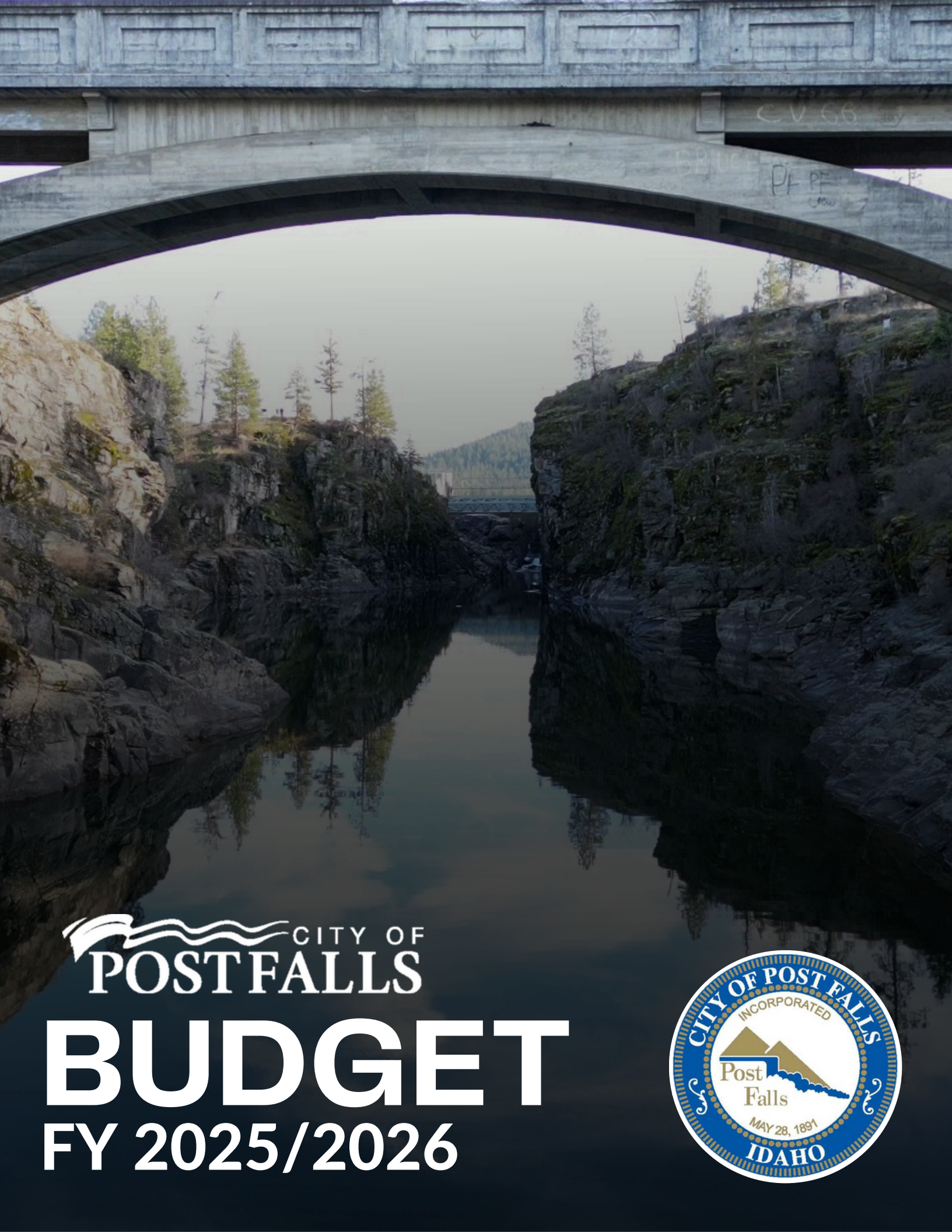




 CITY OF
POSTFALLS
BUDGET
FY 2025/2026



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.



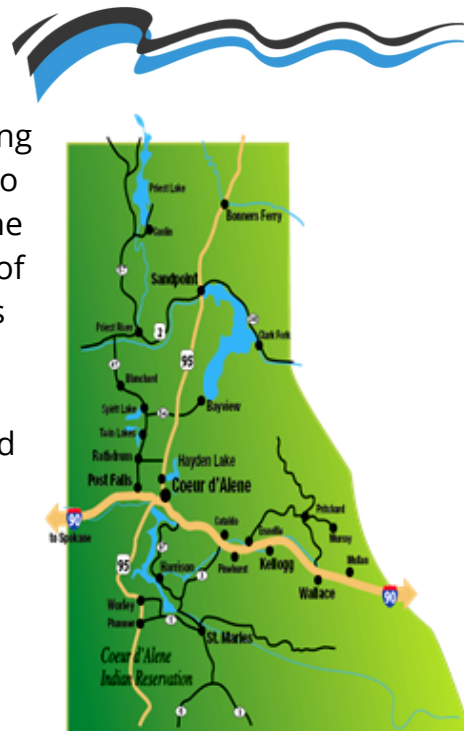
Our city is a very special place, with scenic beauty, year-round recreational opportunities and a relaxed lifestyle that is attracting new businesses and residents daily. Post Falls' quality of life is exceptional, with low population density, safe and quiet neighborhoods, mild traffic and clean air 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.

Ronald G. Jacobson, Mayor

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 48,000.

The natural beauty of the surrounding mountains and the river connecting Post Falls with Lake Coeur d'Alene expand the recreation and scenic opportunities. Boating and water sports such as wakeboarding, water skiing, wake surfing, whitewater kayaking and stand-up paddle boarding are popular on the Spokane River. Winter sports including downhill skiing, snowboarding, snowshoeing, cross-country skiing, and snowmobiling are easily accessible from Post Falls. The region also provides ample opportunities for sportsmen and anglers. The City maintains 36 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 19, 2025, and can be [viewed here](#) on the City's YouTube channel. The budget ordinance was approved the following meeting, September 2, 2025, and can be [viewed here](#).

FY 2025/2026 budget documents can be found on the City's website at www.postfalls.gov/181/Finance 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, 2024

Christopher P. Morill

Executive Director



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January 7, 2026

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 2025-2026 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 resources) 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 2026 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 \$492,094 is included in the budget.
- Forgone Taxes of one percent (1%) an increase of \$174,133 for Maintenance and Operations and three percent (3%) a one-time increase of \$522,400 for Capital Projects 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 2026 budget includes \$17,285,413 in property tax revenues to be levied. The legally available limit for property taxes in Post Falls is \$17,981,946 which consists of the following elements:

- FY 2024-2025 property tax levy (\$16,403,134)
- Tax dollars generated by new development (\$360,793)
- Tax dollars generated by annexation values (\$5,809)
- Tax dollars generated by Expiring URD (\$151,491)
- Property Tax Replacements (\$-127,908)
- Three percent (3%) tax increase (\$492,094)
- Tax dollars generated by Foregone tax authority (\$696,533)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2026 budget is .002274625 per \$1 of taxable value; the levy rate for FY 2025 was .002389753. Post Falls' portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2025 was about \$239. The FY 2026 Adopted Budget will result in a tax bill of about \$227 for the city portion. The housing market is strong, evidenced by a \$581 million increase in estimated net taxable value over last year. There have also been changes in the homeowner's exemption; yet the specifics of each property tax bill will depend upon valuation of the property.

The following chart provides trend information for Post Falls' property tax levy, property valuation and budgets for 5 years.

	FY2022	FY2023	FY2024	FY2025	FY2026
Property Tax Levy	13,041,953	13,718,702	15,302,447	16,752,700	17,413,321
Levy Rate	0.003413995	0.002090812	0.002123586	0.002389753	0.002274625
Net Taxable Value	3,819,862,332	6,554,288,830	7,160,198,542	6,965,567,249	7,546,162,213
City Budget	117,930,643	129,649,625	148,455,167	159,616,812	165,432,629
% of Taxable Value	0.34%	0.21%	0.21%	0.24%	0.23%
Property Tax %	11.06%	10.58%	10.31%	10.50%	10.53%

Budget Highlights

The City Budget Ordinance totals \$165,432,629, which includes personnel costs of \$31,765,178, operations equal to \$60,334,859 and new capital purchases totaling \$73,332,5911. These budget appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2025 of \$5,815,817.

- **Personnel:** The approved personnel budget includes no new positions for the year. The budget ordinance does however provide wage enhancements of \$1,359,089. This is comprised of cost-of-living adjustments (COLA) of 2.2%, merit increases of 2.8%, PTO buydown option, as well as 10% health insurance cost increase.
- **Operations:** Department heads have worked tirelessly to identify savings opportunities among increasing costs of supplies and services. A significant operations budget increase is the Personnel Pool Fund (\$370,800), primarily due to the increased Insurance costs. Another significant change in operations is the decrease in the Parks department (\$94,699). Line-item details can be found in the Expense Detail Reports.
- **Capital Expenditures:** The City budget ordinance includes an increase in capital expenditures from prior year of \$3,744,760. Significant capital appropriations include force main and lift station improvements of \$15,800,000, and a new Public Works Operations Center at \$5,160,000.

Budget Challenges

In 2026, 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 require 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.

Building, electrical, and plumbing permitting has begun to level off with the reduction in multifamily applications. Annexations continue as development continues on the prairie as more single-family developments become part of the city's infrastructure. Sales tax, motor fuel tax, and liquor tax distribution continue to be strong since the distribution for sales tax and motor fuel tax is based on population. The Parks Department was able to secure two large grants so that they were able to complete Warren Field and Black Bay Park. Staff will need to be creative during the upcoming budget cycle since expenses are outpacing revenues. The emphasis is to retain existing staff while maintaining the current level of service, which will be increasingly challenging with fewer resources.

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. In the upcoming year, 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

FY2026

Citizens of Post Falls

Elected and Appointed Officials

Councilor
Seat 1
Samantha Steigleder



Councilor
Seat 2
Aaron Plew



Councilor
Seat 3
Joe Malloy



Mayor
Ronald G. Jacobson



Councilor
Seat 4
Nathan Ziegler



Councilor
Seat 5
Randy Westlund



Councilor
Seat 6
Ryan Davis



Planning & Zoning
Commission
(7 Members)

Parks & Recreation
Commission
(7 Members)

City Administrator
Shelly Enderud



Deputy City Administrator
Warren Wilson



Information
Technology
Director
Mike Kibry



Finance & Support
Services Director/
City Treasurer
Jason Faulkner



Human Resources
Director
Janet Best



Parks, Recreation
& Cemetery
Director
Dave Fair



Public Safety
Chief of Police
Greg McLean



Community
Development
Director
Bob Seale



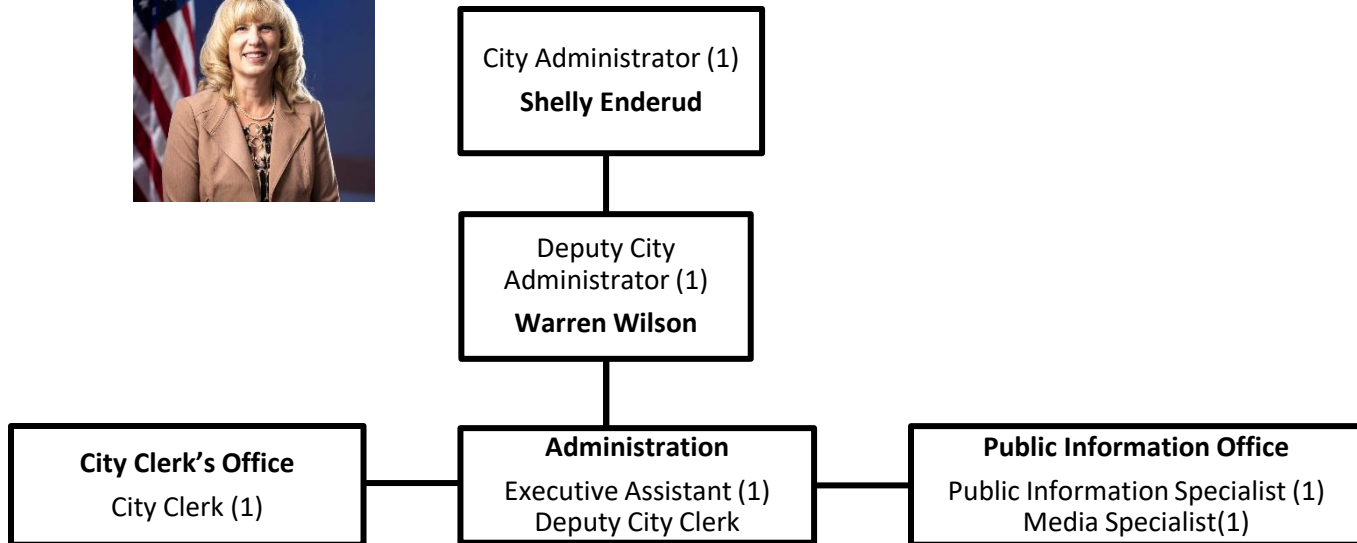
Public Works
Director
John Beacham



Legal Services
Director
Field Herrington



Administrative Services



Finance & Support Services



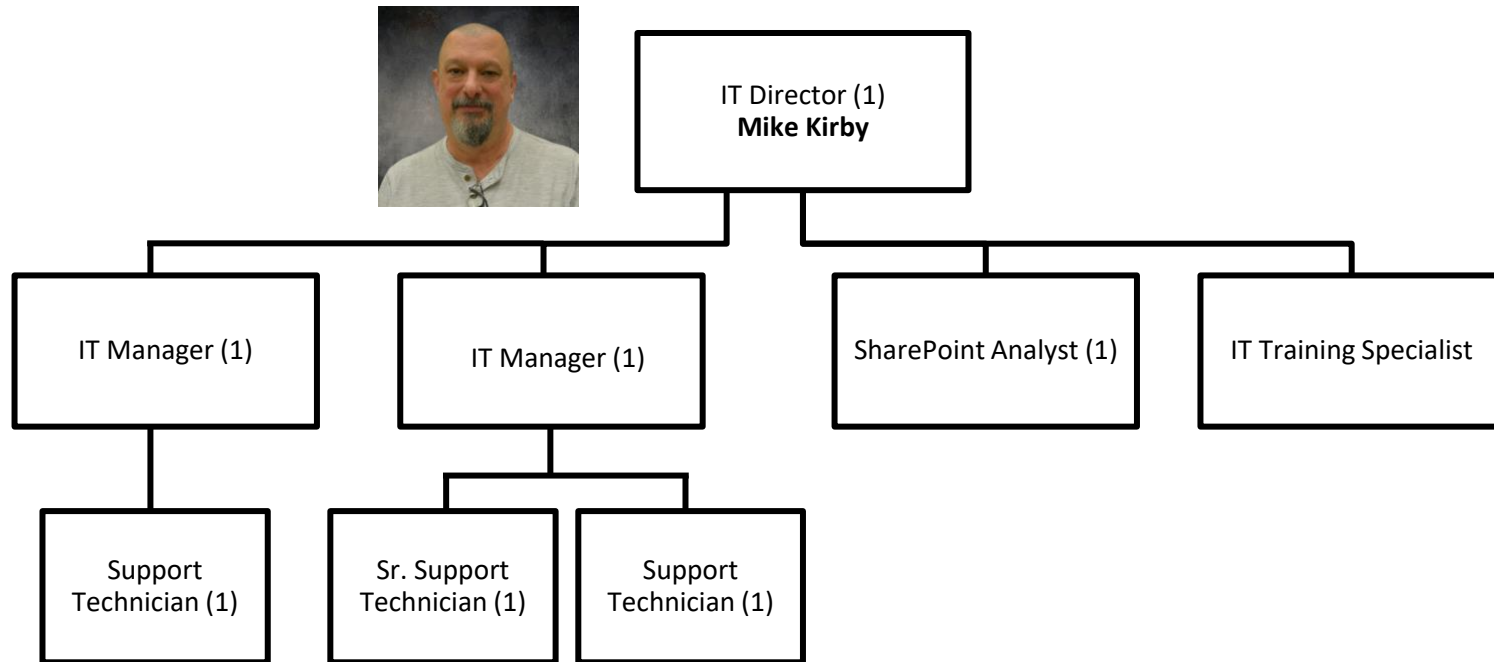
Finance & Support Services Director/City Treasurer (1)
Jason Faulkner

Finance Division

Accounting Supervisor/Deputy City Treasurer (1)
Utility Billing Supervisor (1)
Purchasing (1)
AP/AR/CSR (3)

Payroll/Staff Accountant (1)

Information Technology



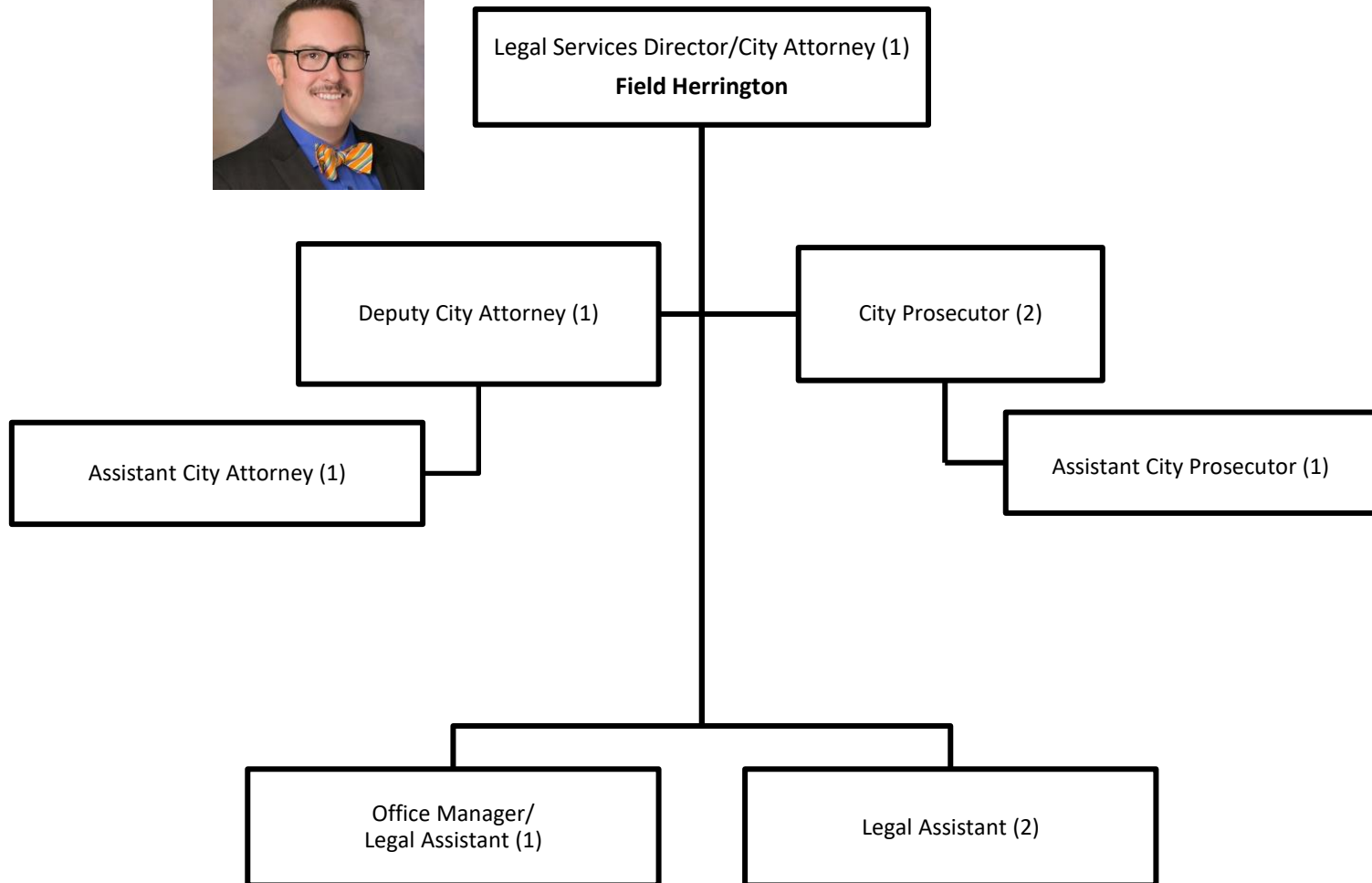
Human Resources



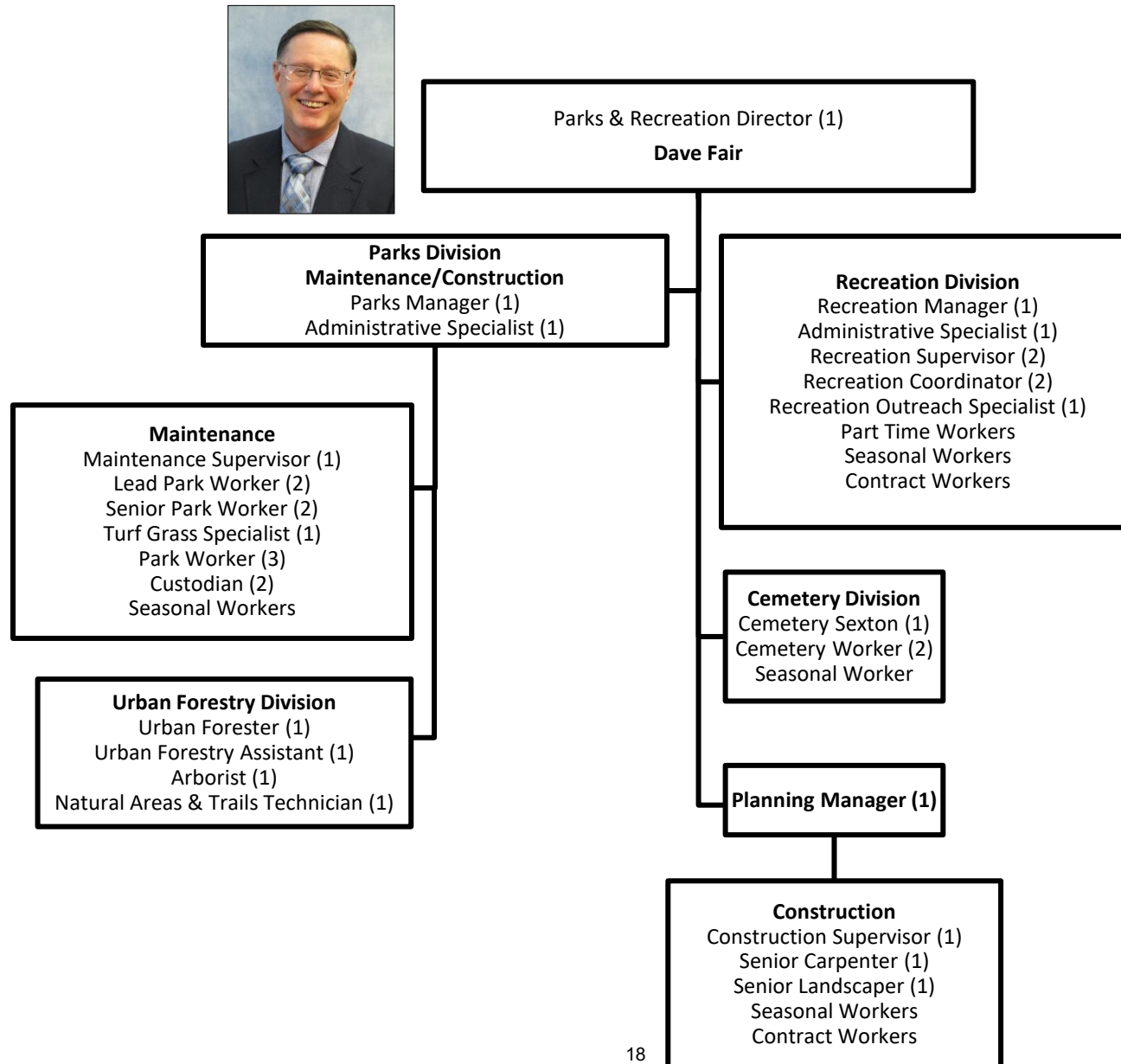
Human Resources Director (1)
Janet Best

HR Manager (1)

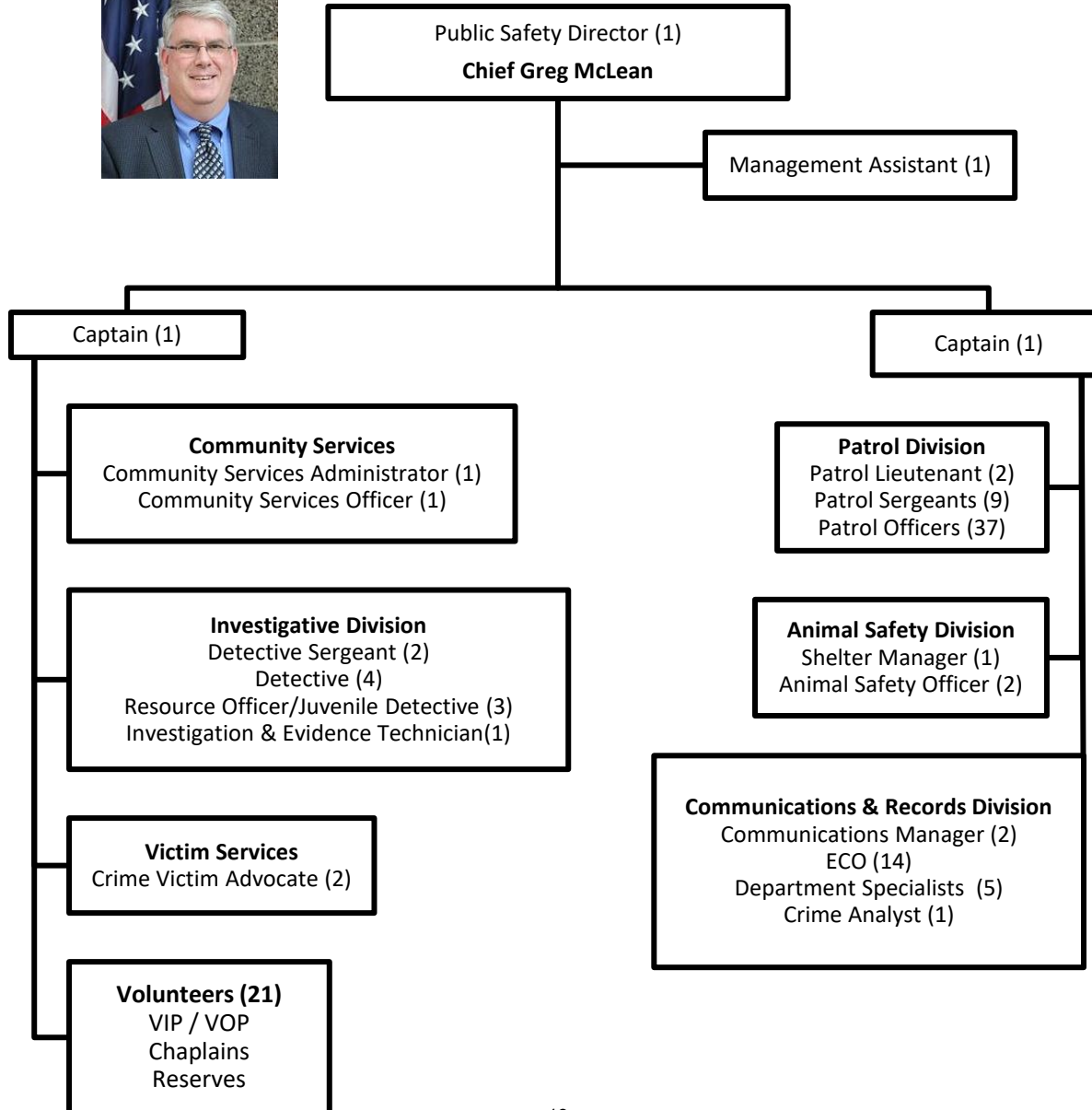
Legal Services



Parks, Recreation and Cemetery



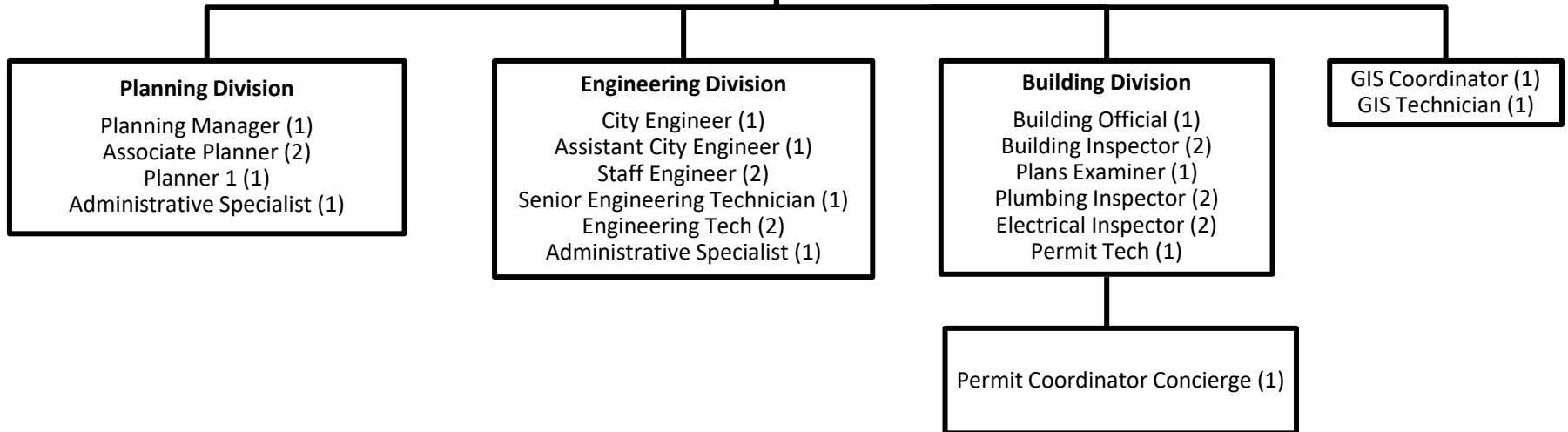
Police Department Administration



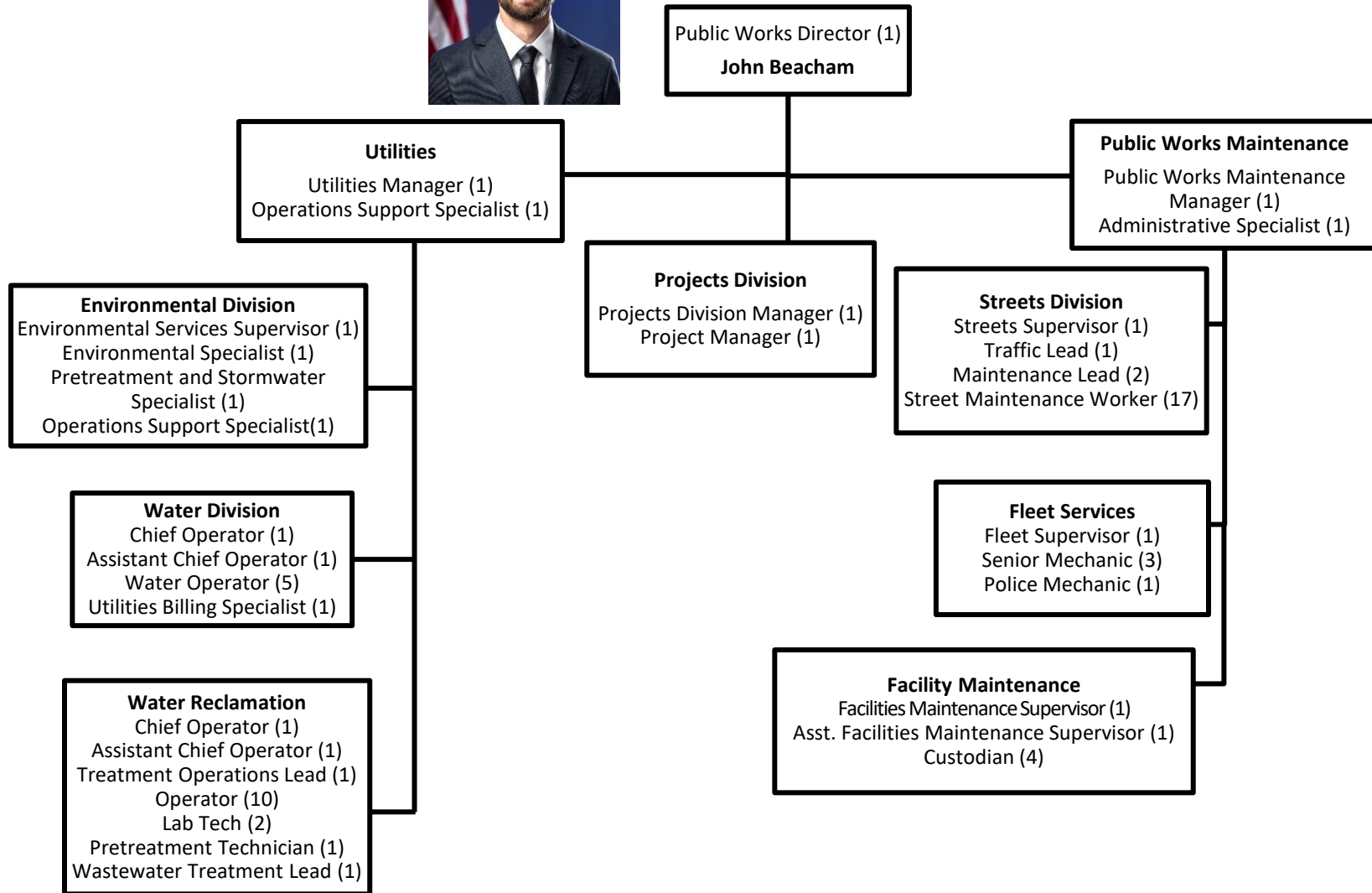
Community Development



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.	- Year 1: Develop a City-wide recruitment plan. - Metrics: - 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.	- Year 1: Prepare a comprehensive succession planning process to be managed in subsequent years. - Metrics: - 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.	- 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: #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.	- Year 1: Develop and prioritize a list of policies and procedures for review and revision. - Metrics: - 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.	- Year 1: Define the problem and opportunity – how to build this into all processes and functions. - Metrics: - 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.	- 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.	- 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.	- 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	- 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.	- 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): # Press releases #social media hits
GOAL 2: Create Quality Engagement	Define, measure, and improve the level of quality engagement among the community.	- 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.	- 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

	<u>Estimated Life</u>
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 2026 PROPOSED BUDGET CALENDAR**

	Responsible Party	Proposed Date
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	01/21/2025
Department Head Retreat (one week after council workshop)	Department Heads	
Base Budget to Department Heads (3rd Monday in January)	Finance Director	01/15/2025
Line items adjustments to Finance (1st Monday in February)	Department Heads	02/03/2025
Budget Worksheet to Departments (1st Monday in February)	Finance Director	02/03/2025
Meeting with Department Heads to discuss (4th Monday in February)	Finance Director	02/24/2025
Submit Budget Requests for Personnel, Capital, and Operations (2nd Friday of March)	Department Heads	03/14/2025
Department Head Budget Retreat/ Discussion (3rd week of March)	Finance Director	03/17/2025
Meeting with Department Heads to discuss budget requests (prior to last week of March)	Finance Director	
Budget Workshops with Council	Finance Director	02/20/2025
Updated Budget Worksheets		05/15/2025
Provide the County with the budget public hearing date. (Idaho Code 63-802A)	Finance Director	04/30/2025
New Construction (first Monday in June) Idaho Code 63-301A	Finance Director	06/02/2025
Final taxable value in Post Falls Idaho Code 63-1312	Finance Director	
Tentative Budget to City Council Idaho Code 50-1002	Finance Director	07/08/2025
Fee Schedule prior to the end of August.	Finance Director	08/19/2025
Budget Public Hearing	Finance Director	08/19/2025
File L-2 Worksheet with County (Thursday prior to the second Monday in September) Idaho Code 63-803(3)	Finance Director	09/04/2025
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
 - 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
- COMPREHENSIVE LIABILITY
- PERSONNEL BENEFIT POOL
- STREET LIGHTS
- DRUG SEIZURE PROGRAM
- 911 SUPPORT
- FACILITY BUILDING RESERVE
- ANNEXATION FEES
- SPECIAL EVENTS
- 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

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		FY24 Actual	FY25 Budget	FY26 Budget
Mayor and Council				
	Personnel	\$ 117,590.80	\$ 127,189.88	\$ 127,020.93
	Operations	140,354.88	171,935.60	132,684.60
	Capital	-	-	-
	Total Expenditures	\$ 257,945.68	\$ 299,125.48	\$ 259,705.53

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		FY24 Actual	FY25 Budget	FY26 Budget
General Government Services				
	Personnel	\$ 532,547.66	\$ 575,111.36	\$ 575,111.36
	Operations	15,174.87	27,000.00	27,000.00
	Capital	-	-	-
	Total Expenditures	\$ 547,722.53	\$ 602,111.36	\$ 602,111.36

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Information Systems				
	Personnel	\$ 393,448.69	\$ 730,352.76	\$ 658,143.66
	Operations	100,167.78	144,650.00	148,410.00
	Capital	-	17,500.00	2,000.00
	Total Expenditures	\$ 493,616.47	\$ 892,502.76	\$ 808,553.66

City of Post Falls, Idaho
Department Narratives

General Government Services (Continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Capital Improvements/ Other				
	Personnel	\$ -	\$ -	\$ -
	Operations	848,107.22	1,825,386.00	5,535,000.00
	Capital	79,680.17	-	-
	Total Expenditures	\$ 927,787.39	\$ 1,825,386.00	\$ 5,535,000.00

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Comp Liability Insurance				
	Personnel	\$ -	\$ -	\$ -
	Operations	332,627.13	403,409.00	470,343.00
	Capital	-	-	-
	Total Expenditures	\$ 332,627.13	\$ 403,409.00	\$ 470,343.00

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		FY24 Actual	FY25 Budget	FY26 Budget
City Clerk				
	Personnel	\$ 80,439.84	\$ 93,315.60	\$ 93,419.25
	Operations	31,127.21	53,603.00	37,150.00
	Capital	-	-	-
	Total Expenditures	\$ 111,567.05	\$ 146,918.60	\$ 130,569.25

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		FY24 Actual	FY25 Budget	FY26 Budget
Media/ Cable Franchise				
	Personnel	\$ 152,474.63	\$ 161,845.81	\$ 161,845.81
	Operations	39,831.61	64,850.00	46,100.00
	Capital	-	-	-
	Total Expenditures	\$ 192,306.24	\$ 226,695.81	\$ 207,945.81

City of Post Falls, Idaho
Department Narratives

Human Resources

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

The 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.

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Human Resources				
	Personnel	\$ 237,337.00	\$ 248,491.12	\$ 249,991.12
	Operations	14,029.50	6,950.00	6,700.00
	Capital	-	-	-
	Total Expenditures	\$ 251,366.50	\$ 255,441.12	\$ 256,691.12

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Personnel Pool				
	Personnel	\$ 49,005.82	\$ (375,483.02)	\$ 1,027,550.00
	Operations	4,557,500.00	4,894,400.00	5,265,200.00
	Capital	-	-	-
	Total Expenditures	\$ 4,606,505.82	\$ 4,518,916.98	\$ 6,292,750.00

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Personnel Benefit Pool				
	Personnel	\$ 4,719,951.32	\$ 4,996,900.00	\$ 5,363,000.00
	Operations	42,438.32	52,500.00	57,200.00
	Capital	-	-	-
	Total Expenditures	\$ 4,762,389.64	\$ 5,049,400.00	\$ 5,420,200.00

City of Post Falls, Idaho
Department Narratives

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Investment Income	\$ 5,885,037.82	\$ 4,964,873.22	\$ 6,100,097.98	\$ 6,500,000.00	
Payroll: Employees paid (W2s issued)	414	425	439	450	
A/P: Vendor invoices processed	9,734	11,949	12,005	13,000	
Utility Billing: # of Accounts billed (September billing)	15,229	15,524	15,877	16,000	
Fixed Assets Tracked	3,099	3,320	3,404	3,500	
Occupancy Changes	921	888	955	1,000	

Budgeted Expenditures	FY24 Actual	FY25 Budget	FY26 Budget
Finance			
Personnel	\$ 657,491.98	\$ 705,291.14	\$ 705,291.14
Operations	607,093.00	624,485.00	649,868.75
Capital	-	-	-
Total Expenditures	\$ 1,264,584.98	\$ 1,329,776.14	\$ 1,355,159.89

City of Post Falls, Idaho
Department Narratives

Finance (continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
LID 2004-1 Debt Service				
	Personnel	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -
LID Guarantee				
	Personnel	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Facility Reserve Account				
	Personnel	\$ -	\$ -	\$ -
	Operations	-	3,772,000.00	10,320,000.00
	Capital	293,329.54	8,548,000.00	6,000,000.00
	Total Expenditures	\$ 293,329.54	\$ 12,320,000.00	\$ 16,320,000.00

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Sanitation				
	Personnel	\$ -	\$ -	\$ -
	Operations	4,520,603.40	4,711,427.00	4,711,427.00
	Capital	-	-	-
	Total Expenditures	\$ 4,520,603.40	\$ 4,711,427.00	\$ 4,711,427.00

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Misdemeanor Cases	1,491	1,073	1,177	1,267	
Appearances/ Hearings	3,162	2,312	2,284	2,781	

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Legal- Prosecuting				
	Personnel	\$ 864,302.46	\$ 1,061,552.81	\$ 1,019,314.70
	Operations	153,356.68	82,446.00	88,496.00
	Capital	-	-	-
	Total Expenditures	\$ 1,017,659.14	\$ 1,143,998.81	\$ 1,107,810.70

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		FY24 Actual	FY25 Budget	FY26 Budget
Community Development Administration				
	Personnel	\$ 225,857.44	\$ 243,835.96	\$ 243,835.96
	Operations	92,761.72	90,705.00	101,152.00
	Capital	-	-	-
	Total Expenditures	\$ 318,619.16	\$ 334,540.96	\$ 344,987.96

City of Post Falls, Idaho
Department Narratives

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.

Performance Measures	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Building Permits issued: Residential/Commercial	914	966	803	894	
Total number of inspections (building/engineering/planning)	16,563	17,185	14,621	16,123	
Value of new construction	\$ 210,567,387	\$ 141,748,288	\$ 113,154,525	\$ 155,156,733	
Commercial Business Licenses	577	476	429	440	
Residential Business Licenses	260	291	266	270	
New dwelling units (SF / MF)	524	349	372	400	

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Building Inspector				
	Personnel	\$ 765,544.75	\$ 803,157.89	\$ 802,807.89
	Operations	40,625.06	27,500.00	24,200.00
	Capital	-	-	-
	Total Expenditures	\$ 806,169.81	\$ 830,657.89	\$ 827,007.89

City of Post Falls, Idaho
Department Narratives

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
New Miles of Street	3.46	3.04	3.94	3.48	
New Lineal Feet of Gravity Sewer Lines	15,934	22,971	20,761	23,888	
Capital Projects: City Managed	4	1	12	9	
Capital projects: Outside agency major projects	2	4	4	3	

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
City Engineer				
	Personnel	\$ 722,045.70	\$ 837,813.54	\$ 790,763.69
	Operations	34,605.43	46,600.00	31,450.00
	Capital	23,157.00	10,000.00	-
	Total Expenditures	\$ 779,808.13	\$ 894,413.54	\$ 822,213.69

City of Post Falls, Idaho
Department Narratives

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Number of Commercial Site Plans	36	32	21	30	
Pre-application meetings	68	43	77	80	
Public Hearing items	44	43	48	45	
Number of new lots created (platted)	376	303	357	324	

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Planning and Zoning				
	Personnel	\$ 328,307.99	\$ 402,502.26	\$ 388,766.10
	Operations	22,996.04	32,918.95	30,799.95
	Capital	26,657.00	-	-
	Total Expenditures	\$ 377,961.03	\$ 435,421.21	\$ 419,566.05

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Annexation Fee Account				
	Personnel	\$ -	\$ -	\$ -
	Operations	643,496.64	220,000.00	1,720,000.00
	Capital	-	1,500,000.00	-
	Total Expenditures	\$ 643,496.64	\$ 1,720,000.00	\$ 1,720,000.00

City of Post Falls, Idaho
Department Narratives

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.

Performance Measures	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
New Additions to City Address Database	639	518	766	620	

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
GIS				
	Personnel	\$ 194,039.99	\$ 205,163.73	\$ 205,163.73
	Operations	54,449.33	62,050.00	63,550.00
	Capital	-	-	-
	Total Expenditures	\$ 248,489.32	\$ 267,213.73	\$ 268,713.73

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		FY24 Actual	FY25 Budget	FY26 Budget
Public Works Administration				
	Personnel	\$ -	\$ -	\$ 87,639.61
	Operations	11,586.27	21,030.00	14,330.00
	Capital	-	-	-
	Total Expenditures	\$ 11,586.27	\$ 21,030.00	\$ 101,969.61

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		FY24 Actual	FY25 Budget	FY26 Budget
Facility Maintenance				
	Personnel	\$ 300,724.29	\$ 346,802.57	\$ 348,882.63
	Operations	36,265.63	88,880.00	42,380.00
	Capital	81,211.74	-	40,000.00
	Total Expenditures	\$ 418,201.66	\$ 435,682.57	\$ 431,262.63

City of Post Falls, Idaho
Department Narratives

Fleet Maintenance

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

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Fleet Maintenance				
	Personnel	\$ 393,437.53	\$ 507,623.03	\$ 508,012.22
	Operations	221,826.56	257,537.00	240,752.00
	Capital	1,979,371.74	2,784,000.00	1,753,011.00
	Total Expenditures	\$ 2,594,635.83	\$ 3,549,160.03	\$ 2,501,775.22

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		FY24 Actual	FY25 Budget	FY26 Budget
Sewer (Surface Water)				
	Personnel	\$ 127,151.16	\$ 161,624.17	\$ 184,963.56
	Operations	113,931.89	175,082.00	489,082.00
	Capital	-	160,000.00	-
	Total Expenditures	\$ 241,083.05	\$ 496,706.17	\$ 674,045.56

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Miles Chip Seal	5.39	5.31	8.58	9.00	
Miles Paving	1.65	1.97*	1.23	1.50	

*Includes Spokane St. project

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Streets				
	Personnel	\$ 1,384,730.06	\$ 1,674,262.71	\$ 1,632,132.62
	Operations	1,214,922.77	1,993,650.00	1,993,650.00
	Capital	2,400,244.93	6,650,000.00	5,600,000.00
	Total Expenditures	\$ 4,999,897.76	\$ 10,317,912.71	\$ 9,225,782.62

City of Post Falls, Idaho
Department Narratives

Streets (Continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Street Lights				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	807,845.87	660,000.00	805,000.00
	Capital	-	-	-
	Total Expenditures	\$ 807,845.87	\$ 660,000.00	\$ 805,000.00

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Street Impact Fees				
	Personnel	\$ -	\$ -	\$ -
	Operations	1,290,557.36	2,150,000.00	2,603,420.00
	Capital	385,962.02	950,000.00	2,496,580.00
	Total Expenditures	\$ 1,676,519.38	\$ 3,100,000.00	\$ 5,100,000.00

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Drinking Water Boil Order/Do Not Drink Notices	0	0	0	0	
New Connections	148	219	97	100	
Average Daily Consumption (thousands of gallons)	5,920	5,611	6,438	6,000	

City of Post Falls, Idaho
Department Narratives

Water (Continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Water- Operating				
	Personnel	\$ 974,389.81	\$ 1,184,793.71	\$ 1,026,454.96
	Operations	2,089,073.36	2,379,409.73	2,304,902.70
	Capital	-	4,213,756.00	2,774,000.00
	Total Expenditures	\$ 3,063,463.17	\$ 7,777,959.44	\$ 6,105,357.66

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Water- Construction				
	Personnel	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	6,775,136.00	9,635,000.00
	Total Expenditures	\$ -	\$ 6,775,136.00	\$ 9,635,000.00

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
WRF Permit Violations	1	1	0	0	
Average Daily Sewage Treatment (millions of gallons)	3.1	3.2	3.2	6.6	
% Collection System Cleaned	20%	20%	20%	20%	

City of Post Falls, Idaho
Department Narratives

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Sewer- Operating				
	Personnel	\$ 2,026,802.72	\$ 2,223,958.44	\$ 2,068,873.69
	Operations	13,791,195.04	13,835,838.86	6,156,463.25
	Capital	-	15,967,931.00	14,666,000.00
	Total Expenditures	\$ 15,817,997.76	\$ 32,027,728.30	\$ 22,891,336.94

Sewer (Continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Sewer- Recycled Water				
	Personnel	\$ 9,609.26	\$ 9,522.40	\$ 21,098.48
	Operations	-	-	-
	Capital	-	490,000.00	450,000.00
	Total Expenditures	\$ 9,609.26	\$ 499,522.40	\$ 471,098.48

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Sewer- Collections				
	Personnel	\$ 244,430.35	\$ 733,928.13	\$ 790,124.02
	Operations	382,184.82	1,013,032.00	1,013,032.00
	Capital	-	840,000.00	132,000.00
	Total Expenditures	\$ 626,615.17	\$ 2,586,960.13	\$ 1,935,156.02

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Sewer Constr- WWTP				
	Personnel	\$ -	\$ -	\$ -
	Operations	197,747.84	930,509.00	855,324.00
	Capital	-	6,000,990.00	4,940,000.00
	Total Expenditures	\$ 197,747.84	\$ 6,931,499.00	\$ 5,795,324.00

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Sewer Constr- Collectors				
	Personnel	\$ -	\$ -	\$ -
	Operations	16,000,000.00	6,455,000.00	6,455,000.00
	Capital	-	16,090,000.00	19,970,000.00
	Total Expenditures	\$ 16,000,000.00	\$ 22,545,000.00	\$ 26,425,000.00

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Acres of Park Land	893	916	933	945	
Shelter Rentals	322	362	360	360	
Trail Head Rentals	139	61	55	60	

Budgeted Expenditures	FY24 Actual	FY25 Budget	FY26 Budget
Parks			
Personnel	\$ 1,391,821.90	\$ 1,550,224.34	\$ 1,550,224.34
Operations	953,703.55	1,068,108.00	908,013.46
Capital	773,968.31	812,004.00	-
Total Expenditures	\$ 3,119,493.76	\$ 3,430,336.34	\$ 2,458,237.80

City of Post Falls, Idaho
Department Narratives

Parks (Continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Special Events				
	Personnel	\$ -	\$ -	\$ -
	Operations	28,215.43	145,470.00	137,989.00
	Capital	-	-	-
	Total Expenditures	\$ 28,215.43	\$ 145,470.00	\$ 137,989.00

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Parks Construction				
	Personnel	\$ -	\$ -	\$ -
	Operations	-	-	63,825.00
	Capital	473,187.43	80,000.00	-
	Total Expenditures	\$ 473,187.43	\$ 80,000.00	\$ 63,825.00

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Parks Impact Fees				
	Personnel	\$ -	\$ -	\$ -
	Operations	33,883.70	319,000.00	1,785,000.00
	Capital	1,742,502.29	3,311,000.00	2,975,000.00
	Total Expenditures	\$ 1,776,385.99	\$ 3,630,000.00	\$ 4,760,000.00

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Number of Services	90	88	84	85	
Lot Sales	102	88	112	90	

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Cemetery				
	Personnel	\$ 237,345.17	\$ 256,391.79	\$ 256,391.79
	Operations	329,306.19	117,725.00	107,050.00
	Capital	28,358.36	-	-
	Total Expenditures	\$ 595,009.72	\$ 374,116.79	\$ 363,441.79

City of Post Falls, Idaho
Department Narratives

Cemetery (continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Cemetery Capital Improvement				
	Personnel	\$ -	\$ -	\$ -
	Operations	-	208,000.00	451,000.00
	Capital	-	42,000.00	99,000.00
	Total Expenditures	\$ -	\$ 250,000.00	\$ 550,000.00

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Enrollment	12,877	11,731	11,128	11,500	
Attendance	175,640	181,822	179,169	180,000	
Volunteer Hours	5,695	6,478	9,952	10,500	

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Recreation				
	Personnel	\$ 809,734.72	\$ 986,766.30	\$ 988,317.89
	Operations	286,160.60	253,358.00	251,749.00
	Capital	5,534.60	-	-
	Total Expenditures	\$ 1,101,429.92	\$ 1,240,124.30	\$ 1,240,066.89

City of Post Falls, Idaho
Department Narratives

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.

Performance Measures	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Years as Tree City	24	25	26	27	

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Urban Forestry				
	Personnel	\$ 271,484.27	\$ 297,460.01	\$ 297,460.01
	Operations	96,524.64	53,975.00	46,100.00
	Capital	114,942.30	-	-
	Total Expenditures	\$ 482,951.21	\$ 351,435.01	\$ 343,560.01

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Anticipated	
Calls for Service	42,614	36,806	43,210	43,800	
Animal Safety Calls	2,404	2,405	2,599	2,625	
Code Enforcement	1,446	1,277	1,261	1,275	
Accidents	469	451	499	520	
Citations	1,635	1,355	2,934	2,800	
Arrests	673	524	588	650	

City of Post Falls, Idaho
Department Narratives

Police (continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Police				
	Personnel	\$ 8,266,599.44	\$ 9,150,342.05	\$ 8,833,495.21
	Operations	1,178,726.43	945,243.54	1,004,243.54
	Capital	521,570.29	650,000.00	-
	Total Expenditures	\$ 9,966,896.16	\$ 10,745,585.59	\$ 9,837,738.75

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Oasis				
	Personnel	\$ 143,440.32	\$ 133,544.76	\$ 133,544.76
	Operations	37,506.01	4,100.00	500.00
	Capital	18,109.00	-	-
	Total Expenditures	\$ 199,055.33	\$ 137,644.76	\$ 134,044.76

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Animal Control				
	Personnel	\$ 194,912.20	\$ 209,315.89	\$ 208,715.89
	Operations	10,148.01	17,050.00	13,325.00
	Capital	-	-	-
	Total Expenditures	\$ 205,060.21	\$ 226,365.89	\$ 222,040.89

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Drug Seizure				
	Personnel	\$ -	\$ -	\$ -
	Operations	45,774.91	168,000.00	130,000.00
	Capital	-	-	-
	Total Expenditures	\$ 45,774.91	\$ 168,000.00	\$ 130,000.00

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
911 Support				
	Personnel	\$ 68,717.71	\$ 30,723.47	\$ 416,821.42
	Operations	281,623.59	2,378,737.23	569,997.00
	Capital	524,488.14	-	-
	Total Expenditures	\$ 874,829.44	\$ 2,409,460.70	\$ 986,818.42

City of Post Falls, Idaho
Department Narratives

Police (continued)

Budgeted Expenditures		FY24 Actual	FY25 Budget	FY26 Budget
Public Safety Impact Fees				
	Personnel	\$ -	\$ -	\$ -
	Operations	57,571.67	2,190,000.00	1,426,000.00
	Capital	-	15,000.00	1,800,000.00
	Total Expenditures	\$ 57,571.67	\$ 2,205,000.00	\$ 3,226,000.00

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
Human Resources									
	2027	Training Coordinator	90,752.93	2,000.00	3,000.00		5,000.00	100,752.93	
		HR Generalist/Wellness Coordinator	91,647.10	2,000.00	3,000.00			96,647.10	
		Totals	\$ 182,400.03	\$ 4,000.00	\$ 6,000.00	\$ -	\$ 5,000.00	\$ 197,400.03	
Information Technology									
	2027	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	
Police									
	2027	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	
	2028	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	\$ 1,832,455.98	\$ 38,000.00	\$ 170,973.75	\$ 918,054.51	\$ -	\$ 2,959,484.24	
Community Development									
	2027	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	
	2027	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	
	2028	Engineering Tech	113,708.15	2,000.00	3,000.00	47,640.64		166,348.79	
		Totals	\$ 545,443.69	\$ 10,000.00	\$ 15,000.00	\$ 91,740.64	\$ -	\$ 662,184.33	
Parks & Recreation									
	2027	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	
		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	
	2027	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	

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
Public Works									
	2027	Parks/Roving Mechanic	97,136.01	2,000.00	3,000.00	60,000.00		162,136.01	
		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
	2028	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	\$ 686,032.78	\$ 14,000.00	\$ 71,000.00	\$ 151,740.64	\$ -	\$ 922,773.42	
General Fund Totals			\$ 4,921,476.57	\$ 104,000.00	\$ 358,473.75	\$ 2,123,303.79	\$ 5,000.00	\$ 7,512,254.10	
Water Reclamation									
	2027	Reuse Operator	\$ 89,222.98	\$ 2,000.00	\$ 3,000.00			\$ 94,222.98	
		Lab Supervisor	104,707.16	2,000.00	3,000.00			109,707.16	
		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	
		Reuse Operator	98,301.57	2,000.00	3,000.00	44,100.00		147,401.57	
		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	
	2028	Collections Operator	103,894.26	2,000.00	3,000.00			108,894.26	
		Totals	\$ 853,034.28	\$ 16,000.00	\$ 24,000.00	\$ 88,200.00	\$ -	\$ 981,234.28	
Grand Total			\$ 5,774,510.85	\$ 120,000.00	\$ 382,473.75	\$ 2,211,503.79	\$ 5,000.00	\$ 8,493,488.38	

Budget Summary

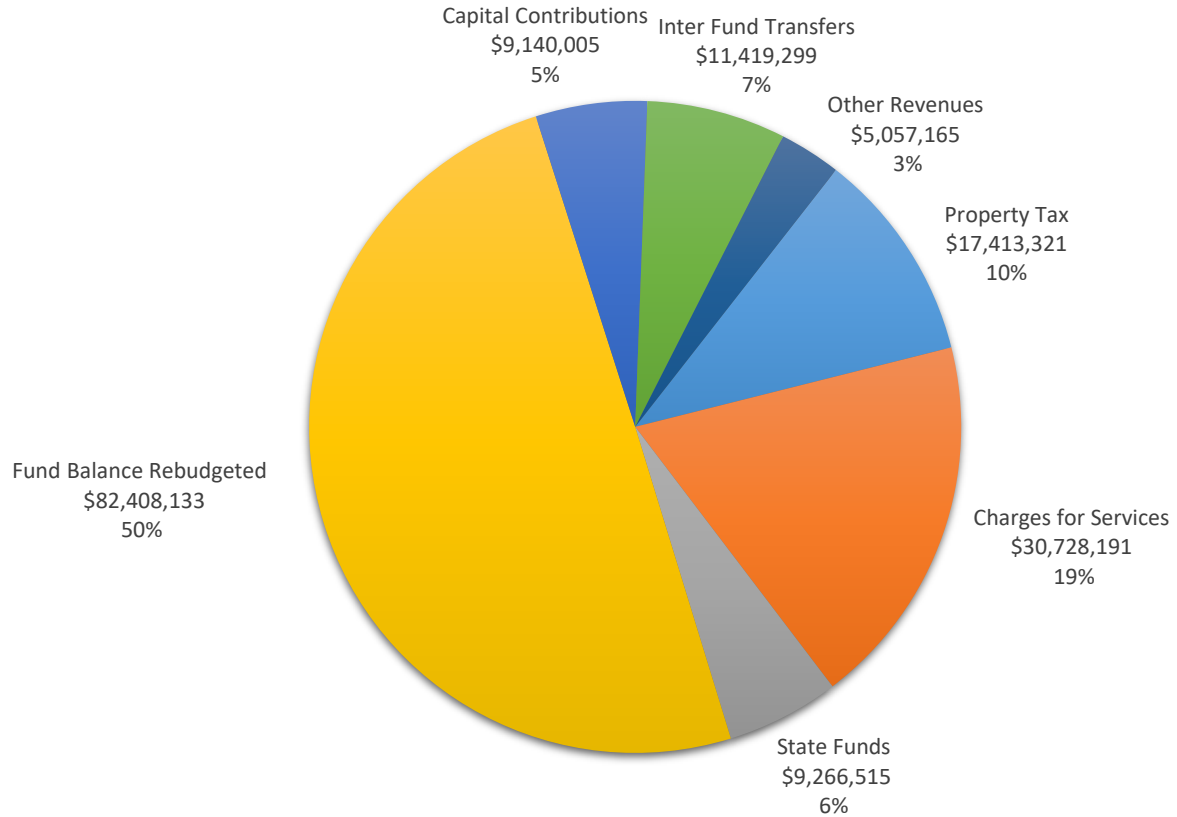
City of Post Falls, Idaho
Summary of Budgeted Expenses and Revenues
Fiscal Year 2026

	Actual FY 23-24	Adopted Budget FY 24-25	Adopted Budget FY 25-26
EXPENDITURES AND OTHER USES			
GENERAL FUND:			
MAYOR/COUNCIL	\$ 257,946	\$299,125	\$259,706
IS DEPARTMENT	\$ 493,616	\$892,503	\$808,554
GENERAL SERVICES	\$ 547,723	\$602,111	\$602,111
FINANCE	\$ 1,264,585	\$1,329,776	\$1,355,160
CITY CLERK	\$ 111,567	\$146,919	\$130,569
LEGAL SERVICES	\$ 1,017,659	\$1,143,999	\$1,107,811
CABLE FRANCHISE	\$ 192,306	\$226,696	\$207,946
HUMAN RESOURCES	\$ 251,367	\$255,441	\$256,691
POLICE	\$ 9,966,896	\$10,745,586	\$9,837,739
OASIS	\$ 199,055	\$137,645	\$134,045
ANIMAL CONTROL	\$ 205,060	\$226,366	\$222,041
STREET	\$ 4,999,898	\$10,317,913	\$9,225,783
PUBLIC WORKS	\$ 11,586	\$21,030	\$101,970
FACILITY MAINTENANCE	\$ 418,202	\$435,683	\$431,263
FLEET MAINTENANCE	\$ 2,594,636	\$3,549,160	\$2,501,775
GIS	\$ 248,489	\$267,214	\$268,714
URBAN FORESTRY	\$ 482,951	\$351,435	\$343,560
CEMETERY	\$ 595,010	\$374,117	\$363,442
PARKS	\$ 3,592,681	\$3,510,336	\$2,522,063
RECREATION	\$ 1,101,430	\$1,240,124	\$1,240,067
PLANNING & ZONING	\$ 377,961	\$435,421	\$419,566
BUILDING INSPECTOR	\$ 806,170	\$830,658	\$827,008
CITY ENGINEER	\$ 779,808	\$894,414	\$822,214
COMMUNITY DEVELOPMENT ADMIN	\$ 318,619	\$334,541	\$344,988
STREET LIGHTS	\$ 807,846	\$660,000	\$805,000
CAP IMPROVEMENT/OTHER	\$ 927,787	\$1,825,386	\$5,535,000
PERSONNEL POOL	\$ 4,606,506	\$4,518,917	\$6,292,750
SUBTOTAL-GF DEPT EXPEND	\$ 37,177,360	\$ 45,572,516	\$ 46,967,533
PERSONNEL POOL	\$4,762,390	\$5,049,400	\$5,420,200
ANNEXATION FEE ACCOUNT	\$643,497	\$1,720,000	\$1,720,000
SUBTOTAL-DED GF ACCOUNTS	\$ 5,405,887	\$ 6,769,400	\$ 7,140,200
TOTAL GENERAL FUND	\$ 42,583,247	\$ 52,341,916	\$ 54,107,733
SPECIAL REVENUE FUNDS:			
COMP LIABILITY INSURANCE	\$ 332,627	\$ 403,409	\$ 470,343
STREET LIGHTS	\$ -	\$ -	\$ -
911 SUPPORT	\$ 874,829	\$ 2,409,461	\$ 986,818
DRUG SEIZURE	\$ 45,775	\$ 168,000	\$ 130,000
HUD LOANS	\$ -	\$ -	\$ -
SPECIAL EVENTS	\$ 28,215	\$ 145,470	\$ 137,989
CEMETERY CAPITAL IMPROVEMENT	\$ -	\$ 250,000	\$ 550,000
TOTAL SPECIAL REV FUND EXPEND	\$ 1,281,446	\$ 3,376,340	\$ 2,275,150
CAPITAL PROJECTS FUNDS:			
FACILITY RESERVE ACCOUNT	\$ 293,330	\$ 12,320,000	\$ 16,320,000
PUBLIC SAFETY IMPACT FEES	\$ 57,572	\$ 2,205,000	\$ 3,226,000
STREETS IMPACT FEES	\$ 1,676,519	\$ 3,100,000	\$ 5,100,000
PARKS IMPACT FEES	\$ 1,776,386	\$ 3,630,000	\$ 4,760,000
KOOTENAI FIRE/EMS IMPACT FEES	\$ 776,797	\$ 1,000,000	\$ 1,000,000
FALLS PARK	\$ -	\$ -	\$ -
STREET CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS FUND EXP.	\$ 4,580,604	\$ 22,255,000	\$ 30,406,000
DEBT SERVICE FUNDS:			
LID 96-1 DEBT SERVICE	\$ -	\$ -	\$ -
LID 99-1 DEBT SERVICE	\$ -	\$ -	\$ -
LID 2004-1 DEBT SERVICE	\$ -	\$ -	\$ -
LID GUARANTEE	\$ -	\$ -	\$ -
LID 91-1 DEBT SERVICE	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE FUND EXP.	\$ -	\$ -	\$ -

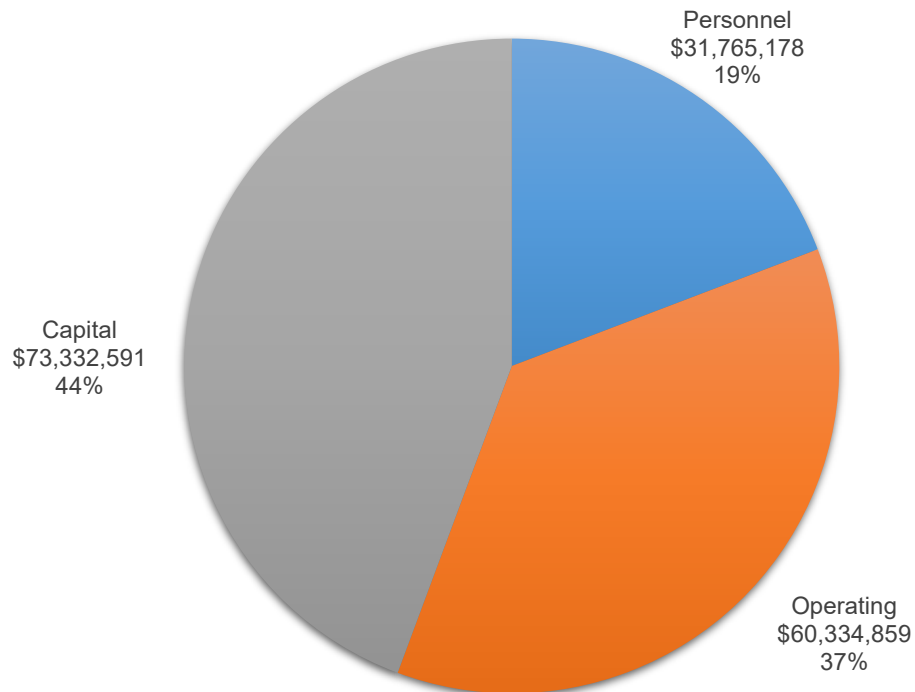
City of Post Falls, Idaho
Summary of Budgeted Expenses and Revenues
Fiscal Year 2026

	Actual FY 23-24	Adopted Budget FY 24-25	Adopted Budget FY 25-26
EXPENDITURES (CONT.)			
ENTERPRISE FUNDS:			
SEWER (OPERATING)	\$ 15,817,998	\$ 34,983,333	\$ 22,891,337
SEWER (COLLECTIONS)	\$ 626,615	\$ 2,586,960	\$ 1,935,156
SEWER (RECYCLED WATER))	\$ 9,609	\$ 499,522	\$ 471,098
SEWER (SURFACE WATER)	\$ 241,083	\$ 496,706	\$ 674,046
SEWER CONST - WWTP	\$ 197,748	\$ 6,931,499	\$ 5,795,324
SEWER CONST - COLLECTORS	\$ 16,000,000	\$ 22,545,000	\$ 26,425,000
STORM WATER	\$ -	\$ -	\$ -
SANITATION	\$ 4,520,603	\$ 4,711,427	\$ 4,711,427
WATER (OPERATING)	\$ 3,083,463	\$ 7,777,959	\$ 6,105,358
WATER CONSTRUCTION	\$ -	\$ 6,775,136	\$ 9,635,000
TOTAL ENTERPRISE FUND EXP.	<u>\$ 40,497,119</u>	<u>\$ 87,307,542</u>	<u>\$ 78,643,746</u>
TOTAL BUDGETED EXPENDITURES	\$ 88,942,416	\$ 165,280,798	\$ 165,432,629
REVENUES AND OTHER SOURCES			
GENERAL FUND:			
PROPERTY TAX REVENUE	\$ 15,123,047	\$ 16,582,700	\$ 17,243,321
OTHER REVENUE	\$ 24,511,887	\$ 16,683,678	\$ 16,527,731
OTHER FINANCING SOURCES	\$ 1,970,331	\$ 2,052,921	\$ 1,843,470
FUND BALANCE REBUDGETED	\$ -	\$ 10,253,215	\$ 11,353,011
GENERAL FUND DEDICATED ACCOUNTS:			
OTHER REVENUE	\$ 359,267	\$ 375,000	\$ 375,000
OTHER FINANCING SOURCES	\$ 4,557,500	\$ 4,894,400	\$ 5,265,200
FUND BALANCE REBUDGETED	\$ -	\$ 1,500,000	\$ 1,500,000
TOTAL GENERAL FUND RESOURCES	<u>\$ 46,522,031</u>	<u>\$ 52,341,914</u>	<u>\$ 54,107,733</u>
SPECIAL REVENUE FUNDS:			
PROPERTY TAX REVENUE	\$ 170,000	\$ 170,000	\$ 170,000
OTHER REVENUE	\$ 2,150,955	\$ 528,470	\$ 878,069
OTHER FINANCING SOURCES	\$ 194,764	\$ 172,731	\$ 230,710
CONTRIBUTED CAPITAL/CAP FEES	\$ -	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 2,505,139	\$ 996,371
TOTAL SPEC. REV. FUND RESOURCES	<u>\$ 2,515,719</u>	<u>\$ 3,376,340</u>	<u>\$ 2,275,150</u>
CAPITAL PROJECTS FUNDS:			
OTHER REVENUE	\$ 7,466,643	\$ 3,265,000	\$ 7,265,000
OTHER FINANCING SOURCES	\$ 620,000	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ 18,990,000	\$ 23,141,000
TOTAL CAPITAL PROJECTS RESOURCES	<u>\$ 8,086,643</u>	<u>\$ 22,255,000</u>	<u>\$ 30,406,000</u>
DEBT SERVICE FUNDS:			
OTHER REVENUE	\$ 15,851.0	\$ -	\$ -
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
FUND BALANCE REBUDGETED	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE RESOURCES	<u>\$ 15,851.0</u>	<u>\$ -</u>	<u>\$ -</u>
ENTERPRISE FUNDS:			
OPERATING REVENUES	\$ 35,886,940	\$ 28,730,574	\$ 27,596,074
CONTRIBUTED CAPITAL/CAP FEES	\$ 9,656,437	\$ 3,550,000	\$ 5,250,000
OTHER FINANCING SOURCES	\$ 24,694,920	\$ 9,490,525	\$ 79,920
FUND EQUITY REBGTD./BOND	\$ -	\$ 45,536,444	\$ 45,717,752
TOTAL ENTERPRISE FUND RESOURCES	<u>\$ 70,238,297</u>	<u>\$ 87,307,543</u>	<u>\$ 78,643,746</u>
TOTAL BUDGETED RESOURCES	\$ 127,378,541	\$ 165,280,798	\$ 165,432,629

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 2026

Fund	Estimated Beginning Fund Balance	Revenues	Anticipated Fund Balance Usage	Total Sources	Appropriations	Estimated Ending Fund Balance	Anticipated Change		
							\$	%	
001 - GENERAL FUND	\$ 12,384,437	\$ 35,614,522	\$ 11,353,011	\$ 46,967,533	\$ 46,967,533	\$ 1,031,426	\$ (11,353,011)	-92%	1
002 - COMPREHENSIVE LIABILITY	668,102	366,249	104,094	470,343	470,343	564,008	(104,094)	-16%	2
003 - PERSONNEL BENEFIT POOL	(679,857)	5,420,200	-	5,420,200	5,420,200	(679,857)	-	0%	
004 - STREET LIGHTS	65	-	-	-	-	65	-	0%	
007 - DRUG SEIZURE PROGRAM	172,059	30,000	100,000	130,000	130,000	72,059	(100,000)	-58%	3
008 - 911 SUPPORT	3,470,915	759,461	227,358	986,818	986,818	3,243,557	(227,358)	-7%	4
011 - FACILITY BUILDING RESERVE	13,769,218	4,200,000	12,120,000	16,320,000	16,320,000	1,649,218	(12,120,000)	-88%	5
017 - ANNEXATION FEES	1,744,864	220,000	1,500,000	1,720,000	1,720,000	244,864	(1,500,000)	-86%	6
023 - SPECIAL EVENTS	417,214	73,070	64,919	137,989	137,989	352,295	(64,919)	-16%	7
027 - HUD	-	-	-	-	-	-	-	0%	
029 - CEMETERY CAP IMPROVEMENT	522,913	50,000	500,000	550,000	550,000	22,913	(500,000)	-96%	8
034 - KOOTENAI FIRE/EMS IMPACT FEES	63,793	1,000,000	-	1,000,000	1,000,000	63,793	-	0%	
035 - PUBLIC SAFETY IMPACT FEES	3,454,252	205,000	3,021,000	3,226,000	3,226,000	433,252	(3,021,000)	-87%	9
036 - FALLS PARK	-	-	-	-	-	-	-	0%	
037 - STREETS IMPACT FEES	7,072,683	1,100,000	4,000,000	5,100,000	5,100,000	3,072,683	(4,000,000)	-57%	10
038 - PARKS IMPACT FEES	5,276,712	760,000	4,000,000	4,760,000	4,760,000	1,276,712	(4,000,000)	-76%	11
039 - STREETS CAPITAL PROJECTS	-	-	-	-	-	-	-	0%	
402 - LID 99-1	(30,980)	-	-	-	-	(30,980)	-	0%	
410 - LID 2004	10,764	-	-	-	-	10,764	-	0%	
450 - LID GUARANTEE	18,562	-	-	-	-	18,562	-	0%	
650 - SEWER OPERATING	73,216,302	20,162,647	5,808,990	25,971,637	25,971,637	67,407,312	(5,808,990)	-8%	12
651 - SEWER CAPITAL - WWTP	115,058,256	2,404,920	3,390,404	5,795,324	5,795,324	111,667,852	(3,390,404)	-3%	13
652 - SEWER CAPITAL - COLLECTOR	42,557,454	1,040,000	25,385,000	26,425,000	26,425,000	17,172,454	(25,385,000)	-60%	14
700 - SANITATION	1,522,152	4,711,427	-	4,711,427	4,711,427	1,522,152	-	0%	
750 - WATER OPERATING	28,769,106	4,587,000	1,518,358	6,105,358	6,105,358	27,250,748	(1,518,358)	-5%	15
753 - WATER CAPITAL	22,996,419	320,000	9,315,000	9,635,000	9,635,000	13,681,419	(9,315,000)	-41%	16
Report Total:	\$ 332,455,405	\$ 83,024,495	\$ 82,408,133	\$ 165,432,629	\$ 165,432,629	\$ 250,047,271	\$ (82,408,133)	-25%	

Anticipated Fund Balance Usage

- The \$7,395,011 of Fund balance budgeted from the General Fund will be used offset for appropriated capital outlay. The remaining \$3,958,000 will be used to fund the Capital Facility Reserve Transfer.
- The appropriation of \$104,094 will be used to help fund the City's liability Insurance policy.
- \$100,000 budgeted from the Drug Seizure Program Fund Balance will be used to fund SRT equipment and the K9 program.
- \$227,358 budgeted from the 911 Support Fund Balance will be used to help fund 911 Communications system equipment.
- The \$12,120,000 fund balance usage will be available to fund purchases unanticipated but will be beneficial to the city such as land acquisitions, rights-of-way or potential land-swaps.
- \$1,500,000 of Annexation Fees is for potential land purchases as well as traffic studies and strategic planning that while unanticipated are in the City's best interest.
- The \$64,919 Fund balance usage funded in the Special Events Fund will be used for marketing, supplies and entertainment for City sponsored events.
- The Cemetery has budgeted an additional \$500,000 for cemetery expansion and improvement efforts.
- \$3,021,000 is budgeted from Pulic Safety Impact Fees for use on Facility Improvements that include expanded secured parking capacity for Police department vehicles and equipment.
- This \$4,000,000 is budgeted for Streets projects such as the Prairie Trail extension, Chase Rd Railroad crossings and improvements at the intersection of Poleline and Greensferry.
- \$4,000,000 is budgeted for land acquisitions and capital projects at City Parks including the Sportsfields, Crown Point Park and the Dog Park
- The \$5,808,990 budgeted from Fund Balance will be used to offset appropriations for projects to include WRF Odor, Solids and Dewatering as well as potential Land Acquisitions
- \$2,000,000 will be used to pay for Secondary Treatment improvements, while the rest will be used potential Land Acquisitions.
- This appropriation of \$25,385,000 will be used on upgrades to Force Mains, Lift stations, and other collections projects
- Capital Expenditures planned for the \$1,518,358 budgeted from the Water Operating fund include equipment purchases, replacement water main construction, as well as Well 4 Rehabilitation costs .
- Planned capital expenditures at the Water Department of \$9,635,000 will be funded in-part by the \$9,315,000 of Fund Balance usage. These include a the construction of a new Public Works Operations center, design work on the distribution system, and the 12th Ave Watermain

Budgeted Revenues

Post Falls, Idaho
Revenue Projection Factors
Fiscal Year 2025

Revenue Type	
Applicable Funds	Fiscal Year 2026 Revenue Projection Factors
Revenue Source	

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 2025

Revenue Type	
Applicable Funds	Fiscal Year 2026 Revenue Projection Factors
Revenue Source	

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 Street/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 2025

Revenue Type	
Applicable Funds	Fiscal Year 2026 Revenue Projection Factors
Revenue Source	

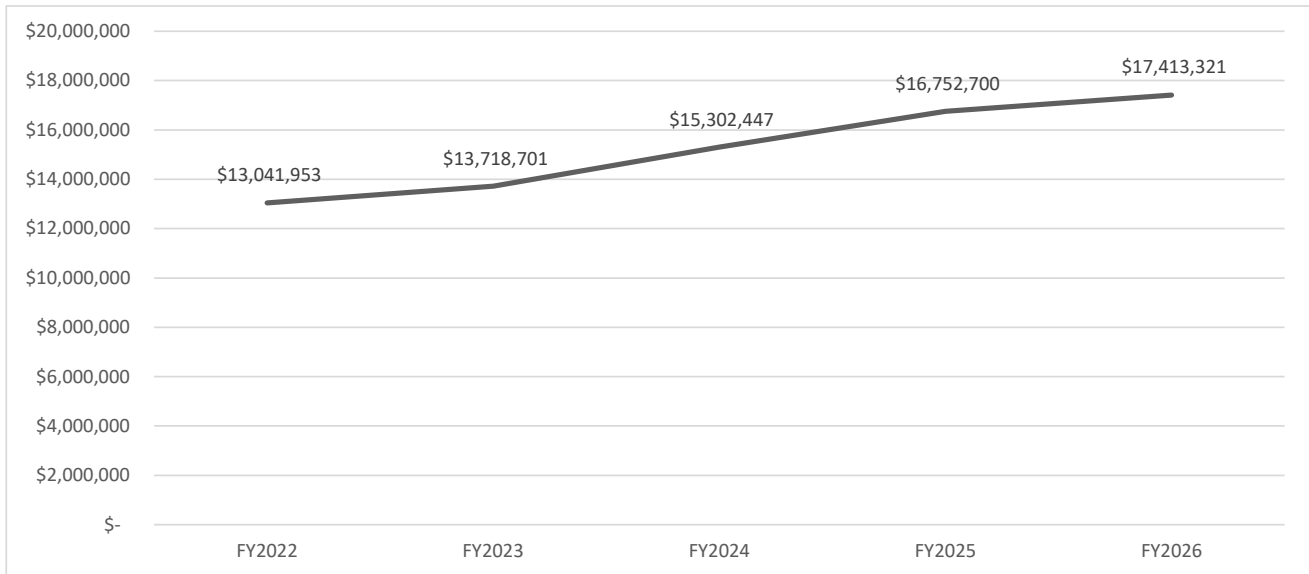
Enterprise Fund Capital/ Cap Fees

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

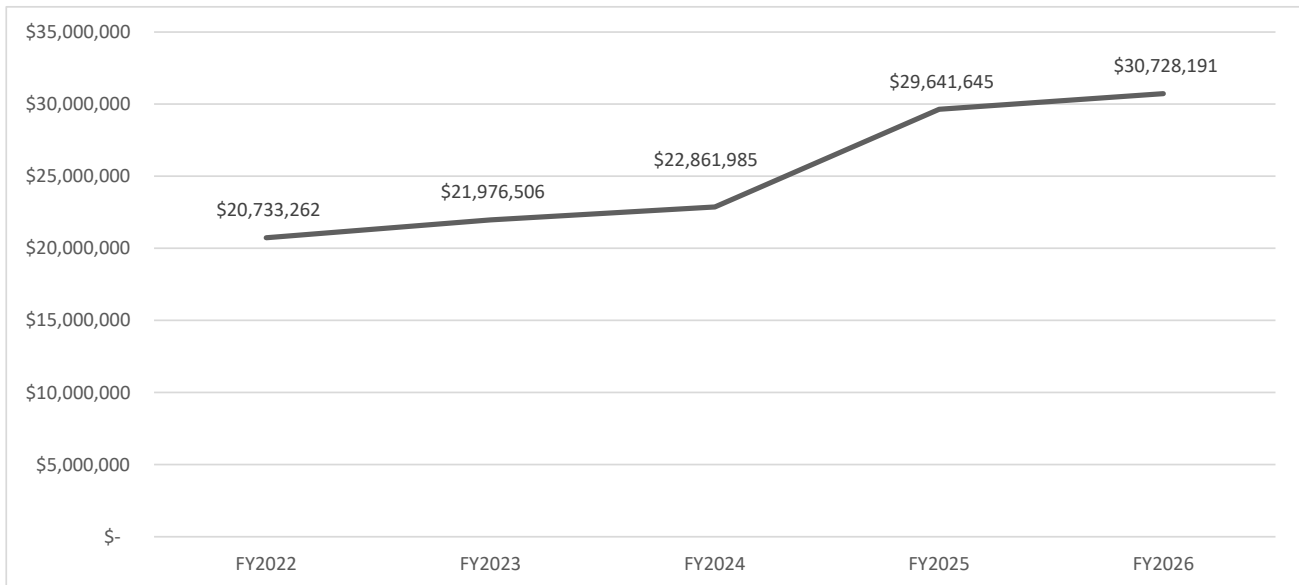
Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2021- 2025

Property Tax Revenue History

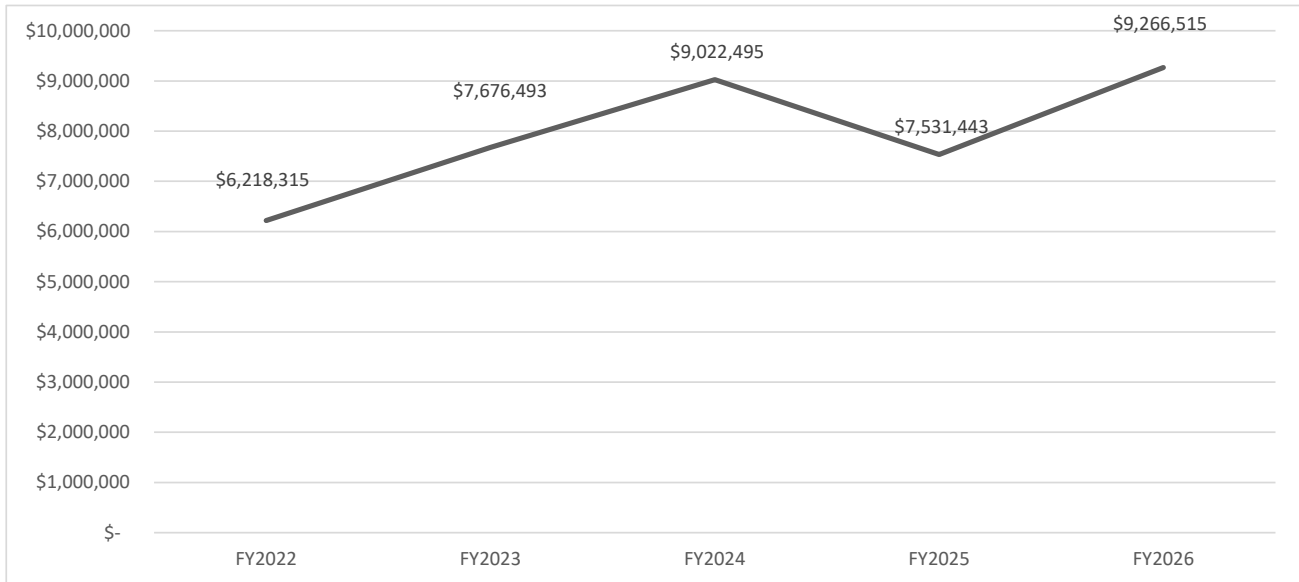


Charges for Service Revenue History

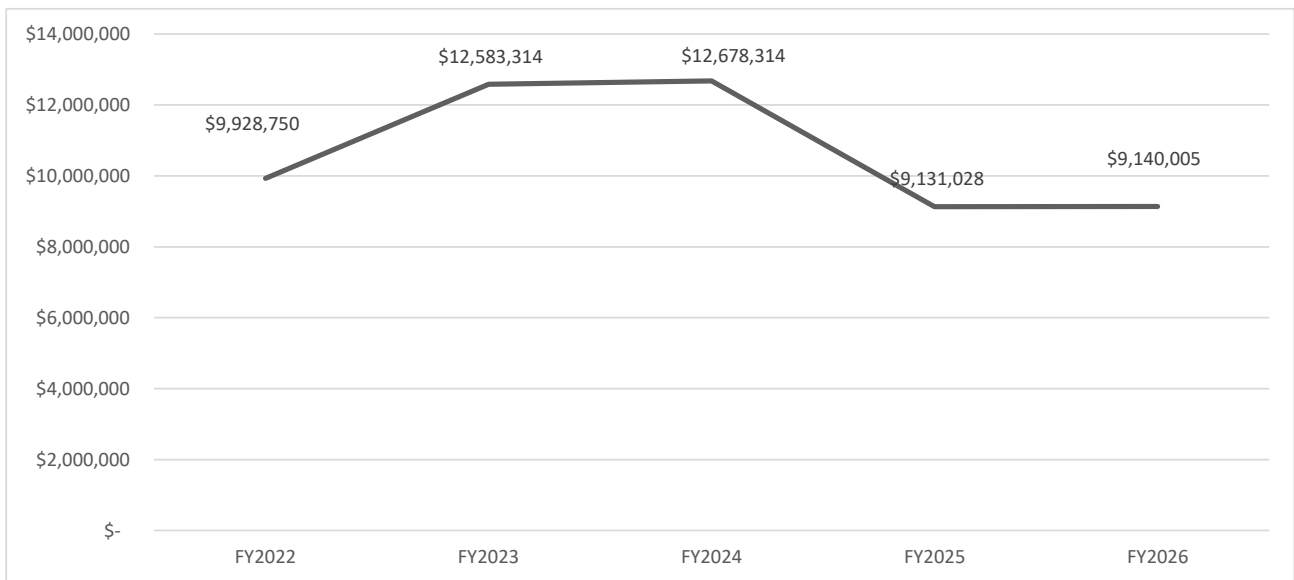


City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2021- 2025

State Funds Revenue History



Capital Contributions Revenue History



City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Fund: 001 - GENERAL FUND							
Department: 410 - General Government Services							
001-410.1006.34525	American Rescue Plan Act (ARPA)		2,974,911.94	-	-	-	0%
001-410.1423.38101	Beer/Wine/Liquor License		37,688.75	37,000.00	41,000.00	4,000.00	11%
001-410.1427.39185	Payroll Reimbursement		3,262.42	-	-	-	0%
001-410.1429.31900	URA Tax Rebate		(10,084.68)	-	-	-	0%
001-410.1431.39180	NSF Check Return Fees		1,300.00	500.00	1,000.00	500.00	100%
001-410.1432.39410	Equipment Auction Revenue		75,854.45	-	-	-	0%
001-410.1433.39170	Miscellaneous Income		6,381.47	2,000.00	5,000.00	3,000.00	150%
001-410.1433.39195	Incentive Rebates		11,846.75	5,000.00	10,000.00	5,000.00	100%
001-410.1434.33113	Rental Income-Land, Bldgs		2,150.76	-	-	-	0%
001-410.1490.30010	Taxes Current		15,123,046.71	16,582,700.00	17,243,321.00	660,621.00	4%
001-410.1490.30020	Taxes Delinquent		94,627.95	220,335.00	150,335.00	(70,000.00)	-32%
001-410.1490.30030	Taxes Penalty & Interest		-	-	112,807.86	112,807.86	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		126,052.15	126,052.00	126,052.00	-	0%
001-410.1490.30070	REA County & 3% Yield		81,298.88	24,000.00	80,000.00	56,000.00	233%
001-410.1495.31100	State Revenue Sharing		4,633,328.08	4,320,823.00	4,805,155.00	484,332.00	11%
001-410.1495.31300	State Liquor		733,075.00	784,225.00	753,185.00	(31,040.00)	-4%
001-410.1496.32010	Avista Gas Franchise Fees		159,655.99	80,000.00	160,000.00	80,000.00	100%
001-410.1496.32020	Avista Electric Franchise Fee		275,286.34	225,000.00	250,000.00	25,000.00	11%
001-410.1496.32030	KEC - Franchise Fees		121,284.80	75,000.00	125,000.00	50,000.00	67%
001-410.1496.32040	Franchise Fee Time Warner		159,292.80	200,000.00	170,000.00	(30,000.00)	-15%
001-410.1496.32060	Franchise Fees TDS Telecom		58,233.96	40,000.00	55,000.00	15,000.00	38%
001-410.1900.37000	Other Financing Sources		-	1,000.00	1,000.00	-	0%
001-410.1900.37020	Investment Income		1,418,518.94	500,000.00	750,000.00	250,000.00	50%
001-410.1900.37025	Unrealized Gain/Loss on Investment		2,181,908.04	-	-	-	0%
001-410.1900.37040	Designated Investmnt Income		(63,641.97)	50,000.00	50,000.00	-	0%
001-410.1920.37201	Cash Carryover - Designated		-	10,253,215.00	11,353,011.00	1,099,796.00	11%
Department: 410 - General Government Services Total:			\$ 28,206,953.53	\$ 33,528,524.00	\$ 36,243,540.86	\$ 2,715,016.86	8%
Department: 421 - Police							
001-421.1107.34202	Bullet Proof Vest Grant		902.43	-	-	-	0%
001-421.1114.34208	ITD Off of Hwy Safety Grant		-	1,170,000.00	-	(1,170,000.00)	-100%
001-421.1140.34204	JAG Revenue		11,740.00	-	-	-	0%
001-421.1427.39185	Payroll Reimbursement Police		137,050.45	-	-	-	0%
001-421.1510.33209	Police Fines		63,793.00	90,000.00	90,000.00	-	0%
001-421.1513.33208	Police - School Resource Off.		262,087.25	223,300.00	250,000.00	26,700.00	12%
001-421.1514.33207	Police - Misc. Services		6,308.57	-	5,000.00	5,000.00	0%
001-421.1514.38509	Merchant Police		25.00	-	-	-	0%
001-421.1515.33211	Prosecution Reimbursement		11,043.50	8,000.00	8,000.00	-	0%
001-421.1521.34218	Police Dept Refunds & Reimbursements		(2,445.82)	-	-	-	0%
001-421.1525.34220	Police Donations		200.00	-	-	-	0%
Department: 421 - Police Total:			\$ 490,704.38	\$ 1,491,300.00	\$ 353,000.00	\$ (1,138,300.00)	-76%
Department: 423 - Oasis							
001-423.1153.34213	ICDVVA		57,294.32	50,000.00	50,000.00	-	0%
001-423.1427.39185	Payroll Reimbursement - Oasis		640.02	-	-	-	0%
001-423.1502.34276	Oasis Donations		1,941.84	-	-	-	0%
001-423.1519.34258	Designation Donations		8,635.00	-	-	-	0%
Department: 423 - Oasis Total:			\$ 68,511.18	\$ 50,000.00	\$ 50,000.00	\$ -	0%
Department: 424 - Legal							
001-424.1515.33211	Rathdrum Prosecution Reimbursement		69,563.00	89,820.00	95,136.00	5,316.00	6%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-424.1515.33219	Hayden Prosecution Reimbursement	69,996.00	139,200.00	144,312.00	5,112.00	4%
Department: 424 - Legal Total:		\$ 139,559.00	\$ 229,020.00	\$ 239,448.00	\$ 10,428.00	5%
Department: 427 - Animal Control						
001-427.1504.33201	Animal Control	8,962.50	-	8,000.00	8,000.00	0%
001-427.1504.34200	Animal Control Donations	601.00	-	-	-	0%
001-427.1505.33205	Dog Impound Fees	-	15,000.00	-	(15,000.00)	-100%
Department: 427 - Animal Control Total:		\$ 9,563.50	\$ 15,000.00	\$ 8,000.00	\$ (7,000.00)	-47%
Department: 430 - Public Works Revenue						
001-430.0000.34226	Idaho Department of Transportation	1,870,000.00	1,170,000.00	-	(1,170,000.00)	-100%
001-430.1491.31600	Highway District	179,303.66	155,000.00	180,000.00	25,000.00	16%
001-430.1495.31400	State Hwy Use	4,213,608.81	2,426,395.00	3,708,175.00	1,281,780.00	53%
001-430.1702.38401	Public Works - Misc. Income	34,842.98	-	10,000.00	10,000.00	0%
Department: 430 - Public Works Revenue Total:		\$ 6,297,755.45	\$ 3,751,395.00	\$ 3,898,175.00	\$ 146,780.00	4%
Department: 431 - Streets						
001-431.1701.38402	Sign Building	35.00	2,500.00	250.00	(2,250.00)	-90%
Department: 431 - Streets Total:		\$ 35.00	\$ 2,500.00	\$ 250.00	\$ (2,250.00)	-90%
Department: 442 - Cemetery						
001-442.1409.39140	Cemetery Misc	15,897.00	5,000.00	15,000.00	10,000.00	200%
001-442.1670.33307	Cemetery	57,162.52	50,000.00	50,000.00	-	0%
001-442.1671.33313	Grave Liners	17,258.00	15,000.00	15,000.00	-	0%
001-442.1672.33317	Markers & Headstones	103,877.56	70,000.00	70,000.00	-	0%
001-442.1674.33319	Open & Close	44,763.60	40,000.00	45,000.00	5,000.00	13%
Department: 442 - Cemetery Total:		\$ 238,958.68	\$ 180,000.00	\$ 195,000.00	\$ 15,000.00	8%
Department: 443 - Parks						
001-443.0000.39650	Rental Income	28,269.65	12,000.00	20,000.00	8,000.00	67%
001-443.1639.33396	Recreation Field Reservations	205.00	6,000.00	3,500.00	(2,500.00)	-42%
001-443.1650.33323	Parks - Misc. Income	282.95	-	-	-	0%
001-443.1651.33325	Parks - Parking Fees	144,546.51	75,000.00	100,000.00	25,000.00	33%
001-443.1653.33321	Parks - Concessionaires	-	500.00	500.00	-	0%
001-443.1654.33327	Parks - Reservations	94,361.75	75,000.00	90,000.00	15,000.00	20%
001-443.1655.38304	Juvenile Diversion Program	615.00	-	-	-	0%
001-443.1656.34320	Parks Donations	20,000.00	-	-	-	0%
001-443.1658.34255	Avista - TP Wave Maintenance	11,940.53	12,298.76	13,047.75	748.99	6%
001-443.1658.38301	Avista Maintenance Agreement	69,556.45	71,643.15	76,006.21	4,363.06	6%
001-443.1667.34322	Community Garden Donations	658.80	600.00	600.00	-	0%
Department: 443 - Parks Total:		\$ 370,436.64	\$ 253,041.91	\$ 303,653.96	\$ 50,612.05	20%
Department: 444 - Parks - Construction						
001-444.2011.34115	ICDBG	-	405,000.00	-	(405,000.00)	-100%
001-444.2017.34257	Avista - Spokane River Project	73,000.00	-	-	-	0%
Department: 444 - Parks - Construction Total:		\$ 73,000.00	\$ 405,000.00	\$ -	\$ (405,000.00)	-100%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Department: 445 - Recreation							
001-445.1202.34330		Recreation Grants	96.00	-	500.00	500.00	0%
001-445.1609.33381		Recreation T- Ball	13,973.22	11,500.00	12,000.00	500.00	4%
001-445.1609.34336		Recreation T-Ball Sponsor	5,433.00	5,000.00	5,000.00	-	0%
001-445.1610.33355		Recreation B-Ball Youth	17,945.32	18,746.00	18,746.00	-	0%
001-445.1610.34322		Recreation B-Ball Youth Sponsor	8,000.00	9,500.00	9,500.00	-	0%
001-445.1612.33353		Recreation B-Ball Open	915.00	1,000.00	1,000.00	-	0%
001-445.1613.33357		Recreation B-Ball Youth Comp	42,685.99	31,182.00	35,000.00	3,818.00	12%
001-445.1614.33375		Recreation Special Activity	11,948.90	9,000.00	10,000.00	1,000.00	11%
001-445.1615.33345		Recreation - Gym Rental	1,185.00	2,500.00	1,000.00	(1,500.00)	-60%
001-445.1616.33359		Recreation Dance	35,156.37	25,000.00	30,000.00	5,000.00	20%
001-445.1617.33339		Rec Dept - Gymnastics	15,322.60	5,000.00	10,000.00	5,000.00	100%
001-445.1618.33315		Ice Skating	6,510.00	5,000.00	5,000.00	-	0%
001-445.1619.33365		Recreation Football-Flag	22,369.92	15,000.00	18,000.00	3,000.00	20%
001-445.1622.33367		Recreation Karate	7,128.50	5,500.00	5,500.00	-	0%
001-445.1623.33373		Recreation Soccer Youth	50,786.36	40,000.00	50,000.00	10,000.00	25%
001-445.1623.34334		Recreation Soccer Sponsor	15,300.00	14,500.00	14,500.00	-	0%
001-445.1625.33391		Recreation Workshops	6,648.00	15,000.00	10,000.00	(5,000.00)	-33%
001-445.1626.33383		Recreation Tennis Lessons	1,307.00	2,500.00	2,500.00	-	0%
001-445.1627.33341		Rec Tennis Tournament/League	-	1,500.00	1,500.00	-	0%
001-445.1628.33385		Recreation V-Ball Adult	22,746.00	22,000.00	22,000.00	-	0%
001-445.1629.33387		Recreation V-Ball Open	3,682.55	2,500.00	2,500.00	-	0%
001-445.1630.33389		Recreation V-Ball Youth	13,148.18	9,000.00	11,000.00	2,000.00	22%
001-445.1630.34340		Recreation V-Ball Youth Sponsor	5,050.00	5,500.00	5,500.00	-	0%
001-445.1631.33349		Recreation Art Program	1,156.10	3,000.00	3,000.00	-	0%
001-445.1632.33379		Recreation Summer Day Camp	257,132.05	250,000.00	250,000.00	-	0%
001-445.1633.33377		Recreation Sports Camps	11,807.20	7,000.00	8,000.00	1,000.00	14%
001-445.1633.34101		Camp Scholarships	(310.60)	1,000.00	1,000.00	-	0%
001-445.1634.34328		Recreation Football Sponsor	8,300.00	4,500.00	6,000.00	1,500.00	33%
001-445.1635.33363		Recreation Flag Adult	600.00	2,000.00	2,000.00	-	0%
001-445.1639.33360		Recreation Open Gym Pickel Ball	280.00	500.00	500.00	-	0%
001-445.1639.39335		Recreation Outdoor	5,313.00	6,000.00	6,000.00	-	0%
001-445.1640.33343		Recreation - Golf	9,195.00	7,500.00	7,500.00	-	0%
001-445.1642.33369		Recreation Preschool	4,282.75	3,500.00	3,500.00	-	0%
001-445.1643.34344		Scholarships	62.11	1,000.00	1,000.00	-	0%
001-445.1644.38302		Centennial Trail Usage Fee	-	250.00	250.00	-	0%
001-445.1650.33323		Rec - Misc. Income	(128.17)	-	-	-	0%
001-445.1653.33393		Recreation Concessionaires	450.00	1,000.00	1,000.00	-	0%
001-445.1684.34321		Recreation: Fishing Derby Sponsor	-	500.00	-	(500.00)	-100%
Department: 445 - Recreation Total:			\$ 605,477.35	\$ 544,178.00	\$ 570,496.00	\$ 26,318.00	5%
Department: 450 - Economic & Comm. Dev. Rev							
001-450.1753.38502		Build Insp - Electrical	304,242.32	275,000.00	275,000.00	-	0%
001-450.1753.38506		Build Insp - Plumbing	235,473.43	250,000.00	250,000.00	-	0%
001-450.1753.38507		Building Permits	1,347,197.14	1,621,634.47	1,574,498.79	(47,135.68)	-3%
001-450.1756.38501		Build Insp - Mechanical	148,553.00	100,000.00	140,000.00	40,000.00	40%
Department: 450 - Economic & Comm. Dev. Rev Total:			\$ 2,035,465.89	\$ 2,246,634.47	\$ 2,239,498.79	\$ (7,135.68)	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Department: 453 - Engineering							
001-453.1355.34555	ITD Seltice Way:Idaho to Bay St		16,677.62	-	-	-	0%
001-453.1706.38510	Special Event Permit		100.00	-	-	-	0%
001-453.1752.33501	Engineer - Inspection Fees		847,769.62	600,000.00	800,000.00	200,000.00	33%
001-453.1757.38511	P & Z Fees		222,365.39	200,000.00	200,000.00	-	0%
001-453.1758.38509	Business License Fee		21,600.00	23,000.00	23,000.00	-	0%
Department: 453 - Engineering Total:			\$ 1,108,512.63	\$ 823,000.00	\$ 1,023,000.00	\$ 200,000.00	24%
Department: 454 - Community Development Admin							
001-454.0000.34216	Department of Commerce		(10,000.00)	-	-	-	0%
Department: 454 - Community Development Admin Total:			\$ (10,000.00)	\$ -	\$ -	\$ -	0%
Department: 497 - Transfer Out							
001-497.1903.37420	Transfer Impact Fees		640,000.00	-	-	-	0%
001-497.1903.37461	Transfer Sanitation		150,000.00	626,536.00	377,556.00	(248,980.00)	-40%
001-497.1903.37462	Transfer Water		416,196.00	487,345.00	517,302.00	29,957.00	6%
001-497.1903.37463	Transfer Reclaimed Water		764,135.00	939,040.00	948,612.00	9,572.00	1%
Department: 497 - Transfer Out Total:			\$ 1,970,331.00	\$ 2,052,921.00	\$ 1,843,470.00	\$ (209,451.00)	-10%
Fund: 001 - GENERAL FUND Total:			\$ 41,605,264.23	\$ 45,572,514.38	\$ 46,967,532.61	\$ 1,395,018.23	3%
Fund: 002 - COMPREHENSIVE LIABILITY							
Department: 410 - General Government Services							
002-410.0000.39160	Ins Reimb/Damage Claim Reimb.		11,925.83	-	-	-	0%
002-410.1490.30010	Taxes Current		170,000.00	170,000.00	170,000.00	-	0%
002-410.1900.37020	Investment Income		20,539.22	-	-	-	0%
002-410.1920.37200	Cash Carryover		-	95,139.00	104,094.00	8,955.00	9%
Department: 410 - General Government Services Total:			\$ 202,465.05	\$ 265,139.00	\$ 274,094.00	\$ 8,955.00	3%
Department: 497 - Transfer Out							
002-497.1903.37001	Transfer Sanitation		3,515.00	3,802.00	4,329.00	527.00	14%
002-497.1903.37462	Transfer Water		20,580.00	19,972.00	27,852.00	7,880.00	39%
002-497.1903.37463	Transfer Reclaimed Water		112,744.00	114,496.00	164,068.00	49,572.00	43%
Department: 497 - Transfer Out Total:			\$ 136,839.00	\$ 138,270.00	\$ 196,249.00	\$ 57,979.00	42%
Fund: 002 - COMPREHENSIVE LIABILITY Total:			\$ 339,304.05	\$ 403,409.00	\$ 470,343.00	\$ 66,934.00	17%
Fund: 003 - PERSONNEL BENEFIT POOL							
Department: 482 - Personnel Pool							
003-482.1495.31800	State Refunds - Benefits		19,288.01	10,000.00	10,000.00	-	0%
003-482.4001.39120	Employee Premium Fee		17,687.19	145,000.00	145,000.00	-	0%
Department: 482 - Personnel Pool Total:			\$ 36,975.20	\$ 155,000.00	\$ 155,000.00	\$ -	0%
Department: 497 - Transfer Out							
003-497.1903.37001	Transfer General Fund		4,557,500.00	4,894,400.00	5,265,200.00	370,800.00	8%
Department: 497 - Transfer Out Total:			\$ 4,557,500.00	\$ 4,894,400.00	\$ 5,265,200.00	\$ 370,800.00	8%
Fund: 003 - PERSONNEL BENEFIT POOL Total:			\$ 4,594,475.20	\$ 5,049,400.00	\$ 5,420,200.00	\$ 370,800.00	7%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund Department Account Description		Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
Fund: 007 - DRUG SEIZURE PROGRAM						
Department: 425 - Drug Seizure Program						
007-425.0000.39325	Misc Revenue	542.40	-	-	-	0%
007-425.1155.34505	Internet Crimes Against Children Reimbursement	9,428.94	-	-	-	0%
007-425.1525.34242	K-9 Fundraiser Event	18,055.33	-	-	-	0%
007-425.1526.34208	K-9 Donations	3,378.96	-	-	-	0%
007-425.1526.39240	Drug Seizure Revenue	43,353.70	30,000.00	30,000.00	-	0%
007-425.1900.37020	Investment Income	6,149.51	-	-	-	0%
007-425.1900.37025	Unrealized Gain/Loss on Investment	235.24	-	-	-	0%
007-425.1920.37200	Cash Carryover	-	138,000.00	100,000.00	(38,000.00)	-28%
Department: 425 - Drug Seizure Program Total:		\$ 81,144.08	\$ 168,000.00	\$ 130,000.00	\$ (38,000.00)	-23%
Fund: 007 - DRUG SEIZURE PROGRAM Total:		\$ 81,144.08	\$ 168,000.00	\$ 130,000.00	\$ (38,000.00)	-23%
Fund: 008 - 911 SUPPORT						
Department: 426 - 911 Support						
008-426.0000.39650	Rental Income	9,641.45	-	-	-	0%
008-426.1145.34400	911 Telephone System Grant	1,089,050.28	-	-	-	0%
008-426.1527.39210	911 Fees	660,701.07	275,000.00	700,000.00	425,000.00	155%
008-426.1528.39220	Communication Site Revenue	7,960.51	15,000.00	15,000.00	-	0%
008-426.1529.33212	Rathdrum Dispatch Fees	9,395.58	75,000.00	-	(75,000.00)	-100%
008-426.1900.37020	Investment Income	98,702.06	10,000.00	10,000.00	-	0%
008-426.1900.37025	Unrealized Gain/Loss on Investment	4,463.09	-	-	-	0%
008-426.1902.37022	Interest Income	(16,121.85)	-	-	-	0%
008-426.1920.37200	Cash Carryover	-	2,000,000.00	227,357.72	(1,772,642.28)	-89%
Department: 426 - 911 Support Total:		\$ 1,863,792.19	\$ 2,375,000.00	\$ 952,357.72	\$ (1,422,642.28)	-60%
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:		\$ 1,898,252.89	\$ 2,409,460.70	\$ 986,818.42	\$ (1,422,642.28)	-59%
Fund: 011 - FACILITY BUILDING RESERVE						
Department: 410 - General Government Services						
011-410.1900.37040	Designated Investment Income	96,184.82	-	-	-	0%
Department: 410 - General Government Services Total:		\$ 96,184.82	\$ -	\$ -	\$ -	0%
Department: 491 - Facility Building Reserve						
011-491.1708.39430	Rent Revenue	650.00	-	-	-	0%
011-491.1900.37020	Investment Income	378,670.51	200,000.00	200,000.00	-	0%
011-491.1900.37025	Unrealized Gain/Loss on Investment	(48,087.74)	-	-	-	0%
011-491.1920.37200	Cash Carryover	-	12,120,000.00	12,120,000.00	-	0%
Department: 491 - Facility Building Reserve Total:		\$ 331,232.77	\$ 12,320,000.00	\$ 12,320,000.00	\$ -	0%
Department: 497 - Transfer Out						
011-497.1903.37001	Transfer General Fund	620,000.00	-	4,000,000.00	4,000,000.00	0%
011-497.1920.37001	Transfer from General Fund	-	-	-	-	0%
Department: 497 - Transfer Out Total:		\$ 620,000.00	\$ -	\$ 4,000,000.00	\$ 4,000,000.00	0%
Fund: 011 - FACILITY BUILDING RESERVE Total:		\$ 1,047,417.59	\$ 12,320,000.00	\$ 16,320,000.00	\$ 4,000,000.00	32%
Fund: 017 - ANNEXATION FEES						
Department: 410 - General Government Services						

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
017-410.1440.39105	Annexation Fees	259,000.00	200,000.00	200,000.00	-	0%
017-410.1900.37020	Investment Income	61,708.32	20,000.00	20,000.00	-	0%
017-410.1900.37025	Unrealized Gain/Loss on Investment	1,583.67	-	-	-	0%
017-410.1920.37200	Cash Carryover	-	1,500,000.00	1,500,000.00	-	0%
Department: 410 - General Government Services Total:		\$ 322,291.99	\$ 1,720,000.00	\$ 1,720,000.00	\$ -	0%
Fund: 017 - ANNEXATION FEES Total:		\$ 322,291.99	\$ 1,720,000.00	\$ 1,720,000.00	\$ -	0%
Fund: 023 - SPECIAL EVENTS						
Department: 446 - Special Events						
023-446.1601.33330	Community Easter Egg Hunt	2,185.02	2,500.00	2,500.00	-	0%
023-446.1602.33314	DuathlonRegistration Fees	3,930.16	11,070.00	11,070.00	-	0%
023-446.1602.34304	DuathlonSponsorships	-	750.00	750.00	-	0%
023-446.1603.33399	Winter Festival	6,935.14	-	3,500.00	3,500.00	0%
023-446.1604.33303	Tournament Registration Fees	-	3,000.00	5,000.00	2,000.00	67%
023-446.1604.34300	Tournament B Ball Sponsorships	-	500.00	2,500.00	2,000.00	400%
023-446.1605.33307	Summer Concerts & Movies - Misc fees	-	250.00	250.00	-	0%
023-446.1605.34107	Summer Concerts - Sponsorships	5,213.68	7,000.00	7,000.00	-	0%
023-446.1645.33305	AAU Ticket Sales	7,557.50	-	-	-	0%
023-446.1646.39305	Tournament Shirt Sales	-	-	4,000.00	4,000.00	0%
023-446.1659.33331	PF Days - Parking & Camping	-	300.00	300.00	-	0%
023-446.1660.33337	Post Falls Days-Booths	41,844.33	40,000.00	28,100.00	(11,900.00)	-30%
023-446.1661.33335	Post Falls Days-Beer Garden	-	1,000.00	1,000.00	-	0%
023-446.1662.34308	Post Falls Days-Sponsorships	250.00	1,500.00	1,500.00	-	0%
023-446.1664.33400	Harvest Festival Revenue	-	5,600.00	5,600.00	-	0%
023-446.1900.37020	Investment Income	12,672.55	-	-	-	0%
023-446.1900.37025	Unrealized Gain/Loss on Investment	465.88	-	-	-	0%
023-446.1903.37445	Transfer from Dept 445	23,464.00	-	-	-	0%
023-446.1920.37200	Cash Carryover	-	72,000.00	64,919.00	(7,081.00)	-10%
Department: 446 - Special Events Total:		\$ 104,518.26	\$ 145,470.00	\$ 137,989.00	\$ (7,481.00)	-5%
Fund: 023 - SPECIAL EVENTS Total:		\$ 104,518.26	\$ 145,470.00	\$ 137,989.00	\$ (7,481.00)	-5%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT						
Department: 442 - Cemetery						
029-442.1670.39315	Cemetery Lot Sales	54,862.50	45,000.00	45,000.00	-	0%
029-442.1677.39340	Veteran's Memorial Lots	20,786.30	5,000.00	5,000.00	-	0%
029-442.1900.37020	Investment Income	16,217.75	-	-	-	0%
029-442.1900.37025	Unrealized Gain/Loss on Investment	632.73	-	-	-	0%
029-442.1920.37200	Cash Carryover	-	200,000.00	500,000.00	300,000.00	150%
Department: 442 - Cemetery Total:		\$ 92,499.28	\$ 250,000.00	\$ 550,000.00	\$ 300,000.00	120%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:		\$ 92,499.28	\$ 250,000.00	\$ 550,000.00	\$ 300,000.00	120%
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES						
Department: 428 - Kootenai Fire/EMS Impact Fees						
034-428.0000.33117	Kootenai Fire Impact Admin Fee	10,430.00	-	-	-	0%
034-428.1900.37020	Investment Income	2,665.98	-	-	-	0%
034-428.1900.37025	Unrealized Gain/Loss on Investment	82.85	-	-	-	0%
034-428.2015.38202	Impact Fees - Kootenai Fire	700,157.93	750,000.00	750,000.00	-	0%
034-428.2016.38203	Impact Fees - Kootenai EMS	81,422.05	250,000.00	250,000.00	-	0%
Department: 428 - Kootenai Fire/EMS Impact Fees Total:		\$ 794,758.81	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	0%
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES Total:		\$ 794,758.81	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Fund: 035 - PUBLIC SAFETY IMPACT FEES							
Department: 420 - Public Safety Impact Fees							
035-420.1900.37020	Investment Income		89,906.76	5,000.00	5,000.00	-	0%
035-420.1900.37025	Unrealized Gain/Loss on Investment		3,684.55	-	-	-	0%
035-420.1920.37200	Cash Carryover		-	2,000,000.00	3,021,000.00	1,021,000.00	51%
035-420.2002.38204	Impact Fees - Public Safety		594,905.56	200,000.00	200,000.00	-	0%
Department: 420 - Public Safety Impact Fees Total:			\$ 688,496.87	\$ 2,205,000.00	\$ 3,226,000.00	\$ 1,021,000.00	46%
Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:			\$ 688,496.87	\$ 2,205,000.00	\$ 3,226,000.00	\$ 1,021,000.00	46%
Fund: 037 - STREETS IMPACT FEES							
Department: 431 - Streets							
037-431.0000.31950	Misc. Intergovernmental Revenue		87,567.61	-	-	-	0%
037-431.1313.34113	Chase Rd/BNSF RR-Xing Project		24,592.37	-	-	-	0%
037-431.1900.37020	Investment Income		(71,007.13)	50,000.00	50,000.00	-	0%
037-431.1900.37025	Unrealized Gain/Loss on Investment		558,079.12	-	-	-	0%
037-431.1920.37200	Cash Carryover		-	2,000,000.00	4,000,000.00	2,000,000.00	100%
037-431.2003.38205	Impact Fees - Streets		1,952,209.39	1,050,000.00	1,050,000.00	-	0%
037-431.2003.38206	Impact Fees - Multi-Modal		700,442.61	-	-	-	0%
Department: 431 - Streets Total:			\$ 3,251,883.97	\$ 3,100,000.00	\$ 5,100,000.00	\$ 2,000,000.00	65%
Fund: 037 - STREETS IMPACT FEES Total:			\$ 3,251,883.97	\$ 3,100,000.00	\$ 5,100,000.00	\$ 2,000,000.00	65%
Fund: 038 - PARKS IMPACT FEES							
Department: 443 - Parks							
038-443.1900.37020	Investment Income		98,997.03	10,000.00	10,000.00	-	0%
038-443.1900.37025	Unrealized Gain/Loss on Investment		190,994.77	-	-	-	0%
038-443.1920.37200	Cash Carryover		-	2,870,000.00	4,000,000.00	1,130,000.00	39%
038-443.2004.38303	Impact Fees - Parks		2,014,094.00	750,000.00	750,000.00	-	0%
Department: 443 - Parks Total:			\$ 2,304,085.80	\$ 3,630,000.00	\$ 4,760,000.00	\$ 1,130,000.00	31%
Fund: 038 - PARKS IMPACT FEES Total:			\$ 2,304,085.80	\$ 3,630,000.00	\$ 4,760,000.00	\$ 1,130,000.00	31%
Fund: 410 - LID 2004							
Department: 476 - LID 2004							
410-476.1900.37020	Investment Income		14,934.68	-	-	-	0%
410-476.1900.37025	Unrealized Gain/Loss on Investment		284.91	-	-	-	0%
Department: 476 - LID 2004 Total:			\$ 15,219.59	\$ -	\$ -	\$ -	0%
Fund: 410 - LID 2004 Total:			\$ 15,219.59	\$ -	\$ -	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund Department Account Description		Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
Fund: 450 - LID GUARANTEE						
Department: 471 - LID Guarantee						
450-471.1900.37020	Investment Income	611.03	-	-	-	0%
450-471.1900.37025	Unrealized Gain/Loss on Investment	20.21	-	-	-	0%
Department: 471 - LID Guarantee Total:		\$ 631.24	\$ -	\$ -	\$ -	0%
Fund: 450 - LID GUARANTEE Total:		\$ 631.24	\$ -	\$ -	\$ -	0%
Fund: 650 - RECLAIMED WATER OPERATING						
Department: 463 - Wastewater Operating						
650-463.1900.37020	Investment Income	180,536.64	325,000.00	325,000.00	-	0%
650-463.1900.37025	Unrealized Gain/Loss on Investment	2,908,432.10	-	-	-	0
650-463.1900.37040	Designated Invstmt Income	1,146,226.12	400,000.00	400,000.00	-	0%
650-463.1902.37022	Interest Income	5,786.90	-	-	-	0%
650-463.1903.37652	Transfer from Fund 652	15,000,000.00	-	-	-	0%
650-463.1920.37200	Cash Carryover	-	18,826,375.00	5,808,990.00	(13,017,385.00)	-69%
650-463.3301.33611	Utility Collection	17,519,652.94	16,900,000.00	17,322,500.00	422,500.00	3%
650-463.3302.33713	Utility Penalty-Svc Fee	106,491.54	81,000.00	81,000.00	-	0%
650-463.3303.33604	Rathdrum Reclaimed Water Charge	2,154,656.98	2,000,000.00	2,000,000.00	-	0%
650-463.3305.39630	Miscellaneous Income	1,584.95	2,497.00	2,497.00	-	0%
650-463.3306.39650	Rental Income	7,149.87	15,000.00	15,000.00	-	0%
650-463.3306.39655	Rental Income Cell Tower	44,778.64	11,400.00	11,400.00	-	0%
650-463.3307.33607	Sampling Revenue	6,425.05	5,250.00	5,250.00	-	0%
Department: 463 - Wastewater Operating Total:		\$ 39,081,721.73	\$ 38,566,522.00	\$ 25,971,637.00	\$ (12,594,885.00)	-33%
Department: 466 - Wastewater - Collections						
650-466.3305.39630	Miscellaneous Income	18.50	-	-	-	0%
Department: 466 - Wastewater - Collections Total:		\$ 18.50	\$ -	\$ -	\$ -	0%
Department: 497 - Transfer Out						
650-497.1903.37750	Transfer from Water	20,000.00	-	-	-	0%
Department: 497 - Transfer Out Total:		\$ 20,000.00	\$ -	\$ -	\$ -	0%
Fund: 650 - RECLAIMED WATER OPERATING Total:		\$ 39,101,740.23	\$ 38,566,522.00	\$ 25,971,637.00	\$ (12,594,885.00)	-33%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP						
Department: 463 - Wastewater Operating						
651-463.1900.37020	Investment Income	25,445.49	75,000.00	75,000.00	-	0%
651-463.1900.37025	Unrealized Gain/Loss on Investment	(42,000.39)	-	-	-	0%
651-463.1903.37652	Transfer from Fund 652	1,000,000.00	-	-	-	0%
651-463.1920.37201	Cash Carryover - Designated	-	565,390.00	-	(565,390.00)	-100%
651-463.1920.37203	Cash Carryover Bond Proceeds	-	1,005,584.00	3,390,404.00	2,384,820.00	237%
651-463.3306.39650	Rental Income	15,654.55	-	-	-	0%
651-463.3308.38625	Reclaimed Water Cap Fees	2,839,306.21	1,500,000.00	1,500,000.00	-	0%
651-463.3310.38610	Developer Contribution	2,134,770.00	-	-	-	0%
651-463.3311.38620	Rathdrum Intermun. Cap Fees	1,645,799.00	750,000.00	750,000.00	-	0%
Department: 463 - Wastewater Operating Total:		\$ 7,618,974.86	\$ 3,895,974.00	\$ 5,715,404.00	\$ 1,819,430.00	47%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund Department		Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
Account Description					\$	%
Department: 497 - Transfer Out						
651-497.1903.37650	Transfer from Fund 650	-	2,955,605.00	-	(2,955,605.00)	-100%
651-497.1903.37660	Transfer Street/Fleet Rent	79,920.00	79,920.00	79,920.00	-	0%
Department: 497 - Transfer Out Total:		\$ 79,920.00	\$ 3,035,525.00	\$ 79,920.00	\$ (2,955,605.00)	-97%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:		\$ 7,698,894.86	\$ 6,931,499.00	\$ 5,795,324.00	\$ (1,136,175.00)	-16%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR						
Department: 463 - Wastewater Operating						
652-463.1900.37020	Investment Income	654,591.41	40,000.00	40,000.00	-	0%
652-463.1900.37025	Unrealized Gain/Loss on Investment	212,270.37	-	-	-	0%
652-463.1903.37650	Transfer from Fund 650	8,595,000.00	6,455,000.00	-	(6,455,000.00)	-100%
652-463.1920.37201	Cash Carryover - Designated	-	15,050,000.00	-	(15,050,000.00)	-100%
652-463.1920.37203	Cash Carryover Bond Proceeds	-	-	25,385,000.00	25,385,000.00	0%
652-463.3308.38624	Foxtail Sewer Overage	338,960.77	-	-	-	0%
652-463.3308.38626	Meyer Alt South - Horsehaven Sewer Surcharge	81,134.00	-	-	-	0%
652-463.3308.38630	Reclaimed Water Cap Fees-Enterprise	1,729,863.11	1,000,000.00	1,000,000.00	-	0%
Department: 463 - Wastewater Operating Total:		\$ 11,611,819.66	\$ 22,545,000.00	\$ 26,425,000.00	\$ 3,880,000.00	17%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:		\$ 11,611,819.66	\$ 22,545,000.00	\$ 26,425,000.00	\$ 3,880,000.00	17%
Fund: 700 - SANITATION						
Department: 461 - Sanitation						
700-461.1900.37020	Investment Income	48,170.53	20,000.00	20,000.00	-	0%
700-461.1900.37025	Unrealized Gain/Loss on Investment	1,762.75	-	-	-	0%
700-461.3301.33611	Utility Collection	4,678,463.71	4,666,427.00	4,666,427.00	-	0%
700-461.3302.33713	Utility Penalty-Svc Fee	27,874.11	20,000.00	20,000.00	-	0%
700-461.3305.39620	Misc. Income	5,000.00	5,000.00	5,000.00	-	0%
700-461.3314.39645	Recycled Goods	167.00	-	-	-	0%
Department: 461 - Sanitation Total:		\$ 4,761,438.10	\$ 4,711,427.00	\$ 4,711,427.00	\$ -	0%
Fund: 700 - SANITATION Total:		\$ 4,761,438.10	\$ 4,711,427.00	\$ 4,711,427.00	\$ -	0%
Fund: 750 - WATER OPERATING						
Department: 462 - Water Operating						
750-462.0000.39650	Rental Income	3,121.20	-	-	-	0%
750-462.1900.37020	Investment Income	424,797.87	150,000.00	150,000.00	-	0%
750-462.1900.37025	Unrealized Gain/Loss on Investment	498,057.65	-	-	-	0%
750-462.1900.37040	Designated Invstmnt Income	391,526.45	100,000.00	100,000.00	-	0%
750-462.1902.37022	Interest Income	31,773.17	15,000.00	15,000.00	-	0%
750-462.1920.37200	Cash Carryover	-	2,633,803.44	-	(2,633,803.44)	-100%
750-462.1920.37201	Cash Carryover - Designated	-	1,000,156.00	1,518,357.66	518,201.66	52%
750-462.3301.33611	Utility Collection	4,143,023.69	3,700,000.00	4,143,000.00	443,000.00	12%
750-462.3302.33713	Utility Penalty-Svc Fee	23,902.74	25,000.00	25,000.00	-	0%
750-462.3305.39630	Miscellaneous Income	14,817.87	2,000.00	2,000.00	-	0%
750-462.3306.39660	Rental Cell Sites	73,870.18	40,000.00	40,000.00	-	0%
750-462.3316.33605	Repair & Meter Boxes	55,574.60	20,000.00	20,000.00	-	0%
750-462.3317.33610	Utility Turn Off/On Fee	9,555.00	12,000.00	12,000.00	-	0%
750-462.3319.33601	Account Set-Up Fee	12,490.00	10,000.00	10,000.00	-	0%
750-462.3323.33609	Utility Hang Tag Fee	109,900.00	70,000.00	70,000.00	-	0%
Department: 462 - Water Operating Total:		\$ 5,792,410.42	\$ 7,777,959.44	\$ 6,105,357.66	\$ (1,672,601.78)	-22%
Fund: 750 - WATER OPERATING Total:		\$ 5,792,410.42	\$ 7,777,959.44	\$ 6,105,357.66	\$ (1,672,601.78)	-22%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2026

Fund		Actual	Adopted	Adopted	Change Over	
Department		Totals	Budget	Budget	(Under) FY 2025	
Account Description		FY 2024	FY 2025	FY 2026	\$	%
Fund: 753 - WATER CAPITAL						
Department: 462 - Water Operating						
753-462.1900.37020	Investment Income	(88,251.35)	20,000.00	20,000.00	-	0%
753-462.1900.37025	Unrealized Gain/Loss on Investment	473,641.11	-	-	-	0%
753-462.1920.37201	Cash Carryover - Designated	-	6,455,136.00	9,315,000.00	2,859,864.00	44%
753-462.3308.38605	Cap Fees Water	542,054.02	300,000.00	300,000.00	-	0%
753-462.3310.38610	Developer Contribution	344,550.00	-	-	-	0%
Department: 462 - Water Operating Total:		\$ 1,271,993.78	\$ 6,775,136.00	\$ 9,635,000.00	\$ 2,859,864.00	42%
Fund: 753 - WATER CAPITAL Total:		\$ 1,271,993.78	\$ 6,775,136.00	\$ 9,635,000.00	\$ 2,859,864.00	42%
Report Total:		\$ 127,378,540.90	\$ 165,280,797.52	\$ 165,432,628.69	\$ 151,831.17	0%

Budgeted Expenditures

City of Post Falls, Idaho
Personnel Schedule
Expressed in Full Time Equivalents (FTEs)
Fiscal Year 2025

	FY2022	FY2023	FY2024	FY2025	FY2026	Change
City Council	7.0	7.0	7.0	7.0	7.0	-
Administration	2.0	2.0	3.0	3.0	3.0	-
	9.0	9.0	10.0	10.0	10.0	0.0
Finance	8.0	8.0	8.0	8.0	8.0	-
City Clerk	1.0	1.0	1.0	1.0	1.0	-
Media	2.0	2.0	2.0	2.0	2.0	-
Human Resources	2.0	2.5	2.5	2.5	2.5	-
IT	4.5	4.5	7.0	7.0	7.0	-
Legal	7.0	7.0	9.0	9.0	9.0	-
	24.5	25.0	29.5	29.5	29.5	0.0
Police	80.0	84.5	89.0	90.0	90.0	-
Animal Control	3.0	3.0	3.0	3.0	3.0	-
	83.0	87.5	92.0	93.0	93.0	0.0
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	14.5	15.5	17.5	17.5	17.5	-
Parks Seasonal	6.2	6.2	6.2	6.2	6.2	-
Urban Forestry	3.1	3.1	4.1	4.1	4.1	-
Cemetery	2.3	3.3	3.3	3.3	3.3	-
Cemetery Seasonal	0.5	0.5	0.5	0.5	0.5	-
	45.0	47.0	50.0	50.0	50.0	0.0
Public Works	1.0	1.0	1.0	1.0	1.0	-
Streets	17.4	19.4	22.4	22.4	22.4	-
Streets Seasonal	0.8	0.8	0.8	0.8	0.8	-
Fleet Maintenance	5.0	6.0	6.0	6.0	6.0	-
Facility Maintenance	5.5	5.5	6.0	6.0	6.0	-
Community Development	2.0	2.0	2.0	2.0	2.0	-
Planning & Zoning	4.0	4.0	5.0	5.0	5.0	-
GIS	2.0	2.0	2.0	2.0	2.0	-
Building Inspector	8.5	9.0	9.0	9.0	9.0	-
City Engineer	7.0	7.0	8.0	8.0	8.0	-
	53.2	56.7	62.2	62.2	62.2	0.0
General Fund Total	214.7	225.2	243.7	244.7	244.7	0.0
Water	7.9	7.9	8.9	8.9	8.9	-
Sewer	20.6	20.6	23.0	23.0	23.0	-
	28.5	28.5	31.9	31.9	31.9	0.0
City Total	243.3	253.7	275.7	276.7	276.7	0.0
Without Mayor & Council	236.3	246.7	268.7	269.7	269.7	0.0
FTE (Without Seasonal)	224.5	234.9	256.9	257.9	257.9	0.0

FY2026 Budget Changes

No changes were approved in the FY26 Budget process

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2026

Fund	Dept	Account	Description	Budget
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GENERAL FUND

Information Technology

001-412.0000.92010	Servers & Cameras	\$ 2,000.00
Replacement server and cameras. Replacing aging servers and cameras allows for reduced maintenance and operation (M&O) costs.		

Streets

001-431.0000.95146	Pleasant View and 5th	\$ 2,000,000.00
Design phase for repairs to a section of road which is failing. Decreases the annual maintenance inputs required to keep this road safe.		

001-431.1812.95040	Seltice Way Street Construction	\$ 3,600,000.00
Design and Construction of repairs to a section of road which is failing. Decreases the annual maintenance inputs required to keep this road safe. In 2020, preliminary analysis of Seltice Way identified the area between McGuire and Chase Roads for reconstruction of the existing pavement surface. ARPA funding is available and anticipated to be used towards the roadway improvement portion of the project.		

Facility Maintenance

001-433.0000.95110	ADA Compliance	\$ 40,000.00
Upgrade and comply with ADA standards for our City facilities. This request is for all City facilities within the plan recommended by the ADA Committee. It is important for all people to be able to use our facilities.		

Fleet Maintenance

001-434.0000.90010	New Vehicles / Equip	\$ 1,753,011.00
Equipment Replacements - 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.		

Total General Fund Capital Budget			\$ 7,395,011.00
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FACILITY BUILDING RESERVE

Facilities

011-491.1801.93160	City Hall Construction	\$ 6,000,000.00
Provides for the relocation of Streets and Water divisions to a Public Works Operations Center. The existing sites for these services are housed on leased land at the Water Reclamation Facility. The WRF has need for this land eventually for system expansion. This allows an orderly transition to the new facility in advance of it being a necessity.		

Total Facility Building Reserve Capital Budget			\$ 6,000,000.00
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CEMETERY CAPITAL IMPROVEMENT

Cemetery

029-42.0000.93140	Fencing	\$ 50,000.00
Wrought Iron fence- the first 250' of fencing to be continued from the existing fence to the side entrance. This will provide additional security and will have little to no affect on the operations budget.		
029-442.1670.90015	Cemetery Improvements	\$ 49,000.00
Purchase and Installation of niches. Increased cemetery capacity increases maintenance obligations.		

Total Cemetery Capital Improvement Capital Budget			\$ 99,000.00
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City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2026

Fund	Dept	Account	Description	Budget
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PUBLIC SAFETY IMPACT FEES

Public Safety

035-420.0000.95015	Parking Lot	\$ 1,800,000.00
New secure parking lot at Police Department campus. While maintenance costs for future years will include striping, patching and sealing the asphalt, the safety and security of police department equipment and vehicles will reduce the potential of damages from vandalism and theft.		
Total Public Safety Impact Fees Capital Budget		\$ 1,800,000.00

STREETS IMPACT FEES

Streets

037-431.0000.95142	Chase Road UPRR RR-XING	\$ 1,896,580.00
Chase Rd/ UPRR RR-Xing- Design and construction phase for Chase Rd and Grange Ave improvements. This will have negligible O&M costs for the Public Works Department (Street / Fleet Div.). Additional cost will be created thru increases in pavement area needing sweeping, snow removal and chip sealing.		
037-431.0000.95145	Prairie and Greensferry	\$ 450,000.00
Prairie & Greensferry- Design and construction phase for the Prairie and Greensferry intersection improvements. This will have negligible O&M costs for the Public Works Department (Street / Fleet Div.).		
037-431.1711.95520	Prairie Trail Extension	\$ 150,000.00
Prairie Trail- Design and construction of 400' to complete connection of Prairie Trail Improvements from PFHD Undercrossing Project (CARBON Grant 2025 Construction) to improvements constructed with the Jacklin Annexation to the northwest (CIP MM-49). Additional cost will be created thru increases in pavement area needing sweeping, snow removal and chip sealing.		
Total Streets Impact Fees Capital Budget		\$ 2,496,580.00

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.		
038-443.0000.94165	Sports Complex (Phase 1)	\$ 2,000,000.00
Quarry Sports Complex Phase 1 – Phase 1 construction intends to add two multi-use fields, a large shelter and restroom building, a parking lot with site lighting, and an event plaza and will include add-alternates for eight pickleball courts, one basketball court, and a playground to accommodate 2–12 year-old age range. The City has applied for and been tentatively awarded a Land and Water Conservation Fund Grant for \$1,250,000.00.		
038-443.0000.94170	Dog Park	\$ 75,000.00
Dog Park- This will increase the O&M expenses of Park Maintenance while increasing the level of service to the community, by expanding servicesby providing this highly desired amenity.		
038-443.0000.94230	Sportsfields	\$ 150,000.00
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.		

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2026

Fund	Dept	Account	Description	Budget
		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.	\$ 50,000.00
		038-443.2013.95520	Crown Point Park Reibursement of devceloper constructed improvements in a neighborhood park. Little-to-no affect on M&O costs	\$ 700,000.00
Total Parks Impact Fees Capital Budget				\$ 2,975,000.00

RECLAIMED WATER OPERATING

Wastewater Operating

		650-463.0000.90010	New Vehicles / Equip Purchasing Snow Plow and Sanding Equipment to equip an existing service truck will allow for snow removal at the Water Reclamation Facility without reliance on general fund employees.	\$ 26,000.00
		650-463.3103.96000	Land Acquisition Budgeted funds will allow for opporunitistic purchases of property adjacent to the WRF should they become available. This will allow for future expansions. Additionally, funds are budgeted to procure additional land application property should it become availalbe. This is necessary to satisfy phoshorus loading limiations on the city's WRF discharge.	\$ 2,100,000.00
		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.	\$ 12,000,000.00
		650-463.3126.95520	WRF Control Buidling Rehabilitation WRF Lab Remodel- Funds to continue modernization of the WRF Lab Building and expand crew support facilities per the Facility Needs Assessment and WRF Master Plan.	\$ 540,000.00
		650-466.0000.90010	New Vehicles / Equip Portable Flow Meter (\$12,000) allows for staff to measure flow in collections pipes without permanent installation of infrastructure. Allows for monitoring trouble spots, assisting in engineering studies, and developing baseline information. Collections Truck Camera Equipment (\$20,000) 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.	\$ 32,000.00
		650-466.0000.90040	Truck Replacement Vactor Truck Funds- Annual allocation to build replacement fund for purchase of a replacement Vactor Truck in a future fiscal year.	\$ 100,000.00
		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 expediture for FY26 well drilling activities will not initially increase O&M costs.	\$ 450,000.00
Total Reclaimed Water Operating Capital Budget				\$ 15,248,000.00

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2026

Fund	Dept	Account	Description	Budget
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RECLAIMED WATER CAPITAL - WWTP

Wastewater Operating

651-463.3100.95520	Construction Costs	\$ 840,000.00
Public Works Operations Center, creates a location for Utilities admin, Streets, Fleet, Water, and PW administration to work in the long term. Removes the need for Streets and Water to lease space from the Water Reclamation Facility which needs the space for future expansions.		
651-463.3103.96000	Land Acquisition	\$ 2,100,000.00
Reuse property land acquisition- The WRF Master Plan indicates additional land for land application is necessary for full seasonal water recycling to be possible. These funds will be used if property appropriate for land application becomes available in order to increase acreage available for water recycling.		
651-463.3124.95520	WRF Secondary Improvements	\$ 2,000,000.00
Secondary Treatment Expansion- WRF Master Plan recommends Train 7 of the Secondary Treatment System be completed by the end of FY28. Proposed request will follow plan to complete design and construction of facilities within the recommended time frame.		
Total Reclaimed Water Capital- WWTP Capital Budget		\$ 4,940,000.00

RECLAIMED WATER CAPITAL - COLLECTOR

Wastewater Operating

652-463.3103.96000	Land Acquisition	\$ 250,000.00
Lift Station Land Acquisition- Fund will be used to purchase land which will be used for future lift station sites		
652-463.3128.95520	4th Avenue Lift Station Upgrade	\$ 800,000.00
Funds to design an updated lift station which meets modern specifications. This will decrease maintenance and operational risk.		
652-463.3129.95520	Guy Road Lift Station Decommissioning	\$ 6,200,000.00
Design Costs (\$900,000) Funds to design a gravity bypass of an aging lift station. This will decrease maintenance and operational risk.		
Constructions/Maintenance (\$5,300,000) Funds to construct a gravity bypass of an aging lift station. This will decrease maintenance and operational risk.		
652-463.3130.95520	Chase Road Gravity Sewer	\$ 400,000.00
Design Costs to construct a deep gravity sewer to connect to a dry line installed to the north. This will reduce the usage of a smaller line through a neighborhood, decreasing the risk of overflows.		
652-463.3201.95500	Master Plan	\$ 120,000.00
Wastewater Collection System Master Plan- Planning Costs to begin an update to the collections system master plan which aids staff in programming capital projects, funding maintenance, and financial management of the system.		
652-463.3220.95520	Collection Projects	\$ 3,400,000.00
12th Ave Force Main Construction/Maintenance Costs Construction Costs to install a new forcemain from the 12th Avenue Lift Station to the WRF. Completing the pipeline decreases the need for other lift stations to relay this water to the WRF and therefore decreases operational risk.		

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2026

Fund	Dept	Account	Description	Budget
		652-463.3228.95520	12th Ave Force Main Construct 12 and 16-inch, dual forcemains from 12th Ave lift station to the Water Reclamation Facility. Project identified in the 2018 wastewater Collections Master and the Northeast Quadrant study. Phase 1 will construct dual forcemains from 12th Ave lift station to an interim discharge location at Sugar Maple Trail which will be phase 1, constructed in 2024. Future phase projects will extend and connect the dual forcemains to the WRF. Future phases are planned over the next 5-years.	\$ 600,000.00
		652-463.3229.95520	Seltice Way Force Mains Seltice Way is identified as a street reconstruction project, generally from McGuire Rd to Chase Rd. Wastewater improvements to the collections system are identified within the project limits. These improvements include the need for future piping and was further clarified in the recent Headworks Feasibility Analysis, as part of the current WRF Facility master planning effort. The collection system improvements will be incorporated into the Seltice road construction project.	\$ 7,400,000.00
		652-463.3232.95520	Fisher Lift Station Upgrade Fisher Sewer Basin- A series of sewer improvement projects are needed in the Fisher sewer basin was intinally identified in the 2018 Collections Masterplan with this area and supplemented by the 2021 Prairie and Idaho Sewer Study. The Improvements in this basin include a new gravity sewer trunkline, Guy Rd. lift station improvements, Fisher lift station replacement. These connecting projects are needed in the next 3 to 5 years. Estimated project costs, escalated to reflect 2024: Fisher lift station: \$3.5 million, Guy lift station improvements or Fisher sewer trunkline:\$4.5 million, Chase Rd trunkline: \$3 million, Total improvements = \$11million	\$ 800,000.00
Total Reclaimed Water Capital- Collector Capital Budget				\$ 19,970,000.00

WATER OPERATING

Water Operating

750-462.0000.90050	Vehicles/Motorcycles/Equip	\$ 27,000.00
Hydrant replacement (15,000) Replaces aging or failed fire hydrants, improving the ability to provide fire-fighting water if necessary.		
Hydrant replacement (15,000) Replaces aging or failed fire hydrants, improving the ability to provide fire-fighting water if necessary.		
750-462.0000.90100	Replace Backhoe	\$ 57,000.00
Replace Backhoe- Annual allocation of funds will be set aside and built up to allow future purchase of backhoe when replacement is needed.		
750-462.0000.90185	Hydro Excavator	\$ 60,000.00
Hydro Excavator- Budgeted funds will be allowed to accumulate annually in preparation of purchasing a hydro-excavating unit in a future fiscal year.		
750-462.0000.91280	Radio Read Meter Update	\$ 50,000.00
Radio Read Meter Update- Funds will be used to continue meter replacement program.		
750-462.0000.95545	Well Improvements and Repairs	\$ 180,000.00
Well Improvements and Repairs- Funding will be used for completing major improvements and repairs at well houses as needs arise.		

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2026

Fund	Dept	Account	Description	Budget
		750-462.3206.95520	Replace Water Main Construction Costs Westwood Water System Improvements- Funds will be used to continue design and construction of a drinking water distribution project in the Westwood area.	\$ 1,200,000.00
		750-462.3227.95550	Well 4 Rehabilitation Well House 4 Replacement- Replacement of Well House 4 as identified in the 2016 Water System Master Plan. Project improvements include a new building, generator, pump and piping improvements at the existing well site.	\$ 1,200,000.00
Total Water Operating Capital Budget				\$ 2,774,000.00
WATER CAPITAL				
		<u>Water Capital</u>		
		753-462.3204.95500	Water Master Plan Update E & D Water System Master Plan- Funds will be used to complete a Water System Master Plan to ensure the long range technical and financial planning efforts remain current.	\$ 125,000.00
		753-462.3225.95500	Distribution System Design Replaces a section of old water main which is undersized and in poor condition. Will improve fire protection and reliability of the water system.	\$ 4,000,000.00
		753-462.3237.95520	12th Avenue Watermain Replaces a section of old water main which is undersized and in unknown condition. Will improve fire protection and reliability of the water system.	\$ 350,000.00
		753-462.3325.95520	Public Works Operations Center Public Works Operations Center, creates a location for Utilities admin, Streets, Fleet, Water, and PW administration to work in the long term. Removes the need for Streets and Water to lease space from the Water Reclamation Facility which needs the space for future expansions.	\$ 5,160,000.00
Total Water Capital Capital Budget				\$ 9,635,000.00
Total Capital Budget				\$ 73,332,591.00

City of Post Falls, Idaho
Debt Service
Fiscal Year 2026

Debt Obligation
Principal and Interest

Fund Dept	Description	Principal Amount	Interest Amount	Total Payment	Payoff Balance	Payoff Year
SEWER						
651	Reclaimed Water Revenue Bonds 2017	\$ 682,982.00	\$ 172,342.00	\$ 855,324.00	\$ 6,645,660.00	2037

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 2026

Assessed value	\$ 7,545,755,740
Add back: exempt real property	<u>\$ 1,272,014,128</u>
Total assessed value	\$ 8,817,769,868
Debt limit* (2% of total assessed value)	176,355,397
Debt applicable to limit:	
General obligation bonds	<u>-</u>
Legal debt margin	<u><u>\$ 176,355,397</u></u>
Debt margin percentage available	100.00%

For Fiscal Year 2026 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 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%

Fund: 001 - GENERAL FUND

Department: 411 - Mayor & Council

001-411.0000.62040	Contracts/Professional	34,999.92	27,500.00	12,000.00	(15,500.00)	-56%
001-411.0000.62060	Dues & Membership	31,828.00	38,361.60	38,361.60	-	0%
001-411.0000.62360	Jobs Plus Contribution	25,000.00	25,000.00	25,000.00	-	0%
001-411.0000.63060	Office Supplies	659.29	250.00	250.00	-	0%
001-411.0000.63070	Postage	40.39	100.00	100.00	-	0%
001-411.0000.63120	Awards/Certificates	60.00	100.00	100.00	-	0%
001-411.0000.63210	Printing/Postage/Broch/Books	-	25,050.00	50.00	(25,000.00)	-100%
001-411.0000.63800	Discretionary	245.82	250.00	250.00	-	0%
001-411.0000.63850	Tourism & Economic Development	77.93	4,000.00	4,000.00	-	0%
001-411.0000.63870	FTA Match - Public Transit	40,412.00	41,624.00	42,873.00	1,249.00	3%
001-411.0000.64010	Travel & Meetings	6,049.94	8,500.00	8,500.00	-	0%
001-411.0000.65030	Telephone	803.45	700.00	700.00	-	0%
001-411.0000.66050	Copier Maintenance & Supplies	178.14	500.00	500.00	-	0%
001-411.4155.71000	Salaries	102,023.53	106,116.07	106,116.07	-	0%
001-411.4155.71030	Employer FICA	7,572.59	8,117.88	8,117.88	-	0%
001-411.4155.71040	Employer Retirement	7,835.43	12,691.48	12,691.48	-	0%
001-411.4155.71050	Employer Workman Compensation	76.44	95.50	95.50	-	0%
001-411.4155.71060	Employer Unemployment Ins	82.81	168.95	-	(168.95)	-100%
Department: 411 - Mayor & Council Total:		\$ 257,945.68	\$ 299,125.48	\$ 259,705.53	\$ (39,419.95)	-13%

Department: 412 - Information Systems

001-412.0000.63030	Computer Supplies	2,048.94	1,200.00	1,200.00	-	0%
001-412.0000.63060	Office Supplies	311.37	300.00	300.00	-	0%
001-412.0000.63070	Postage	23.16	50.00	50.00	-	0%
001-412.0000.64010	Travel & Meetings	32.15	500.00	500.00	-	0%
001-412.0000.64020	Staff Development	148.00	3,500.00	3,500.00	-	0%
001-412.0000.65030	Telephone	3,210.36	4,000.00	4,000.00	-	0%
001-412.0000.65040	Internet Connection Fee	7,989.06	13,600.00	13,600.00	-	0%
001-412.0000.66014	Software Licensing	5,780.45	72,000.00	77,760.00	5,760.00	8%
001-412.0000.66019	Backup Services	-	2,000.00	-	(2,000.00)	-100%
001-412.0000.66030	Cables/Support Acc.	1,525.46	3,000.00	3,000.00	-	0%
001-412.0000.66040	Computer Equipment	5,764.60	4,000.00	4,000.00	-	0%
001-412.0000.66070	Phone Maintenance	14,110.00	10,000.00	10,000.00	-	0%
001-412.0000.66180	Server/Adv Support	2,140.94	5,500.00	5,500.00	-	0%
001-412.0000.69765	Subscription Financing Principal	34,965.76	-	-	-	0%
001-412.0000.69766	Subscription Financing Interest	699.32	-	-	-	0%
001-412.0000.80010	Computer	21,418.21	25,000.00	25,000.00	-	0%
001-412.0000.92010	Server & Cameras	-	-	2,000.00	2,000.00	0%
001-412.0000.92070	C. Hall Network Switches & UP	-	17,500.00	-	(17,500.00)	-100%
001-412.4155.71000	Salaries	330,898.64	604,947.20	545,136.80	(59,810.40)	-10%
001-412.4155.71030	Employer FICA	25,215.73	46,278.46	41,702.97	(4,575.49)	-10%
001-412.4155.71040	Employer Retirement	36,259.59	72,351.69	65,198.36	(7,153.33)	-10%
001-412.4155.71050	Employer Workman Compensation	391.86	725.94	654.16	(71.78)	-10%
001-412.4155.71060	Employer Unemployment Ins	682.87	6,049.47	5,451.37	(598.10)	-10%
Department: 412 - Information Systems Total:		\$ 493,616.47	\$ 892,502.76	\$ 808,553.66	\$ (83,949.10)	-9%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Department: 413 - General Services							
001-413.0000.62060		Dues & Membership	1,489.00	3,500.00	3,500.00	-	0%
001-413.0000.63010		Book Purchasing	-	100.00	100.00	-	0%
001-413.0000.63060		Office Supplies	433.56	600.00	600.00	-	0%
001-413.0000.63070		Postage	1.61	50.00	50.00	-	0%
001-413.0000.63800		Discretionary	250.00	250.00	250.00	-	0%
001-413.0000.63810		Other Dept O&E	292.77	500.00	500.00	-	0%
001-413.0000.64010		Travel & Meetings	4,363.23	4,000.00	4,000.00	-	0%
001-413.0000.64020		Staff Development	1,180.22	6,500.00	6,500.00	-	0%
001-413.0000.64030		Mileage Reimbursement	3,664.30	3,600.00	3,600.00	-	0%
001-413.0000.65030		Telephone	1,910.36	1,600.00	1,600.00	-	0%
001-413.0000.66010		Computer Software	-	600.00	600.00	-	0%
001-413.0000.66050		Copier Maintenance & Supplies	330.05	700.00	700.00	-	0%
001-413.0000.80010		Computer	1,259.77	5,000.00	5,000.00	-	0%
001-413.4155.71000		Salaries	447,631.91	476,361.60	476,361.60	-	0%
001-413.4155.71030		Employer FICA	31,994.04	36,441.66	36,441.66	-	0%
001-413.4155.71040		Employer Retirement	51,412.13	56,972.85	56,972.85	-	0%
001-413.4155.71050		Employer Workman Compensation	507.41	571.63	571.63	-	0%
001-413.4155.71060		Employer Unemployment Ins	1,002.17	4,763.62	4,763.62	-	0%
Department: 413 - General Services Total:			\$ 547,722.53	\$ 602,111.36	\$ 602,111.36	\$ -	0%
Department: 414 - Finance							
001-414.0000.62000		Advertising & Legal Fees	1,540.38	5,000.00	5,000.00	-	0%
001-414.0000.62020		Bank Charges	8,792.73	8,000.00	8,000.00	-	0%
001-414.0000.62040		Contracts/Professional	13,165.00	56,650.00	56,650.00	-	0%
001-414.0000.62050		Credit Card Expense	-	2,000.00	2,000.00	-	0%
001-414.0000.62060		Dues & Membership	819.00	1,250.00	1,250.00	-	0%
001-414.0000.62080		Hiring & Recruiting Costs	87.99	-	-	-	0%
001-414.0000.62091		Audit	43,275.00	35,000.00	35,000.00	-	0%
001-414.0000.62120		Research/Review Fees	1,585.00	1,085.00	1,085.00	-	0%
001-414.0000.62133		Subscription	165,807.60	-	-	-	0%
001-414.0000.63050		Envelopes, Forms	883.88	1,500.00	1,500.00	-	0%
001-414.0000.63060		Office Supplies	2,672.30	1,500.00	1,500.00	-	0%
001-414.0000.63070		Postage	2,125.59	6,100.00	6,100.00	-	0%
001-414.0000.63600		Budget/CAFR Prep Materials	199.00	300.00	300.00	-	0%
001-414.0000.64010		Travel & Meetings	3,990.84	4,500.00	4,500.00	-	0%
001-414.0000.64020		Staff Development	1,631.00	4,500.00	4,500.00	-	0%
001-414.0000.64030		Gasoline	32.15	-	-	-	0%
001-414.0000.65030		Telephone	4,888.53	5,000.00	5,000.00	-	0%
001-414.0000.66012		Computer Software Maint. Support	50,375.00	50,375.00	50,375.00	-	0%
001-414.0000.66015		Software Maint. - Tyler	(51,183.15)	87,675.00	92,058.75	4,383.75	5%
001-414.0000.66042		Computer Printer Supplies	39.29	50.00	50.00	-	0%
001-414.0000.66050		Copier Maintenance & Supplies	3,432.90	3,000.00	3,000.00	-	0%
001-414.0000.69500		Subscription Financing	(154,107.60)	-	-	-	0%
001-414.0000.69765		Subscription Financing Principal	98,315.40	-	-	-	0%
001-414.0000.69766		Subscription Financing Interest	46,008.35	-	-	-	0%
001-414.1445.62050		UB On-line Credit Card Charges	242,063.27	240,000.00	252,000.00	12,000.00	5%
001-414.1445.62170		Contract - UB Mailing	75,606.00	70,000.00	75,000.00	5,000.00	7%
001-414.1445.62190		Utility Billing/On Line Support	45,047.55	41,000.00	45,000.00	4,000.00	10%
001-414.4155.71000		Salaries	551,363.83	584,188.80	584,188.80	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-414.4155.71030	Employer FICA	41,846.25	44,690.44	44,690.44	-	0%
001-414.4155.71040	Employer Retirement	62,558.02	69,868.98	69,868.98	-	0%
001-414.4155.71050	Employer Workman Compensation	605.69	701.03	701.03	-	0%
001-414.4155.71060	Employer Unemployment Ins	1,118.19	5,841.89	5,841.89	-	0%
Department: 414 - Finance Total:		\$ 1,264,584.98	\$ 1,329,776.14	\$ 1,355,159.89	\$ 25,383.75	2%
Department: 415 - City Clerk						
001-415.0000.62000	Advertising & Legal Fees	1,990.98	6,000.00	3,000.00	(3,000.00)	-50%
001-415.0000.62030	Codifiers	-	13,453.00	-	(13,453.00)	-100%
001-415.0000.62040	Contracts/Professional	8,474.92	23,950.00	23,950.00	-	0%
001-415.0000.62060	Dues & Membership	135.00	500.00	500.00	-	0%
001-415.0000.63060	Office Supplies	230.85	300.00	300.00	-	0%
001-415.0000.63070	Postage	536.56	400.00	400.00	-	0%
001-415.0000.64010	Travel & Meetings	1,894.80	2,500.00	2,500.00	-	0%
001-415.0000.64020	Staff Development	35.00	2,500.00	2,500.00	-	0%
001-415.0000.65030	Telephone	1,106.91	650.00	650.00	-	0%
001-415.0000.66050	Copier Maintenance & Supplies	150.54	350.00	350.00	-	0%
001-415.0000.66080	Postage Machine Supplies	2,125.00	3,000.00	3,000.00	-	0%
001-415.0000.69765	Subscription Financing Principal	14,076.56	-	-	-	0%
001-415.0000.69766	Subscription Financing Interest	370.09	-	-	-	0%
001-415.4155.71000	Salaries	67,372.90	77,292.80	77,292.80	-	0%
001-415.4155.71030	Employer FICA	5,148.10	5,912.90	5,951.15	38.25	1%
001-415.4155.71040	Employer Retirement	7,764.38	9,244.22	9,304.02	59.80	1%
001-415.4155.71050	Employer Workman Compensation	85.11	92.75	93.35	0.60	1%
001-415.4155.71060	Employer Unemployment Ins	69.35	772.93	777.93	5.00	1%
Department: 415 - City Clerk Total:		\$ 111,567.05	\$ 146,918.60	\$ 130,569.25	\$ (16,349.35)	-11%
Department: 417 - Media/Cable Franchise						
001-417.0000.62003	Publications and Advertising	-	1,000.00	250.00	(750.00)	-75%
001-417.0000.62060	Dues & Membership	400.00	-	-	-	0%
001-417.0000.62133	Subscription	900.20	1,200.00	1,200.00	-	0%
001-417.0000.62170	Music Use License Fees	-	200.00	200.00	-	0%
001-417.0000.63060	Office Supplies	113.84	500.00	500.00	-	0%
001-417.0000.63080	Program Equip/Supplies	236.31	800.00	800.00	-	0%
001-417.0000.63570	Domain Services	539.76	3,000.00	500.00	(2,500.00)	-83%
001-417.0000.64010	Travel & Meetings	-	1,000.00	1,000.00	-	0%
001-417.0000.64020	Staff Development	-	400.00	400.00	-	0%
001-417.0000.65030	Telephone	1,606.82	1,250.00	1,250.00	-	0%
001-417.0000.66014	Software Licensing	36,034.68	55,500.00	40,000.00	(15,500.00)	-28%
001-417.4155.71000	Salaries	127,774.66	134,056.00	134,056.00	-	0%
001-417.4155.71030	Employer FICA	9,646.20	10,255.28	10,255.28	-	0%
001-417.4155.71040	Employer Retirement	14,627.80	16,033.10	16,033.10	-	0%
001-417.4155.71050	Employer Workman Compensation	148.35	160.87	160.87	-	0%
001-417.4155.71060	Employer Unemployment Ins	277.62	1,340.56	1,340.56	-	0%
Department: 417 - Media/Cable Franchise Total:		\$ 192,306.24	\$ 226,695.81	\$ 207,945.81	\$ (18,750.00)	-8%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Department: 418 - Human Resources							
001-418.0000.62060	Dues & Membership		623.00	500.00	650.00	150.00	30%
001-418.0000.62133	Subscription		-	250.00	250.00	-	0%
001-418.0000.62250	Benefits Attorney Consultation		5,502.75	-	-	-	0%
001-418.0000.63060	Office Supplies		1,011.05	800.00	800.00	-	0%
001-418.0000.63070	Postage		14.22	50.00	50.00	-	0%
001-418.0000.64010	Travel & Meetings		1,782.39	2,000.00	2,000.00	-	0%
001-418.0000.64020	Staff Development		1,703.06	2,000.00	2,000.00	-	0%
001-418.0000.65030	Telephone		1,606.91	750.00	750.00	-	0%
001-418.0000.66050	Copier Maintenance		163.44	600.00	200.00	(400.00)	-67%
001-418.0000.80010	Computer		1,622.68	-	-	-	0%
001-418.4000.72070	Drug Testing		4,585.00	3,500.00	5,000.00	1,500.00	43%
001-418.4155.71000	Salaries		194,985.32	202,924.80	202,924.80	-	0%
001-418.4155.71030	Employer FICA		14,851.03	15,523.75	15,523.75	-	0%
001-418.4155.71040	Employer Retirement		22,261.73	24,269.81	24,269.81	-	0%
001-418.4155.71050	Employer Workman Compensation		296.24	243.51	243.51	-	0%
001-418.4155.71060	Employer Unemployment Ins		357.68	2,029.25	2,029.25	-	0%
Department: 418 - Human Resources Total:			\$ 251,366.50	\$ 255,441.12	\$ 256,691.12	\$ 1,250.00	0%
Department: 421 - Police							
001-421.0000.62000	Advertising & Legal Fees		29.56	-	-	-	0%
001-421.0000.62040	Contracts/Professional		222,775.52	181,000.00	75,000.00	(106,000.00)	-59%
001-421.0000.62050	Credit Card Expense		278.35	250.00	250.00	-	0%
001-421.0000.62060	Dues & Membership		2,806.22	3,500.00	3,500.00	-	0%
001-421.0000.62260	Medical Expenses		-	500.00	500.00	-	0%
001-421.0000.62310	Property Owners Association		897.99	600.00	600.00	-	0%
001-421.0000.62370	Reserve Officer Program		1,695.00	1,200.00	1,200.00	-	0%
001-421.0000.63010	Book Purchasing		984.61	500.00	500.00	-	0%
001-421.0000.63060	Office Supplies		15,251.16	12,500.00	12,500.00	-	0%
001-421.0000.63070	Postage		5,458.85	7,000.00	7,000.00	-	0%
001-421.0000.63110	First Aid/Safety		488.07	800.00	800.00	-	0%
001-421.0000.63130	Batteries		2,166.47	2,600.00	2,600.00	-	0%
001-421.0000.63210	Printing/Postage/Broch/Books		4,429.77	3,200.00	3,200.00	-	0%
001-421.0000.63290	Citation Expense		710.32	1,500.00	1,500.00	-	0%
001-421.0000.63300	Ammunition		19,793.66	33,000.00	33,000.00	-	0%
001-421.0000.63320	Flares		-	1,000.00	1,000.00	-	0%
001-421.0000.63451	Digital Media		-	500.00	500.00	-	0%
001-421.0000.63500	Guns		7,572.09	15,000.00	15,000.00	-	0%
001-421.0000.63590	Community Services & Support		2,397.62	4,500.00	4,500.00	-	0%
001-421.0000.63890	Holidays & Heroes		2,918.53	-	-	-	0%
001-421.0000.63920	Investigation		4,689.69	67,000.00	67,000.00	-	0%
001-421.0000.64010	Travel & Meetings		20,057.00	10,000.00	30,000.00	20,000.00	200%
001-421.0000.64020	Employee Development		80,567.84	110,000.00	90,000.00	(20,000.00)	-18%
001-421.0000.64030	Gasoline		128,626.91	5,000.00	150,000.00	145,000.00	2900%
001-421.0000.65004	Utilities - PF		7,865.84	9,500.00	9,500.00	-	0%
001-421.0000.65021	Electric		82,154.39	54,500.00	54,500.00	-	0%
001-421.0000.65030	Telephone		103,229.11	75,000.00	75,000.00	-	0%
001-421.0000.65110	Aquifer Assessment - County		5,294.51	5,288.54	5,288.54	-	0%
001-421.0000.66014	Software Licensing		3,481.04	-	-	-	0%
001-421.0000.66041	Computer Maintenance		10,610.76	25,157.00	25,157.00	-	0%
001-421.0000.66042	Computer Printer Supplies		2,671.69	3,000.00	3,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-421.0000.66043	Computer Services Contracts	58,206.55	30,000.00	50,000.00	20,000.00	67%
001-421.0000.66044	Computer Replacement	72,577.14	10,000.00	10,000.00	-	0%
001-421.0000.66050	Copier Maintenance & Supplies	12,911.70	9,000.00	9,000.00	-	0%
001-421.0000.67020	Operating Equipment	46,210.55	50,000.00	50,000.00	-	0%
001-421.0000.67050	Repairs & Rebuilds	-	5,000.00	5,000.00	-	0%
001-421.0000.67060	Radar	-	1,000.00	1,000.00	-	0%
001-421.0000.67090	Tools	871.82	700.00	700.00	-	0%
001-421.0000.67100	Auto Parts	53,753.49	50,000.00	50,000.00	-	0%
001-421.0000.67140	License Plate Recognition	-	15,000.00	15,000.00	-	0%
001-421.0000.67170	Auto Service	39,522.60	25,000.00	25,000.00	-	0%
001-421.0000.67190	Tires	16,892.17	15,000.00	15,000.00	-	0%
001-421.0000.67310	Teletype	75,050.00	75,048.00	75,048.00	-	0%
001-421.0000.68010	Bldg & Grounds Maint & Repair	15,214.40	18,500.00	18,500.00	-	0%
001-421.0000.68030	HVAC Maintenance	4,305.40	3,400.00	3,400.00	-	0%
001-421.0000.68050	Generator Maintenance	400.40	1,500.00	1,500.00	-	0%
001-421.0000.68060	Elevator Maintenance	2,657.04	2,500.00	2,500.00	-	0%
001-421.0000.69765	Subscription Financing Principal	36,881.97	-	-	-	0%
001-421.0000.69766	Subscription Financing Interest	1,490.03	-	-	-	0%
001-421.0000.80010	Computer	1,878.60	-	-	-	0%
001-421.0000.90020	Financed Vehicles Capital Purchase	239,388.41	330,000.00	-	(330,000.00)	-100%
001-421.0000.90050	Vehicles/Motorcycles/Equip	282,181.88	-	-	-	0%
001-421.1134.90170	JAG Grant - Utility Trailer	-	320,000.00	-	(320,000.00)	-100%
001-421.4000.72000	Uniform Expense	38,471.06	42,500.00	42,500.00	-	0%
001-421.4000.72010	Uniform - Vests	25,307.14	15,000.00	15,000.00	-	0%
001-421.4000.72020	Volunteer Uniforms	280.21	1,000.00	1,000.00	-	0%
001-421.4000.72040	Dry Cleaning Allowance	6,150.00	11,000.00	11,000.00	-	0%
001-421.4000.72060	Physical Fitness	4,100.00	6,000.00	6,000.00	-	0%
001-421.4155.71000	Salaries	6,679,211.75	7,237,266.42	6,965,263.52	(272,002.90)	-4%
001-421.4155.71030	Employer FICA	508,379.47	547,430.88	532,842.66	(14,588.22)	-3%
001-421.4155.71040	Employer Retirement	881,300.67	1,031,642.04	1,006,833.79	(24,808.25)	-2%
001-421.4155.71050	Employer Workman Compensation	102,606.50	186,943.12	183,402.60	(3,540.52)	-2%
001-421.4155.71060	Employer Unemployment Ins	20,792.64	71,559.59	69,652.64	(1,906.95)	-3%
Department: 421 - Police Total:		\$ 9,966,896.16	\$ 10,745,585.59	\$ 9,837,738.75	\$ (907,846.84)	-8%
Department: 423 - Oasis						
001-423.0000.62381	Counseling/Donations	294.90	-	-	-	0%
001-423.0000.63730	Miscellaneous	-	4,000.00	500.00	(3,500.00)	-88%
001-423.0000.65030	Telephone	600.00	100.00	-	(100.00)	-100%
001-423.0000.91000	Misc Equipment	18,109.00	-	-	-	0%
001-423.1135.67020	Equipment	1,334.76	-	-	-	0%
001-423.1139.62380	ICDVA - Contracts/Counseling	4,485.00	-	-	-	0%
001-423.1151.68400	ICDVVA - Operating	918.54	-	-	-	0%
001-423.1153.68400	ICDVVA - Operating	29,872.81	-	-	-	0%
001-423.4155.71000	Salaries	119,964.84	110,614.40	110,614.40	-	0%
001-423.4155.71030	Employer FICA	9,314.97	8,462.00	8,462.00	-	0%
001-423.4155.71040	Employer Retirement	13,704.29	13,229.48	13,229.48	-	0%
001-423.4155.71050	Employer Workman Compensation	123.73	132.74	132.74	-	0%
001-423.4155.71060	Employer Unemployment Ins	332.49	1,106.14	1,106.14	-	0%
Department: 423 - Oasis Total:		\$ 199,055.33	\$ 137,644.76	\$ 134,044.76	\$ (3,600.00)	-3%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund	Department	Account Description	Actual	Adopted	Adopted	Change Over	
			Totals	Budget	Budget	(Under) FY 2025	
			FY 2024	FY 2025	FY 2026	\$	%
Department: 424 - Legal							
001-424.0000.62040	Contracts/Professional		102,943.77	15,000.00	15,000.00	-	0%
001-424.0000.62060	Dues & Membership		8,125.63	6,446.00	6,446.00	-	0%
001-424.0000.63010	Book Purchasing		2,940.80	8,000.00	8,000.00	-	0%
001-424.0000.63040	Copier / Supplies		1,428.56	2,000.00	2,000.00	-	0%
001-424.0000.63060	Office Supplies		2,007.89	2,050.00	2,050.00	-	0%
001-424.0000.63070	Postage		288.73	500.00	500.00	-	0%
001-424.0000.63790	Legal Support		1,037.22	3,000.00	3,000.00	-	0%
001-424.0000.64010	Travel & Meetings		10,350.06	14,000.00	14,000.00	-	0%
001-424.0000.64020	Staff Development		2,075.00	7,500.00	7,500.00	-	0%
001-424.0000.64030	Gasoline		1,374.52	1,500.00	1,500.00	-	0%
001-424.0000.65030	Telephone		6,768.69	4,450.00	7,000.00	2,550.00	57%
001-424.0000.66014	Software Licensing		7,635.24	10,500.00	20,500.00	10,000.00	95%
001-424.0000.66060	Office Equipment		4,147.09	4,500.00	1,000.00	(3,500.00)	-78%
001-424.0000.80010	Computer		2,233.48	3,000.00	-	(3,000.00)	-100%
001-424.4155.71000	Salaries		723,480.25	879,278.40	844,292.80	(34,985.60)	-4%
001-424.4155.71030	Employer FICA		55,431.91	67,264.80	64,588.40	(2,676.40)	-4%
001-424.4155.71040	Employer Retirement		82,593.46	105,161.70	100,977.42	(4,184.28)	-4%
001-424.4155.71050	Employer Workman Compensation		662.91	1,055.13	1,013.15	(41.98)	-4%
001-424.4155.71060	Employer Unemployment Ins		2,133.93	8,792.78	8,442.93	(349.85)	-4%
Department: 424 - Legal Total:			\$ 1,017,659.14	\$ 1,143,998.81	\$ 1,107,810.70	\$ (36,188.11)	-3%
Department: 427 - Animal Control							
001-427.0000.62040	Contracts/Professional		1,003.52	3,000.00	1,500.00	(1,500.00)	-50%
001-427.0000.63000	Supplies		2,129.28	3,000.00	3,000.00	-	0%
001-427.0000.63060	Office Supplies		295.02	300.00	300.00	-	0%
001-427.0000.63070	Postage		-	250.00	25.00	(225.00)	-90%
001-427.0000.63151	Cleaning Supplies & Dog Food		578.64	1,000.00	1,000.00	-	0%
001-427.0000.63210	Printing/Postage/Broch/Books		-	500.00	-	(500.00)	-100%
001-427.0000.64020	Staff Development		-	1,500.00	1,500.00	-	0%
001-427.0000.64030	Gasoline		5,373.82	4,000.00	4,000.00	-	0%
001-427.0000.65004	Utilities - PF		12.00	-	-	-	0%
001-427.0000.67020	Equipment		219.99	500.00	500.00	-	0%
001-427.0000.67170	Auto Service		-	1,500.00	-	(1,500.00)	-100%
001-427.0000.68010	Bldg & Grounds Maint & Repair		535.74	1,500.00	1,500.00	-	0%
001-427.4000.72000	Uniform Expense		75.44	1,000.00	400.00	(600.00)	-60%
001-427.4155.71000	Salaries		162,145.31	171,059.20	171,059.20	-	0%
001-427.4155.71030	Employer FICA		12,269.02	13,086.03	13,086.03	-	0%
001-427.4155.71040	Employer Retirement		18,587.18	20,458.68	20,458.68	-	0%
001-427.4155.71050	Employer Workman Compensation		1,483.10	2,001.39	2,001.39	-	0%
001-427.4155.71060	Employer Unemployment Ins		352.15	1,710.59	1,710.59	-	0%
Department: 427 - Animal Control Total:			\$ 205,060.21	\$ 226,365.89	\$ 222,040.89	\$ (4,325.00)	-2%
Department: 431 - Streets							
001-431.0000.62000	Advertising & Legal Fees		213.92	300.00	300.00	-	0%
001-431.0000.62040	Contracts/Professional		59,679.35	25,000.00	25,000.00	-	0%
001-431.0000.62060	Dues & Memberships		549.00	300.00	300.00	-	0%
001-431.0000.62080	Hiring & Recruiting Costs		549.38	-	-	-	0%
001-431.0000.63000	Supplies		2,467.62	3,000.00	3,000.00	-	0%
001-431.0000.63060	Office Supplies		2,434.72	1,500.00	1,500.00	-	0%
001-431.0000.63070	Postage		215.07	50.00	50.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-431.0000.63110	First Aid/Safety	1,852.28	1,000.00	1,000.00	-	0%
001-431.0000.63260	Sign / Posts / Maintenance	30,502.01	39,180.00	39,180.00	-	0%
001-431.0000.63520	Sweeper Supplies	8,687.03	9,000.00	9,000.00	-	0%
001-431.0000.63525	Snow Plow Supplies	7,723.51	22,000.00	22,000.00	-	0%
001-431.0000.64010	Travel & Meetings	5,306.78	3,300.00	3,300.00	-	0%
001-431.0000.64020	Staff Development	5,382.23	15,200.00	15,200.00	-	0%
001-431.0000.64030	Gasoline	68,496.25	80,000.00	80,000.00	-	0%
001-431.0000.65004	Utilities - PF	5,475.97	6,900.00	6,900.00	-	0%
001-431.0000.65021	Electric and Gas	6,995.94	7,000.00	7,000.00	-	0%
001-431.0000.65030	Telephone	10,797.48	750.00	750.00	-	0%
001-431.0000.65050	Sanitation	(102.70)	-	-	-	0%
001-431.0000.65101	Traffic Signals - Energy	25,247.94	23,000.00	23,000.00	-	0%
001-431.0000.65110	Aquifer Assessment - County	711.16	800.00	800.00	-	0%
001-431.0000.66016	Software Maintenance	10,222.17	8,000.00	8,000.00	-	0%
001-431.0000.66050	Copier Maintenance & Supplies	416.62	200.00	200.00	-	0%
001-431.0000.66190	Small Equipment	3,839.80	-	-	-	0%
001-431.0000.67040	Radio Repair/Maintenance	6,817.35	5,000.00	5,000.00	-	0%
001-431.0000.67070	Equipment Rental	-	10,000.00	10,000.00	-	0%
001-431.0000.67090	Tools	2,911.78	4,000.00	4,000.00	-	0%
001-431.0000.68010	Bldg & Grounds Maint & Repair	5,416.25	10,000.00	10,000.00	-	0%
001-431.0000.68080	Snow & Ice Removal	168,089.01	170,750.00	170,750.00	-	0%
001-431.0000.68090	Patching	17,599.18	10,000.00	10,000.00	-	0%
001-431.0000.68100	Striping	46,422.15	45,500.00	45,500.00	-	0%
001-431.0000.68110	Sealing & Maintenance	247,444.65	600,000.00	600,000.00	-	0%
001-431.0000.68130	Street Reconstruction	342,357.33	646,000.00	646,000.00	-	0%
001-431.0000.68140	Traffic Light Repair	23,576.96	161,000.00	161,000.00	-	0%
001-431.0000.68150	Street Maintenance	11,410.59	5,000.00	5,000.00	-	0%
001-431.0000.80010	Computer	358.00	-	-	-	0%
001-431.0000.80040	Position Equipment Needs	4,935.99	-	-	-	0%
001-431.0000.90010	New Vehicles / Equip	1,925,461.32	-	-	-	0%
001-431.0000.90050	Vehicles/Motorcycles/Equip	36,142.24	-	-	-	0%
001-431.0000.95040	Street Construction	52,704.90	2,050,000.00	-	(2,050,000.00)	-100%
001-431.0000.95146	Pleasant View and 5th	-	-	2,000,000.00	2,000,000.00	0%
001-431.1811.95040	Spokane Street Reconstruction Project	385,936.47	1,800,000.00	-	(1,800,000.00)	-100%
001-431.1812.95040	Seltice Way Street Construction	-	2,800,000.00	3,600,000.00	800,000.00	29%
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	9,006.60	8,000.00	8,000.00	-	0%
001-431.4155.71000	Salaries	1,125,755.10	1,340,663.88	1,307,024.49	(33,639.39)	-3%
001-431.4155.71030	Employer FICA	85,750.63	102,560.79	99,987.37	(2,573.42)	-3%
001-431.4155.71040	Employer Retirement	123,770.41	156,263.39	152,096.52	(4,166.87)	-3%
001-431.4155.71050	Employer Workman Compensation	36,992.64	53,343.31	51,954.00	(1,389.31)	-3%
001-431.4155.71060	Employer Unemployment Ins	3,454.68	13,406.64	13,070.24	(336.40)	-3%
001-431.4155.71070	Employer Insurance	-	24.70	-	(24.70)	-100%
Department: 431 - Streets Total:		\$ 4,999,897.76	\$ 10,317,912.71	\$ 9,225,782.62	\$ (1,092,130.09)	-11%
 Department: 432 - Public Works Administration						
001-432.0000.62060	Dues & Membership	512.00	850.00	850.00	-	0%
001-432.0000.63000	Supplies	-	250.00	250.00	-	0%
001-432.0000.63060	Office Supplies	166.73	450.00	450.00	-	0%
001-432.0000.64010	Travel & Meetings	4,386.79	9,700.00	4,000.00	(5,700.00)	-59%
001-432.0000.64020	Staff Development	1,986.70	4,800.00	3,800.00	(1,000.00)	-21%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-432.0000.64030	Gasoline	3,625.87	3,900.00	3,900.00	-	0%
001-432.0000.65030	Telephone	908.18	1,080.00	1,080.00	-	0%
001-432.4155.71000	Salaries	-	-	70,986.24	70,986.24	0%
001-432.4155.71030	Employer FICA	-	-	5,430.45	5,430.45	0%
001-432.4155.71040	Employer Retirement	-	-	8,489.95	8,489.95	0%
001-432.4155.71050	Employer Workman Compensation	-	-	2,023.11	2,023.11	0%
001-432.4155.71060	Employer Unemployment Ins	-	-	709.86	709.86	0%
Department: 432 - Public Works Administration Total:		\$ 11,586.27	\$ 21,030.00	\$ 101,969.61	\$ 80,939.61	385%
Department: 433 - Facility Maintenance						
001-433.0000.62040	Contracts/Professional	-	40,000.00	-	(40,000.00)	-100%
001-433.0000.62080	Hiring & Recruiting Costs	39.99	-	-	-	0%
001-433.0000.63110	First Aid/Safety	24.30	300.00	300.00	-	0%
001-433.0000.63140	Paper Products	9,191.11	7,500.00	7,500.00	-	0%
001-433.0000.63150	Cleaning Supplies	5,900.57	4,500.00	4,500.00	-	0%
001-433.0000.63160	Laundry/Rugs	1,535.53	2,000.00	2,000.00	-	0%
001-433.0000.63720	Light Bulbs	1,689.10	2,500.00	2,500.00	-	0%
001-433.0000.63730	Miscellaneous	2,956.25	5,500.00	3,000.00	(2,500.00)	-45%
001-433.0000.64020	Staff Development	-	1,800.00	1,800.00	-	0%
001-433.0000.64030	Gasoline	2,165.25	2,000.00	2,000.00	-	0%
001-433.0000.65030	Telephone	2,408.18	2,100.00	2,100.00	-	0%
001-433.0000.66190	Small Equipment	1,422.46	5,500.00	1,500.00	(4,000.00)	-73%
001-433.0000.67030	Hardware	166.03	250.00	250.00	-	0%
001-433.0000.68010	Bldg & Grounds Maint & Repair	2,423.13	9,430.00	9,430.00	-	0%
001-433.0000.68015	Window Washing	2,136.00	2,500.00	2,500.00	-	0%
001-433.0000.68030	HVAC Maintenance	4,207.73	3,000.00	3,000.00	-	0%
001-433.0000.90010	New Vehicles / Equip	8,979.14	-	-	-	0%
001-433.0000.91000	Equipment	29,947.00	-	-	-	0%
001-433.0000.95015	Parking Lot	42,285.60	-	-	-	0%
001-433.0000.95110	ADA Compliance	-	-	40,000.00	40,000.00	0%
001-433.4000.72000	Uniform Expense	468.37	1,000.00	1,000.00	-	0%
001-433.4155.71000	Salaries	246,244.91	280,092.80	281,777.60	1,684.80	1%
001-433.4155.71030	Employer FICA	18,636.45	21,427.10	21,555.99	128.89	1%
001-433.4155.71040	Employer Retirement	28,105.85	33,499.10	33,700.60	201.50	1%
001-433.4155.71050	Employer Workman Compensation	6,682.25	7,982.64	8,030.66	48.02	1%
001-433.4155.71060	Employer Unemployment Insurance	586.46	2,800.93	2,817.78	16.85	1%
Department: 433 - Facility Maintenance Total:		\$ 418,201.66	\$ 435,682.57	\$ 431,262.63	\$ (4,419.94)	-1%
Department: 434 - Fleet Maintenance						
001-434.0000.62080	Hiring & Recruiting Costs	64.49	-	-	-	0%
001-434.0000.62133	Subscription	858.00	3,000.00	1,000.00	(2,000.00)	-67%
001-434.0000.63011	Parts & Supplies - Streets	61,671.60	73,205.00	73,205.00	-	0%
001-434.0000.63012	Parts & Supplies - Parks	24,282.36	53,240.00	35,000.00	(18,240.00)	-34%
001-434.0000.63013	Parts & Supplies - Admin	6,932.84	12,645.00	8,000.00	(4,645.00)	-37%
001-434.0000.63060	Office Supplies	99.73	1,187.00	1,187.00	-	0%
001-434.0000.63070	Postage	-	50.00	50.00	-	0%
001-434.0000.63110	First Aid/Safety	255.75	250.00	250.00	-	0%
001-434.0000.63160	Laundry/Rugs	4,578.21	3,500.00	3,500.00	-	0%
001-434.0000.63690	Vehicle Licensing	1,560.69	600.00	600.00	-	0%
001-434.0000.64010	Travel & Meetings	-	500.00	500.00	-	0%
001-434.0000.64020	Staff Development	-	2,000.00	2,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-434.0000.64030	Gasoline	3,832.60	2,500.00	2,500.00	-	0%
001-434.0000.65030	Telephone	2,000.00	250.00	250.00	-	0%
001-434.0000.65113	Hazardous Waste	92.86	500.00	500.00	-	0%
001-434.0000.66016	Software Maintenance	2,115.00	-	3,500.00	3,500.00	0%
001-434.0000.66061	Office Machine Maint/Repair	-	100.00	100.00	-	0%
001-434.0000.67020	Equipment	7,476.17	850.00	850.00	-	0%
001-434.0000.67090	Tools	8,758.84	7,000.00	7,000.00	-	0%
001-434.0000.67110	Tire Chains	-	2,060.00	2,060.00	-	0%
001-434.0000.67120	Safety Equipment	680.54	1,000.00	1,000.00	-	0%
001-434.0000.67170	Auto Service	59,797.11	60,000.00	60,000.00	-	0%
001-434.0000.67190	Tires	25,393.90	21,000.00	21,000.00	-	0%
001-434.0000.67210	Tire Repairs	5,118.57	1,700.00	1,700.00	-	0%
001-434.0000.68010	Bldg & Grounds Maint & Repair	3,757.85	10,000.00	10,000.00	-	0%
001-434.0000.68014	Car Washing	2,499.45	400.00	5,000.00	4,600.00	1150%
001-434.0000.90010	New Vehicles / Equip	1,979,371.74	2,784,000.00	1,753,011.00	(1,030,989.00)	-37%
001-434.4000.72000	Uniform Expense	915.30	1,500.00	1,500.00	-	0%
001-434.4155.71000	Salaries	321,558.39	406,492.60	406,804.60	312.00	0%
001-434.4155.71030	Employer FICA	24,310.93	31,096.68	31,120.55	23.87	0%
001-434.4155.71040	Employer Retirement	36,640.95	48,616.51	48,653.83	37.32	0%
001-434.4155.71050	Employer Workman Compensation	9,508.38	15,852.31	15,865.19	12.88	0%
001-434.4155.71060	Employer Unemployment Ins	503.58	4,064.93	4,068.05	3.12	0%
Department: 434 - Fleet Maintenance Total:		\$ 2,594,635.83	\$ 3,549,160.03	\$ 2,501,775.22	\$ (1,047,384.81)	-30%
Department: 435 - GIS						
001-435.0000.63060	Office Supplies	453.40	250.00	250.00	-	0%
001-435.0000.64010	Travel & Meeting	-	2,000.00	2,000.00	-	0%
001-435.0000.64020	Staff Development	2,148.00	4,000.00	4,000.00	-	0%
001-435.0000.65030	Telephone	1,303.45	300.00	300.00	-	0%
001-435.0000.66020	GIS Software	45,415.48	48,000.00	49,500.00	1,500.00	3%
001-435.0000.66021	GIS Support	5,129.00	7,500.00	7,500.00	-	0%
001-435.4155.71000	Salaries	162,650.64	169,936.00	169,936.00	-	0%
001-435.4155.71030	Employer FICA	12,438.82	13,000.10	13,000.10	-	0%
001-435.4155.71040	Employer Retirement	18,591.54	20,324.35	20,324.35	-	0%
001-435.4155.71050	Employer Workman Compensation	-	203.92	203.92	-	0%
001-435.4155.71060	Employer Unemployment Ins	358.99	1,699.36	1,699.36	-	0%
Department: 435 - GIS Total:		\$ 248,489.32	\$ 267,213.73	\$ 268,713.73	\$ 1,500.00	1%
Department: 441 - Urban Forestry						
001-441.0000.62040	Contracts/Professional	45,199.16	-	-	-	0%
001-441.0000.62060	Dues & Membership	1,153.00	450.00	450.00	-	0%
001-441.0000.63060	Office Supplies	57.90	500.00	50.00	(450.00)	-90%
001-441.0000.63070	Postage	24.80	250.00	50.00	(200.00)	-80%
001-441.0000.63110	First Aid/Safety	2,251.84	3,100.00	3,100.00	-	0%
001-441.0000.63210	Printing/Brochures	963.87	500.00	500.00	-	0%
001-441.0000.63510	Arbor Day Workshop	2,368.41	2,250.00	2,250.00	-	0%
001-441.0000.64010	Travel & Meetings	3,215.26	2,500.00	2,500.00	-	0%
001-441.0000.64020	Staff Development	5,797.85	2,500.00	2,500.00	-	0%
001-441.0000.64030	Gasoline	6,615.23	6,000.00	7,200.00	1,200.00	20%
001-441.0000.65030	Telephone	2,052.00	2,000.00	2,000.00	-	0%
001-441.0000.66011	Arcview License	-	800.00	-	(800.00)	-100%
001-441.0000.66016	Software Maintenance	1,000.00	1,200.00	1,200.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-441.0000.66190	Small Equipment	4,878.00	3,500.00	3,500.00	-	0%
001-441.0000.67010	Equipment Maintenance	1,738.20	3,000.00	3,000.00	-	0%
001-441.0000.67070	Equipment Rental	-	1,000.00	1,000.00	-	0%
001-441.0000.67090	Tools	5,424.98	4,000.00	4,000.00	-	0%
001-441.0000.68170	Sand/Dirt/Concrete	-	500.00	500.00	-	0%
001-441.0000.68190	Tree & Shrub Plantings	648.00	7,500.00	7,500.00	-	0%
001-441.0000.68200	Fertilizer	-	3,000.00	500.00	(2,500.00)	-83%
001-441.0000.68220	Chemicals	-	550.00	300.00	(250.00)	-45%
001-441.0000.68230	Irrigation	32.14	3,500.00	3,500.00	-	0%
001-441.0000.80010	Computer	-	4,875.00	-	(4,875.00)	-100%
001-441.0000.80240	Misc Equipment	13,104.00	-	-	-	0%
001-441.0000.91000	Equipment	114,942.30	-	-	-	0%
001-441.1200.64110	Educational Workshops	-	500.00	500.00	-	0%
001-441.4000.72000	Uniform Expense	137.14	1,480.00	1,480.00	-	0%
001-441.4155.71000	Salaries	223,683.84	240,132.88	240,132.88	-	0%
001-441.4155.71030	Employer FICA	16,921.90	18,370.17	18,370.17	-	0%
001-441.4155.71040	Employer Retirement	25,602.59	28,719.89	28,719.89	-	0%
001-441.4155.71050	Employer Workman Compensation	4,618.27	6,355.74	6,355.74	-	0%
001-441.4155.71060	Employer Unemployment Ins	520.53	2,401.33	2,401.33	-	0%
Department: 441 - Urban Forestry Total:		\$ 482,951.21	\$ 351,435.01	\$ 343,560.01	\$ (7,875.00)	-2%
Department: 442 - Cemetery						
001-442.0000.62000	Advertising & Legal Fees	36,928.57	1,250.00	1,000.00	(250.00)	-20%
001-442.0000.62040	Contracts/Professional	166,224.37	5,400.00	2,500.00	(2,900.00)	-54%
001-442.0000.62060	Dues & Membership	1,283.47	500.00	500.00	-	0%
001-442.0000.63060	Office Supplies	712.26	1,250.00	1,250.00	-	0%
001-442.0000.63070	Postage	11.99	50.00	50.00	-	0%
001-442.0000.63110	First Aid/Safety	118.30	350.00	350.00	-	0%
001-442.0000.63150	Cleaning Supplies	533.95	975.00	975.00	-	0%
001-442.0000.63210	Printing/Postage/Broch/Books	-	275.00	275.00	-	0%
001-442.0000.63420	Grave Liners	11,277.96	9,000.00	9,000.00	-	0%
001-442.0000.63760	Headstones	55,258.95	32,000.00	32,000.00	-	0%
001-442.0000.64010	Travel & Meetings	2,342.31	4,650.00	4,000.00	(650.00)	-14%
001-442.0000.64020	Staff Development	-	4,875.00	3,000.00	(1,875.00)	-38%
001-442.0000.64030	Gasoline	4,637.02	3,500.00	3,500.00	-	0%
001-442.0000.65004	Utilities - PF	29,168.77	25,000.00	25,000.00	-	0%
001-442.0000.65020	Gas & Electric	5,318.30	4,500.00	4,500.00	-	0%
001-442.0000.65030	Telephone	3,969.18	3,000.00	3,000.00	-	0%
001-442.0000.65050	Sanitation	-	500.00	-	(500.00)	-100%
001-442.0000.67020	Equipment	1,645.00	2,000.00	2,000.00	-	0%
001-442.0000.67030	Hardware	723.07	950.00	950.00	-	0%
001-442.0000.67050	Repairs & Rebuilds	1,514.49	1,100.00	1,100.00	-	0%
001-442.0000.67070	Equipment Rental	497.45	250.00	250.00	-	0%
001-442.0000.67090	Tools	814.52	1,500.00	1,500.00	-	0%
001-442.0000.68160	Lumber/Paint	324.03	850.00	850.00	-	0%
001-442.0000.68170	Sand/Dirt/Concrete	1,958.58	4,500.00	2,000.00	(2,500.00)	-56%
001-442.0000.68180	Sod & Turf	525.20	2,000.00	1,000.00	(1,000.00)	-50%
001-442.0000.68190	Tree & Shrub Plantings	230.45	250.00	250.00	-	0%
001-442.0000.68200	Fertilizer	1,965.21	4,500.00	4,500.00	-	0%
001-442.0000.68220	Chemicals	-	1,750.00	750.00	(1,000.00)	-57%
001-442.0000.68230	Irrigation	1,322.79	1,000.00	1,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-442.0000.90050	Vehicles/Motorcycles/Equip	20,051.36	-	-	-	0%
001-442.0000.91200	Mower	8,307.00	-	-	-	0%
001-442.4000.72000	Uniform Expense	846.62	990.00	990.00	-	0%
001-442.4155.71000	Salaries	193,141.91	206,904.88	206,904.88	-	0%
001-442.4155.71030	Employer FICA	14,676.43	15,828.22	15,828.22	-	0%
001-442.4155.71040	Employer Retirement	22,075.22	22,955.94	22,955.94	-	0%
001-442.4155.71050	Employer Workman Compensation	6,237.60	7,643.70	7,643.70	-	0%
001-442.4155.71060	Employer Unemployment Ins	367.39	2,069.05	2,069.05	-	0%
Department: 442 - Cemetery Total:		\$ 595,009.72	\$ 374,116.79	\$ 363,441.79	\$ (10,675.00)	-3%
Department: 443 - Parks						
001-443.0000.62000	Advertising & Legal Fees	238.40	300.00	300.00	-	0%
001-443.0000.62040	Contracts/Professional	109,665.64	43,900.00	10,000.00	(33,900.00)	-77%
001-443.0000.62060	Dues & Membership	1,284.90	3,830.00	750.00	(3,080.00)	-80%
001-443.0000.62080	Hiring & Recruiting Costs	464.89	500.00	500.00	-	0%
001-443.0000.62180	Other Contracts	31,908.62	16,500.00	16,500.00	-	0%
001-443.0000.63060	Office Supplies	1,270.74	2,000.00	1,500.00	(500.00)	-25%
001-443.0000.63070	Postage	97.69	100.00	100.00	-	0%
001-443.0000.63080	Program Equip/Supplies	25,117.20	28,500.00	25,000.00	(3,500.00)	-12%
001-443.0000.63110	First Aid/Safety	6,371.51	7,400.00	6,400.00	(1,000.00)	-14%
001-443.0000.63150	Cleaning Supplies	25,546.53	25,630.00	27,500.00	1,870.00	7%
001-443.0000.63260	Sign / Posts / Maintenance	13,067.16	20,000.00	14,000.00	(6,000.00)	-30%
001-443.0000.63290	Ticket Books	493.40	7,500.00	500.00	(7,000.00)	-93%
001-443.0000.63530	Fencing	14,234.48	18,000.00	18,000.00	-	0%
001-443.0000.64010	Travel & Meetings	6,230.40	8,810.00	4,700.00	(4,110.00)	-47%
001-443.0000.64020	Staff Development	3,807.50	9,775.00	3,275.00	(6,500.00)	-66%
001-443.0000.64030	Gasoline	44,422.66	25,000.00	30,000.00	5,000.00	20%
001-443.0000.65004	Utilities - PF	98,784.81	95,000.00	110,000.00	15,000.00	16%
001-443.0000.65006	Utilities - EGID	4,873.04	4,800.00	6,500.00	1,700.00	35%
001-443.0000.65007	Ross Point Water District	4,562.25	10,500.00	5,000.00	(5,500.00)	-52%
001-443.0000.65021	Electric	48,818.29	41,450.00	48,496.50	7,046.50	17%
001-443.0000.65030	Telephone	26,054.77	250.00	26,000.00	25,750.00	10300%
001-443.0000.65050	Sanitation	32,659.93	28,500.00	30,500.00	2,000.00	7%
001-443.0000.65110	Aquifer Assessment - County	4,910.13	3,500.00	5,000.00	1,500.00	43%
001-443.0000.66061	Office Machine Maint/Repair	1,848.73	3,500.00	2,000.00	(1,500.00)	-43%
001-443.0000.66190	Small Equipment Repair	13,088.15	18,500.00	12,000.00	(6,500.00)	-35%
001-443.0000.67020	Equipment	5,766.88	7,500.00	6,500.00	(1,000.00)	-13%
001-443.0000.67030	Hardware	12,205.31	16,500.00	14,000.00	(2,500.00)	-15%
001-443.0000.67040	Radio Repair/Maintenance	-	5,500.00	2,500.00	(3,000.00)	-55%
001-443.0000.67050	Repairs & Rebuilds	21,174.43	21,713.00	21,713.00	-	0%
001-443.0000.67070	Equipment Rental	11,550.36	19,000.00	11,000.00	(8,000.00)	-42%
001-443.0000.67090	Tools	11,783.43	13,100.00	10,100.00	(3,000.00)	-23%
001-443.0000.68012	Centennial Trail (Joint Powers)	1,500.00	25,000.00	25,000.00	-	0%
001-443.0000.68013	Playground	27,775.91	25,000.00	25,000.00	-	0%
001-443.0000.68111	Sealing - Court/Trail	62,073.00	125,000.00	75,000.00	(50,000.00)	-40%
001-443.0000.68160	Lumber/Paint	30,514.92	20,000.00	15,000.00	(5,000.00)	-25%
001-443.0000.68170	Sand/Dirt/Concrete	12,859.46	28,000.00	24,000.00	(4,000.00)	-14%
001-443.0000.68180	Sod & Turf	10,867.00	18,550.00	9,000.00	(9,550.00)	-51%
001-443.0000.68190	Tree & Shrub Plantings	7,332.33	15,000.00	8,000.00	(7,000.00)	-47%
001-443.0000.68200	Fertilizer	27,658.27	23,300.00	23,300.00	-	0%
001-443.0000.68210	Flowers	7,536.79	9,500.00	9,500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-443.0000.68215	Pest Control	11,196.40	9,500.00	9,500.00	-	0%
001-443.0000.68220	Chemicals	13,936.53	15,500.00	15,500.00	-	0%
001-443.0000.68230	Irrigation	25,583.09	32,000.00	32,000.00	-	0%
001-443.0000.68240	Field Striping Paint	1,683.50	2,500.00	2,500.00	-	0%
001-443.0000.68250	Plumbing	6,135.84	4,500.00	4,500.00	-	0%
001-443.0000.80010	Computer	1,254.59	-	-	-	0%
001-443.0000.80030	Software	44,308.06	43,200.00	40,825.00	(2,375.00)	-5%
001-443.0000.80110	Park Bench	-	20,000.00	-	(20,000.00)	-100%
001-443.0000.80140	Centennial Trail	31,351.49	10,000.00	3,500.00	(6,500.00)	-65%
001-443.0000.80150	Q'emlin Trails	1,569.62	10,000.00	10,000.00	-	0%
001-443.0000.80240	Portable Radios	-	8,500.00	5,000.00	(3,500.00)	-41%
001-443.0000.81140	Snow Plow	-	15,000.00	-	(15,000.00)	-100%
001-443.0000.81505	Misc. Equipment	3,495.86	-	3,500.00	3,500.00	0%
001-443.0000.90010	New Vehicles / Equip	360,525.99	288,063.00	-	(288,063.00)	-100%
001-443.0000.90050	Vehicles, Motorcycles, & Equipment	78,764.33	158,700.00	-	(158,700.00)	-100%
001-443.0000.94180	Park Capital	334,677.99	365,241.00	-	(365,241.00)	-100%
001-443.1658.62330	Avista Lease M & O	41,344.04	93,000.00	89,053.96	(3,946.04)	-4%
001-443.1667.63009	Community Garden	1,424.62	8,000.00	8,000.00	-	0%
001-443.4000.72000	Uniform Expense	5,023.92	6,500.00	6,500.00	-	0%
001-443.4155.71000	Salaries	1,162,665.18	1,279,679.08	1,279,679.08	-	0%
001-443.4155.71030	Employer FICA	88,332.23	97,895.45	97,895.45	-	0%
001-443.4155.71040	Employer Retirement	113,087.95	126,679.28	126,679.28	-	0%
001-443.4155.71050	Employer Workman Compensation	19,372.63	26,673.74	26,673.74	-	0%
001-443.4155.71060	Employer Unemployment Ins	3,339.99	12,796.79	12,796.79	-	0%
Department: 443 - Parks Total:		\$ 3,119,493.76	\$ 3,430,336.34	\$ 2,458,237.80	\$ (972,098.54)	-28%
Department: 444 - Parks - Construction						
001-444.0000.62040	Contracts/Professional	-	-	33,900.00	33,900.00	0%
001-444.0000.62060	Dues & Memberships	-	-	1,250.00	1,250.00	0%
001-444.0000.63110	First Aid/Safety	-	-	1,000.00	1,000.00	0%
001-444.0000.64010	Travel & Meetings	-	-	1,800.00	1,800.00	0%
001-444.0000.64020	Staff Development	-	-	1,500.00	1,500.00	0%
001-444.0000.66190	Small Equipment Repair	-	-	3,500.00	3,500.00	0%
001-444.0000.67020	Equipment	-	-	1,000.00	1,000.00	0%
001-444.0000.67030	Hardware	-	-	2,500.00	2,500.00	0%
001-444.0000.67070	Equipment Rental	-	-	3,000.00	3,000.00	0%
001-444.0000.68160	Lumber/Paint	-	-	5,000.00	5,000.00	0%
001-444.0000.68170	Sand/Dirt/Concrete	-	-	4,000.00	4,000.00	0%
001-444.0000.68180	Sod & Turf	-	-	3,000.00	3,000.00	0%
001-444.0000.80030	Software	-	-	2,375.00	2,375.00	0%
001-444.0000.94180	Park Construction Projects	473,187.43	80,000.00	-	(80,000.00)	-100%
Department: 444 - Parks - Construction Total:		\$ 473,187.43	\$ 80,000.00	\$ 63,825.00	\$ (16,175.00)	-20%
Department: 445 - Recreation						
001-445.0000.62000	Advertising & Legal Fees	1,500.00	3,000.00	2,000.00	(1,000.00)	-33%
001-445.0000.62040	Contracts/Professional	61,225.24	30,000.00	30,000.00	-	0%
001-445.0000.62050	Credit Card Expense	20,988.96	17,500.00	20,000.00	2,500.00	14%
001-445.0000.62060	Dues & Membership	3,385.00	2,000.00	2,000.00	-	0%
001-445.0000.62080	Hiring & Recruiting Costs	9,783.14	2,500.00	2,500.00	-	0%
001-445.0000.62133	Subscription	99.00	750.00	150.00	(600.00)	-80%
001-445.0000.62170	Music Use License Fees	2,528.00	2,528.00	3,000.00	472.00	19%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-445.0000.63000	Supplies	255.21	1,000.00	500.00	(500.00)	-50%
001-445.0000.63060	Office Supplies	3,073.72	3,149.00	3,149.00	-	0%
001-445.0000.63070	Postage	20,788.10	9,500.00	20,000.00	10,500.00	111%
001-445.0000.63080	Program Equip/Supplies	33,859.78	65,000.00	44,500.00	(20,500.00)	-32%
001-445.0000.63110	First Aid/Safety	41.69	750.00	500.00	(250.00)	-33%
001-445.0000.63120	Awards/Certificates	704.71	3,000.00	1,000.00	(2,000.00)	-67%
001-445.0000.63210	Printing/Postage/Broch/Books	33,568.71	40,000.00	40,000.00	-	0%
001-445.0000.63430	T-Shirts	35,779.60	20,415.00	40,000.00	19,585.00	96%
001-445.0000.63590	Community Services & Support	4,015.00	5,000.00	5,000.00	-	0%
001-445.0000.64010	Travel & Meetings	5,206.39	12,041.00	6,000.00	(6,041.00)	-50%
001-445.0000.64020	Staff Development	4,840.06	7,525.00	4,000.00	(3,525.00)	-47%
001-445.0000.64030	Gasoline	790.54	1,000.00	1,000.00	-	0%
001-445.0000.64060	Car Allowance Stipend	3,032.15	3,000.00	1,800.00	(1,200.00)	-40%
001-445.0000.64090	Coach Training	-	750.00	-	(750.00)	-100%
001-445.0000.65004	Utilities - PF	-	1,000.00	-	(1,000.00)	-100%
001-445.0000.65021	Electric & Gas	2,818.74	2,000.00	3,000.00	1,000.00	50%
001-445.0000.65030	Telephone	6,425.01	250.00	5,000.00	4,750.00	1900%
001-445.0000.65050	Sanitation	209.67	900.00	900.00	-	0%
001-445.0000.66042	Computer Printer Supplies	594.10	500.00	500.00	-	0%
001-445.0000.66050	Copier Maintenance & Supplies	4,761.28	6,000.00	6,000.00	-	0%
001-445.0000.66110	Furniture Replace & Repair	2,158.18	2,000.00	-	(2,000.00)	-100%
001-445.0000.66190	Small Equipment	-	1,000.00	-	(1,000.00)	-100%
001-445.0000.67030	Hardware	264.62	300.00	250.00	(50.00)	-17%
001-445.0000.90050	Vehicles, Motorcycles, & Equipment	5,534.60	-	-	-	0%
001-445.1445.62190	On-line Registration System	-	9,000.00	9,000.00	-	0%
001-445.1903.69023	Transfer to Fund 023	23,464.00	-	-	-	0%
001-445.4000.72000	Uniform Expense	412.78	1,600.00	750.00	(850.00)	-53%
001-445.4155.71000	Salaries	693,285.21	843,185.12	845,701.92	2,516.80	0%
001-445.4155.71030	Employer FICA	52,816.51	64,503.66	64,696.20	192.54	0%
001-445.4155.71040	Employer Retirement	57,500.38	60,631.35	60,932.36	301.01	0%
001-445.4155.71050	Employer Workman Compensation	4,207.27	7,777.37	7,780.39	3.02	0%
001-445.4155.71060	Employer Unemployment Ins	1,512.57	8,431.85	8,457.02	25.17	0%
001-445.4155.71070	Employer Insurance	-	636.95	-	(636.95)	-100%
Department: 445 - Recreation Total:		\$ 1,101,429.92	\$ 1,240,124.30	\$ 1,240,066.89	\$ (57.41)	0%
Department: 451 - Planning & Zoning						
001-451.0000.62000	Advertising & Legal Fees	10,251.70	15,500.00	15,500.00	-	0%
001-451.0000.62060	Dues & Membership	339.18	1,500.00	1,500.00	-	0%
001-451.0000.62080	Hiring & Recruiting Costs	42.24	-	-	-	0%
001-451.0000.63000	Supplies	337.60	500.00	500.00	-	0%
001-451.0000.63060	Office Supplies	1,069.85	1,000.00	1,000.00	-	0%
001-451.0000.63070	Postage	1,150.35	500.00	500.00	-	0%
001-451.0000.64010	Travel & Meetings	1,791.91	4,800.00	4,800.00	-	0%
001-451.0000.64020	Staff Development	1,787.66	2,400.00	2,400.00	-	0%
001-451.0000.64030	Gasoline	-	300.00	300.00	-	0%
001-451.0000.65030	Telephone	2,017.26	1,999.95	1,999.95	-	0%
001-451.0000.66010	Computer Software	119.00	2,119.00	500.00	(1,619.00)	-76%
001-451.0000.66050	Copier Maintenance & Supplies	-	1,000.00	500.00	(500.00)	-50%
001-451.0000.80010	Computer	3,135.09	-	-	-	0%
001-451.0000.90010	New Vehicles / Equipment	26,657.00	-	-	-	0%
001-451.1901.66140	Copier Lease Payment	954.20	1,300.00	1,300.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-451.4155.71000	Salaries	275,130.39	333,389.20	322,011.60	(11,377.60)	-3%
001-451.4155.71030	Employer FICA	20,775.86	25,504.27	24,633.89	(870.38)	-3%
001-451.4155.71040	Employer Retirement	31,393.20	39,873.35	38,512.59	(1,360.76)	-3%
001-451.4155.71050	Employer Workman Compensation	303.41	401.55	387.90	(13.65)	-3%
001-451.4155.71060	Employer Unemployment Ins	705.13	3,333.89	3,220.12	(113.77)	-3%
Department: 451 - Planning & Zoning Total:		\$ 377,961.03	\$ 435,421.21	\$ 419,566.05	\$ (15,855.16)	-4%
Department: 452 - Building Inspector						
001-452.0000.62000	Advertising & Legal Fees	-	100.00	100.00	-	0%
001-452.0000.62040	Contracts/Professional	13,988.75	-	-	-	0%
001-452.0000.62060	Dues & Membership	1,426.00	1,800.00	1,800.00	-	0%
001-452.0000.62133	Subscription	-	100.00	100.00	-	0%
001-452.0000.63000	Supplies	1,935.38	1,700.00	1,700.00	-	0%
001-452.0000.63060	Office Supplies	840.25	1,500.00	1,500.00	-	0%
001-452.0000.63070	Postage	7.67	800.00	800.00	-	0%
001-452.0000.63210	Printing/Postage/Broch/Books	-	500.00	500.00	-	0%
001-452.0000.64010	Travel & Meetings	1,638.75	3,500.00	3,500.00	-	0%
001-452.0000.64020	Staff Development	4,230.00	5,500.00	5,500.00	-	0%
001-452.0000.64030	Gasoline	6,354.82	4,000.00	4,000.00	-	0%
001-452.0000.65030	Telephone	7,959.45	500.00	500.00	-	0%
001-452.0000.66050	Copier Maintenance & Supplies	-	1,300.00	500.00	(800.00)	-62%
001-452.0000.66190	Small Equipment	573.41	500.00	500.00	-	0%
001-452.0000.80080	Code Book Purchase	716.63	4,200.00	2,200.00	(2,000.00)	-48%
001-452.1901.66140	Copier Lease Payment	953.95	1,500.00	1,000.00	(500.00)	-33%
001-452.4000.72000	Uniform Expense	-	600.00	250.00	(350.00)	-58%
001-452.4155.71000	Salaries	636,906.93	659,505.60	659,505.60	-	0%
001-452.4155.71030	Employer FICA	48,449.35	50,452.18	50,452.18	-	0%
001-452.4155.71040	Employer Retirement	72,596.44	78,876.87	78,876.87	-	0%
001-452.4155.71050	Employer Workman Compensation	6,307.05	7,128.18	7,128.18	-	0%
001-452.4155.71060	Employer Unemployment Ins	1,284.98	6,595.06	6,595.06	-	0%
Department: 452 - Building Inspector Total:		\$ 806,169.81	\$ 830,657.89	\$ 827,007.89	\$ (3,650.00)	0%
Department: 453 - Engineering						
001-453.0000.62000	Advertising & Legal Fees	-	300.00	300.00	-	0%
001-453.0000.62040	Contracts/Professional	8,235.00	20,000.00	9,000.00	(11,000.00)	-55%
001-453.0000.62060	Dues & Membership	1,703.50	3,000.00	2,000.00	(1,000.00)	-33%
001-453.0000.62080	Hiring & Recruiting Costs	514.99	-	-	-	0%
001-453.0000.62133	Subscription	149.99	400.00	400.00	-	0%
001-453.0000.63000	Supplies	-	300.00	150.00	(150.00)	-50%
001-453.0000.63060	Office Supplies	1,831.46	2,000.00	2,000.00	-	0%
001-453.0000.63070	Postage	1.32	-	-	-	0%
001-453.0000.63530	Field Supplies	607.40	800.00	800.00	-	0%
001-453.0000.63610	Computer Drafting Supplies	-	1,500.00	-	(1,500.00)	-100%
001-453.0000.64010	Travel & Meetings	3,512.17	4,000.00	4,000.00	-	0%
001-453.0000.64020	Staff Development	2,364.31	4,000.00	4,000.00	-	0%
001-453.0000.64030	Gasoline	2,273.99	4,000.00	3,500.00	(500.00)	-13%
001-453.0000.65030	Telephone	6,077.65	500.00	500.00	-	0%
001-453.0000.66014	Software Licensing	5,036.00	3,300.00	3,300.00	-	0%
001-453.0000.80010	Computer	1,343.70	-	-	-	0%
001-453.0000.90010	New Vehicles / Equip	23,157.00	10,000.00	-	(10,000.00)	-100%
001-453.1901.66050	Copier Maintenance & Supplies	-	1,500.00	500.00	(1,000.00)	-67%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
001-453.1901.66140	Copier Lease Payment	953.95	1,000.00	1,000.00	-	0%
001-453.4155.71000	Salaries	602,658.17	688,272.00	649,646.40	(38,625.60)	-6%
001-453.4155.71030	Employer FICA	45,785.75	52,652.81	49,697.95	(2,954.86)	-6%
001-453.4155.71040	Employer Retirement	66,639.25	82,317.33	77,697.71	(4,619.62)	-6%
001-453.4155.71050	Employer Workman Compensation	5,814.71	7,688.68	7,225.17	(463.51)	-6%
001-453.4155.71060	Employer Unemployment Ins	1,147.82	6,882.72	6,496.46	(386.26)	-6%
Department: 453 - Engineering Total:		\$ 779,808.13	\$ 894,413.54	\$ 822,213.69	\$ (72,199.85)	-8%
Department: 454 - Community Development Admin						
001-454.0000.62040	Contracts/Professional	2,000.00	-	-	-	0%
001-454.0000.62050	Credit Card Expense	2,658.15	-	-	-	0%
001-454.0000.62060	Dues & Membership	1,933.89	835.00	835.00	-	0%
001-454.0000.63000	Supplies	-	100.00	100.00	-	0%
001-454.0000.63060	Office Supplies	140.59	250.00	250.00	-	0%
001-454.0000.64010	Travel & Meetings	2,362.19	2,500.00	2,500.00	-	0%
001-454.0000.64020	Staff Development	614.75	2,000.00	2,000.00	-	0%
001-454.0000.64030	Gasoline	32.15	1,100.00	1,100.00	-	0%
001-454.0000.65030	Telephone	1,000.00	260.00	-	(260.00)	-100%
001-454.0000.66016	Software Maintenance	34,270.00	79,860.00	94,367.00	14,507.00	18%
001-454.0000.66190	Small Equipment	-	3,800.00	-	(3,800.00)	-100%
001-454.0000.69765	Subscription Financing Principal	44,995.89	-	-	-	0%
001-454.0000.69766	Subscription Financing Interest	2,754.11	-	-	-	0%
001-454.4155.71000	Salaries	189,238.80	201,968.00	201,968.00	-	0%
001-454.4155.71030	Employer FICA	14,361.63	15,450.55	15,450.55	-	0%
001-454.4155.71040	Employer Retirement	21,617.49	24,155.37	24,155.37	-	0%
001-454.4155.71050	Employer Workman Compensation	217.92	242.36	242.36	-	0%
001-454.4155.71060	Employer Unemployment Ins	421.60	2,019.68	2,019.68	-	0%
Department: 454 - Community Development Admin Total:		\$ 318,619.16	\$ 334,540.96	\$ 344,987.96	\$ 10,447.00	3%
Department: 465 - Street Lights						
001-465.0000.64020	Contracts/Professional	2,785.00	20,000.00	-	(20,000.00)	-100%
001-465.0000.65102	Street Lights - Avista	519,953.43	440,000.00	520,000.00	80,000.00	18%
001-465.0000.65103	Street Lights - KEC	285,107.44	200,000.00	285,000.00	85,000.00	43%
Department: 465 - Street Lights Total:		\$ 807,845.87	\$ 660,000.00	\$ 805,000.00	\$ 145,000.00	22%
Department: 481 - Capital Improvements/Contracts						
001-481.0000.62040	Contracts/Professional	74,172.83	-	-	-	0%
001-481.0000.65110	Aquifer Assessment - County	40.18	-	-	-	0%
001-481.0000.68060	Elevator Maintenance	1,489.64	-	-	-	0%
001-481.0000.68390	Capital Facility Operating Cost	90,430.15	100,000.00	100,000.00	-	0%
001-481.0000.68395	PD Capital Facility Maintenance Costs	51,474.42	100,000.00	75,000.00	(25,000.00)	-25%
001-481.0000.80330	Strategic Planning	10,500.00	-	-	-	0%
001-481.0000.95015	Parking Project	79,680.17	-	-	-	0%
001-481.1903.69011	Capital Facility Reserve Transfer	-	-	4,000,000.00	4,000,000.00	0%
001-481.1920.69920	Contingency Account	-	885,386.00	-	(885,386.00)	-100%
001-481.1920.89000	Facility Replacement	620,000.00	740,000.00	860,000.00	120,000.00	16%
001-481.1920.89200	Vehicle Replacement	-	-	500,000.00	500,000.00	0%
Department: 481 - Capital Improvements/Contracts Total:		\$ 927,787.39	\$ 1,825,386.00	\$ 5,535,000.00	\$ 3,709,614.00	203%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Department: 482 - Personnel Pool							
001-482.1903.69003	Employer Insurance		4,557,500.00	4,894,400.00	5,265,200.00	370,800.00	8%
001-482.4155.71110	Persi 401K Contribution		45,632.22	25,000.00	25,000.00	-	0%
001-482.4155.71140	Personal Time Off		-	12,000.00	12,000.00	-	0%
001-482.4155.71150	Executive Education/Development		3,373.60	40,000.00	40,000.00	-	0%
001-482.4155.71240	Wage Enhancement - G/F		-	(452,483.02)	950,550.00	1,403,033.02	-310%
Department: 482 - Personnel Pool Total:			\$ 4,606,505.82	\$ 4,518,916.98	\$ 6,292,750.00	\$ 1,773,833.02	39%
Fund: 001 - GENERAL FUND Total:							
			\$ 37,177,360.38	\$ 45,572,514.38	\$ 46,967,532.61	\$ 1,395,018.23	3%
Fund: 002 - COMPREHENSIVE LIABILITY							
Department: 410 - General Government Services							
002-410.0000.62280	Insurance Deductible		5,767.13	10,000.00	10,000.00	-	0%
002-410.0000.62290	Liability Insurance		326,860.00	392,409.00	459,343.00	66,934.00	17%
002-410.0000.63730	Miscellaneous		-	1,000.00	1,000.00	-	0%
Department: 410 - General Government Services Total:			\$ 332,627.13	\$ 403,409.00	\$ 470,343.00	\$ 66,934.00	17%
Fund: 002 - COMPREHENSIVE LIABILITY Total:							
			\$ 332,627.13	\$ 403,409.00	\$ 470,343.00	\$ 66,934.00	17%
Fund: 003 - PERSONNEL BENEFIT POOL							
Department: 482 - Personnel Pool							
003-482.0000.62040	Contracts/Professional		28,673.50	25,500.00	30,000.00	4,500.00	18%
003-482.0000.62160	Contracts - Cobra Admin		1,187.00	1,000.00	1,200.00	200.00	20%
003-482.0000.64020	Staff Development		289.22	-	-	-	0%
003-482.0000.64080	City Wide Development		1,234.87	15,000.00	15,000.00	-	0%
003-482.0000.66016	Software Maintenance		11,053.73	11,000.00	11,000.00	-	0%
003-482.0000.73010	Benefits Development		13,763.00	10,000.00	10,000.00	-	0%
003-482.0000.73020	City Employee Events		13,286.06	15,000.00	15,000.00	-	0%
003-482.4000.73000	Wellness Program		29,457.89	149,000.00	40,000.00	(109,000.00)	-73%
003-482.4155.71070	Employer Insurance		3,447,507.67	3,654,200.00	4,025,000.00	370,800.00	10%
003-482.4155.71190	Employer Dental Expense		229,333.29	220,000.00	250,000.00	30,000.00	14%
003-482.4155.71200	Employer Paid Life Insurance		17,854.85	18,700.00	18,700.00	-	0%
003-482.4155.71210	Employer Flexible Benefit Exp		12,420.17	20,000.00	20,000.00	-	0%
003-482.4155.71220	Employer HRA Expense		956,328.39	900,000.00	974,300.00	74,300.00	8%
003-482.4155.71230	Medical Admin. Fee		-	10,000.00	10,000.00	-	0%
Department: 482 - Personnel Pool Total:			\$ 4,762,389.64	\$ 5,049,400.00	\$ 5,420,200.00	\$ 370,800.00	7%
Fund: 003 - PERSONNEL BENEFIT POOL Total:							
			\$ 4,762,389.64	\$ 5,049,400.00	\$ 5,420,200.00	\$ 370,800.00	7%
Fund: 007 - DRUG SEIZURE PROGRAM							
Department: 425 - Drug Seizure Program							
007-425.0000.62040	Contracts/Professional		24,884.47	-	-	-	0%
007-425.0000.64010	Travel & Meetings		2,721.50	-	-	-	0%
007-425.0000.64020	Staff Development		5,299.00	-	-	-	0%
007-425.0000.67020	Equipment		12,713.65	40,000.00	40,000.00	-	0%
007-425.0000.67120	K-9 Supplies		156.29	5,000.00	5,000.00	-	0%
007-425.1920.69900	Fund Balance Rebudget		-	123,000.00	85,000.00	(38,000.00)	-31%
Department: 425 - Drug Seizure Program Total:			\$ 45,774.91	\$ 168,000.00	\$ 130,000.00	\$ (38,000.00)	-23%
Fund: 007 - DRUG SEIZURE PROGRAM Total:							
			\$ 45,774.91	\$ 168,000.00	\$ 130,000.00	\$ (38,000.00)	-23%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%

Fund: 008 - 911 SUPPORT

Department: 426 - 911 Support

008-426.0000.64070	Communications Training	1,798.59	-	-	-	0%
008-426.0000.65021	Electric	4,655.73	-	-	-	0%
008-426.0000.65031	Telephone charges 911 & frame	39,117.28	-	-	-	0%
008-426.0000.66012	Commercial Wireless Exp	-	12,000.00	12,000.00	-	0%
008-426.0000.66040	Computer Equipment	32,818.45	5,000.00	5,000.00	-	0%
008-426.0000.66170	911 Support Costs	6,607.00	4,000.00	4,000.00	-	0%
008-426.0000.67020	Equipment	5,126.42	250,000.00	250,000.00	-	0%
008-426.0000.67040	Radio Repair/Maintenance	97,442.17	5,000.00	5,000.00	-	0%
008-426.0000.67260	911 Recorder maintenance	9,745.00	15,000.00	15,000.00	-	0%
008-426.0000.67280	Wireless Maintenance	3,313.99	8,000.00	8,000.00	-	0%
008-426.0000.67290	Spillman Maintenance	51,074.92	83,356.10	50,000.00	(33,356.10)	-40%
008-426.0000.67295	Net Motion Support	12,505.50	15,000.00	15,000.00	-	0%
008-426.0000.67300	Communication Site Maintenanc	435.00	-	-	-	0%
008-426.0000.80010	Computer	15,014.54	-	-	-	0%
008-426.0000.91560	Misc	51,285.83	-	-	-	0%
008-426.0000.92090	Telephone Upgrade	473,202.31	-	-	-	0%
008-426.1901.69830	Debt Service	1,969.00	35,763.00	35,763.00	-	0%
008-426.1920.69900	Fund Balance Rebudget	-	1,945,618.13	170,234.00	(1,775,384.13)	-91%
008-426.4155.71000	Salaries	49,454.76	17,517.50	291,988.96	274,471.46	1567%
008-426.4155.71030	Employer FICA	4,365.21	1,340.09	43,335.88	41,995.79	3134%
008-426.4155.71040	Employer Retirement	6,056.55	2,566.31	73,409.19	70,842.88	2760%
008-426.4155.71050	Employer Workman Compensation	54.23	21.02	679.78	658.76	3134%
008-426.4155.71060	Employer Unemployment Ins	89.60	175.18	5,664.82	5,489.64	3134%
008-426.4155.71070	Employer Insurance	8,697.36	9,103.37	1,742.79	(7,360.58)	-81%

Department: 426 - 911 Support Total: \$ 874,829.44 \$ 2,409,460.70 \$ 986,818.42 \$ (1,422,642.28) -59%

Fund: 008 - 911 SUPPORT Total: \$ 874,829.44 \$ 2,409,460.70 \$ 986,818.42 \$ (1,422,642.28) -59%

Fund: 011 - FACILITY BUILDING RESERVE

Department: 491 - Facility Building Reserve

011-491.1801.93160	City Hall Construction	-	7,228,000.00	6,000,000.00	(1,228,000.00)	-17%
011-491.1801.93163	City Hall Remodel	293,329.54	-	-	-	0%
011-491.1803.96000	Land Acquisition	-	1,320,000.00	-	(1,320,000.00)	-100%
011-491.1920.69900	Fund Balance Rebudgeted	-	3,772,000.00	10,320,000.00	6,548,000.00	174%

Department: 491 - Facility Building Reserve Total: \$ 293,329.54 \$ 12,320,000.00 \$ 16,320,000.00 \$ 4,000,000.00 32%

Fund: 011 - FACILITY BUILDING RESERVE Total: \$ 293,329.54 \$ 12,320,000.00 \$ 16,320,000.00 \$ 4,000,000.00 32%

Fund: 017 - ANNEXATION FEES

Department: 410 - General Government Services

017-410.0000.62040	Contracts/Professional	3,490.90	220,000.00	220,000.00	-	0%
017-410.0000.65110	Aquifer Assessment - County	5.74	-	-	-	0%
017-410.0000.96000	Land	-	1,500,000.00	-	(1,500,000.00)	-100%
017-410.1920.69900	Fund Balance Rebudgeted	-	-	1,500,000.00	1,500,000.00	0%

Department: 410 - General Government Services Total: \$ 3,496.64 \$ 1,720,000.00 \$ 1,720,000.00 \$ - 0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Department: 497 - Transfer Out							
017-497.1903.69001	Transfer to General Fund		640,000.00	-	-	-	0%
Department: 497 - Transfer Out Total:			\$ 640,000.00	\$ -	\$ -	\$ -	0%
Fund: 017 - ANNEXATION FEES Total:			\$ 643,496.64	\$ 1,720,000.00	\$ 1,720,000.00	\$ -	0%
Fund: 023 - SPECIAL EVENTS							
Department: 446 - Special Events							
023-446.1601.62001	Marketing		382.74	14,500.00	14,500.00	-	0%
023-446.1601.62040	Contracts/Professional		14,075.00	86,310.00	20,000.00	(66,310.00)	-77%
023-446.1601.62300	Security & Parking		-	1,000.00	1,000.00	-	0%
023-446.1601.63000	Supplies		1,097.09	2,500.00	2,500.00	-	0%
023-446.1601.63640	Banners & Signs		-	1,500.00	1,500.00	-	0%
023-446.1601.65050	Sanitation		1,518.00	900.00	2,000.00	1,100.00	122%
023-446.1602.62095	Promotions		-	1,500.00	1,500.00	-	0%
023-446.1602.63000	Supplies		101.70	3,000.00	7,000.00	4,000.00	133%
023-446.1602.63070	Postage		-	585.00	585.00	-	0%
023-446.1602.63120	Awards/Certificates		-	3,500.00	3,500.00	-	0%
023-446.1602.63430	T-Shirts		-	6,000.00	8,000.00	2,000.00	33%
023-446.1602.63620	Concession Supplies		-	250.00	500.00	250.00	100%
023-446.1602.63660	Youth		-	1,425.00	1,425.00	-	0%
023-446.1603.63000	Supplies		1,411.89	3,500.00	38,729.00	35,229.00	1007%
023-446.1604.62095	Promotions		-	-	3,000.00	3,000.00	0%
023-446.1604.63000	Supplies		-	1,000.00	5,000.00	4,000.00	400%
023-446.1604.63120	Awards/Certificates		-	-	3,000.00	3,000.00	0%
023-446.1604.63430	T-Shirts		-	1,000.00	3,000.00	2,000.00	200%
023-446.1604.67020	Equipment		-	750.00	5,000.00	4,250.00	567%
023-446.1605.62002	Marketing - Summer Concerts		-	1,500.00	1,500.00	-	0%
023-446.1605.62040	Entertainment Contracts - Summer Concerts		2,587.81	8,000.00	8,000.00	-	0%
023-446.1605.63002	Supplies - Summer Concerts		35.00	500.00	500.00	-	0%
023-446.1664.63000	Harvest Festival Supplies		7,006.20	6,250.00	6,250.00	-	0%
Department: 446 - Special Events Total:			\$ 28,215.43	\$ 145,470.00	\$ 137,989.00	\$ (7,481.00)	-5%
Fund: 023 - SPECIAL EVENTS Total:			\$ 28,215.43	\$ 145,470.00	\$ 137,989.00	\$ (7,481.00)	-5%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT							
Department: 442 - Cemetery							
029-442.0000.93140	Fencing		-	-	50,000.00	50,000.00	0%
029-442.1670.90015	Cemetery Improvements		-	42,000.00	49,000.00	7,000.00	17%
029-442.1920.69900	Fund Balance Rebudget		-	208,000.00	451,000.00	243,000.00	117%
Department: 442 - Cemetery Total:			\$ -	\$ 250,000.00	\$ 550,000.00	\$ 300,000.00	120%
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Total:			\$ -	\$ 250,000.00	\$ 550,000.00	\$ 300,000.00	120%
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES							
Department: 428 - Kootenai Fire/EMS Impact Fees							
034-428.0000.62040	Contracts/Professional		776,796.68	1,000,000.00	1,000,000.00	-	0%
Department: 428 - Kootenai Fire/EMS Impact Fees Total:			\$ 776,796.68	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	0%
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES Total:			\$ 776,796.68	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department		Actual Totals	Adopted Budget	Adopted Budget	Change Over (Under) FY 2025	
Account Description		FY 2024	FY 2025	FY 2026	\$	%
Fund: 035 - PUBLIC SAFETY IMPACT FEES						
Department: 420 - Public Safety Impact Fees						
035-420.0000.80300	Impact Fee Study	23,110.97	-	21,000.00	21,000.00	0%
035-420.0000.91590	Wireless Data Comm Projects	-	15,000.00	-	(15,000.00)	-100%
035-420.0000.95015	Parking Lot	-	-	1,800,000.00	1,800,000.00	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	-	2,155,539.30	1,370,539.30	(785,000.00)	-36%
Department: 420 - Public Safety Impact Fees Total:		\$ 57,571.67	\$ 2,205,000.00	\$ 3,226,000.00	\$ 1,021,000.00	46%
Fund: 035 - PUBLIC SAFETY IMPACT FEES Total:		\$ 57,571.67	\$ 2,205,000.00	\$ 3,226,000.00	\$ 1,021,000.00	46%
Fund: 037 - STREETS IMPACT FEES						
Department: 431 - Streets						
037-431.0000.62040	Contracts/Professional	-	-	760,210.00	760,210.00	0%
037-431.0000.80290	Traffic Study	165,941.00	100,000.00	100,000.00	-	0%
037-431.0000.80300	Impact Fee Study	14,440.45	50,000.00	21,000.00	(29,000.00)	-58%
037-431.0000.95134	Spokane and Prairie	188,710.56	-	-	-	0%
037-431.0000.95136	Chase Road BNSF RR-Xing	60,251.66	100,000.00	-	(100,000.00)	-100%
037-431.0000.95142	Chase Road UPRR RR-XING	-	425,000.00	1,896,580.00	1,471,580.00	346%
037-431.0000.95144	Prairie and Zorros Roundabout	136,999.80	-	-	-	0%
037-431.0000.95145	Prairie and Greensferry	-	-	450,000.00	450,000.00	0%
037-431.1305.62040	Contracts/Professional	1,110,175.91	40,000.00	-	(40,000.00)	-100%
037-431.1711.95520	Prairie Trail Extension	-	150,000.00	150,000.00	-	0%
037-431.1712.95040	Prairie & Charleville Intersection	-	175,000.00	-	(175,000.00)	-100%
037-431.1714.95040	I90/SH41 Interchange Cycle Track	-	100,000.00	-	(100,000.00)	-100%
037-431.1920.69900	Fund Balance Rebudget	-	1,960,000.00	1,722,210.00	(237,790.00)	-12%
Department: 431 - Streets Total:		\$ 1,676,519.38	\$ 3,100,000.00	\$ 5,100,000.00	\$ 2,000,000.00	65%
Fund: 037 - STREETS IMPACT FEES Total:		\$ 1,676,519.38	\$ 3,100,000.00	\$ 5,100,000.00	\$ 2,000,000.00	65%
Fund: 038 - PARKS IMPACT FEES						
Department: 443 - Parks						
038-443.0000.62040	Contracts/Professional	19,443.24	289,000.00	34,000.00	(255,000.00)	-88%
038-443.0000.80210	Capital Impact Fee Project	-	-	671,000.00	671,000.00	0%
038-443.0000.80300	Impact Fee Study	14,440.46	30,000.00	21,000.00	(9,000.00)	-30%
038-443.0000.94060	Beck Park	-	175,000.00	-	(175,000.00)	-100%
038-443.0000.94070	Black Bay	1,794,988.72	900,000.00	-	(900,000.00)	-100%
038-443.0000.94165	Sports Complex (Phase 1)	-	2,000,000.00	2,000,000.00	-	0%
038-443.0000.94167	Pickleball	-	50,000.00	-	(50,000.00)	-100%
038-443.0000.94170	Dog Park	-	10,000.00	75,000.00	65,000.00	650%
038-443.0000.94230	Sportsfields	(52,486.43)	150,000.00	150,000.00	-	0%
038-443.0000.96000	Land Acquisition	-	20,000.00	50,000.00	30,000.00	150%
038-443.1920.69900	Fund Balance Rebudget	-	-	1,059,000.00	1,059,000.00	0%
038-443.2013.95520	Crown Point Park	-	6,000.00	700,000.00	694,000.00	11567%
Department: 443 - Parks Total:		\$ 1,776,385.99	\$ 3,630,000.00	\$ 4,760,000.00	\$ 1,130,000.00	31%
Fund: 038 - PARKS IMPACT FEES Total:		\$ 1,776,385.99	\$ 3,630,000.00	\$ 4,760,000.00	\$ 1,130,000.00	31%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
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	84,070.50	75,000.00	75,000.00	-	0%
650-463.0000.62040		Contracts/Professional	9,942.13	370,000.00	424,000.00	54,000.00	15%
650-463.0000.62060		Dues & Membership	1,987.00	2,610.00	2,610.00	-	0%
650-463.0000.62080		Hiring & Recruiting Costs	413.44	1,500.00	1,500.00	-	0%
650-463.0000.62150		Biosolids Disposal	679,973.31	1,000,000.00	1,000,000.00	-	0%
650-463.0000.62180		Other Contracts	24,205.50	36,939.00	36,939.28	0.28	0%
650-463.0000.62320		Locate Service	4,222.05	15,000.00	15,000.00	-	0%
650-463.0000.63000		Supplies	332.45	173,000.00	173,000.00	-	0%
650-463.0000.63008		Supplies - Chemicals	67,213.53	340,000.00	370,250.00	30,250.00	9%
650-463.0000.63060		Office Supplies	3,234.09	4,000.00	4,000.00	-	0%
650-463.0000.63070		Postage	44.10	400.00	400.00	-	0%
650-463.0000.63110		First Aid/Safety	2,212.70	4,000.00	4,000.00	-	0%
650-463.0000.63400		STP Lab	56,588.88	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	42,895.85	30,000.00	50,000.00	20,000.00	67%
650-463.0000.63490		Aluminum Sulfate	-	30,250.00	-	(30,250.00)	-100%
650-463.0000.63560		IPT Lab Supplies	-	1,000.00	1,000.00	-	0%
650-463.0000.63871		IPT Contract Analysis	2,700.00	5,000.00	5,000.00	-	0%
650-463.0000.64010		Travel & Meetings	4,407.83	20,000.00	20,000.00	-	0%
650-463.0000.64020		Staff Development	6,060.24	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	6,790.79	6,000.00	6,000.00	-	0%
650-463.0000.65010		Avista - Gas	54,507.73	44,000.00	44,000.00	-	0%
650-463.0000.65021		Electric	487,543.87	738,265.00	738,265.00	-	0%
650-463.0000.65030		Telephone	22,395.70	1,887.50	16,887.50	15,000.00	795%
650-463.0000.65050		Sanitation	7,589.42	7,000.00	7,000.00	-	0%
650-463.0000.65080		Water	13,745.11	15,000.00	15,000.00	-	0%
650-463.0000.65081		Irrigation Accounts	-	120,000.00	85,000.00	(35,000.00)	-29%
650-463.0000.65110		Aquifer Assessment - County	2,844.79	3,000.00	3,000.00	-	0%
650-463.0000.66012		Computer Software Maint. Supp	12,447.00	12,500.00	12,500.00	-	0%
650-463.0000.66050		Copier Maintenance & Supplies	-	750.00	750.00	-	0%
650-463.0000.66110		Furniture Replace & Repair	-	1,000.00	1,000.00	-	0%
650-463.0000.66190		Small Equipment	3,168.04	3,500.00	3,500.00	-	0%
650-463.0000.67090		Tools	2,647.10	2,500.00	2,500.00	-	0%
650-463.0000.67170		Auto Service	4,437.69	15,000.00	15,000.00	-	0%
650-463.0000.67221		Generator Fuel	1,917.18	2,500.00	2,500.00	-	0%
650-463.0000.68010		Bldg & Grounds Maint & Repair	14,312.68	57,000.00	57,000.00	-	0%
650-463.0000.68020		Replacement Fund	-	389,218.01	1,185,524.12	796,306.11	205%
650-463.0000.68021		L/S Maintenance & Repairs	168.45	-	-	-	0%
650-463.0000.68025		Plant Maintenance & Repairs	95,278.06	208,889.00	208,889.00	-	0%
650-463.0000.68360		NPDES Permit Monitoring	64,146.43	115,021.00	115,021.00	-	0%
650-463.0000.68820		Chlorine	-	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	3,213.24	5,000.00	5,800.00	800.00	16%
650-463.0000.80030		Software Upgrades	-	40,000.00	40,000.00	-	0%
650-463.0000.80240		Misc Equipment	-	15,000.00	8,000.00	(7,000.00)	-47%
650-463.0000.81490		Lab Sampler	-	20,000.00	20,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
650-463.0000.90010	New Vehicles / Equip	-	30,500.00	26,000.00	(4,500.00)	-15%
650-463.0000.91195	Phosphorus Analyzer	-	100,000.00	-	(100,000.00)	-100%
650-463.0000.93015	Building Remodel	-	90,000.00	-	(90,000.00)	-100%
650-463.1903.69001	Transfer to General Fund	764,135.00	939,040.00	948,612.00	9,572.00	1%
650-463.1903.69002	Transfer to Comp Liability	112,744.00	102,122.00	164,068.00	61,946.00	61%
650-463.1903.69652	Transfer to Fund 652	8,595,000.00	8,595,000.00	-	(8,595,000.00)	-100%
650-463.1920.69800	Depreciation Expense	2,457,754.37	-	-	-	0%
650-463.1920.69810	Bad Debt Expense	6,832.39	1,500.00	1,500.00	-	0%
650-463.3103.96000	Land Acquisition	-	2,025,031.00	2,100,000.00	74,969.00	4%
650-463.3122.68400	Plant Repairs	31,846.15	25,000.00	25,000.00	-	0%
650-463.3125.95520	WRF Odor, Solids, and Dewatering Project	-	12,786,400.00	12,000,000.00	(786,400.00)	-6%
650-463.3126.95520	WRF Control Buidling Rehabilitation	-	536,000.00	540,000.00	4,000.00	1%
650-463.3127.95520	3rd Ave Gravity Sewer Main	-	400,000.00	-	(400,000.00)	-100%
650-463.3215.68360	Idaho DEQ Permit Management	34,702.56	35,000.00	35,000.00	-	0%
650-463.4000.72000	Uniform Expense	7,425.88	15,000.00	15,000.00	-	0%
650-463.4000.74020	Unallocated PERSI Contributions	270,642.00	-	-	-	0%
650-463.4155.71000	Salaries	1,272,201.24	1,296,251.56	1,269,926.28	(26,325.28)	-2%
650-463.4155.71030	Employer FICA	96,625.82	99,163.24	97,149.36	(2,013.88)	-2%
650-463.4155.71040	Employer Retirement	2,472.86	155,031.69	151,883.18	(3,148.51)	-2%
650-463.4155.71050	Employer Workman Compensation	16,778.19	202,829.28	205,704.31	2,875.03	1%
650-463.4155.71060	Employer Unemployment Ins	3,402.06	12,962.52	12,699.26	(263.26)	-2%
650-463.4155.71070	Employer Insurance	357,254.67	442,720.15	316,511.30	(126,208.85)	-29%
650-463.6530.64050	Educational Materials	523.69	1,500.00	1,500.00	-	0%
650-463.6530.68220	Chemicals	-	5,000.00	5,000.00	-	0%
Department: 463 - Wastewater Operating Total:		\$ 15,817,997.76	\$ 32,027,728.30	\$ 22,891,336.94	\$ (9,136,391.36)	-29%
Department: 466 - Wastewater - Collections						
650-466.0000.62040	Contracts/Professional	17,119.05	12,415.00	12,415.00	-	0%
650-466.0000.62060	Dues & Membership	512.50	1,000.00	1,000.00	-	0%
650-466.0000.62080	Hiring & Recruiting Costs	-	1,000.00	1,000.00	-	0%
650-466.0000.62320	Locate Service	128.17	8,000.00	8,000.00	-	0%
650-466.0000.63000	Supplies	18,942.33	50,000.00	50,000.00	-	0%
650-466.0000.63006	Supplies - Lift Station	33,624.79	17,000.00	17,000.00	-	0%
650-466.0000.63060	Office Supplies	-	1,000.00	1,000.00	-	0%
650-466.0000.63070	Postage	-	130.00	130.00	-	0%
650-466.0000.63110	First Aid/Safety	1,428.09	4,200.00	4,200.00	-	0%
650-466.0000.63330	Supplies - Collection	23,105.03	15,000.00	15,000.00	-	0%
650-466.0000.64010	Travel & Meetings	1,150.50	3,612.00	3,612.00	-	0%
650-466.0000.64020	Staff Development	750.64	5,985.00	5,985.00	-	0%
650-466.0000.65004	Utilities - PF	10.00	1,000.00	1,000.00	-	0%
650-466.0000.65005	Pickup Fuel	23,981.61	20,000.00	20,000.00	-	0%
650-466.0000.65010	Avista - Gas	221.75	-	-	-	0%
650-466.0000.65023	Electric - KEC	29,690.60	25,000.00	25,000.00	-	0%
650-466.0000.65024	Electric Avista - Lift Statio	98,310.53	80,000.00	80,000.00	-	0%
650-466.0000.65030	Telephone	10,056.64	1,825.00	1,825.00	-	0%
650-466.0000.65040	Internet Connection Fee	-	1,500.00	1,500.00	-	0%
650-466.0000.65080	Water	1,486.87	500.00	500.00	-	0%
650-466.0000.65081	Irrigation Accounts	10,546.02	10,000.00	10,000.00	-	0%
650-466.0000.66012	Computer Software Maint. Supp	2,701.09	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%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
650-466.0000.67090	Tools	1,628.86	1,510.00	1,510.00	-	0%
650-466.0000.67170	Auto Service	13,027.71	16,000.00	16,000.00	-	0%
650-466.0000.67180	Fabrications	-	500.00	500.00	-	0%
650-466.0000.67221	Generator Fuel	-	4,500.00	4,500.00	-	0%
650-466.0000.68010	Bldg & Grounds Maint & Repair	1,841.74	2,500.00	2,500.00	-	0%
650-466.0000.68021	L/S Maintenance & Repairs	17,381.12	18,500.00	18,500.00	-	0%
650-466.0000.68025	Plant Maintenance & Repairs	208.09	-	-	-	0%
650-466.0000.80010	Computer	366.57	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	6,392.05	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	-	20,000.00	32,000.00	12,000.00	60%
650-466.0000.90040	Truck Replacement	-	100,000.00	100,000.00	-	0%
650-466.3104.68400	Lift Station Equipment Replacement	67,572.47	542,000.00	542,000.00	-	0%
650-466.3117.95520	3rd Ave Lift Station Improvements	-	720,000.00	-	(720,000.00)	-100%
650-466.3221.68400	Pipe Replacement	-	125,000.00	125,000.00	-	0%
650-466.4000.72000	Uniform Expense	6,427.07	10,000.00	10,000.00	-	0%
650-466.4000.74020	Unallocated PERSI Contributions	39,563.00	-	-	-	0%
650-466.4155.71000	Salaries	180,466.72	452,410.40	461,596.16	9,185.76	2%
650-466.4155.71030	Employer FICA	13,756.14	34,609.40	35,312.11	702.71	2%
650-466.4155.71040	Employer Retirement	362.04	54,108.28	55,206.90	1,098.62	2%
650-466.4155.71050	Employer Workman Compensation	3,495.65	89,826.16	89,989.89	163.73	0%
650-466.4155.71060	Employer Unemployment Ins	359.73	4,524.10	4,615.96	91.86	2%
650-466.4155.71070	Employer Insurance	-	88,449.79	133,403.00	44,953.21	51%
Department: 466 - Wastewater - Collections Total:		\$ 626,615.17	\$ 2,586,960.13	\$ 1,935,156.02	\$ (651,804.11)	-25%
Department: 467 - Wastewater - Recycled Water						
650-467.0000.90010	New Vehicles/Equipment	-	40,000.00	-	(40,000.00)	-100%
650-467.3123.95520	Community Forest RW Site Development	-	450,000.00	450,000.00	-	0%
650-467.4000.74020	Unallocated PERSI Contributions	1,622.00	-	-	-	0%
650-467.4155.71000	Salaries	7,271.80	7,887.36	16,274.72	8,387.36	106%
650-467.4155.71030	Employer FICA	546.37	603.38	1,245.02	641.64	106%
650-467.4155.71040	Employer Retirement	14.95	943.33	1,946.46	1,003.13	106%
650-467.4155.71050	Employer Workman Compensation	134.40	9.46	19.53	10.07	106%
650-467.4155.71060	Employer Unemployment Ins	19.74	78.87	162.75	83.88	106%
650-467.4155.71070	Employer Insurance	-	-	1,450.00	1,450.00	0%
Department: 467 - Wastewater - Recycled Water Total:		\$ 9,609.26	\$ 499,522.40	\$ 471,098.48	\$ (28,423.92)	-6%
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	17,407.64	15,000.00	315,000.00	300,000.00	2000%
650-468.0000.62060	Dues & Membership	-	500.00	500.00	-	0%
650-468.0000.63060	Office Supplies	-	450.00	450.00	-	0%
650-468.0000.63070	Postage	-	100.00	100.00	-	0%
650-468.0000.63110	First Aid/Safety	-	50.00	50.00	-	0%
650-468.0000.64010	Travel & Meetings	-	1,032.00	1,032.00	-	0%
650-468.0000.64020	Staff Development	55.00	1,500.00	1,500.00	-	0%
650-468.0000.64050	Instructional Materials	-	100.00	100.00	-	0%
650-468.0000.65005	Pickup Fuel	6,635.06	6,000.00	6,000.00	-	0%
650-468.0000.65024	Electric Avista - Lift Statio	219.85	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
650-468.0000.65030	Telephone	730.22	-	-	-	0%
650-468.0000.65080	Water	2,550.45	-	-	-	0%
650-468.0000.65081	Irrigation Accounts	65,852.85	58,350.00	58,350.00	-	0%
650-468.0000.65110	Aquifer Assessment - County	-	200.00	200.00	-	0%
650-468.0000.66061	Office Machine Maint/Repair	-	100.00	100.00	-	0%
650-468.0000.66190	Small Equipment	353.88	500.00	500.00	-	0%
650-468.0000.67090	Tools	236.63	200.00	200.00	-	0%
650-468.0000.67170	Auto Service	1,375.78	1,500.00	1,500.00	-	0%
650-468.0000.68220	Chemicals	3,557.55	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	3,975.99	13,000.00	13,000.00	-	0%
650-468.0000.68380	Swale Maintenance	6,985.99	25,000.00	25,000.00	-	0%
650-468.0000.80240	Misc Equipment	3,995.00	3,000.00	17,000.00	14,000.00	467%
650-468.0000.83290	Landscaping	-	500.00	500.00	-	0%
650-468.0000.90010	New Vehicles / Equip	-	10,000.00	-	(10,000.00)	-100%
650-468.3238.95520	6th Avenue Stormwater Project	-	150,000.00	-	(150,000.00)	-100%
650-468.4000.72000	Uniform Expense	-	1,300.00	1,300.00	-	0%
650-468.4000.74020	Unallocated PERSI Contributions	21,164.00	-	-	-	0%
650-468.4155.71000	Salaries	96,264.36	95,765.28	116,996.19	21,230.91	22%
650-468.4155.71030	Employer FICA	7,317.54	7,326.04	8,950.21	1,624.17	22%
650-468.4155.71040	Employer Retirement	193.53	11,453.53	13,992.74	2,539.21	22%
650-468.4155.71050	Employer Workman Compensation	2,016.62	14,012.87	18,222.10	4,209.23	30%
650-468.4155.71060	Employer Unemployment Ins	195.11	957.65	1,169.96	212.31	22%
650-468.4155.71070	Employer Insurance	-	30,808.80	24,332.36	(6,476.44)	-21%
Department: 468 - Wastewater - Surface Water Total:		\$ 241,083.05	\$ 496,706.17	\$ 674,045.56	\$ 177,339.39	36%
Department: 497 - Transfer Out						
650-497.1903.69651	Transfer to Fund 651	-	2,955,605.00	-	(2,955,605.00)	-100%
Department: 497 - Transfer Out Total:		\$ -	\$ 2,955,605.00	\$ -	\$ (2,955,605.00)	-100%
Fund: 650 - RECLAIMED WATER OPERATING Total:		\$ 16,695,305.24	\$ 38,566,522.00	\$ 25,971,637.00	\$ (12,594,885.00)	-33%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP						
Department: 463 - Wastewater Operating						
651-463.0000.80010	Computer	1,546.71	-	-	-	0%
651-463.1902.69760	Bond Principal	-	758,167.00	682,982.00	(75,185.00)	-10%
651-463.1902.69770	Interest Expense	196,201.13	172,342.00	172,342.00	-	0%
651-463.3100.95520	Construction Costs	-	-	840,000.00	840,000.00	0%
651-463.3103.96000	Land Acquisition	-	2,100,000.00	2,100,000.00	-	0%
651-463.3124.95520	WRF Secondary Improvements	-	3,605,390.00	2,000,000.00	(1,605,390.00)	-45%
651-463.6505.95520	Outfall Upgrade	-	295,600.00	-	(295,600.00)	-100%
Department: 463 - Wastewater Operating Total:		\$ 197,747.84	\$ 6,931,499.00	\$ 5,795,324.00	\$ (1,136,175.00)	-16%
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Total:		\$ 197,747.84	\$ 6,931,499.00	\$ 5,795,324.00	\$ (1,136,175.00)	-16%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR						
Department: 463 - Wastewater Operating						
652-463.0000.80090	Construction Improvements	-	6,455,000.00	6,455,000.00	-	0%
652-463.1903.69650	Transfer to Fund 650	15,000,000.00	-	-	-	0%
652-463.1903.69651	Transfer to Fund 651	1,000,000.00	-	-	-	0%
652-463.3103.96000	Land Acquisition	-	250,000.00	250,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
652-463.3128.95520	4th Avenue Lift Station Upgrad	-	-	800,000.00	800,000.00	0%
652-463.3129.95520	Guy Road Lift Station Decommissioning	-	-	6,200,000.00	6,200,000.00	0%
652-463.3130.95520	Chase Road Gravity Sewer	-	-	400,000.00	400,000.00	0%
652-463.3201.95500	Master Plan	-	-	120,000.00	120,000.00	0%
652-463.3220.95520	Collection Projects	-	-	3,400,000.00	3,400,000.00	0%
652-463.3228.95520	12th Ave Force Main	-	5,000,000.00	600,000.00	(4,400,000.00)	-88%
652-463.3229.95520	Seltice Way Force Mains	-	5,400,000.00	7,400,000.00	2,000,000.00	37%
652-463.3232.95520	Fisher Lift Station Upgrade	-	4,500,000.00	800,000.00	(3,700,000.00)	-82%
652-463.3234.95520	Corbin Lift Station Replacement	-	940,000.00	-	(940,000.00)	-100%
Department: 463 - Wastewater Operating Total:		\$ 16,000,000.00	\$ 22,545,000.00	\$ 26,425,000.00	\$ 3,880,000.00	17%
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:		\$ 16,000,000.00	\$ 22,545,000.00	\$ 26,425,000.00	\$ 3,880,000.00	17%
Fund: 700 - SANITATION						
Department: 461 - Sanitation						
700-461.0000.62041	Recycling Costs	5,217.11	6,000.00	6,000.00	-	0%
700-461.0000.62042	Sanitation Contract	4,313,511.91	4,000,000.00	4,000,000.00	-	0%
700-461.0000.65050	Sanitation	38,278.97	55,000.00	55,000.00	-	0%
700-461.0000.65114	City Clean Up Efforts	9,059.43	20,000.00	20,000.00	-	0%
700-461.1903.69001	Transfer to General Fund	-	200,536.00	377,556.00	177,020.00	88%
700-461.1903.69002	Transfer to Comp Liability	3,515.00	3,391.00	4,329.00	938.00	28%
700-461.1903.69004	Transfer to General Fund for Street wear.	150,000.00	426,000.00	-	(426,000.00)	-100%
700-461.1920.69810	Bad Debt Expense	1,020.98	500.00	500.00	-	0%
700-461.1920.69900	Fund Balance Rebudget	-	-	248,042.00	248,042.00	0%
Department: 461 - Sanitation Total:		\$ 4,520,603.40	\$ 4,711,427.00	\$ 4,711,427.00	\$ -	0%
Fund: 700 - SANITATION Total:		\$ 4,520,603.40	\$ 4,711,427.00	\$ 4,711,427.00	\$ -	0%
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	192.50	6,000.00	6,000.00	-	0%
750-462.0000.62040	Contracts/Professional	9,215.00	80,000.00	100,250.00	20,250.00	25%
750-462.0000.62060	Dues & Membership	1,682.28	3,032.90	3,032.90	-	0%
750-462.0000.62080	Hiring & Recruiting Costs	41.24	500.00	500.00	-	0%
750-462.0000.62320	Locate Service	4,030.56	28,500.00	28,500.00	-	0%
750-462.0000.62350	State Water Assessment	20,907.00	25,000.00	25,000.00	-	0%
750-462.0000.62410	Water Conservation Education	4,743.74	5,000.00	5,000.00	-	0%
750-462.0000.63060	Office Supplies	2,093.85	3,486.00	3,486.00	-	0%
750-462.0000.63070	Postage	550.36	860.00	860.00	-	0%
750-462.0000.63110	First Aid/Safety	5,126.46	8,500.00	8,500.00	-	0%
750-462.0000.63280	Maintenance Supplies	202,549.89	205,000.00	205,000.00	-	0%
750-462.0000.64010	Travel & Meetings	160.32	3,000.00	3,000.00	-	0%
750-462.0000.64020	Staff Development	2,333.89	5,500.00	5,500.00	-	0%
750-462.0000.64025	Safety Training	-	6,794.75	6,794.30	(0.45)	0%
750-462.0000.64030	Gasoline	21,659.42	25,000.00	25,000.00	-	0%
750-462.0000.64050	Instruction Materials/Videos	-	1,000.00	1,000.00	-	0%
750-462.0000.65004	Utilities - PF	2,649.68	4,100.00	4,100.00	-	0%
750-462.0000.65022	Electric - Avista	285,579.61	286,500.00	286,500.00	-	0%
750-462.0000.65030	Telephone	5,874.21	712.50	712.50	-	0%
750-462.0000.65050	Sanitation	795.00	75.00	75.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
					\$	%
750-462.0000.65082	Water (EGID)	254.30	500.00	500.00	-	0%
750-462.0000.65090	Electric - Kootenai	155,831.85	105,000.00	105,000.00	-	0%
750-462.0000.65110	Aquifer Assessment - County	723.66	100.00	100.00	-	0%
750-462.0000.66012	Computer Software Maint. Supp	14,927.42	29,000.00	29,000.00	-	0%
750-462.0000.66050	Copier Maintenance & Supplies	40.55	500.00	500.00	-	0%
750-462.0000.66110	Furniture Replace & Repair	450.78	1,000.00	1,000.00	-	0%
750-462.0000.66111	Maintenance - Machines	1,041.45	500.00	500.00	-	0%
750-462.0000.66190	Small Equipment	1,494.43	5,000.00	5,000.00	-	0%
750-462.0000.67020	Equipment	-	47,000.00	47,000.00	-	0%
750-462.0000.67040	Radio Repair/Maintenance	874.34	1,000.00	1,000.00	-	0%
750-462.0000.67070	Equipment Rental	-	750.00	750.00	-	0%
750-462.0000.67090	Tools	11,846.15	5,000.00	5,000.00	-	0%
750-462.0000.67170	Auto Service	5,452.21	7,000.00	7,000.00	-	0%
750-462.0000.68010	Bldg & Grounds Maint & Repair	1,428.32	15,000.00	80,000.00	65,000.00	433%
750-462.0000.68025	Wells	2,047.21	15,000.00	15,000.00	-	0%
750-462.0000.68235	Meters	66,933.54	45,000.00	45,000.00	-	0%
750-462.0000.68360	Water Testing	28,015.07	32,000.00	32,000.00	-	0%
750-462.0000.80010	Computer	2,361.83	5,000.00	5,400.00	400.00	8%
750-462.0000.80030	Software Upgrades	-	35,000.00	35,000.00	-	0%
750-462.0000.80090	Hydrant Locks	661.90	10,500.00	10,500.00	-	0%
750-462.0000.80240	Locator	518.70	-	-	-	0%
750-462.0000.90040	Truck Replacement	-	92,000.00	-	(92,000.00)	-100%
750-462.0000.90050	Vehicles/Motorcycles/Equip	-	134,600.00	27,000.00	(107,600.00)	-80%
750-462.0000.90100	Replace Backhoe	-	57,000.00	57,000.00	-	0%
750-462.0000.90185	Hydro Excavator	-	60,000.00	60,000.00	-	0%
750-462.0000.91280	Radio Read Meter Update	-	50,000.00	50,000.00	-	0%
750-462.0000.95545	Well Improvements and Repairs	-	120,000.00	180,000.00	60,000.00	50%
750-462.1902.69760	Bond Principal	-	105,000.00	105,000.00	-	0%
750-462.1902.69770	Interest Expense	(11,309.00)	1,838.00	1,838.00	-	0%
750-462.1902.69830	Debt Service	500.00	5,000.00	5,000.00	-	0%
750-462.1903.69001	Transfer to General Fund	416,196.00	487,345.00	517,302.00	29,957.00	6%
750-462.1903.69002	Transfer to Comp Liability	20,580.00	17,813.00	27,852.00	10,039.00	56%
750-462.1920.69800	Depreciation Expense	794,179.52	-	-	-	0%
750-462.1920.69810	Bad Debt Expense	2,403.12	1,500.00	1,500.00	-	0%
750-462.1950.89200	Replacement Fund	-	532,152.58	332,000.00	(200,152.58)	-38%
750-462.3206.95520	Replace Water Main Construction Costs	-	1,200,000.00	1,200,000.00	-	0%
750-462.3227.95550	Well 4 Rehabilitation	-	2,500,156.00	1,200,000.00	(1,300,156.00)	-52%
750-462.3315.68382	Well Repairs	1,435.00	150,000.00	150,000.00	-	0%
750-462.3315.68384	HVAC/Access Projects	-	20,000.00	20,000.00	-	0%
750-462.4000.72000	Uniform Expense	2,134.78	5,100.00	5,100.00	-	0%
750-462.4000.74020	Unallocated PERSI Contributions	135,358.00	-	-	-	0%
750-462.4155.71000	Salaries	627,618.65	674,944.40	641,558.32	(33,386.08)	-5%
750-462.4155.71030	Employer FICA	45,239.38	51,633.25	49,079.21	(2,554.04)	-5%
750-462.4155.71040	Employer Retirement	1,237.03	80,723.35	76,730.38	(3,992.97)	-5%
750-462.4155.71050	Employer Workman Compensation	9,770.44	120,529.26	122,145.47	1,616.21	1%
750-462.4155.71060	Employer Unemployment Ins	1,658.49	6,749.44	6,415.58	(333.86)	-5%
750-462.4155.71070	Employer Insurance	151,373.04	245,114.01	125,426.00	(119,688.01)	-49%
Department: 462 - Water Operating Total:		\$ 3,063,463.17	\$ 7,777,959.44	\$ 6,105,357.66	\$ (1,672,601.78)	-22%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2026

Fund	Department	Account Description	Actual Totals FY 2024	Adopted Budget FY 2025	Adopted Budget FY 2026	Change Over (Under) FY 2025	
						\$	%
Department: 497 - Transfer Out							
750-497.1903.69650	Transfer to Wastewater		20,000.00	-	-	-	0%
Department: 497 - Transfer Out Total:			\$ 20,000.00	\$ -	\$ -	\$ -	0%
Fund: 750 - WATER OPERATING Total:			\$ 3,083,463.17	\$ 7,777,959.44	\$ 6,105,357.66	\$ (1,672,601.78)	-22%
Fund: 753 - WATER CAPITAL							
Department: 462 - Water Operating							
753-462.3204.95500	Water Master Plan Update E & D		-	125,000.00	125,000.00	-	0%
753-462.3224.95550	Well 11 Well House		-	800,000.00	-	(800,000.00)	-100%
753-462.3225.95500	Distribution System Design		-	2,240,136.00	4,000,000.00	1,759,864.00	79%
753-462.3236.95520	North Regional Watermain		-	3,310,000.00	-	(3,310,000.00)	-100%
753-462.3237.95520	12th Avenue Watermain		-	300,000.00	350,000.00	50,000.00	17%
753-462.3325.95520	Public Works Operations Center		-	-	5,160,000.00	5,160,000.00	0%
Department: 462 - Water Operating Total:			\$ -	\$ 6,775,136.00	\$ 9,635,000.00	\$ 2,859,864.00	42%
Fund: 753 - WATER CAPITAL Total:			\$ -	\$ 6,775,136.00	\$ 9,635,000.00	\$ 2,859,864.00	42%
Report Total:			\$ 88,942,416.48	\$ 165,280,797.52	\$ 165,432,628.69	\$ 151,831.17	0%

Glossary

City of Post Falls, Idaho Glossary

Terminology

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

ACFR (Annual Comprehensive Financial Report):

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

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

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

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

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

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

Assess: To value property for the purpose of taxation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Post Falls, Idaho

Glossary

Deficit: Amount by which expenditure exceeds revenue.

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

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

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

Elected Officials: Mayor and City Council

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Post Falls, Idaho Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Surplus: Amount of revenue which exceeds expenditure.

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

City of Post Falls, Idaho Glossary

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

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

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

Acronyms and Abbreviations

ACFR: Annual Comprehensive Financial Report

CDA: The City of Coeur d'Alene

COPS (Grants): Community Oriented Policing Services

DEQ: Department of Environmental Quality

ECO: Emergency Communications Officer

EPA: Environmental Protection Agency

FT: Full Time

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

HR: Human Resources

IC: Idaho Code

IS: Information Systems

PERSI: Public Employee Retirement System of Idaho

POST: Peace Officer Standards and Training's

PT: Part Time

Appendix

CITY OF POST FALLS
ORDINANCE NO. 1531

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025, APPROPRIATING THE SUM OF \$165,432,629 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF POST FALLS FOR SAID FISCAL YEAR AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATIONS ARE MADE.

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

Section 1. That the sum of \$165,432,629 is, and the same hereby is appropriated to defray the necessary expenses and liabilities of the City of Post Falls, Kootenai County, Idaho for the fiscal year beginning October 1, 2025. Appropriations are made at the fund level with additional detail shown for illustrative purposes only.

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

<u>PROPOSED EXPENDITURES/EXPENSES</u>		<u>TOTAL</u>
GENERAL FUND:		
ADMINISTRATION		
FINANCE		
CITY CLERK		
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		\$54,107,733
SPECIAL REVENUE FUNDS:		
COMPREHENSIVE LIABILITY INSURANCE		
911 SUPPORT		
DRUG SEIZURE		
SPECIAL EVENTS		

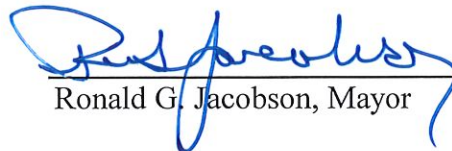
CEMETERY CAPITAL IMPROVEMENT	
TOTAL SPECIAL REVENUE FUND EXPENDITURES	2,275,150
CAPITAL PROJECTS FUNDS:	
FACILITY RESERVE ACCOUNT	
CAPITAL IMPROVEMENTS	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES.....	30,406,000
DEBT SERVICE FUNDS:	
LID DEBT SERVICE	
TOTAL DEBT SERVICE FUND EXPENDITURES.....	-
ENTERPRISE FUNDS:	
SEWER	
SANITATION	
WATER	
TOTAL ENTERPRISE FUND EXPENSES.....	78,643,746
TOTAL ALL FUND EXPENDITURES/EXPENSES.....	\$165,432,629

Section 3. That a general tax levy to yield \$17,413,321 on all taxable property within the City of Post Falls be levied in an amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2025.

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

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

PASSED under suspension of the rules upon which a roll call vote was taken and duly enacted an ordinance of the City of Post Falls, Kootenai County, Idaho at a convened meeting of the City of Post Falls City Council held on the 2nd day of September 2025.


 Ronald G. Jacobson, Mayor

ATTEST:


 Shannon Howard, City Clerk

