>	<u>25.0</u>	<u>26.0</u>	<u>1.0</u>	
Police	75.0	77.0	80.0	84.5	91.0	6.5	³
Animal Control	3.0	3.0	3.0	3.0	3.0	-	
	<u>78.0</u>	<u>80.0</u>	<u>83.0</u>	<u>87.5</u>	<u>94.0</u>	<u>6.5</u>	
Recreation	7.2	7.2	7.2	7.2	7.2	-	
Rec Part Time	11.3	11.3	11.3	11.3	11.3	-	
Parks	13.5	13.5	14.5	15.5	17.5	2.0	⁴
Parks Seasonal	6.2	6.2	6.2	6.2	6.2	-	
Urban Forestry	2.6	2.6	3.1	3.1	4.1	1.0	⁵
Cemetery	2.3	2.3	2.3	3.3	3.3	-	
Cemetery Seasonal	0.5	0.5	0.5	0.5	0.5	-	
	<u>43.5</u>	<u>43.5</u>	<u>45.0</u>	<u>47.0</u>	<u>50.0</u>	<u>3.0</u>	
Public Works	1.0	1.0	1.0	1.0	1.0	-	
Streets	13.0	17.2	17.4	19.4	22.4	3.0	⁶
Streets Seasonal	2.5	0.8	0.8	0.8	0.8	-	
Fleet Maintenance	4.4	4.4	5.0	6.0	6.0	-	
Facility Maintenance	5.5	5.5	5.5	5.5	6.0	0.5	⁷
Community Development	2.0	2.0	2.0	2.0	2.0	-	
Planning & Zoning	4.0	4.0	4.0	4.0	5.0	1.0	⁸
GIS	2.0	2.0	2.0	2.0	2.0	-	
Building Inspector	8.5	8.5	8.5	9.0	9.0	-	
City Engineer	6.0	6.0	7.0	7.0	8.0	1.0	⁹
	<u>48.9</u>	<u>51.4</u>	<u>53.2</u>	<u>56.7</u>	<u>62.2</u>	<u>5.5</u>	
General Fund Total	200.6	206.4	214.7	225.2	242.2	17.0	
Water	7.8	7.8	7.9	7.9	7.9	-	
Sewer	16.6	19.8	20.6	20.6	20.6	-	
	<u>24.4</u>	<u>27.6</u>	<u>28.5</u>	<u>28.5</u>	<u>28.5</u>	<u>0.0</u>	
City Total	224.9	234.0	243.3	253.7	270.7	17.0	
Without Mayor & Council	217.9	227.0	236.3	246.7	263.7	0.0	
FTE (Without Seasonal)	204.4	215.2	224.5	234.9	251.9	0.0	

FY2024 Budget Changes

- ¹ A Deputy City Administrator is added to the Administration Dept.
- ² A Legal Assistant position is added to the Legal Services Dept.
- ³ At the Police Department 1 Department Specialist, 1 Lieutenant, 3 Patrol Officers and an Emergency Communications Officer are added. The Crime Analyst position added in FY 23 was increased to full-time.
- ⁴ A Parks Custodian and a Parks Worker are both added to the Parks Department.
- ⁵ A Natural Area & Trails Technician is added to the Urban Forestry Dept.
- ⁶ 2 Street Worker positions and a Lead Street Worker position are added to the Streets Dept.
- ⁷ A part-time Custodian is converted to a full-time position in the Facilities Maintenance Dept.
- ⁸ A Planner I position is added to the Planning & Zoning Dept.
- ⁹ An Engineering Technician position is added to the Engineering Dept.

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	\$ 268,000.00
			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.	
<u>Streets</u>				
		001-431.0000.90010	New Vehicles/Equipment	\$ 1,789,519.00
			New Loader Lease(Replaces Existing) & Purchase of existing 4 Leased Loaders (\$1,632,519)- Removes approximately 190K in rental costs annually. Avoids finance charges on leased equipment. Annual maintenance agreement negotiated at a low cost as part of the purchase agreement.	
			Chevy 2500HD Pickup Truck (Unfunded from FY23) (\$50,000)- Will allow new Streets Maintenance staff to travel to worksites. Maintenance costs are estimated at \$1000 per year.	
			Streets- Chevy 2500HD Truck Tied to (2) New Street Workers Request (\$50,000)- Will allow new Streets Maintenance staff to travel to worksites. Maintenance costs are estimated at \$1000 per year.	
			Concrete Planer (\$15,000)- Allows city staff to grind protruding sidewalks, eliminating trip hazards and therefore liability. Also offsets the need to either contract this work or to replace full concrete panels.	
			Broom Attachment for Skid Steer (\$12,000)- Allows for better and more efficient cleaning of jobsites. Will require a nominal amount of maintenance funding annually.	
			Streets-Ice Breaker Attachment (\$30,000)- Allows for the breaking of ice which has compacted on roadways for removal by snow plows. Unknown upkeep costs as this is a pilot program.	
		001-431.0000.93015	Building Remodel	\$ 576,918.00
			Streets - Admin. building tenant improvements- Upgrades needed to allow for effective crew gathering, sufficient locker spaces for expanded crew, and modernized restrooms. No significant change to maintenance costs expected.	
		001-431.0000.93070	Shop Addition	\$ 350,000.00
			Streets- Covered/Heated Parking- Allows for vehicles which must be freeze protected to be stored away from the maintenance shop. In turn, this allows more in-house maintenance to occur and decreases costs associated with outside repairs.	
		001-431.0000.95040	Street Construction	\$ 2,000,000.00
			Seltice Way Reconstruction Project- Repairs a section of road which is failing. Decreases the annual maintenance inputs required to keep this road safe.	
		001-431.1811.95040	Spokane Street Reconstruction	\$ 550,000.00
			Spokane Street Rehabilitation- Repairs a section of road which is failing. Decreases the annual maintenance inputs required to keep this road safe.	

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

Fund	Dept	Account	Description	Budget
<u>Facility Maintenance</u>				
		001-433.0000.90010	New Vehicles/Equipment Facility Maintenance - Enclosed trailer- Allows for winter storage of snow blowers at City Hall without constructing a storage facility. Decreases risks to employees in not transporting snow blowers in facilities van each snow event. Improves snow removal service for visitors to City Hall. Nominal annual maintenance costs expected.	\$ 8,000.00
		001-433.0000.91000	Equipment Replacement of Historical Building Furnace Replaces a failed furnace allowing for resumed heating of a city owned building and preventing pipes from freezing and humidity from accumulating. No significant changes to annual costs expected.	\$ 30,000.00
<u>Fleet Maintenance</u>				
		001-434.0000.90010	New Vehicles / Equip Carryover Requests from FY23 (\$1,221,307.01)- 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. Fleet Air Compressor Replacement (\$13,000)- Replaces an aged and unreliable compressor. No significant changes to annual costs expected. Equipment Replacements (\$1,874,7000)- 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.	\$ 3,070,307.01
<u>Urban Forestry</u>				
		001-441.0000.91000	Equipment 3/4 Ton Double Cab Truck with Contractor Body (\$75,000)- The Urban Forestry Division is adding a new vehicle to accommodate a new Natural Areas Technician. This new position will focus on the ongoing maintenance and repair of the cities natural areas and trails. In addition this new position will assist Urban Forestry operations during routine and emergency tree pruning and removal operations. This new vehicle and the associated position will result in improved level of service to the community as well as increased operating expenses. Mini Excavator w/ Attachments (\$90,000)- The Urban Forestry Division is adding a Mini Excavator with Attachements to facilitate effective and efficient operations of the division. In Particular this unit will be used towards the maintenance of the Cities Natural Areas and Trails programs as well as tree planting operations. Pallet Racking/Vertical Storage (\$31,000)- The Urban Forestry Division is adding vertical storage racking at the 3rd ave shop location to improve organization of supplies, tools and equipment and make efficient use of space. This improvement will result in a reduced operating expenses for the department. Semi-Permanent Shipping Container Storage (\$8,800)- The Urban Forestry Division is adding a shipping container to provide secure storage options for equipment and tools at the 3rd Ave shop location. This improvement will result in a reduced operating expense for the department.	\$ 204,800.00

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

Fund	Dept	Account	Description	Budget
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Cemetery

		001-442.0000.90050	Vehicles/Motorcycles/Equip C200 Dump Bed- The Cemetery Division will be purchasing purchasing a new dump body to be outfitted on a new replacement vehicle for the existing dump bed truck. This capital purchase will increase the level of service to the community and reduce operating expenses associated with the operation of the City Cemetery.	\$ 30,000.00
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Parks

		001-443.0000.90010	New Vehicles / Equip Maint- Equipment- Mini Skid steer Track Loader (\$74,412.60)- This unit will supply necessary equipment to the Parks division to address ongoing snow and ice removal operations on pedestrian facilities adjacent to city owned properties.	\$ 583,912.60
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Maint- Equipment-Tool cat (\$128,000)- This unit will supply necessary equipment to the Parks division to address ongoing snow and ice removal operations on pedestrian facilities adjacent to city owned properties.

Maint- Position- Custodian Truck (\$45,000)- The Parks Maintenance Division is adding a new vehicle to accommodate a new Parks Custodian position. This new position will focus on the ongoing maintenance and repair of the cities parks structures and openspace. This new vehicle and the associated position will result in maintaining the level of service to the community as park use increases associated with population growth.

Maint- Position- Sr. Park Worker Vehicle (\$78,000)- The Parks Maintenance Division is adding a new vehicle to accommodate a new Sr. Park Worker position. This new position will focus on the ongoing maintenance and repair of the cities parks and openspace. This new vehicle and the associated position will result in maintaining the level of service to the community as park use increases associated with population growth.

Maint- Trailer-Deck Over (\$12,000)- This unit will supply necessary equipment to the Parks division to address ongoing operations on city owned properties. The addition of this trailer will reduce the need to road utility vehicles enhancing the safety of operations as well as reduce the wear and tear on vehicles, thus resulting in reduced operational costs.

Maint- Trailer-Tilt Deck Utility (\$14,500)- This unit will supply necessary equipment to the Parks division to address ongoing operations on city owned properties. The addition of this trailer will reduce the need to road utility vehicles enhancing the safety of operations as well as reduce the wear and tear on vehicles, thus resulting in reduced operational costs.

Maint- Vehicle-3 3500 Utility Bed Truck (\$70,000)- The Parks Maintenance Division is adding a new vehicle to facilitate existing operations. The addition of this vehicle will result in increased efficiency in transporting crews, equipment and tools in an effort to maintain parks and openspace areas. This new vehicle will help build in capacity within operations and reduce operational costs in the near term.

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

Fund	Dept	Account	Description	Budget
			<p>Maint- Vehicle-1 3500 Flat Bed Truck (\$87,000)- The Parks Maintenance Division is adding a new vehicle to facilitate existing operations. The addition of this vehicle will result in increased efficiency in transporting crews, equipment and tools in an effort to maintain parks and openspace areas. This new vehicle will help build in capacity within operations and reduce operational costs in the near term.</p> <p>New 3/4 Ton Pickup Truck (\$75,000)- The Parks Maintenance Division is adding a new vehicle to facilitate existing operations. The addition of this vehicle will result in increased efficiency in transporting crews, equipment and tools in an effort to maintain parks and openspace areas. This new vehicle will help build in capacity within operations and reduce operational costs in the near term.</p>	
		001-443.0000.90050	Vehicles, Motorcycles, & Equipment	\$ 145,000.00
			Equipment Replacement- The Parks has a plan in place to replace existing equipment at a time that maximizes its economic useful life. The continued funding of this line item has resulted in reduced operational costs to the management of the fleet and reduced equipment downtime.	
		001-443.0000.94180	Park Capital	\$ 572,000.00
			<p>Q'emilin Well Replacement (\$285,000)- The Parks Maintenance Division is in need of replacing the existing well house, well casing and associated equipment to comply with statutory requirements. The fiscal impacts of this project maintain existing operations.</p> <p>Woodbridge Playground Replacement (\$225,000)- The playground at Woodbridge Park is more than 20 years old. The industry standard for playground replacement is 15-20 years. The replacement of this playground will reduce operational expenses in the near term while enhancing safety and accessibility for the community, thus increasing level of service.</p> <p>Locks & Security (\$62,000)- The Parks Maintenance Division is in need of replacing existing locks and security systems at various park facilities. The existing lock systems are beyond their economic useful life and have become ongoing maintenance issues. This capital investment will reduce operational costs in the near term.</p>	
			Parks - Construction	
		001-444.0000.94180	Park Construction Projects	\$ 442,000.00
			<p>3rd Ave Shop Equipment Bays (\$195,000)- As outlined in the facility capital plan this addition provides for additional covered storage at the parks maintenance facility. By covering equipment it reduces its exposure to weather and sun. This investment will reduce the ongoing o&m of the fleet and allow for increased capacity as the city population grows.</p> <p>Community Garden Improvements (\$225,000)- This project provides for paved parking facilities as well as improved circulation trails and pathways within the future demonstration garden area. This is a capacity related project that in the long term will result in increased revenue potential as well as community partnerships and gathering spaces for small community events.</p> <p>Corbin Park Hastings House Septic System Replacement (\$22,000)- The Parks Division is in need of replacing the existing septic system at Corbin Park (Hastings House). The fiscal impacts of this project maintain existing operations and revenue from the rental of the house.</p>	

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

Fund	Dept	Account	Description	Budget
<u>Planning & Zoning</u>				
		001-451.0000.90010	New Vehicles/Equipment Vehicle Request- New Vehicle will be utilized by Planning staff and Parks Planner for weekly and monthly needs. There will be standard O&M costs borne by fleet vehicles.	\$ 50,000.00
<u>Engineering</u>				
		001-453.0000.90010	New Vehicles/Equipment New Vehicle- New Vehicle will be utilized by new engineering technician on daily basis. There will be standard O&M costs borne by fleet vehicles.	\$ 30,000.00
Total General Fund Capital Budget				\$ 10,700,456.61

STREETS IMPACT FEES

Streets

		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.	\$ 120,000.00
Total Street Impact Fees Capital Budget				\$ 120,000.00

PARKS IMPACT FEES

Parks

		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.	\$ 1,750,000.00
		038-443.0000.94170	Dog Park Dog Park- This will increase the O&M expenses of Park Maintenance while increasing the level of service to the community, by expanding services by providing this highly desired amenity.	\$ 100,000.00
		038-433.0000.94230	Sportsfields Montrose Sports Complex- 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.	\$ 250,000.00
		038-443.1667.95520	Community Garden Formally developing paved parking and access will decrease O&M cost associated with gravel lot.	\$ 200,000.00
		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.	\$ 500,000.00
Total Parks Impact Fees Capital Budget				\$ 2,800,000.00

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 Equipment to Equip Tertiary Infrastructure (\$30,000)- Provides for attaining miscellaneous equipment necessary to operate the new tertiary facility. Improves ability to meet permit using new infrastructure. No expected impacts to annual costs expected. WRF Crane (\$200,000)- Allows equipment to be removed and replaced without the need to schedule a 3rd party crane service. Decreases costs to make repairs, improves ability to maintain equipment reliably. Approximately \$2000 annual maintenance costs expected. WRF Lab Equipment (\$25,000)- Provides for attaining lab equipment necessary to operate the new tertiary facility. Improves ability to meet permit using new infrastructure. No expected impacts to annual costs expected. WRF Utility Vehicle (\$20,000)- Allows operations staff to access various areas of the WRF without the need for a full-cost street-legal vehicle. Approximately \$500 annual maintenance costs expected.	\$ 275,000.00
		650-463.0000.93015	Building Remodel Utilities Admin 1 Building Rehabilitation- Upgrades needed to bring building back to acceptable condition. No significant change to maintenance costs expected.	\$ 90,000.00
		650-463.3125.95520	WRF Odor, Solids, and Dewatering Project WRF Odor, Solids, and Dewatering Project- Improves odor control at WRF, decreasing smells to surrounding community. Improves ability to dewater sludge, decreasing annual trucking costs.	\$ 1,600,000.00
		650-463.3126.95520	WRF Control Building Rehabilitation WRF Control Building Rehabilitation- Upgrades needed to allow for effective crew gathering, sufficient locker spaces for expanded crew, and modernized restrooms. No significant change to maintenance costs expected.	\$ 1,650,000.00
		650-463.3127.95520	3rd Ave Gravity Sewer Main 3rd Ave Gravity Sewer Main- Upgrade increases the amount of wastewater which can be routed to the 3rd Avenue lift station. This accommodates future growth in the basin and upstream basins as outlined in the master plan. This upgrade alone will have little effect on annual O&M costs.	\$ 400,000.00
		650-466.0000.90010	New Vehicles & Equipment CCTV Camera Truck (\$250,000)- Allows for inspection of sewer lines which in turn allows for prioritized cleaning. Decreases risks to the public of a sewer backup, improves the ability of existing staff and equipment to clean all necessary lines on a rotational basis. Collections Locator Equipment (\$15,000)- Allows staff to locate underground utilities accurately and efficiently. Decreases liability with incorrectly or not locating pipelines. Collections Operator Truck (\$40,000)- 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.	\$ 305,000.00
		650-466.0000.90040	Truck Replacement WRF Collections 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.	\$ 225,000.00

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

Fund	Dept	Account	Description	Budget
		650-467.0000.90010	New Vehicles/Equipment Reuse Pickup- 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.	\$ 40,000.00
		650-467.3123.95520	Community Forest RW Site Development Community Forest Recycled Water Site Development- Progress on the long-term development of the Community Forest will be necessary to ensure site is ready for use when discharge limits require. This expenditure will not initially increase O&M costs.	\$ 450,000.00
		650-468.0000.90010	New Vehicles/Equip Surface Water Trailer- Procures a trailer capable of moving multiple lawn mowers to aid in efficient mowing of swale areas. Nominal annual maintenance costs expected.	\$ 10,000.00
		650-468.3238.95520	6th Avenue Stormwater Project 6th Ave Stormwater Project- Decreases inputs to MS4 draining area in compliance with our discharge permit. Swales will require maintenance every 20 years or so. Area is already mow so no increases are expected.	\$ 300,000.00
Total Reclaimed Water Operating Capital Budget				\$ 5,345,000.00

RECLAIMED WATER CAPITAL - WWTP

Wastewater Operating

		651-463.3124.95520	WRF Secondary Improvements WRF Secondary Improvements- Increases capacity of WRF to accommodate future growth as called for in the WRF master plan.	\$ 450,000.00
		651-463.3213.90015	Tertiary Treatment 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	\$ 5,000,000.00
		651-463.6505.95520	Outfall Upgrade 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.	\$ 120,000.00
Total Reclaimed Water Capital WWTP Capital Budget				\$ 5,570,000.00

RECLAIMED WATER CAPITAL - COLLECTOR

Wastewater Operating

		652-463.3103.96000	Land Acquisition Land would be purchased to upgrade existing lift stations. No changes to O&M costs are anticipated.	\$ 50,000.00
		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.	\$ 14,000,000.00
		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.	\$ 5,800,000.00

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

Fund	Dept	Account	Description	Budget
		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.	\$ 550,000.00
		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.	\$ 3,625,000.00
		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.	\$ 3,550,000.00
		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.	\$ 1,560,000.00
Total Reclaimed Water Capital Collector Capital Budget				\$ 29,135,000.00

WATER OPERATING

Water Operating

		750-462.0000.90040	Truck Replacement Operator Truck Service Body (\$15,000)- Provides a service body for the replacement operator 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. Operator Truck Replacement (\$60,000)- 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.	\$ 75,000.00
		750-462.0000.90050	Vehicles/Motorcycles/Equip Core Drilling Machine (\$8,500)- Allows city staff to drill into existing pipes. Decreases a need to contract for this service. Mobile Trench Shoring System (\$20,000)- Allows city staff to erect shoring using in-house resources. Decreases a need to contract for this service and allows for faster repairs. Will require annual training for competent persons, which is accounted for in the professional development budget.	\$ 28,500.00
		750-462.0000.90100	Replace Backhoe DW Mini Excavator (\$62,000)- Allows drinking water staff to excavate in tight locations, decreasing the need to contract for services or borrow another divisions equipment. Improves ability to assist customers with repairs and installations of meters. Annual maintenance costs of around \$2000 expected. DW Mini Excavator Trailer (\$14,000)- Provides a suitable trailer for the new mini excavator. Nominal annual maintenance costs expected.	\$ 76,000.00
		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.	\$ 15,000.00

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

Fund	Dept	Account	Description	Budget
		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.	\$ 2,850,000.00
<hr/>				
Total Water Operating Capital Budget				\$ 3,044,500.00

WATER CAPITAL

Water Capital

		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.	\$ 800,000.00
		753-462.3225.95500	Distribution System Design Project addresses water system deficiencies and will not significantly affect future O&M costs.	\$ 1,150,000.00
		753-462.3236.95520	North Regional Watermain North Regional Watermain- Provides water service from Seltice Way to Prairie Avenue. Pipeline will require periodic maintenance from O&M staff as any new waterline would. Anticipated new revenue from new customers would offset maintenance costs.	\$ 1,200,000.00
		753-462.3237.95520	12th Avenue Watermain 12th Ave Watermain- Replaces an undersized portion of watermain, increasing reliability and fire flow to local customers. No long term cost impacts expected.	\$ 250,000.00
<hr/>				
Total Water Capital Capital Budget				\$ 3,400,000.00
Report Total:				\$ 60,114,956.61

City of Post Falls, Idaho
Debt Service
Fiscal Year 2024

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	\$ 32,810.00	2025
SEWER						
651	Wastewater Rev Refunding Bond 2016	\$ 230,000.00	\$ 13,248.00	\$ 243,248.00	\$ 230,000.00	2025
651	Reclaimed Water Revenue Bonds 2017	\$ 485,939.00	\$ 189,971.00	\$ 675,910.00	\$ 7,591,587.00	2037
WATER						
750	Water Revenue Bond 2012	\$ 205,000.00	\$ 1,405.52	\$ 206,405.52	\$ 110,000.00	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 2024

Assessed value	\$ 6,553,266,937
Add back: exempt real property	<u>\$ 1,214,634,650</u>
Total assessed value	\$ 7,767,901,587
Debt limit* (2% of total assessed value)	155,358,032
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	<u><u>\$ 155,358,032</u></u>
Debt margin percentage available	100.00%

For Fiscal Year 2024 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 2024

Fund	Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
					\$	%
Fund: 001 - GENERAL FUND						
Department: 411 - Mayor & Council						
001-411.0000.62040	Contracts/Professional	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	0%
001-411.0000.62060	Dues & Membership	26,691.34	30,000.00	31,968.00	1,968.00	7%
001-411.0000.62360	Jobs Plus Contribution	25,000.00	25,000.00	25,000.00	-	0%
001-411.0000.63060	Office Supplies	208.06	250.00	250.00	-	0%
001-411.0000.63070	Postage	5.32	100.00	100.00	-	0%
001-411.0000.63120	Awards/Certificates	127.04	100.00	100.00	-	0%
001-411.0000.63210	Printing/Postage/Broch/Books	-	50.00	50.00	-	0%
001-411.0000.63800	Discretionary	27.91	250.00	250.00	-	0%
001-411.0000.63850	Tourism & Economic Development	2,500.00	4,000.00	4,000.00	-	0%
001-411.0000.63870	FTA Match - Public Transit	38,092.00	39,235.00	40,412.00	1,177.00	3%
001-411.0000.64010	Travel & Meetings	2,153.98	3,500.00	8,500.00	5,000.00	143%
001-411.0000.65030	Telephone	710.34	700.00	700.00	-	0%
001-411.0000.66050	Copier Maintenance & Supplies	385.59	500.00	500.00	-	0%
001-411.4155.71000	Salaries	86,688.77	86,371.48	86,371.48	-	0%
001-411.4155.71030	Employer FICA	6,295.34	6,607.31	6,607.31	-	0%
001-411.4155.71040	Employer Retirement	8,796.02	9,656.33	9,656.33	-	0%
001-411.4155.71050	Employer Workman Compensation	85.32	112.28	112.28	-	0%
Department: 411 - Mayor & Council Total:		\$ 197,767.03	\$ 206,432.40	\$ 259,577.40	\$ 53,145.00	26%
Department: 412 - Information Systems						
001-412.0000.63030	Computer Supplies	\$ 1,028.42	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-412.0000.63060	Office Supplies	52.56	300.00	300.00	-	0%
001-412.0000.63070	Postage	23.46	25.00	25.00	-	0%
001-412.0000.64010	Travel & Meetings	110.57	500.00	500.00	-	0%
001-412.0000.64020	Staff Development	-	3,500.00	3,500.00	-	0%
001-412.0000.65030	Telephone	1,884.24	4,000.00	4,000.00	-	0%
001-412.0000.65040	Internet Connection Fee	7,138.65	13,600.00	13,600.00	-	0%
001-412.0000.66014	Software Licensing	115,696.03	60,208.08	10,800.00	(49,408.08)	-82%
001-412.0000.66019	Backup Services	-	2,000.00	2,000.00	-	0%
001-412.0000.66030	Cables/Support Acc.	663.66	3,000.00	3,000.00	-	0%
001-412.0000.66040	Computer Equipment	4,132.81	4,000.00	4,000.00	-	0%
001-412.0000.66070	Phone Maintenance	7,981.76	10,000.00	10,000.00	-	0%
001-412.0000.66180	Server/Adv Support	32,970.01	5,500.00	5,500.00	-	0%
001-412.0000.80010	Computer	14,228.05	20,000.00	20,000.00	-	0%
001-412.0000.92010	Server & Cameras	-	108,422.76	-	(108,422.76)	-100%
001-412.4155.71000	Salaries	254,713.74	323,679.20	342,784.00	19,104.80	6%
001-412.4155.71030	Employer FICA	19,288.34	24,761.46	26,222.98	1,461.52	6%
001-412.4155.71040	Employer Retirement	27,805.18	33,223.56	35,160.65	1,937.09	6%
001-412.4155.71050	Employer Workman Compensation	314.70	582.62	617.01	34.39	6%
001-412.4155.71060	Employer Unemployment Ins	555.80	3,236.79	3,427.84	191.05	6%
Department: 412 - Information Systems Total:		\$ 488,587.98	\$ 621,539.47	\$ 486,437.48	\$ (135,101.99)	-22%
Department: 413 - General Services						
001-413.0000.62060	Dues & Membership	\$ 1,335.03	\$ 2,250.00	\$ 2,250.00	\$ -	0%
001-413.0000.63010	Book Purchasing	-	100.00	100.00	-	0%
001-413.0000.63060	Office Supplies	119.01	500.00	600.00	100.00	20%
001-413.0000.63070	Postage	0.53	50.00	50.00	-	0%
001-413.0000.63800	Discretionary	142.81	250.00	250.00	-	0%
001-413.0000.63810	Other Dept O&E	470.55	500.00	500.00	-	0%
001-413.0000.64010	Travel & Meetings	3,750.01	4,000.00	4,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund	Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
					\$	%
001-413.0000.64020	Staff Development	860.00	1,500.00	6,500.00	5,000.00	333%
001-413.0000.64030	Mileage Reimbursement	3,750.00	3,600.00	3,600.00	-	0%
001-413.0000.65030	Telephone	1,291.01	1,600.00	1,600.00	-	0%
001-413.0000.66010	Computer Software	499.00	-	600.00	600.00	0%
001-413.0000.66050	Copier Maintenance & Supplies	513.67	700.00	700.00	-	0%
001-413.0000.80010	Computer	-	-	5,000.00	5,000.00	0%
001-413.4155.71000	Salaries	220,688.60	234,270.40	432,723.20	198,452.80	85%
001-413.4155.71030	Employer FICA	15,673.54	17,921.69	33,103.32	15,181.63	85%
001-413.4155.71040	Employer Retirement	26,781.36	40,369.19	62,556.21	22,187.02	55%
001-413.4155.71050	Employer Workman Compensation	286.73	421.69	778.90	357.21	85%
001-413.4155.71060	Employer Unemployment Ins	448.61	2,342.70	4,327.23	1,984.53	85%
Department: 413 - General Services Total:		\$ 276,610.46	\$ 310,375.67	\$ 559,238.86	\$ 248,863.19	80%
Department: 414 - Finance						
001-414.0000.62000	Advertising & Legal Fees	\$ 1,783.34	\$ 1,500.00	\$ 1,500.00	\$ -	0%
001-414.0000.62020	Bank Charges	7,503.76	8,000.00	8,000.00	-	0%
001-414.0000.62040	Contracts/Professional	12,385.00	62,002.00	15,800.00	(46,202.00)	-75%
001-414.0000.62060	Dues & Membership	943.00	600.00	600.00	-	0%
001-414.0000.62080	Hiring & Recruiting Costs	225.00	-	-	-	0%
001-414.0000.62091	Audit	30,850.00	30,000.00	35,000.00	5,000.00	17%
001-414.0000.62120	Research/Review Fees	1,355.00	1,085.00	1,085.00	-	0%
001-414.0000.63050	Envelopes, Forms	6,075.87	1,500.00	1,500.00	-	0%
001-414.0000.63060	Office Supplies	2,184.20	1,500.00	1,500.00	-	0%
001-414.0000.63070	Postage	2,025.15	5,000.00	5,000.00	-	0%
001-414.0000.63600	Budget/CAFR Prep Materials	-	7,000.00	300.00	(6,700.00)	-96%
001-414.0000.64010	Travel & Meetings	3,591.05	4,500.00	4,500.00	-	0%
001-414.0000.64020	Staff Development	2,503.62	4,500.00	4,500.00	-	0%
001-414.0000.65030	Telephone	3,609.57	3,100.00	3,100.00	-	0%
001-414.0000.66015	Software Maint. - Tyler	29,588.18	112,919.59	83,500.00	(29,419.59)	-26%
001-414.0000.66042	Computer Printer Supplies	-	50.00	50.00	-	0%
001-414.0000.66050	Copier Maintenance & Supplies	2,008.35	2,000.00	2,000.00	-	0%
001-414.0000.66190	Small Equipment	2,651.17	-	-	-	0%
001-414.1445.62050	UB On-line Credit Card Charges	173,264.08	141,433.45	240,000.00	98,566.55	70%
001-414.1445.62170	Contract - UB Mailing	61,919.28	60,000.00	60,000.00	-	0%
001-414.1445.62190	Utility Billing/On Line Support	34,356.79	40,000.00	40,000.00	-	0%
001-414.4155.71000	Salaries	475,529.12	502,278.40	536,640.00	34,361.60	7%
001-414.4155.71030	Employer FICA	35,894.09	38,424.30	41,052.96	2,628.66	7%
001-414.4155.71040	Employer Retirement	56,173.85	56,154.73	59,996.35	3,841.62	7%
001-414.4155.71050	Employer Workman Compensation	598.06	904.10	965.95	61.85	7%
001-414.4155.71060	Employer Unemployment Ins	1,038.44	5,022.78	5,366.40	343.62	7%
Department: 414 - Finance Total:		\$ 948,055.97	\$ 1,089,474.35	\$ 1,151,956.66	\$ 62,482.31	6%
Department: 415 - City Clerk						
001-415.0000.62000	Advertising & Legal Fees	\$ 5,019.33	\$ 1,000.00	\$ 6,000.00	\$ 5,000.00	500%
001-415.0000.62030	Codifiers	5,149.91	2,500.00	13,453.00	10,953.00	438%
001-415.0000.62040	Contracts/Professional	-	11,526.15	23,950.00	12,423.85	108%
001-415.0000.62060	Dues & Membership	674.23	500.00	500.00	-	0%
001-415.0000.63060	Office Supplies	59.31	300.00	300.00	-	0%
001-415.0000.63070	Postage	41.31	400.00	400.00	-	0%
001-415.0000.64010	Travel & Meetings	510.47	1,000.00	1,000.00	-	0%
001-415.0000.64020	Staff Development	-	750.00	750.00	-	0%
001-415.0000.65030	Telephone	580.66	650.00	650.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
001-415.0000.66050	Copier Maintenance & Supplies	300.59	350.00	350.00	-	0%
001-415.0000.66080	Postage Machine Supplies	2,020.00	3,000.00	3,000.00	-	0%
001-415.4155.71000	Salaries	61,018.51	66,892.80	71,905.60	5,012.80	7%
001-415.4155.71030	Employer FICA	4,550.55	5,117.30	5,500.78	383.48	7%
001-415.4155.71040	Employer Retirement	7,285.64	7,478.62	8,039.05	560.43	7%
001-415.4155.71050	Employer Workman Compensation	77.68	120.41	129.43	9.02	7%
001-415.4155.71060	Employer Unemployment Ins	114.41	668.93	719.06	50.13	7%
Department: 415 - City Clerk Total:		\$ 87,402.60	\$ 102,254.21	\$ 136,646.92	\$ 34,392.71	34%
Department: 417 - Media/Cable Franchise						
001-417.0000.62003	Publications and Advertising	\$ 164.42	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-417.0000.62133	Subscription	217.40	250.00	250.00	-	0%
001-417.0000.62170	Music Use License Fees	195.00	200.00	200.00	-	0%
001-417.0000.63060	Office Supplies	315.59	500.00	500.00	-	0%
001-417.0000.63080	Program Equip/Supplies	288.34	800.00	800.00	-	0%
001-417.0000.63570	Domain Services	296.50	3,000.00	3,000.00	-	0%
001-417.0000.64010	Travel & Meetings	35.96	50.00	50.00	-	0%
001-417.0000.64020	Staff Development	-	400.00	400.00	-	0%
001-417.0000.65030	Telephone	581.09	500.00	500.00	-	0%
001-417.0000.66014	Software Licensing	583.88	500.00	500.00	-	0%
001-417.4155.71000	Salaries	110,898.04	119,475.20	126,796.80	7,321.60	6%
001-417.4155.71030	Employer FICA	8,380.73	9,139.85	9,699.96	560.11	6%
001-417.4155.71040	Employer Retirement	13,241.35	13,357.33	14,175.88	818.55	6%
001-417.4155.71050	Employer Workman Compensation	140.71	215.06	228.23	13.17	6%
001-417.4155.71060	Employer Unemployment Ins	260.57	1,194.75	1,267.97	73.22	6%
Department: 417 - Media/Cable Franchise Total:		\$ 135,599.58	\$ 150,582.19	\$ 159,368.84	\$ 8,786.65	6%
Department: 418 - Human Resources						
001-418.0000.62060	Dues & Membership	\$ 727.00	\$ 500.00	\$ 500.00	\$ -	0%
001-418.0000.62133	Subscription	229.00	250.00	250.00	-	0%
001-418.0000.63060	Office Supplies	804.01	800.00	800.00	-	0%
001-418.0000.63070	Postage	30.02	50.00	50.00	-	0%
001-418.0000.64010	Travel & Meetings	957.77	1,500.00	1,500.00	-	0%
001-418.0000.64020	Staff Development	2,768.39	2,000.00	2,000.00	-	0%
001-418.0000.65030	Telephone	1,420.66	750.00	750.00	-	0%
001-418.0000.66050	Copier Maintenance	513.66	600.00	600.00	-	0%
001-418.4000.72070	Drug Testing	1,410.00	2,500.00	2,500.00	-	0%
001-418.4155.71000	Salaries	202,225.47	167,252.80	179,795.20	12,542.40	7%
001-418.4155.71030	Employer FICA	15,439.74	12,794.84	13,754.33	959.49	7%
001-418.4155.71040	Employer Retirement	24,145.65	18,698.86	20,101.10	1,402.24	7%
001-418.4155.71050	Employer Workman Compensation	260.04	301.06	323.63	22.57	7%
001-418.4155.71060	Employer Unemployment Ins	379.12	1,672.53	1,797.95	125.42	7%
Department: 418 - Human Resources Total:		\$ 251,310.53	\$ 209,670.09	\$ 224,722.21	\$ 15,052.12	7%
Department: 421 - Police						
001-421.0000.62000	Advertising & Legal Fees	\$ 65.25	\$ -	\$ -	\$ -	0%
001-421.0000.62040	Contracts/Professional	18,616.19	27,649.49	121,000.00	93,350.51	338%
001-421.0000.62050	Credit Card Expense	282.60	250.00	250.00	-	0%
001-421.0000.62060	Dues & Membership	3,862.00	3,500.00	3,500.00	-	0%
001-421.0000.62260	Medical Expenses	156.00	200.00	500.00	300.00	150%
001-421.0000.62310	Property Owners Association	609.84	600.00	600.00	-	0%
001-421.0000.62370	Reserve Officer Program	1,200.00	600.00	1,200.00	600.00	100%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
001-421.0000.63010	Book Purchasing	295.26	500.00	500.00	-	0%
001-421.0000.63060	Office Supplies	39,103.46	9,000.00	9,000.00	-	0%
001-421.0000.63070	Postage	4,851.49	4,000.00	5,000.00	1,000.00	25%
001-421.0000.63110	First Aid/Safety	-	20,860.00	800.00	(20,060.00)	-96%
001-421.0000.63130	Batteries	2,056.22	2,600.00	2,600.00	-	0%
001-421.0000.63210	Printing/Postage/Broch/Books	2,430.75	2,700.00	2,700.00	-	0%
001-421.0000.63290	Citation Expense	606.72	1,500.00	1,500.00	-	0%
001-421.0000.63300	Ammunition	14,982.00	20,000.00	20,000.00	-	0%
001-421.0000.63320	Flares	-	1,000.00	1,000.00	-	0%
001-421.0000.63451	Digital Media	86.94	500.00	500.00	-	0%
001-421.0000.63500	Guns	42,528.52	8,000.00	8,000.00	-	0%
001-421.0000.63590	Community Services & Support	1,289.76	4,500.00	4,500.00	-	0%
001-421.0000.63830	CPO Program (DARE)	96.14	500.00	500.00	-	0%
001-421.0000.63890	Holidays & Heroes	211.00	-	-	-	0%
001-421.0000.63920	Investigation	22,418.42	43,086.14	23,736.00	(19,350.14)	-45%
001-421.0000.64010	Travel & Meetings	2,969.37	10,000.00	10,000.00	-	0%
001-421.0000.64020	Employee Development	50,283.19	50,000.00	70,000.00	20,000.00	40%
001-421.0000.64030	Gasoline	158,338.43	95,000.00	95,000.00	-	0%
001-421.0000.65004	Utilities - PF	6,869.86	9,500.00	9,500.00	-	0%
001-421.0000.65021	Electric	62,637.97	54,500.00	54,500.00	-	0%
001-421.0000.65030	Telephone	58,136.98	60,000.00	71,000.00	11,000.00	18%
001-421.0000.65110	Aquifer Assessment - County	15.20	12.48	12.48	-	0%
001-421.0000.66014	Software Licensing	17,387.91	5,490.88	-	(5,490.88)	-100%
001-421.0000.66041	Computer Maintenance	35,451.08	25,157.00	25,157.00	-	0%
001-421.0000.66042	Computer Printer Supplies	1,872.50	1,000.00	3,000.00	2,000.00	200%
001-421.0000.66043	Computer Services Contracts	81,961.86	78,001.59	30,000.00	(48,001.59)	-62%
001-421.0000.66044	Computer Replacement	39,167.15	5,000.00	5,000.00	-	0%
001-421.0000.66050	Copier Maintenance & Supplies	12,147.41	9,900.00	9,900.00	-	0%
001-421.0000.67020	Operating Equipment	27,059.34	35,000.00	35,000.00	-	0%
001-421.0000.67050	Repairs & Rebuilds	-	14,561.24	-	(14,561.24)	-100%
001-421.0000.67060	Radar	-	1,000.00	1,000.00	-	0%
001-421.0000.67090	Tools	562.61	700.00	700.00	-	0%
001-421.0000.67100	Auto Parts	37,025.41	40,000.00	40,000.00	-	0%
001-421.0000.67140	License Plate Recognition	-	15,000.00	15,000.00	-	0%
001-421.0000.67170	Auto Service	7,717.10	18,000.00	18,000.00	-	0%
001-421.0000.67190	Tires	16,593.33	15,000.00	15,000.00	-	0%
001-421.0000.67310	Teletype	56,050.00	42,650.00	56,050.00	13,400.00	31%
001-421.0000.68010	Bldg & Grounds Maint & Repair	9,582.72	18,500.00	18,500.00	-	0%
001-421.0000.68030	HVAC Maintenance	914.27	3,400.00	3,400.00	-	0%
001-421.0000.68050	Generator Maintenance	1,828.61	500.00	1,500.00	1,000.00	200%
001-421.0000.68060	Elevator Maintenance	3,123.39	1,500.00	2,500.00	1,000.00	67%
001-421.0000.80010	Computer	68,333.20	-	-	-	0%
001-421.0000.80240	Equipment	-	14,691.85	-	(14,691.85)	-100%
001-421.0000.90020	Financed Vehicles Capital Purchase	102,351.00	315,607.70	268,000.00	(47,607.70)	-15%
001-421.0000.91065	Body Cameras	362,282.31	456,270.05	-	(456,270.05)	-100%
001-421.1109.90010	New Vehicles / Equip	-	41,377.41	-	(41,377.41)	-100%
001-421.1445.62190	On-line Registration System	558.50	-	-	-	0%
001-421.4000.72000	Uniform Expense	26,716.28	26,800.00	32,500.00	5,700.00	21%
001-421.4000.72010	Uniform - Vests	3,002.37	21,500.60	10,500.00	(11,000.60)	-51%
001-421.4000.72020	Volunteer Uniforms	623.50	1,000.00	1,000.00	-	0%
001-421.4000.72040	Dry Cleaning Allowance	7,200.00	8,000.00	11,000.00	3,000.00	38%
001-421.4000.72060	Physical Fitness	4,700.00	6,000.00	6,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
				\$	%
001-421.4155.71000 Salaries	4,963,812.46	5,875,122.86	6,450,321.08	575,198.22	10%
001-421.4155.71030 Employer FICA	375,134.10	449,446.90	493,449.56	44,002.66	10%
001-421.4155.71040 Employer Retirement	597,916.73	755,659.26	824,398.98	68,739.72	9%
001-421.4155.71050 Employer Workman Compensation	86,542.21	142,532.11	149,317.91	6,785.80	5%
001-421.4155.71060 Employer Unemployment Ins	11,903.39	58,751.23	64,503.21	5,751.98	10%
Department: 421 - Police Total:	\$ 7,454,520.30	\$ 8,933,678.79	\$ 9,108,096.22	\$ 174,417.43	2%
Department: 423 - Oasis					
001-423.0000.63730 Miscellaneous	\$ 501.67	\$ 4,000.00	\$ 4,000.00	\$ -	0%
001-423.0000.65030 Telephone	840.00	-	-	-	0%
001-423.1153.68400 ICDVVA - Operating	45,146.79	17,735.35	-	(17,735.35)	-100%
001-423.4155.71000 Salaries	121,159.83	113,942.40	100,651.20	(13,291.20)	-12%
001-423.4155.71030 Employer FICA	9,369.31	8,716.59	7,699.82	(1,016.77)	-12%
001-423.4155.71040 Employer Retirement	14,466.59	12,738.76	11,252.80	(1,485.96)	-12%
001-423.4155.71050 Employer Workman Compensation	143.95	205.10	181.17	(23.93)	-12%
001-423.4155.71060 Employer Unemployment Ins	284.64	1,139.42	1,006.51	(132.91)	-12%
Department: 423 - Oasis Total:	\$ 191,912.78	\$ 158,477.62	\$ 124,791.50	\$ (33,686.12)	-21%
Department: 424 - Legal					
001-424.0000.62040 Contracts/Professional	\$ 3,358.00	\$ 7,000.00	\$ 7,000.00	\$ -	0%
001-424.0000.62060 Dues & Membership	4,481.00	3,200.00	4,500.00	1,300.00	41%
001-424.0000.62120 Research/Review Fees	159.99	-	-	-	0%
001-424.0000.63010 Book Purchasing	5,354.09	9,300.00	9,300.00	-	0%
001-424.0000.63040 Copier / Supplies	3,241.61	2,000.00	2,000.00	-	0%
001-424.0000.63060 Office Supplies	1,622.13	750.00	750.00	-	0%
001-424.0000.63070 Postage	374.72	500.00	500.00	-	0%
001-424.0000.63790 Legal Support	738.10	3,000.00	3,000.00	-	0%
001-424.0000.64010 Travel & Meetings	4,807.36	14,000.00	14,000.00	-	0%
001-424.0000.64020 Staff Development	881.23	7,500.00	7,500.00	-	0%
001-424.0000.64030 Gasoline	1,567.34	1,500.00	1,500.00	-	0%
001-424.0000.65030 Telephone	4,320.25	3,500.00	3,500.00	-	0%
001-424.0000.66014 Software Licensing	8,451.00	29,789.55	10,500.00	(19,289.55)	-65%
001-424.0000.66060 Office Equipment	1,743.67	4,500.00	14,500.00	10,000.00	222%
001-424.0000.80010 Computer	-	-	3,000.00	3,000.00	0%
001-424.4155.71000 Salaries	618,608.98	672,152.00	641,825.60	(30,326.40)	-5%
001-424.4155.71030 Employer FICA	46,787.25	51,419.63	49,099.66	(2,319.97)	-5%
001-424.4155.71040 Employer Retirement	73,861.86	75,146.59	71,756.10	(3,390.49)	-5%
001-424.4155.71050 Employer Workman Compensation	748.71	1,209.87	1,155.29	(54.58)	-5%
001-424.4155.71060 Employer Unemployment Ins	1,462.09	6,721.52	6,418.26	(303.26)	-5%
Department: 424 - Legal Total:	\$ 782,569.38	\$ 893,189.16	\$ 851,804.91	\$ (41,384.25)	-5%
Department: 427 - Animal Control					
001-427.0000.62040 Contracts/Professional	\$ 603.40	\$ 3,000.00	\$ 3,000.00	\$ -	0%
001-427.0000.63000 Supplies	3,256.12	3,000.00	3,000.00	-	0%
001-427.0000.63060 Office Supplies	210.12	300.00	300.00	-	0%
001-427.0000.63070 Postage	122.00	250.00	250.00	-	0%
001-427.0000.63151 Cleaning Supplies & Dog Food	686.74	1,000.00	1,000.00	-	0%
001-427.0000.63210 Printing/Postage/Broch/Books	288.80	500.00	500.00	-	0%
001-427.0000.64020 Staff Development	-	500.00	500.00	-	0%
001-427.0000.64030 Gasoline	5,058.59	4,000.00	4,000.00	-	0%
001-427.0000.65004 Utilities - PF	-	1,200.00	1,200.00	-	0%
001-427.0000.67020 Equipment	478.00	500.00	500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
001-427.0000.67170	Auto Service	-	500.00	500.00	-	0%
001-427.0000.68010	Bldg & Grounds Maint & Repair	1,702.61	1,500.00	1,500.00	-	0%
001-427.4000.72000	Uniform Expense	166.84	1,000.00	1,000.00	-	0%
001-427.4155.71000	Salaries	136,667.13	147,347.20	157,497.60	10,150.40	7%
001-427.4155.71030	Employer FICA	10,309.06	11,272.06	12,048.57	776.51	7%
001-427.4155.71040	Employer Retirement	16,317.93	16,473.42	17,608.23	1,134.81	7%
001-427.4155.71050	Employer Workman Compensation	1,538.34	2,136.53	2,283.72	147.19	7%
001-427.4155.71060	Employer Unemployment Ins	262.06	1,473.47	1,574.98	101.51	7%
Department: 427 - Animal Control Total:		\$ 177,667.74	\$ 195,952.68	\$ 208,263.10	\$ 12,310.42	6%
Department: 431 - Streets						
001-431.0000.62000	Advertising & Legal Fees	\$ 540.43	\$ 300.00	\$ 300.00	\$ -	0%
001-431.0000.62040	Contracts/Professional	88,776.20	177,763.00	202,763.00	25,000.00	14%
001-431.0000.62060	Dues & Memberships	646.00	300.00	300.00	-	0%
001-431.0000.62080	Hiring & Recruiting Costs	335.70	-	-	-	0%
001-431.0000.63000	Supplies	4,585.62	2,000.00	2,000.00	-	0%
001-431.0000.63060	Office Supplies	1,668.49	1,500.00	1,500.00	-	0%
001-431.0000.63070	Postage	220.23	50.00	50.00	-	0%
001-431.0000.63110	First Aid/Safety	1,460.04	1,000.00	1,000.00	-	0%
001-431.0000.63260	Sign / Posts / Maintenance	56,570.36	26,225.21	32,650.00	6,424.79	24%
001-431.0000.63520	Sweeper Supplies	21,157.45	7,350.00	7,350.00	-	0%
001-431.0000.63525	Snow Plow Supplies	14,021.74	22,000.00	22,000.00	-	0%
001-431.0000.64010	Travel & Meetings	1,782.80	1,000.00	2,200.00	1,200.00	120%
001-431.0000.64020	Staff Development	8,843.83	15,200.00	15,200.00	-	0%
001-431.0000.64030	Gasoline	83,662.88	71,382.64	64,500.00	(6,882.64)	-10%
001-431.0000.65004	Utilities - PF	5,358.06	6,900.00	6,900.00	-	0%
001-431.0000.65021	Electric and Gas	5,619.05	7,000.00	7,000.00	-	0%
001-431.0000.65030	Telephone	4,585.62	4,000.00	4,000.00	-	0%
001-431.0000.65050	Sanitation	65.55	-	-	-	0%
001-431.0000.65101	Traffic Signals - Energy	22,253.15	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	3,316.18	7,365.90	2,115.00	(5,250.90)	-71%
001-431.0000.66050	Copier Maintenance & Supplies	118.72	500.00	500.00	-	0%
001-431.0000.66190	Small Equipment	10,165.26	-	-	-	0%
001-431.0000.67050	Repairs & Rebuilds	2,300.00	-	-	-	0%
001-431.0000.67070	Equipment Rental	116,513.76	92,040.00	92,040.00	-	0%
001-431.0000.67090	Tools	2,560.19	2,000.00	2,000.00	-	0%
001-431.0000.68010	Bldg & Grounds Maint & Repair	19,221.74	10,015.41	5,000.00	(5,015.41)	-50%
001-431.0000.68080	Snow & Ice Removal	71,491.10	146,669.53	170,750.00	24,080.47	16%
001-431.0000.68090	Patching	4,865.33	10,000.00	10,000.00	-	0%
001-431.0000.68100	Striping	37,504.52	35,000.00	35,000.00	-	0%
001-431.0000.68110	Sealing & Maintenance	452,884.70	400,000.00	400,000.00	-	0%
001-431.0000.68130	Street Reconstruction	362,076.64	854,736.00	854,736.00	-	0%
001-431.0000.68140	Traffic Light Repair	40,642.54	36,372.00	36,372.00	-	0%
001-431.0000.68150	Street Maintenance	2,593.78	5,000.00	5,000.00	-	0%
001-431.0000.90010	New Vehicles / Equip	10,630.88	-	1,789,519.00	1,789,519.00	0%
001-431.0000.90050	Vehicles/Motorcycles/Equip	137,959.98	-	-	-	0%
001-431.0000.93010	Storage Facility	111,442.81	97,852.08	-	(97,852.08)	-100%
001-431.0000.93015	Building Remodel	-	-	576,918.00	576,918.00	0%
001-431.0000.93070	Shop Addition	-	-	350,000.00	350,000.00	0%
001-431.0000.95040	Street Construction	-	1,901,700.00	2,000,000.00	98,300.00	5%
001-431.1811.95040	Spokane Street Reconstruction Project	-	1,307,768.00	550,000.00	(757,768.00)	-58%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
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	3,953.66	5,000.00	8,000.00	3,000.00	60%
001-431.4155.71000	Salaries	825,550.69	1,073,775.28	1,253,986.12	180,210.84	17%
001-431.4155.71030	Employer FICA	62,245.27	82,143.81	95,929.94	13,786.13	17%
001-431.4155.71040	Employer Retirement	95,334.36	116,552.75	136,589.44	20,036.69	17%
001-431.4155.71050	Employer Workman Compensation	34,166.41	58,178.27	68,206.71	10,028.44	17%
001-431.4155.71060	Employer Unemployment Ins	1,993.69	10,737.75	12,539.86	1,802.11	17%
Department: 431 - Streets Total:		\$ 2,811,668.55	\$ 6,700,417.63	\$ 8,927,955.07	\$ 2,227,537.44	33%
Department: 432 - Public Works Administration						
001-432.0000.62060	Dues & Membership	\$ 272.00	\$ 500.00	\$ 500.00	\$ -	0%
001-432.0000.62080	Hiring & Recruiting Costs	487.47	-	-	-	0%
001-432.0000.63000	Supplies	-	100.00	100.00	-	0%
001-432.0000.63060	Office Supplies	146.25	250.00	250.00	-	0%
001-432.0000.64010	Travel & Meetings	807.61	1,500.00	1,500.00	-	0%
001-432.0000.64020	Staff Development	599.00	2,000.00	2,000.00	-	0%
001-432.0000.64030	Gasoline	3,252.12	3,000.00	3,000.00	-	0%
001-432.0000.65030	Telephone	1,288.93	1,500.00	1,500.00	-	0%
001-432.0000.66016	Software Maintenance	149.90	-	-	-	0%
001-432.0000.68010	Bldg & Grounds Maint & Repair	850.00	-	-	-	0%
Department: 432 - Public Works Administration Total:		\$ 7,853.28	\$ 8,850.00	\$ 8,850.00	\$ -	0%
Department: 433 - Facility Maintenance						
001-433.0000.62080	Hiring & Recruiting Costs	\$ 139.35	\$ -	\$ -	\$ -	0%
001-433.0000.63140	Paper Products	6,079.01	5,000.00	5,000.00	-	0%
001-433.0000.63150	Cleaning Supplies	4,604.16	4,500.00	4,500.00	-	0%
001-433.0000.63160	Laundry/Rugs	1,947.87	2,000.00	2,000.00	-	0%
001-433.0000.63720	Light Bulbs	3,178.90	2,500.00	2,500.00	-	0%
001-433.0000.63730	Miscellaneous	4,297.71	5,500.00	5,500.00	-	0%
001-433.0000.64020	Staff Development	-	1,800.00	1,800.00	-	0%
001-433.0000.64030	Gasoline	3,074.88	2,000.00	2,000.00	-	0%
001-433.0000.65030	Telephone	2,294.36	2,100.00	2,100.00	-	0%
001-433.0000.66190	Small Equipment	287.92	1,500.00	1,500.00	-	0%
001-433.0000.67030	Hardware	45.82	250.00	250.00	-	0%
001-433.0000.67070	Equipment Rental	89.00	-	-	-	0%
001-433.0000.68010	Bldg & Grounds Maint & Repair	6,232.34	5,500.00	9,430.00	3,930.00	71%
001-433.0000.68015	Window Washing	2,450.87	2,500.00	2,500.00	-	0%
001-433.0000.68030	HVAC Maintenance	3,139.94	3,000.00	3,000.00	-	0%
001-433.0000.90010	New Vehicles / Equip	-	-	8,000.00	8,000.00	0%
001-433.0000.91000	Equipment	-	-	30,000.00	30,000.00	0%
001-433.0000.95015	Parking Lot	-	50,000.00	-	(50,000.00)	-100%
001-433.4000.72000	Uniform Expense	740.52	600.00	600.00	-	0%
001-433.4155.71000	Salaries	194,982.25	222,788.80	271,835.20	49,046.40	22%
001-433.4155.71030	Employer FICA	14,787.79	17,043.34	20,795.39	3,752.05	22%
001-433.4155.71040	Employer Retirement	23,108.50	24,907.79	30,391.18	5,483.39	22%
001-433.4155.71050	Employer Workman Compensation	5,979.16	9,379.41	11,444.26	2,064.85	22%
001-433.4155.71060	Employer Unemployment Insurance	418.11	2,227.89	2,718.35	490.46	22%
Department: 433 - Facility Maintenance Total:		\$ 277,878.46	\$ 365,097.23	\$ 417,864.38	\$ 52,767.15	14%
Department: 434 - Fleet Maintenance						
001-434.0000.62133	Subscription	\$ 1,567.95	\$ -	\$ 3,000.00	\$ 3,000.00	0%
001-434.0000.63007	Supplies - Shop	(1,846.64)	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
001-434.0000.63011	Parts & Supplies - Streets	57,491.88	60,500.00	66,550.00	6,050.00	10%
001-434.0000.63012	Parts & Supplies - Parks	34,004.25	48,400.00	53,240.00	4,840.00	10%
001-434.0000.63013	Parts & Supplies - Admin	5,441.47	11,495.00	12,645.00	1,150.00	10%
001-434.0000.63060	Office Supplies	1,372.42	1,187.00	1,187.00	-	0%
001-434.0000.63070	Postage	26.99	50.00	50.00	-	0%
001-434.0000.63110	First Aid/Safety	168.53	250.00	250.00	-	0%
001-434.0000.63160	Laundry/Rugs	7,400.30	3,500.00	3,500.00	-	0%
001-434.0000.63540	Welding Supplies	634.58	-	-	-	0%
001-434.0000.63690	Vehicle Licensing	827.09	600.00	600.00	-	0%
001-434.0000.64010	Travel & Meetings	-	500.00	500.00	-	0%
001-434.0000.64020	Staff Development	458.00	2,000.00	2,000.00	-	0%
001-434.0000.64030	Gasoline	3,338.99	500.00	500.00	-	0%
001-434.0000.65030	Telephone	1,540.00	750.00	750.00	-	0%
001-434.0000.65113	Hazardous Waste	25.00	500.00	500.00	-	0%
001-434.0000.66016	Software Maintenance	2,115.00	2,115.00	2,115.00	-	0%
001-434.0000.66061	Office Machine Maint/Repair	69.99	100.00	100.00	-	0%
001-434.0000.67020	Equipment	339.22	850.00	850.00	-	0%
001-434.0000.67090	Tools	7,087.37	3,000.00	7,000.00	4,000.00	133%
001-434.0000.67110	Tire Chains	-	2,060.00	2,060.00	-	0%
001-434.0000.67120	Safety Equipment	705.50	1,000.00	1,000.00	-	0%
001-434.0000.67170	Auto Service	53,991.68	60,133.59	60,000.00	(133.59)	0%
001-434.0000.67190	Tires	25,006.56	21,000.00	21,000.00	-	0%
001-434.0000.67210	Tire Repairs	1,132.72	1,700.00	1,700.00	-	0%
001-434.0000.68010	Bldg & Grounds Maint & Repair	2,369.32	128,200.00	10,000.00	(118,200.00)	-92%
001-434.0000.68014	Car Washing	-	-	400.00	400.00	0%
001-434.0000.90010	New Vehicles / Equip	394,401.20	1,971,359.00	3,070,307.01	1,098,948.01	56%
001-434.0000.91405	Diagnostic Tool	13,555.00	-	-	-	0%
001-434.1312.95520	Fleet Shop Construction	5,953.84	-	-	-	0%
001-434.4000.67130	Mechanic Tool Allowance	288.54	-	-	-	0%
001-434.4000.72000	Uniform Expense	951.25	1,500.00	1,500.00	-	0%
001-434.4155.71000	Salaries	287,748.06	368,501.40	381,948.60	13,447.20	4%
001-434.4155.71030	Employer FICA	21,382.50	28,190.36	29,219.07	1,028.71	4%
001-434.4155.71040	Employer Retirement	34,253.79	41,207.80	42,711.20	1,503.40	4%
001-434.4155.71050	Employer Workman Compensation	9,088.79	19,876.82	20,558.30	681.48	3%
001-434.4155.71060	Employer Unemployment Ins	682.05	3,685.01	3,819.49	134.48	4%
Department: 434 - Fleet Maintenance Total:		\$ 973,573.19	\$ 2,784,710.98	\$ 3,801,560.67	\$ 1,016,849.69	37%
Department: 435 - GIS						
001-435.0000.63060	Office Supplies	\$ -	\$ 250.00	\$ 250.00	\$ -	0%
001-435.0000.63220	GIS Position Supplies	(50.00)	-	-	-	0%
001-435.0000.64010	Travel & Meeting	1,883.31	1,000.00	2,000.00	1,000.00	100%
001-435.0000.64020	Staff Development	188.15	2,000.00	4,000.00	2,000.00	100%
001-435.0000.65030	Telephone	290.32	300.00	300.00	-	0%
001-435.0000.66020	GIS Software	35,732.16	43,700.00	46,180.00	2,480.00	6%
001-435.0000.66021	GIS Support	6,223.60	7,500.00	7,500.00	-	0%
001-435.0000.80010	Computer	389.56	-	-	-	0%
001-435.4155.71000	Salaries	139,418.30	150,196.80	161,470.40	11,273.60	8%
001-435.4155.71030	Employer FICA	10,583.00	11,490.06	12,352.49	862.43	8%
001-435.4155.71040	Employer Retirement	16,646.37	16,792.00	18,052.39	1,260.39	8%
001-435.4155.71050	Employer Workman Compensation	-	270.35	290.65	20.30	8%
001-435.4155.71060	Employer Unemployment Ins	327.73	1,501.97	1,614.70	112.73	8%
Department: 435 - GIS Total:		\$ 211,632.50	\$ 235,001.18	\$ 254,010.63	\$ 19,009.45	8%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
Department: 441 - Urban Forestry						
001-441.0000.62040	Contracts/Professional	\$ 15,342.40	\$ 9,478.00	\$ 25,000.00	\$ 15,522.00	164%
001-441.0000.62060	Dues & Membership	213.17	450.00	450.00	-	0%
001-441.0000.62080	Hiring & Recruiting Costs	600.41	-	-	-	0%
001-441.0000.63060	Office Supplies	269.00	-	-	-	0%
001-441.0000.63070	Postage	19.07	-	-	-	0%
001-441.0000.63110	First Aid/Safety	825.76	450.00	2,500.00	2,050.00	456%
001-441.0000.63210	Printing/Brochures	890.22	500.00	500.00	-	0%
001-441.0000.63510	Arbor Day Workshop	-	2,250.00	2,250.00	-	0%
001-441.0000.64010	Travel & Meetings	604.90	910.00	910.00	-	0%
001-441.0000.64020	Staff Development	1,690.00	1,690.00	1,690.00	-	0%
001-441.0000.64030	Gasoline	4,714.97	2,250.00	2,250.00	-	0%
001-441.0000.65030	Telephone	1,021.66	850.00	850.00	-	0%
001-441.0000.66011	Arcview License	-	800.00	800.00	-	0%
001-441.0000.66016	Software Maintenance	-	1,200.00	1,200.00	-	0%
001-441.0000.66190	Small Equipment	2,212.74	3,000.00	3,500.00	500.00	17%
001-441.0000.67010	Equipment Maintenance	1,265.57	1,250.00	1,250.00	-	0%
001-441.0000.67070	Equipment Rental	583.00	1,000.00	1,000.00	-	0%
001-441.0000.67090	Tools	4,033.00	3,350.00	4,000.00	650.00	19%
001-441.0000.68170	Sand/Dirt/Concrete	347.00	-	500.00	500.00	0%
001-441.0000.68190	Tree & Shrub Plantings	2,094.17	1,000.00	1,000.00	-	0%
001-441.0000.68200	Fertilizer	1,233.08	3,000.00	3,000.00	-	0%
001-441.0000.68220	Chemicals	634.28	100.00	100.00	-	0%
001-441.0000.68230	Irrigation	2,336.00	-	-	-	0%
001-441.0000.90040	Truck Replacement	37,945.80	19,555.00	-	(19,555.00)	-100%
001-441.0000.91000	Equipment	12,295.00	81,505.00	204,800.00	123,295.00	151%
001-441.1683.68190	Street Tree Planting	8,317.30	-	-	-	0%
001-441.4000.72000	Uniform Expense	2,068.68	980.00	980.00	-	0%
001-441.4155.71000	Salaries	101,968.19	168,489.36	221,849.68	53,360.32	32%
001-441.4155.71030	Employer FICA	7,734.72	12,889.44	16,971.50	4,082.06	32%
001-441.4155.71040	Employer Retirement	12,025.10	18,837.11	24,802.79	5,965.68	32%
001-441.4155.71050	Employer Workman Compensation	3,892.58	6,294.32	8,480.85	2,186.53	35%
001-441.4155.71060	Employer Unemployment Ins	220.05	1,684.89	2,218.50	533.61	32%
Department: 441 - Urban Forestry Total:		\$ 227,397.82	\$ 343,763.12	\$ 532,853.32	\$ 189,090.20	55%
Department: 442 - Cemetery						
001-442.0000.62000	Advertising & Legal Fees	\$ 106.93	\$ 500.00	\$ 500.00	\$ -	0%
001-442.0000.62040	Contracts/Professional	1,872.68	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	1,189.67	1,250.00	1,250.00	-	0%
001-442.0000.63070	Postage	14.39	-	-	-	0%
001-442.0000.63110	First Aid/Safety	159.94	250.00	250.00	-	0%
001-442.0000.63150	Cleaning Supplies	548.49	750.00	750.00	-	0%
001-442.0000.63210	Printing/Postage/Broch/Books	-	75.00	75.00	-	0%
001-442.0000.63420	Grave Liners	10,374.00	9,000.00	9,000.00	-	0%
001-442.0000.63760	Headstones	85,982.27	37,264.00	32,000.00	(5,264.00)	-14%
001-442.0000.64010	Travel & Meetings	37.17	1,500.00	1,500.00	-	0%
001-442.0000.64020	Staff Development	-	1,950.00	3,000.00	1,050.00	54%
001-442.0000.64030	Gasoline	6,260.25	3,500.00	3,500.00	-	0%
001-442.0000.65004	Utilities - PF	21,305.80	25,000.00	25,000.00	-	0%
001-442.0000.65020	Gas & Electric	4,605.41	4,500.00	4,500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
				\$	%
001-442.0000.65030 Telephone	3,456.42	3,000.00	3,000.00	-	0%
001-442.0000.65050 Sanitation	-	500.00	500.00	-	0%
001-442.0000.67020 Equipment	1,940.73	2,000.00	2,000.00	-	0%
001-442.0000.67030 Hardware	255.08	870.00	870.00	-	0%
001-442.0000.67050 Repairs & Rebuilds	412.74	1,100.00	1,100.00	-	0%
001-442.0000.67070 Equipment Rental	-	250.00	250.00	-	0%
001-442.0000.67090 Tools	1,263.08	1,500.00	1,500.00	-	0%
001-442.0000.68160 Lumber/Paint	23.60	850.00	850.00	-	0%
001-442.0000.68170 Sand/Dirt/Concrete	2,291.82	4,500.00	4,500.00	-	0%
001-442.0000.68180 Sod & Turf	767.40	2,000.00	2,000.00	-	0%
001-442.0000.68190 Tree & Shrub Plantings	-	250.00	250.00	-	0%
001-442.0000.68200 Fertilizer	2,935.25	4,500.00	4,500.00	-	0%
001-442.0000.68220 Chemicals	(480.18)	1,500.00	1,500.00	-	0%
001-442.0000.68230 Irrigation	337.66	1,000.00	1,000.00	-	0%
001-442.0000.90050 Vehicles/Motorcycles/Equip	-	-	30,000.00	30,000.00	0%
001-442.4000.72000 Uniform Expense	302.69	800.00	1,000.00	200.00	25%
001-442.4155.71000 Salaries	139,942.98	181,307.36	193,566.88	12,259.52	7%
001-442.4155.71030 Employer FICA	10,526.97	13,870.01	14,807.87	937.86	7%
001-442.4155.71040 Employer Retirement	14,952.79	18,621.43	19,967.62	1,346.19	7%
001-442.4155.71050 Employer Workman Compensation	4,679.59	9,182.89	9,821.06	638.17	7%
001-442.4155.71060 Employer Unemployment Ins	404.83	1,813.07	1,935.67	122.60	7%
Department: 442 - Cemetery Total:	\$ 316,569.45	\$ 340,953.76	\$ 382,244.10	\$ 41,290.34	12%
Department: 443 - Parks					
001-443.0000.62000 Advertising & Legal Fees	\$ 3,998.00	\$ 300.00	\$ 300.00	\$ -	0%
001-443.0000.62040 Contracts/Professional	54,187.18	43,900.00	43,900.00	-	0%
001-443.0000.62060 Dues & Membership	1,134.00	2,400.00	2,400.00	-	0%
001-443.0000.62080 Hiring & Recruiting Costs	227.00	500.00	500.00	-	0%
001-443.0000.62180 Other Contracts	11,212.93	16,500.00	16,500.00	-	0%
001-443.0000.63060 Office Supplies	1,733.20	2,000.00	2,000.00	-	0%
001-443.0000.63070 Postage	23.66	100.00	100.00	-	0%
001-443.0000.63080 Program Equip/Supplies	17,836.37	6,000.00	28,500.00	22,500.00	375%
001-443.0000.63110 First Aid/Safety	4,209.13	4,031.00	6,281.00	2,250.00	56%
001-443.0000.63150 Cleaning Supplies	18,206.52	18,800.00	25,630.00	6,830.00	36%
001-443.0000.63260 Sign / Posts / Maintenance	6,315.30	20,000.00	20,000.00	-	0%
001-443.0000.63290 Ticket Books	-	7,500.00	7,500.00	-	0%
001-443.0000.63530 Fencing	16,469.38	10,000.00	18,000.00	8,000.00	80%
001-443.0000.64010 Travel & Meetings	4,040.37	3,000.00	3,000.00	-	0%
001-443.0000.64020 Staff Development	3,447.24	3,000.00	3,000.00	-	0%
001-443.0000.64030 Gasoline	50,298.46	25,000.00	25,000.00	-	0%
001-443.0000.65004 Utilities - PF	98,901.15	80,000.00	80,000.00	-	0%
001-443.0000.65006 Utilities - EGID	3,704.17	4,800.00	4,800.00	-	0%
001-443.0000.65007 Ross Point Water District	4,485.00	10,500.00	10,500.00	-	0%
001-443.0000.65021 Electric	38,980.61	41,450.00	41,450.00	-	0%
001-443.0000.65030 Telephone	12,261.39	14,200.00	14,200.00	-	0%
001-443.0000.65050 Sanitation	26,294.59	19,845.09	20,000.00	154.91	1%
001-443.0000.65110 Aquifer Assessment - County	2,664.75	2,400.00	2,400.00	-	0%
001-443.0000.66061 Office Machine Maint/Repair	3,353.83	1,200.00	1,200.00	-	0%
001-443.0000.66190 Small Equipment Repair	13,064.44	15,500.00	15,500.00	-	0%
001-443.0000.67020 Equipment	28,076.01	6,500.00	6,500.00	-	0%
001-443.0000.67030 Hardware	59,780.90	8,000.00	16,500.00	8,500.00	106%
001-443.0000.67050 Repairs & Rebuilds	51,844.17	21,713.00	21,713.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
001-443.0000.67070	Equipment Rental	6,191.95	7,000.00	19,000.00	12,000.00	171%
001-443.0000.67090	Tools	3,573.56	3,500.00	3,500.00	-	0%
001-443.0000.68012	Centennial Trail (Joint Powers)	10,000.00	15,000.00	15,000.00	-	0%
001-443.0000.68013	Playground	11,018.84	16,000.00	24,500.00	8,500.00	53%
001-443.0000.68111	Sealing - Court/Trail	73,777.64	78,000.00	78,000.00	-	0%
001-443.0000.68160	Lumber/Paint	3,032.53	19,500.00	20,000.00	500.00	3%
001-443.0000.68170	Sand/Dirt/Concrete	18,387.05	19,000.00	19,000.00	-	0%
001-443.0000.68180	Sod & Turf	7,551.75	10,855.00	16,500.00	5,645.00	52%
001-443.0000.68190	Tree & Shrub Plantings	8,097.30	7,500.00	7,500.00	-	0%
001-443.0000.68200	Fertilizer	14,017.00	23,300.00	23,300.00	-	0%
001-443.0000.68210	Flowers	6,779.85	7,750.00	7,750.00	-	0%
001-443.0000.68215	Pest Control	9,206.00	9,500.00	9,500.00	-	0%
001-443.0000.68220	Chemicals	11,575.09	15,500.00	15,500.00	-	0%
001-443.0000.68230	Irrigation	30,772.12	25,000.00	25,000.00	-	0%
001-443.0000.68240	Field Striping Paint	1,701.92	1,700.00	1,700.00	-	0%
001-443.0000.68250	Plumbing	4,517.55	3,000.00	3,000.00	-	0%
001-443.0000.80030	Software	4,809.58	6,200.00	43,200.00	37,000.00	597%
001-443.0000.80140	Centennial Trail	-	5,500.00	5,500.00	-	0%
001-443.0000.80150	Q'emlin Trails	2,453.24	3,500.00	3,500.00	-	0%
001-443.0000.90010	New Vehicles / Equip	10,387.25	172,213.00	583,912.60	411,699.60	239%
001-443.0000.90050	Vehicles, Motorcycles, & Equipment	122,104.52	226,000.00	145,000.00	(81,000.00)	-36%
001-443.0000.91000	Equipment	36,554.40	-	-	-	0%
001-443.0000.94180	Park Capital	111,421.02	159,079.00	572,000.00	412,921.00	260%
001-443.1658.62330	Avista Lease M & O	28,465.07	93,000.00	93,000.00	-	0%
001-443.1667.63009	Community Garden	974.49	4,000.00	4,000.00	-	0%
001-443.4000.72000	Uniform Expense	3,933.28	3,950.00	5,450.00	1,500.00	38%
001-443.4155.71000	Salaries	913,918.42	1,040,309.67	1,174,702.04	134,392.37	13%
001-443.4155.71030	Employer FICA	68,847.06	79,583.69	89,864.71	10,281.02	13%
001-443.4155.71040	Employer Retirement	88,981.08	94,722.29	110,118.09	15,395.80	16%
001-443.4155.71050	Employer Workman Compensation	17,046.31	33,261.04	35,289.37	2,028.33	6%
001-443.4155.71060	Employer Unemployment Ins	2,739.09	10,403.10	11,747.02	1,343.92	13%
Department: 443 - Parks Total:		\$ 2,169,584.71	\$ 2,582,965.88	\$ 3,603,407.83	\$ 1,020,441.95	40%
Department: 444 - Parks - Construction						
001-444.0000.90010	New Vehicles / Equip	\$ 63,595.46	\$ -	\$ -	\$ -	0%
001-444.0000.94180	Park Construction Projects	617,406.30	763,594.00	442,000.00	(321,594.00)	-42%
Department: 444 - Parks - Construction Total:		\$ 681,001.76	\$ 763,594.00	\$ 442,000.00	\$ (321,594.00)	-42%
Department: 445 - Recreation						
001-445.0000.62000	Advertising & Legal Fees	\$ 1,578.82	\$ 6,000.00	\$ 6,000.00	\$ -	0%
001-445.0000.62040	Contracts/Professional	38,457.49	24,000.00	30,000.00	6,000.00	25%
001-445.0000.62050	Credit Card Expense	16,602.18	15,000.00	15,000.00	-	0%
001-445.0000.62060	Dues & Membership	1,300.00	1,500.00	1,500.00	-	0%
001-445.0000.62080	Hiring & Recruiting Costs	486.25	500.00	2,500.00	2,000.00	400%
001-445.0000.62133	Subscription	747.90	50.00	50.00	-	0%
001-445.0000.62170	Music Use License Fees	1,631.64	1,750.00	1,750.00	-	0%
001-445.0000.63000	Supplies	-	3,149.00	3,149.00	-	0%
001-445.0000.63060	Office Supplies	3,077.88	2,000.00	2,000.00	-	0%
001-445.0000.63070	Postage	6,783.15	7,000.00	7,000.00	-	0%
001-445.0000.63080	Program Equip/Supplies	67,337.86	51,300.00	51,300.00	-	0%
001-445.0000.63110	First Aid/Safety	2,407.09	100.00	100.00	-	0%
001-445.0000.63120	Awards/Certificates	1,726.93	3,000.00	3,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
				\$	%
001-445.0000.63210	Printing/Postage/Broch/Books	35,136.63	29,525.32	25,000.00	(4,525.32) -15%
001-445.0000.63430	T-Shirts	27,726.93	17,000.00	20,415.00	3,415.00 20%
001-445.0000.63590	Community Services & Support	4,000.00	4,000.00	4,000.00	- 0%
001-445.0000.64010	Travel & Meetings	4,462.75	5,200.00	5,200.00	- 0%
001-445.0000.64020	Staff Development	9,272.61	6,150.00	9,000.00	2,850.00 46%
001-445.0000.64030	Gasoline	1,171.32	1,000.00	1,000.00	- 0%
001-445.0000.64060	Car Allowance Stipend	3,125.00	3,000.00	3,000.00	- 0%
001-445.0000.64090	Coach Training	-	750.00	750.00	- 0%
001-445.0000.65004	Utilities - PF	-	1,000.00	1,000.00	- 0%
001-445.0000.65021	Electric & Gas	1,577.11	2,000.00	2,000.00	- 0%
001-445.0000.65030	Telephone	5,434.54	5,500.00	5,500.00	- 0%
001-445.0000.65050	Sanitation	875.96	500.00	900.00	400.00 80%
001-445.0000.66042	Computer Printer Supplies	-	500.00	500.00	- 0%
001-445.0000.66050	Copier Maintenance & Supplies	5,850.14	3,200.00	6,000.00	2,800.00 88%
001-445.0000.66110	Furniture Replace & Repair	-	3,900.00	3,900.00	- 0%
001-445.0000.66190	Small Equipment	-	8,004.94	1,000.00	(7,004.94) -88%
001-445.0000.67030	Hardware	-	300.00	300.00	- 0%
001-445.0000.90010	New Vehicles / Equip	-	6,895.00	-	(6,895.00) -100%
001-445.1445.62190	On-line Registration System	9,146.97	7,000.00	7,000.00	- 0%
001-445.4000.72000	Uniform Expense	26.00	900.00	900.00	- 0%
001-445.4155.71000	Salaries	618,173.76	766,343.04	795,777.12	29,434.08 4%
001-445.4155.71030	Employer FICA	46,998.74	58,625.24	60,876.95	2,251.71 4%
001-445.4155.71040	Employer Retirement	51,910.60	52,619.59	55,910.32	3,290.73 6%
001-445.4155.71050	Employer Workman Compensation	3,908.06	4,643.84	4,696.82	52.98 1%
001-445.4155.71060	Employer Unemployment Ins	2,103.21	7,663.43	7,957.77	294.34 4%
Department: 445 - Recreation Total:		\$ 973,037.52	\$ 1,111,569.40	\$ 1,145,932.98	\$ 34,363.58 3%
Department: 451 - Planning & Zoning					
001-451.0000.62000	Advertising & Legal Fees	\$ 17,336.30	\$ 15,500.00	\$ 15,500.00	\$ - 0%
001-451.0000.62040	Contracts/Professional	8,536.62	5,000.00	305,000.00	300,000.00 6000%
001-451.0000.62060	Dues & Membership	763.84	1,500.00	1,500.00	- 0%
001-451.0000.63000	Supplies	131.00	500.00	500.00	- 0%
001-451.0000.63060	Office Supplies	777.95	1,500.00	1,500.00	- 0%
001-451.0000.63070	Postage	1,285.69	500.00	500.00	- 0%
001-451.0000.63210	Printing/Postage/Broch/Books	48.45	-	-	- 0%
001-451.0000.64010	Travel & Meetings	2,016.62	4,000.00	4,600.00	600.00 15%
001-451.0000.64020	Staff Development	2,055.00	2,000.00	2,300.00	300.00 15%
001-451.0000.64030	Gasoline	237.94	100.00	100.00	- 0%
001-451.0000.65030	Telephone	1,451.68	1,500.00	1,500.00	- 0%
001-451.0000.66010	Computer Software	(22,502.70)	22,502.70	2,119.00	(20,383.70) -91%
001-451.0000.66050	Copier Maintenance & Supplies	1,400.65	1,000.00	1,000.00	- 0%
001-451.0000.90010	New Vehicles / Equipment	-	-	50,000.00	50,000.00 0%
001-451.1901.66140	Copier Lease Payment	772.18	1,300.00	1,300.00	- 0%
001-451.4155.71000	Salaries	254,102.06	242,514.00	309,365.20	66,851.20 28%
001-451.4155.71030	Employer FICA	19,212.38	18,552.32	23,666.44	5,114.12 28%
001-451.4155.71040	Employer Retirement	30,339.72	27,125.61	34,599.57	7,473.96 28%
001-451.4155.71050	Employer Workman Compensation	319.96	437.02	557.35	120.33 28%
001-451.4155.71060	Employer Unemployment Ins	535.66	2,425.14	3,093.65	668.51 28%
Department: 451 - Planning & Zoning Total:		\$ 318,821.00	\$ 347,956.79	\$ 758,701.21	\$ 410,744.42 118%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
Department: 452 - Building Inspector						
001-452.0000.62000	Advertising & Legal Fees	\$ -	\$ 100.00	\$ 100.00	\$ -	0%
001-452.0000.62040	Contracts/Professional	2,140.50	-	-	-	0%
001-452.0000.62060	Dues & Membership	536.00	1,600.00	1,600.00	-	0%
001-452.0000.62133	Subscription	-	100.00	100.00	-	0%
001-452.0000.63000	Supplies	227.89	1,500.00	1,500.00	-	0%
001-452.0000.63060	Office Supplies	995.72	1,500.00	1,500.00	-	0%
001-452.0000.63070	Postage	808.14	800.00	800.00	-	0%
001-452.0000.63210	Printing/Postage/Broch/Books	220.88	500.00	500.00	-	0%
001-452.0000.64010	Travel & Meetings	775.75	2,500.00	2,500.00	-	0%
001-452.0000.64020	Staff Development	4,006.00	4,500.00	4,500.00	-	0%
001-452.0000.64030	Gasoline	7,507.09	4,000.00	4,000.00	-	0%
001-452.0000.65030	Telephone	8,020.90	7,000.00	7,000.00	-	0%
001-452.0000.66050	Copier Maintenance & Supplies	1,400.63	1,300.00	1,300.00	-	0%
001-452.0000.66190	Small Equipment	235.08	500.00	500.00	-	0%
001-452.0000.80010	Computer	249.98	-	-	-	0%
001-452.0000.80080	Code Book Purchase	888.85	3,200.00	3,200.00	-	0%
001-452.0000.90010	New Vehicles / Equip	23,867.60	-	-	-	0%
001-452.1901.66140	Copier Lease Payment	772.20	1,500.00	1,500.00	-	0%
001-452.4155.71000	Salaries	521,873.03	593,652.80	638,144.00	44,491.20	7%
001-452.4155.71030	Employer FICA	39,375.82	45,414.44	48,818.02	3,403.58	7%
001-452.4155.71040	Employer Retirement	60,515.57	66,370.38	71,344.50	4,974.12	7%
001-452.4155.71050	Employer Workman Compensation	5,648.85	8,114.51	8,722.64	608.13	7%
001-452.4155.71060	Employer Unemployment Ins	1,215.98	5,936.53	6,381.44	444.91	7%
Department: 452 - Building Inspector Total:		\$ 681,282.46	\$ 750,088.66	\$ 804,010.60	\$ 53,921.94	7%
Department: 453 - Engineering						
001-453.0000.62000	Advertising & Legal Fees	\$ -	\$ 300.00	\$ 300.00	\$ -	0%
001-453.0000.62040	Contracts/Professional	41,406.09	20,000.00	20,000.00	-	0%
001-453.0000.62060	Dues & Membership	1,708.00	1,000.00	2,000.00	1,000.00	100%
001-453.0000.62080	Hiring & Recruiting Costs	1,062.06	-	-	-	0%
001-453.0000.62133	Subscription	-	200.00	200.00	-	0%
001-453.0000.63000	Supplies	-	300.00	300.00	-	0%
001-453.0000.63060	Office Supplies	645.04	2,000.00	2,000.00	-	0%
001-453.0000.63070	Postage	547.04	-	-	-	0%
001-453.0000.63530	Field Supplies	45.42	800.00	800.00	-	0%
001-453.0000.63610	Computer Drafting Supplies	1,040.49	1,500.00	1,500.00	-	0%
001-453.0000.64010	Travel & Meetings	297.29	3,000.00	3,000.00	-	0%
001-453.0000.64020	Staff Development	25.00	3,000.00	3,000.00	-	0%
001-453.0000.64030	Gasoline	3,106.81	1,500.00	1,500.00	-	0%
001-453.0000.65030	Telephone	4,872.01	4,700.00	4,700.00	-	0%
001-453.0000.66014	Software Licensing	-	-	3,300.00	3,300.00	0%
001-453.0000.90010	New Vehicles / Equip	-	-	30,000.00	30,000.00	0%
001-453.1901.66050	Copier Maintenance & Supplies	1,400.68	1,500.00	1,500.00	-	0%
001-453.1901.66140	Copier Lease Payment	774.24	1,000.00	1,000.00	-	0%
001-453.4155.71000	Salaries	505,904.44	576,659.20	661,689.60	85,030.40	15%
001-453.4155.71030	Employer FICA	38,134.09	44,114.43	50,619.25	6,504.82	15%
001-453.4155.71040	Employer Retirement	60,404.94	64,470.50	73,976.90	9,506.40	15%
001-453.4155.71050	Employer Workman Compensation	5,401.22	8,842.82	10,195.37	1,352.55	15%
001-453.4155.71060	Employer Unemployment Ins	1,231.87	5,766.59	6,616.90	850.31	15%
Department: 453 - Engineering Total:		\$ 668,006.73	\$ 740,653.54	\$ 878,198.02	\$ 137,544.48	19%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
Department: 454 - Community Development Admin						
001-454.0000.62050	Credit Card Expense	\$ 1,859.23	\$ -	\$ -	\$ -	0%
001-454.0000.62060	Dues & Membership	493.00	500.00	500.00	-	0%
001-454.0000.63000	Supplies	-	100.00	100.00	-	0%
001-454.0000.63060	Office Supplies	95.94	250.00	250.00	-	0%
001-454.0000.64010	Travel & Meetings	1,595.12	1,500.00	1,500.00	-	0%
001-454.0000.64020	Staff Development	1,601.53	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	56,257.80	57,555.00	79,860.00	22,305.00	39%
001-454.0000.92050	Copier	-	18,600.00	-	(18,600.00)	-100%
001-454.4155.71000	Salaries	168,570.27	174,761.60	187,865.60	13,104.00	7%
001-454.4155.71030	Employer FICA	12,851.20	13,369.26	14,371.72	1,002.46	7%
001-454.4155.71040	Employer Retirement	19,744.44	19,538.35	21,003.37	1,465.02	7%
001-454.4155.71050	Employer Workman Compensation	213.06	314.57	338.16	23.59	7%
001-454.4155.71060	Employer Unemployment Ins	344.52	1,747.62	1,878.66	131.04	7%
Department: 454 - Community Development Admin Total:		\$ 264,046.11	\$ 291,096.40	\$ 310,527.51	\$ 19,431.11	7%
Department: 465 - Street Lights						
001-465.0000.64020	Contracts/Professional	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0%
001-465.0000.65102	Street Lights - Avista	413,704.63	440,000.00	440,000.00	-	0%
001-465.0000.65103	Street Lights - KEC	222,325.67	200,000.00	200,000.00	-	0%
Department: 465 - Street Lights Total:		\$ 636,030.30	\$ 650,000.00	\$ 650,000.00	\$ -	0%
Department: 481 - Capital Improvements/Contracts						
001-481.0000.62040	Contracts/Professional	\$ 5,988.00	\$ 10,522.40	\$ -	\$ (10,522.40)	-100%
001-481.0000.65110	Aquifer Assessment - County	45.92	24.00	24.00	-	0%
001-481.0000.68060	Elevator Maintenance	3,292.51	-	-	-	0%
001-481.0000.68390	Capital Facility Operating Cost	66,278.18	111,090.00	111,090.00	-	0%
001-481.0000.68395	PD Capital Facility Maintenance Costs	77,418.83	100,000.00	100,000.00	-	0%
001-481.0000.80385	Public Art	-	45,000.00	-	(45,000.00)	-100%
001-481.0000.95015	Parking Project	35,367.00	6,657.42	-	(6,657.42)	-100%
001-481.1903.69011	Capital Facility Reserve Transfer	-	6,653,466.55	-	(6,653,466.55)	-100%
001-481.1903.69037	Transfer to Fund 037 St Impact Fees	-	731,804.00	-	(731,804.00)	-100%
001-481.1903.69652	Transfer to Fund 652	-	36,397.00	-	(36,397.00)	-100%
001-481.1920.69920	Contingency Account	-	2,237,392.70	-	(2,237,392.70)	-100%
001-481.1920.89000	Facility Replacement	350,000.00	500,000.00	620,000.00	120,000.00	24%
001-481.1920.89200	Vehicle Replacement	-	375,000.00	500,000.00	125,000.00	33%
Department: 481 - Capital Improvements/Contracts Total:		\$ 538,390.44	\$ 10,807,354.07	\$ 1,331,114.00	\$ (9,476,240.07)	-88%
Department: 482 - Personnel Pool						
001-482.1903.69003	Employer Insurance	\$ 3,300,000.00	\$ 4,121,000.00	\$ 4,557,500.00	\$ 436,500.00	11%
001-482.4155.71110	Persi 401K Contribution	22,856.78	35,309.22	25,000.00	(10,309.22)	-29%
001-482.4155.71140	Personal Time Off	-	12,000.00	12,000.00	-	0%
001-482.4155.71150	Executive Education/Development	-	12,000.00	12,000.00	-	0%
001-482.4155.71240	Wage Enhancement - G/F	-	437,442.82	1,138,344.51	700,901.69	160%
Department: 482 - Personnel Pool Total:		\$ 3,322,856.78	\$ 4,617,752.04	\$ 5,744,844.51	\$ 1,127,092.47	24%
Department: 497 - Transfer Out						
001-497.1903.69035	Transfer to fund 035	\$ -	\$ 751,571.45	\$ -	\$ (751,571.45)	-100%
001-497.1903.69038	Transfer to 038	-	800,000.00	-	(800,000.00)	-100%
Department: 497 - Transfer Out Total:		\$ -	\$ 1,551,571.45	\$ -	\$ (1,551,571.45)	-100%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
				\$	%
Fund: 001 - GENERAL FUND Total:	\$ 26,071,635.41	\$ 47,865,022.76	\$ 43,264,978.93	\$ (4,600,043.83)	-10%
Fund: 002 - COMPREHENSIVE LIABILITY					
Department: 410 - General Government Services					
002-410.0000.62280 Insurance Deductible	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0%
002-410.0000.62290 Liability Insurance	274,631.00	300,000.00	326,860.00	26,860.00	9%
002-410.0000.63730 Miscellaneous	-	466.00	466.00	-	0%
Department: 410 - General Government Services Total:	\$ 274,631.00	\$ 310,466.00	\$ 337,326.00	\$ 26,860.00	9%
Fund: 002 - COMPREHENSIVE LIABILITY Total:	\$ 274,631.00	\$ 310,466.00	\$ 337,326.00	\$ 26,860.00	9%
Fund: 003 - PERSONNEL BENEFIT POOL					
Department: 482 - Personnel Pool					
003-482.0000.62040 Contracts/Professional	\$ 25,025.00	\$ 30,000.00	\$ 25,500.00	\$ (4,500.00)	-15%
003-482.0000.62160 Contracts - Cobra Admin	1,200.00	300.00	300.00	-	0%
003-482.0000.64020 Staff Development	40,359.08	-	-	-	0%
003-482.0000.64080 City Wide Development	1,190.88	10,000.00	15,000.00	5,000.00	50%
003-482.0000.66016 Software Maintenance	9,089.58	11,000.00	11,000.00	-	0%
003-482.0000.73010 Benefits Development	1,567.57	10,000.00	10,000.00	-	0%
003-482.0000.73020 City Employee Events	4,943.84	11,000.00	11,000.00	-	0%
003-482.4000.73000 Wellness Program	20,152.25	40,000.00	149,000.00	109,000.00	273%
003-482.4155.71070 Employer Insurance	2,764,275.64	3,020,000.00	3,322,000.00	302,000.00	10%
003-482.4155.71190 Employer Dental Expense	210,408.87	200,000.00	220,000.00	20,000.00	10%
003-482.4155.71200 Employer Paid Life Insurance	16,272.09	18,700.00	18,700.00	-	0%
003-482.4155.71210 Employer Flexible Benefit Exp	12,329.10	20,000.00	20,000.00	-	0%
003-482.4155.71220 Employer HRA Expense	842,890.21	900,000.00	900,000.00	-	0%
003-482.4155.71230 Medical Admin. Fee	1,415.00	10,000.00	10,000.00	-	0%
Department: 482 - Personnel Pool Total:	\$ 3,951,119.11	\$ 4,281,000.00	\$ 4,712,500.00	\$ 431,500.00	10%
Fund: 003 - PERSONNEL BENEFIT POOL Total:	\$ 3,951,119.11	\$ 4,281,000.00	\$ 4,712,500.00	\$ 431,500.00	10%
Fund: 007 - DRUG SEIZURE PROGRAM					
Department: 425 - Drug Seizure Program					
007-425.0000.62040 Contracts/Professional	\$ 3,642.15	\$ -	\$ -	\$ -	0%
007-425.0000.63080 Program Equip/Supplies	5,325.74	-	-	-	0%
007-425.0000.64020 Staff Development	5,036.69	-	-	-	0%
007-425.0000.67020 Equipment	8,197.74	40,000.00	40,000.00	-	0%
007-425.0000.67120 K-9 Supplies	5,372.50	5,000.00	5,000.00	-	0%
007-425.1142.67020 K-9 Equipment	(762.00)	-	-	-	0%
007-425.1920.69900 Fund Balance Rebudget	-	485,000.00	123,000.00	(362,000.00)	-75%
Department: 425 - Drug Seizure Program Total:	\$ 26,812.82	\$ 530,000.00	\$ 168,000.00	\$ (362,000.00)	-68%
Fund: 007 - DRUG SEIZURE PROGRAM Total:	\$ 26,812.82	\$ 530,000.00	\$ 168,000.00	\$ (362,000.00)	-68%
Fund: 008 - 911 SUPPORT					
Department: 426 - 911 Support					
008-426.0000.65021 Electric	\$ 3,478.10	\$ -	\$ -	\$ -	0%
008-426.0000.65031 Telephone charges 911 & frame	29,835.15	(4,336.77)	(4,336.77)	-	0%
008-426.0000.66040 Computer Equipment	-	5,000.00	5,000.00	-	0%
008-426.0000.66170 911 Support Costs	3,600.00	4,000.00	4,000.00	-	0%
008-426.0000.67020 Equipment	18,625.50	5,500.00	5,500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
				\$	%
008-426.0000.67040 Radio Repair/Maintenance	-	5,000.00	5,000.00	-	0%
008-426.0000.67260 911 Recorder maintenance	13,990.00	15,000.00	15,000.00	-	0%
008-426.0000.67280 Wireless Maintenance	20,418.69	8,000.00	8,000.00	-	0%
008-426.0000.67290 Spillman Maintenance	-	41,077.84	32,613.68	(8,464.16)	-21%
008-426.0000.67295 Net Motion Support	-	15,000.00	15,000.00	-	0%
008-426.0000.80240 Misc Mobile Equipment	251.55	-	-	-	0%
008-426.0000.91550 Replacement 911 Recorder	9,745.00	-	-	-	0%
008-426.0000.92090 Telephone Upgrade	7,448.88	-	-	-	0%
008-426.1901.69830 Debt Service	3,937.00	35,763.00	35,763.00	-	0%
008-426.1920.69900 Fund Balance Rebudget	-	352,774.64	2,753,742.78	2,400,968.14	681%
008-426.4155.71000 Salaries	48,388.40	53,244.20	60,297.08	7,052.88	13%
008-426.4155.71030 Employer FICA	3,622.71	4,073.18	4,612.73	539.55	13%
008-426.4155.71040 Employer Retirement	5,532.96	5,952.70	6,741.21	788.51	13%
008-426.4155.71050 Employer Workman Compensation	69.70	95.84	108.53	12.69	13%
008-426.4155.71060 Employer Unemployment Ins	61.21	532.44	602.97	70.53	13%
008-426.4155.71070 Employer Insurance	7,257.86	9,103.37	9,103.37	-	0%
Department: 426 - 911 Support Total:	\$ 176,262.71	\$ 555,780.44	\$ 2,956,748.58	\$ 2,400,968.14	432%
Fund: 008 - 911 SUPPORT Total:	\$ 176,262.71	\$ 555,780.44	\$ 2,956,748.58	\$ 2,400,968.14	432%
Fund: 011 - FACILITY BUILDING RESERVE					
Department: 491 - Facility Building Reserve					
011-491.1803.96000 Land Acquisition	\$ 10,000.00	\$ 1,405,038.00	\$ -	\$ (1,405,038.00)	-100%
011-491.1920.69900 Fund Balance Rebudgeted	-	7,094,962.00	7,900,000.00	805,038.00	11%
Department: 491 - Facility Building Reserve Total:	\$ 10,000.00	\$ 8,500,000.00	\$ 7,900,000.00	\$ (600,000.00)	-7%
Fund: 011 - FACILITY BUILDING RESERVE Total:	10,000.00	8,500,000.00	7,900,000.00	(600,000.00)	-7%
Fund: 017 - ANNEXATION FEES					
Department: 410 - General Government Services					
017-410.0000.62040 Contracts/Professional	\$ 41,542.58	\$ 250,000.00	\$ 250,000.00	\$ -	0%
017-410.0000.65080 Water	98.40	-	-	-	0%
017-410.0000.65110 Aquifer Assessment - County	5.74	-	-	-	0%
017-410.1920.69900 Fund Balance Rebudgeted	-	3,450,000.00	3,750,000.00	300,000.00	9%
Department: 410 - General Government Services Total:	\$ 41,646.72	\$ 3,700,000.00	\$ 4,000,000.00	\$ 300,000.00	8%
Department: 497 - Transfer Out					
017-497.1903.69001 Transfer to General Fund	\$ -	\$ -	\$ 640,000.00	\$ 640,000.00	0%
017-497.1903.69037 Transfer to Fund 037	50,000.00	-	-	-	0%
Department: 497 - Transfer Out Total:	\$ 50,000.00	\$ -	\$ 640,000.00	\$ 640,000.00	0%
Fund: 017 - ANNEXATION FEES Total:	\$ 91,646.72	\$ 3,700,000.00	\$ 4,640,000.00	\$ 940,000.00	25%
Fund: 023 - SPECIAL EVENTS					
Department: 446 - Special Events					
023-446.1601.62001 Marketing	\$ 1,110.29	\$ 3,500.00	\$ 3,500.00	\$ -	0%
023-446.1601.62040 Contracts/Professional	8,075.00	14,310.00	14,310.00	-	0%
023-446.1601.62300 Security & Parking	-	800.00	800.00	-	0%
023-446.1601.63000 Supplies	2,166.50	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	14.00	1,250.00	1,250.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
				\$	%
023-446.1602.63000 Supplies	203.22	3,000.00	3,000.00	-	0%
023-446.1602.63070 Postage	-	410.00	410.00	-	0%
023-446.1602.63120 Awards/Certificates	2,528.06	650.00	2,650.00	2,000.00	308%
023-446.1602.63430 T-Shirts	-	3,000.00	5,500.00	2,500.00	83%
023-446.1602.63620 Concession Supplies	-	75.00	75.00	-	0%
023-446.1602.63660 Youth	290.00	1,425.00	1,425.00	-	0%
023-446.1602.67070 Equipment Rental	351.92	-	-	-	0%
023-446.1603.63000 Supplies	1,957.01	3,500.00	3,500.00	-	0%
023-446.1604.63000 Supplies	32.72	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	-	1,250.00	1,250.00	-	0%
023-446.1605.62040 Entertainment Contracts - Summer Concerts	2,125.00	3,000.00	3,000.00	-	0%
023-446.1605.63002 Supplies - Summer Concerts	31.96	500.00	500.00	-	0%
023-446.1664.63000 Harvest Festival Supplies	2,142.48	6,250.00	6,250.00	-	0%
Department: 446 - Special Events Total:	\$ 21,028.16	\$ 48,320.00	\$ 52,820.00	\$ 4,500.00	9%
Fund: 023 - SPECIAL EVENTS Total:	\$ 21,028.16	\$ 48,320.00	\$ 52,820.00	\$ 4,500.00	9%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT					
Department: 442 - Cemetery					
029-442.0000.80090 Cemetery Improvements	\$ -	\$ 40,000.00	\$ 40,000.00	\$ -	0%
029-442.1920.69900 Fund Balance Rebudget	-	162,500.00	162,500.00	-	0%
Department: 442 - Cemetery Total:	\$ -	\$ 202,500.00	\$ 202,500.00	\$ -	0%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:	\$ -	\$ 202,500.00	\$ 202,500.00	\$ -	0%
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES					
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%
Fund: 035 - PUBLIC SAFETY IMPACT FEES					
Department: 420 - Public Safety Impact Fees					
035-420.0000.80300 Impact Fee Study	\$ 1,842.00	\$ -	\$ -	\$ -	0%
035-420.1903.69008 Transfer to Fund 008	34,460.70	34,460.70	34,460.70	-	0%
035-420.1920.69900 Fund Balance Rebudget	-	2,320,539.30	2,320,539.30	-	0%
Department: 420 - Public Safety Impact Fees Total:	\$ 36,302.70	\$ 2,355,000.00	\$ 2,355,000.00	\$ -	0%
Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:	\$ 36,302.70	\$ 2,355,000.00	\$ 2,355,000.00	\$ -	0%
Fund: 037 - STREETS IMPACT FEES					
Department: 431 - Streets					
037-431.0000.80290 Traffic Study	\$ -	\$ 475,000.00	\$ 475,000.00	\$ -	0%
037-431.0000.80300 Impact Fee Study	3,948.00	-	-	-	0%
037-431.0000.95132 Highway 41 Widening	2,053,499.83	-	-	-	0%
037-431.0000.95133 Seltice and Mullan Couplet Study	-	100,000.00	-	(100,000.00)	-100%
037-431.0000.95134 Spokane and Prairie	744,149.30	150,603.00	-	(150,603.00)	-100%
037-431.0000.95136 Chase Road BNSF RR-Xing	-	25,000.00	-	(25,000.00)	-100%
037-431.0000.95137 Poleline and Cecil: Traffic Control	2,485,772.60	-	-	-	0%
037-431.0000.95138 Mullan and Cecil: Traffic Safety	239,844.92	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
				\$	%
037-431.0000.95142 Chase Road UPRR RR-XING	-	377,140.00	-	(377,140.00)	-100%
037-431.0000.95143 Prairie/Idaho Roundabout	35,602.00	-	-	-	0%
037-431.0000.95144 Prairie and Zorros Roundabout	-	770,000.00	120,000.00	(650,000.00)	-84%
037-431.0000.95200 Poleline/Spokane Roundabout	1,083,505.96	2,771,104.00	-	(2,771,104.00)	-100%
037-431.1305.62040 Contracts/Professional	-	275,000.00	1,500,000.00	1,225,000.00	445%
037-431.1920.69900 Fund Balance Rebudget	-	-	1,005,000.00	1,005,000.00	0%
Department: 431 - Streets Total:	\$ 6,646,322.61	\$ 4,943,847.00	\$ 3,100,000.00	\$ (1,843,847.00)	-37%
Fund: 037 - STREETS IMPACT FEES Total:	\$ 6,646,322.61	\$ 4,943,847.00	\$ 3,100,000.00	\$ (1,843,847.00)	-37%
Fund: 038 - PARKS IMPACT FEES					
Department: 443 - Parks					
038-443.0000.62040 Contracts/Professional	\$ -	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00	100%
038-443.0000.80300 Impact Fee Study	1,842.00	15,000.00	30,000.00	15,000.00	100%
038-443.0000.94070 Black Bay	56,340.50	1,500,000.00	1,750,000.00	250,000.00	17%
038-443.0000.94165 Sports Complex (Phase 1)	1,207,952.03	1,100,000.00	-	(1,100,000.00)	-100%
038-443.0000.94170 Dog Park	-	-	100,000.00	100,000.00	0%
038-443.0000.94230 Sportsfields	153,226.21	-	250,000.00	250,000.00	0%
038-443.0000.95132 Highway 41 Widening	1,654.38	-	-	-	0%
038-443.0000.96000 Land Acquisition	-	1,900,000.00	500,000.00	(1,400,000.00)	-74%
038-443.1667.95520 Community Garden	-	100,000.00	200,000.00	100,000.00	100%
038-443.1920.69900 Fund Balance Rebudget	-	-	830,000.00	830,000.00	0%
Department: 443 - Parks Total:	\$ 1,421,015.12	\$ 4,665,000.00	\$ 3,760,000.00	\$ (905,000.00)	-19%
Fund: 038 - PARKS IMPACT FEES Total:	\$ 1,421,015.12	\$ 4,665,000.00	\$ 3,760,000.00	\$ (905,000.00)	-19%
Fund: 410 - LID 2004					
Department: 476 - LID 2004					
410-476.1902.69760 Bond Principal	\$ -	\$ 500,000.00	\$ -	\$ (500,000.00)	-100%
410-476.1902.69770 Interest Expense	-	28,000.00	-	(28,000.00)	-100%
Department: 476 - LID 2004 Total:	\$ -	\$ 528,000.00	\$ -	\$ (528,000.00)	-100%
Fund: 410 - LID 2004 Total:	\$ -	\$ 528,000.00	\$ -	\$ (528,000.00)	-100%
Fund: 450 - LID GUARANTEE					
Department: 497 - Transfer Out					
450-497.1903.69450 Transfer to LID Guarantee Fund	\$ 150.00	\$ 150.00	\$ -	\$ (150.00)	-100%
Department: 497 - Transfer Out Total:	\$ 150.00	\$ 150.00	\$ -	\$ (150.00)	-100%
Fund: 450 - LID GUARANTEE Total:	\$ 150.00	\$ 150.00	\$ -	\$ (150.00)	-100%
Fund: 650 - RECLAIMED WATER OPERATING					
Department: 463 - Wastewater Operating					
650-463.0000.62000 Advertising & Legal Fees	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
650-463.0000.62010 Attorney Fees	17,265.00	50,000.00	50,000.00	-	0%
650-463.0000.62040 Contracts/Professional	129,605.16	235,000.00	370,000.00	135,000.00	57%
650-463.0000.62060 Dues & Membership	1,385.00	2,610.00	2,610.00	-	0%
650-463.0000.62080 Hiring & Recruiting Costs	3,589.70	1,500.00	1,500.00	-	0%
650-463.0000.62150 Biosolids Disposal	574,868.79	1,000,000.00	1,000,000.00	-	0%
650-463.0000.62180 Other Contracts	23,471.99	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%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund	Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
					\$	%
650-463.0000.63008	Supplies - Caustic	106,317.50	340,000.00	340,000.00	-	0%
650-463.0000.63060	Office Supplies	4,415.48	4,000.00	4,000.00	-	0%
650-463.0000.63070	Postage	9.45	400.00	400.00	-	0%
650-463.0000.63110	First Aid/Safety	2,070.53	4,000.00	4,000.00	-	0%
650-463.0000.63400	STP Lab	49,649.94	69,124.00	69,124.00	-	0%
650-463.0000.63410	SRSP Fees	-	13,149.00	13,149.00	-	0%
650-463.0000.63480	Polymer	33,572.00	22,872.00	22,872.00	-	0%
650-463.0000.63490	Aluminum Sulfate	9,877.00	30,250.00	30,250.00	-	0%
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	2,221.81	20,000.00	20,000.00	-	0%
650-463.0000.64020	Staff Development	4,987.84	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	-	500.00	500.00	-	0%
650-463.0000.65005	Pickup Fuel	6,355.07	4,000.00	6,000.00	2,000.00	50%
650-463.0000.65010	Avista - Gas	33,132.68	20,000.00	20,000.00	-	0%
650-463.0000.65021	Electric	351,143.08	738,265.00	738,265.00	-	0%
650-463.0000.65023	Electric - KEC	-	20,000.00	20,000.00	-	0%
650-463.0000.65030	Telephone	15,699.61	10,000.00	10,000.00	-	0%
650-463.0000.65050	Sanitation	5,395.00	7,000.00	7,000.00	-	0%
650-463.0000.65080	Water	12,641.56	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	1,684.37	500.00	500.00	-	0%
650-463.0000.66012	Computer Software Maint. Supp	3,666.95	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	262.50	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	2,242.55	2,200.00	2,200.00	-	0%
650-463.0000.67170	Auto Service	6,711.32	10,000.00	15,000.00	5,000.00	50%
650-463.0000.67221	Generator Fuel	3,815.30	2,159.00	2,159.00	-	0%
650-463.0000.68010	Bldg & Grounds Maint & Repair	27,868.53	57,000.00	57,000.00	-	0%
650-463.0000.68020	Replacement Fund	-	-	1,010,285.20	1,010,285.20	0%
650-463.0000.68021	L/S Maintenance & Repairs	535.72	-	-	-	0%
650-463.0000.68025	Plant Maintenance & Repairs	95,232.62	208,889.00	208,889.00	-	0%
650-463.0000.68360	NPDES Permit Monitoring	49,096.03	115,021.00	115,021.00	-	0%
650-463.0000.68820	Chlorine	(1,360.00)	91,400.00	91,400.00	-	0%
650-463.0000.69780	Administrative Expense	-	1,000.00	1,000.00	-	0%
650-463.0000.80010	Computer	4,106.21	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	21,000.00	20,000.00	2000%
650-463.0000.90010	New Vehicles / Equip	-	373,373.00	275,000.00	(98,373.00)	-26%
650-463.0000.93015	Building Remodel	-	-	90,000.00	90,000.00	0%
650-463.1903.69001	Transfer to General Fund	909,774.00	1,179,194.00	764,135.00	(415,059.00)	-35%
650-463.1903.69002	Transfer to Comp Liability	126,822.09	120,776.00	112,744.00	(8,032.00)	-7%
650-463.1903.69652	Transfer to Fund 652	2,000,000.00	-	8,595,000.00	8,595,000.00	0%
650-463.1920.69800	Depreciation Expense	2,115,699.32	-	-	-	0%
650-463.1920.69810	Bad Debt Expense	(5,618.09)	1,500.00	1,500.00	-	0%
650-463.1950.89200	Replacement Fund	-	5,777,417.95	35,059.14	(5,742,358.81)	-99%
650-463.3122.68400	Plant Repairs	143,791.50	25,000.00	25,000.00	-	0%
650-463.3125.95520	WRF Odor, Solids, and Dewatering Project	-	-	1,600,000.00	1,600,000.00	0%
650-463.3126.95520	WRF Control Buidling Rehabilitation	-	-	1,650,000.00	1,650,000.00	0%
650-463.3127.95520	3rd Ave Gravity Sewer Main	-	-	400,000.00	400,000.00	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
650-463.3215.68360	Idaho DEQ Permit Management	29,639.16	35,000.00	35,000.00	-	0%
650-463.4000.72000	Uniform Expense	1,677.42	1,700.00	15,000.00	13,300.00	782%
650-463.4000.74020	Unallocated PERSI Contributions	238,031.00	-	-	-	0%
650-463.4155.71000	Salaries	900,928.57	1,061,063.24	1,145,258.12	84,194.88	8%
650-463.4155.71030	Employer FICA	69,317.84	81,171.34	87,612.25	6,440.91	8%
650-463.4155.71040	Employer Retirement	618.87	118,626.87	128,039.86	9,412.99	8%
650-463.4155.71050	Employer Workman Compensation	12,221.25	21,167.28	22,750.92	1,583.64	7%
650-463.4155.71060	Employer Unemployment Ins	2,233.46	10,610.63	11,452.58	841.95	8%
650-463.4155.71070	Employer Insurance	274,534.67	309,000.00	309,000.00	-	0%
650-463.6530.64010	Travel & Meetings	107.10	-	-	-	0%
650-463.6530.64050	Educational Materials	200.00	1,500.00	1,500.00	-	0%
650-463.6530.68220	Chemicals	-	5,000.00	5,000.00	-	0%
650-463.6530.68225	Water Testing	330.00	-	-	-	0%
Department: 463 - Wastewater Operating Total:		\$ 8,401,844.45	\$ 12,655,302.66	\$ 20,014,539.42	\$ 7,359,236.76	58%
Department: 466 - Wastewater - Collections						
650-466.0000.62040	Contracts/Professional	\$ 16,341.27	\$ 12,415.00	\$ 12,415.00	\$ -	0%
650-466.0000.62060	Dues & Membership	335.00	1,000.00	1,000.00	-	0%
650-466.0000.62080	Hiring & Recruiting Costs	18.00	1,000.00	1,000.00	-	0%
650-466.0000.62320	Locate Service	9,049.54	8,000.00	8,000.00	-	0%
650-466.0000.63000	Supplies	-	-	20,000.00	20,000.00	0%
650-466.0000.63006	Supplies - Lift Station	15,734.47	17,000.00	17,000.00	-	0%
650-466.0000.63070	Postage	5.93	130.00	130.00	-	0%
650-466.0000.63110	First Aid/Safety	169.31	4,200.00	4,200.00	-	0%
650-466.0000.63330	Supplies - Collection	5,895.07	15,000.00	15,000.00	-	0%
650-466.0000.64010	Travel & Meetings	1,823.40	3,612.00	3,612.00	-	0%
650-466.0000.64020	Staff Development	2,717.63	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	23,341.50	13,000.00	13,000.00	-	0%
650-466.0000.65010	Avista - Gas	90.14	-	-	-	0%
650-466.0000.65023	Electric - KEC	17,508.32	15,000.00	15,000.00	-	0%
650-466.0000.65024	Electric Avista - Lift Statio	80,777.45	80,000.00	80,000.00	-	0%
650-466.0000.65030	Telephone	8,447.90	6,000.00	6,000.00	-	0%
650-466.0000.65040	Internet Connection Fee	909.49	1,500.00	1,500.00	-	0%
650-466.0000.65080	Water	2,551.66	500.00	500.00	-	0%
650-466.0000.65081	Irrigation Accounts	7,174.98	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	2,394.69	1,510.00	1,510.00	-	0%
650-466.0000.67170	Auto Service	11,270.30	13,000.00	16,000.00	3,000.00	23%
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	2,161.99	2,500.00	2,500.00	-	0%
650-466.0000.68021	L/S Maintenance & Repairs	3,965.18	18,500.00	18,500.00	-	0%
650-466.0000.80010	Computer	1,067.14	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	1,299.00	7,500.00	7,500.00	-	0%
650-466.0000.83290	Landscaping	-	1,000.00	1,000.00	-	0%
650-466.0000.90010	New Vehicles / Equip	-	-	305,000.00	305,000.00	0%
650-466.0000.90040	Truck Replacement	-	500,000.00	225,000.00	(275,000.00)	-55%
650-466.3104.68400	Lift Station Equipment Replacement	208,940.43	542,000.00	542,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
650-466.3221.68400	Pipe Replacement	-	125,000.00	125,000.00	-	0%
650-466.4000.72000	Uniform Expense	1,047.10	1,975.00	10,000.00	8,025.00	406%
650-466.4000.74020	Unallocated PERSI Contributions	42,440.00	-	-	-	0%
650-466.4155.71000	Salaries	155,265.23	262,928.64	283,391.68	20,463.04	8%
650-466.4155.71030	Employer FICA	11,777.49	20,114.04	21,679.46	1,565.42	8%
650-466.4155.71040	Employer Retirement	(618.69)	29,395.42	31,683.19	2,287.77	8%
650-466.4155.71050	Employer Workman Compensation	3,652.74	6,478.25	6,965.76	487.51	8%
650-466.4155.71060	Employer Unemployment Ins	311.20	2,629.29	2,833.92	204.63	8%
Department: 466 - Wastewater - Collections Total:		\$ 637,871.86	\$ 1,765,727.64	\$ 1,851,761.01	\$ 86,033.37	5%
Department: 467 - Wastewater - Recycled Water						
650-467.0000.90010	New Vehicles/Equipment	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	0%
650-467.3123.95520	Community Forest RW Site Development	-	-	450,000.00	450,000.00	0%
650-467.4000.74020	Unallocated PERSI Contributions	1,674.00	-	-	-	0%
650-467.4155.71000	Salaries	5,977.60	6,439.68	6,922.24	482.56	7%
650-467.4155.71030	Employer FICA	447.51	492.64	529.55	36.91	7%
650-467.4155.71040	Employer Retirement	731.61	719.96	773.91	53.95	7%
650-467.4155.71050	Employer Workman Compensation	140.44	11.59	12.46	0.87	8%
650-467.4155.71060	Employer Unemployment Ins	14.63	64.40	69.22	4.82	7%
Department: 467 - Wastewater - Recycled Water Total:		\$ 8,985.79	\$ 7,728.27	\$ 498,307.38	\$ 490,579.11	6348%
Department: 468 - Wastewater - Surface Water						
650-468.0000.62000	Advertising & Legal Fees	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
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	99.00	500.00	500.00	-	0%
650-468.0000.63060	Office Supplies	-	450.00	450.00	-	0%
650-468.0000.63070	Postage	266.23	100.00	100.00	-	0%
650-468.0000.63110	First Aid/Safety	-	50.00	50.00	-	0%
650-468.0000.64010	Travel & Meetings	-	1,032.00	1,032.00	-	0%
650-468.0000.64020	Staff Development	473.60	1,500.00	1,500.00	-	0%
650-468.0000.64050	Instructional Materials	-	100.00	100.00	-	0%
650-468.0000.65005	Pickup Fuel	6,243.55	4,000.00	4,000.00	-	0%
650-468.0000.65024	Electric Avista - Lift Statio	159.21	-	-	-	0%
650-468.0000.65030	Telephone	402.23	-	-	-	0%
650-468.0000.65080	Water	1,415.03	-	-	-	0%
650-468.0000.65081	Irrigation Accounts	61,681.51	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	119.99	-	-	-	0%
650-468.0000.66061	Office Machine Maint/Repair	-	100.00	100.00	-	0%
650-468.0000.66190	Small Equipment	240.66	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	309.00	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	1,300.00	13,000.00	13,000.00	-	0%
650-468.0000.68380	Swale Maintenance	9,931.36	25,000.00	25,000.00	-	0%
650-468.0000.80240	Misc Equipment	-	3,000.00	3,000.00	-	0%
650-468.0000.83290	Landscaping	-	500.00	500.00	-	0%
650-468.0000.90010	New Vehicles / Equip	-	-	10,000.00	10,000.00	0%
650-468.3238.95520	6th Avenue Stormwater Project	-	-	300,000.00	300,000.00	0%
650-468.4000.72000	Uniform Expense	-	100.00	1,300.00	1,200.00	1200%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023		
				\$	%	
650-468.4000.74020	Unallocated PERSI Contributions	23,315.00	-	-	-	0%
650-468.4155.71000	Salaries	85,265.54	81,419.52	88,262.72	6,843.20	8%
650-468.4155.71030	Employer FICA	6,368.27	6,228.59	6,752.10	523.51	8%
650-468.4155.71040	Employer Retirement	59.93	9,102.70	9,867.77	765.07	8%
650-468.4155.71050	Employer Workman Compensation	2,107.25	1,565.58	1,684.48	118.90	8%
650-468.4155.71060	Employer Unemployment Ins	(47.24)	814.20	882.63	68.43	8%
Department: 468 - Wastewater - Surface Water Total:		\$ 199,710.12	\$ 266,812.59	\$ 591,331.70	\$ 324,519.11	122%
Department: 497 - Transfer Out						
650-497.1903.69651	Transfer to Fund 651	\$ 25,000,000.00	\$ 13,000,000.00	\$ -	\$ (13,000,000.00)	-100%
Department: 497 - Transfer Out Total:		\$ 25,000,000.00	\$ 13,000,000.00	\$ -	\$ (13,000,000.00)	-100%
Fund: 650 - RECLAIMED WATER OPERATING Total:		\$ 34,248,412.22	\$ 27,695,571.16	\$ 22,955,939.51	\$ (4,739,631.65)	-17%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP						
Department: 463 - Wastewater Operating						
651-463.0000.80010	Computer	\$ 2,550.90	\$ -	\$ -	\$ -	0%
651-463.1710.95520	ITD Interchange ROW	-	50,000.00	-	(50,000.00)	-100%
651-463.1902.69760	Bond Principal	-	715,939.00	736,451.00	20,512.00	3%
651-463.1902.69770	Interest Expense	232,579.55	205,335.00	188,474.00	(16,861.00)	-8%
651-463.1920.69900	Fund Balance Rebudgeted	-	-	1,550,000.00	1,550,000.00	0%
651-463.3124.95520	WRF Secondary Improvements	-	-	450,000.00	450,000.00	0%
651-463.3209.95500	Facility Plan per EPA Permit	-	255,000.00	-	(255,000.00)	-100%
651-463.3213.90015	Tertiary Treatment	-	16,000,000.00	5,000,000.00	(11,000,000.00)	-69%
651-463.6505.95520	Outfall Upgrade	-	750,000.00	120,000.00	(630,000.00)	-84%
Department: 463 - Wastewater Operating Total:		\$ 235,130.45	\$ 17,976,274.00	\$ 8,044,925.00	\$ (9,931,349.00)	-55%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:		\$ 235,130.45	\$ 17,976,274.00	\$ 8,044,925.00	\$ (9,931,349.00)	-55%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR						
Department: 463 - Wastewater Operating						
652-463.3103.96000	Land Acquisition	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	0%
652-463.3105.95520	Oversizing Construction Costs	-	94,000.00	-	(94,000.00)	-100%
652-463.3208.95500	Rate Study	-	25,000.00	-	(25,000.00)	-100%
652-463.3214.95520	Ponderosa Lift Station	-	2,497,676.00	-	(2,497,676.00)	-100%
652-463.3220.95520	Collection Projects	-	19,830.00	-	(19,830.00)	-100%
652-463.3226.95520	Decommission Prairie Falls/Grayling	-	400,000.00	-	(400,000.00)	-100%
652-463.3228.95520	12th Ave Force Main	-	2,520,000.00	14,000,000.00	11,480,000.00	456%
652-463.3229.95520	Seltice Way Force Mains	-	5,244,000.00	5,800,000.00	556,000.00	11%
652-463.3230.95520	Bentley Lift Station Replacement	-	1,065,000.00	550,000.00	(515,000.00)	-48%
652-463.3231.95520	Solids Dewatering WRF Plant Upgrades	-	250,000.00	-	(250,000.00)	-100%
652-463.3232.95520	Fisher Lift Station Upgrade	-	355,000.00	3,625,000.00	3,270,000.00	921%
652-463.3233.95520	North Regional Lift Station	-	2,145,000.00	3,550,000.00	1,405,000.00	66%
652-463.3234.95520	Corbin Lift Station Replacement	-	2,060,000.00	1,560,000.00	(500,000.00)	-24%
652-463.3235.95520	WRF Lab Building Redesign	-	382,000.00	-	(382,000.00)	-100%
Department: 463 - Wastewater Operating Total:		\$ -	\$ 17,107,506.00	\$ 29,135,000.00	\$ 12,027,494.00	70%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:		\$ -	\$ 17,107,506.00	\$ 29,135,000.00	\$ 12,027,494.00	70%
Fund: 700 - SANITATION						
Department: 461 - Sanitation						
700-461.0000.62041	Recycling Costs	\$ 5,481.60	\$ 5,000.00	\$ 5,000.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
				\$	%
700-461.0000.62042 Sanitation Contract	3,535,861.32	3,304,800.00	3,304,800.00	-	0%
700-461.0000.65050 Sanitation	40,564.65	35,000.00	55,000.00	20,000.00	57%
700-461.0000.65114 City Clean Up Efforts	19,922.21	20,000.00	20,000.00	-	0%
700-461.1903.69001 Transfer to General Fund	364,249.00	166,072.00	-	(166,072.00)	-100%
700-461.1903.69002 Transfer to Comp Liability	8,732.24	3,236.00	3,515.00	279.00	9%
700-461.1903.69004 Transfer to General Fund for Street wear.	-	-	150,000.00	150,000.00	0%
700-461.1920.69810 Bad Debt Expense	1,058.45	500.00	500.00	-	0%
700-461.1920.69900 Fund Balance Rebudget	-	-	150,000.00	150,000.00	0%
Department: 461 - Sanitation Total:	\$ 3,975,869.47	\$ 3,534,608.00	\$ 3,688,815.00	\$ 154,207.00	4%
Fund: 700 - SANITATION Total:	\$ 3,975,869.47	\$ 3,534,608.00	\$ 3,688,815.00	\$ 154,207.00	4%
Fund: 750 - WATER OPERATING					
Department: 462 - Water Operating					
750-462.0000.62000 Advertising & Legal Fees	\$ -	\$ 350.00	\$ 350.00	\$ -	0%
750-462.0000.62010 Attorney Fees	3,001.73	6,000.00	6,000.00	-	0%
750-462.0000.62040 Contracts/Professional	38,901.95	80,000.00	80,000.00	-	0%
750-462.0000.62060 Dues & Membership	3,345.52	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	10,872.25	28,500.00	28,500.00	-	0%
750-462.0000.62350 State Water Assessment	-	25,000.00	25,000.00	-	0%
750-462.0000.62410 Water Conservation Education	3,445.00	5,000.00	5,000.00	-	0%
750-462.0000.63060 Office Supplies	2,871.87	2,490.00	2,490.00	-	0%
750-462.0000.63070 Postage	41.46	860.00	860.00	-	0%
750-462.0000.63110 First Aid/Safety	1,914.79	8,500.00	8,500.00	-	0%
750-462.0000.63280 Maintenance Supplies	154,278.30	205,000.00	205,000.00	-	0%
750-462.0000.64010 Travel & Meetings	50.00	3,000.00	3,000.00	-	0%
750-462.0000.64020 Staff Development	1,551.96	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	22,819.89	15,750.00	25,000.00	9,250.00	59%
750-462.0000.64050 Instruction Materials/Videos	-	1,000.00	1,000.00	-	0%
750-462.0000.65004 Utilities - PF	4,175.44	4,100.00	4,100.00	-	0%
750-462.0000.65022 Electric - Avista	232,042.23	286,500.00	286,500.00	-	0%
750-462.0000.65030 Telephone	3,536.10	3,000.00	3,000.00	-	0%
750-462.0000.65050 Sanitation	438.50	200.00	200.00	-	0%
750-462.0000.65082 Water (EGID)	196.80	500.00	500.00	-	0%
750-462.0000.65090 Electric - Kootenai	113,938.94	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	9,811.44	29,000.00	29,000.00	-	0%
750-462.0000.66050 Copier Maintenance & Supplies	-	500.00	500.00	-	0%
750-462.0000.66110 Furniture Replace & Repair	262.50	1,000.00	1,000.00	-	0%
750-462.0000.66111 Maintenance - Machines	310.00	500.00	500.00	-	0%
750-462.0000.66190 Small Equipment	4,024.94	5,000.00	5,000.00	-	0%
750-462.0000.67020 Equipment	47,089.29	47,000.00	47,000.00	-	0%
750-462.0000.67040 Radio Repair/Maintenance	-	1,000.00	1,000.00	-	0%
750-462.0000.67070 Equipment Rental	64.97	750.00	750.00	-	0%
750-462.0000.67090 Tools	3,229.08	5,000.00	5,000.00	-	0%
750-462.0000.67170 Auto Service	6,900.14	2,000.00	7,000.00	5,000.00	250%
750-462.0000.68010 Bldg & Grounds Maint & Repair	4,097.00	15,000.00	15,000.00	-	0%
750-462.0000.68025 Wells	41,221.14	15,000.00	15,000.00	-	0%
750-462.0000.68235 Meters	52,523.78	45,000.00	45,000.00	-	0%
750-462.0000.68360 Water Testing	28,369.99	32,000.00	32,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2024

Fund	Department	Actual Totals FY 2022	Adopted Budget FY 2023	Adopted Budget FY 2024	Change Over (Under) FY 2023	
					\$	%
750-462.0000.80010	Computer	2,720.97	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	566.00	500.00	500.00	-	0%
750-462.0000.80240	Locator	-	5,000.00	5,000.00	-	0%
750-462.0000.90040	Truck Replacement	-	153,000.00	75,000.00	(78,000.00)	-51%
750-462.0000.90050	Vehicles/Motorcycles/Equip	-	49,000.00	28,500.00	(20,500.00)	-42%
750-462.0000.90100	Replace Backhoe	-	57,000.00	76,000.00	19,000.00	33%
750-462.0000.91280	Radio Read Meter Update	-	50,000.00	15,000.00	(35,000.00)	-70%
750-462.0000.92010	Remote Camera System	-	9,000.00	-	(9,000.00)	-100%
750-462.0000.93010	Storage Facility	-	35,000.00	-	(35,000.00)	-100%
750-462.1902.69760	Bond Principal	-	205,000.00	210,000.00	5,000.00	2%
750-462.1902.69770	Interest Expense	1,962.98	28,788.00	7,350.00	(21,438.00)	-74%
750-462.1902.69830	Debt Service	500.00	5,000.00	5,000.00	-	0%
750-462.1903.69001	Transfer to General Fund	743,970.00	926,570.00	416,196.00	(510,374.00)	-55%
750-462.1903.69002	Transfer to Comp Liability	32,695.05	16,454.00	20,580.00	4,126.00	25%
750-462.1920.69800	Depreciation Expense	662,730.58	-	-	-	0%
750-462.1920.69810	Bad Debt Expense	(3,031.45)	1,500.00	1,500.00	-	0%
750-462.1950.89200	Replacement Fund	-	(39,742.41)	121,671.51	161,413.92	-406%
750-462.3227.95550	Well 4 Rehabilitation	-	243,000.00	2,850,000.00	2,607,000.00	1073%
750-462.3315.68382	Well Repairs	26,162.22	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	2,044.87	1,950.00	5,100.00	3,150.00	162%
750-462.4000.74020	Unallocated PERSI Contributions	140,913.00	-	-	-	0%
750-462.4155.71000	Salaries	500,537.72	529,269.52	566,441.20	37,171.68	7%
750-462.4155.71030	Employer FICA	37,755.89	40,489.12	43,332.75	2,843.63	7%
750-462.4155.71040	Employer Retirement	349.63	59,172.33	63,328.13	4,155.80	7%
750-462.4155.71050	Employer Workman Compensation	9,370.18	15,521.38	16,472.10	950.72	6%
750-462.4155.71060	Employer Unemployment Ins	1,226.32	5,292.70	5,664.41	371.71	7%
750-462.4155.71070	Employer Insurance	121,438.17	115,000.00	115,000.00	-	0%
Department: 462 - Water Operating Total:		\$ 3,077,320.51	\$ 3,610,492.39	\$ 5,760,613.85	\$ 2,150,121.46	60%
Department: 497 - Transfer Out						
750-497.1903.69650	Transfer to Wastewater	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	0%
Department: 497 - Transfer Out Total:		-	-	20,000.00	20,000.00	0%
Fund: 750 - WATER OPERATING Total:		\$ 3,077,320.51	\$ 3,610,492.39	\$ 5,780,613.85	\$ 2,170,121.46	60%
Fund: 753 - WATER CAPITAL						
Department: 462 - Water Operating						
753-462.1710.95520	ITD Interchange ROW	\$ -	\$ 650,000.00	\$ -	\$ (650,000.00)	-100%
753-462.3105.95520	Oversizing Construction Costs	-	20,000.00	-	(20,000.00)	-100%
753-462.3218.95550	Spokane Street Fire Flow Pipe Upgrade	-	128,794.00	-	(128,794.00)	-100%
753-462.3224.95550	Well 11 Well House	-	1,885,000.00	800,000.00	(1,085,000.00)	-58%
753-462.3225.95500	Distribution System Design	-	100,000.00	1,150,000.00	1,050,000.00	1050%
753-462.3236.95520	North Regional Watermain	-	-	1,200,000.00	1,200,000.00	0%
753-462.3237.95520	12th Avenue Watermain	-	-	250,000.00	250,000.00	0%
Department: 462 - Water Operating Total:		\$ -	\$ 2,783,794.00	\$ 3,400,000.00	\$ 616,206.00	22%
Fund: 753 - WATER CAPITAL Total:		\$ -	\$ 2,783,794.00	\$ 3,400,000.00	\$ 616,206.00	22%
Report Total:		\$ 80,263,659.01	\$ 153,193,331.75	\$ 148,455,166.87	\$ (4,738,164.88)	-3%

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

ORDINANCE NO. 1495

AN ORDINANCE SUPERSEDING ORDINANCE NO. 1493 AS THE ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF POST FALLS, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; APPROPRIATING THE SUM OF \$148,455,167 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY FOR THE FISCAL YEAR; AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY WITHIN THE CITY FOR THE APPROPRIATED BUDGET; AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH APPROPRIATIONS ARE MADE.

WHEREAS, On September 5, 2023, The City Council of the City of Post Falls adopted Ordinance No. 1493 to establish the annual appropriations for the City for the fiscal year beginning October 1, 2023; and

WHEREAS, the Kootenai County Assessor made an error regarding the value of annexations during the fiscal year beginning October 1, 2023, that increased the revenues available to the City for appropriation for fiscal year 2024 by approximately \$19,099; and

WHEREAS, the City desires to reserve those foregone tax increases that were increased in error in the City's foregone tax balance; and

WHEREAS, I.C. 63-802(f) requires that, to reserve foregone tax increases, the City must adopt a resolution to reserve those increases at the annual budget hearing for the City; and

WHEREAS, to comply with I.C 63-802(f), the City Council of Post Falls held a properly noticed hearing on the amended reserved forgone tax increase on September 26, 2023, and a second properly noticed budget public hearing on September 27, 2023, prior to adopting this superseding annual appropriation ordinance, so that the City Council could adopt a resolution reserving the amended foregone tax increases as required by law.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Post Falls as follows:

SECTION 1. That the sum of **\$148,455,167** is hereby appropriated to defray the necessary expenses and liabilities of the City of Post Falls, Kootenai County, Idaho for the fiscal year beginning October 1, 2023. Appropriations are made at the fund level, with additional detail shown for illustrative purposes only.

SECTION 2. That the objects and purposes for which such appropriations are made and the amount of each object and purpose is as follows:

PROPOSED EXPENDITURES/EXPENSES

GENERAL FUND:	<u>TOTAL</u>
• ADMINISTRATION	
• FINANCE	
• CITY CLERK	
• HUMAN RESOURCES	
• LEGAL SERVICES	
• COMMUNITY DEVELOPMENT	
• SAFETY	
• PUBLIC WORKS	
• GIS	
• PARKS & RECREATION	
• CAPITAL IMPROVEMENTS/CONTRACTS	
• PERSONNEL	
• PERSONNEL POOL	
• ANNEXATION FEE ACCOUNT	
TOTAL GENERAL FUND EXPENDITURES	\$52,617,479

SPECIAL REVENUE FUNDS:

- COMPREHENSIVE LIABILITY INSURANCE
- 911 SUPPORT
- DRUG SEIZURE
- SPECIAL EVENTS
- CEMETERY CAPITAL IMPROVEMENT

TOTAL SPECIAL REVENUE FUND EXPENDITURES **\$3,717,395**

CAPITAL PROJECTS FUNDS:

- FACILITY RESERVE ACCOUNT
- CAPITAL IMPROVEMENTS

TOTAL CAPITAL PROJECTS FUND EXPENDITURES..... **\$19,115,000**

DEBT SERVICE FUNDS:

- LID DEBT SERVICE

TOTAL DEBT SERVICE FUND EXPENDITURES..... -

ENTERPRISE FUNDS:

- SEWER
- SANITATION
- WATER

TOTAL ENTERPRISE FUND EXPENSES..... **\$73,005,293**

TOTAL ALL FUND EXPENDITURES/EXPENSES..... **\$148,455,167**

SECTION 3. That a general tax be levied on all taxable property within the City of Post Falls to yield **\$15,302.447**, as allowed by law, for the general purposes of the City for the fiscal year beginning October 1, 2023.

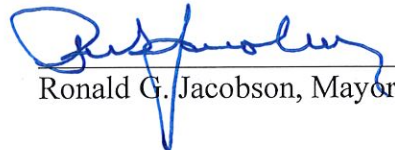
SECTION 4. All ordinances, and parts of ordinances, in conflict with this ordinance are hereby repealed to the extent of such conflict.

SECTION 5. This ordinance will be effective upon its passage and publication in full, according to law.

Passed under suspension of rules upon which a roll call vote was taken and duly enacted an Ordinance of the City of Post Falls at a special session of the City Council on September 27, 2023.

APPROVED, ADOPTED, and SIGNED this 27th day of September, 2023.





Ronald G. Jacobson, Mayor

ATTEST:



Shannon Howard, City Clerk