



**CITY COUNCIL
MEETING AGENDA**

**July 1, 2025
6:00 PM**

Location: City Council Chambers, 408 N. Spokane Street, Post Falls, ID 83854

WORKSHOP – 5:00 pm 2nd Floor Conference Room

- a. Water Reclamation Impact Fees

REGULAR MEETING – 6:00 pm City Council Chambers

The regular agenda is scheduled to start at 6:00 PM, but may start earlier depending on the completion of any preceding workshop.

CALL TO ORDER BY MAYOR JACOBSON

PLEDGE OF ALLEGIANCE

ROLL CALL OF CITY COUNCIL MEMBERS

Samantha Steigleder, Aaron Plew, Joe Malloy, Nathan Ziegler, Randy Westlund, Ryan Davis

**CEREMONIES, ANNOUNCEMENTS, APPOINTMENTS, PRESENTATION:
ACTION ITEM**

AMENDMENTS TO THE AGENDA

Final action cannot be taken on an item added to the agenda after the start of the meeting unless an emergency is declared that requires action at the meeting. The declaration and justification must be approved by motion of the Council.

DECLARATION OF CONFLICT, EX-PARTE CONTACTS AND SITE VISITS

The Mayor and members of the City Council have a duty to serve honestly and in the public interest. Where the Mayor or a member of the City Council have a conflict of interest, they may need to disclose the conflict and in certain circumstances, including land use decisions, they cannot participate in the decision-making process. Similarly, ex-parte contacts and site visits in most land use decisions must also be disclosed.

1. CONSENT CALENDAR

The consent calendar includes items which require formal Council action, but which are typically routine or not of great controversy. Individual Council members may ask that any specific item be removed from the consent calendar in order that it be discussed in greater detail. Explanatory information is included in the Council agenda packet regarding these items and any contingencies are part of the approval.

ACTION ITEMS:

- a. Minutes – June 17, 2025, City Council Meeting
- b. Accounts Payable 06/18/25 – 07/02/25

- c. April Cash and Investments
- d. Disposal of Office Chairs Police Department

2. PUBLIC HEARINGS

There are generally two types of public hearings. In a legislative hearing, such as adopting an ordinance amending the zoning code or Comprehensive Plan amendments, the Mayor and City Council may consider any input provided by the public. In quasi-judicial hearings, such as subdivisions, special use permits and zone change requests, the Mayor and City Council must follow procedures similar to those used in court to ensure the fairness of the hearing. Additionally, the Mayor and City Council can only consider testimony that relates to the adopted approval criteria for each matter. Residents or visitors wishing to testify upon an item before the Council must sign up in advance and provide enough information to allow the Clerk to properly record their testimony in the official record of the City Council. Hearing procedures call for submission of information from City staff, then presentation by the applicant (15 min.), followed by public testimony (4 min. each) and finally the applicant's rebuttal testimony (8 min.). Testimony should be addressed to the City Council, only address the relevant approval criteria (in quasi-judicial matters) and not be unduly repetitious.

ACTION ITEMS:

3. UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS

This section of the agenda is to continue consideration of items that have been previously discussed by the City Council and to formally adopt ordinances and resolutions that were previously approved by the Council. Ordinances and resolutions are formal measures considered by the City Council to implement policy which the Council has considered. Resolutions govern internal matters to establish fees and charges pursuant to existing ordinances. Ordinances are laws which govern general public conduct. Certain procedures must be followed in the adoption of both ordinances and resolutions; state law often establishes those requirements.

ACTION ITEMS:

- a. Amendment 1 to the Impact Fee Study Agreement with Welch Comer for Phase II Services
- b. Resolution establishing a C-PACE program.

4. NEW BUSINESS

This portion of the agenda is for City Council consideration of items that have not been previously discussed by the Council. Ordinances and Resolutions are generally added to a subsequent agenda for adoption under Unfinished Business, however, the Council may consider adoption of an ordinance or resolution under New Business if timely approval is necessary.

ACTION ITEMS:

- a. Acceptance of Annual Comprehensive Financial Report for FY 2024
- b. Professional Services Agreement with J-U-B Engineers for Water Reclamation Facility Solids Handling Improvements

5. CITIZEN ISSUES

This section of the agenda is reserved for citizens wishing to address the Council regarding City-related issues that are not on the agenda. Persons wishing to speak will have 5 minutes. Comments related to pending public hearings, including decisions that may be appealed to the City Council, are out of order and should be held for the public hearing. Repeated comments regarding the same or similar topics previously addressed are out of order and will not be allowed. Comments regarding performance by city employees are inappropriate at this time and should be

directed to the Mayor, either by subsequent appointment or after tonight's meeting, if time permits. In order to ensure adequate public notice, Idaho Law provides that any item, other than emergencies, requiring Council action must be placed on the agenda of an upcoming Council meeting. As such, the City Council can't take action on items raised during citizens issues at the same meeting but may request additional information or that the item be placed on a future agenda.

6. ADMINISTRATIVE / STAFF REPORTS

This portion of the agenda is for City staff members to provide reports and updates to the Mayor and City Council regarding City business as well as responses to public comments. These items are for information only and no final action will be taken.

- a. Recreation Special Events Update

7. MAYOR AND COUNCIL COMMENTS

This section of the agenda is provided to allow the Mayor and City Councilors to make announcements and general comments relevant to City business and to request that items be added to future agendas for discussion. No final action or in-depth discussion of issues will occur.

8. EXECUTIVE SESSION

Certain City-related matters may need to be discussed confidentially subject to applicable legal requirements; the Council may enter executive session to discuss such matters. The motion to enter into executive session must reference the specific statutory section that authorizes the executive session. No final decision or action may be taken in executive session.

ACTION ITEMS:

RETURN TO REGULAR SESSION

ADJOURNMENT

Questions concerning items appearing on this Agenda or requests for accommodation of special needs to participate in the meeting should be addressed to the Office of the City Clerk, 408 N. Spokane Street or call 208-773-3511. City Council and City commission meetings are broadcast live on Post Falls City Cable on cable channel 1300 (formerly 97.103) as well as the City's YouTube Channel (<https://www.youtube.com/c/CityofPostFallsIdaho>).

Mayor Ronald G. Jacobson

Councilors: Samantha Steigleder, Aaron Plew, Joe Malloy, Nathan Ziegler, Randy Westlund, Ryan Davis

Mission
Building Community.

**CITY OF POST FALLS
AGENDA REPORT**
WORKSHOP – 5:00 pm 2nd Floor Conference Room
MEETING DATE: 7/1/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: John Beacham, Public Works Director, Craig Borrenpohl, Utility Manager

SUBJECT: Water Reclamation Impact Fees

ITEM AND RECOMMENDED ACTION:

.Staff will discuss details of options to implement impact fees for financing capital projects.

DISCUSSION:

.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

APPROVED OR DIRECTION GIVEN:

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

.

BUDGET CODE:

ATTACHMENTS:

1. 070125 Presentation Slides for City Council Impact Fee Workshop
2. 2024 Post Falls Wastewater Impact Fee Calculation v4.1
3. 2022 Post Falls Impact Fee Methodology White Paper

Water Reclamation Impact Fees

John Beacham
Public Works Director

Craig Borrenpohl
Utilities Manager

City Council Workshop July 1, 2025



Presentation Outline

- Purpose of Workshop
- What are impact fees
- Project History
- Project Findings
- Recommendations
- Next Steps
- Questions and Discussion

Why are we here?

Policy Decision:

Should the City implement Water Reclamation Impact Fees?

Instead of Cap Fees?

In addition to Cap Fees?

Guidance:

What details should be considered?

Why are we here?

Impact fees may supplement existing system for financing capital projects.

Impact fees may decrease future reliance on user fees to finance projects.

This is a “due diligence” conversation.

We will apply guidance to Drinking Water

History of Project

- February 2022 – Council Authorization for WRF Facility Plan with financial analysis
 - Deliverable on Impact Fee feasibility
- August 2022 – Council Authorization for Impact Fee Methodology Study
- 2024 – WRF Facility Plan Approved by Council
 - Impact Fees to be revisited
- 2024 – Impact Fee analysis by FCS

Baseline Concepts

- One cap fee service unit = one impact fee service unit
- Adopted financial model is sound
- All discussed options would either improve or maintain financial stability

Capacity Fees and Impact Fees

- Capacity Fees
 - Authorized by Idaho Code 50-1030
 - Calculated “by dividing the net system replacement value by the number of user the system can support.”
 - Limited to the cost of replacing existing infrastructure.
 - Updated annually – listed in adopted fee schedule.

Capacity Fees – Pros and Cons

- Pros
 - Simplest methodology to track and administer.
 - Funds can be spent for any purpose.
 - Consistency between what future customers will pay and what existing customers, post Hayden decision, have paid.
- Cons
 - Does not allow for cost recovery of planned projects until facilities are online.
 - Requires existing ratepayers or loan obligations to support growth related capital improvements.

Capacity Fees and Impact Fees

- Impact Fees
 - Authorized by Idaho Code 67-82
 - Calculated by dividing the growth share of existing and future improvement costs by the capacity available to serve growth.
 - Allows for cost recovery of future, planned projects.
 - Updated annually via methodology approved by ordinance.

Impact Fees – Pros and Cons

- Pros
 - Allows for cost recovery of planned projects prior to outlays.
 - Defensible method for highest level of cost recovery.
 - Requirements clearly spelled out in state law.
- Cons
 - Increased administrative burden.
 - Advisory committee, five-year CIPs, earmarked accounts, issue refunds if fees not expended, satisfy annual reporting requirements.
 - Funds must be spent on designated projects

Findings of Methodology Study

- Collecting Max Impact Fee (in lieu of cap fee)
 - 87% of growth-related capital costs recovered
- Cannot collect both max impact fee and full cap fee
 - Overlap due to methodologies, specifically future capacity
 - Maximum combined total of \$15,948 vs. \$19,547
 - Further legal review needed

Findings of Methodology Study

Current Cap Fee: \$7,675

- Collection: \$3,072
- Treatment/Reuse: \$4,603

Max Impact Fee: \$11,872

- Collection: \$2,154
- Treatment/Reuse: \$9,717

Recycled Water Only
Impact Fee

- Collection: \$0
- Treatment/Reuse: \$4,414
- With Current Cap Fee: \$12,089

Recommendations: Options

- Status Quo
- Full Cap Fee + Max Impact Fee
 - Not Recommended
- Full Cap Fee + Partial Impact Fee
 - Reduce Impact Fee to avoid overlap
 - Base Impact Fee on certain projects, e.g. Recycled Water
- Replace Cap Fee with Impact Fee

Recommendations: Considerations

- Defensibility / Unique Model
- Accounting / Tracking Requirements
- Collections / Treatment Split
- Rathdrum
- Housing Costs

Recommendations

- Replace Cap Fee with Max Impact Fee

OR

- Add Partial Impact Fee to Cap Fee (Recycled Water)

OR

- Continue with Status Quo

Where do we go from here

- Next Steps to Pursue an Impact Fee
 - Rathdrum Contract
 - Legal Review
 - Draft for Council Review → Hearing → Updated Fees
- Long Term: Amend Rate Study
 - Once impacts are observed

Discussion



Findings of Methodology Study

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To: Craig Borrenpohl, Utilities Manager, City of Post Falls **Date:** April 30, 2024
From: Doug Gabbard, Project Manager, FCS GROUP
CC: Mike Conn, Project Manager, J-U-B Engineers
RE: Draft Wastewater Impact Fee Calculations

The City of Post Falls (City) is considering the implementation of wastewater impact fees to supplement or replace its current system of wastewater capitalization fees. Impact fees are governed by the Idaho Development Impact Fee Act codified in chapter 82, title 67, Idaho Code. This memorandum is intended to provide the content for the “detailed description of the methodology by which costs per service unit are determined” (section 67-8204(16), Idaho Code) that the City must provide in its ordinance to “authorize the imposition of development impact fees” (section 67-8206(5), Idaho Code). In addition, this memorandum provides some—but not all—of the content that section 67-8208(1), Idaho Code, requires in a “capital improvements plan.”

This memorandum contains two major sections. “Required Calculations” provides technical content that will be needed for the capital improvements plan and the development impact fee ordinance. “Required Process” places this technical content in the context of the steps required by statute to impose development impact fees. In addition, the full text of chapter 82, title 67, Idaho Code, is appended to this memorandum for the reader’s convenience.

Required Calculations

The purpose of this section is to calculate a schedule of wastewater impact fees that is demonstrably compliant with chapter 82, title 67, Idaho Code. The calculations in this section are valid for the City’s one service area that is coterminous with the boundaries of the city.

Definition of Service Unit

A “service unit” is “a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements” (section 67-8203(27), Idaho Code). In other words, a service unit is a standard unit of demand. For the category of wastewater, the City defines a service unit as an equivalent residence, which produces wastewater flow of 5,000 gallons per month.

Existing Level of Service

The “level of service” is “a measure of the relationship between service capacity and service demand for public facilities” (section 67-8203(17), Idaho Code). The City currently has the capacity to collect and treat 4.66 million gallons of wastewater per day. This is sufficient capacity to serve the current demand of 3.23 million gallons of wastewater per day.

New Service Units

Statute requires the capital improvements plan to include an estimate of the number of service units that will be “attributable to new development” (section 67-8208(1)(g), Idaho Code) over a forecast period not to exceed 20 years (section 67-8208(1)(h), Idaho Code). The City estimates that wastewater flow will grow from 3.23 million gallons per day (mgd) to 7.90 mgd over the 20-year forecast period from 2022 to 2042. This additional flow is equivalent to 28,428 new equivalent residences.

Most of the additional flow is expected to come from industrial development. The table below shows how the City thinks these new service units will be distributed by land use:

Service Unit Growth by Land Use	Residential	Commercial	Industrial	Total
Average day demand in 2022 (mgd)	2.23	0.59	1.00	3.82
Average day demand in 2040 (mgd)	6.31	0.99	6.94	14.24
Growth in average day demand from 2022 to 2040 (mgd)	4.08	0.40	5.94	10.42
Proportion of growth in demand	39%	4%	57%	100%
Growth in service units during forecast period	11,107	1,089	16,171	28,367

Source: Keller Associates, Wastewater Collection System Master Plan Update, Chart 1.5, May 2019. **Abbreviation:** mgd = million gallons per day.

Although the flow estimates in the first three rows of the table above (from 2019) are now out of date, they do represent current thinking on the distribution of growth by land use.

Required System Improvements

To accommodate planned growth of 28,428 equivalent residences, several system improvements will be required. These required system improvements are presented below in two lists—one for collection and one for treatment (“WRF and Reuse”). For each listed project, a name and/or identifier is provided as well as the project cost in 2023 dollars. In the case of projects in process, the remaining cost is provided. Each project also has a growth allocation (provided by the City’s consulting engineer) that represents the portion of the project that will provide additional capacity for future users. The growth allocation does not include any portion of the capacity that is needed to cure an existing deficiency. The cost that is eligible to be recovered in an impact fee is the product of the total cost and the growth allocation.

Collection projects have a total cost of \$94.4 million and an eligible cost of \$61.2 million (or 65 percent of the total cost), as shown in the table below:

Wastewater Collection Impact Fee Cost Basis	ID	Total	Growth	Eligible Cost
		Remaining Cost	Allocation	
12th Avenue Force Main Phase 2	P.1.1	\$ 3,900,000	100%	\$ 3,900,000
Fisher Lift Station Upgrade	P.1.2	3,582,000	84%	2,998,751
Industrial Lift Station and Force Main Phase 1	P.1.4	6,239,258	100%	6,239,258
Pipeline Replacement (5 years)		1,348,250	0%	-
Oversize/Overdepth		4,081,960	100%	4,081,960
Lift Station Replacement (5 years)		3,139,362	0%	-
12th Avenue Force Main Phase 3	P.2.1	5,472,655	100%	5,472,655
3rd Ave Gravity Main Upsize	P.2.2	1,139,738	0%	-
County Island 12-inch Gravity Main	P.2.3	984,265	100%	984,265
Decommission of Guy Road Lift Station and 15-inch Gravity Trunkline	P.2.4	3,595,018	0%	-
Industrial Force Main Phase 2	P.2.5	5,754,899	100%	5,754,899
Ohio Match Force Main Extension	P.2.6	470,007	100%	470,007
Decommission Ohio Match, Maplewood Lift Station - Alternative 2	P.2.7	2,351,233	0%	-
Pipeline Replacement (5 years)		2,022,376	0%	-
Oversize/Overdepth		1,078,142	100%	1,078,142
Lift Station Replacement (5 years)		3,139,362	0%	-
Masterplan Update		298,987	79%	235,149
Decommission Stateline Lift Station and Gravity Main Extension	P.3.1	690,062	0%	-
Riverbend Lift Station Relocation	P.3.2	923,271	84%	771,915
North Regional Lift Station	P.3.3	3,500,000	100%	3,500,000
Fisher Force Main	P.3.4	2,818,848	84%	2,359,862
12th Avenue Force Main Phase 4	P.3.5	6,134,000	100%	6,134,000
12th Avenue Gravity Main Upsize	P.3.6	314,534	100%	314,534
3rd Avenue Gravity Main Upsize	P.3.7	1,796,313	100%	1,796,313
Greensferry 10-inch Parallel Gravity Line	P.3.8	651,791	100%	651,791
Ponderosa Force Main Extension	P.3.9	1,204,319	100%	1,204,319
Highway 41 15-inch Parallel Gravity Main	P.3.10	825,204	100%	825,204
Seltice Adverse Slope Correction	P.3.11	130,358	0%	-
Corbin Lift Station Replacement	P.3.12	1,900,000	0%	-
Ponderosa Lift Station Upgrades	P.3.13	500,000	0%	-
3rd Avenue Lift Station Upgrades	P.3.14	1,675,522	37%	624,105
Pipeline Replacement (10 years)		3,370,626	0%	-
Oversize/Overdepth		7,084,020	100%	7,084,020
Lift Station Replacement (10 years)		6,278,724	0%	-
Masterplan Update		298,987	20%	58,350
Bentley Lift Station Improvements		1,050,000	0%	-
Seltice Way Forcemains (Budgeted Capital)		4,705,000	100%	4,705,000
Total		\$ 94,449,089	65%	\$ 61,244,499

Source: J-U-B Engineers, Collection System CIP_2024 Update. Note: Effective date of costs is April, 2023.

Treatment projects have a total cost of \$292 million and an eligible cost of \$276 million (or 95 percent of the total cost), as shown in the table below:

WRF and Reuse Impact Fee Cost Basis	No.	Total		Growth Allocation	Eligible Cost
			Remaining Cost		
Headworks- Influent Mods	1.1	\$	586,000	100%	\$ 586,000
Headworks- 3rd Channel/Train	1.2		3,006,000	100%	3,006,000
Equalization Modifications for OD 7 Feed Control	2.1		630,000	100%	630,000
Equalization Tanks PS 2 and Tank 3	2.2		7,198,000	100%	7,198,000
Equalization Tank 4 and Pumping	2.3		4,215,000	100%	4,215,000
Biological Nutrient Removal (Train 7)	3.0		15,778,000	100%	15,778,000
Biological Nutrient Removal (Train 8)	4.0		13,949,000	100%	13,949,000
Biological Nutrient Removal (Train 9)	5.0		13,949,000	100%	13,949,000
UB3, SC Splitter Box, and Scum Pumping	6.0		5,196,000	100%	5,196,000
Secondary Clarifier No. 9	7.0		2,934,000	100%	2,934,000
Secondary Clarifier No. 10	8.0		2,934,000	100%	2,934,000
Secondary Clarifier No. 11	9.0		2,934,000	100%	2,934,000
Intermediate Pumping 2 (IP2)	10.1		2,200,000	100%	2,200,000
Tertiary Clarification 2 (TC2)	10.2		11,481,000	100%	11,481,000
MF1 Module Capacity Expansion/Replacement	10.3		860,200	10%	87,506
Chem Feed and Bulk Storage	11.0		2,243,000	100%	2,243,000
Tertiary Membrane Filtration 2	12.0		36,250,000	100%	36,250,000
UV Disinfection (Expansion of River Discharge)	13.0		510,000	100%	510,000
Outfall Piping Improvements	14.0		1,239,000	72%	892,755
Vactor Dump Station Improvements	15.0		604,000	0%	-
Plant Drain Lift Station No. 1	16.0		1,793,000	41%	735,357
Control Building Lift Station	17.0		450,000	0%	-
Odor Control (Maintenance of Existing Facility)	18.0		654,000	0%	-
Laboratory Facilities	19.1		2,180,000	41%	894,076
Maintenance / Shop / Storage Facilities	19.2		3,410,000	41%	1,398,532
Administration / Staff Building Improvements	19.3		3,027,000	41%	1,241,453
Utility Water	20.0		411,000	100%	411,000
Secondary Clarifier No. 1 and No. 2 Demo	21.0		333,000	0%	-
Facility Plan Updates (~10yr interval)	22.0		600,000	100%	600,000
Overall Process Evaluation Study - Technology Assessment (	23.0		300,000	100%	300,000
Solids Stream Improvements - BFP 2	24.1		4,277,000	40%	1,710,800
Solids Stream Improvements - Thickening	24.2		8,507,000	59%	5,018,053
Solids Stream Improvements - BFP 3	24.3		7,817,000	100%	7,817,000
Solids Stream Improvements - BFP 4	24.4		3,671,000	100%	3,671,000
Reuse Improvements- Phase 1	25.1		21,100,000	100%	21,100,000
Reuse Improvements- Phase 2 (A)	25.2		2,168,000	100%	2,168,000
Reuse Improvements- Phase 2 (B)	25.3		25,549,000	100%	25,549,000
Reuse Improvements- Phase 3	25.3		<u>\$76,659,000</u>	100%	<u>76,659,000</u>
Total		\$	<u>291,602,200</u>	95%	<u>\$ 276,246,532</u>

Source : J-U-B Engineers, PFWRF-CostOpinions-WRF. Note : Effective date of costs is 2023.

Impact Fee per Service Unit

Dividing eligible cost by the number of new service units results in the impact fee per service unit. Based on the inputs described above, the calculated impact fee is \$2,154 per equivalent residence for collection and \$9,717 per equivalent residence for treatment, as shown in the table below:

Impact Fee Calculation	Wastewater Collection	WRF and Reuse	Total
Total project costs	\$ 94,449,089	\$ 291,602,200	\$ 386,051,289
Growth allocation	65%	95%	87%
Impact fee cost basis	\$ 61,244,499	\$ 276,246,532	\$ 337,491,031
Growth in service units (equivalent residences)	28,428	28,428	
Impact fee per service unit	\$ 2,154	\$ 9,717	\$ 11,872

The City is not required to impose the full amount of the calculated impact fee or any impact fee at all. From a legal perspective, the impact fees calculated above should be viewed as ceilings. The City is free to impose wastewater impact fees in any amount up to the calculated amounts shown above.

Funding Plan and Proportionate Share

Assuming the City imposes the full amount of the calculated impact fee and that growth unfolds as expected, 87 percent of the cost of required system improvements will be recovered from impact fees. The remaining 13 percent will be recovered from wastewater rates, as shown in the table below:

Funding Plan	Wastewater Collection	WRF and Reuse	Total
Sources:			
Impact fee beginning balance	\$ -	\$ -	\$ -
Impact fee revenue	61,244,499	276,246,532	337,491,031
Rate revenue	33,204,590	15,355,668	48,560,258
Total sources	\$ 94,449,089	\$ 291,602,200	\$ 386,051,289
Uses:			
Project costs	\$ 94,449,089	\$ 291,602,200	\$ 386,051,289
Impact fee ending balance	-	-	-
Total uses	\$ 94,449,089	\$ 291,602,200	\$ 386,051,289

Interaction with Other Exactions

The calculations above assume that the City uses no other exactions related to wastewater, including capitalization fees. If the City wishes to use capitalization fees or other forms of exaction related to wastewater in the future, the maximum impact fee will have to be adjusted to ensure that future development is not double charged.

Required Process

Imposition of development impact fees requires adoption of two documents: a capital improvements plan and a development impact fee ordinance. This memorandum is not either of those documents, but it provides content for both.

Capital Improvements Plan

The required content of a capital improvements plan is described in section 67-8208, Idaho Code. Some of the requirements are outside the scope of this memorandum and/or must “be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in” Idaho (section 67-8208(1)(c), Idaho Code). Other requirements, as noted below, are met in this memorandum:

- A description of required system improvements and their cost (section 67-8208(1)(f), Idaho Code)
- Number of new service units by land use (section 67-8208(1)(g), Idaho Code)
- Forecast of demand for a period not to exceed 20 years (section 67-8208(1)(h), Idaho Code)
- Identification of funding sources (section 67-8208(1)(i), Idaho Code)

The required process for adoption of a capital improvements plan is described in section 67-8206, Idaho Code.

Development Impact Fee Ordinance

Whereas the capital improvements plan justifies the maximum impact fee that *may* be imposed, the development impact fee ordinance specifies the impact fee that *will* be imposed.

The required content of a development impact fee ordinance is described in section 67-8204, Idaho Code. This memorandum is intended to satisfy the requirement for “a detailed description of the methodology by which costs per service unit are determined” (section 67-8204(16), Idaho Code).

The required process for adoption of a development impact fee ordinance is described in section 67-8206(5), Idaho Code.

Appendix: Chapter 82, Title 67, Idaho Code

67-8201. SHORT TITLE. This chapter shall be known and may be cited as the "Idaho Development Impact Fee Act." [67-8201, added 1992, ch. 282, sec. 1, p. 861.]

67-8202. PURPOSE. The legislature finds that an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety and general welfare of the citizens of the state of Idaho. It is the intent by enactment of this chapter to: (1) Ensure that adequate public facilities are available to serve new growth and development; (2) Promote orderly growth and development by establishing uniform standards by which local governments may require that those who benefit from new growth and development pay a proportionate share of the

cost of new public facilities needed to serve new growth and development; (3) Establish minimum standards for the adoption of development impact fee ordinances by governmental entities; (4) Ensure that those who benefit from new growth and development are required to pay no more than their proportionate share of the cost of public facilities needed to serve new growth and development and to prevent duplicate and ad hoc development requirements; and (5) Empower governmental entities which are authorized to adopt ordinances to impose development impact fees. [67-8202, added 1992, ch. 282, sec. 1, p. 861.]

67-8203. DEFINITIONS. As used in this chapter: (1) "Affordable housing" means housing affordable to families whose incomes do not exceed eighty percent (80%) of the median income for the service area or areas within the jurisdiction of the governmental entity. (2) "Appropriate" means to legally obligate by contract or otherwise commit to use by appropriation or other official act of a governmental entity. (3) "Capital improvements" means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility. (4) "Capital improvement element" means a component of a comprehensive plan adopted pursuant to chapter 65, title 67, Idaho Code, which component meets the requirements of a capital improvements plan pursuant to this chapter. (5) "Capital improvements plan" means a plan adopted pursuant to this chapter that identifies capital improvements for which development impact fees may be used as a funding source. (6) "Developer" means any person or legal entity undertaking development, including a party that undertakes the subdivision of property pursuant to sections 50-1301 through 50-1334, Idaho Code. (7) "Development" means any construction or installation of a building or structure, or any change in use of a building or structure, or any change in the use, character or appearance of land, which creates additional demand and need for public facilities or the subdivision of property that would permit any change in the use, character or appearance of land. As used in this chapter, "development" shall not include activities that would otherwise be subject to payment of the development impact fee if such activities are undertaken by a taxing district, as defined in section 63-201, Idaho Code, or by an authorized public charter school, as defined in section 33-5202A, Idaho Code, in the course of carrying out its statutory responsibilities, unless the adopted impact fee ordinance expressly includes taxing districts or public charter schools as being subject to development impact fees. (8) "Development approval" means any written authorization from a governmental entity that authorizes the commencement of a development. (9) "Development impact fee" means a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development. This term is also referred to as an impact fee in this chapter. The term does not include the following: (a) A charge or fee to pay the administrative, plan review, or inspection costs associated with permits required for development; (b) Connection or hookup charges; (c) Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or (d) Amounts collected from a developer in a transaction in which the governmental entity has incurred expenses in constructing capital improvements for the development if the owner or developer has agreed to be financially responsible for the construction or installation of the capital improvements, unless a written agreement is made pursuant to section 67-8209 (3), Idaho Code, for credit or reimbursement. (10) "Development requirement" means a requirement attached to a developmental approval or other governmental action approving or authorizing a particular development project including, but not limited to, a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land, or money as a condition of approval. (11) "Extraordinary costs" means those costs incurred as a result of an extraordinary impact. (12) "Extraordinary impact" means

an impact that is reasonably determined by the governmental entity to: (a) Result in the need for system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by section 67-8214 (2), Idaho Code; or (b) Result in the need for system improvements that are not identified in the capital improvements plan. (13) "Fee payer" means that person who pays or is required to pay a development impact fee. (14) "Governmental entity" means any unit of local government that is empowered in this enabling legislation to adopt a development impact fee ordinance. (15) "Impact fee." See development impact fee. (16) "Land use assumptions" means a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period. (17) "Level of service" means a measure of the relationship between service capacity and service demand for public facilities. (18) "Manufactured home" means a structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein, except that such term shall include any structure that meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. 5401 et seq. (19) "Modular building" is as defined in section 39-4301 , Idaho Code. (20) "Present value" means the total current monetary value of past, present, or future payments, contributions or dedications of goods, services, materials, construction or money. (21) "Project" means a particular development on an identified parcel of land. (22) "Project improvements" means site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project. (23) "Proportionate share" means that portion of the cost of system improvements determined pursuant to section 67-8207, Idaho Code, which reasonably relates to the service demands and needs of the project. (24) "Public facilities" means: (a) Water supply production, treatment, storage and distribution facilities; (b) Wastewater collection, treatment and disposal facilities; (c) Roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any local components of state or federal highways; (d) Stormwater collection, retention, detention, treatment and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements; (e) Parks, open space and recreation areas, and related capital improvements; and (f) Public safety facilities, including law enforcement, fire stations and apparatus, emergency medical and rescue, and street lighting facilities. (25) "Recreational vehicle" means a vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle. (26) "Service area" means any defined geographic area identified by a governmental entity or by intergovernmental agreement in which specific public facilities provide service to development within the area defined, on the basis of sound planning or engineering principles or both. (27) "Service unit" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements. (28) "System improvements," in contrast to project improvements, means capital improvements to public facilities designed to provide service to a service area including, without limitation, the type of improvements

described in section 50-1703, Idaho Code. (29) "System improvement costs" means costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs attributable thereto, and also including, without limitation, the type of costs described in section 50-1702 (h), Idaho Code, to provide additional public facilities needed to serve new growth and development. For clarification, system improvement costs do not include: (a) Construction, acquisition or expansion of public facilities other than capital improvements identified in the capital improvements plan; (b) Repair, operation or maintenance of existing or new capital improvements; (c) Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards; (d) Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development; (e) Administrative and operating costs of the governmental entity unless such costs are attributable to development of the capital improvements plan, as provided in section 67-8208 , Idaho Code; or (f) Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the governmental entity to finance capital improvements identified in the capital improvements plan. [67-8203, added 1992, ch. 282, sec. 1, p. 861; am. 1996, ch. 366, sec. 1, p. 1226; am. 2002, ch. 347, sec. 1, p. 983; am. 2007, ch. 252, sec. 16, p. 753; am. 2008, ch. 389, sec. 1, p. 1068; am. 2019, ch. 70, sec. 1, p. 164; am. 2021, ch. 199, sec. 1, p. 546.]

67-8204. MINIMUM STANDARDS AND REQUIREMENTS FOR DEVELOPMENT IMPACT FEES ORDINANCES. Governmental entities which comply with the requirements of this chapter may impose by ordinance development impact fees as a condition of development approval on all developments. (1) A development impact fee shall not exceed a proportionate share of the cost of system improvements determined in accordance with section 67-8207, Idaho Code. Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs. (2) A development impact fee shall be calculated on the basis of levels of service for public facilities adopted in the development impact fee ordinance of the governmental entity that are applicable to existing development as well as new growth and development. The construction, improvement, expansion or enlargement of new or existing public facilities for which a development impact fee is imposed must be attributable to the capacity demands generated by the new development. (3) A development impact fee ordinance shall specify the point in the development process at which the development impact fee shall be collected. The development impact fee may be collected no earlier than the commencement of construction of the development, or the issuance of a building permit or a manufactured home installation permit, or as may be agreed by the developer and the governmental entity. (4) A development impact fee ordinance shall be adopted in accordance with the procedural requirements of section 67-8206, Idaho Code. (5) A development impact fee ordinance shall include a process whereby the governmental agency shall allow the developer, upon request by the developer, to provide a written individual assessment of the proportionate share of development impact fees under the guidelines established by this chapter which shall be set forth in the ordinance. The individual assessment process shall permit consideration of studies, data, and any other relevant information submitted by the developer to adjust the amount of the fee. The decision by the governmental agency on an application for an individual assessment shall include an explanation of the calculation of the impact fee, including an explanation of factors considered under section 67-8207, Idaho Code, and shall specify the system improvement(s) for which the impact fee is intended to be used. (6) A development impact fee ordinance shall provide a process whereby a developer shall receive, upon request, a written certification of the development impact fee schedule or

individual assessment for a particular project, which shall establish the development impact fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under section 67-8207, Idaho Code. The certification shall also specify the system improvement(s) for which the impact fee is intended to be used. (7) A development impact fee ordinance shall include a provision for credits in accordance with the requirements of section 67-8209, Idaho Code. (8) A development impact fee ordinance shall include a provision prohibiting the expenditure of development impact fees except in accordance with the requirements of section 67-8210, Idaho Code. (9) A development impact fee ordinance may provide for the imposition of a development impact fee for system improvement costs incurred subsequent to adoption of the ordinance to the extent that new growth and development will be served by the system improvements. (10) A development impact fee ordinance may exempt all or part of a particular development project from development impact fees provided that such project is determined to create affordable housing, provided that the public policy which supports the exemption is contained in the governmental entity's comprehensive plan and provided that the exempt development's proportionate share of system improvements is funded through a revenue source other than development impact fees. (11) A development impact fee ordinance shall provide that development impact fees shall only be spent for the category of system improvements for which the fees were collected and either within or for the benefit of the service area in which the project is located. (12) A development impact fee ordinance shall provide for a refund of development impact fees in accordance with the requirements of section 67-8211, Idaho Code. (13) A development impact fee ordinance shall establish for a procedure for timely processing of applications for determination by the governmental entity regarding development impact fees applicable to a project, individual assessment of development impact fees, credits or reimbursements to be allowed or paid under section 67-8209, Idaho Code, and extraordinary impact. (14) A development impact fee ordinance shall specify when an application for an individual assessment of development impact fees shall be permitted to be made by a developer or fee payer. An application for an individual assessment of development impact fees shall be permitted sufficiently in advance of the time that the developer or fee payer may seek a building permit or related permits so that the issuance of a building permit or related permits will not be delayed. (15) A development impact fee ordinance shall provide for appeals regarding development impact fees in accordance with the requirements of section 67-8212, Idaho Code. (16) A development impact fee ordinance must provide a detailed description of the methodology by which costs per service unit are determined. The development impact fee per service unit may not exceed the amount determined by dividing the costs of the capital improvements described in section 67-8208 (1)(f), Idaho Code, by the total number of projected service units described in section 67-8208 (1)(g), Idaho Code. If the number of new service units projected over a reasonable period of time is less than the total number of new service units shown by the approved land use assumptions at full development of the service area, the maximum impact fee per service unit shall be calculated by dividing the costs of the part of the capital improvements necessitated by and attributable to the projected new service units described in section 67-8208 (1)(g), Idaho Code, by the total projected new service units described in that section. (17) A development impact fee ordinance shall include a schedule of development impact fees for various land uses per unit of development. The ordinance shall provide that a developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule as full and complete payment of the development project's proportionate share of system improvement costs, except as provided in

section 67-8214 (3), Idaho Code. (18) After payment of the development impact fees or execution of an agreement for payment of development impact fees, additional development impact fees or increases in fees may not be assessed unless the number of service units increases or the scope or schedule of the development changes. In the event of an increase in the number of service units or schedule of the development changes, the additional development impact fees to be imposed are limited to the amount attributable to the additional service units or change in scope of the development. (19) No system for the calculation of development impact fees shall be adopted which subjects any development to double payment of impact fees. (20) A development impact fee ordinance shall exempt from development impact fees the following activities: (a) Rebuilding the same amount of floor space of a structure which was destroyed by fire or other catastrophe, providing the structure is rebuilt and ready for occupancy within two (2) years of its destruction; (b) Remodeling or repairing a structure which does not increase the number of service units; (c) Replacing a residential unit, including a manufactured home, with another residential unit on the same lot, provided that the number of service units does not increase; (d) Placing a temporary construction trailer or office on a lot; (e) Constructing an addition on a residential structure which does not increase the number of service units; and (f) Adding uses that are typically accessory to residential uses, such as tennis courts or clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements. (21) A development impact fee will be assessed for installation of a modular building, manufactured home or recreational vehicle unless the fee payer can demonstrate by documentation such as utility bills and tax records, either: (a) That a modular building, manufactured home or recreational vehicle was legally in place on the lot or space prior to the effective date of the development impact fee ordinance; or (b) That a development impact fee has been paid previously for the installation of a modular building, manufactured home or recreational vehicle on that same lot or space. (22) A development impact fee ordinance shall include a process for dealing with a project which has extraordinary impacts. (23) A development impact fee ordinance shall provide for the calculation of a development impact fee in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the person paying the fee. (24) A development impact fee ordinance shall include a description of acceptable levels of service for system improvements. (25) Any provision of a development impact fee ordinance that is inconsistent with the requirements of this chapter shall be null and void and that provision shall have no legal effect. A partial invalidity of a development impact fee ordinance shall not affect the validity of the remaining portions of the ordinance that are consistent with the requirements of this chapter. [67-8204, added 1992, ch. 282, sec. 1, p. 864; am. 1996, ch. 366, sec. 2, p. 1229; am. 2002, ch. 347, sec. 2, p. 986.]

67-8204A. INTERGOVERNMENTAL AGREEMENTS. Governmental entities as defined in section 67-8203 (14), Idaho Code, that are jointly affected by development are authorized to enter into intergovernmental agreements with each other or with highway districts, fire districts, ambulance districts, water districts, sewer districts, recreational water and sewer districts, or irrigation districts for the purpose of developing joint plans for capital improvements or for the purpose of agreeing to collect and expend development impact fees for system improvements, or both, provided that such agreement complies with any applicable state laws. Governmental entities are also authorized to enter into agreements with the Idaho transportation department for the expenditure of development impact fees pursuant to a developer's agreement under section 67-8214 , Idaho Code. [67-8204A, added 1996, ch. 366, sec. 3, p. 1232; am. 2007, ch. 167, sec. 1, p. 496; am. 2021, ch. 95, sec. 1, p. 325.]

67-8205. DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE. (1) Any governmental entity that is considering or that has adopted a development impact fee ordinance shall establish a development impact fee advisory committee as provided in this section. (2)(a) The development impact fee advisory committee shall be composed of not fewer than five (5) members appointed by the governing authority of the governmental entity or as the members' appointments are provided for in an intergovernmental agreement. (b) Two (2) or more members shall be active in the business of development, building, or real estate. An existing planning or planning and zoning commission may serve as the development impact fee advisory committee if the commission includes two (2) or more members who are active in the business of development, building, or real estate. Two (2) members who are not employees or officials of a governmental entity shall also be appointed to the committee. (c) New appointments and reappointments to a committee on and after July 1, 2023, must also comply with the provisions of this paragraph. All members must reside within the boundaries of the service area. Employees or officials acting in their official capacity for a governmental entity may not be appointed as members of the committee. An existing planning or planning and zoning commission may serve as the development impact fee advisory committee for the governing authority if the commission includes two (2) or more members who are active in the business of development, building, or real estate and two (2) or more members who are not in such business; otherwise, two (2) such members who are not employees or officials of a governmental entity shall be appointed to the committee until the membership requirements of this subsection are met. (3) Intergovernmental agreements between governmental entities and districts identified in section 67-8204A, Idaho Code, shall provide for the establishment of a development impact fee advisory committee, and the nomination and membership of such committee shall be in compliance with the provisions of this section. (4) The development impact fee advisory committee shall serve in an advisory capacity and is established to: (a) Assist the governmental entity in adopting land use assumptions; (b) Review the capital improvements plan, and proposed amendments, and file written comments; (c) Monitor and evaluate implementation of the capital improvements plan; (d) File periodic reports, at least annually, with respect to the capital improvements plan and report to the governmental entity any perceived inequities in implementing the plan or imposing the development impact fees; and (e) Advise the governmental entity of the need to update or revise land use assumptions, the capital improvements plan, and development impact fees. (5) The governmental entity shall make available to the advisory committee, upon request, all financial and accounting information, professional reports in relation to other development and implementation of land use assumptions, the capital improvements plan, and periodic updates of the capital improvements plan. [67-8205, added 1992, ch. 282, sec. 1, p. 867; am. 2021, ch. 136, sec. 1, p. 382; am. 2023, ch. 146, sec. 1, p. 399.]

67-8206. PROCEDURE FOR THE IMPOSITION OF DEVELOPMENT IMPACT FEES. (1) A development impact fee shall be imposed by a governmental entity in compliance with the provisions set forth in this section. (2) A capital improvements plan shall be developed in coordination with the development impact fee advisory committee utilizing the land use assumptions most recently adopted by the appropriate land use planning agency or agencies. (3) A governmental entity that seeks to consider adoption, amendment, or repeal of a capital improvements plan shall hold at least one (1) public hearing. The governmental entity shall publish a notice of the time, place and purpose of the hearing or hearings not fewer than fifteen (15) nor more than thirty (30) days before the scheduled date of the hearing, in a newspaper of general circulation within the jurisdiction of the governmental entity. Such notices shall also include a statement that the governmental entity shall make available

to the public, upon request, the following: proposed land use assumptions, a copy of the proposed capital improvements plan or amendments thereto, and a statement that any member of the public affected by the capital improvements plan or amendments shall have the right to appear at the public hearing and present evidence regarding the proposed capital improvements plan or amendments. The governmental entity shall send notice of the intent to hold a public hearing by mail to any person who has requested in writing notification of the hearing date at least fifteen (15) days prior to the hearing date, provided that the governmental entity may require that any person making such request renew the request for notification, not more frequently than once each year, in accordance with a schedule determined by the governmental entity, in order to continue receiving such notices. (4) If the governmental entity makes a material change in the capital improvements plan or amendment, further notice and hearing may be provided before the governmental entity adopts the revision if the governmental entity makes a finding that further notice and hearing are required in the public interest. (5) Either following or concurrently with adoption of the initial or amended capital improvements plan, a governmental entity shall conduct a public hearing to consider adoption of an ordinance authorizing the imposition of development impact fees or any amendment thereof. Notice of the hearing shall be provided in the same manner as set forth in subsection (3) of this section for adoption of a capital improvements plan, and such hearing, at the option of the governmental entity, may be combined with the public hearing held to adopt, amend or repeal the capital improvements plan. (6) Nothing contained in this section shall be construed to alter the procedures for adoption of an ordinance by the governmental entity. Provided, however, a development impact fee ordinance shall not be adopted as an emergency measure but may be read for the first and second times on successive days prior to the public hearing to consider its adoption and shall not take effect sooner than thirty (30) days following its adoption. [67-8206, added 1992, ch. 282, sec. 1, p. 868; am. 2006, ch. 321, sec. 1, p. 1019.]

67-8207. PROPORTIONATE SHARE DETERMINATION. (1) All development impact fees shall be based on a reasonable and fair formula or method under which the development impact fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the governmental entity in the provision of system improvements to serve the new development. The proportionate share is the cost attributable to the new development after the governmental entity considers the following: (i) any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements; (ii) payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments; (iii) that portion of general tax and other revenues allocated by the jurisdiction to system improvements; and (iv) all other available sources of funding such system improvements. (2) In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the governmental entity imposing the development impact fee and accounted for in the calculation of the impact fee: (a) The cost of existing system improvements within the service area or areas; (b) The means by which existing system improvements have been financed; (c) The extent to which the new development will contribute to the cost of system improvements through taxation, assessment, or developer or landowner contributions, or has previously contributed to the cost of system improvements through developer or landowner contributions. (d) The extent to which the new development is required to contribute to the cost of existing system improvements in the future. (e) The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas; (f) Extraordinary costs, if any, incurred in serving the new development; (g) The time and price differential inherent in a fair

comparison of fees paid at different times; and (h) The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue. [67-8207, added 1992, ch. 282, sec. 1, p. 869; am. 1996, ch. 366, sec. 4, p. 1233; am. 2002, ch. 347, sec. 3, p. 989.]

67-8208. CAPITAL IMPROVEMENTS PLAN. (1) Each governmental entity intending to impose a development impact fee shall prepare a capital improvements plan. That portion of the cost of preparing a capital improvements plan which is attributable to determining the development impact fee may be funded by a one (1) time ad valorem levy which does not exceed two one-hundredths percent (.02%) of market value or by a surcharge imposed by ordinance on the collection of a development impact fee which surcharge does not exceed the development's proportionate share of the cost of preparing the plan. For governmental entities required to undertake comprehensive planning pursuant to chapter 65, title 67, Idaho Code, such capital improvements plan shall be prepared and adopted according to the requirements contained in the local planning act, section 67-6509, Idaho Code, and shall be included as an element of the comprehensive plan. The capital improvements plan shall be prepared by qualified professionals in fields relating to finance, engineering, planning and transportation. The persons preparing the plan shall consult with the development impact fee advisory committee. The capital improvements plan shall contain all of the following: (a) A general description of all existing public facilities and their existing deficiencies within the service area or areas of the governmental entity and a reasonable estimate of all costs and a plan to develop the funding resources related to curing the existing deficiencies including, but not limited to, the upgrading, updating, improving, expanding or replacing of such facilities to meet existing needs and usage; (b) A commitment by the governmental entity to use other available sources of revenue to cure existing system deficiencies where practical; (c) An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in this state; (d) A description of the land use assumptions by the government entity; (e) A definitive table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of system improvements and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial; (f) A description of all system improvements and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance; (g) The total number of service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria; (h) The projected demand for system improvements required by new service units projected over a reasonable period of time not to exceed twenty (20) years; (i) Identification of all sources and levels of funding available to the governmental entity for the financing of the system improvements; (j) If the proposed system improvements include the improvement of public facilities under the jurisdiction of the state of Idaho or another governmental entity, then an agreement between governmental entities shall specify the reasonable share of funding by each unit, provided the governmental entity authorized to impose development impact fees shall not assume more than its reasonable share of funding joint improvements, nor shall the agreement permit expenditure of development impact fees by a governmental entity which is not authorized to impose development

impact fees unless such expenditure is pursuant to a developer agreement under section 67-8214, Idaho Code; and (k) A schedule setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan. (2) The governmental entity imposing a development impact fee shall update the capital improvements plan at least once every five (5) years. The five (5) year period shall commence from the date of the original adoption of the capital improvements plan. The updating of the capital improvements plan shall be made in accordance with procedures set forth in section 67-8206, Idaho Code. (3) The governmental entity must annually adopt a capital budget. (4) The capital improvements plan shall be updated in conformance with the provisions of subsection (2) of this section each time a governmental entity proposes the amendment, modification or adoption of a development impact fee ordinance. [67-8208, added 1992, ch. 282, sec. 1, p. 869; am. 1996, ch. 322, sec. 71, p. 1098; am. 1996, ch. 366, sec. 5, p. 1233; am. 2002, ch. 347, sec. 4, p. 990.]

67-8209. CREDITS. (1) In the calculation of development impact fees for a particular project, credit or reimbursement shall be given for the present value of any construction of system improvements or contribution or dedication of land or money required by a governmental entity from a developer for system improvements of the category for which the development impact fee is being collected, including such system improvements paid for pursuant to a local improvement district. Credit or reimbursement shall not be given for project improvement. (2) In the calculation of development impact fees for a particular project, credit shall be given for the present value of all tax and user fee revenue generated by the developer, within the service area where the impact fee is being assessed and used by the governmental agency for system improvements of the category for which the development impact fee is being collected. If the amount of credit exceeds the proportionate share for the particular project, the developer shall receive a credit on future impact fees for the amount in excess of the proportionate share. The credit may be applied by the developer as an offset against future impact fees only in the service area where the credit was generated. (3) If a developer is required to construct, fund or contribute system improvements in excess of the development project's proportionate share of system improvement costs, including such system improvements paid for pursuant to a local improvement district, the developer shall receive a credit on future impact fees or be reimbursed at the developer's choice for such excess construction, funding or contribution from development impact fees paid by future development which impacts the system improvements constructed, funded or contributed by the developer(s) or fee payer. (4) If credit or reimbursement is due to the developer pursuant to this section, the governmental entity shall enter into a written agreement with the fee payer, negotiated in good faith, prior to the construction, funding or contribution. The agreement shall provide for the amount of credit or the amount, time and form of reimbursement. [67-8209, added 1992, ch. 282, sec. 1, p. 871; am. 1996, ch. 366, sec. 6, p. 1235; am. 1999, ch. 291, sec. 10, p. 730; am. 2002, ch. 347, sec. 5, p. 991.]

67-8210. EARMARKING AND EXPENDITURE OF COLLECTED DEVELOPMENT IMPACT FEES. (1) An ordinance imposing development impact fees shall provide that all development impact fee funds shall be maintained in one (1) or more interest-bearing accounts within the capital projects fund. Accounting records shall be maintained for each category of system improvements and the service area in which the fees are collected. Interest earned on development impact fees shall be considered funds of the account on which it is earned, and not funds subject to section 57-127, Idaho Code, and shall be subject to all restrictions placed on the use of development impact fees under the provisions of this chapter. (2) Expenditures of development impact fees shall be made only for the

category of system improvements and within or for the benefit of the service area for which the development impact fee was imposed as shown by the capital improvements plan and as authorized in this chapter. Development impact fees shall not be used for any purpose other than system improvement costs to create additional improvements to serve new growth. (3) As part of its annual audit process, a governmental entity shall prepare an annual report: (a) Describing the amount of all development impact fees collected, appropriated, or spent during the preceding year by category of public facility and service area; and (b) Describing the percentage of tax and revenues other than impact fees collected, appropriated or spent for system improvements during the preceding year by category of public facility and service area. (4) Collected development impact fees must be expended within eight (8) years from the date they were collected, on a first-in, first-out (FIFO) basis, except that the development impact fees collected for wastewater collection, treatment and disposal and drainage facilities must be expended within twenty (20) years. Any funds not expended within the prescribed times shall be refunded pursuant to section 67-8211, Idaho Code. A governmental entity may hold the fees for longer than eight (8) years if it identifies, in writing: (a) A reasonable cause why the fees should be held longer than eight (8) years; and (b) An anticipated date by which the fees will be expended but in no event greater than eleven (11) years from the date they were collected. [67-8210, added 1992, ch. 282, sec. 1, p. 871; am. 1996, ch. 366, sec. 7, p. 1236; am. 2002, ch. 347, sec. 6, p. 992; am. 2006, ch. 321, sec. 2, p. 1020.]

67-8211. REFUNDS. (1) Any governmental entity which adopts a development impact fee ordinance shall provide for refunds upon the request of an owner of property on which a development impact fee has been paid if: (a) Service is available but never provided; (b) A building permit or permit for installation of a manufactured home is denied or abandoned; (c) The governmental entity, after collecting the fee when service is not available, has failed to appropriate and expend the collected development impact fees pursuant to section 67-8210 (4), Idaho Code; or (d) The fee payer pays a fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the proportionate share to which the governmental entity was entitled to receive. (2) When the right to a refund exists, the governmental entity is required to send a refund to the owner of record within ninety (90) days after it is determined by the governmental entity that a refund is due. (3) A refund shall include a refund of interest at one-half (1/2) the legal rate provided for in section 28-22-104, Idaho Code, from the date on which the fee was originally paid. (4) Any person entitled to a refund shall have standing to sue for a refund under the provisions of this chapter if there has not been a timely payment of a refund pursuant to subsection (2) of this section. [67-8211, added 1992, ch. 282, sec. 1, p. 872; am. 2002, ch. 347, sec. 7, p. 993.]

67-8212. APPEALS. (1) A governmental entity which adopts a development impact fee ordinance shall provide for administrative appeals by the developer or fee payer from any discretionary action or inaction by or on behalf of the governmental entity. (2) A fee payer may pay a development impact fee under protest in order to obtain a development approval or building permit. A fee payer making such payment shall not be estopped from exercising the right of appeal provided in this chapter, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected. (3) A governmental entity which adopts a development impact fee ordinance shall provide for mediation by a qualified independent party, upon voluntary agreement by the fee payer and the governmental entity, to address a disagreement related to the impact fee for proposed development. The ordinance shall provide that mediation may take place at any time during the appeals process and participation in mediation does not preclude the fee payer from pursuing other

remedies provided for in this section. The ordinance shall provide that mediation costs will be shared equally by the fee payer and the governmental entity. [67-8212, added 1992, ch. 282, sec. 1, p. 872; am. 1996, ch. 366, sec. 8, p. 1236.]

67-8213. COLLECTION. A governmental entity may provide in a development impact fee ordinance the means for collection of development impact fees, including, but not limited to: (1) Additions to the fee for reasonable interest and penalties for nonpayment or late payment; (2) Withholding of the building permit or other governmental approval until the development impact fee is paid; (3) Withholding of utility services until the development impact fee is paid; and (4) Imposing liens for failure to timely pay a development impact fee following procedures contained in chapter 5, title 45, Idaho Code. A governmental entity that discovers an error in its impact fee formula that results in assessment or payment of more than a proportionate share shall, at the time of assessment on a case by case basis, adjust the fee to collect no more than a proportionate share or discontinue the collection of any impact fees until the error is corrected by ordinance. [67-8213, added 1992, ch. 282, sec. 1, p. 872; am. 2002, ch. 347, sec. 8, p. 993.]

67-8214. OTHER POWERS AND RIGHTS NOT AFFECTED. (1) Nothing in this chapter shall prevent a governmental entity from requiring a developer to construct reasonable project improvements in conjunction with a development project. (2) Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or developers, the Idaho transportation department and governmental entities in regard to the construction or installation of system improvements or providing for credits or reimbursements for system improvement costs incurred by a developer including interproject transfers of credits or providing for reimbursement for project improvements which are used or shared by more than one (1) development project. If it can be shown that a proposed development has a direct impact on a public facility under the jurisdiction of the Idaho transportation department, then the agreement shall include a provision for the allocation of impact fees collected from the developer for the improvement of the public facility by the Idaho transportation department. (3) Nothing in this chapter shall obligate a governmental entity to approve development which results in an extraordinary impact. (4) Nothing in this chapter shall obligate a governmental entity to approve any development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in the development impact fee ordinance. (5) Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the power of counties or cities in regulating the orderly development of real property within their boundaries. (6) Nothing in this chapter shall work to limit the use by governmental entities of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho Code for local improvement districts or general obligation bond issues. (7) Nothing herein shall restrict or diminish the power of a governmental entity to annex property into its territorial boundaries or exclude property from its territorial boundaries upon request of a developer or owner, or to impose reasonable conditions thereon, including the recovery of project or system improvement costs required as a result of such voluntary annexation. [67-8214, added 1992, ch. 282, sec. 1, p. 873; am. 1996, ch. 366, sec. 9, p. 1237.]

67-8215. TRANSITION. (1) The provisions of this chapter shall not be construed to repeal any existing laws authorizing a governmental entity to impose fees or require contributions or property dedications for capital improvements. All ordinances imposing development impact fees shall be brought into conformance with the provisions of this chapter within one (1) year after the effective

date of this chapter. Impact fees collected and developer agreements entered into prior to the expiration of the one (1) year period shall not be invalid by reason of this chapter. After adoption of a development impact fee ordinance, in accordance with the provisions of this chapter, notwithstanding any other provision of law, development requirements for system improvements shall be imposed by governmental entities only by way of development impact fees imposed pursuant to and in accordance with the provisions of this chapter. (2) Notwithstanding any other provisions of this chapter, that portion of a project for which a valid building permit has been issued or construction has commenced prior to the effective date of a development impact fee ordinance shall not be subject to additional development impact fees so long as the building permit remains valid or construction is commenced and is pursued according to the terms of the permit or development approval. [67-8215, added 1992, ch. 282, sec. 1, p. 873.]

67-8216. SEVERABILITY. The provisions of this chapter are hereby declared to be severable and if any provision of this chapter or the application of such provision to any person or circumstance is declared invalid for any reason, such declaration shall not affect the validity of remaining portions of this chapter. [67-8216, added 1992, ch. 282, sec. 1, p. 873.]

To: Craig Borrenpohl - Utilities Manager, City of Post Falls **Date:** May 17, 2022
From: Angie Sanchez Virnoche – Principal, FCS GROUP
CC: Mike Conn – Project Manager, J-U-B Engineers
RE Impact Fee Methodology

The City of Post Falls (City) recovers a proportionate share of the cost of existing water and wastewater infrastructure from development through capitalization fees. The Idaho Supreme Court held in *North Idaho Building Contractors Association (NIBCA) v. City of Hayden (2015)* that the cost basis for water and wastewater capitalization fees must be limited to the cost of replacing existing infrastructure. Thereby limiting the ability of the City to recover costs associated with future facilities to supporting growth-related capital investment.

Recognizing the limited ability of capitalization fees to recover an equitable share of system expansion costs from development, the City has expressed interest in exploring the possibility of implementing impact fees for its drinking water, and wastewater utilities to supplement or replace them. This memo documents the basic methodology for calculating impact fees, explaining the key differences between the impact fee methodology and the methodology underlying the City's existing capitalization fees.

Impact Fee Methodology

Title 67, Chapter 82 of the Idaho Code, also known as the Idaho Development Impact Fee Act ("IDIFA"), authorizes public agencies in Idaho to impose impact fees on development. Section 67-8202 of the Idaho Code establishes the following purposes for IDIFA:

1. Ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards by which local governments may require that those who benefit from new growth and development pay a proportionate share of the cost of new public facilities needed to serve new growth and development;
3. Establish minimum standards for the adoption of development impact fee ordinances by governmental entities;
4. Ensure that those who benefit from new growth and development are required to pay no more than their proportionate share of the cost of public facilities needed to serve new growth and development and to prevent duplicate and ad hoc development requirements; and
5. Empower governmental entities which are authorized to adopt ordinances to impose development impact fees.

A core element of the impact fee methodology involves defining a proportionate share of costs that have been incurred (or that will be incurred) to provide capacity to serve new development. Section

67-8207 of the Idaho Code requires impact fee calculations to consider:

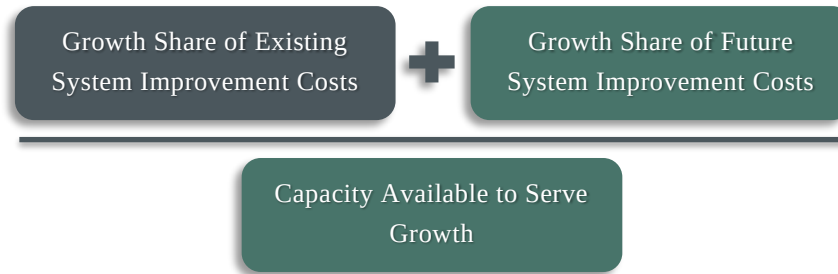
- The cost of existing system improvements, and the means by which those improvements have been financed.
- The extent to which new development has contributed or will contribute to the cost of system improvements, both existing and future.
- The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;
- Extraordinary costs, if any, incurred in serving the new development;
- The time and price differential inherent in a fair comparison of fees paid at different times; and
- The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation.

Section 67-8203 (28) of the Idaho Code defines “system improvements” as “capital improvements to public facilities designed to provide service to a service area including, without limitation, the type of improvements described in Section 50-1703, Idaho Code.” Eligible improvements include water and wastewater infrastructure, among other improvements. Section 67-8208 of the Idaho Code requires agencies that impose an impact fee to prepare a capital improvements plan including:

- A description of all existing public facilities and their existing deficiencies, as well as a reasonable estimate of all costs and a plan to develop the funding resources related to curing the existing deficiencies including, but not limited to, the upgrading, updating, improving, expanding, or replacing of such facilities to meet existing needs and usage;
- A description of all system improvements, their estimated schedule for completion, and their costs necessitated by and attributable to new development to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance;
- An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in the state of Idaho;
- The total number of service units attributable to new development and the projected demand for system improvements required by new units projected over a reasonable period of time not to exceed twenty (20) years.

Exhibit 1 summarizes the general impact fee methodology based on the statutory requirements outlined above.

Exhibit 1: General Impact Fee Methodology



Impact Fees vs. Capitalization Fees

Section 67-8209 of the Idaho Code states that “credit or reimbursement shall be given for the present value of any construction of system improvements or contribution or dedication of land or money required by a governmental entity from a developer for system improvements of the category for which the development impact fee is being collected, including such system improvements paid for or pursuant to a local improvement district.” Consequently, it is important to consider how the City’s recovery of costs through capitalization fees affects the City’s ability to recover costs through impact fees.

The most conservative interpretation of this language suggests that the City would need to credit developers for their capitalization fee payments when determining the applicable impact fees. An alternative interpretation (which we would recommend confirming with the City attorney) is that the City would only need to credit developers for their capitalization fee payments to the extent that they reflect costs that are also built into the impact fee. This perspective is consistent with the best practice of ensuring that the various fees in place do not overlap in the costs that they recover.

When considering whether to recover costs through impact fees or capitalization fees, it is important to recognize the differences in how the fees are calculated.

In *Loomis v. City of Hailey* (1991), the Idaho Supreme Court ruled that the connection fee is to be calculated “by dividing the net system replacement value by the number of users the system can support.” For the purpose of calculating the connection fee, the “net replacement value” is defined as the gross system replacement value less unfunded depreciation and outstanding bond principal. The Supreme Court similarly held in *North Idaho Building Contractors Association (NIBCA) v. City of Hayden* (2015) that the cost basis for water and wastewater connection fees should be limited to the cost of replacing existing infrastructure. This decision removed future project costs from the connection fee cost basis.

Consistent with the authority provided by Section 50-1030(f) of the Idaho Code, the *NIBCA v. City of Hayden* decision clearly establishes the purpose of the capitalization fee as “replacing and depreciating the existing water and sewer systems, and any extensions thereof.” In contrast, Section 67-8202 of the Idaho Code establishes the purpose of the impact fee as recovering “a proportionate share of the cost of new public facilities needed to serve new growth and development.” The capitalization fee includes existing facilities at current replacement cost (net of unfunded depreciation), while the impact fee is limited to recovering the original cost of existing facilities.

Both fees reflect a deduction for outstanding debt principal, recognizing that new customers will pay for their share of those costs through ongoing service rates.

The methodologies also differ in terms of their denominator. The capitalization fee methodology divides the allocable costs by the number of users (capacity units) the existing system can support. The impact fee cost basis is separable into two parts: the existing facilities component is divided by the total system capacity (existing capacity plus added capacity), while the future facilities component (which only includes the share of project costs allocable to growth) is divided by the number of capacity units added.

Cost Recovery Alternatives

Exhibit 2 summarizes the policy alternatives available to the City for recovering system capital costs (including both historical and planned future investments in infrastructure) from development through capitalization fees and impact fees.

Exhibit 2: Summary of Capital Cost Recovery Alternatives

Alternative	Pros	Cons
Status Quo: Capitalization Fee (Cap Fee) Only; No Impact Fee	- Simplest to administer - Consistency between what existing customers have paid under post-Hayden methodology and what future customers will pay	Cannot recover costs associated with future projects until the related facilities are online
Option 1: Retain Cap Fee + Introduce Full Impact Fee (existing and future costs)	- Can recover both existing and future system costs attributable to growth - Can recover costs associated with future expansion projects in advance - Greater consistency between what existing customers have paid and what future customers will pay	- Legal exposure of new fee recovering utility expansion costs. - Capitalization fee will go down over time as assets are replaced and moved into the impact fee - Introduces complexity of calculating two charges and ensuring that they do not overlap in the costs recovered - Increases administrative requirements for the City
Option 2: Retain Cap Fee + Introduce Partial Impact Fee (future costs only until projects are complete)	- Can recover costs associated with future expansion projects in advance; otherwise consistent with status quo - Highest overall level of cost recovery	- Legal exposure of new fee recovering utility expansion costs. - Potential for double charging - Introduces complexity of calculating two charges and ensuring that they do not overlap in the costs recovered - Increases administrative requirements for the City
Option 3: Consolidated Impact Fee (Replaces Cap Fee)	- Single charge simpler than tracking two charges - Can recover costs associated with future expansion projects in advance	- Does not recover existing system costs. - Requires comprehensive future project list - Increases administrative requirements for the City

* In Option 1, there is a wrinkle with respect to the inclusion of existing facility costs in the impact fee cost basis. Specifically, Idaho Development Impact Fee Act (IDIFA) requires that if the cost of an existing asset is included in the cost basis, that cost needs to be offset by any funding from other sources and amounts previously paid by development. While it is possible to carve out the growth-related share of the currently existing asset inventory and build it into the impact fee, the net cost included in the calculation would need to consider prior cap fee payments. For this reason, we would characterize the Option 1 impact fee as funding the growth-related share of future projects and the growth-share of existing infrastructure that is added after the impact fee has been established. For everything that is already in or on the ground, we recommended leaving those costs in the cap fee cost basis so that we can say with relative certainty that the projects included in the impact fee do not need to be adjusted for amounts previously paid by development.

An additional distinction of Option 1 envisions keeping all of the costs that are built into the impact fee in the impact fee. When a future project has been completed, it remains in the impact fee as an existing facility cost that benefits growth. The cap fee could reduce over time under this structure. It is unlikely it would ever reduce entirely as the impact fee cannot include the cost of future replacement projects. This option avoids overlapping costs by ensuring that costs recovered through the impact fee never make it into the capitalization fee – when updating the capitalization fee calculation, it is important to make sure that completed capital projects that are booked as existing assets do not end up in the capitalization fee cost basis (to the extent that they are in the impact fee cost basis).

Option 2 envisions establishing the impact fee as a tool to recover growth-related future project costs until the project has been completed and booked as an existing asset – at that point (or the next calculation update following that point), the project is moved from the impact fee cost basis to the cap fee cost basis. This option avoids overlapping costs by ensuring that the impact fee only recovers future project costs that are ineligible for inclusion in the cap fee. Under this approach, the impact fee itself will eventually go away as the system reaches buildout and the capital shifts exclusively to replacement projects.

Option 3 envisions rolling both existing and future facility costs allocable to growth into a consolidated charge, which avoids overlapping costs by building everything into a single charge. Moving to a consolidated impact fee would preclude the City from recovering any cost not eligible for inclusion in the impact fee – this would limit the fee to existing and future system costs attributable to growth and would require deducting projects funded by grants, contributions or other external sources.

Exhibit 3 provides a summary of the existing and future facilities recovered by each fee.

Exhibit 3: Summary of Cost Recovery by Fee

Fee	Existing Facilities (Buy-in)	Existing Facilities (Oversized for Growth)	Future Facilities (Growth-Related)
<u>Status Quo:</u> Capitalization Fee (Cap Fee)	Cap Fee	Cap Fee	N/A
<u>Option 1:</u> Cap Fee + Full impact Fee	Cap Fee	Impact Fee*	Impact Fee
<u>Option 2 :</u> Cap Fee + Partial Impact Fee (future only)	Cap Fee	Cap Fee	Impact Fee
<u>Option 3:</u> Consolidated Impact Fee (Replaces Cap Fee)		Impact Fee	Impact Fee

If the City were to retain its existing capitalization fee structure, it is reasonable to expect that future facility costs would eventually make their way into the capitalization fee cost basis as the City completes the related improvements. The primary benefit of introducing an impact fee is that it would enable the City to recover costs associated with future facilities in advance, reducing the burden on existing ratepayers related to supporting growth-related capital investment. However, it is worth noting that Section 67-8210 (4) of the Idaho Code requires that impact fee revenues be spent within eight (8) years of collection (aside from fees collected for wastewater conveyance and treatment improvements, which must be spent within twenty (20) years) or be refunded to developers with interest.

When deciding whether or not to proceed with an impact fee, we recommend that the City consider the ongoing administrative requirements associated with impact fees. Most significantly, the City would have to:

- Appoint an impact fee advisory committee to review the capital improvement plan and monitor its implementation. The advisory committee is obliged under Section 67-8205 (3)(d) to file annual reports documenting its findings and recommendations.
- Update the capital improvements plan at least once every five (5) years.
- Establish and maintain a separately earmarked, interest-bearing account with separate accounts for each category of system improvements and the service area in which the fees are collected.
- Refunds if impact fees are not expended within the stated eight (8) or twenty (20) years from when they were collected
- Adhere to required procedures for adopting or amending impact fees, as well as satisfy annual reporting requirements.

APPENDIX – IDAHO TITLE 67, CHAPTER 82 DEVELOPMENT IMPACT FEES



**CITY COUNCIL
MEETING MINUTES**

**June 17, 2025
6:00 PM**

Location: City Council Chambers, 408 N. Spokane Street, Post Falls, ID 83854

WORKSHOP – 5:00 pm 2nd Floor Conference Room

- a. Comprehensive Plan Kickoff Joint Workshop with Planning and Zoning Commission

Planning and Zoning Commission Roll Call:

Carey, Kimball, Steffensen, Schreiber, Wilhelm - Present

Walton - Excused

Schlothauer - Absent

Mayor and City Council Roll Call:

Mayor Jacobson, Steigleder, Plew, Malloy, Ziegler, Westlund, Davis - Present

A Comprehensive Plan is a 20-year vision by and for the community. It establishes goals and policies for nearly everything the city does, and it is intimately tied to zoning and other regulations that govern land development throughout the community. It is typically reviewed every five years. State Law requires a Comprehensive Plan. It sets the stage for what can be built where. Development decisions are not "on the fly" but made in the context of a broader vision by the community. It provides a degree of predictability for property owners, businesses, and residents. A Comprehensive Plan can be used as an Interagency negotiation tool. It supports grant applications. It is a budgetary tool such as for capital facilities. It provides consistent policy direction as it may apply to various elements. This is the kickoff meeting and the process will take up to a year to complete.

REGULAR MEETING – 6:00 pm City Council Chambers

The regular agenda is scheduled to start at 6:00 PM, but may start earlier depending on the completion of any preceding workshop.

CALL TO ORDER BY MAYOR JACOBSON

PLEDGE OF ALLEGIANCE

ROLL CALL OF CITY COUNCIL MEMBERS

Samantha Steigleder, Aaron Plew, Joe Malloy, Nathan Ziegler, Randy Westlund, Ryan Davis
Present

**CEREMONIES, ANNOUNCEMENTS, APPOINTMENTS, PRESENTATION:
ACTION ITEM**

- a. New Planning Staff Introduction

b. City Hall city business offices will be closed Thursday, June 19th, in observance of Juneteenth. Police, fire and rescue services for emergencies may be reached by calling 911. The Police Department will remain open for walk-in emergencies. For water-related emergencies, call 208-773-3517.

c. The Parks and Recreation Department is teaming up with the Police Department for another season of Movies in the Park, kicking off with Paddington in Peru on Friday, June 27th at Tullamore Park. The movie begins at sunset, but come early to mingle and enjoy games from the yard games trailer. This free, family-friendly event is sponsored by Goldenwest Credit Union.

AMENDMENTS TO THE AGENDA

Final action cannot be taken on an item added to the agenda after the start of the meeting unless an emergency is declared that requires action at the meeting. The declaration and justification must be approved by motion of the Council.

None

DECLARATION OF CONFLICT, EX-PARTE CONTACTS AND SITE VISITS

The Mayor and members of the City Council have a duty to serve honestly and in the public interest. Where the Mayor or a member of the City Council have a conflict of interest, they may need to disclose the conflict and in certain circumstances, including land use decisions, they cannot participate in the decision-making process. Similarly, ex-parte contacts and site visits in most land use decisions must also be disclosed.

None

1. CONSENT CALENDAR

The consent calendar includes items which require formal Council action, but which are typically routine or not of great controversy. Individual Council members may ask that any specific item be removed from the consent calendar in order that it be discussed in greater detail. Explanatory information is included in the Council agenda packet regarding these items and any contingencies are part of the approval.

ACTION ITEMS:

- a. Minutes – June 3rd, 2025, City Council Meeting
- b. Accounts Payable for 06/04/25 - 06/18/25
- c. Killdeer Meadows Subdivision Construction Improvement Agreement
- d. Idaho Ranch Annexation Reasoned Decision (ANNX-24-8)
- e. Idaho Ranch Annexation Agreement (ANNX-24-8)
- f. Estates At Waterstone Final Plat

Motion by Malloy to accept the Consent Calendar as presented.

Second by Westlund.

Vote: Westlund-Aye, Zielger-Aye, Malloy-Aye, Plew-Aye, Steigleder-Aye, Davis-Aye

Motion Carried

2. PUBLIC HEARINGS

There are generally two types of public hearings. In a legislative hearing, such as adopting an ordinance amending the zoning code or Comprehensive Plan amendments, the Mayor and City Council may consider any input provided by the public. In quasi-judicial hearings, such as subdivisions, special use permits and zone change requests, the Mayor and City Council must follow procedures similar to those used in court to ensure the fairness of the hearing. Additionally, the Mayor and City Council can only consider testimony that relates to the adopted approval criteria for each matter. Residents or visitors wishing to testify upon an item before the Council must sign up in advance and provide enough information to allow the Clerk to properly record their testimony in the official record of the City Council. Hearing procedures call for submission of information from City staff, then presentation by the applicant (15 min.), followed by public testimony (4 min. each) and finally the applicant's rebuttal testimony (8 min.). Testimony should be addressed to the City Council, only address the relevant approval criteria (in quasi-judicial matters) and not be unduly repetitious.

ACTION ITEMS:

- a. Public Hearing to establish a C-PACE program.

Public Hearing opened at 6:05 PM.

Staff Report Shelly Enderud, City Administrator: This item is a public hearing concerning adopting a C-PACE program consistent with Idaho Code 67-3806. The Commercial Property Assessed Capital Expenditure (C-PACE) Program enables local governments to facilitate private financing for energy efficiency, water conservation, renewable energy, and resiliency improvements on commercial properties. The loan is repaid through a voluntary special assessment on the property. The City's role is administrative only, with no financial liability. The Idaho Legislature authorized the creation of local C-PACE Programs with the passage of HB 624 in 2024. Post Falls is pursuing this program to promote economic development, sustainability, and energy efficiency with minimal city resources.

Testimony

None

Public Hearing closed at 6:17 PM.

Motion by Malloy to approve the establishment of a C-PACE program.

Second by Ziegler.

Vote: Ziegler-Aye, Malloy-Aye, Plew-Aye, Steigleder-Aye, Davis-Aye, Westlund-Aye

Motion Carried

3. UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS

This section of the agenda is to continue consideration of items that have been previously discussed by the City Council and to formally adopt ordinances and resolutions that were previously approved by the Council. Ordinances and resolutions are formal measures considered by the City Council to implement policy which the Council has considered. Resolutions govern internal matters to establish fees and charges pursuant to existing ordinances. Ordinances are laws which govern general public conduct. Certain procedures must be followed in the adoption of both ordinances and resolutions; state law often establishes those requirements.

ACTION ITEMS:

- a. City of Post Falls Communications Plan Proposal

Shelly Enderud, City Administrator: The City of Post Falls developed a City-Wide Strategic Plan for FY 2024. In addition to the City's Vision Mission, and Values, the Strategic Plan identifies four

key Strategic Priorities for plan implementation, including workforce, operations, capital, and community, with associated goals and tasks to be achieved in 1- and 2-year timeframes. As part of the City's Strategic Priority for the Community, City staff would like to develop a Communication Plan to support the following goals: 1) Improve the ability to tell our story, 2) Create quality engagement, and 3) Improve ease of engagement. The Communication Plan will improve the City's branding, both internally and externally; define, measure, and improve the level of quality engagement among the community; and, improve the ease of community access and engagement with the City and its resources. The City has received a proposal from The Langdon Group to support the City's development of the Communication Plan and Public Outreach Planner through facilitation of the planning process, and preparation of user-friendly deliverables. The total contract price is \$89,100. This includes the Public Outreach Planner, at a cost of \$24,500 included in the plan. The stand-alone system ranges from \$50,000 to \$90,000.

The Council decided not to move forward with this at this time.

**Motion by Malloy to deny the City of Post Falls Communications Plan Proposal.
Second by Steigleder.**

**Vote: Malloy-Aye, Plew-Aye, Steigleder-Aye, Davis-Aye, Westlund-Aye, Ziegler-Nay
Motion Carried**

b. City of Post Falls Citizen Handbook Publication Proposal

Shelly Enderud, City Administrator: City Administration is seeking direction from the Council on proceeding with one of the option to provide some form of a citizen handbook/booklet/insert. Depending on the direction provided, staff will work to take next steps in the process of developing some form of the publication. If direction includes accepting one of the options from Studio H creative and Birchell Creative Group, staff will work with the consultant to develop a final agreement based on the proposal and direction from Council. The City would like to produce an informative guide for residents, providing essential information about local government services, regulations, community resources, and civic engagement opportunities. This guide should make every effort to help the City "tell its story" and to help citizens and businesses better understand their City and the essential services it, and its employees, provide to the community.

The council as a whole agreed that this was not something they wanted to move forward with at this time.

**Motion by Malloy to table this.
Second by Ziegler.**

**Vote: Plew-Aye, Steigleder-Aye, Davis-Aye, Westlund-Aye, Ziegler-Aye, Malloy-Aye
Motion Carried**

c. Memorandum of Understanding with East Greenacres Irrigation District for Guy Road Lift Station Decommissioning and Fisher Gravity Sewer Project

Jaxon Fleshman, Project Manager: The Memorandum of Understanding (MOU) with East Greenacres Irrigation District (EGID) establishes understanding and responsibilities, referencing the 1991 Crossing Agreement. EGID is responsible for the protection of their infrastructure. Locations of waterline protection work will be identified through the design of the 20-inch Asbestos Concrete (A.C.) crossing. The city will reimburse EGID for the protection work as outlined in the MOU. The benefits from the MOU are coordination of EGID protection work prior to construction. This allows EGID to mitigate impacts to their water distribution system. EGID will

have the opportunity (at their cost) to update elements of their infrastructure, inside the project limits. This will decrease the potential for conflicts during the construction of the City's project. The Next Steps are EGID and the City will review the project plans and provide approval prior to construction.

Motion by Malloy to approve the Memorandum of Understanding with East Greenacres Irrigation District for Guy Road Lift Station Decommissioning and Fisher Gravity Sewer Project.

Second by Ziegler.

Vote: Steigleder-Aye, Davis-Aye, Westlund-Aye, Ziegler-Aye, Malloy-Aye, Plew-Aye

Motion Carried

4. NEW BUSINESS

This portion of the agenda is for City Council consideration of items that have not been previously discussed by the Council. Ordinances and Resolutions are generally added to a subsequent agenda for adoption under Unfinished Business, however, the Council may consider adoption of an ordinance or resolution under New Business if timely approval is necessary.

ACTION ITEMS:

a. Treaty Rock Right of Way Validation

Chris Gabbert, Deputy City Attorney: Questions exist as to the legal status of the alleyway providing access to Treaty Rock Park. Previously it was included as right-of-way but was vacated in 1991. The prior vacation action removed access to two properties. The alleyway has been used by the public and maintained by the City. The validation proceeding will confirm public right-of-way status. The current status of the alleyway as private on the easternmost portion and public on the westernmost portion creates confusion as to the use of the roadway, including enforcement and the parking of vehicles in the driving aisle. The previous 1991 vacation of a portion of the alleyway removed two parcels existing legal rights of access, including that to Treaty Rock Park. Ordinance 293 vacated a portion of the alleyway, leading from the park and the apartment complex to N. Compton St. The vacation returned the ownership of the alleyway to properties adjacent to the roadway. By vacating it, the action removed access to the properties lying west of the vacated alleyway and also left a portion of the right-of-way intact. The City and the public have continued to utilize this access to the park and to the other parcels. The driving aisle is cluttered with vehicles parked on the roadway and creates a hazard for access. Code Enforcement has limited ability to respond, and the City receives complaints. The City has regularly maintained the alleyway and included it in its roadway condition surveys. Idaho Law provides that when a roadway has been used by the public and worked and kept up at the expense of the public, it becomes a public right-of-way. Idaho Statutes provide a formal mechanism for evaluating the public's right to a roadway through a "validation proceeding." The proceeding requires notice and hearing, public testimony and deliberation. Once a decision is issued, an aggrieved party must bring an action in court to challenge it within 28 days, or they are barred. The process permits the City to have a survey of the right-of-way and be prepared to assist in the process and accurately delineate the boundaries of the properties involved. The anticipated cost of a survey is under \$7,000 and will be paid for through Public Works. Public Works has requested that the survey be prepared in this process. Validation will formally recognize or refute the existence of the public right-of-way at this location. If validated, it will allow better enforcement of the roadway parking, and confirm legal access to the park and apartment

building. This creates a record of the proceedings and establishes the finality of the decision for any further judicial challenges. Staff recommends City Council initiate a validation proceeding, finding that questions exist as to the establishment of public right-of-way. Staff also recommends that a survey be prepared to be considered in the proceedings.

Motion by Malloy to approve the Treaty Rock Right of Way Validation.

Second by Ziegler.

Vote: Davis-Aye, Westlund-Aye, Ziegler-Aye, Malloy-Aye, Plew-Aye, Steigleder-Aye

Motion Carried

b. North Idaho Special Assistant US Attorney (SAUSA) Initiative

Field Herrington, City Attorney: The City of Post Falls has been invited to join a regional public safety collaboration aimed at enhancing federal prosecution of drug trafficking and associated crimes in northern Idaho. The North Idaho Special Assistant U.S. Attorney (SAUSA) Initiative seeks to bolster enforcement of federal drug crimes by establishing a dedicated SAUSA position within the U.S. Attorney's Office, stationed in Coeur d' Alene. The initiative was developed as part of Operation Esto Perpetua, a state-led response to the fentanyl crisis, and has received both state and HIDTA (High Intensity Drug Trafficking Area) program support. The proposed MOU formalizes a local partnership involving counties and municipalities throughout North Idaho. Participating jurisdictions agree to contribute funding to support the SAUSA position. Shoshone County will serve as the employer and administer the program, including oversight of salary, benefits, and operational expenses for the attorney. The attorney will assist in the prosecution of drug trafficking and related crimes with an emphasis on cases that would benefit from federal prosecution, and may coordinate with local law enforcement and prosecutors where appropriate.

Motion by Ziegler to approve the North Idaho Special Assistant US Attorney (SAUSA) Initiative.

Second by Malloy.

Vote: Westlund-Aye, Ziegler-Aye, Malloy-Aye, Plew-Aye, Steigleder-Aye, Davis-Aye

Motion Carried

c. Prairie Trail Extension - Zorros Rd. to SH41 - Award of Contract

Chris Schneider, Staff Engineer: Award of the construction contract for the Prairie Trail, Zorros Rd. to SH41, will construct a quarter-mile section of the Prairie Trail. The Prairie Trail is a regional recreational trail extending between Post Falls and Coeur d' Alene. In March 2025, the City hired Welch Comer & Associates to design the Prairie Trail improvements, which included filling an existing pit next to the trail alignment. In May of 2025, City Council approved advertising the project for construction. On June 6, a bid opening was conducted. Seven bids were received with a low bid of \$152,370.00 from Northwest Landworks. Five of the received bids were less than the Engineer's estimate of \$368,925.00. The bid package from Northwest Landworks was reviewed, with minor mathematical irregularities that were inconsequential. Staff have reviewed the bids and the recommendation from Welch Comer. Staff recommended that the construction contract be awarded to Northwest Landworks as the lowest responsive bidder with a construction budget of \$175,225.50. The construction budget would be paid out of the multimodal impact fee account, which includes a 15% contingency amount from the low bid.

Motion by Malloy to approve the Prairie Trail Extension - Zorros Rd. to SH41 - Award of Contract.

Second by Ziegler.

Vote: Ziegler-Aye, Malloy-Aye, Plew-Aye, Steigleder-Aye, Davis-Aye, Westlund-Aye
Motion Carried

5. CITIZEN ISSUES

This section of the agenda is reserved for citizens wishing to address the Council regarding City-related issues that are not on the agenda. Persons wishing to speak will have 5 minutes. Comments related to pending public hearings, including decisions that may be appealed to the City Council, are out of order and should be held for the public hearing. Repeated comments regarding the same or similar topics previously addressed are out of order and will not be allowed. Comments regarding performance by city employees are inappropriate at this time and should be directed to the Mayor, either by subsequent appointment or after tonight's meeting, if time permits. In order to ensure adequate public notice, Idaho Law provides that any item, other than emergencies, requiring Council action must be placed on the agenda of an upcoming Council meeting. As such, the City Council can't take action on items raised during citizens issues at the same meeting but may request additional information or that the item be placed on a future agenda.

None

6. ADMINISTRATIVE / STAFF REPORTS

This portion of the agenda is for City staff members to provide reports and updates to the Mayor and City Council regarding City business as well as responses to public comments. These items are for information only and no final action will be taken.

a. Administration - Misc. Project Updates

Shelly Enderud, City Administrator: Updates were given on the following projects.

Parks and Recreation Department Recruitment Update

Long-Range Financial Plan

CityLink Transit Collaboration

Parade Coordination and Ordinance Development

Post Falls Historical Society

Mitigation Efforts

7. MAYOR AND COUNCIL COMMENTS

This section of the agenda is provided to allow the Mayor and City Councilors to make announcements and general comments relevant to City business and to request that items be added to future agendas for discussion. No final action or in-depth discussion of issues will occur.

Mayor: School is out watch out for the kids. The boat launch will be opening soon. Be careful with the water at Corbin Park.

8. EXECUTIVE SESSION

Certain City-related matters may need to be discussed confidentially subject to applicable legal requirements; the Council may enter executive session to discuss such matters. The motion to enter into executive session must reference the specific statutory section that authorizes the executive session. No final decision or action may be taken in executive session.

ACTION ITEMS:

None

RETURN TO REGULAR SESSION

ADJOURNMENT

8:12 PM

Ronald G. Jacobson, Mayor

Shannon Howard, City Clerk

Questions concerning items appearing on this Agenda or requests for accommodation of special needs to participate in the meeting should be addressed to the Office of the City Clerk, 408 N. Spokane Street or call 208-773-3511. City Council and City commission meetings are broadcast live on Post Falls City Cable on cable channel 1300 (formerly 97.103) as well as the City's YouTube Channel

(<https://www.youtube.com/c/CityofPostFallsIdaho>).

Mayor Ronald G. Jacobson

Councilors: Samantha Steigleder, Aaron Plew, Joe Malloy, Nathan Ziegler, Randy Westlund, Ryan Davis

Mission
Building Community.

**CITY OF POST FALLS
AGENDA REPORT
CONSENT CALENDAR
MEETING DATE: 7/1/2025**

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Nancy Wolf, CSR/AP

SUBJECT: Accounts Payable 06/18/25 – 07/02/25

ITEM AND RECOMMENDED ACTION:

The Finance Department recommends that the City Council review, and approve, the Post Falls Check Approval and Hand Check Accountability reports dated July 02, 2025. Approval of the reports acknowledges receipt of the required reports and approves making the payments. No presentation is planned on this item.

DISCUSSION:

As required by Idaho Code 50-1017 *Presentation of Claims* and 50-1018 *Payment of Claims*, the Finance Department provides a report at each council meeting detailing payments to be made on all accounts payable received during the prior two weeks. Generally, claims are presented prior to payment being issued, however, at times it is necessary for payment to be issued prior to approval (i.e. to avoid late fees), these checks are presented on the Hand Check Accountability Report for ratification at the next council meeting. The attached Post Falls Check Approval reports checks totaling \$1,086,775.33 to be dated July 02, 2025. The Hand Check Accountability is for hand checks issued June 12 – June 20, 2025, and total \$206,285.31.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

N/A

APPROVED OR DIRECTION GIVEN:

N/A

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

\$1,293,060.64

BUDGET CODE:

Various

ATTACHMENTS:

1. Check Run 07.02.25
2. Check Run 07.02.25 Manual cks
3. Hand Check Accountability for Check Run 07.02.25
4. Check Run 07.02.25 - AP #2

Post Falls Check Approval



City of Post Falls

Packet: APPKT15566 - Check Run 06.20.25 (Council 7/1/25)
Vendor Set: 01 - Vendor Set 01

Check Date: 7/2/2025

Vendor Number	Vendor Name	Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 001 - GENERAL FUND							
Balance Sheet Accounts							
VEN15112	Howard Rude						
APMWB	Check			BOND RELEASE -	BOND RELEASE - GREEN MEADOWS EA	001-22115	2,000.00
VEN13045	LAWSON HOMES						
APMWB	Check			BOND RELEASE -	BOND RELEASE - 1191 W. CORDGRASS	001-22115	2,000.00
VEN10000	MORT CONSTRUCTION						
APMWB	Check			BOND RELEASE -	BOND RELEASE - 3270 N. CARRIAGE	001-22115	3,750.00
VEN15114	Sawyers Construction						
APMWB	Check			BOND RELEASE -	BOND RELEASE - 2598 N. ASHRAF	001-22115	2,000.00
Balance Sheet Accounts Total:							9,750.00
Dept: 412 Information Systems							
C140	CDW Government Inc.						
APMWB	Electronic Funds Transf			AE4AM11-6.10.25	Additional DUO licences	001-412.0000.66014	293.40
VEN14426	Crow Canyon Systems, Inc.						
APMWB	Electronic Funds Transf			2025-309	Annual Nitro renewal	001-412.0000.66014	3,779.00
D070	Dell Marketing LP						
APMWB	Check			10815796227	Dell Pro Micro for Refresh City Hall	001-412.0000.63030	709.92
				10820648394	City Hall annual O365 renewal	001-412.0000.66014	58,196.16
				10815796227	Dell Pro Micro for Refresh City Hall	001-412.0000.80010	6,651.12
Dept 412 Total:							69,629.60
Dept: 414 Finance							
B091	BDS						
APMWB	Check			100910	Utility Billing	001-414.1445.62170	6,349.92
						001-414.1445.62190	4,016.17
Dept 414 Total:							10,366.09
Dept: 415 City Clerk							
C291	Coeur d' Alene Press						
APMWB	Check			0000036854-05312	CDA#14437 NOPH CPACE	001-415.0000.62000	32.64
				0000036641	Printing of Ordinance 1528	001-415.0000.62000	85.77
Dept 415 Total:							118.41
Dept: 421 Police							
A0690	AccessData Corp						
APMWB	Check			11619493	PD Shredder Services	001-421.0000.62040	73.54
A254	Allegra Print & Imaging						
APMWB	Electronic Funds Transf			212094	PD Search Warrant Forms	001-421.0000.63210	318.94
VEN14905	Car Wash Plaza						
APMWB	Check			1437	PD Car Washes	001-421.0000.62040	100.00
C220	Coleman Oil Co						
APMWB	Check			CP-0264491	PD Gasoline	001-421.0000.64030	5,873.21
C410	Country Lock & Key, Inc.						
APMWB	Electronic Funds Transf			15554	PD Locker Room Maintenance	001-421.0000.68010	450.00
VEN01237	Custom Truck						
APMWB	Check			184427	Spray in Bedliner - PFPD170	001-421.0000.90020	425.00
VEN14867	CW Signs						
APMWB	Check			3205	PD Blank Business Cards	001-421.0000.63210	65.00
VEN14874	Debra J Salish						
APMWB	Check			25-74	PD Uniform Pants Tailoring - Gernns	001-421.4000.72000	36.00
G020	Galls, LLC						
APMWB	Electronic Funds Transf			031528622	PD Uniforms - Scruggs	001-421.4000.72000	129.22

Vendor Number	Vendor Name	Invoice #	Invoice Description	Account Number	Distribution Amount
Bank Code	Payment Type				
APMWB	Electronic Funds Transf	031552925	PD Uniform Shirt	001-421.4000.72000	42.32
		031528618	PD Uniforms - Scruggs	001-421.4000.72000	237.22
VEN09941	Jacque Panza				
APMWB	Check	061725	Chaplain Stipend - May	001-421.0000.62370	50.00
VEN07726	Jon Dekeles				
APMWB	Check	061725	Chaplain Stipend - May	001-421.0000.62370	50.00
L0195	Language Line Services				
APMWB	Electronic Funds Transf	11624905	PD Interpretation Services	001-421.0000.62040	169.86
N001	Napa Auto Parts				
APMWB	Check	345509	PD Stock - Gasket Sealer	001-421.0000.67100	37.34
		345493	PFPD145 Water Pump	001-421.0000.67100	103.93
		345529	PD Stock - Washer Fluid	001-421.0000.67100	58.86
		346406	PFPD124 Gasket Set, Spark Plugs	001-421.0000.67100	116.11
		344920	PD Stock - Floor Liners	001-421.0000.67100	239.68
		346622	PFPD141 Brake Pads, Rotors	001-421.0000.67100	283.55
		345495	PFPD145 Idler Pulley	001-421.0000.67100	38.29
		345512	PD Stock - Gasket Makers	001-421.0000.67100	44.98
		345865	PD Stock - Epoxy Adhesives	001-421.0000.67100	19.04
V040	ODP Business Solutions				
APMWB	Check	425223030001	Office Supplies-PD	001-421.0000.63060	117.84
VEN01379	O'Reilly Auto Parts				
APMWB	Check	3829-238630	PFPD124 Plug Boots, Spark Plugs	001-421.0000.67100	114.48
VEN04390	Personnel Evaluation, Inc.				
APMWB	Check	55031	PD Applicant Testing	001-421.0000.62040	50.00
VEN15108	Red Lion Templins Hotel on the River				
APMWB	Check	1601782-3120979	VOP Appreciation Brunch	001-421.0000.63590	906.00
		1540576-3090632	PD Awards Dinner	001-421.0000.63590	3,539.20
VEN14902	The Bunker Tri-Cities LLC				
APMWB	Check	INV/2025/01660	PD Jumpsuit	001-421.4000.72000	445.59
T118	TPI Embroidery				
APMWB	Check	12379	PD Uniform Hats, Patches	001-421.4000.72000	340.44
VEN07714	Uniforms2gear, Inc				
APMWB	Electronic Funds Transf	INV/2025/06/0336	ECO Uniform Jackets	001-421.4000.72000	209.54
		INV/2025/06/0284	ECO Class A Uniforms	001-421.4000.72000	554.95
		INV/2025/06/0337	ECO Uniform Pants	001-421.4000.72000	141.22
Dept 421 Total:					15,381.35
Dept: 423 Oasis					
VEN15111	Scot D. Nass Attorney at Law, PLLC				
APMWB	Check	100	VSU Client Legal Services	001-423.1153.68400	1,495.00
Dept 423 Total:					1,495.00
Dept: 424 Legal					
VEN14845	Smith & Malek, PLLC				
APMWB	Electronic Funds Transf	57921	PF & CDA vs KC Treasury	001-424.0000.62040	5,000.79
Dept 424 Total:					5,000.79
Dept: 427 Animal Control					
C220	Coleman Oil Co				
APMWB	Check	CP-0264491	PD Gasoline	001-427.0000.64030	305.31
Dept 427 Total:					305.31
Dept: 431 Streets					
A1395	Advanced Compressor & Hose Inc				
APMWB	Check	99822	Hoses & fittings for Stencil Truck	001-431.0000.68100	289.52
A497	Arrow Construction Supply, Inc				
APMWB	Check	430813	Bartel plate compactor	001-431.0000.66190	2,245.83
		429864	Asphalt Depth Gauge	001-431.0000.67090	44.49
VEN05261	CDA PAVING				
APMWB	Check	105825	3/4 minus crushed base - 3rd Avenue Patchi	001-431.0000.68090	289.05
I2112	IMSA				

Vendor Number	Vendor Name	Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
		APMWB	Check	395396	Certification renewsl - Clint Boren	001-431.0000.62060	40.00
I340	Interstate Concrete & Asphalt						
		APMWB	Electronic Funds Transf	1050938	Asphalt for 3rd Avenue Patchwork	001-431.0000.68090	1,693.30
				1052676	Asphalt for paving Grange Ave - Day 2	001-431.0000.68130	23,127.30
				1052267	Asphalt for paving Grange Ave - Day 1	001-431.0000.68130	11,613.70
				1052969	Asphalt for paving Grange Ave - Day 3	001-431.0000.68130	17,532.20
L071	Local Highway Technical Assistance Council- LHTAC						
		APMWB	Electronic Funds Transf	T252225FC-3	ATSSA Flagger Certification - Jami Campbel	001-431.0000.64020	60.00
				T26425TCT-2	Traffic Control Tech Class- Rewoldt	001-431.0000.64020	125.00
				T252025ADA-3	ADA Compliance - J Robison, S Payne, C Yc	001-431.0000.64020	240.00
				T252825RD-1	Roadway Drainage Class - Robison, Payne,	001-431.0000.64020	240.00
				T26225WZ-11	Work Zone Webinar - Shawn Rewoldt	001-431.0000.64020	40.00
N001	Napa Auto Parts						
		APMWB	Check	346939	Carb/Choke cleaner	001-431.0000.63000	100.20
N0991	Norco Inc						
		APMWB	Check	43546252	Nitrile Gloves	001-431.0000.63110	103.72
				43618916	Hiviz vests	001-431.0000.63110	26.76
				43607217	Nitrile Gloves	001-431.0000.63110	16.64
				43739923	Leather Gloves	001-431.0000.63110	90.96
				43333405	HI-Viz vests	001-431.0000.63110	35.68
R190	Robideaux Motors Co., Inc.						
		APMWB	Check	51822	Upfit parts	001-431.0000.90010	280.50
R1913	Rockhound Landscape Supply						
		APMWB	Check	05.30.2025	Sod for lawn repairs	001-431.0000.68130	135.70
R251	Serights Ace Hardware						
		APMWB	Check	367073/1	WD40	001-431.0000.63260	16.18
				367022/1	Marking paint and Nylon Braid	001-431.0000.63260	44.06
				366542/1	Milwaukie Grinder, recip saw	001-431.0000.67090	339.10
				367308/1	Supply hose for kitchen sink	001-431.0000.68010	10.79
				367043/1	Kitchen faucet replacement	001-431.0000.68010	116.99
				367070/1	Propane	001-431.0000.68090	18.56
				367137/1	buckets, brushes	001-431.0000.68100	36.63
				367260/1	propane	001-431.0000.68100	35.09
				367017/1	Propane	001-431.0000.68100	12.18
				367244/1	Gasket	001-431.0000.68130	6.44
				366985/1	Rubber straps	001-431.0000.68130	42.93
				367097/1	Marking Paint	001-431.0000.68130	48.54
				367251/1	Polypro rope	001-431.0000.68130	13.49
				367019/1	Garden Sprayer	001-431.0000.68130	59.37
				367205/1	Diamond Wheel 4"	001-431.0000.68130	49.49
				367281/1	Flex coupler & gorilla tape	001-431.0000.68130	18.88
				367223/1	Nuts/bolts & propane	001-431.0000.68150	11.89
U140	UpScale Mail						
		APMWB	Check	344808	Color copies & Lamination	001-431.0000.63000	188.10
Z026	Ziegler Lumber Co #017						
		APMWB	Check	887768	Toilet repair - Streets	001-431.0000.68010	233.31
Dept 431 Total:							59,672.57
Dept: 434 Fleet Maintenance							
VEN14736	Cintas Corporation No. 3						
		APMWB	Check	4232311764	Fleet laundry and Rug Service	001-434.0000.63160	188.00
				4233073770	Fleet laundry & rug service	001-434.0000.63160	99.32
				4233790693		001-434.0000.63160	89.02
C3818	Cooper Fabrication, Inc.						
		APMWB	Check	30433	New 2025 Dump Truck Tailgate Build	001-434.0000.90010	1,934.88
VEN01674	McGuire Bearing Company						
		APMWB	Check	2442652-00	Ball Bearing - P472	001-434.0000.63012	61.48
VEN14280	Mtn Home Auto Ranch						
		APMWB	Check	HD5F019	PFPD 188 2025 Dodge Durango Police (Rep	001-434.0000.90010	43,152.00
VEN14278	Mtn. Home Auto Ranch						
		APMWB	Check	HD5F016	PFPD 183 2025 Dodge Durango Police (Rep	001-434.0000.90010	43,152.00

Vendor Number	Vendor Name	Invoice #	Invoice Description	Account Number	Distribution Amount
Bank Code	Payment Type				
APMWB	Check	HD5F017	PFPD 184 2025 Dodge Durango Police (Rep	001-434.0000.90010	43,152.00
		HD5F018	PFPD 185 2025 Dodge Durango Police (Rep	001-434.0000.90010	43,152.00
		HD5F020	PFPD 186 2025 Dodge Durango Police (Rep	001-434.0000.90010	43,152.00
		HD5F014	PFPD 189 2025 Dodge Durango Police (Rep	001-434.0000.90010	43,152.00
		HD5F015	PFPD 182 2025 Dodge Durango Police (Rep	001-434.0000.90010	43,152.00
		HD5F021	PFPD 187 2025 Dodge Durango Police (Rep	001-434.0000.90010	43,152.00
N001	Napa Auto Parts				
APMWB	Check	345854	Shocks - S234	001-434.0000.63011	245.36
		346591	Filter stock	001-434.0000.63011	45.05
		345877	Bracket- S234	001-434.0000.63011	18.09
		325780	Oil Filter - stock	001-434.0000.63011	4.44
		346591	Filter stock	001-434.0000.63012	45.05
				001-434.0000.63013	38.61
		345864	Carlyle Torx Screwdriver set	001-434.0000.67090	130.12
		345546	bond/weld syrnges	001-434.0000.67090	15.00
		345971	Radiator Funnel	001-434.0000.67090	2.33
		345983	Energizer 357/303 batteries	001-434.0000.67090	15.66
		345872	Crocodile Cleaning Cloths	001-434.0000.67120	62.08
N0991	Norco Inc				
APMWB	Check	43844399	Mag Tool	001-434.0000.67090	17.42
C1170	Norfolk Iron & Metal Co				
APMWB	Electronic Funds Transf	22218502	20' tube - S234	001-434.0000.63011	53.10
		22218500	10' tube - S234	001-434.0000.63011	26.55
B100	Owen Equipment Company				
APMWB	Check	131237	Sublet Repair of Broom Bear S556	001-434.0000.67170	1,537.64
P1001	Pape Machinery				
APMWB	Check	16119350	Air Filter - S305	001-434.0000.63011	98.56
P180	Perfection Tire				
APMWB	Check	1091774	Tires - P472	001-434.0000.67190	202.36
		1091754	Tires - P470	001-434.0000.67190	153.01
R060	Ragan Equipment Co.				
APMWB	Check	01-170294	Dust Cap Caster - P474	001-434.0000.63012	44.80
		01-156588	Sublet repair - P473	001-434.0000.67170	936.60
R190	Robideaux Motors Co., Inc.				
APMWB	Check	51822	Upfit parts	001-434.0000.63011	420.75
		52058	Hose Assembly - P130	001-434.0000.63012	170.33
		51822	Upfit parts	001-434.0000.90010	349.03
VEN07942	RWC International LTD				
APMWB	Check	XA106098938 01	A/C Belts - S234	001-434.0000.63011	51.41
R251	Serights Ace Hardware				
APMWB	Check	367249/1	Angle Steel - S234	001-434.0000.63011	13.49
T106	Titan Truck Equipment				
APMWB	Check	1385585	knapaliner - P140	001-434.0000.63012	1,317.53
VEN13987	Western Peterbilt, LLC				
APMWB	Check	027P87134	Steel Mount Bracket - S234	001-434.0000.63011	20.21
W180	Western States Equipment				
APMWB	Check	IN003176469	Harness Assembly - S346	001-434.0000.63011	532.07
Dept 434 Total:					354,155.35
Dept: 442 Cemetery					
VEN14065	North Idaho Pest				
APMWB	Check	2025-05	spider spray	001-442.0000.68220	160.00
R251	Serights Ace Hardware				
APMWB	Check	367176/1	Irrigation hubs	001-442.0000.68230	27.68
W230	Wilbert Precast Inc.				
APMWB	Check	336715-1	Jones niche engraving	001-442.0000.63760	251.00
Dept 442 Total:					438.68
Dept: 443 Parks					
A1395	Advanced Compressor & Hose Inc				
APMWB	Check	99809	Parts for P312	001-443.0000.66190	16.24

Vendor Number Bank Code	Vendor Name Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
VEN14428	Asphalt Pros USA				
APMWB	Electronic Funds Transf	#841 #840	Seal Coat & Stripe Water Tower Parking Lot	001-443.0000.68111	6,375.00
			Sealcoat and Stripe Hilde Kellogg Parking Lc	001-443.0000.68111	4,255.00
J105	J-U-B Engineers, Inc.				
APMWB	Electronic Funds Transf	0185443	Community Garden Bid Set Plan Updates	001-443.0000.62040	1,491.30
L109	Lowe's Credit Services				
APMWB	Check	72453	Hardware for Construction	001-443.0000.67030	41.70
VEN14698	Northern Pump & Electric				
APMWB	Check	1843	Q'emiln pump repair and platform install	001-443.1658.62330	360.84
R060	Ragan Equipment Co.				
APMWB	Check	01-170581	Blades for the JD Mowers	001-443.0000.66190	147.78
R1691	River City Paint & Decorating				
APMWB	Check	JYTMD 5QR3V	Paint for tables.	001-443.0000.68160	200.88
			Paint for Black Bay	001-443.0000.68160	163.98
R251	Serights Ace Hardware				
APMWB	Check	365607/1 367157/1 367052/1 366919/1 367052/1 367157/1	PLSTC BUCKET 5G WHT ACE Tools & irrigation for south parks Paint supplies for south parks Paint for Construction Paint supplies for south parks Tools & irrigation for south parks	001-443.0000.63150 001-443.0000.67090 001-443.0000.68160 001-443.0000.68160 001-443.0000.68160 001-443.0000.68200 001-443.0000.68230	83.17 42.79 17.98 82.92 48.89 18.71 134.97
A565	SiteOne Landscape Supply, LLC				
APMWB	Check	150635894-001 150428868-001 149467365-001 154703527-001 154458421-001 154521004-001 149467365-001	CEU Seminar - Daniel Fertilizer for Spring Application Irrigation Parts & PVC Stock for Spring Repa Irrigation parts for repair Irrigation parts for north parks Irrigation parts for south parks Irrigation Parts & PVC Stock for Spring Repa	001-443.0000.64020 001-443.0000.68200 001-443.0000.68230 001-443.0000.68230 001-443.0000.68230 001-443.0000.68230 001-443.0000.68230	75.00 10,336.00 7,244.44 425.02 156.10 121.28 3,375.13
Dept 443 Total:					35,215.12

Dept: 444 Parks - Construction

K100	Kootenai County Solid Waste				
APMWB	Check	09-30289/12-31821 09-30289/12-32779 9-30289/12-32542 9-30289/12-32857 09-30289/12-31878 09-30289/12-31934 09-30289/12-31868 09-30289/12-32179 09-30289/12-32425 09-30289/12-32640 09-30289/12-32471 09-30289/12-32115 09-30289/12-32170 09-30289/12-31817 9-30289/12-32015 09-30289/12-31998 9-30289/12-32100 09-30289/12-31761	Warren Project Captured Invoice from Kootenai County Solic Warren Project Captured Invoice from Kootenai County Solic Warren Project Captured Invoice from Kootenai County Solic Warren Project Captured Invoice from Kootenai County Solic Warren Project Captured Invoice from Kootenai County Solic Warren Project Captured Invoice from Kootenai County Solic Warren Project Captured Invoice from Kootenai County Solic Warren Project Captured Invoice from Kootenai County Solic Warren Project Captured Invoice from Kootenai County Solic Warren Project	001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180	82.84 86.67 88.21 98.18 105.08 192.52 184.85 162.60 159.54 148.80 120.42 121.19 126.56 127.32 128.09 190.98 131.92 118.89
A565	SiteOne Landscape Supply, LLC				
APMWB	Check	154514245-001 154820259-001 154519197-001 154514245-001 154820259-001 154514245-001	Warren Park irrigation parts. Sch 40 PVC Male Adapter 1-1/2 in. MIPT X 5 Irrigation parts return Warren Park irrigation parts. Sch 40 PVC Male Adapter 1-1/2 in. MIPT X 5 Warren Park irrigation parts.	001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180 001-444.0000.94180	4.94 137.03 -12.24 11.45 152.86 1,124.50
Dept 444 Total:					3,793.20

Vendor Number	Vendor Name	Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Dept: 445 Recreation							
S054	Schmidt, Sheila						
APMWB	Electronic Funds Transfr			06.18.25	June Contractual	001-445.0000.62040	472.00
Dept 445 Total:							472.00
Dept: 451 Planning & Zoning							
C291	Coeur d' Alene Press						
APMWB	Check			0000036190-05212	(Public Hearing Notice Land Exchange No 8	001-451.0000.62000	39.57
				0000036541-05222	(Public Hearing Notice-Text Amendment TA-2	001-451.0000.62000	78.84
				0000032030-01232	(Public Hearing Notice Steckman ANN-24-9	001-451.0000.62000	213.72
				0000036565-05222	(Public Hearing Notice-Painted Rock ANN-20	001-451.0000.62000	305.82
				0000036567-05222	(Public Hearing Notice-Harvest Meadows PU	001-451.0000.62000	383.84
				0000036226-05222	(Public Hearing Notice-Pleasant View ANN-0	001-451.0000.62000	411.08
V040	ODP Business Solutions						
APMWB	Check			425719525001	Office Supplies-CD	001-451.0000.63060	33.26
Dept 451 Total:							1,466.13
Dept: 452 Building Inspector							
B091	BDS						
APMWB	Check			100910	Utility Billing	001-452.0000.62040	50.00
V040	ODP Business Solutions						
APMWB	Check			425719525001	Office Supplies-CD	001-452.0000.63060	33.28
Dept 452 Total:							83.28
Dept: 453 Engineering							
VEN15110	Econolite Systems, Inc						
APMWB	Check			45576	Software Licensing	001-453.0000.66014	4,800.00
V040	ODP Business Solutions						
APMWB	Check			425719525001	Office Supplies-CD	001-453.0000.63060	33.27
Z026	Ziegler Lumber Co #017						
APMWB	Check			895489	Sprinkler repair/ADA ramps	001-453.0000.68010	78.81
				918563	Fir stripping	001-453.0000.68010	68.40
Dept 453 Total:							4,980.48
Dept: 481 Capital Improvements/Contracts							
A281	Allied Fire & Security						
APMWB	Check			1660952	FIRE SERVICES 175-2900, 7/1/2025 - 9/30/	001-481.0000.68010	222.99
Dept 481 Total:							222.99
Fund 001 Total:							572,546.35
Fund: 003 - PERSONNEL BENEFIT POOL							
Dept: 482 Personnel Pool							
VEN15108	Red Lion Templins Hotel on the River						
APMWB	Check			1540576-3090632	PD Awards Dinner	003-482.0000.73020	2,000.00
Dept 482 Total:							2,000.00
Fund 003 Total:							2,000.00
Fund: 007 - DRUG SEIZURE PROGRAM							
Dept: 425 Drug Seizure Program							
VEN14867	CW Signs						
APMWB	Check			3165	2025 K9 Tournament Signs	007-425.0000.67020	50.00
Dept 425 Total:							50.00
Fund 007 Total:							50.00
Fund: 017 - ANNEXATION FEES							
Dept: 410 General Government Services							
VEN13951	SCJ Alliance						
APMWB	Check			81000	SCJ Comprehensive Plan Update Project #8	017-410.0000.62040	7,809.00

Dept 410 Total: 7,809.00

Fund 017 Total: 7,809.00

Packet: APPKT15566 - Check Run 06.20.25 (Council 7/1/25)
Vendor Set: 01 - Vendor Set 01

Check Date: 7/2/2025

Vendor Number	Vendor Name	Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES							
Dept: 428 Kootenai Fire/EMS Impact Fees							
VEN14739	Kootenai County Emergency Medical Services System						
APMWB	Electronic Funds Transfr		May 2025 Impact fe		Impact Fees for May 2025	034-428.0000.33117	-250.00
						034-428.0000.62040	3,770.60
VEN06795	Kootenai County Fire & Rescue						
APMWB	Electronic Funds Transfr		May 2025 Impact fe		Impact Fees for May 2025	034-428.0000.33117	-500.00
						034-428.0000.62040	33,652.70
Dept 428 Total:							36,673.30
Fund 034 Total:							36,673.30
Fund: 037 - STREETS IMPACT FEES							
Dept: 431 Streets							
C291	Coeur d' Alene Press						
APMWB	Check		36624		Prairie Trail - Zorros to 41 Ad for Bid	037-431.1711.95520	236.96
J105	J-U-B Engineers, Inc.						
APMWB	Electronic Funds Transfr		0185160		Transportation Master Plan	037-431.0000.80290	18,985.00
W090	Welch Comer & Associates, Inc.						
APMWB	Electronic Funds Transfr		41354200-001	41354200-001	Chase Rd Wheatland to G	037-431.0000.95142	19,200.00
			41354200-002	41354200-002	Chase Road Wheatland to	037-431.0000.95142	19,200.00
			41352410-002	41352410-002	Prairie Trail Zorros to Hwy 4	037-431.1711.95520	14,601.00
			41354210-001	41354210-001	Prairie Trail Zorros to Hwy 4	037-431.1711.95520	23,115.00
Dept 431 Total:							95,337.96
Fund 037 Total:							95,337.96
Fund: 650 - RECLAIMED WATER OPERATING							
Dept: 463 Wastewater Operating							
A090	Accurate Testing Labs LLC						
APMWB	Check		146436		Xylem Class A Testing	650-463.0000.68360	400.00
			146435			650-463.0000.68360	100.00
			146460			650-463.0000.68360	300.00
			146184		Unknown Powder	650-463.0000.68360	195.00
A228	A-L Compressed Gases, Inc.						
APMWB	Check		0003052404		High Pressure Rental	650-463.0000.68025	9.08
A424	Anatek Labs, Inc.						
APMWB	Check		2511411		Burly IPT Sampling	650-463.0000.63871	2,030.00
			2514295		Local Limits Domestic Background	650-463.0000.68360	1,160.00
			2514292			650-463.0000.68360	1,160.00
			2513838			650-463.0000.68360	1,160.00
			2511478		Total P by SM 4500-P H	650-463.0000.68360	140.00
VEN03129	Barr Tech LLC						
APMWB	Check		10437		Bio Solids Disposal May 2025	650-463.0000.62150	78,501.00
VEN05261	CDA PAVING						
APMWB	Check		105489		3/4" Crushed Base	650-463.0000.68010	88.41
VEN14736	Cintas Corporation No. 3						
APMWB	Check		4232312016		WWTP Uniforms	650-463.4000.72000	159.36
			4233074091		WWTP Uniforms	650-463.4000.72000	159.36
C280	Coeur d'Alene Power Tool						
APMWB	Check		2-285902		Grease Gun Kit	650-463.0000.67090	275.00
C3090	Columbia Electric Supply						
APMWB	Check		1120-1021551		240W XLE PWR SPLY	650-463.0000.68025	469.72
F030	FedEx						
APMWB	Check		9-695-91023		Late Fee for invoice 8-832-97957	650-463.0000.68360	23.90
			9-696-29767		Late Fee	650-463.0000.68360	23.90
G098	Grainger						

Vendor Number	Vendor Name	Invoice #	Invoice Description	Account Number	Distribution Amount
Bank Code	Payment Type				
APMWB	Check	9530641852	SOCKET EXTENSION	650-463.0000.67090	6.76
		9531056415	FOLDING SHELF	650-463.0000.68025	482.84
		9526426185	Wall Mounts & Utility Cart	650-463.0000.68025	165.67
		9531056423	VACUUM PUMP OIL, 1 QT,BOTTLE	650-463.0000.68025	156.20
		9525866118	Fuses & Shop Tools	650-463.0000.68025	728.39
VEN06984	Gravity Consulting, LLC				
APMWB	Check	25088	PCB sampling by Gravity	650-463.0000.68360	2,802.67
H030	Hach Company				
APMWB	Check	14517690	AMMONIA, TNT+	650-463.0000.63400	183.90
		14531261	AMMONIA TNT	650-463.0000.63400	183.90
H1957	Horizon				
APMWB	Electronic Funds Transfr	2S233591	WWTP Supplies	650-463.0000.68010	455.08
		2S232477	WWTP Parts	650-463.0000.68010	622.06
N040	NCL of Wisconsin, Inc.				
APMWB	Check	520590	Lab Supplies	650-463.0000.63400	1,311.93
VEN04172	Northwest Scientific, Inc.				
APMWB	Electronic Funds Transfr	5191803	Glass Microfiber Filters	650-463.0000.63400	416.96
		5191726	Electrode Storage Solution	650-463.0000.63400	111.48
V040	ODP Business Solutions				
APMWB	Check	425732377001	Office Supplies-Wastewater	650-463.0000.63060	71.04
		427052111001		650-463.0000.63060	72.48
		425732377001		650-463.0000.63060	14.76
O050	Oxarc Inc.				
APMWB	Electronic Funds Transfr	0032342416	Sodium Bisulfite	650-463.0000.63008	5,330.75
		0032346166	Sodium Hypochlorite (Chlorine Bleach)	650-463.0000.68820	1,879.75
		0032349134		650-463.0000.68820	2,613.75
R251	Serights Ace Hardware				
APMWB	Check	367040/1	STEP DRLBIT #8 & PUNCH	650-463.0000.67090	65.23
		367351/1	WWTP Supplies	650-463.0000.67090	154.63
		367347/1		650-463.0000.68025	39.35
		367012/1	WWTP Shop Supplies	650-463.0000.68025	109.08
U1006	Univar Solutions USA, LLC				
APMWB	Check	53062183	Aluminum Sulfate	650-463.0000.63490	6,680.08
W0226	Walter E Nelson Co				
APMWB	Electronic Funds Transfr	550330	Lab Supplies	650-463.0000.63400	560.17
Dept 463 Total:					111,573.64
Dept: 466 Wastewater - Collections					
C3090	Columbia Electric Supply				
APMWB	Check	1120-1021610	Wire	650-466.0000.63000	50.44
P125	Paramount Supply Company				
APMWB	Check	100542	PVC Pipe	650-466.0000.63000	77.38
P180	Perfection Tire				
APMWB	Check	1091135	ALIGNMENT & BREAKS T115	650-466.0000.67170	1,302.92
		1091231	FULL SYNTHETIC OIL CHANGE T121	650-466.0000.67170	107.89
R251	Serights Ace Hardware				
APMWB	Check	367221/1	Riverside Harbor LS Supplies	650-466.0000.63000	69.26
		367121/1	CONTRACTOR BAG 55G	650-466.0000.63000	17.09
		366947/1	Car Charger	650-466.0000.63000	15.29
		367081/1	Highlands LS Parts	650-466.0000.63000	20.67
		367108/1	Seltice LS BUSHING 40PVC2"SPIG1"FPT	650-466.0000.63000	17.79
Dept 466 Total:					1,678.73
Dept: 468 Wastewater - Surface Water					
VEN14736	Cintas Corporation No. 3				
APMWB	Check	4233074091	WWTP Uniforms	650-468.4000.72000	159.36
		4232312016	WWTP Uniforms	650-468.4000.72000	159.36
N001	Napa Auto Parts				
APMWB	Check	338452	Stormwater Supplies	650-468.0000.68380	174.00
VEN14559	One Call Concepts, Inc				
APMWB	Check	5055025	Lacates	650-468.0000.62320	398.38

Vendor Number Bank Code	Vendor Name Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
R1913	Rockhound Landscape Supply				
APMWB	Check	5.25.25	2yds Top Soil	650-468.0000.68380	58.00
		5.21.2025	3yds of fine sand	650-468.0000.68380	138.00
R251	Serights Ace Hardware				
APMWB	Check	367110/1	Stormwater Supplies	650-468.0000.68380	28.04
		367006/1	MOWER RECYCLR GAS 22"	650-468.0000.80240	404.10
Dept 468 Total:					1,519.24
Fund 650 Total:					114,771.61
Fund: 700 - SANITATION					
Dept: 461 Sanitation					
VEN07913	CANNON HILL				
APMWB	Check	42603	Wood waste for multiple sites	700-461.0000.65050	562.00
VEN05261	CDA PAVING				
APMWB	Check	105721	Park Clean-up - Corbin	700-461.0000.65050	84.53
VEN04268	Coeur d'Alene Garbage Service				
APMWB	Check	2915838	Dumpsters for Parks	700-461.0000.65050	718.23
K100	Kootenai County Solid Waste				
APMWB	Check	09-30289/12-32934	Big Cans	700-461.0000.65050	52.92
		09-30289/12-27092	Warren Park Clean-up	700-461.0000.65050	51.39
		9-30289/12-32485	Big Can Refuse	700-461.0000.65050	29.91
		09-30289/12-32635		700-461.0000.65050	23.78
Dept 461 Total:					1,522.76
Fund 700 Total:					1,522.76
Fund: 750 - WATER OPERATING					
Dept: 462 Water Operating					
A090	Accurate Testing Labs LLC				
APMWB	Check	146450	Water Testing	750-462.0000.68360	150.00
		145932	Well 8 Water Testing	750-462.0000.68360	2,325.00
		145930	IOC ID Water Testing	750-462.0000.68360	350.00
		146345	Water testing	750-462.0000.68360	150.00
VEN14551	Andy's Heating & Cooling				
APMWB	Check	40993795	Well 3 AC repair	750-462.0000.68010	125.00
B091	BDS				
APMWB	Check	100910	Utility Billing	750-462.0000.62410	2,380.00
C1161	CDA Garbage				
APMWB	Electronic Funds Transf	2915182	Recycle Bin	750-462.0000.65050	30.50
VEN05261	CDA PAVING				
APMWB	Check	105766	3/4" Crushed Rock	750-462.0000.63280	134.42
H215	Core & Main LP				
APMWB	Check	W556640	3/4 PE Parts	750-462.0000.63280	140.00
		X010357	Inserts & Plugs	750-462.0000.63280	204.28
		V666879	Hymax Clamp	750-462.0000.63280	560.33
H003	H.D. Fowler Company				
APMWB	Check	17021277	Thread Seal Tape	750-462.0000.63280	52.48
		16984229	501 Coupling	750-462.0000.63280	312.86
		16983843	Couplings	750-462.0000.63280	442.14
K080	Knudtsen Chevrolet and GMAC				
APMWB	Check	6288378/1	Oil Change Service Truck W202	750-462.0000.67170	144.40
N001	Napa Auto Parts				
APMWB	Check	345884	Radiator Funnel	750-462.0000.63280	2.33
VEN14559	One Call Concepts, Inc				
APMWB	Check	5055025	Lacates	750-462.0000.62320	398.39
P180	Perfection Tire				
APMWB	Check	1091121	Alignment W117	750-462.0000.67170	99.95
R060	Ragan Equipment Co.				
APMWB	Check	01-170787	John Deere Mower Parts	750-462.0000.68010	93.27
R251	Serights Ace Hardware				

Vendor Number Bank Code	Vendor Name Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
APMWB	Check	366887/1	USB RCHRG	750-462.0000.63280	62.99
		367016/1	Water Shop Supplies	750-462.0000.63280	21.18
		367028/1	Water Shop Supplies	750-462.0000.63280	17.62
VEN13988	Tacoma Screw Products, Inc				
APMWB	Check	240150089-00	Water Shop Supplies	750-462.0000.63280	148.39
T118	TPI Embroidery				
APMWB	Check	12340	Water Uniforms	750-462.4000.72000	251.16
U145	USABlue Book				
APMWB	Check	INV00735106	Locator with Soft Case	750-462.0000.80240	1,389.62
Dept 462 Total:					9,986.31
Fund 750 Total:					9,986.31
Report Total:					840,697.29



Fund	Account	Amount
001 - GENERAL FUND		
	001-22115	9,750.00
	001-412.0000.63030	709.92
	001-412.0000.66014	62,268.56
	001-412.0000.80010	6,651.12
	001-414.1445.62170	6,349.92
	001-414.1445.62190	4,016.17
	001-415.0000.62000	118.41
	001-421.0000.62040	393.40
	001-421.0000.62370	100.00
	001-421.0000.63060	117.84
	001-421.0000.63210	383.94
	001-421.0000.63590	4,445.20
	001-421.0000.64030	5,873.21
	001-421.0000.67100	1,056.26
	001-421.0000.68010	450.00
	001-421.0000.90020	425.00
	001-421.4000.72000	2,136.50
	001-423.1153.68400	1,495.00
	001-424.0000.62040	5,000.79
	001-427.0000.64030	305.31
	001-431.0000.62060	40.00
	001-431.0000.63000	288.30
	001-431.0000.63110	273.76
	001-431.0000.63260	60.24
	001-431.0000.64020	705.00
	001-431.0000.66190	2,245.83
	001-431.0000.67090	383.59
	001-431.0000.68010	361.09
	001-431.0000.68090	2,000.91
	001-431.0000.68100	373.42
	001-431.0000.68130	52,648.04
	001-431.0000.68150	11.89
	001-431.0000.90010	280.50
	001-434.0000.63011	1,529.08
	001-434.0000.63012	1,639.19
	001-434.0000.63013	38.61
	001-434.0000.63160	376.34
	001-434.0000.67090	180.53
	001-434.0000.67120	62.08
	001-434.0000.67170	2,474.24
	001-434.0000.67190	355.37
	001-434.0000.90010	347,499.91
	001-442.0000.63760	251.00
	001-442.0000.68220	160.00
	001-442.0000.68230	27.68
	001-443.0000.62040	1,491.30
	001-443.0000.63150	83.17
	001-443.0000.64020	75.00
	001-443.0000.66190	164.02
	001-443.0000.67030	41.70
	001-443.0000.67090	42.79
	001-443.0000.68111	10,630.00
	001-443.0000.68160	514.65
	001-443.0000.68200	10,354.71
	001-443.0000.68230	11,456.94
	001-443.1658.62330	360.84

001-444.0000.94180	3,793.20	
001-445.0000.62040	472.00	
001-451.0000.62000	1,432.87	
001-451.0000.63060	33.26	
001-452.0000.62040	50.00	
001-452.0000.63060	33.28	
001-453.0000.63060	33.27	
001-453.0000.66014	4,800.00	
001-453.0000.68010	147.21	
001-481.0000.68010	222.99	
Fund 001 Total:	572,546.35	
003 - PERSONNEL BENEFIT POOL		
003-482.0000.73020	2,000.00	
Fund 003 Total:	2,000.00	
007 - DRUG SEIZURE PROGRAM		
007-425.0000.67020	50.00	
Fund 007 Total:	50.00	
017 - ANNEXATION FEES		
017-410.0000.62040	7,809.00	
Fund 017 Total:	7,809.00	
034 - KOOTENAI FIRE/EMS IMPACT FEES		
034-428.0000.33117	-750.00	
034-428.0000.62040	37,423.30	
Fund 034 Total:	36,673.30	
037 - STREETS IMPACT FEES		
037-431.0000.80290	18,985.00	
037-431.0000.95142	38,400.00	
037-431.1711.95520	37,952.96	
Fund 037 Total:	95,337.96	
650 - RECLAIMED WATER OPERATING		
650-463.0000.62150	78,501.00	
650-463.0000.63008	5,330.75	
650-463.0000.63060	158.28	
650-463.0000.63400	2,768.34	
650-463.0000.63490	6,680.08	
650-463.0000.63871	2,030.00	
650-463.0000.67090	501.62	
650-463.0000.68010	1,165.55	
650-463.0000.68025	2,160.33	
650-463.0000.68360	7,465.47	
650-463.0000.68820	4,493.50	
650-463.4000.72000	318.72	
650-466.0000.63000	267.92	
650-466.0000.67170	1,410.81	
650-468.0000.62320	398.38	
650-468.0000.68380	398.04	
650-468.0000.80240	404.10	
650-468.4000.72000	318.72	
Fund 650 Total:	114,771.61	
700 - SANITATION		
700-461.0000.65050	1,522.76	
Fund 700 Total:	1,522.76	
750 - WATER OPERATING		
750-462.0000.62320	398.39	
750-462.0000.62410	2,380.00	
750-462.0000.63280	2,099.02	
750-462.0000.65050	30.50	
750-462.0000.67170	244.35	
750-462.0000.68010	218.27	
750-462.0000.68360	2,975.00	
750-462.0000.80240	1,389.62	
750-462.4000.72000	251.16	
Fund 750 Total:	9,986.31	
Report Total:	840,697.29	

Post Falls Check Approval



City of Post Falls

Packet: APPKT15565 - Check Run 06.20.25 (council manual cks 7/2/25)
Vendor Set: 01 - Vendor Set 01

Check Date: 7/2/2025

Vendor Number	Vendor Name	Invoice #	Invoice Description	Account Number	Distribution Amount
Bank Code	Payment Type				
Fund: 023 - SPECIAL EVENTS					
Dept: 446 Special Events					
B2010	Bill Bozly				
APMWB	Check	06.18.25	Contractual Festival Musical Act	023-446.1605.33307	450.00
C2406	Coast, Pat				
APMWB	Check	06.18.25	Contractual musical act PF Festival	023-446.1605.33307	300.00
		06.18.25a	Contractual Musical Act PF Festival	023-446.1605.33307	600.00
C3199	Colton, Kathy				
APMWB	Check	06.18.25	Contractual Musical Act PF Festival	023-446.1605.33307	650.00
VEN15118	Daniel Schmedding				
APMWB	Check	06.18.25	Contractual Musical Act PF Festival	023-446.1605.33307	500.00
VEN14967	Darryl Anderson				
APMWB	Check	06.18.25	Contractual Sound for PF Festival	023-446.1605.33307	5,000.00
G1311	Greene, Ron				
APMWB	Check	06.18.25	Contractual Musical Act PF Festiva	023-446.1605.33307	500.00
VEN15120	James E Klaus				
APMWB	Check	06.18.25	Contractual Musical Act PF Festival	023-446.1605.33307	650.00
VEN02598	Kevin Egeland				
APMWB	Check	06.18.25	Contractual Musical Act PF Festival	023-446.1605.33307	1,000.00
VEN01544	Paul Mata				
APMWB	Check	06.18.25	Contractual Musical Act PF Festival	023-446.1605.33307	600.00
VEN14793	Rusty Jackson				
APMWB	Check	06.18.25	Contractual Musical Act PF Festival	023-446.1605.33307	600.00
Dept 446 Total:					10,850.00
Fund 023 Total:					10,850.00
Report Total:					10,850.00



Fund	Account	Amount
023 - SPECIAL EVENTS		
	023-446.1605.33307	10,850.00
Fund 023 Total:		10,850.00
Report Total:		10,850.00

ACCOUNTS PAYABLE HANDCHECK ACCOUNTAB

6/12/2025	\$46.07	APA000139 AT&T Long Distance
6/12/2025	\$40,249.57	APA000140 Avista
6/12/2025	\$131.98	APA000141 Charter Communications
6/12/2025	\$41,857.46	APA000142 Kootenai Electric
6/12/2025	\$897.44	APA000143 Level 3 Communications
6/12/2025	\$1,592.52	APA000144 Ricoh USA Inc.
6/16/2025	\$27,531.00	101030 Parker Toyota
6/20/2025	\$91,526.95	APA000145 Avista
6/20/2025	\$134.98	APA000146 Charter Communications
6/20/2025	\$41.41	APA000147 H & H Business
6/20/2025	\$300.00	APA000148 Post Falls Area Chamber
6/20/2025	\$585.79	APA000149 Ricoh USA Inc.
6/20/2025	\$684.76	APA000150 SpectraSite Communications
6/20/2025	\$163.50	APA000151 Zply Fiber
6/20/2025	\$435.00	APA000152 Zply Fiber
6/20/2025	\$106.88	APA000153 Zply Fiber
	\$206,285.31	

LITY FOR CHECK RUN 07.02.25

Pay Before Due Date	Various
Pay Before Due Date	001-465.0000.65102
Pay Before Due Date	001-443.0000.65030
Pay Before Due Date	Various
Pay Before Due Date	Various
Pay Before Due Date	Various
Vehicle ready for p/u	001-434.0000.90010
Pay Before Due Date	Various
Pay Before Due Date	001-443.0000.65030
Pay Before Due Date	001-431.0000.66050
Reissue of previous check	001-418.0000.64020
Pay Before Due Date	001-445.0000.66050
Pay Before Due Date	001-421.0000.62040
Pay Before Due Date	001-421.0000.65030
Pay Before Due Date	001-421.0000.6530
Pay Before Due Date	650-463.0000.65030

Post Falls Check Approval



City of Post Falls

Packet: APPKT15602 - Check Run 06.25.25
Vendor Set: 01 - Vendor Set 01

Check Date: 7/2/2025

Vendor Number	Vendor Name					
Bank Code	Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount	
Fund: 750 - WATER OPERATING						
Dept: 462 Water Operating						
VEN15055	WM Welch Corp					
APMWB	Electronic Funds Transf	Well #4 Pay App #4	Well #4 Pay App #4	750-462.3227.95550	235,228.04	
				Dept 462 Total:	235,228.04	
				Fund 750 Total:	235,228.04	
				Report Total:	235,228.04	



Fund	Account	Amount
750 - WATER OPERATING		
	750-462.3227.95550	235,228.04
Fund 750 Total:		235,228.04
Report Total:		235,228.04

**CITY OF POST FALLS
AGENDA REPORT
CONSENT CALENDAR
MEETING DATE: 7/1/2025**

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Victoria Howell, Purchasing/CSR

SUBJECT: April Cash and Investments

ITEM AND RECOMMENDED ACTION:

The Finance Department recommends that the City Council review, and approve, the Budget Status Report, Treasurer's Report of Cash and Investment Transactions and Cash and Investments Report for the month of April 2025. Approval of the reports acknowledges receipt of the required reports. No presentation is planned on this item.

DISCUSSION:

Each month the Finance Department provides a report detailing the expenditures, to date, under the adopted budget (per Idaho Code 50-208) and a report on the cash and investments for that month (per Idaho Code 50-135) to ensure that the council, and the public is aware of the city's financial position. Idaho Code 50-708 requires at least quarterly during the year council review a treasurer's report that includes the accounts and doings of the chief finance officer of the city. The attached reports are for April 2025. The budget summary report details the budgeted amount by expenditure type and the amount expended through the end of April in both dollars and by percentage. The Cash and Investments Report shows the amounts the city has on deposit with the noted institutions as well as cash on hand. At the end of April, the total of investments and cash on hand was \$203,705,161.82. Finally, the Treasurer's Report of Cash and Investment Transactions details the receipts and disbursements to each fund during the month of April.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

None

APPROVED OR DIRECTION GIVEN:

None

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

\$203,705,161.82

BUDGET CODE:

Various

ATTACHMENTS:

1. Budget Status Report
2. Cash and Investments
3. Treasurer's Report of Cash and Investment Transactions

CITY OF POST FALLS
BUDGET STATUS REPORT
FOR MONTH ENDED April 30, 2025

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	TOTAL BUDGET	YTD EXPENDITURE	PERCENT EXPENDED
411 - MAYOR COUNCIL	Operating	\$ 189,435.60	\$ 116,219.37	61.4%
	Personnel	<u>127,189.88</u>	<u>62,938.38</u>	49.5%
		316,625.48	179,157.75	56.6%
412 - INFORMATION SYSTEMS	Operating	144,650.00	159,436.33	110.2%
	Capital	-	-	0.0%
	Personnel	<u>730,352.76</u>	<u>378,439.47</u>	51.8%
		875,002.76	537,875.80	61.5%
413 - GENERAL SERVICES	Operating	27,000.00	5,075.49	18.8%
	Personnel	<u>575,111.36</u>	<u>310,634.46</u>	54.0%
		602,111.36	315,709.95	52.4%
414 - FINANCE	Operating	624,485.00	482,948.33	77.3%
	Personnel	<u>705,291.14</u>	<u>370,814.13</u>	52.6%
		1,329,776.14	853,762.46	64.2%
415 - CITY CLERK	Operating	53,603.00	28,319.85	52.8%
	Capital	-	-	0.0%
	Personnel	<u>93,315.60</u>	<u>39,075.73</u>	41.9%
		146,918.60	67,395.58	45.9%
417 - MEDIA/CABLE FRANCHISE	Operating	64,850.00	38,127.51	58.8%
	Capital	-	-	0.0%
	Personnel	<u>161,845.81</u>	<u>85,565.02</u>	52.9%
		226,695.81	123,692.53	54.6%
418 - HUMAN RESOURCES	Operating	6,950.00	4,185.78	60.2%
	Personnel	<u>248,491.12</u>	<u>132,388.37</u>	53.3%
		255,441.12	136,574.15	53.5%
421 - POLICE	Operating	945,243.54	619,069.45	65.5%
	Capital	330,000.00	205,203.72	62.2%
	Personnel	<u>9,150,342.05</u>	<u>4,438,748.29</u>	48.5%
		10,425,585.59	5,263,021.46	50.5%
423 - OASIS	Operating	4,100.00	27,848.39	679.2%
	Capital	-	-	0.0%
	Personnel	<u>133,544.76</u>	<u>86,186.05</u>	64.5%
		137,644.76	114,034.44	82.8%
424 - LEGAL (PROSECUTING)	Operating	82,446.00	186,712.63	226.5%
	Capital	-	-	0.0%
	Personnel	<u>1,061,552.81</u>	<u>523,538.79</u>	49.3%
		1,143,998.81	710,251.42	62.1%
427 - ANIMAL CONTROL	Operating	17,050.00	6,707.21	39.3%
	Personnel	<u>209,315.89</u>	<u>110,511.23</u>	52.8%
		226,365.89	117,218.44	51.8%
431 - STREETS	Operating	1,993,650.00	369,058.85	18.5%
	Capital	6,650,000.00	1,082,950.14	0.0%
	Personnel	<u>1,674,238.01</u>	<u>806,654.41</u>	48.2%
		10,317,888.01	2,258,663.40	21.9%

CITY OF POST FALLS
BUDGET STATUS REPORT
FOR MONTH ENDED April 30, 2025

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	TOTAL BUDGET	YTD EXPENDITURE	PERCENT EXPENDED
432 - PUBLIC WORKS ADMIN.	Operating	21,030.00	2,812.58	13.4%
	Personnel	-	-	0.0%
		<u>21,030.00</u>	<u>2,812.58</u>	13.4%
433 - FACILITY MAINTENANCE	Operating	48,880.00	20,371.74	41.7%
	Capital	40,000.00	-	0.0%
	Personnel	<u>346,802.57</u>	<u>179,121.13</u>	51.6%
		435,682.57	199,492.87	45.8%
434 - FLEET MAINTENANCE	Operating	257,537.00	189,313.39	73.5%
	Capital	2,784,000.00	1,598,244.23	57.4%
	Personnel	<u>507,623.03</u>	<u>204,274.52</u>	40.2%
		3,549,160.03	1,991,832.14	56.1%
435 - GIS	Operating	62,050.00	49,824.50	80.3%
	Personnel	<u>205,163.73</u>	<u>108,130.95</u>	52.7%
		267,213.73	157,955.45	59.1%
441 - URBAN FORESTRY	Operating	53,975.00	41,187.32	76.3%
	Capital	-	25,985.05	0.0%
	Personnel	<u>297,460.01</u>	<u>164,223.05</u>	55.2%
		351,435.01	231,395.42	65.8%
442 - CEMETERY	Operating	117,725.00	58,479.99	49.7%
	Capital	-	-	0.0%
	Personnel	<u>256,391.79</u>	<u>133,898.99</u>	52.2%
		374,116.79	192,378.98	51.4%
443 - PARKS	Operating	1,068,108.00	423,672.23	39.7%
	Capital	812,004.00	85,194.63	10.5%
	Personnel	<u>1,550,224.34</u>	<u>721,044.08</u>	46.5%
		3,430,336.34	1,229,910.94	35.9%
444 - PARKS CONSTRUCTION	Operating	-	-	0.0%
	Capital	<u>80,000.00</u>	<u>91,630.51</u>	114.5%
		80,000.00	91,630.51	114.5%
445 - RECREATION	Operating	253,358.00	129,651.45	51.2%
	Capital	-	-	0.0%
	Personnel	<u>986,129.35</u>	<u>381,989.61</u>	38.7%
		1,239,487.35	511,641.06	41.3%
451 - PLANNING & ZONING	Operating	32,918.95	12,343.59	37.5%
	Capital	-	-	100.0%
	Personnel	<u>402,502.26</u>	<u>178,413.40</u>	44.3%
		435,421.21	190,756.99	43.8%
452 - BUILDING INSPECTOR	Operating	27,500.00	16,716.21	60.8%
	Personnel	803,157.89	403,608.47	50.3%
	Capital	-	-	
		<u>830,657.89</u>	<u>420,324.68</u>	50.6%
453 - ENGINEERING	Operating	46,600.00	10,335.81	22.2%
	Capital	10,000.00	-	100.0%
	Personnel	<u>837,813.54</u>	<u>368,389.33</u>	44.0%
		894,413.54	378,725.14	42.3%

CITY OF POST FALLS
BUDGET STATUS REPORT
FOR MONTH ENDED April 30, 2025

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	TOTAL BUDGET	YTD EXPENDITURE	PERCENT EXPENDED
454 - Community Development Admin	Operating	90,705.00	95,975.77	105.8%
	Capital	-	-	0.0%
	Personnel	243,835.96	131,961.11	54.1%
		<u>334,540.96</u>	<u>227,936.88</u>	68.1%
465 - STREET LIGHTS	Operating	660,000.00	387,971.59	58.8%
		<u>660,000.00</u>	<u>387,971.59</u>	58.8%
481 - CAPITAL IMPROVMENTS/CONTRACTS	Operating	1,825,386.00	869,318.06	47.6%
	Capital	-	-	0.0%
		<u>1,825,386.00</u>	<u>869,318.06</u>	47.6%
482 - PERSONNEL POOL	Operating	4,894,400.00	2,855,066.69	58.3%
	Personnel	(375,483.02)	39,171.55	-10.4%
		<u>4,518,916.98</u>	<u>2,894,238.24</u>	64.0%
497 - TRANSFERS OUT	Operating	-	-	0.0%
		<u>-</u>	<u>-</u>	0.0%
TOTAL GENERAL FUND		45,251,852.73	20,655,678.91	45.6%
002 - INSURANCE FUND	Operating	403,409.00	426,424.00	105.7%
		<u>403,409.00</u>	<u>426,424.00</u>	105.7%
003 - PERSONNEL FUND	Operating	52,500.00	30,852.69	58.8%
	Capital	-	-	0.0%
	Personnel	4,996,900.00	2,349,611.32	47.0%
		<u>5,049,400.00</u>	<u>2,380,464.01</u>	47.1%
004-Street Lights	Operating	-	-	0.0%
		<u>-</u>	<u>-</u>	
007 - DRUG SEIZURE FUND	Operating	168,000.00	23,145.42	13.8%
	Capital	-	-	
		<u>168,000.00</u>	<u>23,145.42</u>	13.8%
008 - 911 FUND	Operating	2,378,737.23	172,207.39	7.2%
	Capital	-	167,682.20	0.0%
	Personnel	30,723.47	13,857.02	45.1%
		<u>2,409,460.70</u>	<u>353,746.61</u>	14.7%
011 - FACILITY BUILDING RESERVE FUND	Operating	3,772,000.00	-	0.0%
	Capital	8,548,000.00	810,872.46	0.0%
		<u>12,320,000.00</u>	<u>810,872.46</u>	0.0%
017 - ANNEXATION FUND	Operating	220,000.00	108,049.36	49.1%
	Capital	1,500,000.00	-	
		<u>1,720,000.00</u>	<u>108,049.36</u>	6.3%
023 - SPECIAL EVENTS FUND	Operating	145,470.00	9,017.74	6.2%
		<u>145,470.00</u>	<u>9,017.74</u>	6.2%
029 - CEMETERY IMPROVEMENTS FUND	Operating	208,000.00	27,298.00	13.1%
	Capital	42,000.00	4,400.00	
		<u>250,000.00</u>	<u>31,698.00</u>	12.7%
034- KOOTENAI FIRE/EMS IMPACT FEES	Operating	1,000,000.00	336,851.73	33.7%
		<u>1,000,000.00</u>	<u>336,851.73</u>	33.7%

CITY OF POST FALLS
BUDGET STATUS REPORT
FOR MONTH ENDED April 30, 2025

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	TOTAL BUDGET	YTD EXPENDITURE	PERCENT EXPENDED
035 - PUBLIC SAFETY IMPACT FEES FUND	Operating	2,190,000.00	40,399.98	1.8%
	Capital	<u>15,000.00</u>	<u>-</u>	0.0%
		2,205,000.00	40,399.98	1.8%

CITY OF POST FALLS
BUDGET STATUS REPORT
FOR MONTH ENDED April 30, 2025

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	TOTAL BUDGET	YTD EXPENDITURE	PERCENT EXPENDED
037 - STREET IMPACT FEE FUND	Operating	2,150,000.00	50,437.87	0.0%
	Capital	950,000.00	90,911.72	
		<u>3,100,000.00</u>	<u>141,349.59</u>	0.0%
038 - PARK IMPACT FEE FUND	Operating	319,000.00	8,179.87	0.0%
	Capital	3,311,000.00	1,002,460.50	30.3%
		<u>3,630,000.00</u>	<u>1,010,640.37</u>	27.8%
039 - STREET CAPITAL PROJECTS	Operating	-	-	0.0%
		-	-	0.0%
402 - LID 99-1 FUND	Operating	-	-	0.0%
		-	-	0.0%
410 - LID 2004	Operating	-	-	0.0%
		-	-	0.0%
450 - LID GUARANTEE FUND	Operating	-	-	0.0%
		-	-	0.0%
650 - RECLAIMED WATER OPERATING FUND incl: ww, collections, recycled, surface	Operating	17,979,557.86	8,816,595.41	49.0%
	Capital	17,457,931.00	600,830.26	3.4%
	Personnel	3,129,033.14	1,266,375.96	40.5%
		<u>38,566,522.00</u>	<u>10,683,801.63</u>	27.7%
651 - RECLAIMED WATER - CAPITAL WWTP FUND	Operating	930,509.00	340,254.50	36.6%
	Capital	6,000,990.00	708,121.81	11.8%
		<u>6,931,499.00</u>	<u>1,048,376.31</u>	15.1%
652 - RECLAIMED WATER CAPITAL - COLLECTOR FUND	Capital	16,090,000.00	780,585.13	4.9%
	Operating	6,455,000.00	-	
		<u>22,545,000.00</u>	<u>780,585.13</u>	3.5%
700 - SANITATION FUND	Operating	4,711,427.00	2,726,885.18	57.9%
		<u>4,711,427.00</u>	<u>2,726,885.18</u>	57.9%
750 - WATER OPERATING FUND	Operating	2,379,409.73	759,418.02	31.9%
	Capital	4,213,756.00	416,323.87	
	Personnel	1,184,793.71	522,656.51	44.1%
		<u>7,777,959.44</u>	<u>1,698,398.40</u>	21.8%
753 - WATER CAPITAL FUND	Operating	-	-	0.0%
	Capital	6,775,136.00	10,942.76	0.2%
		<u>6,775,136.00</u>	<u>10,942.76</u>	0.2%
GRAND TOTAL		<u>\$ 164,960,135.87</u>	<u>\$ 43,277,327.59</u>	26.2%

I HEREBY SWEAR UNDER OATH THAT THE AMOUNTS REPORTED ABOVE, ON THE CASH BASIS, ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.


Jason Faulkner, Finance Director, City of Post Falls, Idaho.

City of Post Falls
Cash and Investments
4/30/2025

Description	City's Balance
<u>Idaho State Investment Pool</u>	
LGIP Acct 1399	66,915,067.56
LGIP Acct 1441	296,434.36
<u>First Financial Equity Corporation</u>	
General Accts Investments	20,329,736.03
Contingency Accts	8,824,169.48
Replacement & Reserve Accts	62,158,174.60
<u>Moreton Capital Investments</u>	
Moreton Securities	21,113,883.76
<u>Mountain West bank</u>	
Repurchase Sweep Account	23,991,442.95
Checking Account	75,003.08
<u>Cash on Hand</u>	
Finance	300.00
Animal Control	150.00
Police	525.00
Recreation	125.00
Park	-
Planning and Zoning	150.00
Total	<u><u>\$ 203,705,161.82</u></u>

I HEREBY SWEAR UNDER OATH THAT THE AMOUNTS
REPORTED ABOVE, ON THE CASH BASIS, ARE TRUE AND
CORRECT TO THE BEST OF MY KNOWLEDGE.



Jason Faulkner, Finance Director, City of Post Falls, Idaho

City of Post Falls
Treasurer's Report of Cash and Investment Transactions
4/30/2025

FUND	BALANCE 03/31/2025	RECEIPTS	DISBURSEMENTS	BALANCE 04/30/2025
001 - GENERAL FUND	\$35,251,979.78	\$4,087,804.74	\$4,228,324.63	\$ 35,111,459.89
002 - COMPREHENSIVE LIABILITY	341,952.89	\$179,854.05	\$ -	521,806.94
003 - PERSONNEL BENEFIT POOL	(238,381.42)	\$443,343.74	\$375,544.86	(170,582.54)
004 - STREET LIGHTS	-	\$ -	\$ -	-
007 - DRUG SEIZURE PROGRAM	201,408.26	\$602.32	\$ 4,261.84	197,748.74
008 - 911 SUPPORT	3,720,804.44	\$70,848.60	\$110,766.04	3,680,887.00
011 - FACILITY BUILDING RESERVE	11,496,672.92	\$778,199.17	\$8,090.77	12,266,781.32
017 - ANNEXATION FEES	1,788,098.08	\$20,248.66	\$14,098.13	1,794,248.61
023 - SPECIAL EVENTS	440,538.29	\$7,234.81	\$99.96	447,673.14
029 - CEMETERY CAPITAL IMPROVEMENT	562,098.56	\$18,248.40	\$ 14,188.00	566,158.96
034 - KOOTENAI FIRE/EMS IMPACT FEES	124,993.31	\$35,701.29	\$0.00	160,694.60
035 - PUBLIC SAFETY IMPACT FEES	3,209,986.38	\$44,420.52	\$2,871.73	3,251,535.17
037 - STREETS IMPACT FEES	8,120,152.80	\$176,554.84	\$28,242.52	8,268,465.12
038 - PARKS IMPACT FEES	5,436,905.04	\$126,411.41	\$28,765.12	5,534,551.33
039 - STREETS CAPITAL PROJECTS	-	\$ -	\$ -	-
402 - LID 99-1	(30,979.88)	\$ -	\$ -	(30,979.88)
410 - LID 2004	(22,066.80)	\$1,102.89	\$0.00	(20,963.91)
450 - LID GUARANTEE	18,796.95	\$49.88	\$ -	18,846.83
650 - RECLAIMED WATER OPERATING	75,101,168.78	\$1,856,309.04	\$1,622,651.37	75,334,826.45
651 - RECLAIMED WATER CAPITAL - WWTP	6,069,055.84	\$544,220.15	\$154,088.95	6,459,187.04
652 - RECLAIMED WATER CAPITAL - COLLECTOR	16,668,514.75	\$846,931.97	\$67,159.85	17,448,286.87
653-WASTEWATER STORM WATER	-	\$ -	\$ -	-
700 - SANITATION	1,352,545.90	\$457,489.03	\$92,818.02	1,717,216.91
750 - WATER OPERATING	26,149,723.66	\$325,747.97	\$276,483.17	26,198,988.46
753 - WATER CAPITAL	4,897,086.85	\$51,237.92	\$0.00	4,948,324.77
GRAND TOTAL:	\$ 200,661,055.38	\$ 10,072,561.40	\$ 7,028,454.96	\$ 203,705,161.82

I HEREBY SWEAR UNDER OATH THAT THE AMOUNTS REPORTED ABOVE, ON THE CASH BASIS, ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Jason Faulkner, Finance Director, City of Post Falls, Idaho

**CITY OF POST FALLS
AGENDA REPORT
CONSENT CALENDAR
MEETING DATE: 7/1/2025**

TO: HONORABLE MAYOR AND CITY COUNCIL
FROM: Mark Brantl, Police Captain
SUBJECT: Disposal of Office Chairs Police Department

ITEM AND RECOMMENDED ACTION:

Staff recommends that the City Council approve the disposal of 30 surplus office chairs from the Police Department that are no longer serviceable.

DISCUSSION:

The Police Department recently replaced 30 office chairs, including 7 black rolling desk chairs, 21 red plastic briefing room chairs, and 2 gray executive chairs. These chairs, some of which have been in use since 2003, are damaged, exhibiting broken components, cracked plastic, general wear, and are beyond repair or further use. All are over 10 years old and have reached the end of their serviceable life.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

This item has not been previously reviewed by Council.

APPROVED OR DIRECTION GIVEN:

N/A

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

No fiscal impact for the disposal. Replacement chairs were purchased within the current fiscal year budget.

BUDGET CODE:

N/A

ATTACHMENTS:

None

CITY OF POST FALLS
AGENDA REPORT
UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS
MEETING DATE: 7/1/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Robert Seale, Community Development Director

SUBJECT: Amendment 1 to the Impact Fee Study Agreement with Welch Comer for Phase II Services

ITEM AND RECOMMENDED ACTION:

Staff requests City Council approval of Amendment 1 to the Impact Fee Study Agreement with Welch Comer et al. This amendment will authorize Welch Comer to begin Phase II of the study, which entails updating the impact fee calculations. If approved, the Mayor will sign the agreement authorizing Welch Comer to proceed.

DISCUSSION:

The consultant team (Welch Comer, FCS Group, and Iteris) partnered with City staff to complete Phase I of the Impact Fee Study, which began in May 2024. This phase involved developing background white papers on growth, parks, police, and transportation, and was presented to City Council on May 6, 2025.

Following the completion of Phase I, staff worked with the consultant team to define the next steps and prepare a scope of work for Phase II, which will focus on developing the actual fee structure using the alternatives analyzed in Phase I.

Phase II, as proposed in this contract amendment, will include selecting a locally preferred methodology, updating the fee calculations, and preparing the final impact fee report.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

Previous presentations to Council and Commissions:

February 21, 2023, City Council approved impact fee update and directed staff to issue RFP and undergo an in-depth study of methodologies.

April 2, 2024, City Council Approves Phase I Contract

September 11, 2024, Planning and Zoning Commission Status Update

October 15, 2024, City Council Status Update

January 20, 2025, Planning and Zoning Commission Status Update

February 25, 2025, Parks and Recreation Commission Status Update

May 6, 2025, City Council presentation of Phase I Study results.

APPROVED OR DIRECTION GIVEN:

February 21, 2023, City Council approved impact fee update and directed staff to issue RFP and undergo an in-depth study of methodologies.

April 2, 2024, entered into a contract with Welch Comer to begin Phase One of the impact fee update.

May 6, 2025, Council directed staff to develop a scope of work with Welch Comer and return with an

updated contract to complete Phase II of the study.

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

Amendment I (Phase II) contract for \$62,300 will be funded from Impact Fee Revenues.

Phase I: Contracted at \$115,890 (\$95,910 expended)

BUDGET CODE:

035-420.0000.80300 Public Safety Impact Fee Study

037-431.0000.80300 Streets Impact Fee Study

038-443.0000.80300 Parks Impact Fee Study

ATTACHMENTS:

1. PowerPoint Contract Impact Fee update phase II 7-1-25
2. Contract Amendment 1 to Impact Fee Study

Development Impact Fees Update Phase II

Bob Seale

Community Development Director

7/1/2025

- Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve the community and new developments.
- The fees are used to shift the costs of financing public facilities from the general taxpayer. **Growth paying for Growth!**

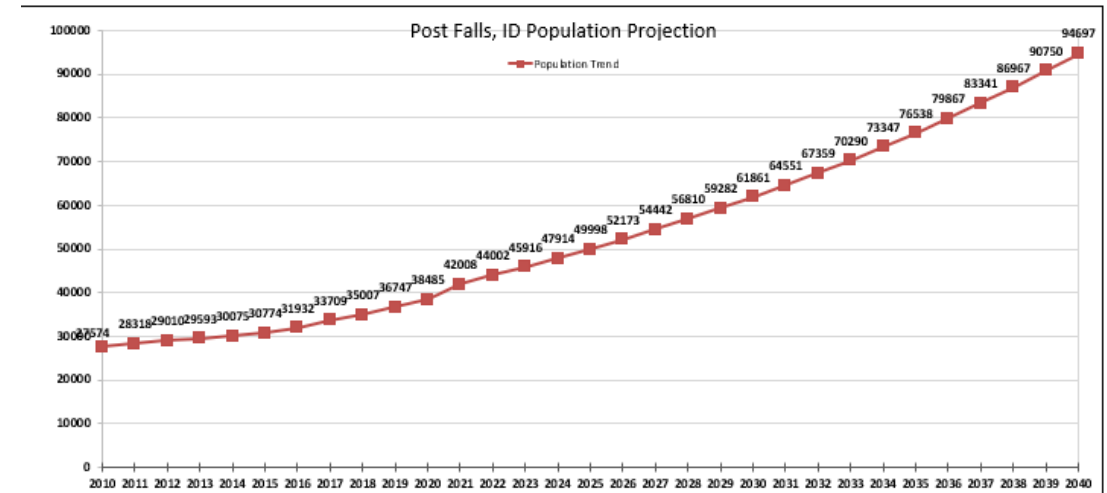
Recent Presentations to Council and Commissions:

- February 21, 2023, City Council approved impact fee update and directed staff to issue RFP and undergo an in-depth study of methodologies.
- April 2, 2024, City Council Approves Phase I Contract
- September 11, 2024, Planning and Zoning Commission Status Update
- October 15, 2024, City Council Status Update
- January 20, 2025, Planning and Zoning Commission Status Update
- February 25, 2025, Parks and Recreation Commission Status Update
- May 6, 2025, City Council presentation of Phase I Study results.
 - Directed Staff to Bring Back Contract for Phase II

Impact Fee Update Phase I

Primary Topics Covered in Phase I

- A. Growth Issues
- B. Parks Issue
- C. Transportation Issue
- D. Police Issue
- E. Scaling Residential Fees Issue
- F. Development Land Use Categories Issue
- G. Annual Fee Escalation Issue



Completed Study

Impact Fee Update Phase II

Primary Topics Covered in Phase II

- A. Update Capital Improvement Plans
- B. Analyze Impact Fee Alternatives
- C. Review with Development Impact Fee Committee
- D. Prepare Impact Fee Study with updated fees

Impact Fee Update Phase II

Presentations and Workshops

- Workshops with Development Impact Fee Advisory Committee (P&Z).
 - August, September & October
- Updates to P&R Commission
 - September
- Updates to City Council.
 - September (Staff), November & December Adoption

*Staff and consultant to coordinate workshop and presentation materials.

Financial Commitment for Phase I

Anticipated total costs:
\$115,890

Funding for study comes from
Impact Fees already collected

Actual Cost: \$95,910

	Lump Sum	Hourly
Project Management	\$3,520	
Growth Issue Paper	\$12,340	\$14,610
Parks Issue Paper	\$13,530	
Transportation Issue Paper	\$14,930	\$18,400
Police Issue Paper	\$6,610	
Scaling Residential Fees Issue Paper	\$7,080	
Land Use Categories Issue Paper	\$3,960	
Escalation Issue Paper	\$3,740	
Workshops and Meetings		\$17,170
Total Lump Sum and Hourly	\$65,710	\$50,180

Financial Commitment for Phase I

Anticipated total costs:
\$62,300

Funding for study comes from
Impact Fees already collected

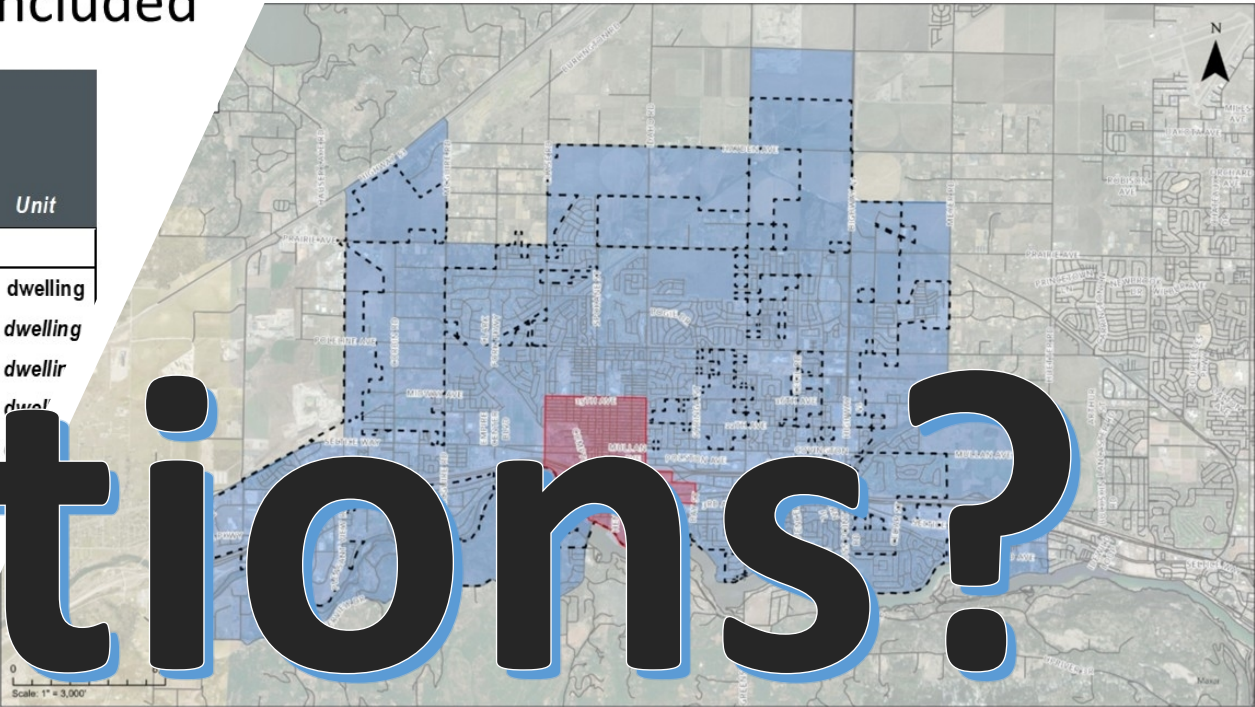
Phase	Payment Type	Amount
Project Management	Lump Sum	\$2,800
Assist with Impact Fee Capital Improvement Plans	Lump Sum	\$2,800
Technical Analysis	Lump Sum	\$37,800
Impact Fee Study Preparation and Adoption	Lump Sum	\$17,500
Travel Expenses (FCS travel and lodging)	At Cost	\$1,400
Total		\$62,300

Anticipated Total Cost for
Update: \$158,210

Current Parks Fees if Non-Res and Lodging Included

Development Category	Customer Units (avg.)	Scaled Parks Impact Fee	Current Fee	Change	Unit
Dwelling Unit*	2.75				
Small ADU (850 SF)	0.72	\$1,514	none	\$1,514	dwelling
Cottage (1,250 SF)	1.39	\$2,911	\$6,444	(\$3,533)	dwelling
Standard Home (2,615 SF)	2.92	\$6,089	\$6,444	(\$355)	dwelling
Estate (3,500 SF)	3.1	\$6,372	\$6,444	(\$72)	dwelling
Multifamily		\$4,533	\$4,797	(\$264)	dwelling
Overnight Accommodation (non-residential)	2.1				
Non-Residential (per employee)	251	\$584			

Consider a City Center Fee Zone

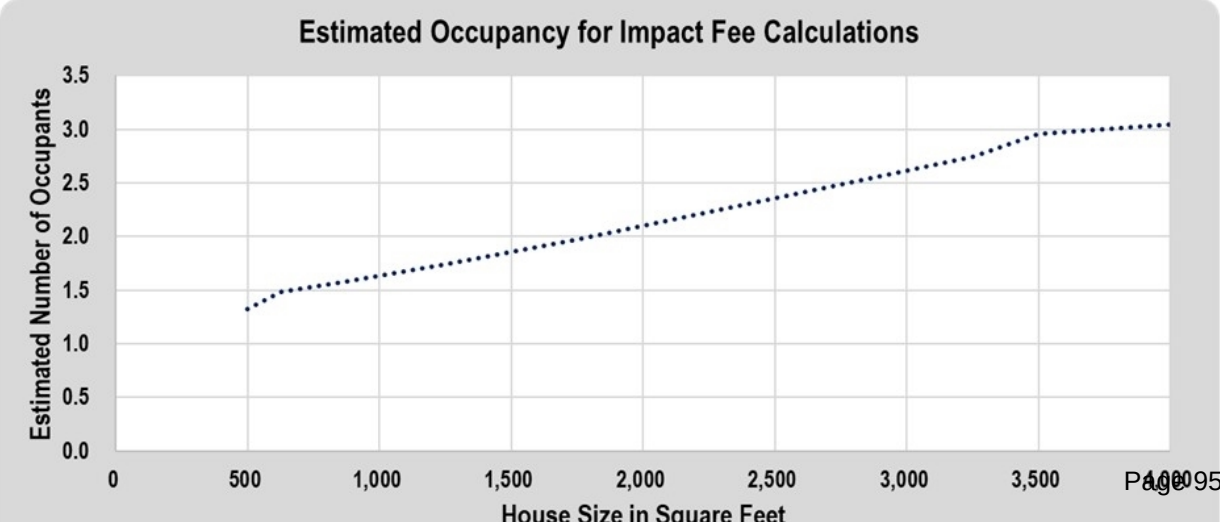


Questions?

Parks Issues and Alternatives

Issue for Discussion	Current Policy	Status Quo (Alt. 1)	Alts. (Alt. 2)	Considerations	Recommendation
Impact Fee Cost Allocation	Fees based on prior estimated pop per dwelling unit: SF (2.62) and Multifamily/Other (1.95)	Update Current Methodology: SF (2.92) and Multifamily (2.29). See Appendix B	Utilize current avg persons per DU by Housing Type and apply it to Avg. Sq.Ft. of units: SF (2,615) and MF (1,175). See Appx. C	Alt. 2 has strongest nexus between new development and parks facility needs	Alt. 2 with single family fees charged per sq.ft. and multifamily fees charged per living unit
Residential and Non-Residential Customer Charges	City currently only assesses parks impact fees on new residential development	Maintain current policy	Amend methodology to include non-res uses (e.g., lodging/RV sites and commercial)	Alt. 2 would lower res impact fees compared with Alt.1 but increase non-res impact fees	Alt 2 with charges to Residential and Lodging/RV developments commercial/industrial
Impact Fee Credit Procedures	Standard Credit Policies apply	Maintain current policy	City could remove neighborhood parks from CIP list and make them conditional (not creditable)	Alt. 2 would lower res impact fees compared with Alt.1 but no assurance certain parks would be built	
Exemptions	Non-Residential Exemptions	Maintain current policy	Exempt: commercial/industrial; ADUs & minor additions (e.g., under 500 Sq.Ft.); non-HVAC floor area; common areas.	Alt. 2 would lower res impact fees compared with Alt.1	

data depicts a statistical relationship between homes size and number of occupants. Max occupancy occurs at approx. 3,500



Authorization for Additional Services Amendment 1

The Effective Date of this Authorization is: _____

Background Data:

Effective Date of Owner-Engineer Agreement: _____ April 2, 2024 _____

Owner: _____ City of Post Falls, Idaho _____

Engineer: _____ Welch Comer & Associates, Inc. _____

Project: _____ Post Falls Impact Fee _____

Description of Additional Services:

The purpose of this Amendment is to proceed with Phase 2 of the Impact Fee Study which includes development of Impact Fee Capital Improvement Plans, finalization of various options for fee development, preparation of the impact fee study, and adoption of the study and updated fees, more specifically as follows.

1. Project Management

- A. Includes subconsultant management, schedule and budget maintenance, communication and coordination with project team and City staff, and invoicing.

2. Assist with Impact Fee Capital Improvement Plans

- A. City staff will take the lead in preparing the Capital Improvement Plans (CIPs), which will serve as the cost basis for the impact fees. The basis for these plans will be recently completed master plans for transportation and parks and the facilities plan for police. Consultant support under this task will be limited and will include: guidance on eligible CIP items, clarification to ensure the CIPs are suitable for future use of the study, and assistance in estimating land costs for transportation right-of-way and for new or expanded park facilities.
- B. Item also includes one (1) virtual meeting [limited to one (1) hour each] with City staff for each of the fees regarding the CIPs (police, transportation, and parks).

3. Technical Analysis

- A. During Phase 1, the methodology for the impact fees was established. During Phase 2, the fees will be calculated. The calculations and options will be presented to the Planning and Zoning Commission (acting as the Development Impact Fee Committee) for review, comment, and eventual recommendation to Council.
- B. Impact Fee Alternatives: Once the CIPs are finalized, the impact fee alternatives will be calculated for review by the Planning and Zoning Commission. There are a few items that will be calculated more than one way for review, including:
 - Including or not including lodging in the parks fee.
 - Including or not including other types of non-residential in the parks fee.
 - Including or not including a City Center fee zone.

- Scaling the single family home residential fee by square footage versus leaving the fee per dwelling unit.
- Clearly wrapping non-motorized transportation facilities into transportation or parks fee and eliminating multimodal fee.
- Land Uses: Consider if churches should be a separate fee from schools/daycare (run both ways). Also, consider options for indoor recreation fee (separate or combined with commercial.)
- If Iteris is needed to assist with running the travel demand model for the City Center Zone, their costs will be billed hourly under the Phase 1 contract, which still has budget remaining. It may not be necessary.

C. Meetings

- Meet with the Development Impact Fee Committee two times: 1 – Go through initial review of fees based on alternatives/methodology recommended in Phase 1, 2 – review based on comments from DIFC and prepare a recommendation to Council. It is assumed that one (1) Welch Comer staff member will be in person (unless the meeting is conducted virtually) and one (1) staff person from FCS will attend virtually.
- Welch Comer staff will provide one (1) update, assumed to be in-person, to the Parks and Recreation Commission.

4. Impact Fee Study Preparation

- A. Using the memos prepared in Phase 1 and the input from the Planning and Zoning Commission, prepare final study with fee calculations and clear guidance for implementing and using the fee study.
- B. Meetings with Council: Assume one (1) meeting with Council: 1 – workshop to fees and alternatives. It is assumed one (1) representative from FCS and Welch Comer will attend this meeting in person. 2 – meeting to adopt fee study and amend the fee schedule. It is assumed that one (1) person from Welch Comer will attend this meeting and one (1) person from FCS will attend virtually. It is assumed that City staff will have Council approve the CIPs in advance of the fee study adoption.

Description of Modification of Payment to Engineer:

1. Owner shall pay Engineer for services described on a lump sum basis as follows:

Phase	Payment Type	Amount
Project Management	Lump Sum	\$2,800
Assist with Impact Fee Capital Improvement Plans	Lump Sum	\$2,800
Technical Analysis	Lump Sum	\$37,800
Impact Fee Study Preparation and Adoption	Lump Sum	\$17,500
Travel Expenses (FCS travel and lodging)	At Cost	\$1,400
Total		\$62,300

- A. The Lump Sum portion of the compensation amount billed monthly for Engineer's Services will be based upon Engineer's estimate of the

percentage of the total Services actually completed during the billing period.

- B. Engineer may alter the distribution of compensation between individual phases of the work to be consistent with services actually rendered but shall not exceed the total estimated compensation amount unless approved in writing by Owner.

Description of Modification of Schedule:

1. The project will be completed as follows with anticipated completion by December 31, 2025.
 - Assist City Staff with CIPs (July)
 - Meeting 1 with Planning and Zoning (August)
 - Meeting 2 with Planning and Zoning (September)
 - Meeting with Parks and Recreation (September)
 - Meeting 3 with Planning and Zoning (October)
 - Meeting 1 with Council (November)
 - Meeting 2 with Council (December)

Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Authorization. All provisions of the Agreement not modified by this or previous Amendments remain in effect. Welch Comer & Associates, Inc is authorized to perform the work described in this Amendment.

OWNER: City of Post Falls

ENGINEER: Welch Comer & Associates, Inc.

By: _____

By:  _____

Print name: Ronald G. Jacobson

Print name: Matt Gillis, P.E.

Title: Mayor

Title: Vice President

Date Signed: _____

Date Signed: 6/18/2025

PM Approval: MC

CITY OF POST FALLS
AGENDA REPORT
UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS
MEETING DATE: 7/1/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Field Herrington, City Attorney, Shelly Enderud, City Administrator

SUBJECT: Resolution establishing a C-PACE program.

ITEM AND RECOMMENDED ACTION:

This item is a resolution establishing a C-PACE program consistent with Idaho Code § 67-3806. Staff recommends Council adopt the resolution as presented.

DISCUSSION:

This item presents the next step in implementing a C-PACE Program in the City of Post Falls. Following previous presentations and Council direction, this resolution establishes a C-PACE Program in the City of Post Falls.

BACKGROUND:

The Commercial Property Assessed Capital Expenditure (C-PACE) Program enables local governments to facilitate private financing for energy efficiency, water conservation, renewable energy, and resiliency improvements on commercial properties. The loan is repaid through a voluntary special assessment on the property. The City's role is administrative only, with no financial liability.

The Idaho Legislature authorized the creation of local C-PACE Programs with the passage of HB 624 in 2024 (codified in Chapter 38, Title 67, Idaho Code). Post Falls is pursuing this program to promote economic development, sustainability, and energy efficiency with minimal city resources.

The C-PACE concept was first introduced to the City Council during a presentation at the March 18, 2025, meeting, where staff provided an overview of the program's legal framework, potential benefits, and preliminary implementation structure. Following this presentation, the Council requested additional information and clarification on several legal and operational aspects of the program.

A follow-up presentation was delivered at the May 6, 2025, Council meeting. This presentation included answers to questions posed during the March meeting, including:

- Whether program boundaries could differ from city limits
- Whether residential or specific business types could be excluded;
- Who verifies qualifying improvements;
- And what administrative time commitments would be required from city staff.

Council members were also briefed on the following procedural steps per the Idaho Code, including the requirement to adopt a Resolution of Intent, hold a public hearing, and adopt a final resolution to establish the program. After reviewing the responses and program structure, the Council directed staff to proceed with implementation.

On June 3, 2025, City Council adopted the Resolution of Intent to establish a C-PACE program. This Resolution set forth the process for the public hearing.

On June 17, 2025, a public hearing was held to receive public input on the establishment of a C-PACE program. At the conclusion of the hearing, the Council directed staff to bring a resolution establishing the C-PACE program to the July 1, 2025, Council meeting for adoption.

The C-PACE Guidebook and forms have been included for context.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

March 18, 2025 - Introduction to program.

May 06, 2025 - Additional information provided on program. Council directed staff to bring forward a Resolution of Intent.

June 03, 2025 - Resolution of Intent was approved.

June 17, 2025 - A public hearing was held and Council directed staff to bring a resolution establishing the C-PACE program to the July 1, 2025, Council meeting for adoption.

APPROVED OR DIRECTION GIVEN:

Council directed staff to bring a resolution establishing the C-PACE program to the July 1, 2025, Council meeting for adoption.

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

Minimal fiscal impact. The City receives a \$500 application fee and up to 1% of the financing amount (capped at \$50,000) per project as a servicing fee.

BUDGET CODE:

N/A

ATTACHMENTS:

1. Resolution to Establish C-PACE
2. CPACE Program Guidebook Post Falls
3. C-PACE PACKET Post Falls

RESOLUTION NO. 25-[Category]

A RESOLUTION OF THE CITY OF POST FALLS, KOOTENAI COUNTY, IDAHO, PURSUANT TO IDAHO CODE § 67-3806(1)(c), TO ESTABLISH A COMMERCIAL PROPERTY ASSESSED CAPITAL EXPENDITURE (C-PACE) PROGRAM AND ITS TERMS IN DESIGNATED AREAS OF THE CITY OF POST FALLS.

WHEREAS, the Commercial Property Assessed Capital Expenditure Act, Chapter 38 of Title 67, Idaho Code, as amended (the “Act”) authorizes municipalities, counties and other political subdivisions of the State of Idaho to establish a commercial property assessed capital expenditure program (a “C-PACE Program”) to assist in financing the costs of certain renewable energy, energy and water efficiency and resiliency improvements (the “Qualified Improvements”) owned by certain commercial, industrial, agricultural or multifamily housing property owners through the levy of special assessments; and

WHEREAS, the City of Post Falls has determined that the financing of Qualified Improvements through special assessments is a valid public purpose; and

WHEREAS, the City of Post Falls previously adopted Resolution No. 2025-03 expressing its intent to establish a C-PACE Program and held a hearing to receive input from the public concerning the proposed C-PACE Program; and

WHEREAS, the City of Post Falls now desires to establish a C-PACE program pursuant to the Act; and

WHEREAS, the City Council adopts the foregoing as its findings of fact justifying its adoption of this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Post Falls that:

Section 1. The terms defined or described in the recitals hereto shall have the same meanings when used in the body of this Resolution. All other capitalized terms used herein and not otherwise defined shall have the meaning given such terms in the Act.

Section 2. Pursuant to the Act, the City of Post Falls hereby establishes the C-PACE Program with the terms set forth in the Program Guidebook attached hereto as Exhibit A as a means to finance Qualified Projects and to authorize Special Assessments, entered into voluntarily by a Property Owner with the City of Post Falls by means of an Assessment Agreement for C-PACE Financing, to repay the financing for Qualified Projects available to Property Owners.

Section 3. The sections, paragraphs, sentences, clauses, and phrases of this Resolution shall be severable. If any such section, paragraph, sentence, clause or phrase of this Resolution is found by a court of competent jurisdiction to be invalid, the remaining portions of this Resolution are valid, unless the court finds the valid portions of the Resolution are so essential to and inseparably connected with and dependent upon the void portion that it cannot be presumed that the Authority has enacted the valid portions without the void ones, or unless the court finds that the valid

portions, standing alone, are incomplete and are incapable of being executed in accordance with the legislative intent.

Section 4. Effective Date. This Resolution, passed by a majority of the Post Falls City Council, shall be in full force and effect from and after its passage and approval according to law.

PASSED and APPROVED by the City Council on the ____ day of June, 2025.

.

CITY OF POST FALLS

Ronald Jacobson, Mayor

ATTEST:

Shannon Howard, City Clerk

EXHIBIT A

PROGRAM GUIDEBOOK

PROGRAM GUIDEBOOK: C-PACE PROGRAM

City of Post Falls, Idaho

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I. Introduction

ABOUT C-PACE

The City of Post Falls, Idaho (the “Local Government”) administers a Commercial Property Assessed Capital Expenditure (“C-PACE”) program (the “C-PACE Program” or the “Program”) under the Commercial Property Assessed Capital Expenditure Act, Chapter 38 of Title 67, Idaho Code, as amended (the “C-PACE Act”). The C-PACE Program allows owners of eligible commercial property to obtain long-term financing from private capital providers (the “Capital Provider”) for certain qualified improvements. While the financing is repaid to the Capital Provider, the C-PACE Act directs the Local Government to levy a voluntary assessment and record a lien (the “C-PACE Lien”) on the property. This approach to financing has been used by programs like the C-PACE Program on thousands of properties in more than 30 states and the District of Columbia.

In 2024, the Idaho State legislature passed C-PACE enabling legislation, HB 624. This legislation allows local governments to establish C-PACE programs. C-PACE allows property owners to access financing for qualifying energy efficiency, renewable energy, water conservation, and resiliency improvements for qualifying buildings. Improvements made to reduce lead in drinking water also qualify as improvements.

Individual counties, municipalities, or other political subdivisions of the State of Idaho may now take action to create their own C-PACE programs and help buildings become more efficient and resilient. Creating a local C-PACE program is simple: first, a local government adopts a resolution that establishes the C-PACE program and its terms, and which govern how its C-PACE program works. Second, since the repayment of the C-PACE financing is between a private lender and a property owner, a local government only has to review the C-PACE application for compliance with the C-PACE Act, prior to executing and recording (i) a written assessment contract between the property owner and the local government, (ii) a local government notice of assessment and C-PACE lien, and (iii) an assignment of the written assessment contract and an assignment of notice of assessment and C-PACE lien to the Capital Provider.

In Idaho, C-PACE financing is available in four categories: energy efficiency, renewable energy, water conservation, and resiliency improvements. Improvements that reduce greenhouse gas emissions would qualify, provided that the improvements also fall under one of the aforementioned categories. A voluntary C-PACE loan is secured by a first and prior lien on the property and paid back over time, which lien is a junior only to liens for local government property taxes or ad valorem taxes. Like other assessments, C-PACE financing is non-accelerating, which means only current or past due payments can be collected, while future payments are the responsibility of whomever owns the property at the time. The C-PACE repayment obligation transfers automatically to the next owner if the property is sold. In the event of default, only the payments in arrears are due. This arrangement spreads the cost of qualifying improvements – such as energy-efficient HVAC equipment, upgraded insulation, new windows, or solar installations – over the useful life of the measures.

The Program exists as a function of Idaho’s C-PACE legislation and the rules established by the local government. No change in the Program or Idaho’s C-PACE legislation will affect a property owner’s obligations to pay C-PACE assessments incurred under the Program prior to such changes.

Idaho C-PACE Program Guidebook

This Guidebook was developed to help Idaho counties, municipalities, and other political subdivisions of the State launch C-PACE programs. The Guidebook and related model materials are available at no cost to use and adopt. A major benefit to using a ready-made and legally reviewed program is that it allows Idaho governments, property owners, contractors, and capital providers to follow a standard set of rules. This is critical in attracting the broadest capital investment to C-PACE projects. In this document, you can find information about eligibility requirements for C-PACE projects in Idaho and the City of Post Falls, Idaho and the process for applying for C-PACE project approval.

II. Benefits of C-PACE

C-PACE offers benefits to building owners, developers, municipalities, mortgage holders, and building professionals.

For Building Owners and Developers: One of the biggest barriers to converting potential projects to completed projects for efficiency and resiliency upgrades are the up-front cost of the types of measures identified in the statute as qualifying improvements. C-PACE financing typically requires little up-front investment, and qualifying improvements improve property value. Energy efficiency measures also lower operating costs. In addition, C-PACE financing has the following benefits:

- **Up to 100%, long-term financing.** Many owners lack the capital to complete efficiency and resiliency improvements. All direct and indirect costs incidental to the qualified improvements can be wrapped into C-PACE financing.
- **Transferrable upon sale.** Some owners may want to sell the building before the financing is repaid. The C-PACE lien and assessment are attached to the property and transfers to the new owner.
- **Cash flow benefits.** C-PACE financing may be repaid over the useful life of the improvements, which because of the long-term financing options can have positive effects on cash flow.
- **Triple-net and full-net leases may allow pass-through of assessment installments to tenants.** Under triple/full net leases, it may be possible for C-PACE payments to be passed along to tenants, who also typically derive benefit from any energy savings through reduced operating costs.

For Energy Auditors, Architects, Building Engineers, and Contractors: By allowing a property owner to access 100% up-front financing for longer terms than are typically available for conventional financing, more substantial efficiency and resiliency improvements are now more affordable with C-PACE. Energy auditors, architects, engineers, and contractors can suggest C-PACE financing as a way for their clients to implement needed energy or resiliency upgrades that might otherwise be unaffordable. Since the demand for building efficiency and resiliency improvements will increase in a C-PACE-enabled jurisdiction, C-PACE is a powerful business growth catalyst for building professionals like energy auditors and contractors.

For Local Governments: C-PACE is an economic development tool. By making it more affordable for building owners to make major improvements to their buildings, local building stock value can be enhanced, and more jobs are created. Energy and resiliency upgrades create a more competitive environment for retaining and attracting new businesses by lowering energy costs and improving the structural soundness of buildings. Upgraded buildings can generate higher property tax payments for the Local Government. Energy upgrades also typically reduce greenhouse gases and other pollutants, which facilitates adherence to the Local Government or state climate action plans or goals.

For Existing Mortgage Holders: C-PACE improvements can enhance property value and typically

improve a building's longevity, thereby reducing the risk of property value decline over time. In addition, C-PACE financing is non-accelerating, meaning only current or past due annual payments can be collected each year while future payments stay with the property. As such, existing mortgage holders see their collateral improved without substantial increase in credit risk and with only a modest impact on lien priority. C-PACE financing is not permitted without the consent of all existing mortgage holders.

III. C-PACE Financing Program Rules

The purpose of this C-PACE Program Guidebook is to provide statutorily compliant guidelines, criteria, and application forms, consistent for local governments across Idaho.

This Program Guidebook (the "Guidebook") is prepared as required by the C-PACE Act, at the direction of the Local Government, and is approved in connection with the enabling resolution for this program (the "C-PACE Resolution") dated November 6, 2024. Capitalized terms used herein, but not defined herein, have the meaning given to such terms in the C-PACE Resolution.

The Guidebook establishes guidelines, eligibility, approval criteria, and an application form for the administration of the C-PACE Program for the Local Government. The C-PACE Program enables financing for commercial property owners ("Property Owners") to make certain energy efficiency, renewable energy, water conservation, and resiliency improvements (each, a "Qualified Improvement") as described in the C-PACE Act and further clarified in this Guidebook.

Qualified Improvements, including all eligible costs that are to be financed as described in a project application (the "Project Application") approved by the Program, constitute a "Qualified Project." Property Owners may receive funding for their Qualified Improvements only from Capital Providers pursuant to a separate Financing Agreement negotiated between the Property Owner and Capital Provider (a "Financing Agreement").

In the following numbered subsections, a reader can find information about:

- Statutory and programmatic eligibility requirements for C-PACE project financing in Idaho, and
- The appropriate steps and forms needed for a Local Government to receive and process a C-PACE project lien application.

1. Establishment of C-PACE Program Boundaries

The Local Government adopted Resolution number 2025-04 on July 1, 2025, establishing the C-PACE Program for all eligible commercial properties within the boundaries of the Local Government (the "Region"). The Region is illustrated in Exhibit B.

2. Administration of Program; Authorized Officials

The Finance Director and/or their designee (the "Program Administrator") is designated and authorized to review each Project Application to confirm that it is complete and contains no errors on its face. The Program Administrator will then execute the Assessment Agreement and C-PACE Lien documents on behalf of the Local Government and record the Notice of Assessment Interest and C-PACE Lien with the real property records.

The Program Administrator will:

- Accept Project Applications from Property Owners and Capital Providers

- Review the Project Application to determine conformance with the Application Checklist.
- Approve/conditionally approve/disapprove the Project Application and communicate to applicant.
- Execute the Assessment Agreement and Notice of Assessment Interest and C-PACE Lien.
- Record the Notice of Assessment Interest and C-PACE Lien.

3. Eligibility Requirements

Eligible Property means any privately-owned commercial, industrial, agricultural, or residential real property consisting of five (5) or more dwelling units located within the boundaries of the Region (including properties owned by nonprofit, charitable, or religious organizations or one (1) or more owner-occupied or rental condominium units affiliated with a hotel).

Property Owner means the legal owner of qualifying eligible property, which is the record owner of title to the Eligible Property, or the owner of an estate for years created pursuant to a written lease agreement or similar agreement. The Property Owner must be current on mortgage and property tax payments and cannot not be insolvent or in bankruptcy proceedings. Title to the Eligible Property cannot be in dispute.

Qualified Improvement means a permanent improvement affixed to the Eligible Property intended to:

- Decrease energy consumption or demand through the use of efficiency technologies, products, or activities that reduce or support the reduction of energy consumption (“Energy Efficiency Improvement”);
- Support the production of clean, renewable energy, including but not limited to a product, device, or interacting group of products or devices on the customer’s side of the meter that provides thermal energy, or regulates temperature (“Renewable Energy Improvement”);
- Decrease water consumption or demand, increase water conservation and storage, and address safe drinking water through the use of efficiency technologies, products, or activities that reduce or support the reduction of water consumption or increase the storage of water (“Water Efficiency Improvement”);
- Reduce or eliminate lead from water which may be used for drinking or cooking (“Safe Drinking Water Improvement”); or
- Increase water or wastewater resilience, including through storm retrofits, flood mitigation, and stormwater management, or wind resistance, energy storage, microgrids, or structures, measures, or other improvements that reduce land use impact, and other resilience projects approved by the Local Government (“Resiliency Improvement”).

Qualified Projects are approved by the Program Administrator and include the following:

- The acquisition, construction (including new construction), adaptive reuse, installation, or modification of a Qualified Improvement permanently affixed to an Eligible Property.
- The refinancing of existing properties that have had Qualified Improvements installed and operational for no more than three (3) years prior to the date of Project Application.

Capital Providers may be any private third-party entity, including its designee, successor, and assigns, that makes or funds C-PACE financing, including refinancing.

Qualifying costs that can be C-PACE financed include:

- Materials and labor necessary for installation or modification of a Qualified Improvement;
- Permit fees;
- Inspection fees;
- Lender fees;
- Program application and administrative fees;
- Project development and engineering fees;
- Interest reserves;
- Capitalized interest, in an amount determined by the Property Owner and Capital Provider;
- Other fees or costs that may be incurred by the Property Owner incidental or ancillary to the installation, modification, or improvement on a specific or pro rata basis, as determined by the Local Government.

4. Application Process

The Idaho C-PACE statute reduces the administrative burden on participating jurisdictions as much as possible. The Program Administrator will review the Project Application for proof of compliance with the statute requirements that are necessary for the Local Government to approve the application and execute the applicable documents for the proposed C-PACE transaction.

The process of obtaining financing under the Program starts when a Property Owner approaches a Capital Provider. The Capital Provider will work with the Property Owner to collect a number of diligence items. Once all the items have been received, reviewed, and approved by the Capital Provider, the parties should settle on the loan terms.

The general flow of the C-PACE application process will be as follows:

- (1) The Property Owner and the Capital Provider prepare the Project Application, consisting of the Project Application Checklist and all supporting documents (described below). Applicants should review the Project Application Checklist accompanying the Project Application to ensure the types of information that the Local Government will rely upon to verify compliance with the C-PACE Act and C-PACE Resolution are present in the completed Project Application.
- (2) The Program Administrator will have ten (10) business days to review and approve the Project Application. If the office has received an unusually high number of applications, or if review is delayed because of some force majeure event, the office may notify the applicant that the application review and approval will be delayed by no more than ten (10) additional business days.
 - The Local Government application review process is confined to confirming that the Project Application is complete, and all attachments conform to these guidelines. ***Local Government approval does not constitute endorsement of any representations that may be made with regard to the operation and any savings associated with the Qualified Improvements.*** The Program Administrator will review the Project Application for proof of compliance with the requirements of the C-PACE Act and C-PACE Ordinance that are necessary for the Local Government to approve the Project Application and execute the applicable documents for the proposed C-PACE transaction.
 - If the Project Application and supporting documents comply with the Project Application Checklist, the Project Application will be approved, and the approval communicated in writing to the applicant. The Project Application may be conditionally approved if the application is complete, but the attachment regarding lender consent is not yet available. Conditional approval will be treated the same as an approval, with exceptions noted below. The Program

Administrator will notify the City Council in writing of any approved or conditionally approved applications.

- Incomplete Project Applications will be returned to the applicant, and the Program Administrator will notify the applicant about which items from the Project Application Checklist were not provided or are insufficient or inaccurate on their face.
- (3) Upon receipt of approval, the Capital Provider will draft the following “Closing Documents”: the Assessment Agreement, the Notice of Assessment Interest and C-PACE Lien, and the Assignment of Notice of Assessment Interest and C-PACE Lien and Assignment of Assessment Agreement. At or before closing, at the request of the applicant, the designated and authorized official will execute Closing Documents. If the Project Application received conditional approval, the Closing Documents executed by the local government may not be released from escrow unless and until all lender consents have been received and executed in accordance with the C-PACE Act and C-PACE Ordinance.
 - (4) At closing, the Local Government will record the Assessment Agreement, the Notice of Assessment Interest and C-PACE Lien, and the Assignment of Notice of Assessment Interest and C-PACE Lien and Assignment of Assessment Agreement in the recorder’s office of Madison County, in which the Project is located.
 - (5) Upon confirmation of recordation, the Capital Provider will disburse funds in accordance with the Financing Agreement.
 - (6) The Property Owner begins making assessment payments per the Assessment Agreement and in accordance with the Financing Agreement
 - (7) After project completion, the Property Owner will submit the Certificate of C-PACE Completion to the local government, which provides written verification provided by a licensed professional engineer or engineering firm stating that the qualified project was properly completed and is operating as intended.

5. Application Documents

The Project Application must be submitted with the following documents appended:

- Form 1: Project Application Checklist (form attached)
- Form 6: Mortgage Holder Consent (form attached)
- Form 7: Certificate of Public Benefits (form attached) which includes:
 - Certification that the project provides one or more of the following benefits to the public:
 - Energy or water resource conservation
 - Reduced public health costs or risks
 - Reduced public emergency response cost or risk
- Form 8: Certificate of Qualified Improvements (form attached)
 - A licensed Engineer or an authorized representative of a licensed engineering firm will certify the Qualified Improvements, as applicable for the existing building or new construction. The certifying individual may hold additional licenses or qualifications demonstrating their qualifications, as listed on the form of Certificate of Qualified Improvements.

- (1) Existing Buildings:

- (A) For Renewable Energy Improvements, Energy Efficiency Improvements, or Water Efficiency Improvements: A statement by the author of the energy analysis that the proposed Qualified Improvements will either result in more efficient use or conservation of energy or water, or the addition of renewable sources of energy or water.
 - (B) For Resilience Improvements: A statement by the author of the analysis that the Qualified Improvements will result in improved water or wastewater resilience, including through storm retrofits, flood mitigation and stormwater management, or increase wind resistance, energy storage, microgrids, or structures, measures or other improvements that reduce land use impact.
- (2) New Construction: A certification that the proposed Qualified Improvements will enable the subject property's project to exceed the current building code requirements for energy efficiency, water efficiency, renewable energy, or renewable water. For resilience improvements, a certification that the proposed Qualified Improvements will enable the project to meet or exceed resilience standards for the local government's building codes or, if none are available, compliance with a nationally available and recognized resiliency standard.

6. Closing Documents

The Program has adopted the following form Closing Documents, which require the signature of the Local Government and shall be part of the closing of any C-PACE transaction. A Property Owner and Capital Provider may adapt the forms to the needs of their particular transaction but must not modify or omit any material substantive terms contained in the forms.

- Form 2: Assessment Agreement for C-PACE Financing (form attached)
- Form 3: Notice of Assessment and C-PACE Lien (form attached)
- Form 4: Assignment of Notice of Assessment and C-PACE Lien and Assignment of Assessment Agreement (form attached)
- Form 5: Certificate of C-PACE Improvement Completion (form attached)

7. Financing Requirements and Interest Rates

Under the C-PACE Act, the amount of the assessment plus any existing indebtedness on the property cannot exceed ninety percent (90%) of the fair market value of the property as determined by a qualified appraiser. In addition, the amount of the assessment in the case of new construction cannot exceed thirty-five percent (35%) of the fair market value of the property as completed or as stabilized, and, in the case of a retrofit of existing property, cannot exceed twenty-five percent (25%) of the fair market value of the property as completed or as stabilized, all as determined by a qualified appraiser. The determination of fair market value will be established by a qualified appraisal completed no more than twelve (12) months prior to the time of application.

Interest rates are negotiated in a Financing Agreement between the Property Owner and the Capital Provider. A Local Government has no role in reviewing, setting, or opining on such interest rates or other aspects of the Financing Agreement. Market forces – such as competition, the intended use of the property, potential risk – will affect the terms negotiated by the Property Owners and Capital Providers.

8. Billing, Collection, and Enforcement of C-PACE Liens

Billing, collection and enforcement of C-PACE Liens and financing installment payments will be the responsibility of the Capital Provider. The Capital Provider will enforce the C-PACE Lien in the same manner as a deed of trust. In accordance with Chapter 15, Title 45, Idaho Code, delinquent installments of the assessment incur interest and penalties as specified in the financing agreement between the Property Owner and Capital Provider. In an enforcement action, assessments not yet due shall not be accelerated or eliminated by foreclosure of the past due amount of the lien.

9. Program Fee

To make the costs of administering the C-PACE Program cost-neutral, the Local Government will collect a servicing fee equal to 1% of the total amount financed by the Property Owner, not to exceed \$50,000. An application fee of \$500 will be paid with submission of the Program Application.

10. Term of an Assessment; Calculation of Useful Life of Qualified Improvements

The maximum term of an assessment may not exceed the useful life of the Qualified Improvement or weighted average useful life if more than one Qualified Improvement is included in the Qualified Project.

11. Written Consent from Mortgage Holder(s) Required

Before entering into an Assessment Agreement with the Local Government, the Property Owner must obtain and furnish to the Local Government the written consent to the placement of the assessment and C-PACE Lien from any holder of a mortgage or a deed of trust on the property.

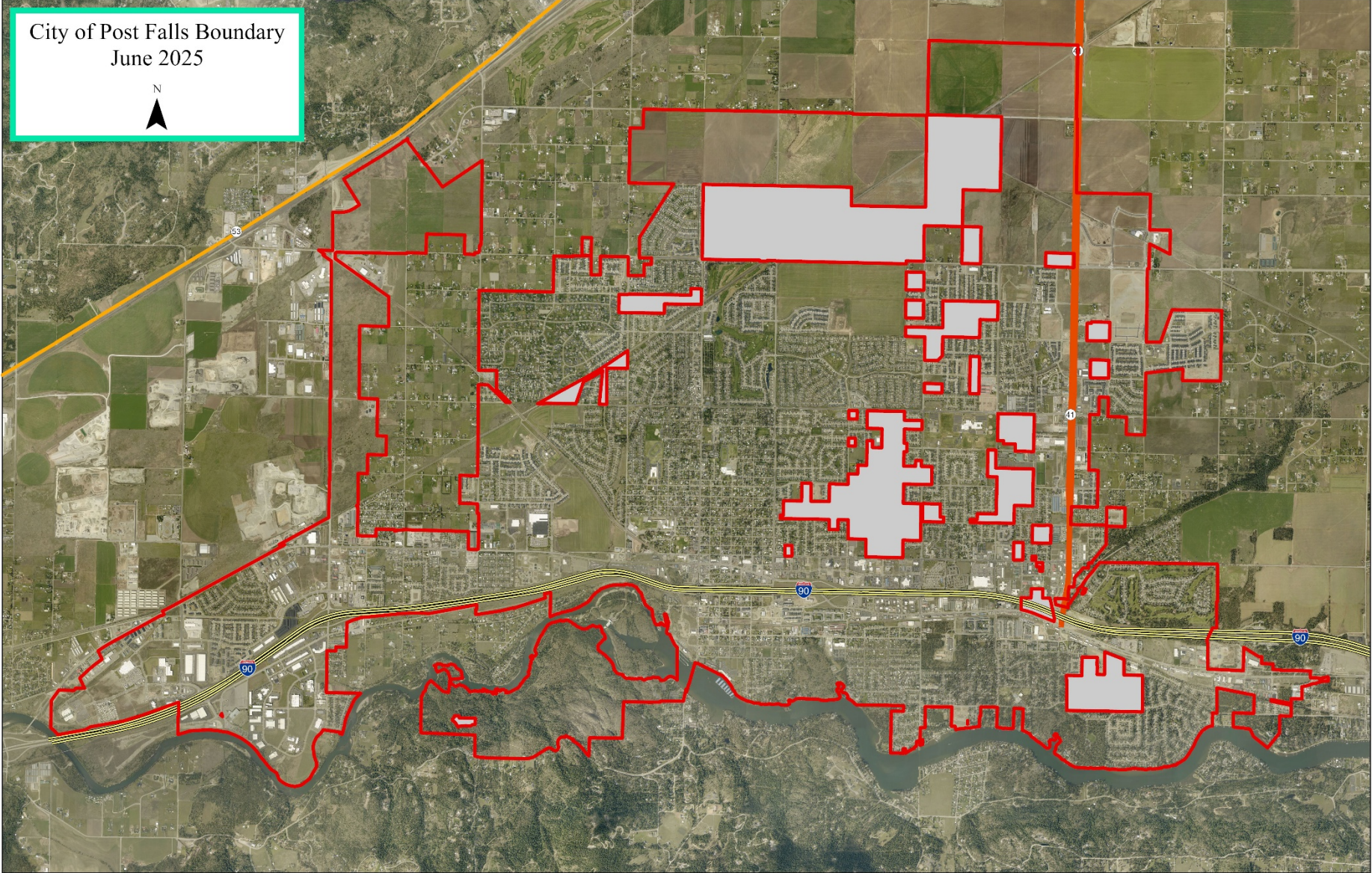
12. Provisions for Marketing and Participant Education

This Guidebook will be made available to the public on the Local Government's website. It is determined that there is no need for marketing and participant education at this time. It is presumed that Property Owners and Capital Providers understand the principles and processes associated with C-PACE financing and will look to the Guidebook for understanding and clarification of the Program.

13. Government Has No Liability or Financial Responsibility

The Local Government, its governing bodies, executives, or employees are not personally liable as a result of exercising any rights or responsibilities granted under this Program. The Local Government shall not pledge, offer, or encumber its full faith and credit for any lien amount through a C-PACE program. No public funds may be used to fund or repay any C-PACE financing obligation between a capital provider and property owner.

EXHIBIT B



APPLICATION/CLOSING CHECK LIST

The Application/Closing Checklist is offered to the applicant as a means of checking the C-PACE Program Application to ensure that a complete Application is submitted, free from omissions and errors that could possibly lead to rejection of the Application. Check off in section I when completed and submit with the Application. Submission of a complete Application is solely the responsibility of the applicant. Check off in section II when completed and submit at the time of Closing. Completion of this form does not relieve the applicant of the responsibility for providing all documents needed for the Application and Closing.

I. Application (documents needed for approval of Application):

- ☐ 1. Are all blank spaces filled out on C-PACE Program Application?
- ☐ 2. Is the Mortgage Holder Consent form completed and attached for each mortgagee or beneficiary of a deed of trust?
- ☐ 3. Is the C-PACE Program Certificate of Compliance – Public Benefits attached?
- ☐ 4. Is the Certificate of Qualified Improvement attached?
- ☐ 5. Are authorized signatures properly affixed to the Application?

II. Closing (documents needed before Closing):

- ☐ 6. Is the Assessment Agreement completed and signed, with all required attachments?
- ☐ 7. Is the Notice of Assessment and C-PACE Lien completed and signed, with all the required attachments?
- ☐ 8. Is the Assignment of Notice of Assessment and C-PACE Lien and Assignment of Assessment Agreement completed and ready for the City's signature?
- ☐ 9. Is all information which is necessary for Recording provided (*see* Program Guidebook at page 11)?

FORMS

PROGRAM APPLICATION FORM 1



City of Post Falls

Finance Department
408 N. Spokane St.
Post Falls, ID 83854

For office use only

Application Fee: \$500.00
Servicing Fee: \$ _____
Date Paid: _____

Approved by: _____
Date of Approval: _____

**C-PACE PROGRAM
APPLICATION**

*All blanks must be filled in. If the requested information does not apply,
indicate "Does Not Apply" or "N/A."*

Property Owner Name:	
Mailing Address:	
Physical Address:	
Telephone Number:	Email:
Tax ID Number (EIN or SSN):	

Project Name:	
Address of Project:	
Legal Description:	
Assessed Value and Date of Assessment:	Appraised Value and Date of Appraisal:
Building Size:	Year Built (if applicable):
Project Type (e.g. commercial, residential):	
Total Amount Financed:	

Capital Provider:	
Contact person:	
Mailing Address:	
Telephone Number:	Email:

Project Narrative (*Briefly describe the overall project. Use additional sheets if necessary.*):

Project Details (*Describe the proposed Qualified Improvements applicable to the C-PACE Program, e.g., improvements that promote or support energy efficiency, renewable energy, water conservation, reduction or elimination of lead from water, water or wastewater resilience, etc. If the application is for improvements installed within the last three (3) years, include the date of installation of each improvement. Use additional sheets if necessary.*):

Please answer the following questions. You must answer “no” to each question to qualify for the C-PACE Program.

	Yes	No
Is any mortgage or deed of trust payment past due?		
Are any property tax assessments past due?		
Is the property owner insolvent?		
Is the property owner currently in bankruptcy proceedings?		
Is the total debt secured by the property, including any C-PACE assessment, in excess of 90% of the fair market value of the property as complete or stabilized?		
For new construction, will the C-PACE assessment exceed 35% of the fair market value of the property as complete or stabilized?		
For a retrofit of existing property, will the C-PACE assessment exceed 25% of the fair market value of the property as complete or stabilized?		
Was the appraisal setting the fair market value of the property (by a qualified appraiser) completed more than 12 months before the date of this application?		
Does the period of the proposed special assessment exceed the weighted average of the useful life of the qualified project that is the basis for the assessment?		
Will the voluntary assessment under the C-PACE program constitute an event of default under any current mortgage or deed of trust on the property?		

The property owner must submit the following with this application:

1. For an existing building, an energy analysis by a licensed engineering firm or engineer, which includes a statement that the improvements will result in more efficient use or conservation of energy or water or the addition of renewable sources of energy or water, OR that the improvements will result in improved resilience.
2. For new construction, a written certification by a licensed engineering firm or engineer, which includes a statement that the improvements will enable the project to exceed building code requirements for energy efficiency, water efficiency, renewable energy, and/or renewable water, or meet or exceed resilience standards in the City’s building code or, if none, a nationally available and recognized resiliency standard.
3. A copy of the appraisal for the property.
4. A written statement from an authorized officer of each holder of a mortgage or deed of trust consenting to the assessment and indicating that the assessment does not constitute an event of default under the mortgage or deed of trust.
5. A written certification by the Capital Provider that the property owner and project meet the requirements of the C-PACE Act and Program Guidebook, and qualify for financing under this Program.

ASSESSMENT AGREEMENT FOR C-PACE FINANCING FORM 2

ASSESSMENT AGREEMENT FOR C-PACE FINANCING

This ASSESSMENT AGREEMENT for C-PACE FINANCING (the “Agreement”) is made and entered into as of this ____ day of _____, 20__, (the “Effective Date”) by and between the City of Post Falls, Kootenai County, Idaho, a municipal corporation organized and existing under the laws of the state of Idaho, (the “City”) and _____, the record owner(s) (the “Property Owner”) of the real property described in Exhibit “A” (the “Property”).

RECITALS

WHEREAS, the City, on _____, established the Commercial Property Assessed Capital Expenditure Program (the “Program”) through the adoption of Resolution No. 25-05 (“C-PACE Resolution”) to allow the financing of certain renewable energy, energy and water efficiency, and resiliency improvements (“Qualified Improvements”), through the levy of contractual assessments pursuant to the Commercial Property Assessed Capital Expenditure Act, Title 67, Chapter 38, Idaho Code, (the “Act”) (as may be amended from time to time); and

WHEREAS, the City has designated the City Treasurer as the Program Administrator; and

WHEREAS, the purpose and method of approval of C-PACE financing under the Program are described in the Program Guidebook (the “Program Guidebook”), as the same may be amended from time to time prior to the Effective Date of this Agreement; and

WHEREAS, the City has consented to the participation in the Program by owners of eligible properties within the boundaries of the City; and

WHEREAS, the Property Owner’s Property is an eligible property within the boundaries of the City; and

WHEREAS, the Property Owner has submitted application materials (the “C-PACE Application”) including a description of the Qualified Improvements that will be acquired, constructed on and/or installed on the Property; and

WHEREAS, the City, through its Program Administrator, has reviewed the C-PACE Application of the Property Owner to assess compliance with the Act, the C-PACE Resolution, and Program Guidebook, and the City has determined that the project proposed by the Property Owner complies with such criteria and is approved for participation in the Program (the “Approved Project”); and

WHEREAS, the Approved Project is to be financed pursuant to a financing agreement (the “Financing Agreement”) between the Property Owner and _____ (the “Capital Provider”) pursuant to which the Property Owner agrees to repay such Capital Provider; and

WHEREAS, pursuant to the Act, the City and the Property Owner must enter into an agreement whereby the Property Owner voluntarily consents to have an assessment levied and a

lien placed on the Property in exchange for receiving and repaying C-PACE financing; and

WHEREAS, it is a condition to closing of the Financing Agreement that the Property Owner and the City enter into this Agreement; and

WHEREAS, the Property Owner voluntarily and willingly agrees to have an assessment levied on the Property and to enter into this Agreement in order to finance the installation of the Qualified Improvements on the Property contemplated as part of the Approved Project, all on the terms set forth in this Agreement and the Financing Agreement.

NOW, THEREFORE, in consideration of the covenants and agreements hereinafter contained, and for other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the Property Owner and the City enter into an Agreement as follows, with the intent to bind themselves and their respective successors and assigns.

Section 1. Purpose. The Property Owner and the City are entering into this Agreement for the purpose of subjecting the Property to a C-PACE assessment to finance or refinance the purchase, installation, or construction of the Qualified Improvements identified in Exhibit “B” on the Property.

Section 2. The Property. This Agreement relates to the real property identified in Exhibit “A.” The Property Owner has supplied to the City current evidence of his/her/their/its fee ownership or an estate for years created pursuant to a written lease agreement or similar agreement in the Property, and possesses all legal authority necessary to execute and deliver this Agreement.

Section 3. Assessment and Lien.

a. The Property Owner agrees that upon the execution and delivery of this Agreement by the parties, the Property Owner voluntarily and willingly consents to the placement of an assessment levied against the Property by the City pursuant to this Agreement and applicable law in the principal amount of \$ _____ (the “Assessment”), together with all interest, penalties, and fees as described in the Financing Agreement, Exhibit “C” attached hereto, and in the Assessment Schedule, Exhibit “D” attached hereto. Upon execution and delivery of this Agreement, the City will execute and cause to be recorded in the Kootenai County Recorder’s Office, together with a copy of this Agreement, pursuant to Idaho Code § 67-3808(3), the Notice of Assessment Interest and C-PACE Lien (“Notice of Assessment”), substantially in the form of Exhibit “E.” The recording of the Notice of Assessment will cause the Assessment to attach as a lien upon the Property for the benefit of the City and provide record notice to third parties of the existence of the lien.

b. The execution and delivery of this Agreement by the parties authorizes and effectuates the levy of the Assessment by the City against the Property without any further action required by the parties.

c. The Property Owner hereby promises to pay the Assessment over a period of ____ years on the due dates set forth in Exhibits “C” and “D” hereto. The Property Owner agrees

to pay the amount due in installments according to the Assessment schedule, each such installment to be paid by the Property Owner by its due date in order to avoid delinquencies and the accrual of interest and related penalties.

d. The Assessment shall be secured by the lien until paid in full. Failure to pay any installment, like failure to pay any property taxes pertaining to the Property, will result in penalties and interest accruing on the amounts due on the terms and provisions set forth in the Financing Agreement. In addition, under those circumstances, the lien may be subject to foreclosure in the manner of a deed of trust as set forth in Title 45, Chapter 15, Idaho Code.

e. The Property Owner hereby certifies to the City that:

- (1) the Property Owner is the legal owner of the Property;
- (2) the Property Owner is current on mortgage and property tax payments related to the Property;
- (3) the Property Owner is not insolvent or in bankruptcy proceedings;
- (4) title of the Property is not in dispute;
- (5) the amount of the Assessment plus any other existing indebtedness on the property does not exceed ninety percent (90%) of the fair market value of the Property as completed or stabilized, as determined by a qualified appraiser in an appraisal report completed no more than twelve (12) months prior to the date on which the application was submitted; and
- (6) if the Project constitutes a retrofit of existing property, the amount of the Assessment does not exceed twenty-five percent (25%) of the fair market value of the Property as completed or as stabilized, as determined by a qualified appraiser in an appraisal report completed not more than twelve (12) months prior to the date on which the application was submitted; and
- (7) if the Project constitutes new construction, the amount of the Assessment does not exceed thirty-five percent (35%) of the fair market value of the Property as completed or as stabilized, as determined by a qualified appraiser in an appraisal report completed not more than twelve (12) months prior to the date on which the application was submitted.

Section 4. Collection of Assessment; Assignment of Rights; Private Foreclosure.

a. The Assessment installments shall be collected in the manner specified in the Program Guidebook.

b. The City hereby irrevocably assigns its right to receive all installments of the Assessment required to be paid by the Property Owner pursuant to this Agreement, whether in accordance with the Assessment schedule or upon prepayment of the Assessment in whole or in part in, and any and all sums collected pursuant to foreclosure and enforcement, together with all payments of interest due and payable, including penalty interest if delinquent, to the Capital Provider, its successors or assigns. The parties hereby acknowledge and agree that in the event an Assessment installment is not received by the due date as indicated in the Assessment schedule, the Capital Provider may enforce the lien as provided in the Act, in the same manner as that of a deed of trust, pursuant to Title 45, Chapter 15, Idaho Code, irrespective of whether real property taxes (or any other taxes, charges, or assessments) are due and owing at the time.

Section 5. Term; Agreement Runs with the Land.

a. Except as may otherwise be set forth in this Agreement, this Agreement shall terminate upon the final payment or prepayment of the Assessment. Following such termination, the City at the direction of the Credit Provider shall cause to be executed, delivered, and/or recorded such instruments as are necessary in order to release the lien. The lien placed pursuant to this Agreement establishes rights and obligations that are for the benefit of the Property and, therefore, such rights and obligations run with the land.

b. The balance of the lien that has not yet become due is not accelerated or eliminated by a tax sale based upon the lien or any lien for taxes imposed by the state, a local government, or junior taxing district against the Property, or any other foreclosure of an indebtedness on the Property.

c. While any portion of the Assessment remains unpaid, the Property shall not be subdivided without the Capital Provider's prior written consent. In the event the Property is subdivided while any portion of the Assessment remains unpaid, the Assessment will be assigned to each of the newly created parcels on the basis of relative valuation at the time of the subdivision, unless the Financing Agreement provides that the Assessment should be allocated in an alternate manner.

d. The Property Owner hereby acknowledges and agrees that this Agreement constitutes written notice that the Property Owner may be responsible for the payment of any remaining principal balance of the Assessment upon the refinance or sale of the Property unless the remaining principal balance is assumed by the acquiring property owner.

Section 6. Assignment of Assessment Billing, and Collection to Capital Provider. In accordance with Idaho Code § 67-3808(4):

a. The City shall, pursuant to an Assignment of Notice of Assessment Interest and lien and Assignment of Assessment Agreement ("Notice of Assignment"), delegate to the Capital Provider the sole responsibility for billing, collecting and enforcing the Assessment and the lien.

b. Delinquencies Private Foreclosure. After one (1) year from the date of any delinquency related to the Assessment, the Capital Provider shall enforce any delinquent Assessment installment as provided in the Act, in the same manner as a deed of trust, provided that any sale proceeds in excess of the amount of the overdue Assessment installment and related penalties and interest will be distributed by the Capital Provider in accordance with applicable law governing distribution of proceeds following the foreclosure of a deed of trust.

Section 7. Recordation of Documents. The City shall cause to be recorded, or will delegate to the Capital Provider to record, in the Kootenai County Recorder's Office the Notice of Assessment, which includes this Agreement as an attachment, the Notice of Assignment, and such other documents that are attached as Exhibits to this Agreement.

Section 8. Amendment.

a. This Agreement may be modified only by the written agreement of the City and the Property Owner, or any successor or assign of the parties.

b. The Property Owner agrees, from time to time, to execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required in order to carry out the expressed intention of this Agreement.

Section 9. Binding Effect; Assignment. This Agreement inures to the benefit of and is binding upon the City, the Property Owner, and their respective successors and assigns; Provided, however, that the City may not assign its rights and obligations under this Agreement without the prior written consent of the Capital Provider. The obligation to pay the Assessment set forth in this Agreement is an obligation of the Property and no agreement or action of the Property Owner (other than repayment of the Assessment in full in accordance with the terms of the Financing Agreement) will impair in any way the right to pursue a foreclosure with respect to the lien or the right to enforce the collection of the Assessment or any Assessment installment against the Property.

Section 10. No Liability of the City. Pursuant to the Act, so long as the City complies in good faith with the Act, the C-PACE Resolution, and its obligations under this Agreement, the City shall incur no liability as a result of any provision of this Agreement, nor shall any members of the governing body, employees, and officers of the City be personally liable for exercising any rights or responsibilities pursuant to or in furtherance of this Agreement. This provision shall inure only to the City, its governing body, employees, and officers, and not to the benefit of the City's successors or assigns of this Agreement.

Section 11. Indemnification. The Property Owner agrees to defend, indemnify, and hold the City, its governing body, employees, agents, and contractors harmless from any and all claims, including but not limited to reasonable attorney fees, demands, losses and liabilities to or by third parties arising from, resulting from, or connected with this Agreement, the Approved Project, the Assessment, and the lien. The Property Owner's duty to indemnify the City shall not apply to liability for damages to the extent caused by or resulting from the sole or contributory negligence or willful misconduct of the City, its governing body, employees, agents, or contractors. The

Property Owner agrees to defend, indemnify and hold the Capital Provider, its directors, officers, employees, agents, and representatives harmless hereunder in the same manner provided in the Financing Agreement.

Section 12. Governing Law; Venue. This Agreement is governed by and shall be construed in accordance with the laws of the state of Idaho. Any legal action brought under this Agreement must be instituted in the District Court of the State of Idaho, in and for the County of Kootenai.

Section 13. Severability. Each and every provision of this Agreement is, and shall be construed to be, a separate and independent covenant and agreement. If any term or provision of this Agreement or the application thereof shall to any extent be held to be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to circumstances other than those to which it is invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and shall be enforced to the extent permitted by law.

Section 14. Counterparts. This Agreement may be executed in several counterparts, each of which is an original and all of which constitutes one and the same instrument.

IN WITNESS WHEREOF, the City of Post Falls and the Property Owner have caused this Agreement to be executed in their respective names by their duly authorized representatives, all as of the date first above written.

CITY OF POST FALLS:

By: _____
Mayor

ATTEST:

City Clerk

PROPERTY OWNER:

By: _____
Its: _____

CITY'S ACKNOWLEDGEMENT

STATE OF IDAHO)
) ss.
County of Kootenai)

On this ____ day of _____, 20__, before me, a Notary Public, personally appeared Ronald Jacobson and Shannon Howard, known to me to be the Mayor and City Clerk of the City of Post Falls, who executed the foregoing instrument and acknowledged to me that they executed the same with the authority of and on behalf of the City of Post Falls.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for Idaho
Residing at _____
My Commission expires: _____

PROPERTY OWNER'S ACKNOWLEDGEMENT

STATE OF IDAHO)
) ss.
County of Kootenai)

On this ____ day of _____, 20__, before me, a Notary Public, personally appeared _____, known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same with the authority of and on behalf of _____.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for Idaho
Residing at _____
My Commission expires: _____

EXHIBIT A
PROPERTY LEGAL DESCRIPTION

[To be inserted]

EXHIBIT B
LIST OF QUALIFIED IMPROVEMENTS

[To be inserted]

EXHIBIT C
FINANCING AGREEMENT

[to be inserted]

EXHIBIT D

ASSESSMENT SCHEDULE

Period	Bill date	Delinquent After Date	Payment	Interest	Principal	Principal Remaining	Annual Collection Costs**	Total Payment Due
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								

EXHIBIT E

NOTICE OF ASSESSMENT INTEREST and C-PACE LIEN

INSTRUMENT PREPARED BY AND
WHEN RECORDED, RETURN TO:

CITY OF POST FALLS
408 N. Spokane St
Post Falls, ID 83854

NOTICE OF ASSESSMENT AND C-PACE LIEN

(GRANTEE) CITY OF POST FALLS

(GRANTOR) _____

Notice is hereby given that the City of Post Falls, Idaho, at the request of the Property Owner named below, is placing a C-PACE Lien pursuant to Idaho Code § 67-3810 on the described Property. In support of this lien the following information is submitted:

1. THE ASSESSMENT LIEN GRANTEE	City of Post Falls, Idaho
2. DATE ON WHICH THE ASSESSMENT AGREEMENT WAS SIGNED GRANTING THE RIGHT TO PLACE AN ASSESSMENT AND C-PACE LIEN ON THE PROPERTY	
3. THE PROPERTY OWNER(s) GRANTING THE PLACEMENT OF THE ASSESSMENT AND C-PACE LIEN	
4. THE PROPERTY AGAINST WHICH THE ASSESSMENT AND C-PACE LIEN IS PLACED IS LOCATED AT THE FOLLOWING MUNICIPAL ADDRESS	
5. LEGAL DESCRIPTION OF THE PROPERTY IS AS FOLLOWS	SEE EXHIBIT A TO THE ASSESSMENT AGREEMENT, ATTACHED HERETO
6. ASSESSOR'S PARCEL NUMBER OF THE PROPERTY	
7. PRINCIPAL AMOUNT OF ASSESSMENT SECURED BY C-PACE LIEN	

8. TERMS AND LENGTH OF ASSESSMENT SECURED BY C-PACE LIEN	SEE EXHIBITS C AND D TO THE ASSESSMENT AGREEMENT, ATTACHED HERETO
9. COPY OF ASSESSMENT AGREEMENT	SEE EXHIBIT A TO THE ASSESSMENT AGREEMENT, ATTACHED HERETO

IN WITNESS WHEREOF, Grantee and Grantor have caused this Notice of Assessment Interest and C-PACE Lien to be executed in their respective names by their duly authorized representatives, all as of the date first above written.

CITY OF POST FALLS

By: _____
Mayor

ATTEST:

City Clerk

STATE OF IDAHO)
) ss.
County of Kootenai)

On this ____ day of _____, 20__, before me, a Notary Public, personally appeared Ronald Jacobson and Shannon Howard, known to me to be the Mayor and City Clerk of the City of Post Falls, who executed the foregoing instrument and acknowledged to me that they executed the same with the authority of and on behalf of the City of Post Falls.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for Idaho
Residing at _____
My Commission expires: _____

GRANTOR:
[PROPERTY OWNER]

By: _____

STATE OF IDAHO)
) ss.
County of Kootenai)

On this ____ day of _____, 20__, before me, a Notary Public, personally appeared _____, known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same with the authority of and on behalf of _____.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for _____
Residing at _____
My Commission expires: _____

EXHIBIT A
ASSESSMENT AGREEMENT

[see attached]

**NOTICE OF ASSESSMENT
AND C-PACE LIEN
FORM 3**

INSTRUMENT PREPARED BY AND
WHEN RECORDED, RETURN TO:

CITY OF POST FALLS

408 N. Spokane St.
Post Falls, ID 83854

NOTICE OF ASSESSMENT AND C-PACE LIEN

(GRANTEE) CITY OF POST FALLS, IDAHO

(GRANTOR) _____

Notice is hereby given that the City of Post Falls, Idaho, at the request of the Property Owner(s) named below, is placing a C-PACE Lien pursuant to Idaho Code § 67-3810 on the described Property. In support of this lien the following information is submitted:

1. THE ASSESSMENT LIEN GRANTEE	City of Post Falls
2. DATE ON WHICH THE ASSESSMENT AGREEMENT WAS SIGNED GRANTING THE RIGHT TO PLACE AN ASSESSMENT AND C-PACE LIEN ON THE PROPERTY	
3. THE PROPERTY OWNER(s) GRANTING THE PLACEMENT OF THE ASSESSMENT AND C-PACE LIEN	
4. THE PROPERTY AGAINST WHICH THE ASSESSMENT AND C-PACE LIEN IS PLACED IS LOCATED AT THE FOLLOWING MUNICIPAL ADDRESS:	
5. LEGAL DESCRIPTION OF THE PROPERTY IS AS FOLLOWS	SEE EXHIBIT A TO THE ASSESSMENT AGREEMENT, ATTACHED HERETO
6. ASSESSOR'S PARCEL NUMBER OF THE PROPERTY	
7. PRINCIPAL AMOUNT OF ASSESSMENT SECURED BY C-PACE LIEN	

8. TERMS AND LENGTH OF ASSESSMENT SECURED BY C-PACE LIEN	SEE EXHIBIT C AND D TO THE ASSESSMENT AGREEMENT, ATTACHED HERETO
9. COPY OF ASSESSMENT AGREEMENT	SEE EXHIBIT A TO THE ASSESSMENT AGREEMENT, ATTACHED HERETO

IN WITNESS WHEREOF, Grantee and Grantor have caused this Notice of Assessment Interest and C-PACE Lien to be executed in their respective names by their duly authorized representatives, all as of the date first above written.

CITY OF POST FALLS

By: _____
Mayor

ATTEST:

City Clerk

STATE OF IDAHO)
) ss.
County of Kootenai)

On this ____ day of _____, 20__, before me, a Notary Public, personally appeared Ronald Jacobson and Shannon Howard, known to me to be the Mayor and City Clerk of the City of Post Falls, who executed the foregoing instrument and acknowledged to me that they executed the same with the authority of and on behalf of the City of Post Falls.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for Idaho
Residing at _____
My Commission expires: _____

GRANTOR:
[PROPERTY OWNER]

By: _____

STATE OF IDAHO)
) ss.
County of Kootenai)

On this ____ day of _____, 20__, before me, a Notary Public, personally appeared _____, known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same with the authority of and on behalf of _____.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for _____
Residing at _____
My Commission expires: _____

EXHIBIT A
ASSESSMENT AGREEMENT

[see attached]

**ASSIGNMENT OF NOTICE OF
ASSESSMENT AND C-PACE LIEN
AND ASSIGNMENT OF
ASSESSMENT AGREEMENT
FORM 4**

INSTRUMENT PREPARED BY AND
WHEN RECORDED, RETURN TO:

CITY OF POST FALLS, IDAHO

408 N. Spokane St.
Post Falls, ID 83814

**ASSIGNMENT OF NOTICE OF ASSESSMENT AND C-PACE LIEN AND
ASSIGNMENT OF ASSESSMENT AGREEMENT**

This ASSIGNMENT OF NOTICE OF ASSESSMENT AND C-PACE LIEN AND ASSIGNMENT OF ASSESSMENT AGREEMENT (the "Assignment") is dated the ____ day of _____, 20__ by **the CITY OF POST FALLS, KOOTENAI COUNTY, IDAHO**, a municipal corporation organized and existing by virtue of the laws of the state of Idaho, (the "Assignor") to _____, a _____ corporation, (the "Assignee").

For value received, Assignor hereby grants, assigns and transfers to Assignee, without recourse or warranty of any kind, express or implied, all of Assignor's rights in, title to, and interest under, that certain Notice of Assessment and C-PACE Lien, dated as of [____], 20__, by [____] ("Property Owner") and Assignor, recorded on [____], 20__ as Instrument No. _____ in the office of the Kootenai County Recorder, State of Idaho (the "Notice of Assessment Interest"), and the Assessment Agreement dated as of [____], 20__ (the "Assessment Agreement"), among Property Owner, Assignee and Assignor and attached to such Notice of Assessment Interest, together with the obligations secured by the C-PACE Lien (as such term is as defined in the Assessment Agreement) and all other instruments, documents and certificates executed in connection therewith. Assignee hereby accepts all of Assignor's rights in, title to, and interest under the Assessment Agreement, the Notice of Assessment Interest and the C-PACE Lien, together with the obligations secured by the C-PACE Lien and all other instruments, documents and certificates executed in connection therewith.

Consistent with Idaho Code § 67-3808(4), by accepting this Assignment, Assignee agrees for the benefit of Assignor that Assignee shall be solely responsible for the billing and collection of the Assessment and for enforcing the obligation of Property Owner to pay the Assessment described in the Assessment Agreement, including pursuing a foreclosure of the C-PACE Lien in accordance with Chapter 15 of Title 45, Idaho Code. Assignor shall have no obligation to pursue such foreclosure on behalf of Assignee, or to otherwise participate in such foreclosure, except to the extent that any action on the part of Assignor or any official of Assignor is required in order to allow Assignee to prosecute or effectuate the foreclosure under Chapter 15 of Title 45, Idaho Code, or to ratify or confirm any action of Assignee taken in furtherance of the foregoing. The Assignee may assign any or all of its rights under the Assessment Agreement without the consent of Assignor or the Property Owner, provided that the Assignee provides notice of the assignment to the Assignor and the Property Owner.

IN WITNESS WHEREOF, Assignor has executed this Assignment as of the day and year first above written.

CITY OF POST FALLS

By: _____

Name: _____

Mayor

ATTEST:

City Clerk

STATE OF IDAHO)
) ss.
County of Kootenai)

On this ____ day of _____, 20__, before me, a Notary Public, personally appeared Ronald Jacobson and Shannon Howard, known to me to be the Mayor and City Clerk of the City of Post Falls, who executed the foregoing instrument and acknowledged to me that they executed the same with the authority of and on behalf of the City of Post Falls.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for Idaho
Residing at _____
My Commission expires: _____

[CAPITAL PROVIDER]

By: _____

Name: _____

Title: _____

STATE OF IDAHO)
) ss.
County of Kootenai)

On this ____ day of _____, 20__, before me, a Notary Public, personally appeared _____, known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same with the authority of and on behalf of _____.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for _____

Residing at _____

My Commission expires: _____

**CERTIFICATE OF C-PACE
IMPROVEMENTS COMPLETION
FORM 5**



CERTIFICATE OF C-PACE IMPROVEMENTS COMPLETION

Property Owner:

Property Address: _____

C-PACE application approval date:

C-PACE financing closing date: _____

I am an authorized representative of the Property Owner listed above and hereby certify that the Project under the above-approved C-PACE Application, attached as Exhibit "A" hereto, has been properly completed and all improvements are operating as intended.

Signature: _____

NAME:

Business name:

Business address:

Business contact email:

Business contact phone:

EXHIBIT A
C-PACE APPLICATION

[See attached]

MORTGAGE HOLDER CONSENT FORM 6

MORTGAGE HOLDER CONSENT

Date: _____

Mortgage Holder:

BANK NAME: _____

BANK ADDRESS: _____

BANK CITY, STATE, ZIP: _____

PHONE NUMBER: _____

Loan Number(s): _____

Property Owner and Mailing Address:

OWNER NAME: _____

OWNER ADDRESS: _____

OWNER CITY, STATE, ZIP: _____

Property (as more particularly described in the attached Exhibit A):

PROPERTY ADDRESS: _____

PROPERTY CITY, STATE, ZIP: _____

Recording Information: [Date] and [Book] and [Page] or [Document No.]

This is a Mortgage Holder Consent (“Consent”) by the undersigned entity (the “Mortgage Holder”) with respect to the above-referenced loan(s) (the “Loan”) secured by the Property.

The Property Owner intends to finance the installation of eligible improvements in an amount of up to \$[_____] through the levy of a contractual assessment (the “Assessment”) pursuant to the Commercial Property Assessed Capital Expenditure Act, Title 67, Chapter 38, Idaho Code, (the “Act”) in order to reduce energy consumption, to reduce water consumption, to increase resiliency, or to install renewable energy systems on the Property by participating in the commercial property assessed capital expenditure (“C-PACE”) program (“Program”) authorized by the City of Post Falls in which the Property is located pursuant to the Act. Pursuant to the Program, the Property Owner agrees to the levying of the Assessment against the Property that will be collected in installments. In no circumstances will the amount owing on the assessment be accelerated on account of a payment default or for any other reason, but rather any proceeding to enforce the Assessment shall be limited to the collection of the amount then currently due with respect to the Assessment, including past-due interest, past-due fees, and costs of collection as permitted under the Act, state tax code, and contracts with local government governing the Program.

By signing below, Mortgage Holder hereby: (i) acknowledges and consents to the Assessment in the amount set forth above; (ii) agrees that the Assessment will not constitute an event of default or trigger the exercise of any remedies under the loan documents between Mortgage Holder and Property Owner, and (iii) acknowledges that this Consent is being relied on by all parties participating in, lending in or administering the Program.

The undersigned hereby represents that he/she is an officer authorized to execute and deliver this Consent on behalf of Mortgage Holder.

[MORTGAGE HOLDER]:

By _____(SEAL)
Name _____
Title _____

STATE OF _____)
) ss.
County of _____)

On this ____ day of _____, 20____, before me, a Notary Public, personally appeared _____, known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same with the authority of and on behalf of _____.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for _____
Residing at _____
My Commission expires: _____

EXHIBIT A
LEGAL DESCRIPTION

**C-PACE PROGRAM
CERTIFICATE OF COMPLIANCE
Public Benefits
FORM 7**



**C-PACE PROGRAM
CERTIFICATE OF COMPLIANCE
Public Benefits**

I, the undersigned, have reviewed the Project and hereby certify the following information with respect to the proposed Qualified Improvements described in the project proposal (e.g., equipment specifications; design drawings/modeling; permit applications; an ASHRAE Level 1 assessment/energy assessment; an ASHRAE Level 2 full building model):

Please describe: _____

_____ (Use additional sheets if necessary.)

I CERTIFY THAT THE PROPOSED QUALIFIED IMPROVEMENTS PROVIDE THE FOLLOWING BENEFITS TO THE PUBLIC FOR THE FOLLOWING REASONS *(please check all that apply; use additional sheets if necessary):*

_____ Energy or water resource conservation

Please

describe: _____

_____ Reduced public health costs or risk

Please

describe: _____

_____ Reduced public emergency response cost or risk

Please

describe: _____

Signature: _____

NAME:

Business name:

Business address:

Business contact email:

Business contact phone:

**CERTIFICATE OF
QUALIFIED IMPROVEMENTS
FORM 8**



CERTIFICATE OF QUALIFIED IMPROVEMENTS
Energy, Water, Renewable Energy, Resilience

I, the undersigned, hereby certify the following facts with respect to the proposed Qualified Improvements described in the project proposal:

1. I am either a licensed Professional Engineer or an authorized representative of a licensed engineering firm, whose registration number and stamp are shown below.
2. If applicable: I am accredited by or belong to a firm with an accreditation from *(please denote with an "X" or checkmark, and attach verification of professional accreditation)*:

- ☐ Building Energy Assessment Professional (BEAP)
- ☐ Building Energy Modeling Professional (BEMP)
- ☐ Certified Building Energy Assessment Professional (BEAP) (offered by ASHRAE)
- ☐ Certified Energy Auditor (CEA) (offered by Association of Energy Engineers [AEE])
- ☐ Certified Energy Manager (CEM) (offered by AEE)
- ☐ Certified FORTIFIED Commercial™ Evaluator (offered by IBHS)
- ☐ Certified GeoExchange Designer (CGD)
- ☐ Certified High-Performance Building Design Professional (HBDP) (offered by ASHRAE)
- ☐ Certified Measurement and Verification Professional (CMVP) (offered by AEE and EfficiencyValuation Organization)
- ☐ Investor Confidence Project (ICP) Quality Assurance Assessor
- ☐ Investor Confidence Project (ICP) Project Developer
- ☐ LEED Accredited Professional
- ☐ Licensed Architect
- ☐ Water Quality Association Professional Certification
- ☐ North American Board of Certified Energy Practitioners (NABCEP)
(for solar PV only, a design specialist certification is acceptable)

3. ~~The~~ application is for:
 - ☐ an existing building
 - ☐ new construction

4. Please describe your relationship to the project:
____ I am employed by the project applicant in my professional capacity
____ I am a contracted independent third-party reviewer
5. I reviewed the following information regarding the project (e.g., equipment specifications; design drawings/modeling; permit applications; an ASHRAE Level 1 assessment/energy assessment; an ASHRAE Level 2 full building model)
Please describe: _____
6. The project proposal includes “Qualified Improvements”, as defined in Section 67-3803(11) of the Commercial Property Assessed Capital Expenditure Act, Chapter 38 of Title 67, Idaho Code and the Program Guidebook, and the estimated useful life of each Qualified Improvement (*please attach*).
7. The Qualified Improvements will be permanently affixed to the property.

FOR AN EXISTING BUILDING

I CERTIFY (*please check all that apply*):

- ☐ I am the author of the energy analysis (*please attach*). The proposed Qualified Improvements will result in either the more efficient use or conservation of energy or water or the addition of renewable sources of energy or water.
- ☐ The Qualified Improvements will result in (a) improved water or wastewater resilience, which may include, without limitation, flood mitigation, stormwater management and storm retrofits, or (b) increased wind resistance, energy storage, microgrids, or structures, measures, or other improvements that reduce land use impact.

If other, please specify:

FOR NEW CONSTRUCTION

I CERTIFY:

- ☐ The proposed Qualified Improvements will enable the subject property’s project to exceed the energy efficiency, water efficiency, renewable energy or renewable water requirements of the jurisdiction’s current building code, or meet or exceed the resilience standards of the jurisdiction’s current building code or, if none is available, a nationally available and recognized resiliency standard.

Signature: _____

NAME:

Business name:

Business address:

Business contact email:

Business contact phone:

IF APPLICABLE

License No. _____

Stamp: _____

ATTACHMENTS

☐ *Please denote using an "X" or checkmark, and attach to this Certificate of Compliance)*
verification of accreditation (if applicable):

☐ project proposal with list of estimated useful life of Qualified Improvements

☐ energy analysis (if applicable)

☐ other (please specify):

☐ other (please specify):

**CITY OF POST FALLS
AGENDA REPORT
NEW BUSINESS
MEETING DATE: 7/1/2025**

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Jason Faulkner, Finance Director

SUBJECT: Acceptance of Annual Comprehensive Financial Report for FY 2024

ITEM AND RECOMMENDED ACTION:

Staff will present the end of year 2024 financial statements. After the presentation, council will need to make a motion to accept the statements and audit results.

DISCUSSION:

The city has a fiscal year-end of 9/30.

Alpine Summit CPA engaged in the annual audit and began field-testing in December, starting with accounts payable, payroll, debt service, and utilities billing. Later in the audit, the focus shifted to fixed assets, PERSI adjustments, subscriptions, lease agreements, and schedule of federal awards (SEFA). Alpine Summit CPA reviews the city council minutes, city policies, and internal controls for cash handling and finance department's processes to avoid theft.

Alpine Summit CPA performed a single audit for the City since the city spent over \$750,000 of Federal Grant Money. Instead of having several agencies come to the city and charge fees, Alpine Summit CPA is authorized to perform single-audit tasks and report to the Federal Clearing House. In addition, Alpine Summit CPA reviews the financial statements once they are complete. The financial statements are considered to be Management Discussion and Analysis, Financial Statements, and the Notes to the Financial Statements.

Alpine Summit noted that a few invoices needed to be in the fiscal year 2024 where the expense actually occurred, instead of 2025 from which the expense was paid. The issue was caused by professional services that a from a prior period before the invoice date. For example, the invoice date might be October 15th, but this is for engineering services pertaining to April 1st to April 30th. This issue has been resolved due a new accounts payable process being implemented.

The Annual Comprehensive Financial Report (ACFR) for FY 2024 and the Popular Annual Financial Report (PAFR) for 2024 are now on the City's website. Both the been submitted to the Government Finance Officers Association (GFOA) for certification of an award for excellent program.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

None. This is an annual review for the Council.

APPROVED OR DIRECTION GIVEN:

After the presentation, council will need to make a motion to accept the statements and audit results.

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

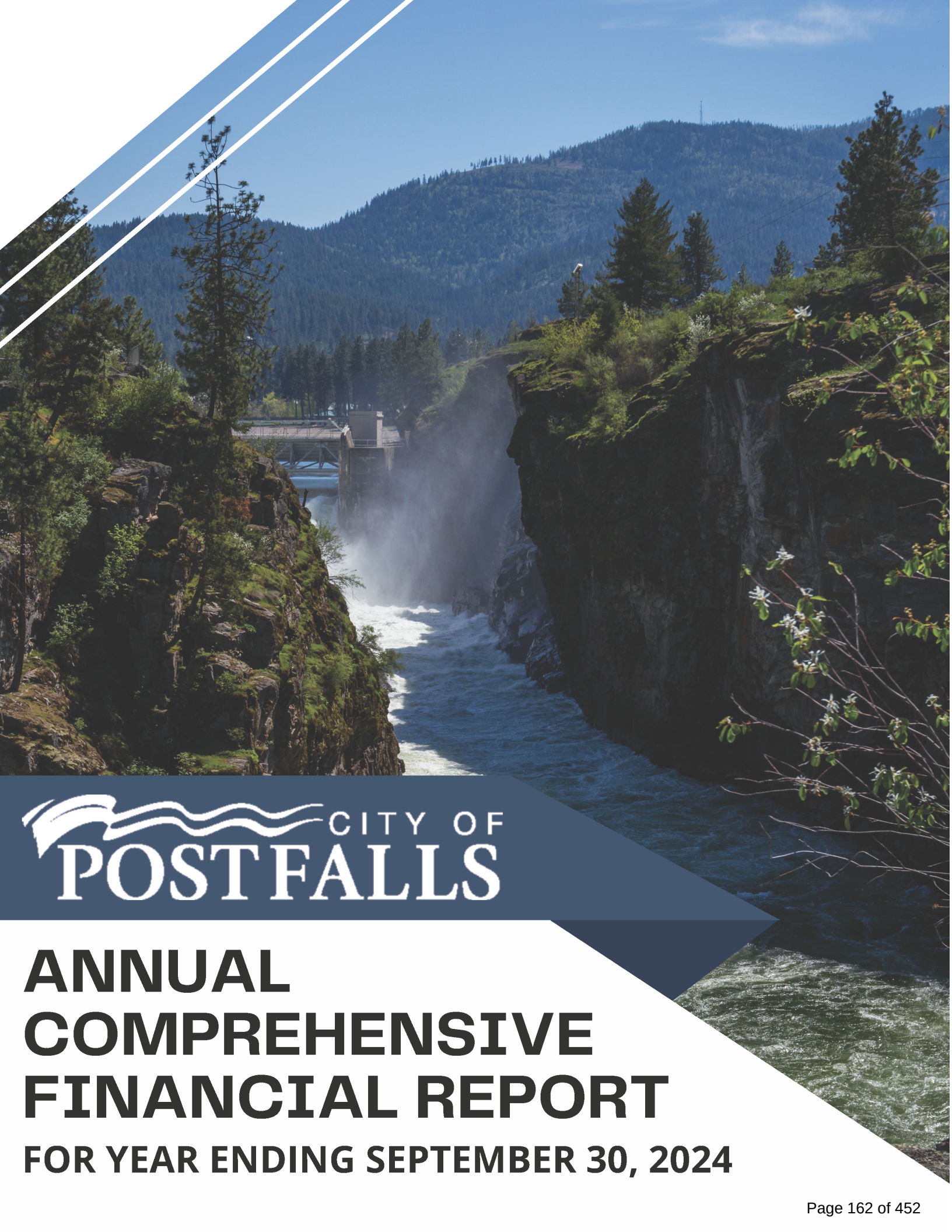
N/A

BUDGET CODE:

N/A

ATTACHMENTS:

1. FY 2024 ACFR
2. PAFR 2024



**ANNUAL
COMPREHENSIVE
FINANCIAL REPORT**
FOR YEAR ENDING SEPTEMBER 30, 2024



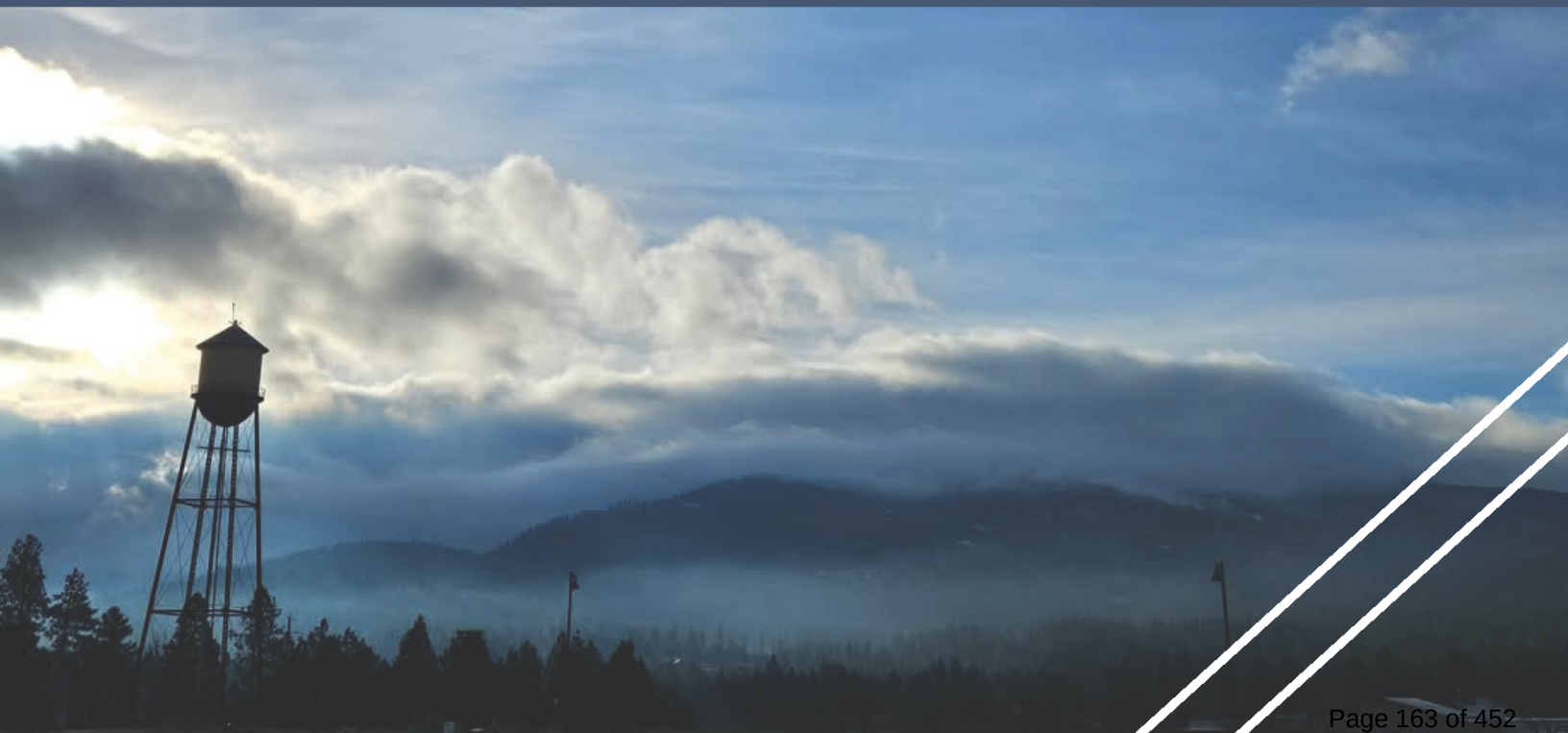
CITY OF POST FALLS, IDAHO

2024

Annual Comprehensive Financial Report

For the Year Ended September 30, 2024

Compiled by:
Jason Faulkner
Director of Finance and Support Services



City of Post Falls, Idaho
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024

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City of Post Falls, Idaho
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024

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INTRODUCTORY SECTION





May 20, 2025

The Honorable Mayor, Members of the City Council and the Citizens of Post Falls, Idaho:

The Annual Comprehensive Financial Report of the City of Post Falls for the year ended September 30, 2024, is hereby submitted as mandated by both local ordinances and state statutes. The City is required to issue an annual report on its financial position and activity. This report must be audited by an independent firm of certified public accountants. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the various funds and component units of the City of Post Falls. All disclosures necessary to enable the reader to gain an understanding of the City of Post Falls' activities have been included.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reports to the City of Post Falls for its comprehensive annual financial report for the fiscal year ended September 30, 2023. This was the twenty-fifth consecutive year that the government has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

City management has developed and evaluated a comprehensive internal control structure that is designed to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh the benefits, the City's internal control structure is designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we attest that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Post Falls' MD&A can be found immediately following the report of the independent auditors.

Governmental Structure

The financial reporting entity, an Idaho municipality, includes all the funds of the City of Post Falls, as well as all its component units. Component units are legally separate entities for which the primary government is financially accountable. The government provides a full range of services including water, reclaimed water and sanitation utilities, police, animal control, parks and recreation programs, planning and zoning, cemetery services, urban forestry services, streets, building and engineering functions.

The accompanying financial statements include all aspects controlled by the City Council of the City of Post Falls. Criteria for inclusion is determined by Governmental Accounting Standards Board Statement No. 14 (GASB No. 14) which states, in general, that the legally separate organizations for which the elected officials of the City are financially accountable for must be included in the City's financial statement as a component unit.

Under Idaho Code, in May 1991, the Post Falls City Council passed an ordinance that created the Post Falls Urban Renewal Agency (the Agency), a legally separate entity from the City. The Agency was established to promote urban development and improvement in blighted areas in and around the City. A board of seven directors, appointed by the City Council, governs the Agency. This power of the City meets the criteria set forth in GASB No. 14 for having financial accountability for the Agency. Based on the above, the Agency has been discretely presented in the accompanying financial statements of the City as a component unit.

Under Idaho Code, the Agency has the authority to issue bonds. Any bonds issued by the Agency are payable solely from the proceeds of tax increment financing and are not a debt of the City. The City Council is not responsible for approving the Agency budget or funding any annual deficits. The Agency controls its disbursements independent of the City Council.

Economic Conditions and Outlook

The City of Post Falls has grown from 7,350 residents in 1990 to approximately 48,303 by the end of 2024. The continued influx of new residents has resulted in a strong construction industry. Post Falls grew at a more modest annual growth rate of approximately 2.4% between 2010 through 2015, compared to the 4.6% annual growth rate experienced between 2016 to 2024. Within this period, Post Falls has grown as high as a 9.15% growth rate in 2021 to as low as a 2% growth rate in 2024. With this consistent and variable growth rate, additional commercial investments have been realized in many areas within Post Falls.

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, with a reputation as a world travel destination due to the five-star Coeur d'Alene Resort and golf course with a floating green. To the west is the largest city in the region, Spokane, WA with a population of approximately 250,000. Post Falls' unique location between these two diverse cities offers Post Falls' residents varied opportunities in their lifestyle, recreation and business opportunities. The I-90 corridor, connecting Spokane and Post Falls/Coeur d'Alene, continues to be a hub of business growth. This is reflected in an increasing number of retails, health care, and manufacturing businesses locating in the City.

Historically, Kootenai County's economy was timber-based. The economy has become more diverse with an increase in manufacturing, health care, retail, and tourism. Jobs Plus, Inc., this area's economic development organization, has recruited small to medium sized firms to the county. With the assistance of Jobs Plus, Inc. and the Post Falls Urban Renewal Agency to help build infrastructure, Post Falls can assist in relocating or establishing new businesses within the community. Post Falls also offers an extremely expedited permitting process to assist business development.

The Urban Renewal Agency has also played a key role in developing and creating jobs throughout the community. The Urban Renewal Agency and Community Development Block Grant funds helped pay for the necessary infrastructure in the West Post Falls Urban Renewal District, including the water reservoir, which helped attract Sysco, Cabela's and a second Wal-Mart to Post Falls, of which, continues to assist developing "The Pointe at the Post Falls" retail area. 2024 saw a lot of commercial development and investment within the "The Pointe at the Post Falls" retail area.

The joint efforts by Jobs Plus, Inc., Post Falls Urban Renewal Agency, Panhandle Area Council and the City have brought a number of other businesses to Post Falls, including, Buck Knives, two Wal-Mart stores, Panda Express, a Maverik Gas Station, ALK-Abello Source Materials and expansions, Ground Force Manufacturing and UnderGround Force, Ednetics, C&S Glass, Love's Travel Center, Carl's Jr., Burger King, Roger's Ice Cream and Burgers, Popeye's Chicken, Jack in the Box, Bruchi's, Elevate Academy, Starbucks, Circle K, (2) Wendy's, Napa, Nutex Emergency Hospital, GESA Credit Union (2) Dutch Brothers and the State of Idaho Department of Labor, and more to come in 2025.

In 2024, a more modest amount of rooftops were added to the City of Post Falls for a total of 382 housing units. There were 328 single family housing unit (HU) permits issued and an additional 54 multi-family housing HU created. The following are highlights of the approved commercial Site Plans in 2024: 7-Eleven, Grocery Outlet, Eats on Spokane, Millworx North Silo Block, Houston Hot Chicken, Freddy's Frozen Custard & Steakhburgers, Mullan Lodge, NWSH - Medical Office Bldg, Wellsprings Church, Crash Champions Expansion, and Pleasant View Business Center Improvements.

The Millworx site continues to add to is mixed use development. Much of the mixed-use residential community south of 4th Avenue has been constructed and north of 4th Ave a mixed-use building is under construction. The indred and Company bookstore has opened up its doors and is an exciting addition to this development and Post Falls. Additionally, north of 4th Ave., a Hyatt hotel is under construction.

In 2025, due to higher interest, residential developed is expected to be similar to 2024. Commercial/industrial development is expected to remain strong, due to the prior years of substantial residential development. It will be exciting to see what all develops in 2025.

Major Initiatives

Economic Development and Growth Management – Ongoing efforts on behalf of the City and the Post Falls Urban Renewal Agency continue to provide for growth and business attraction with the City Center area. The Greensferry Overpass was substantially completed in 2015, which adds an additional connection from the north side of Post Falls to the south side of Post Falls. This connection assists the commercial properties in the area, as well as providing more efficient connectivity for emergency services. Spokane Street improvements south of I-90 were substantially completed in 2016, with landscape beautification, traffic signalization, Centennial Trail safety improvements, and spur connections.

The City and Agency continue to work on transportation improvements within other areas of the community, including completing the Spencer Street connection to Seltice Way and a providing multi-use trail along the east side of Highway 41 (Seltice Way to Mullan Ave.) that received grant funding through the Community Choices for Idaho program. This funding also has matching funds coming from the Urban Renewal Agency. The Agency Assisted the City with funding signal improvements along SH41 with the Idaho Transportation Departments SH41 widening project that was completed in 2023. The City completed a roundabout and safety project in 2022 (Poleline and Cecil Road Roundabout and Mullan frontage and Cecil Road Safety). Both of these projects saw an 80% + reduction in collisions in 2023 vs collision rates prior to the projects construction. Such collaboration provides for improvement of capacity and safety to the local and regional transportation systems.

The City further invests in the significant roadway capitalization improvements that leverage impact fee dollars to address growth as was recently done between 2022 and 2023 with the completion of the Spokane Street improvements between Poleline and Prairie Avenue. These improvements consisted of the following: construction of the Prairie Avenue and Spokane Street Roundabout, widening of Prairie Avenue, and construction of two (2) roundabouts with private development at Prairie Avenue and Zorros Street and Prairie Avenue and Fennecus Street. An additional roundabout that is a collaborative effort between the City, Agency and private development is at 4th Avenue and Idaho Street, completed in 2024.

The City established a Technology Mixed Zoning District in 2018 that supported a major annexation for a 300+ acre Industrial Park located on the NW Corner of HWY 41 and Prairie. This planned Industrial Park may provide high tech jobs to benefit Post Falls future employment base. The City also adopted a Wireless Code in 2018 and a Mobile Vending Ordinance in 2019. Additionally in 2019, the City approved an amendment to PFMC Title 18 to establish 3 new zoning districts, multi-family design standards and vertical mixed-use design standards. The approved Residential Mixed (RM) and Community Commercial (CCM) zoning districts are intended to provide flexible mixed-use zoning within Post Falls. Late 2022, Cottage Home Design standards were approved by City Council and Tiny Home Design standards were completed in 2024.

Currently, the Transportation Master Plan is being updated and should be completed by Fall of 2025. Additionally, City staff is currently completing a Housing Needs Assessment to be completed March/April 2025, a Fiscal Impact Analysis to be completed Fall of 2025, and update the 2020 Comprehensive Plan for a 2025 Comprehensive plan to be completed summer of 2026.

Staff continues with economic development efforts supporting business recruitment, development of an economic development program for Post Falls, expand marketing materials, improve the effectiveness of the economic development webpage, evaluate vacant and underdeveloped land, and evaluate possible incentives to encourage infill development. Staff will also be working with city officials to evaluate existing master plans and the City's vision related to growth and desired development patterns. Additionally, city Staff continues to look for opportunities in completing Housekeeping Ordinances to assist and provide clarity for current developments utilizing Title 18: Zoning or Title 18A: Smartcode Zoning.

Public Health/Environment - The goal of effective and timely maintenance and repair of facilities and equipment is one of our highest priorities. We continue to work towards efficient, effective treatment of pollutants and provide the best service to our community. Equally important is the effort to assure that the infrastructure put in by developers, builders and private contractors is constructed to the highest possible standard while complying with recognized standards and specifications.

The Street Maintenance Division has a program of bi-weekly sweeping citywide through the summer months to help with dust control. This program has worked well to reduce dust from the traffic on our City streets and to reduce contaminants in stormwater leaving the roads.

The City has continued to emphasize on crack sealing, chip sealing and maintenance overlay of streets to preserve current paved surfaces. A program has been initiated to pave or replace badly deteriorated

chip sealed streets with new pavement in residential districts. In 2024, the City reconstructed Spokane Street through the downtown corridor. This project, valued at over \$1M, was mostly grant funded and included a partnership with BNSF Railway to upgrade a rail crossing. Design work on another major road improvement project, Seltice Way, is underway.

In 2022, the City Council confirmed the desire to utilize snow-gates to reduce berms left in driveways after five successful years of operation. The Council approved significant investments into the snow operations equipment fleet to continue to meet the needs of the community. In 2024, the City doubled the size of the snow-gate equipped loader fleet to improve service.

The Water Utility Division operates a water system to serve the City which consists of 9 wells and 5 reservoirs. The Water Utility Division has completed the process of inventorying all service line materials, as required by federal law. In fiscal year 2023, and 2024, construction was completed on three new wells which add capacity to the water system.

The Water Reclamation Facility has a capacity of 5.2 million gallons a day. The City now maintains 30 lift stations to serve the community, having removed two from operation in 2022 by constructing permanent interceptor lines. The bio-solids from the plant are continuing to be hauled off site and are composted at a state-of-the-art facility by Barr Tech.

In 2014, the City was issued a 5-year NPDES permit with some of the most stringent phosphorus removal requirements in the nation. The permit contains a ten-year compliance schedule. Currently, the necessary upgrades are under construction. Elements of the ten-year compliance schedule have been extended due to supply-chain related construction delays. A State Revolving Fund loan to fund the project was secured in late 2017.

The City's Surface Water program continues to maintain the drainage system and associated NPDES permit, which was reissued in 2020. Additionally, the City owns and maintains a large system of bio-infiltration swales which treat runoff prior to infiltration into the soil.

Other Community Services – The Parks and Recreation Department is responsible for the operations of the City's Parks, Recreation, Cemetery, and Urban Forestry divisions and assigned general city facilities. The focus of the department is to help the City meet its strategic plan goals and the more recent Initiatives program by providing programs and facilities that embrace those goals.

The focus of the department is on planning, development, and standardization of infrastructure to increase system efficiency, improving cost effectiveness, safety, and reducing liability. The department continues to comply with Americans with Disabilities Act (ADA), playground safety and environmental regulations.

The last few years the department has made improvements in the following areas: state of the art irrigation systems, ADA compliance, up-graded picnic shelters, modern restroom facilities, trails and pathways, maintenance equipment, trash collection, security cameras, energy efficient lighting, wildlife management, and new playground equipment. The department continues to emphasize good customer service and maximization of resources as it tries to keep up with the rapidly increasingly public demand for services.

The department is faced with a continued need to coordinate its operations with a greater number of service partners as the volunteer pool continues to shrink. The increased usage; programs and parks, number of special projects and community events has had an impact upon the staff and budget for the department.

Departmental Highlights of FY 2024

Police

- We assisted Benewah and Boundary with their Idaho Public Safety Communications Commission E911 Grant applications. Both agencies were awarded the funding to hook into our Deo-diverse E911 phone system.
- We held a free vaccination and chip clinic at the Post Falls Animal Shelter
- We purchased Trauma First Aid kit for all officers to carry in their cars in the event we have a mass incident. We also received kits to be kept in every school that has a School Resource

Officer.

- We purchased new body worn cameras and car cameras from a company called AXON. This will allow us to store all media evidence in the cloud as apposed to on a local server.
- We conducted active shooter training to all school staff
- We partnered with Elevate North Academy to have a School Resource Officer assigned to their school
- We received a federal grant to obtain equipment to begin collecting casings from firearms for comparison with a national database
- Sgt. Neil Uhrig secured funding through the US Secret Service to add a new computer forensic station in his lab.
- We hosted a National School Resource Officer certification school at the Police Department.
- We brought on a civilian Code Enforcement officer while the previous Code Enforcement officer transitions to a Sworn Code Enforcement Officer position.

Parks, Recreation, and Cemetery

- The Parks Division renovated and made various upgrades to Woodbridge Park. Upgrades included a new playground, replaced the equipment storage facility, completed ADA access, and updated the picnic shelter.

Phase one of Black Bay Park included site grading, bay and shoreline restoration along with erosion control, new ADA pathway access to the water, major landscaping improvements, picnic shelter updates, and a complete rehabilitation of the entry to the plaza.

The Community Garden parking lot was completed along with additional pathways and demonstration planting areas.

- The department celebrated its 24th year of being recognized as a Tree City USA.
- The Cemetery Division handled eighty-eight services, down from the hundred and two services of the previous year. However, the number of Saturday burials more than doubled.
- The Recreation Division partnered with the Chamber of Commerce to host a Farmer's Market for the 3rd year.
- The Recreation Division's summer camp program was held with increased enrollment numbers.

Public Works

- The Water Reclamation Division reclaimed over 1 billion gallons of water from the City's wastewater system.
- Construction was completed to modernize Corbin and Bentley Lift Stations
- An update to the Water Reclamation Facility Master Plan was completed.
- The Water Division continued to supply the system with high-quality water which meets state and federal requirements.
- Construction was completed on a new well house and well pump.
- The Streets Division repaved several streets using internal staff and equipment.
- Planning was conducted for the future relocation of the Street and Fleet Facilities away from the

Water Reclamation Facility.

- A programmatic approach to maintaining the City's fleet replacement program was implemented
- City Hall was remodeled to accommodate additional staff and improve public meeting functionality.

Community Development

- The Building Division permitted 165 dwelling units and 12 new commercial buildings which is inclusive of the total valuations of approximately \$50 million.
- The Streets Division worked with a contractor to chip / fog seal approximately 5 center line miles of roadway.
- The Streets Division upgraded signals at Cecil and Mullan.
- Organized and over saw the construction of the new offices in Community Development to include the placement of all the electrical and communication outlets.

Administration

- The Media Division increased citizen engagement through informative and interactive social media posts.
- The Media Division designed promotional materials and provided media support for major city events, such as the Post Falls Festival and community presentations.
- The Media Division designed the digital and online versions of the Budget, CAFR and PAFR. The Finance Department received GFOA awards for all three documents.

Factors Affecting Financial Condition

In the current economic environment, the main factors affecting the City's financial condition are the increase growth in the area, a reduction in the unemployment, and the stabilization of the investment markets. The City has responded to this upswing in the economy by implementing efficiencies by maintaining the current labor force without a reduction in the level of service. With the changes the City has implemented, it will be ready to address future needs of the citizens.

The City's budgeting process is based on financial policies directed at conserving fiscal resources while supporting programmatic strategies. Budget recommendations reflect a long-range analysis of fiscal trends. These policies and practices have not only averted serious funding problems in the past but have enabled the General Fund to remain on a firm financial footing during the most recent recession.

The City maintains a stable financial condition by managing expenditure budgets to available revenue streams. All funds contain adequate balances, and the City's debt is manageable. The General fund contains a satisfactory balance along with a reserve fund for facilities and vehicles, and a significant Insurance fund has been set aside for contingencies. The Proprietary funds are in satisfactory condition. The City completed a review of the City's water, sewer, solid waste utility rates and established rates to fund operating and capital needs through 2025. All fees will be reviewed in 2024 as part of the 2025 budget process.

Other Information – Idaho State statutes require an annual audit by independent auditors. The accounting firm of Alpine Summit CPAs. was selected to perform the audit with the approval of the City Council. The auditor's report on the basic financial statements and combining and individual fund statements and schedules are included in the financial section of this report.

Certificate of Achievement – The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement of Excellence in Financial Reporting to the City of Post Falls, Idaho for its annual comprehensive financial report for the fiscal year ended September 30,

2023. This was twenty- fifth consecutive years that the government has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments – Preparation of this report could not be accomplished without the professional, proficient, dedicated staff so I would like to thank the entire staff of the Finance Department and various other City employees who assisted in its production. Further appreciation is extended to Shelly Enderud, the City Administrator, Stephanie Herman, Public Information Specialist, in addition to Mayor Ronald G. Jacobson and City Council for their encouragement, interest, and support in conducting the financial affairs of the City in a sound and progressive manner.

Respectfully submitted,

Jason Faulkner

Jason Faulkner,
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Post Falls
Idaho**

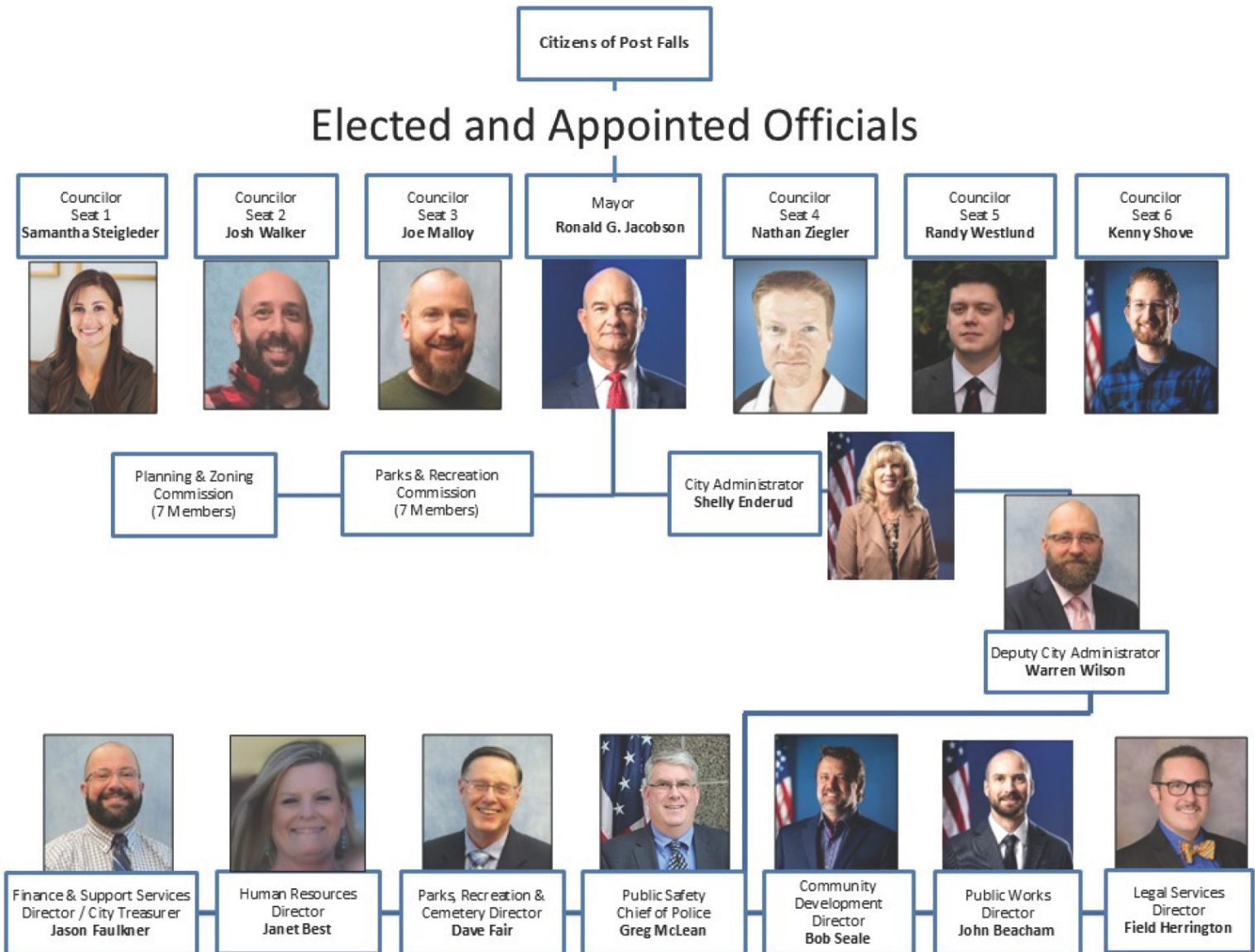
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

City of Post Falls Organizational Chart



City of Post Falls, Idaho

City Officials

As of September 30, 2024

MAYOR AND CITY COUNCIL



Councilor
Samantha Steigleder

Councilor
Josh Walker

Councilor
Joe Malloy

Mayor
Ronald G. Jacobson

Councilor
Nathan Ziegler

Councilor
Randy Westlund

Councilor
Kenny Shove

ELECTED OFFICIALS

NAME	OFFICE	OCCUPATION	TERM EXPIRES
Ronald G. Jacobson	Mayor	Retired	2025
Samantha Steigleder	Councilor - Seat 1	Emergency Nurse	2027
Josh Walker	Councilor - Seat 2	Project Manager NNAC, Inc.	2025
Joe Malloy	Council President - Seat 3	Project Coordinator - Outotec Energy Products	2027
Nathan Ziegler	Councilor - Seat 4	Patient Care Coordinator - Crest Home Health & Hospice	2025
Randy Westlund	Councilor - Seat 5	Self Employed	2027
Kenny Shove	Councilor - Seat 6	Self Employed	2025

APPOINTED OFFICIALS

NAME	TITLE
Shelly Enderud	City Administrator
Warren Wilson	Deputy City Administrator
Jason Faulkner	Director of Finance and Support Services
Greg McLean	Chief of Police
Bob Seale	Community Development Director
David Fair	Parks & Recreation Director
John Beacham	Public Services Director
Janet Best	Human Resources Director
Field Herrington	Legal Services Director
Shannon Howard	City Clerk

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Post Falls
Post Falls, ID 83854

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Post Falls as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Post Falls' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Post Falls, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Post Falls and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Post Falls' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Post Fall's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Post Fall's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as noted in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Post Falls basic financial statements. The accompanying combining and individual nonmajor fund financial statements, schedules of revenues, expenditures and changes in fund balance – budget and actual – legal appropriation level and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and the schedules of revenues, expenditures and changes in fund balance – budget and actual – legal appropriation are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2025, on our consideration of the City of Post Falls' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Post Falls' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Post Falls internal control over financial reporting and compliance.

Alpine Summit CPAs

Alpine Summit CPAs
Post Falls, ID
May 20, 2025

City of Post Falls, ID

Management's Discussion and Analysis

As management of the City of Post Falls, we offer readers of the City of Post Falls' financial statements this narrative overview and analysis of the financial activities for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- Note that the net position is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources rather than merely the difference between assets and liabilities.
- The assets of the City of Post Falls exceeded its liabilities at the close of the most recent fiscal year by \$458,127,654 (net position).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$11,278,702, or 30 percent of total general fund expenditures.
- The governments net position increased by \$48,393,270. Total asset additions increased \$36,293,893 and business type total asset additions were \$18,568,944 and governmental asset additions were \$17,724,949 during fiscal year 2024. \$5.0 million consisted of system additions related to the wastewater treatment plant upgrade, along with an additional \$8.0 million of construction in progress. Governmental capital assets increased by \$12,447,058 over the prior year. Governmental experienced a \$5,827,515 increase in infrastructure that was donated to the city from developers. In addition, developers also donated park land with the value of \$2,426,970 along with a vehicle donation of \$21,000. Business type capital assets increased by \$15,317,008 compared to the prior year. In addition, wastewater and water both had systems additions donated by developers of \$2,134,770 and \$344,550, respectively.
- In the City's business-type activities, operating revenues increased by \$1,152,219 (4.1. percent) and operating expenses increased by \$1,742,643. The increases in operating revenues is primarily due to the increase in utility rates (3.0% for water and a 2.5% for reclaimed water).
- The City of Post Falls is still experiencing growth as building permits that continue to exceed expectations while housing shortages are becoming a reality for both single family and muti-family units. In addition, State Highway 41 has been the catalyst for both commercial and multi-family developments along that corridor.
- The City of Post Falls holds an AA- water reclamation bond rating and an AA water bond rating with Standard & Poors.
- Deferred outflows of resources (defined pension plan) were \$2,904,925 for governmental activities and \$368,654 for business-type activities for a total of

\$3,273,579. This was a decrease from the prior fiscal year by \$2,023,720 and \$270,565 respectively when compared to fiscal year 2023..

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Post Falls' basic financial statements. The City of Post Falls' basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Post Falls' finances, in a manner like a private-sector business.

The statement of net position presents information on all the City of Post Falls' assets and deferred outflows, and liabilities and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Post Falls is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Post Falls that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their cost through user fees and charges (business-type activities). The governmental activities of the City of Post Falls include general government, public safety, streets, parks and recreation. The business-type activities of the City of Post Falls include water, reclaimed water and sanitation.

The government-wide financial statements include not only the City of Post Falls itself (known as primary government), but also a legally separate urban renewal district for which the City of Post Falls is not financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 33 to 34 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Post Falls, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Post Falls can be divided into three categories: governmental funds, proprietary funds and fiduciary.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Post Falls maintains nine individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, LID 2004-1, and the capital fund, all of which are major funds. Data from the other seven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Post Falls adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements may be found on pages 35 to 36 of this report.

Proprietary funds. The City of Post Falls maintains three different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Post Falls uses enterprise funds to account for its water, reclaimed water and sanitation operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, reclaimed water and sanitation operations, all of which are major funds of the City of Post Falls.

The basic proprietary fund financial statements may be found on pages 39 to 40 of this report.

Fiduciary fund financial statements consist of a statement of fiduciary net position and a statement of changes in fiduciary net position. Assets held by the City for other parties (either as a trustee or as an agent) and that cannot be used to finance the City's own operating programs are reported in the fiduciary funds. The City is responsible for ensuring that the activities reported in fiduciary funds are based on their intended purposes.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the City of Post Falls own programs. Kootenai County Fire and Rescue Impact Fees and Kootenai County Emergency Medical Services Impact Fees are reported in this fund category using accrual basis accounting. The accounting use for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 41 and 42 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements may be found on pages 43 to 91 of this report.

Required supplemental information. In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to employees.

Other information. The combining statements referred to earlier in connection with non-major governmental funds may be found on pages 93 and 95 of this report. Combining and individual fund statements and schedules can be found on pages of this report.

Government-wide Overall Financial Analysis

The following tables, graphs and analysis discuss the financial position and changes to the financial position for the City as of and for the ended September 30, 2024.

Net Position. As noted earlier, net position (total assets and deferred outflows of resources less total liabilities and deferred inflows of resources) may serve over time as a useful indicator of a government's financial position. In the case of the City of Post Falls, assets and deferred outflows, exceeded liabilities and deferred inflows by \$458,127,654 at the close of the most recent fiscal year.

By far the largest portion of the City of Post Falls' net position (61.5 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, other improvements, infrastructure, and construction in progress); less any related debt used to acquire those assets that are still outstanding. The City of Post Falls uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Post Falls' net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Post Falls' net position (10.8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$126,728,603, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Post Falls can report positive balances in all three categories of net position and fund balance, both for the government as a whole, as well as for its separate governmental and business-type activities.

At the end of the current fiscal year, 31.0 percent of the liabilities are made up of non-current liabilities. This primarily represents bonds discussed in Note 6 of the notes to the financials.

Below is a summary of the City of Post Falls' Net Position statement.

City of Post Falls' Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
ASSETS						
Current and other assets	\$ 75,555,903	\$ 70,076,954	\$ 125,607,335	112,057,837	\$ 201,163,238	\$ 182,134,791
Capital assets	114,717,649	102,270,591	174,871,652	159,554,644	289,589,301	261,825,235
Total assets	190,273,552	172,347,545	300,478,987	271,612,481	490,752,539	443,960,026
DEFERRED OUTFLOW OF RESOURCES						
Proportionate share of collective						
deferred outflows of resources	2,904,925	4,928,645	368,654	639,219	3,273,579	5,567,864
Total deferred outflows of resources	2,904,925	4,928,645	368,654	639,219	3,273,579	5,567,864
LIABILITIES						
Long-term liabilities outstanding	14,784,471	15,744,977	9,558,273	10,295,143	24,342,744	26,040,120
Other liabilities	6,914,367	5,881,699	#VALUE!	3,482,810	#VALUE!	9,364,509
Total liabilities	21,698,838	21,626,676	#VALUE!	13,777,953	#VALUE!	35,404,629
DEFERRED INFLOW OF RESOURCES						
Deferred inflows of resources	5,448	7,763	851	1,160	6,299	8,923
Unearned lease contract revenue	168,498	166,406	1,826,870	1,238,636	1,995,368	1,405,042
Deferred revenue	-	2,974,912	-	-	-	2,974,912
	173,946	3,149,081	1,827,721	1,239,796	2,001,667	4,388,877
NET POSITION						
Net investment in capital assets	114,717,649	102,270,591	166,994,744	150,964,885	281,712,393	253,235,476
Restricted	-	3,784,763	49,686,658	46,292,696	49,686,658	50,077,459
Unrestricted	56,588,044	46,445,079	70,140,559	59,976,370	126,728,603	106,421,449
Total net position	\$ 171,305,693	\$ 152,500,433	\$ 286,821,961	\$ 257,233,951	\$ 458,127,654	\$ 409,734,384

Governmental activities. Governmental activities' key elements are broken down in the following charts. Governmental activities increased net position by \$18,805,260 when compared to the prior year.

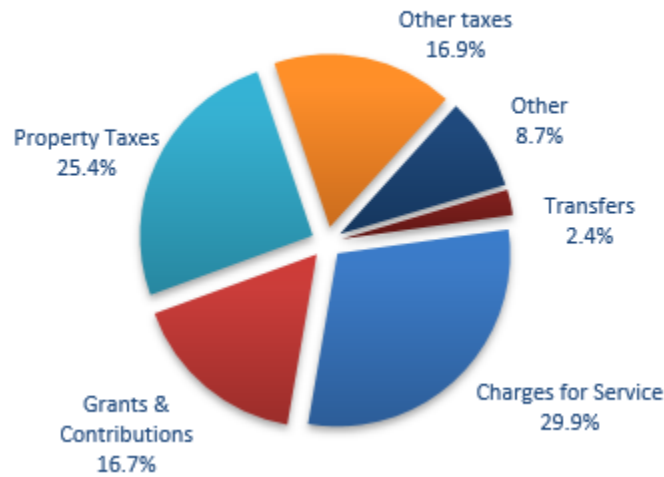
The City's direct charges to users of governmental services made up \$17,493,630 or 30.7 percent of total governmental revenue. These charges are for park rentals, recreation classes, building permits and other fees related to public safety and administration. Public safety includes police, domestic violence assistance, animal control and dispatch services and accounts for \$12,916,606 in expenses, or 32.6 percent of the total. Highway and public works accounts for \$9,721,889 in expenses, or 24.5 percent of the total. Culture and

recreation accounts for \$4,548,910 in expenses, or 11.5 percent of the total. General government accounts for \$12,405,128 in expenses, or 31.4 percent of the total. Below is a summary of the City of Post Falls' Changes in Net Position.

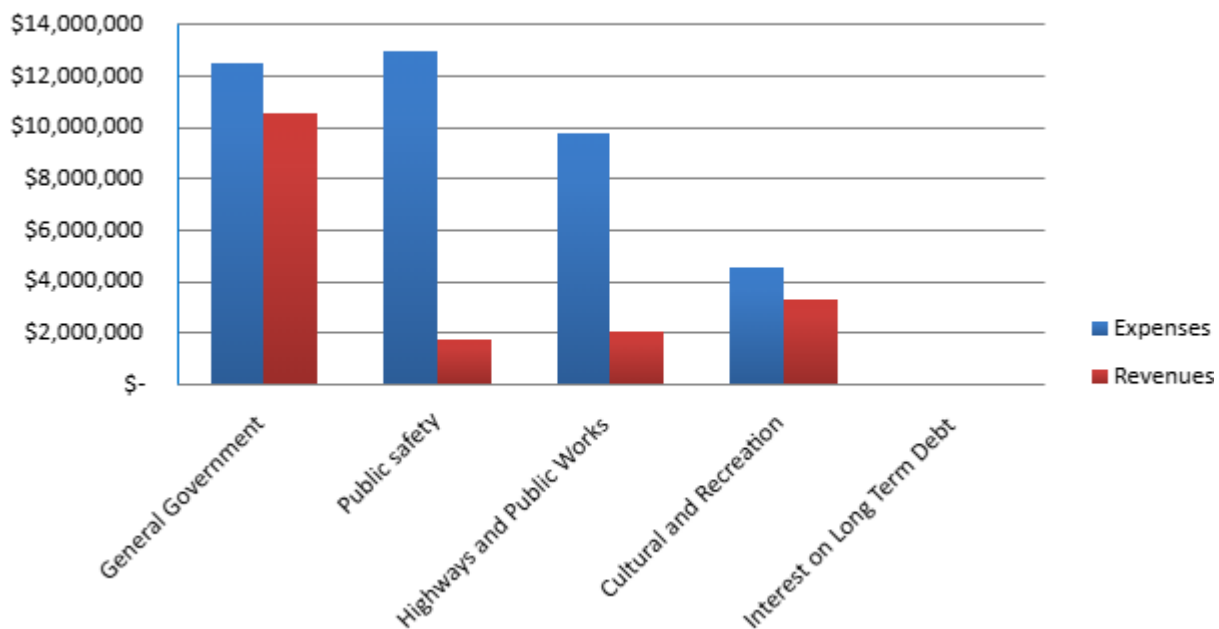
City of Post Falls' Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
REVENUES						
Program revenues:						
Charges for services	\$ 17,493,630	\$ 13,524,046	\$ 29,434,270	\$ 28,282,051	\$ 46,927,900	\$ 41,806,097
Operating grants and contributions	1,654,376	5,481,283	-	-	1,654,376	5,481,283
Capital grants and contributions	8,099,460	3,714,265	9,236,342	7,157,103	17,335,802	10,871,368
General revenues:						
Property taxes	14,806,131	13,859,581	-	-	14,806,131	13,859,581
Other taxes	9,896,315	8,447,471	-	-	9,896,315	8,447,471
Other	5,060,631	2,350,569	6,835,207	2,334,465	11,895,838	4,685,034
Total revenues	<u>\$ 57,010,543</u>	<u>\$ 47,377,215</u>	<u>\$ 45,505,819</u>	<u>\$ 37,773,619</u>	<u>\$ 102,516,362</u>	<u>\$ 85,150,834</u>
EXPENSES						
General government	\$ 12,405,128	\$ 12,822,167	\$ -	\$ -	\$ 12,405,128	\$ 12,822,167
Public safety	12,916,606	11,484,564	-	-	12,916,606	11,484,564
Highway and public works	9,721,889	8,781,454	-	-	9,721,889	8,781,454
Culture and recreation	4,548,910	3,984,310	-	-	4,548,910	3,984,310
Interest on long-term debt	-	25,023	-	-	-	25,023
Water	-	-	2,630,796	2,231,229	2,630,796	2,231,229
Reclaimed Water	-	-	7,532,675	6,450,811	7,532,675	6,450,811
Sanitation	-	-	4,367,088	3,958,544	4,367,088	3,958,544
Total expenses	<u>\$ 39,592,533</u>	<u>\$ 37,097,518</u>	<u>\$ 14,530,559</u>	<u>\$ 12,640,584</u>	<u>\$ 54,123,092</u>	<u>\$ 49,738,102</u>
INCREASE IN NET POSITION BEFORE TRANSFERS	<u>17,418,010</u>	<u>10,279,697</u>	<u>30,975,260</u>	<u>25,133,035</u>	<u>48,393,270</u>	<u>35,412,732</u>
TRANSFERS IN (OUT)	<u>1,387,250</u>	<u>1,332,382</u>	<u>(1,387,250)</u>	<u>(1,332,382)</u>	<u>-</u>	<u>-</u>
INCREASE IN NET POSITION	<u>18,805,260</u>	<u>11,612,079</u>	<u>29,588,010</u>	<u>23,800,653</u>	<u>48,393,270</u>	<u>35,412,732</u>
NET POSITION beginning - restated	<u>152,500,433</u>	<u>140,888,354</u>	<u>257,233,951</u>	<u>233,433,298</u>	<u>409,734,384</u>	<u>374,321,652</u>
NET POSITION ending	<u>\$ 171,305,693</u>	<u>\$ 152,500,433</u>	<u>\$ 286,821,961</u>	<u>\$ 257,233,951</u>	<u>\$ 458,127,654</u>	<u>\$ 409,734,384</u>

Revenue by Source - Government Activities



Expenses and Program Revenues - Governmental Activities



The majority of the City of Post Falls' governmental activities' revenue is received from property tax (25.4 percent) with other taxes following at (16.9 percent).

- When all taxes are added together, they make up 42.3 percent of the budget.
- When revenues are compared to expenses, it shows that none of the City of Post Falls' programs are self-supporting. They all require tax support, permit fees, and program fees to continue at their current level of service.

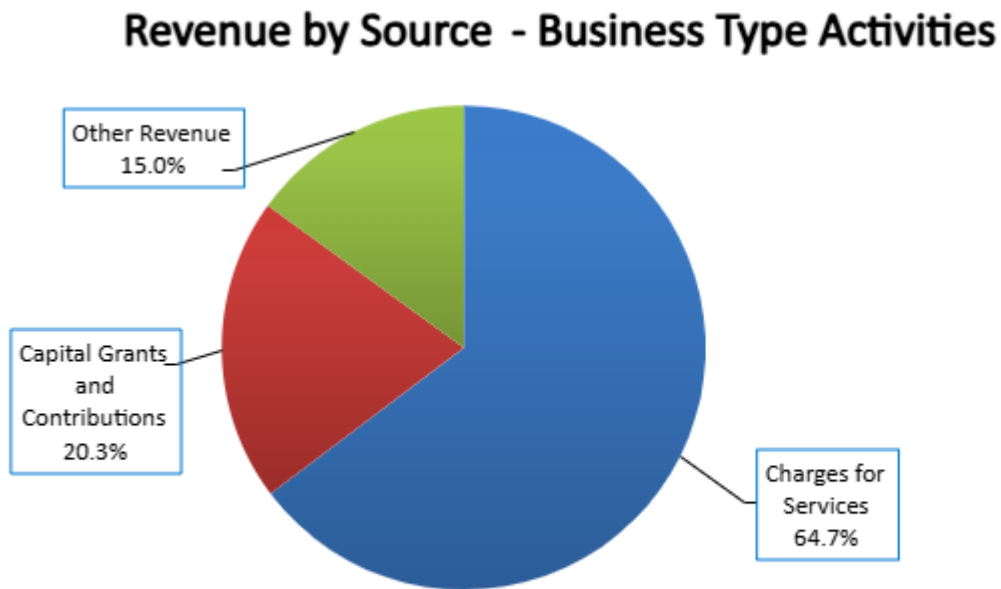
- Grants and contributions are primarily received by public safety and public works. These grants normally have matching requirements by the City yet allow programs and projects that may not happen without those additional funds. The City currently runs a domestic violence program that was significantly funded through federal grants each year, until the grants expired. Council has committed to funding the program in full.

For the most part, increases in expenses were due to inflation, supply chain issues, and growth in the demand for services. No significant transactions occurred outside of the Major funds for FY 2024. No significant losses received during the year while building permit revenue, state shared revenues, motor vehicle revenues, and liquor taxes has increased significantly during FY 2024. Post Falls continues to experience development of residential and multi-family. Property taxes are the largest individual revenue stream for the general fund at \$14.8 million. However, state shared revenues which includes sales taxes of \$4.6 million, state liquor taxes of \$733,075 and state highway use funds of \$4.2 million account for \$9.5 million during fiscal year 2024.

Major funds in the City are general fund, LID 2004-1 and the capital fund. Significant transactions within the general fund this year mainly consisted of the payment of personnel that has been steadily increasing with the aggressive market in the Pacific Northwest and since health insurance has been increasing each year. The average wage increase in the City for the current fiscal year was 7.5 percent. This was due to the current economy and the City to maintain and retain current staffing levels, with the rebound in the local job market. Last, in the capital fund a focus was placed on completing street related projects during the current year.

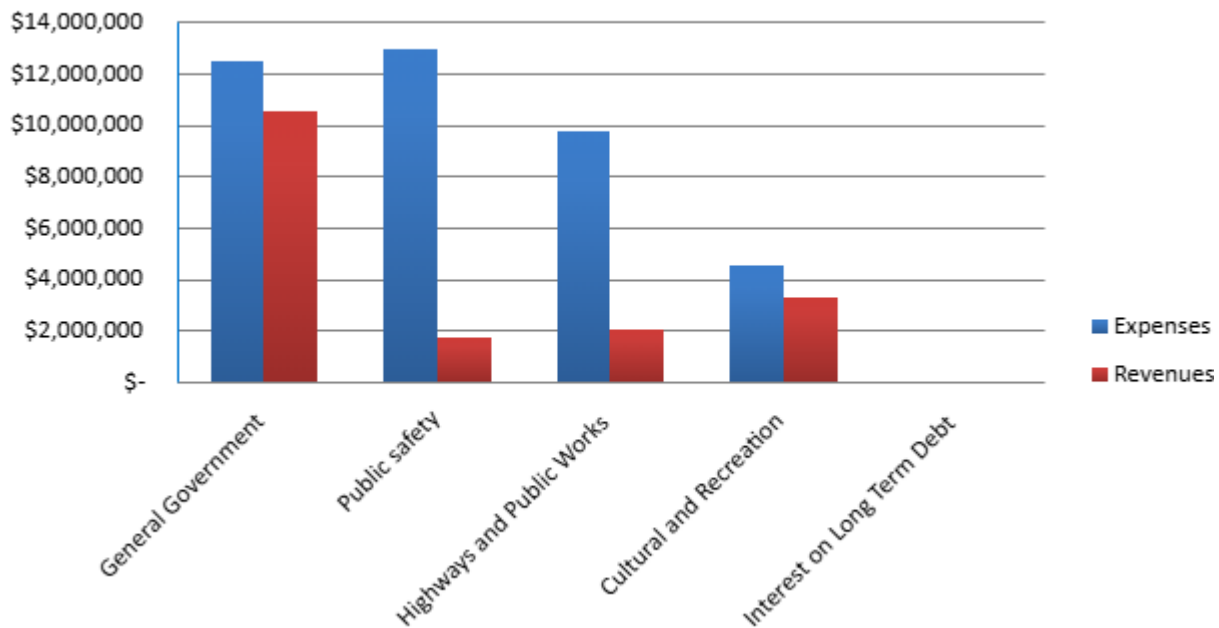
The general fund has a significant cash balance at year end. A portion of this cash balance has been designated as a contingency fund and the balance has been reallocated for expenditure in the fiscal year 2024 budget. The capital funds continue to grow significant cash balances at the end of the year. Capital funds are the various impact fees that developers pay to offset future costs for major capital projects. has a large cash balance that is primarily made up of money that is being saved for future capital projects such as a park acquisition, park improvements and future road construction.

Business-type activities. Business-type activities' key elements are broken down in the following charts.



- One of the major sources of the City of Post Falls' business-type activities' revenue is received from charges for services (64.7 percent). Currently, the City of Post Falls' business-type activities do not use property taxes for any type of funding.
- The second major source of revenue is capital construction (20.3 percent). These contributions are received by water and reclaimed water only. The sanitation for the City of Post Falls is contracted out, and the City has no capital investment in that program.
- When revenues are compared to expenses, it shows that all the City of Post Falls' programs are self-supporting for water and wastewater. In reclaimed water and water this includes capital contributions from developers.

Expenses and Program Revenues - Governmental Activities



Again, for the most part, increases in expenses closely paralleled inflation and growth in the demand for services. The City had been growing at a rapid pace with more development expected in the next few years. The major transaction during the year was the ongoing construction of the Water Reclamation Treatment Plant Upgrade in Reclaimed Water. The City is the only reclaimed water provider within the City limits and is one of three providers of water within the City limits. All sanitation services are provided through the City.

Financial Analysis of the Government's Funds

As noted earlier, the City of Post Falls uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Post Falls governmental funds is to provide information on near-term inflows, outflow, and balances of spendable resources. Such information is useful in assessing the City of Post Falls' financing requirement. In particular, unassigned fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City of Post Falls' reported a combined ending fund balance of \$66,591,280, an increase of \$8,445,693 in comparison with the prior year. The current fund balance contains \$- of non-spendable, \$6,694,576 of committed dollars,

\$21,139,183 of assigned dollars and the balance of \$38,757,521 is unassigned, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the City of Post Falls. At the end of the current fiscal year, unassigned fund balance of the general fund was \$11,278,702 with a total fund balance of \$35,016,276. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 30.6 percent of total general fund expenditures, while total fund balance represents 95.1 percent of that same amount.

The other major funds of the City of Post Falls have the following fund balances at year-end: LID 2004-1 has a unassigned fund balance of \$10,765. This balance is due to payment on the LID exceeds the monies collected. The Capital Fund has an unassigned fund balance of \$22,897,401 This fund balance will be used towards future capital projects in the City's CIP.

Proprietary funds. The City of Post Falls' proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water, Reclaimed Water and Sanitation funds at the end of the year amounted to \$70,140,559 (Water \$18,031,825; Reclaimed Water \$50,586,581; and Sanitation \$1,522,153. Restricted net position at the end of the year amounted to \$49,686,658 (Water \$11,720,294 and Reclaimed Water \$37,966,364).

General Fund Budgetary Highlights

The budget was amended once during fiscal year 2024 for \$1,707,984.

The first budget amendment for \$1,707,984 was to authorize vehicle purchases of \$201,424 that were made in the prior fiscal year but wouldn't be received until fiscal year 2024. The remainder of the budget amendment pertained to construction projects for the city hall parking lot of \$26,261, Parks construction of \$24,649, completion of the well at Q'emiln Park of \$49,300, irrigation system repairs at Signing Hills Park of \$127,150, and Spokane Street Rehabilitation project of \$1,279,200.

Capital Asset and Debt Administration

Capital assets. The City of Post Falls' investment in capital assets for its governmental and business-type activities as of September 30, 2024 amounts to \$289,589,303 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, other improvements, and infrastructure. The total increase in the City of Post Falls' investment in capital assets for the fiscal year was 11.2 percent (a 12.2

percent increase for governmental activities and a 10.6 percent increase for business-type activities).

City of Post Falls' Capital Assets

(net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 14,515,905	\$ 12,088,935	\$ 22,705,035	\$ 20,353,801	\$ 37,220,940	\$ 32,442,736
Buildings & Imp.	17,004,100	16,514,816	14,721,288	15,217,194	31,725,388	31,732,010
Machinery & Equip.	10,591,960	6,666,480	2,745,958	2,162,824	13,337,918	8,829,304
Infrastructure	66,175,245	62,837,239			66,175,245	62,837,239
Wells	-	-	4,731,881	4,868,740	4,731,881	4,868,740
Water System	-	-	12,831,178	12,938,044	12,831,178	12,938,044
Reclaimed Water						
System	-	-	59,350,518	54,304,742	59,350,518	54,304,742
C.I.P.	6,430,440	4,163,121	57,785,795	49,709,298	64,216,235	53,872,419
Total	<u>\$ 114,717,650</u>	<u>\$ 102,270,591</u>	<u>\$ 174,871,653</u>	<u>\$ 159,554,643</u>	<u>\$ 289,589,303</u>	<u>\$ 261,825,234</u>

Major capital asset events during the current fiscal year included the following:

- The upgrades and expansion to the wastewater treatment facility.
- Upgrades to existing water wells.
- Donated capital assets from developers as they develop commercial areas and subdivisions.
- Land purchases for city facilities expansion.
- Replacement vehicles and machinery to replace an aging fleet and inventory.
- Focused on capital street projects during the fiscal year.

Various Reclaimed Water projects, including a plant upgrade, upgrades to various liftstations, and implementing phase two of construction on the wastewater reclamation plant upgrade in an effort to meet Idaho Department of Environmental Quality for discharging effluent into the Spokane River.

Additional information on the City of Post Falls' capital assets can be found in note 4 on pages 58 to 59 of this report.

Long-term debt. The City of Post Falls' debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds), a water and wastewater loan from DEQ secured solely by specified revenue sources, and compensated absences accrued by employees and a liability of general fund, \$1,389,481, water, \$73,830 and Reclaimed Water, \$131,659 for a total of \$1,594,970.

<u>Debt Type</u>	2024 Balance	2023 Balance
Reclaimed Water Revenue Bonds:	\$ 7,755,890	\$ 8,242,723
Water - Revenue Bonds, 2012	105,000	315,000
Premium on bonds payable	16,018	32,036
Compensated Absences:	1,594,970	1,376,057
	<u>\$ 9,471,878</u>	<u>\$ 9,965,816</u>

The State of Idaho mandates a general obligation debt limit of 2% of the assessed market value of taxable property within the City boundaries. The limit totaled \$139,311,345 on September 30, 2024. The City's general obligation bond above is subject to this limit. Therefore, \$139,311,345 is available for future general obligation indebtedness.

Additional information on the City of Post Falls' long-term debt can be found in note 6 on pages 66 through 70 of this report.

Economic Factors and Next Year's Budgets and Rates

- Unemployment in Kootenai County increased in 2024. The seasonally adjusted unemployment rate for Kootenai County in 2024 was 4.5% and the labor force pool was approximately 91,868, which was an increase by 2,883 from 2023. This figure does not include the underemployed. The prior year reflected an unemployment rate of 3.9% in Kootenai County. In comparison, the national unemployment rate was approximately 3.5% and the statewide unemployment rate was 2.6% in 2023.
- Building permits continue to perform strong during FY 2024 in the City of Post Falls after a strong growth of both single and multi-family residents in the prior year. In the next year, additional growth in both zoning classifications are still anticipated.
- The number of utility accounts has continued to increase at a higher level and that higher-level growth has been included in the budget process.
- The State of Idaho anticipates a reduction in State Highway Use and Motor Vehicle Fuel Tax money since there will not be an additional allocation in fiscal year 2024.

All these factors were considered in preparing the City of Post Falls' budget for the 2024 reported fiscal year and the upcoming 2025 fiscal year.

Budget Highlights for Fiscal Year 2023-2024

Governmental Activities. During the current fiscal year, unassigned fund balance in the general fund decreased by \$4,515,632 when compared to the prior fiscal year. \$4,384,488 of American Rescue Plan Act (ARPA) funds were spent on a land purchase for city expansion and cybersecurity related to both the city and police department network infrastructure. Park Impact fees were used to upgrade to Black Bay Park which will include park enhancements and a boardwalk along the water.

Business-Type Activities. Water and Reclaimed Water operating rates were increased by 3.0 percent and 2.5 percent, respectively, during the 2024 budget year. Sanitation rates were increased 6.5 percent as per the contract.. Water and Reclaimed Water rates are set by rate studies that updated every five years. The Reclaimed Water fund completed a facility plan that recommend increasing the rates to cover new treatment processes to meet discharge permit requirements in the upcoming years. Both Divisions are beginning to update their respective facility plans.

Requests for information

This financial report is designed to provide a general overview of the City of Post Falls' finances for all those with an interest in government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 408 N Spokane St., Post Falls, ID 83854.

Basic Financial Statements

**City of Post Falls
Statement of Net Position
September 30, 2024**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Post Falls Urban Renewal Agency
Assets				
Current assets:				
Cash and cash equivalents	\$ 30,863,915	\$ 49,168,606	\$ 80,032,521	\$ 9,497
Investments	32,102,678	24,078,436	56,181,114	2,955,989
Receivables				
Lease receivables	178,471	1,881,712	2,060,183	
Accounts		3,452,095	3,452,095	
Taxes	182,920		182,920	27,706
Miscellaneous	2,429,680		2,429,680	
Special assessments	60,366		60,366	
Internal Balances	(32,810)	32,810		
Accrued interest	421,817	216,003	637,820	12,534
Prepaid items				4,243
Restricted investments	6,663,097	46,324,011	52,987,108	
Restricted accrued interest	194,393	453,662	648,055	
Capital assets:				
Land	14,515,905	22,705,035	37,220,940	
Buildings	17,004,100	14,721,287	31,725,387	
Machinery and equipment	10,591,959	2,745,960	13,337,919	
Infrastructure	66,175,245	76,913,575	143,088,820	
Construction in progress	6,430,440	57,785,795	64,216,235	
Subscription agreements	2,491,376		2,491,376	
Total capital assets (net of accumulated depreciation)	117,209,025	174,871,652	292,080,677	
Total Assets	190,273,552	300,478,987	490,752,539	3,009,969
Deferred Outflows of Resources				
Proportionate share of collective deferred outflows of resources	2,904,925	368,654	3,273,579	12,018
Total deferred outflows of resources	2,904,925	368,654	3,273,579	12,018
Liabilities				
Accounts payable	3,068,758	2,143,334	5,212,092	
Due to other funds	389,567		389,567	
Accrued payroll	1,209,529		1,209,529	5,673
Accrued interest payable	73,377	137,397	210,774	
Restricted customer deposits	1,395,027	358,955	1,753,982	
Noncurrent liabilities:				
Due within one year	778,109	1,019,074	1,797,183	
Due in more than one year	611,372	7,063,323	7,674,695	
Net Pension Liability	11,678,127	1,475,876	13,154,003	43,477
Subscription liability	2,494,972		2,494,972	
Total Liabilities	21,698,838	12,197,959	33,896,797	49,150
Deferred Inflows of Resources				
Proportionate share of collective deferred inflows of resources	5,448	851	6,299	7,455
Unearned lease contract revenue	168,498	1,826,870	1,995,368	
Total deferred inflows of resources	173,946	1,827,721	2,001,667	7,455
Net Position				
Net investment in capital assets	114,717,649	166,994,744	281,712,393	
Restricted for:				
Debt service		19,244,617	19,244,617	
Capital improvement projects		30,442,041	30,442,041	
Unrestricted	56,588,044	70,140,559	126,728,603	2,965,382
Total Net Position	\$ 171,305,693	\$ 286,821,961	\$ 458,127,654	\$ 2,965,382

The notes to the financial statements are an integral part of this statement.

**City of Post Falls
Statement of Activities
For the Year Ended September 30, 2024**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Governmental activities:								
General government	\$ 12,405,128	\$ 10,485,462	\$ 110,003		\$ (1,809,663)		\$ (1,809,663)	
Public safety	12,916,606	1,734,392	1,420,299		(9,761,915)		(9,761,915)	
Highways and public works	9,721,889	2,033,815		\$ 8,017,962	329,888		329,888	
Culture and recreation	4,548,910	3,239,961	124,074	81,498	(1,103,377)		(1,103,377)	
Total governmental activities	39,592,533	17,493,630	1,654,376	8,099,460	(12,345,067)		(12,345,067)	
Business-type activities:								
Water	2,630,796	4,446,256		886,604		\$ 2,702,064	2,702,064	
Reclaimed water	7,532,675	20,276,510		8,349,738		21,093,573	21,093,573	
Sanitation	4,367,088	4,711,504				344,416	344,416	
Total business-type activities	14,530,559	29,434,270		9,236,342		24,140,053	24,140,053	
Total government	\$ 54,123,092	\$ 46,927,900	\$ 1,654,376	\$ 17,335,802	(12,345,067)	24,140,053	11,794,986	
Component units:								
General government	\$ 1,229,279	\$ 75,000						\$ (1,154,279)
Pension plan expense	11,092							(11,092)
Total component units	\$ 1,240,371	\$ 75,000						\$ (1,165,371)
General revenues:								
Property taxes					14,806,131		14,806,131	1,532,631
Sales tax					4,633,328		4,633,328	
Motor fuel taxes					4,392,913		4,392,913	
Gain/loss on sale/disposal of assets					136,999		136,999	
Alcoholic beverage taxes					733,075		733,075	
Unrestricted investment earnings					5,060,631	6,835,207	11,895,838	146,802
Total general revenues					29,763,077	6,835,207	36,598,284	1,679,433
Transfers					1,387,250	(1,387,250)		
Total general revenues and transfers					31,150,327	5,447,957	36,598,284	1,679,433
Change in net position					18,805,260	29,588,010	48,393,270	514,062
Net position - beginning					152,500,433	257,233,951	409,734,384	2,451,320
Net position - ending					\$ 171,305,693	\$ 286,821,961	\$ 458,127,654	\$ 2,965,382

The notes to the financial statements are an integral part of this statement.

**City of Post Falls
Balance Sheet
Governmental Funds
September 30, 2024**

	General Fund	Debt Service LID 2004-1 Fund	Capital Fund	Other Governmental Funds	Total Government Funds 2024
Assets					
Cash on hand and cash equivalents	\$ 10,231,979		\$ 16,028,310	\$ 4,603,626	\$ 30,863,915
Investments	19,976,113		12,126,565		32,102,678
Lease receivables - current	102			4,792	4,894
Lease receivables - net				173,577	173,577
Accounts receivable:					
Property taxes - current	47,814				47,814
Property taxes - delinquent	135,106				135,106
Miscellaneous	2,201,132			106,440	2,307,572
Customers		\$ 122,044		64	122,108
Special assessments - delinquent		60,277			60,277
Special assessments - deferred		88			88
Accrued interest	499,399	1,223	111,969	297	612,888
Restricted current assets:					
Investments	6,373,938	289,159			6,663,097
Total assets and other debts	<u>\$ 39,465,583</u>	<u>\$ 472,791</u>	<u>\$ 28,266,844</u>	<u>\$ 4,888,796</u>	<u>\$ 73,094,014</u>
Liabilities:					
Accounts payable	\$ 1,742,057		\$ 1,273,258	\$ 53,443	\$ 3,068,758
Due to other funds		\$ 358,587		30,980	389,567
Interfund payable				32,810	32,810
Accrued payroll and fringe benefits	1,209,529				1,209,529
Restricted customer deposits	1,362,615			32,412	1,395,027
Total liabilities	<u>4,314,201</u>	<u>358,587</u>	<u>1,273,258</u>	<u>149,645</u>	<u>6,095,691</u>
Deferred Inflows of Resources					
Unavailable revenue - property taxes	135,106				135,106
Unavailable revenue - special assessment		103,439			103,439
Unearned lease contract revenue				168,498	168,498
Total deferred inflows of resources	<u>135,106</u>	<u>103,439</u>		<u>168,498</u>	<u>407,043</u>
Fund balances					
Restricted:					
Committed:					
Revenue stabilization	6,694,576				6,694,576
Assigned:					
Capital improvements	17,042,998		4,096,185		21,139,183
Unassigned	11,278,702	10,765	22,897,401	4,570,653	38,757,521
Total fund balances	<u>35,016,276</u>	<u>10,765</u>	<u>26,993,586</u>	<u>4,570,653</u>	<u>66,591,280</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 39,465,583</u>	<u>\$ 472,791</u>	<u>\$ 28,266,844</u>	<u>\$ 4,888,796</u>	<u>\$ 73,094,014</u>

The notes to the financial statements are an integral part of this statement.

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds.	\$ 114,717,649
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	238,546
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(3,954,508)
Pension liabilities, pension expense (revenue), deferred outflows of resources and deferred inflows of resources related to pensions.	(8,778,650)
Subscription agreements	2,491,376
Net Position of governmental activities	<u>\$ 171,305,693</u>

City of Post Falls
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2024

	General Fund	Debt Service LID 2004-1 Fund	Capital Fund	Other Governmental Funds	Totals Government Funds 2024
Revenues:					
Taxes	\$ 16,435,558				\$ 16,435,558
Intergovernmental	14,743,757		\$ 24,592	\$ 30,863	14,799,212
Charges for services	4,985,548		5,261,652	1,831,240	12,078,440
Other revenue	476,292		88,218	139,456	703,966
Interest	3,620,616	\$ 15,220	1,297,424	124,049	5,057,309
Total revenues	<u>40,261,771</u>	<u>15,220</u>	<u>6,671,886</u>	<u>2,125,608</u>	<u>49,074,485</u>
Expenditures:					
Current:					
General government	10,678,807		364,764	6,486	11,050,057
Public safety	10,816,433			396,210	11,212,643
Highways and public works	5,001,833		1,276,119		6,277,952
Culture and recreation	3,809,704			28,215	3,837,919
Capital outlay	6,525,991		2,460,541	524,488	9,511,020
Debt service:					
Principal payments	280,559				280,559
Total expenditures	<u>37,113,327</u>		<u>4,101,424</u>	<u>955,399</u>	<u>42,170,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,148,444</u>	<u>15,220</u>	<u>2,570,462</u>	<u>1,170,209</u>	<u>6,904,335</u>
Other financing sources (uses):					
Transfers in	6,664,670		620,000	57,925	7,342,595
Transfers out	(5,920,884)		(34,461)		(5,955,345)
Subscriptions	154,108				154,108
Total other financing sources (uses)	<u>897,894</u>		<u>585,539</u>	<u>57,925</u>	<u>1,541,358</u>
Net change in fund balance	4,046,338	15,220	3,156,001	1,228,134	8,445,693
Fund balances, beginning	<u>30,969,938</u>	<u>(4,455)</u>	<u>23,837,585</u>	<u>3,342,519</u>	<u>58,145,587</u>
Fund balances, ending	<u>\$ 35,016,276</u>	<u>\$ 10,765</u>	<u>\$ 26,993,586</u>	<u>\$ 4,570,653</u>	<u>\$ 66,591,280</u>

The notes to the financial statements are an integral part of this statement.

Exhibit #5

**City of Post Falls
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balance of
Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2024**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 8,445,693
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	4,367,540
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.	8,079,518
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	(42,175)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net positions. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(233,260)
Subscription based information technology agreement	(99,553)
The net pension effect related to the pension expense recognized for the year.	<u>(1,712,503)</u>
Change in net position of governmental activities	<u><u>\$ 18,805,260</u></u>

**City of Post Falls
Statement of Net Position
Proprietary Funds
September 30, 2024**

	Business-type Activities - Enterprise Funds			
	Water	Reclaimed Water	Sanitation	Total
Assets				
Current assets:				
Cash	\$ 11,297,840	\$ 36,396,334	\$ 1,474,432	\$ 49,168,606
Investments	6,449,420	17,629,016		24,078,436
Lease receivables - current	41,555	36,430		77,985
Lease receivables - net	1,529,652	274,075		1,803,727
Utility receivables, net	906,092	2,113,793	432,210	3,452,095
Accrued interest	70,379	145,624		216,003
Due from other funds	32,810			32,810
Total current assets	<u>20,327,748</u>	<u>56,595,272</u>	<u>1,906,642</u>	<u>78,829,662</u>
Non-current assets:				
Restricted Investment	11,535,748	34,788,263		46,324,011
Restricted accrued interest	110,821	342,841		453,662
Total restricted assets	<u>11,646,569</u>	<u>35,131,104</u>		<u>46,777,673</u>
Capital assets:				
Land	59,096	22,645,939		22,705,035
Building	309,250	22,813,770		23,123,020
Wells	6,687,497			6,687,497
Water system	23,249,223			23,249,223
Equipment	2,504,771	2,881,497		5,386,268
Reclaimed Water system		88,271,269		88,271,269
Construction in progress	2,139,473	55,646,322		57,785,795
Less accumulated depreciation	<u>(14,025,252)</u>	<u>(38,311,203)</u>		<u>(52,336,455)</u>
Total capital assets (net of accumulated depreciation)	<u>20,924,058</u>	<u>153,947,594</u>		<u>174,871,652</u>
Total non-current assets	<u>32,570,627</u>	<u>189,078,698</u>		<u>221,649,325</u>
Total Assets	<u>52,898,375</u>	<u>245,673,970</u>	<u>1,906,642</u>	<u>300,478,987</u>
Deferred Outflows of Resources				
Proportionate share of collective deferred outflows of resources	131,174	237,480		368,654
Total deferred outflows of resources	<u>131,174</u>	<u>237,480</u>		<u>368,654</u>
Liabilities				
Current liabilities:				
Accounts payable	132,309	1,626,536	384,489	2,143,334
Bond interest payable	2,145	135,252		137,397
Compensated absences - current maturity	41,345	73,729		115,074
Customer deposits payable	133,720	225,235		358,955
Bond payable - current maturity	105,000	782,982		887,982
Total current liabilities	<u>414,519</u>	<u>2,843,734</u>	<u>384,489</u>	<u>3,642,742</u>
Noncurrent liabilities:				
Noncurrent Compensated absences	32,485	57,930		90,415
Premium on bonds payable (net of amortization)	16,018			16,018
Bonds payable-non current		6,972,908		6,972,908
Net Pension Liability	492,314	983,562		1,475,876
Total noncurrent liabilities	<u>540,817</u>	<u>8,014,400</u>		<u>8,555,217</u>
Total Liabilities	<u>955,336</u>	<u>10,858,134</u>	<u>384,489</u>	<u>12,197,959</u>
Deferred Inflows of Resources				
Deferred inflows of resources	268	583		851
Unearned lease contract revenue	1,518,786	308,084		1,826,870
Total deferred inflows of resources	<u>1,519,054</u>	<u>308,667</u>		<u>1,827,721</u>
Net Position				
Net investment in capital assets	20,803,040	146,191,704		166,994,744
Restricted for:				
Debt service	283,805	18,960,812		19,244,617
Capital improvement projects	11,436,489	19,005,552		30,442,041
Unrestricted	18,031,825	50,586,581	1,522,153	70,140,559
Total Net Position	<u>\$ 50,555,159</u>	<u>\$ 234,744,649</u>	<u>\$ 1,522,153</u>	<u>\$ 286,821,961</u>

The notes to the financial statements are an integral part of this statement.

City of Post Falls
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended September 30, 2024

	Business-type Activities - Enterprise Funds			
	Water	Reclaimed Water	Sanitation	Total
Operating Revenues:				
Charges for services	\$ 4,146,145	\$ 19,703,540	\$ 4,678,464	\$ 28,528,149
Hookups and connections	55,575			55,575
Other revenues	244,536	572,970	33,040	850,546
Total operating revenues	4,446,256	20,276,510	4,711,504	29,434,270
Operating Expenses:				
Salaries and benefits	974,392	2,407,989		3,382,381
Administrative and supplies	905,306	2,476,517	4,367,088	7,748,911
Depreciation	794,180	2,457,755		3,251,935
Total operating expenses	2,673,878	7,342,261	4,367,088	14,383,227
Operating income	1,772,378	12,934,249	344,416	15,051,043
Nonoperating revenues (expenses):				
Investment income	1,699,772	5,085,501	49,934	6,835,207
Interest income	31,773	5,787		37,560
Interest expense	11,309	(196,201)		(184,892)
Total nonoperating revenues (expenses)	1,742,854	4,895,087	49,934	6,687,875
Income before contributions and transfers	3,515,232	17,829,336	394,350	21,738,918
Capital Contributions - cap fees and other	886,604	8,349,738		9,236,342
Transfers in		24,694,920		24,694,920
Transfers (out)	(456,776)	(25,471,879)	(153,515)	(26,082,170)
Changes in net position	3,945,060	25,402,115	240,835	29,588,010
Net Position - beginning	46,610,099	209,342,534	1,281,318	257,233,951
Net Position - ending	\$ 50,555,159	\$ 234,744,649	\$ 1,522,153	\$ 286,821,961

The notes to the financial statements are an integral part of this statement.

City of Post Falls
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2024

	Business-type Activities - Enterprise Funds						
	Water Current Year	Water Prior Year	Reclaimed Water Current Year	Reclaimed Water Prior Year	Sanitation Current Year	Sanitation Prior Year	Totals Current Year
Cash Flows from Operating Activities							
Receipts from customers	\$ 4,358,487	\$ 4,448,109	\$ 20,007,888	\$ 19,394,738	\$ 4,678,492	\$ 4,241,782	\$ 29,044,867
Payments to suppliers	(1,159,354)	(457,847)	(3,224,449)	(2,885,884)	(4,317,735)	(3,929,652)	(8,701,538)
Payments to employees	(899,709)	(787,845)	(2,244,638)	(1,957,652)	-	-	(3,144,347)
Net cash provided by operating activities	<u>2,299,424</u>	<u>3,202,417</u>	<u>14,538,801</u>	<u>14,551,202</u>	<u>360,757</u>	<u>312,130</u>	<u>17,198,982</u>
Cash Flows from Non-capital Financing Activities							
Transfer from other funds		-	24,694,920	14,079,920	-	-	24,694,920
Operating subsidies and transfers to other funds	(456,776)	(943,024)	(25,471,879)	(14,299,970)	(153,515)	(169,308)	(26,082,170)
Advances from other funds	32,810	32,810	-	-	-	-	32,810
Net cash (used) by non-capital financing activities	<u>(423,966)</u>	<u>(910,214)</u>	<u>(776,959)</u>	<u>(220,050)</u>	<u>(153,515)</u>	<u>(169,308)</u>	<u>(1,354,440)</u>
Cash Flows from Capital and Related Financing Activities							
Capital contributions	542,054	743,713	6,214,968	5,280,820	-	-	6,757,022
Principal payments on capital debt	(198,691)	(205,000)	(486,833)	(1,040,743)	-	-	(685,524)
Interest payments on capital debt	(2,641)	(2,520)	(100,137)	(216,370)	-	-	(102,778)
Purchase of capital assets	(1,173,616)	(1,482,760)	(14,916,007)	(11,635,845)	-	-	(16,089,623)
Net cash (used) provided by capital and related financing activities	<u>(832,894)</u>	<u>(946,567)</u>	<u>(9,288,009)</u>	<u>(7,612,138)</u>	<u>-</u>	<u>-</u>	<u>(10,120,903)</u>
Cash Flows from Investing Activities							
Interest received on investments	1,681,406	676,720	4,974,822	1,758,785	49,935	37,585	6,706,163
Net cash provided by investing activities	<u>1,681,406</u>	<u>676,720</u>	<u>4,974,822</u>	<u>1,758,785</u>	<u>49,935</u>	<u>37,585</u>	<u>6,706,163</u>
Net increase (decrease) in cash and cash equivalents	2,723,970	2,022,356	9,448,655	8,477,799	257,177	180,407	12,429,802
Cash and cash equivalents, beginning	26,559,038	24,536,682	79,364,958	70,887,159	1,217,255	1,036,848	107,141,251
Cash and cash equivalents, ending	<u>\$ 29,283,008</u>	<u>\$ 26,559,038</u>	<u>\$ 88,813,613</u>	<u>\$ 79,364,958</u>	<u>\$ 1,474,432</u>	<u>\$ 1,217,255</u>	<u>\$ 119,571,053</u>
Reconciliation of Operating Income to Net Cash Provided by operating activities:							
Operating income	\$ 1,772,378	\$ 2,018,558	\$ 12,934,249	\$ 13,291,460	\$ 344,416	\$ 331,449	\$ 15,051,043
Adjustments to reconcile operating income to net cash provided by operating activities:							
Depreciation	794,180	664,239	2,457,754	2,208,386	-	-	3,251,934
Deferred outflow of resources	78,196	67,058	192,369	163,628	-	-	270,565
Changes in assets and liabilities:							
Accounts receivable	(77,550)	94,283	(270,884)	(343,867)	(33,012)	(48,211)	(381,446)
Lease Receivable	(652,968)	(381,946)	48,512	32,404	-	-	(604,456)
Unearned lease contract revenue	634,484	503,220	(46,250)	(36,070)	-	-	588,234
Prepaid expense	-	-	-	-	-	-	-
Accounts payable	(238,030)	263,372	(747,932)	(796,949)	49,353	28,892	(936,609)
Accrued payroll	(3,481)	3,481	(4,722)	4,722	-	-	(8,203)
Compensated absences	11,993	(2,462)	5,287	28,929	-	-	17,280
Deferred Inflows	(89)	-	(220)	-	-	-	(309)
Deferred Outflow	-	-	-	(14,886)	-	-	-
Bond discount	(16,018)	(16,018)	-	-	-	-	(16,018)
Bond interest payable	-	357	-	-	-	-	-
Net change in pension liability	(11,936)	5,510	(29,363)	13,444	-	-	(41,299)
Customer deposits	8,265	(17,235)	-	-	-	-	8,265
Total adjustments	<u>\$ 2,299,424</u>	<u>\$ 3,202,417</u>	<u>\$ 14,538,801</u>	<u>\$ 14,551,202</u>	<u>\$ 360,757</u>	<u>\$ 312,130</u>	<u>\$ 17,198,982</u>
Noncash investing, capital, and financing activities:							
Contributions of capital assets	<u>\$ 344,550</u>	<u>\$ 256,200</u>	<u>\$ 2,134,770</u>	<u>\$ 876,370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,479,320</u>
Reconciliation of Cash to the Statement of Net Position							
Cash and cash equivalents	\$ 11,297,840	\$ 9,943,821	\$ 36,396,334	\$ 32,449,078	\$ 1,474,432	\$ 1,217,255	\$ 49,168,606
Investments	6,449,420	5,836,435	17,629,016	15,774,401	-	-	24,078,436
Restricted Cash, customer deposit	-	-	-	-	-	-	-
Restricted cash,	11,535,748	10,778,782	34,788,263	31,141,479	-	-	46,324,011
	<u>\$ 29,283,008</u>	<u>\$ 26,559,038</u>	<u>\$ 88,813,613</u>	<u>\$ 79,364,958</u>	<u>\$ 1,474,432</u>	<u>\$ 1,217,255</u>	<u>\$ 119,571,053</u>

The notes to the financial statements are an integral part of this statement.

City of Post Falls

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2024

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 63,793
Total assets	<u>63,793</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	63,793
Total net position	<u>\$ 63,793</u>

The notes to the financial statements are an integral part of this statement.

City of Post Falls
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended September 30, 2024

	Custodial Funds
	<u> </u>
Additions	
Payments from developers	\$ 781,580
Interest income	2,749
Administrative Fee	<u>10,430</u>
Total additions	<u>794,759</u>
Deductions	
Payments to vendors	<u>776,797</u>
Total deductions	<u>776,797</u>
Net change in net position	17,962
Net position, beginning	<u>45,831</u>
Net position, ending	<u><u>\$ 63,793</u></u>

The notes to the financial statements are an integral part of this statement.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS September 30, 2024

The financial statements of the City of Post Falls have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States. GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The most significant of the City's accounting policies are described below.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING 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.

The accompanying financial statements include all aspects controlled by the City Council of the City of Post Falls. Criteria for inclusion is determined by Governmental Accounting Standards Board Statement No. 14 (GASB No. 14) which states, in general, that legally separate organizations for which the elected officials of the City are financially accountable for must be included in the City's financial statement as a component unit.

Under Idaho Code, in May 1991, the Post Falls City Council passed an ordinance which created the Post Falls Urban Renewal Agency (the Agency), a legally separate entity from the City. The Agency was established to promote urban development and improvement in blighted areas in and around the City. A board of seven directors, which are appointed by the City Council, governs the Agency. The City Council has the ability to appoint, hire, reassign, or dismiss those persons having responsibility for the day-to-day operations of the Agency. These powers of the City meet the criteria set forth in GASB No. 14 for having financial accountability for the Agency. Based on the above, the Agency has been discretely presented in the accompanying financial statements of the City as a component unit.

Under Idaho Code, the Agency has the authority to issue bonds. Any bonds issued by the Agency are payable solely from the proceeds of tax increment financing, and are not a debt of the City. The City Council is not responsible for approving the Agency budget or funding any annual deficits. The Agency controls its disbursements independent of the City Council.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Agency operates on a fiscal year basis from October 1st through September 30th. Complete financial statements of the Agency can be obtained directly from:

Post Falls Urban Renewal Agency
201 E 4th Street
Post Falls, ID 83854

Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and the proprietary funds.

The government has one discretely presented component unit. While the Post Falls Urban Renewal Agency is not considered to be a major component unit, they are nevertheless shown in a separate column in the government-wide financial statements.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payment in lieu of taxes where the amount are reasonably equivalent in value to the inter-fund services provided and other charges between the government's water, reclaimed water, and general government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds, including its component units. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

1. 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.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. *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.
3. The *capital fund* accounts for the acquisition and construction of the government's major capital facilities, other than those financed by proprietary funds.

The government reports the following major proprietary funds:

1. The *reclaimed water fund* is used to account for the activities of the City's water reclamation division.
2. The *water fund* is used to account for the activities of the City's water division.
3. The *sanitation fund* is used to account for the City's contract for garbage collection services.

Additionally, the government reports the following fund types:

1. *Debt service fund* accounts for the servicing of general long-term debt not being financed by proprietary funds.
2. *Special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).
3. *Fiduciary fund* financial statements consist of a statement of fiduciary net position and a statement of changes in fiduciary net position. Assets held by the City for other parties (either as a trustee or as an agent) and that cannot be used to finance the City's own operating programs are reported in the fiduciary funds. The City is responsible for ensuring that the activities reported in fiduciary funds are based on their intended purposes.

Fiduciary funds are presented in the fund financial statements but are not reported in the government-wide financial statements.

During the course of operations the government has activity between funds for various purposes. Any residual balance outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and post-employment benefits funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. 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. 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

Budgetary Data - Annual operating budgets are adopted each fiscal year for each governmental and enterprise fund through passage of an annual budget ordinance. 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 statements of Revenues and Expenses – Budget and Actual.

Obligations under capital leases are budgeted in each of the respective funds on a fiscal year basis. Each capital lease agreement has a nonappropriation 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.

Reported budgeted amounts are as originally adopted or as amended by Council resolution. Presented budgetary information in these financial statements does not include amendments. 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. The original and amended budgets were properly approved by ordinance during the fiscal year. Encumbrance accounting is not employed as an extension of formal budgetary integration. All outstanding encumbrances lapse and are closed to fund balance at the end of each fiscal year and any remaining unencumbered appropriations lapse at fiscal year-end.

Cash and Investments – The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments".

Cash and investments, except for small amounts of cash on hand, are deposited in pooled accounts of the City. The City invests cash surpluses in these accounts, and investments earnings, as well as gains and losses on sales of securities, are allocated to the various funds on the basis of average cash balances. Funds with deficit cash balance averages (inter-fund payables) are charged interest equivalent to the average investment earnings lost in financing the deficits.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The pooled investments are recorded at cost, which approximates fair value. Investments in mutual funds are recorded at their current redemption value.

Investments – Investments are stated at cost and are comprised principally of time certificates of deposit, government backed securities, and Idaho State pooled investments. Cost at September 30, 2024 materially approximates fair value. Investments on hand at September 30, 2024 meet the guidelines as set by regulations of the State of Idaho. These guidelines include securities of the U.S. Government or its agencies, certificates of deposit placed with commercial banks and savings and loans, banker's acceptances, commercial paper, repurchase agreements, State and County investment pools, insured money market accounts, and passbook savings account demand deposits.

Accounts Receivable – Utility accounts receivable, net of allowances for doubtful accounts for the enterprise funds as of September 30, 2024 are as follows:

Water:

Gross accounts receivable	934,097
Less allowance for doubtful accounts	(28,005)
Accounts receivable, net	<u>\$ 906,092</u>

Reclaimed water:

Gross accounts receivable	2,168,705
Less allowance for doubtful accounts	(54,912)
Accounts receivable, net	<u>\$ 2,113,793</u>

Sanitation:

Gross accounts receivable	445,577
Less allowance for doubtful accounts	(13,367)
Accounts receivable, net	<u>\$ 432,210</u>

Due To and From Other Funds – Inter-fund receivables and payables arise from inter-fund transactions and are recorded by all funds affected in the period in which transactions are executed.

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.

Prepaid Items – Certain payments to vendors reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets – Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets 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 or donated works of art and similar items should be recorded at acquisition value at the date of donation.

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.

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.

Land and construction in process are not depreciated. Property, plant and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

	Estimated Life
Machinery and Equipment	3 - 10 years
Computer Equipment	3 - 5 years
Computer Software	3 - 5 years
Furniture and Fixtures	3 - 15 years
Public Doman 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

Deferred outflow/inflows of resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in this category. It is the deferred outflows relating to the accounting for the net pension obligation on the government-wide and proprietary funds statement of net position, in accordance with GASB 68, Accounting and Financial Reporting for Pensions.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflow of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: property taxes, special assessments, grant unearned revenue and lease unearned revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The City has three type of items, which arises under full accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, deferred inflows of resources, is reported only on the government-wide and proprietary funds statement of net position. The government-wide and proprietary statement of net position reports deferred inflows of resources from one source: accounting for the net pension obligation, in accordance with GASB 68, Accounting and Financial Reporting for Pensions.

Lease and Subscription-based IT Arrangement Obligations A lease is defined as a lease contractual agreement or Subscription-based IT Arrangement (SBITA) that conveys control of the right to use another entity's nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction. The City leases and subleases a significant amount of nonfinancial assets such as land, building and equipment. The related obligations are presented in the amounts equal to the present value of lease payments, payable during the remaining lease terms. As a lessee, a lease liability and the associated lease asset (Right to Use Asset) is recognized on the government-wide Statement of Net Position. The present value of lease payments are discounted based on the incremental borrowing rate determined by the City.

Net position flow assumption - Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance classifications and policies – 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.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable 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 nonspendable funds related to endowments or inventories.

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

- **Restricted:** fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- **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.
- **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 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.
- **Unassigned:** fund balances of the general fund that is not constrained for any particular purpose. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

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

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

above minimum balance due to usage, the City will budget the amount necessary to get back to the appropriate level within five budget years.

Fund balance flow assumptions - Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any components of unrestricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Recently issued and Adopted Accounting Pronouncements

GASB 84: To objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. the focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and post employment benefit arrangements that are fiduciary activities.

GASB 87: The City has completed the implementation of GASB 87, Leases with the fiscal year ending September 30, 2022. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement established a single model for lease accounting based on the principle that leases are financing of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. .

GASB 100: The City has completed the implementation of GASB 100, Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for the City's fiscal year ending September 30, 2024.

GASB 96: The City has completed the implementation of GASB 96, Subscription-Based Information Technology Arrangements (SBITA) with the fiscal year ending September 30, 2024 Annual Comprehensive Financial Statements. This Statement will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. Implementation of GASB 96 restated the capital assets and long term liabilities balances but had no effect on beginning net position

Property Tax Revenues – Property taxes are levied each November based on the assessed value of property as listed on the previous September tax rolls. Assessed values are an approximation of market value. The County Assessor establishes assessed values. Property tax payments are due in one-half installments in December and June. Property taxes become a lien on the property when it is levied. State statute sets maximum property tax rates for the various funds of the City of Post Falls. For the general fund, the City cannot levy more than 103% of the highest amount in the prior three year's certified property tax amount. For other funds, the 3% increase is not applicable but is limited by statute. Rates are expressed in millage of total market value. The millage rate for the 2023-2024 fiscal year was .001975255.

Program revenues - Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Compensated Absences – City employees are entitled to certain compensated absences based on their length of employment. Both current and long-term compensated absences are treated by the basic concepts set by GASB-16. Compensated absences are accrued when vested and reported in the government-wide and proprietary financial statements. A liability for these amounts is reported in government funds only if they have matured, for example, as a result of employee resignation and retirement. The General Fund is typically used to liquidate the portion of the City's compensated absences liability pertaining to its governmental activities.

Bond Premiums and Discounts – In the government fund types, bond discounts and premiums are recognized in the current period. For proprietary fund types, such amounts are deferred and amortized over the term of the bonds. Amortization is computed on the straight-line method as follows:

	<u>Years</u>
Water Bond - Premium	10

Proprietary funds operating and nonoperating revenues and expenses - Proprietary funds distinguish operating revenues and expense from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating

revenues of the water and reclaimed water fund are charges to customers for sales and services. The water fund also recognizes as operating revenue the portion of tap fees intended to recover

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

the cost of connecting new customer to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expense not meeting this definition are reported as nonoperating revenues and expenses.

Statement of Cash Flows – The City pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan' fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 2: CASH AND INVESTMENTS

Cash and Investments

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is presented on the Statement of Net Position as "Cash and Investments".

Cash and investments are comprised of the following at September 30, 2024:

Cash on hand	\$	1,149
Deposits with financial institutions:		
Demand deposit		(923,444)
Time certificates of deposit		-
Investments		189,797,264
Total	\$	<u>188,874,969</u>

Cash and investments are reflected on the Statement of Net Position as follows:

Cash and cash equivalents	\$	80,032,521
Investments		56,181,114
Restricted investments		52,987,108
Total	\$	<u>189,200,743</u>

The variance of \$325,778 is related to Due to other funds in Fund 410 \$358,587, Fund 402 of \$30,980, and \$63,793 held in a fiduciary fund.

Deposits

The carrying amount of the City's deposits with financial institutions was \$(923,444) and the bank balance was \$75,000. Of the bank balance, \$75,000 was covered by federal depository insurance or by collateral held by the government's agent in the government's name. The City currently does not have formal policies regarding custodial risk or foreign currency risk for deposits. The City's investments are categorized into three categories of credit risk. Currently the City does not have a formal policy relating to interest rate risk or relating to the credit risk of investments.

Investments

The City's investment policy was developed by the Finance Department and adopted by the City Council. It was also certified by the Association of Public Treasurers, United States & Canada. The policy provides the Finance Director with the authority to invest in any of the securities identified as eligible investments as defined by State statute with primary emphasis of safety of principal and liquidity.

The City participates in the Idaho State Treasurer's Local Governmental Investment Pool (LGIP) which is under the administrative control of the Idaho State Treasurer's Office. The LGIP is rated

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 2: CASH AND INVESTMENTS (Continued)

“AAA” by Standard and Poor’s. The pool seeks to maintain a constant value of \$1 per share. The fair value of the City’s investment in this pool is reported in the accompanying financial statements at amounts based upon the City’s pro-rata share of the fair value, same as the value of the pool shares, provided by the State Pool for the entire State Pool portfolio.

Fair Value - The city’s monies placed with the LGIP for participation in the State’s investment pool represent an interest in the pool rather than ownership of specific securities and are recorded at fair value.

Credit risk – Credit risk is the risk that a debtor will not fulfill its obligations. All securities registered in the City’s name carry a rating of AAA from Moody’s and Standard and Poor’s.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of the failure of depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to cover the value of its investment or collateral securities that are in possession of another party. Authorized collateral includes the legal investment described earlier, as well as certain first mortgage notes, and certain other state or local obligations. According to City policy, the market value of the collateral must be a minimum of 105% of deposits not covered by insurance or bonds. None of the City’s deposits or investments was subject to custodial credit risk.

Interest rate risk and concentration of credit risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. According to its investment policy, the City manages its exposure to interest rate risk by purchasing a combination of shorter-term and longer-term investments. The City also manages this risk by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide cash flow and liquidity for operations. Further, the City purchases some securities that have interest rates that step-up over time. The City monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Concentration of credit risk as defined by GASB exists when more than 5% of an investment portfolio is allocated to one security. State statutes contain no limitations on the amount that can be invested in any one issuer. As of September 30, 2024, the City held the following investments (and associated maturities and percentage of portfolio) in its internal investment portfolio:

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 2: CASH AND INVESTMENTS (Continued)

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Ave. Maturity - Years</u>	<u>Percentage of Portfolio</u>
State Investment Pool	59,895,540.07	Daily	31.558%
Federal Home Loan Bank	40,969,273.80	4.20	21.586%
Federal Farm Credit Bank	34,640,184.26	6.37	18.251%
Mountain West Bank - Repurchase Sweep	21,022,660.00	Daily	11.076%
Federal Home Loan Mortgage Corp	7,435,335.40	1.81	3.918%
Money Market Funds	3,945,374.84	Daily	2.079%
Royal Bank of Canada	3,496,232.50	1.07	1.842%
CitiGroup Inc	2,208,433.40	0.75	1.164%
Toronto Dominion Bank	2,087,314.40	2.50	1.100%
Federal Agric Mortgage Corp	1,406,734.00	4.44	0.741%
American Honda Fin Corp	1,332,088.10	2.45	0.702%
Goldman Sachs Group	1,199,024.50	4.15	0.632%
Freddie Mac	1,190,809.20	4.40	0.627%
Federal National Mortgage Assoc	1,101,088.20	2.66	0.580%
Bank of America Corp	998,220.00	1.06	0.526%
Wells Fargo & Co	993,300.00	2.57	0.523%
Toyota Motor Corp	965,370.00	1.04	0.509%
Phillips 66	960,660.00	1.38	0.506%
MFRS & Traders TR Co	698,342.95	3.33	0.368%
UnitedHealth Group	675,409.00	1.29	0.356%
Bank of Nova Scotia	667,825.35	1.96	0.352%
Morgan Stanley	667,161.25	3.79	0.352%
Sumitomo	578,066.50	1.96	0.305%
Trust Bank Charlotte NC	383,787.25	0.93	0.202%
HSBC Holdings Plc	279,028.75	2.87	0.147%
	<u>\$ 189,797,264</u>		

NOTE 3: SPECIAL ASSESSMENTS RECEIVABLE

Special assessments receivable from benefited property owners of public improvements consist of the following as of September 30, 2024.

	<u>LID 2004 - 1</u>	<u>LID 99 - 1</u>	<u>Total</u>
Beginning Assessment - principal	\$ 60,386	\$ -	\$ 60,386
Assessments collected - principal*	-	-	-
Ending Assessment - principal**	<u>\$ 60,386</u>	<u>\$ -</u>	<u>\$ 60,386</u>
Delinquent amounts	\$ 60,277	\$ -	\$ 60,277
Guarantee/Reserve funds	\$ 289,159	\$ 18,562	\$ 307,721

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended September 30, 2024 is as follows:

	September 30, 2023	Adjustments Additions	Transfers	Deletions	September 30, 2024
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated					
Land	\$ 12,088,935	\$ 2,426,970	-		\$ 14,515,905
C.I.P.	4,163,121	3,132,268	\$ (711,723)	(153,226)	6,430,440
Total capital assets, not being depreciated	16,252,056	5,559,238	(711,723)	(153,226)	20,946,345
Capital assets, being depreciated:					
Buildings and improvements	26,989,039	485,966	705,723	(6,658)	28,174,070
Equipment	11,648,838	3,078,191	6,000	(80,925)	14,652,104
Vehicles	6,541,905	2,637,039		(13,118)	9,165,826
Infrastructure	85,208,163	5,964,515			91,172,678
Total capital assets, being depreciated	130,387,945	12,165,711	711,723	(100,701)	143,164,678
Less: accumulated depreciation					
Buildings and improvements	10,474,222	702,406		6,658	11,169,970
Equipment	6,558,199	1,074,923		38,183	7,594,939
Vehicles	4,966,063	678,086		13,117	5,631,032
Infrastructure	22,370,925	2,626,508		-	24,997,433
Total accumulated depreciation	44,369,408	5,081,923	-	57,958	49,393,374
Total capital assets being depreciated, net	86,018,537	7,083,788	711,723	(42,743)	93,771,304
Governmental activities capital assets, net	\$ 102,270,593	\$ 12,643,026	-	(195,969)	\$ 114,717,649

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 4: CAPITAL ASSETS (Continued)

	September 30, 2023	Adjustments Additions	Transfers	Deletions	September 30, 2024
BUSINESS-TYPE ACTIVITIES:					
Capital assets, not being depreciated:					
Land	20,353,801	2,351,234	-	-	22,705,035
C.I.P.	49,709,299	11,544,261	(3,467,765)	-	57,785,795
Total capital assets, not being depreciated	70,063,100	13,895,495	(3,467,765)	-	80,490,830
Capital assets, being depreciated:					
Wells	6,687,497			-	6,687,497
Water System	23,213,924	344,550		-	23,558,474
Equipment	4,408,049	1,047,939		69,720	5,386,268
Reclaimed Water System	104,428,314	3,280,960	3,467,765	-	111,177,039
Total capital assets, being depreciated	138,737,784	4,673,449	3,467,765	69,720	146,809,278
Less: accumulated depreciation					
Wells	1,818,757	136,860	-	-	1,955,617
Water System	10,144,452	457,602	-	-	10,602,054
Equipment	3,050,815	464,804	-	69,720	3,445,899
Reclaimed Water System	34,232,217	2,192,669	-	-	36,424,886
Total accumulated depreciation	49,246,241	3,251,935	-	69,720	52,428,456
Total capital assets being depreciated, net	89,491,543	1,421,514	3,467,765	-	94,380,822
Business-type activities capital assets, net	\$ 159,554,643	\$ 15,317,009	-	-	\$ 174,871,652

Depreciation expense was charged to functions/programs for the primary government as follows:

Governmental activities:	
General government	\$ 461,488
Public safety	781,164
Highways and public works	3,288,654
Culture and recreation	550,617
Total depreciation expense - governmental activities	<u>\$ 5,081,923</u>
Business-type activities:	
Water	\$ 794,180
Reclaimed water	2,457,755
Total depreciation expense - business-type activities	<u>\$ 3,251,935</u>

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 5: DEFINED BENEFIT PENSION PLAN

Plan Description - The City contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Employee membership data related to the PERSI Base Plan, as of June 30, 2024 was as follows:

Members:	
Active plan	78,354
Terminated and vested	16,546
Retirees and beneficiaries	56,084
	<u>150,984</u>

Pension Benefits - The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months. Amounts in parenthesis represent police/firefighters.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Member and Employer Contributions - Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation and earnings from investments. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters.

As of July 1, 2023, through June 30, 2024, the employee rate was 6.71% for general employees and 9.83% for police and firefighters. As of July 1, 2024, the employee rate increased to 7.18% for general employees and increased to 10.83% for police and firefighters.

The employer contribution rate as a percentage of covered payroll is set by the Retirement Board and was 11.18% for general employees and 13.26% for police and firefighters during the period July 1, 2023, through June 30, 2024. As of July 1, 2024, the employer rates for general employees decreased to 11.96% and increased for police and firefighters to 14.65%.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. The City contributions were \$2,066,255 for the year ended September 30, 2024.

Contributions made after the measurement date but before the end of the reporting period will be recognized as a reduction in the subsequent fiscal period rather than in the current fiscal period.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2024, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2024, the City's proportion was 0.3516507 percent.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

For the year ended September 30, 2024, the City recognized pension expense (revenue) of \$3,971,422 at September 30, 2024 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,094,239	\$ -
Changes of assumptions	521,094	-
Net difference between projected and actual earnings on pension plan investments	(238,767)	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	352,300	6,299
City of Post Fall's contributions subsequent to the measurement date	544,713	-
Total	<u>\$ 3,273,579</u>	<u>\$ 6,299</u>

\$544,713, reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2024

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2024 the beginning of the measurement period ended June 30, 2023 is 4.4 years and 4.4 for the measurement period June 30, 2024.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

2025	\$ 789,274
2026	2,552,600
2027	(347,566)
2028	(271,741)

Actuarial Assumptions - Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases**	3.05%
Investment rate of return*	6.35%,
Cost of Living (COLA) adjustments	1.00%

*net of pension plan investment expense

**there is an individual additional component of assumed salary growth (on top of the 3.05%)
that varies for each individual member based on the years of service.

Contributing Members, Service Retirement Members, and Beneficiaries.

General Employees and All Beneficiaries - Males Pub 2010 General Tables, increased 11%.

General Employees and All Beneficiaries - Females Pub 2010 General Tables, increased 21%.

Teachers - Males Pub - 2010 Teacher Tables, increased 12%.

Teachers - Females Pub - 2010 Teacher Tables, increased 21%.

Fire & Police - Males Pub - 2010 Safety Tables, increase 21%.

Fire & Police - Female Pub - 2010 Safety Tables, increase 26%.

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Disabled Members - Males Pub - 2010 Disabled Tables, increased 38%.

Disabled Members - Females Pub - 2010 Disabled Tables, increased 36%.

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 2024 is based on the results of an actuarial valuation date of July 1, 2024.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Capital Market Assumptions		Long-Term Expected Real Rate of Return (Arithmetic)
Asset Class	Target Allocation	
Cash	0.00%	0.00%
Large Cap	18.00%	4.50%
Small/Mid Cap	11.00%	4.70%
International Equity	15.00%	4.50%
Emerging Markets Equity	10.00%	4.90%
Domestic Fixed	20.00%	-0.25%
TIPS	10.00%	-0.30%
Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

Discount Rate - The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35)%	Current Disocunt Rate (6.35%)	1% Increase (7.35)%
Employer's net position liability (asset) - Employer	\$ 24,996,702	\$ 13,154,002	\$ 3,481,535

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

NOTE 6: LONG-TERM DEBT

Reclaimed Water Revenue Bonds

On March 15, 1982, the requisite majority of the qualified voters of the City authorized the issuance of Reclaimed water Revenue Bonds in the principal amount of \$3,900,000 to finance the acquisition and construction of improvements and additions to the reclaimed water system of the City. The City issued these bonds on the following dates and in the following amounts: Series 1985, issued May 15, 1985 in the amount of \$929,300; Series 1989, issued May 5, 1989 in the amount of \$1,500,000; and Series 1994, issued April 1, 1994 in the amount of \$1,470,700, for a total issuance of \$3,900,000.

The Series 1985 bonds and the Series 1989 bonds have been paid in full.

Repayment terms on the Series 1994 Bonds are semi-annual payments, due April 1 and October 1, in the amount of \$53,762.54, including interest at 4.00%

On December 30, 2004, the City issued \$3,969,500 of Reclaimed water Revenue bonds, named the City of Post Falls Reclaimed water Revenue Bond, 2004. The proceeds of these bonds, along with other resources of the City, were used to purchase land for land application of reclaimed water.

Currently, the City pumps all reclaimed water into the Spokane River. Future DEQ requirements may restrict this access and alternative means are needed to dispose of this reclaimed water.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

Repayment terms on the bonds are annual principal payments (in the amount of \$396,950), due November 1 and quarterly interest payments, due each January 1, April 1, July 1, and November 1. The interest rate is 4.00% for all bonds.

On June 15, 2005, the City issued \$2,100,000 of Reclaimed water Revenue Bonds, named the City of Post Falls Reclaimed water Revenue Bond, 2005. The proceeds of these bonds, along with other resources of the City, were used to purchase land for land application of reclaimed water. This land will be used in conjunction with the land purchased with the City of Post Falls Reclaimed water Revenue Bond, 2004.

Repayment terms on the bonds are semi-annual payments due June 1 and December 1 of each year with interest rates ranging from 3.25% to 4.05 % on the bonds.

On March 19, 2008, the City issued \$3,430,000 of Reclaimed water Revenue Bonds, named the City of Post Falls Reclaimed water Revenue Bond, 2008. The proceeds of these bonds, along with other resources of the City, were used to purchase land next to the water reclamation treatment plant and make improvements to said land. This land will be used for future expansion of the plant and to maintain the vehicle maintenance shop.

Repayment terms on the bonds are semi-annual payments due March 1 and September 1 of each year with interest rates ranging from 3.00% to 5.00% on the bonds.

On March 1, 2016, the City issued \$2,970,000 of Reclaimed water Revenue Bonds, named the City of Post Falls Wastewater Revenue Refunding Bonds, Series 2016. The proceeds of these bonds were used to refund the outstanding bonds for the 2005 Bonds and the 2008 Bonds.

Repayment terms on the bonds on the bonds are semi-annual payments due in March 1 and September 1 of each ear with a fixed interest rate of 1.84% on the bonds.

Presented below is a summary of debt service requirements to maturity by years:

<u>RECLAIMED WATER REVENUE BONDS 2016:</u>			
<u>Year</u> <u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt</u> <u>Service</u>
2025	\$ 250,000	\$ 4,600	\$ 254,600
	<u>\$ 250,000</u>	<u>\$ 4,600</u>	<u>\$ 254,600</u>

On June 13, 2017, the City finalized a loan with the Department of Environmental Quality (DEQ) of \$10,836,000. The proceeds from the loan were used to finance the acquisition and construction of improvements and additions to the reclaimed water system of the City. The primary impetus for the facility planning effort is to meet the increasing stringent National Pollutant Discharge Elimination System (NPDES) discharge limits in the Spokane River. The NPDES Permits are

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 6: LONG-TERM DEBT (Continued)

being driven by a concern for diminished dissolved oxygen and fish tissue concentration to toxic compounds. Repayment terms on the loan are semi-annual payments due June 13th and December 13th of each year with interest rate of 2.25%.

<u>RECLAIMED WATER REVENUE BONDS 2017:</u>			
<u>Year</u> <u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt</u> <u>Service</u>
2025	\$ 432,982	\$ 167,742	\$ 600,724
2026	519,665	156,244	675,909
2027	531,423	144,485	675,908
2028	543,093	132,816	675,909
2029	555,736	120,173	675,909
2030-2034	2,972,858	406,687	3,379,545
2035-2037	1,950,133	77,594	2,027,727
	<u>\$ 7,505,890</u>	<u>\$ 1,205,741</u>	<u>\$ 8,711,631</u>

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 6: LONG-TERM DEBT (Continued)

Water Revenue Bonds

The City issued \$2,255,000 in revenue bonds with interest rates ranging from 2.0% to 3.5%. The proceeds were used to advance refund \$2,405,655.57 of outstanding DEQ 2005 Bonds. The net proceeds of \$2,666,188.35 (including \$220,250 debt service requirement and after \$40,282.78 in costs of issuance associated with the 2012 bonds) were deposited and distributed accordingly. As a Result, the DEQ 2005 bonds were considered defeased and the liability for those bonds has been removed from the statement of net position.

Presented below is a summary of debt service requirements to maturity by years:

WATER REVENUE REFUNDING BONDS, SERIES 2012:

<u>Year</u> <u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt</u> <u>Service</u>
2025	\$ 105,000	\$ 1,838	\$ 106,838
	<u>\$ 105,000</u>	<u>\$ 1,838</u>	<u>\$ 106,838</u>

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 6: LONG-TERM DEBT (Continued)

Changes in long-term liabilities

The City is fully obligated for the local improvement debt, placing liens against the property owners to ensure payment to the City. The LID Guarantee Fund was established by ordinance to provide additional security for the local improvement district bondholders. This fund is maintained at a level equivalent to 7% of the outstanding LID bonds, excluding LID 2004-1, which has its own debt service reserve. As of September 30, 2024, \$18,562 is set-aside in this fund.

Changes in governmental activity long-term debt are as follows:

	Balance 10/1/23	<u>Additions</u>	<u>Deletions</u>	Balance 9/30/24
Compensated absences	\$ 1,187,848	\$ 277,447	\$ 75,814	\$ 1,389,481
	<u>\$ 1,187,848</u>	<u>\$ 277,447</u>	<u>\$ 75,814</u>	<u>\$ 1,389,481</u>
	Due in <u>One Year</u>			
Compensated absences	\$ 778,109			
	<u>\$ 778,109</u>			

Changes in business-type activity long-term debt are as follows:

	Balance 10/1/23	<u>Additions</u>	<u>Deletions</u>	Balance 9/30/24
Compensated absences	\$ 188,208	\$ 17,281	\$ 0	\$ 205,489
Premium on bonds payable	32,036		16,018	16,018
DEQ Loan	7,752,723		246,833	7,505,890
Bonds payable	805,000		450,000	355,000
	<u>\$ 8,777,967</u>	<u>\$ 17,281</u>	<u>\$ 712,851</u>	<u>\$ 8,082,397</u>
	Due in <u>One Year</u>			
Compensated absences	\$ 115,074			
Bonds payable	887,982			
	<u>\$ 1,003,056</u>			

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 7: COMPONENT UNIT DISCLOSURES

Leases

The Agency also leases its office space. The original lease began October 1, 2015, was renewed in September 2018, for three years before the term of the third addendum to lease agreements for 36 months, commencing on October 31, 2021 with annual payments of \$7,990. Rent payments for the year ended September 30, 2024, was \$7,990.

At September 30, 2024, the Agency has recognized right-to-use assets of \$66,521, with accumulated amortization of \$66,521. and a lease liability of \$0. During the fiscal year, the Agency recorded \$7,412 in amortization expense for the right-to-use assets. The amortization expense is allocated to general government on the statement of activities. The Agency used in interest of 2% for the assets.

Net right-to-use assets are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Right-to-use asset:				
Office Space	\$ 66,521	\$ -	\$ -	\$ 66,521
Accumulated amortization	<u>\$ (59,109)</u>	<u>\$ (7,412)</u>	<u>\$ -</u>	<u>\$ (66,521)</u>
Net right-to-use assets	\$ 7,412	\$ (7,412)	\$ -	\$ -

Changes in lease liability are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Lease liability	7,833	0	7,833	-

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 7: COMPONENT UNIT DISCLOSURES (Continued)

Cash and Investments

General

State statutes authorize the Agency's investments. The Post Falls Urban Renewal Agency is authorized to invest in demand deposits, savings accounts, U.S. Government obligations and its agencies, obligations of Idaho and its agencies, fully collateralized repurchase agreements, prime domestic commercial paper, prime domestic bankers acceptances, bonds, debentures or notes of any corporation organized, controlled and operating within the U.S. which have at their purchase an "A" rating or higher, government pool, and money market funds consisting of any of these securities listed.

Custodial Credit Risk

Custodial credit risk that, in the event of a bank failure, the Agency's deposits may not be returned to it. The Agency does not have a deposit policy for custodial credit risk as it deposits funds in financial institutions that are members of the U.S. Federal Deposit Insurance Corporation (FDIC) and has never experienced such a loss

As of September 30, 2024, the Agency's deposits were exposed to custodial credit risk as follows:

Deposits without exposure to custodial credit risk:

Amount insured by FDIC or other agencies	\$ 15,006
Deposits with exposure to custodial credit risk:	
Amount collateralized with securities held in trust, but not in the Agency's name-	2,955,989
Uninsured and uncollateralized	-
Total bank Balance (deposits)	<u>\$ 2,970,995</u>

The carrying amount is displayed as follows in the financial statements:

Statement of net position

Cash and cash equivalents	\$ 9,497
Equity in the State Investment Pool	<u>2,955,989</u>
	<u>\$ 2,965,486</u>

Cash and Cash equivalents at September 30, 2024, consist of the following:

Cash

Deposits with financial institutions	\$ 9,497
--------------------------------------	----------

Equity in State Investment Pool at September 30, 2024, consist of the following

Cash equivalents

Idaho State Investment pool deposits	<u>2,955,989</u>
	<u>\$ 2,965,486</u>

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 7: COMPONENT UNIT DISCLOSURES (Continued)

State Investment Pool

Investments in 2a7-like pools are valued based upon the value of pool shares. The Agency invests in one 2a7-like pool, the Idaho State Investment Pool. The advisory board of the Idaho State Investment Pool is composed of members appointed pursuant to the requirements of the Public Funds Investment Act. The State Investment Pool is duly chartered and administered by the State Treasurer's Office and consists of US Treasury bills and notes, collateralized certificates of deposit and repurchase agreements. GASB Statement No. 3 requires the Agency to assign risk categories for its investments, except those in which securities are not used as evidence of the investment. The Pool has not been assigned a risk category since the Agency is not issued securities, but rather it owns an undivided beneficial interest in the assets of the Pool. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body nor are any balances insured by the Federal Deposit Insurance Corporation. Financial reports are available from the Idaho State Treasurer's Office upon request.

The balances above that the Agency has in the State Investment Pool are carried at amortized costs and calculated on a monthly basis. The Agency's portion of the State Investment Pool had an unrealized gain of \$7,698 as of September 30, 2024.

State statutes authorize the Agency to invest in U.S. Government obligations and its agencies, obligations of Idaho, and its agencies, fully collateralized repurchase agreements, prime domestic commercial paper, prime domestic bankers acceptances, government pools, and money market funds consisting of any of these securities listed. No unauthorized investment transactions were carried out by the Agency during the year.

GASB Statement No. 40 requires the Agency to assign risk categories for its investments, except those in which securities are not used as evidence of the investment. Credit risk is the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. The short term investment pools are not evidenced by securities that exist in physical or book entry form and accordingly, are not categorized for credit risk.

Capital Assets

Capital asset activity for the year ended September 30, 2024 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Office Furniture	\$ 1,714	-	-	\$ 1,714
Less Accumulated Depreciation	1,714	-	-	1,714
Capital Assets, Net	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

City of Post Falls

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE 7: COMPONENT UNIT DISCLOSURES (Continued)

Depreciation expense was \$0 for the year ended September 30, 2024.

Long-Term Obligations & Commitments

A&A Construction and Development, Inc (Downtown) – During the 2023 fiscal year, the Agency entered into an Owner Participation and Reimbursement Agreement (OPA) with A&A Construction and Development. Under this agreement, the Agency will reimburse the cost of infrastructure improvements made as part of the Millworx and North Mill One project area within the Downtown Urban Renewal District. The Agency is only obligated to reimburse A&A Construction and Development Inc. if tax increment revenues of the Agency are available. The Agency receives increment revenue and then deducts the amounts necessary to cover administrative costs, fund the district reserve, and pay any district debt. The amount remaining is the reimbursement. In fiscal year 2024 an Order of Approval for participant expenditures of \$6,035,511 in qualifying costs was approved and \$1,048,691 was reimbursed, resulting in a remaining obligation of \$4,986,820.

Beyond Green, Inc (Post Falls Technology) – During the 2019 fiscal year, the Agency entered into an Owner Participation and Reimbursement Agreement (OPA) with Beyond Green. Public infrastructure construction projects are in process. \$1,724,073 is being held for future reimbursement of public infrastructure.

Risk Management

The Agency is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The Agency contracts with an insurance company, Idaho Counties Risk Management Program (ICRMP), for property insurance and general liability insurance.

An outside insurance company protects professional liability with a \$2,000,000 liability and a \$3,000,000 umbrella. Errors and omissions liability has a \$2,000,000 liability with \$3,000,000 in the aggregate annually per insured. Automobile liability has a \$2,000,000 single limit of liability.

The Agency's workman's compensation coverage is provided by the Idaho State Insurance Fund. During fiscal year 2023/24, the Agency contributed \$183 for this insurance coverage.

Pension Plan

Plan Description

The Post Falls Urban Renewal Agency contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies, and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 7: COMPONENT UNIT DISCLOSURES (Continued)

includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters

As of June 30, 2024 the employee rate was 6.71% for general employees and 9.83% for police and firefighters. As of July 1, 2024, the employee rate increased to 7.18% for general employees and increased to 10.83% for police and firefighters.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 7: COMPONENT UNIT DISCLOSURES (Continued)

The employer contribution rate as a percentage of covered payroll is set by the Retirement Board and was 11.18% for general employees and 13.26% for police and firefighters during the period July 1, 2023, through June 30, 2024. As of July 1, 2024 the employer rates for general employees increased to 11.96% and increased for police and firefighters to 14.65%.

The Agency's contributions were \$6,484 for the year ended September 30, 2024.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At Septmeber 30, 2024, the Agency reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Agency's proportion of the net pension liability was based of the Agency's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2024 the Agency's proportion was .0011623%.

For the year ended September 30, 2024, the Agency recognized pension expese of \$11,092. At September 30, 2024, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,922	\$ -
Changes in assumptions or other inputs	1,722	-
Net difference between projected and actual earnings on pension plan investments	-	789
Change in the Agency's proportion and differences between the Agency's contributions and the Agency's proportionate contributions	1,697	6,666
Agency's contributions subsequent to the measurement date	1,677	-
Total	<u>\$ 12,018</u>	<u>\$ 7,455</u>

\$1,677 reported as deferred outflows of resources related to pensions resulting from Agency's contributions subsequent to the measuremetn date will be recognized as a reduction of the net pension liability in the year ending September 30, 2024.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2022, the beginning of the measurement period ended June 30, 2023 is 4.4 and 4.4 for the measurement period June 30, 2024.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 7: COMPONENT UNIT DISCLOSURES (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year ended September 30:

2025	691
2026	6,214
2027	(2,775)
2028	(1,244)

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return**	6.35%
Cost-of-living adjustments	1%

*net of pension plan investment expense

**there is an additional component of assumed salary growth (on top of the 3.05%) that varies for each individual member based on years of service

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The total pension liability as of June 30, 2024 is based on the results of an actuarial valuation date of July 1, 2024.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 7: COMPONENT UNIT DISCLOSURES (Continued)

weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Capital Market Assumptions

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Cash	0.00%	0.00%
Large Cap	18.00%	4.50%
Small/Mid Cap	11.00%	4.70%
International Equity	15.00%	4.50%
Emerging Markets Equity	10.00%	4.90%
Domestic Fixed	20.00%	(0.25)%
TIPS	10.00%	(0.30)%
Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 7: COMPONENT UNIT DISCLOSURES (Continued)

Sensitivity of the Agency's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Agency's proportionate share of the net pension liability calculated using the discount rate of 6.35%, as well as what the Agency's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35%) or 1-percentage-point higher (7.35%) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Agency's proportionate share of the net pension liability (asset)	\$ 82,621	\$ 43,478	\$ 11,507

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

NOTE 8: DEFICIT FUND EQUITY

The following funds had deficit fund equity at September 30, 2024:

Management is aware of this deficit and is taking appropriate action

<u>FUND</u>	<u>DEFICIT</u>
Debt Service	
LID 99-1	\$ 30,980

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 9: COMMITMENTS AND CONTINGENCIES

Commitments – The City is currently working on a few reclaimed water, parks and street projects. The first and largest project is the reclaimed water facility plan. In parks, rebuilding a major hiking/walking trail along Hwy.41, the continuation of a cemetery expansion, and beginning to update the Water Master Plan, Wastewater Master Plan, Impact Fees, and the Comprehensive Plan.

Litigation – The City is a party to legal actions arising in the ordinary course of its business. In management's opinion, the City has adequate legal defenses and/or insurance coverage relative to each of these actions. Management does not believe any other actions will materially affect the City's operations or financial position.

Intergovernmental Grants – The City has received several federal and state grants for specific purposes that are subject to review and audit by grantor agencies. Such audits could lead to request for reimbursement to grantor agencies for expenditures disallowed under the terms of the grant. Based upon prior experience, City management believes such disallowances, if any, will be immaterial.

NOTE 10: DEFERRED COMPENSATION PLANS

Employees of the City may elect to participate in a Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, death, retirement or unforeseeable emergency.

As per GASB Statement No. 32, the City does not list this plan on its Financial Statements.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 11: TRANSFERS

The composition of inter-fund transfers as of September 30, 2024, is as follows:

	Transfers In	Transfers Out
General Fund	\$ 6,664,670	\$ 5,920,884
Capital Fund	620,000	34,461
Nonmajor Governmental Funds	57,925	-
Enterprise Funds	24,694,920	26,082,170
Totals	<u>\$ 32,037,515</u>	<u>\$ 32,037,515</u>

Transfers are legally authorized transfers of resources from a fund receiving revenue to the fund through which resources are to be expended. The principal purposes for interfund transfers include interfund subsidies and transfers into capital project and debt service funds.

In this instance, the principal purposes for the transfer of funds from the Enterprise funds to the General fund to cover the administration costs of operating the City's utility division (water, reclaimed water, and sanitation). The principal purpose of the transfer of funds from General fund to the Enterprise funds was to cover the lease costs of the street and fleet shop housed at the water reclamation plant. The principal purpose for the transfer of funds from the Capital fund to the General fund was to establish a reserve for land acquisitions. The principal purpose for the transfer of funds from the Nonmajor governmental funds to the General fund is to cover the administrative costs of the Street Light fund and cover the administrative costs of the 911 Support fund.

NOTE 12: LEASE INCOME

For the year ended 09/30/2024, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

Leases

911 Fund

On 10/01/2021, City of Post Falls, ID entered into a 290 month lease as Lessor for the use of Intermax Networks. An initial lease receivable was recorded in the amount of \$192,379. As of 09/30/2024, the value of the lease receivable is \$178,369 and the value of the short-term lease receivable is \$4,792.. The lessee is required to make monthly fixed payments of \$630. The lease has an interest rate of 2.0000%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 12: LEASE INCOME(Continued)

inflow of resources as of 09/30/2024 was \$168,498, and City of Post Falls, ID recognized lease revenue of \$7,961 during the fiscal year.

Following is the amortization schedule for the 911 fund lease:

Year ended September 30,	Principal	Interest	Total Payment
2025	4,792	3,524	8,316
2026	5,587	3,422	9,009
2027	5,841	3,307	9,148
2028	5,959	3,189	9,148
2029	6,079	3,068	9,147
2030 - 2034	35,929	13,316	49,245
2035 - 2039	44,875	9,294	54,169
2040 - 2044	55,277	4,308	59,585
2045 - 2046	14,030	175	14,205
	<u>178,369</u>	<u>43,603</u>	<u>221,972</u>

Water Fund

On 10/01/2021, City of Post Falls, ID entered into a 284 month lease as Lessor for the use of T-Mobile Ford Rock. An initial lease receivable was recorded in the amount of \$369,168. As of 09/30/2024, the value of the lease receivable is \$345,573 and the value of the short-term lease receivable is \$8,092. The lessee is required to make monthly fixed payments of \$1,244. The lease has an interest rate of 2.0000%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$322,465, and City of Post Falls, ID recognized lease revenue of \$15,568 during the fiscal year.

On 10/01/2021, City of Post Falls, ID entered into a 170-month lease as Lessor for the use of T-Mobile Spokane Street. An initial lease receivable was recorded in the amount of \$162,573. As of 09/30/2024, the value of the lease receivable is \$132,773 and the value of the short-term lease receivable is \$10,293. The lessee is required to make monthly fixed payments of \$1,071. The lease has an interest rate of 2.0000%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$128,333, and City of Post Falls, ID recognized lease revenue of \$11,413 during the fiscal year.

On 10/01/2021, City of Post Falls, ID entered into a 71-month lease as Lessor for the use of Intermax Networks. An initial lease receivable was recorded in the amount of \$36,422. As of 09/30/2024, the value of the lease receivable is \$19,156 and the value of the short-term lease receivable is \$6,161. The lessee is required to make monthly fixed payments of \$515. The lease has an interest rate of 2.0000%. The Infrastructure estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$18,092, and City of Post Falls, ID recognized lease revenue of \$6,110 during the fiscal year. The lessee has 1 extension option(s), each for 60 months.

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 12: LEASE INCOME (Continued)

On 10/01/2021, City of Post Falls, ID entered into a 293 month lease as Lessor for the use of Verizon Wireless. As of 09/30/2024 the value of the lease receivable is \$354,336 and the value of the short-term lease receivable is \$9,694. The lessee is required to make monthly fixed payments of \$1,300. The lease has an interest rate of 2.0000%. The Infrastructure estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$334,235, and City of Post Falls, ID recognized lease revenue of \$15,568 during the fiscal year. The lessee has 4 extension option(s), each for 60 months. The lessee had a termination period of 1 month as of the lease commencement.

On 10/01/2021, City of Post Falls, ID entered into a 163 month lease as Lessor for the use of Zayo Bandwidth, LLC. An initial lease receivable was recorded in the amount of \$38,131. As of 09/30/2024, the value of the lease receivable is \$30,777. and the value of the short-term lease receivable is \$2,544. The lessee is required to make monthly fixed payments of \$260. The lease has an interest rate of 2.0000%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$29,711, and City of Post Falls, ID recognized lease revenue of \$2,807 during the fiscal year.

Following is an amortization schedule for the water fund leases:

Year ended September 30,	Principal	Interest	Total Payment
2025	\$ 41,555	\$ 43,747	\$ 85,302
2026	57,148	30,073	87,221
2027	61,118	28,899	90,017
2028	59,335	27,687	87,022
2029	62,307	26,473	88,780
2030 - 2034	366,762	111,838	478,600
2035 - 2039	411,628	72,222	483,850
2040 - 2044	457,521	26,996	484,517
2045 - 2046	53,833	716	54,549
	<u>\$ 1,571,207</u>	<u>\$ 368,651</u>	<u>\$ 1,939,858</u>

Reclaimed Water Fund

On 10/01/2021, City of Post Falls, ID entered into a 66 month lease as Lessor for the use of Nichols Farm. An initial lease receivable was recorded in the amount of \$23,794. As of 09/30/2024, the value of the lease receivable is \$9,708 and the value of the short-term lease receivable is \$4,806. The lessee is required to make annual fixed payments of \$5,000. The lease has an interest rate of 2.0000%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$10,848, and City of Post Falls, ID recognized lease revenue of \$4,315 during the fiscal year.

City of Post Falls

**NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE 12: LEASE INCOME (Continued)

On 10/01/2021, City of Post Falls, ID entered into a 54 month lease as Lessor for the use of Satchell Farms. An initial lease receivable was recorded in the amount of \$105,912. As of 09/30/2024, the value of the lease receivable is \$27,010 and the value of the short-term lease receivable is \$27,010. The lessee is required to make annual fixed payments of \$23,496. The lease has an interest rate of 2.0000%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$34,638, and City of Post Falls, ID recognized lease revenue of \$23,464 during the fiscal year.

On 10/01/2021, City of Post Falls, ID entered into a 280 month lease as Lessor for the use of New Cingular Wireless PCS, LLC. An initial lease receivable was recorded in the amount of \$300,238. As of 09/30/2024, the value of the lease receivable is \$277,522 and the value of the short-term lease receivable is \$8,348. The lessee is required to make monthly fixed payments of \$1,071. The lease has an interest rate of 2.0000%. The Land estimated useful life was 0 months as the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$261,714, and City of Post Falls, ID recognized lease revenue of \$12,841 during the fiscal year.

On 10/01/2021, City of Post Falls, ID entered into a 29 month lease as Lessor for the use of US WEST NewVector Group, Inc.. An initial lease receivable was recorded in the amount of \$32,298. As of 09/30/2024, the value of the lease receivable is \$0 and the value of the short-term lease receivable is \$0. The lessee is required to make monthly fixed payments of \$1,140. The lease has an interest rate of 2.0000%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2024 was \$0, and City of Post Falls, ID recognized lease revenue of \$5,630 during the fiscal year

Following is an amortization schedule for the reclaimed water fund leases:

Year ended September 30,	Principal	Interest	Total Payment
2025	\$ 36,429	\$ 5,890	\$ 42,319
2026	13,698	5,402	19,100
2027	9,258	5,124	14,382
2028	9,735	4,934	14,669
2029	10,228	4,735	14,963
2030 - 2034	59,098	20,326	79,424
2035 - 2039	73,987	13,703	87,690
2040 - 2044	91,344	5,473	96,817
2045 - 2046	6,729	28	6,757
	\$ 310,506	\$ 65,615	\$ 376,121

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 12: LEASE INCOME (Continued)

City Subscription Technology Agreements (SBITA's)

For the year ended 9/30/2024, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

On 11/15/2022, City of Post Falls, ID entered into a 36 month subscription for the use of Sylint Services. An initial subscription liability was recorded in the amount of \$27,451. As of 09/30/2024, the value of the subscription liability is \$9,149, and the value of the short-term subscription liability is \$9,149. City of Post Falls, ID is required to make annual fixed payments of \$9,332. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$27,451 with accumulated amortization of \$17,182 is included with Software on the Subscription Class activities table found below. City of Post Falls, ID had a termination period of 1 month as of the subscription commencement.

On 04/01/2023, City of Post Falls, ID entered into a 240 month subscription for the use of Tyler Incode Software. An initial subscription liability was recorded in the amount of \$2,389,893. As of 09/30/2024, the value of the subscription liability is \$2,252,477, and the value of the short-term subscription liability is \$53,597. City of Post Falls, ID is required to make annual fixed payments of \$89,475. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$2,389,893 with accumulated amortization of \$179,242 is included with Software on the Subscription Class activities table found below.

On 10/01/2022, City of Post Falls, ID entered into a 41 month subscription for the use of OpenGov Inc.. An initial subscription liability was recorded in the amount of \$230,225. As of 09/30/2024, the value of the subscription liability is \$92,710, and the value of the short-term subscription liability is \$45,896. City of Post Falls, ID is required to make annual fixed payments of \$92,520. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$230,225 with accumulated amortization of \$134,766 is included with Software on the Subscription Class activities table found below.

On 10/01/2022, City of Post Falls, ID entered into a 23 month subscription for the use of MS Office 365 . An initial subscription liability was recorded in the amount of \$59,511. As of 09/30/2024, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. City of Post Falls, ID is required to make annual fixed payments of \$24,545. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$0 with accumulated amortization of \$0 is included with Software on the Subscription Class activities table found below.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS September 30, 2024

City Subscription Technology Agreements (SBITA's) (Continued)

On 04/01/2023, City of Post Falls, ID entered into a 17 month subscription for the use of NextRequest. An initial subscription liability was recorded in the amount of \$12,056. As of 09/30/2024, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. City of Post Falls, ID is required to make annual fixed payments of \$8,091. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$0 with accumulated amortization of \$0 is included with Software on the Subscription Class activities table found below. City of Post Falls, ID had a termination period of 1 month as of the subscription commencement.

On 03/27/2023, City of Post Falls, ID entered into a 18 month subscription for the use of CivicPlus LLC - MuniCode. An initial subscription liability was recorded in the amount of \$3,917. As of 09/30/2024, the value of the subscription liability is \$0, and the value of the short-term subscription liability is \$0. City of Post Falls, ID is required to make annual fixed payments of \$1,978. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$0 with accumulated amortization of \$0 is included with Software on the Subscription Class activities table found below.

On 03/31/2023, City of Post Falls, ID entered into a 30 month subscription for the use of CivicPlus LLC - CivicClerk . An initial subscription liability was recorded in the amount of \$16,938. As of 09/30/2024, the value of the subscription liability is \$8,433, and the value of the short-term subscription liability is \$8,433. City of Post Falls, ID is required to make annual fixed payments of \$4,378. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$20,778 with accumulated amortization of \$12,476 is included with Software on the Subscription Class activities table found below.

On 10/01/2023, City of Post Falls, ID entered into a 36 month subscription for the use of ClearGov Capital Inc.. An initial subscription liability was recorded in the amount of \$154,108. As of 09/30/2024, the value of the subscription liability is \$103,733, and the value of the short-term subscription liability is \$49,812. City of Post Falls, ID is required to make annual fixed payments of \$50,375. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$165,808 with accumulated amortization of \$55,269 is included with Software on the Subscription Class activities table found below. City of Post Falls, ID had a termination period of 2 months as of the subscription commencement.

On 09/21/2023, City of Post Falls, ID entered into a 36 month subscription for the use of MS Office 365 - Police Dept. An initial subscription liability was recorded in the amount of \$85,423. As of 09/30/2024, the value of the subscription liability is \$28,471, and the value of the short-term subscription liability is \$28,471. City of Post Falls, ID is required to make annual fixed payments of \$29,040. The subscription has an interest rate of 2.0000%. The value of the right to use asset as of 09/30/2024 of \$85,423 with accumulated amortization of \$29,265 is included with Software on the Subscription Class activities table found below.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

City Subscription Technology Agreements (SBITA's) (Continued)

**Governmental
 Activies**

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	\$ 195,357	\$ 49,899	\$ 245,256
2026	160,336	45,992	206,328
2027	65,972	42,786	108,757
2028	72,729	41,466	114,195
2029	79,893	40,012	119,905
2030-2034	522,764	172,914	695,679
2035-2039	776,835	111,047	887,882
2040-2043	621,086	25,424	646,509
	<u>\$ 2,494,972</u>	<u>\$ 529,540</u>	<u>\$ 3,024,511</u>

NOTE 13: INTERFUND RECEIVABLES/PAYABLES

The composition of inter-fund balances as of September 30, 2024 is as follows:

	Receivable	Payable
Nonmajor Governmental Funds	-	\$ 32,810
Enterprise Funds	\$ 32,810	-
Totals	<u>\$ 32,810</u>	<u>\$ 32,810</u>

The current purposes for the inter-fund/payables in the City is or borrowing from other funds. The 911 Support Fund owes \$32,810 Water Fund for construction of a wireless communication tower in 2016 that will be paid over the next five to ten years.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 14: RISK MANAGEMENT

The City faces a considerable number of risks of loss, including: a) damage to and loss of property and contents, b) employee torts, c) professional liability, i.e., errors and omissions, d) environmental damage, e) workers' compensation, i.e., employee injuries, and f) medical insurance costs of employees. A variety of methods are used to provide insurance for these risks.

The only area they do not have insurance coverage for is environmental damage. This is due to lack of available coverage. During the last three years, the City has not had a claim in excess of insurance coverage. Therefore, there have been no outstanding claims at the end of those three years.

The first method the City provides is participation in a risk management program called the Idaho Counties Risk Management Program (ICRMP). ICRMP is an insurance pool which serves all public entities in Idaho through provision of property, general liability (employee torts), auto liability and physical damages, and public officials' insurance (errors and omissions). ICRMP provides loss prevention training to enable its subscribers to minimize their exposure to loss through implementation of proper policies and procedures.

The costs of these insurance premiums are charged to the Comprehensive Liability Insurance fund for governmental fund operations and enterprise funds for proprietary fund operations. The Comprehensive Liability Insurance fund has the power to levy an annual property tax to provide for funds to pay premiums and settlements.

The City, also, participates in the Idaho State Insurance Fund. This statewide program provides coverage for workers' compensation claims. The City is charged premiums by a rating method the program uses. This rating method is based on a per employee job risk basis. After the end of every year, the City is audited, and based on their claims throughout the year, can be eligible for a refund. If the usage was excessive throughout the year, the Insurance Fund would increase the employee ratings where the use was excessive, causing the rates to increase for the following year.

In the past, the City has received refunds on a regular basis. The premiums for this program are budgeted directly through each department.

Last the City provides various types of employee insurance. The City has chosen to not be self-insured in this area. The City provides a benefit amount to each eligible employee. This benefit amount can be used towards the purchase of eligible insurance premiums, dictated by Internal Revenue Service codes. Currently, the City makes available for the employee to purchase medical, dental, life, and some supplemental insurance. Any insurance premiums not covered by this benefit amount are taken from the employee's wages. Excessive use of these insurance programs would be reflected in increased premiums in the following year. The benefit amount paid by the City is budgeted directly through each department.

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 15: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds and net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$3,954,508 difference are as follows:

Accrued Interest	\$ 70,055
Subscription liability	2,494,972
Compensated absences	<u>1,389,481</u>
<i>Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities</i>	<u><u>\$ 3,954,508</u></u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds and changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains the “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and report as depreciation expense.” The details of this \$4,367,540 are as follows:

Capital outlay	\$ 9,449,463
Depreciation	<u>(5,081,923)</u>
<i>Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities</i>	<u><u>\$ 4,367,540</u></u>

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 15: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(Continued)

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.” The details of this \$8,079,518 difference are as follows:

Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.

	Donated assets	\$ 8,275,485
	Loss on disposal	<u>(195,967)</u>
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>		<u>\$ 8,079,518</u>

Another element of that reconciliation states that “Some revenues in the statement of activities do not provide current financial resources and are not reported as revenue in the funds. The details of this \$(42,175) difference are as follows:

Property tax deferred - prior year	\$-280,720
Property tax deferred - current year	<u>238,545</u>
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ (42,175)</u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$(233,260) difference are as follows:

Debt issued or incurred:	
Compensated absences	<u>\$ (233,260)</u>
<i>Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ (233,260)</u>

City of Post Falls

NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 15: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(Continued)

General government	\$ 475,538
Public safety	921,308
Highway and public works	155,283
Culture and recreation	<u>160,374</u>
The net pension effect related to the pension expense recognized for the year.	<u><u>\$ 1,712,503</u></u>

NOTE 16: RECONCILIATION OF INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT

Governmental Activities:

Capital assets, net of depreciation	\$ <u>114,717,649</u>
Local improvement bonds payable	-
Net investment in capital assets	<u><u>\$ 114,717,649</u></u>

Business-Type Activities:

Capital assets, net of depreciation	\$ 174,871,652
Idaho Department of Environmental Quality Bond	(7,505,890)
Reclaimed water bonds payable	(250,000)
Water bonds payable	(105,000)
Premium on bond	<u>(16,018)</u>
Net investment in capital assets	<u><u>\$ 166,994,744</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

The following schedule is a budgetary comparison schedule for the General Fund.

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted at a legal appropriation level while on a GAAP budgetary basis.

**Schedule of Revenues, Expenditures and
Changes in Fund Balances
Budget and Actual**

**Major Governmental Funds
(required supplementary information)**

General Fund

**City of Post Falls
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended September 30, 2024**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues				
Taxes	\$ 16,254,770	\$ 16,254,770	\$ 16,435,558	\$ 180,788
Intergovernmental	16,677,895	16,677,895	14,743,757	(1,934,138)
Charges for services	3,928,926	3,928,926	4,985,548	1,056,622
Other revenue	283,525	283,525	476,292	192,767
Interest	500,000	500,000	3,620,616	3,120,616
Total revenues	37,645,116	37,645,116	40,261,771	2,616,655
Expenditures				
Current:				
General government	12,859,756	11,390,693	10,678,807	711,886
Public safety	9,896,529	11,301,862	10,816,433	485,429
Highways and public works	6,989,490	7,017,777	5,001,833	2,015,944
Culture and recreation	3,788,071	3,872,815	3,809,704	63,111
Capital outlay	9,773,539	11,432,221	6,525,991	4,906,230
Debt service				
Principal payments			280,559	(280,559)
Total expenditures	43,307,385	45,015,368	37,113,327	7,902,041
Excess (deficiency) of revenues over (under) expenditures	(5,662,269)	(7,370,252)	3,148,444	10,518,696
Other financing sources (uses)				
Transfers in	6,664,670	6,664,670	6,664,670	
Transfers out	(5,897,420)	(5,897,420)	(5,920,884)	(23,464)
Subscriptions			154,108	154,108
Total other financing sources (uses)	767,250	767,250	897,894	130,644
Net changes in fund balance	(4,895,019)	(6,603,002)	4,046,338	10,649,340
Fund balance, beginning	30,969,938	30,969,938	30,969,938	
Fund balances - ending	\$ 26,074,919	\$ 24,366,936	\$ 35,016,276	\$ 10,649,340

**Schedule of Employer's Share of
Net Pension Liability**

(required supplementary information)

City of Post Falls
Schedule of Employer's Share of Net Pension Liability
For the Year Ended September 30, 2024
PERSI - Base Plan
Last 10 - Fiscal Years *

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension liability.	0.3516507%	0.3383943%	0.3389790%	0.3248815%	0.3158156%	0.3024775%	0.3047801%	0.2942458%	0.2940635%	0.2854469%
Employer's proportionate share of the net pension liability.	\$ 13,154,003	\$ 13,504,203	\$ 13,351,562	\$-256,585	\$ 7,333,656	\$ 3,452,696	\$ 4,495,560	\$ 4,625,039	\$ 5,961,119	\$ 3,758,877
Employer's covered payroll.	16,818,417	14,629,715	13,023,120	12,180,906	11,516,715	10,431,018	9,771,522	9,051,120	8,605,857	8,100,622
Employer's proportionate share of the net pension liability as a percentage of covered payroll.	78.21%	92.31%	102.52%	-2.11%	63.68%	33.10%	46.01%	51.10%	69.27%	46.40%
Plan fiduciary net position as a percentage of the total pension liability.	85.54%	83.83%	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

** Date reported in measured as of June 30, 2024 (measurement date)

The notes to the financial statements are an integral part of the statement.

**Schedule of Employer
Contributions**
(required supplementary information)

**City of Post Falls
Schedule of Employer Contributions
For the Year Ended September 30, 2024
PERSI - Base Plan
Last 10 - Fiscal Years***

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution.	\$ 2,287,313	\$ 1,477,964	\$ 1,569,698	\$ 1,282,726	\$ 1,239,074	\$ 1,157,401	\$ 1,183,588	\$ 992,233	\$ 874,140	\$ 933,702
Contributions in relation to the statutorily required contribution.	(1,949,585)	(1,738,766)	(1,614,953)	(1,465,058)	(1,360,022)	(1,179,907)	(1,125,063)	(1,048,596)	(982,273)	(957,989)
Contribution deficiency (excess).	337,728	(260,802)	(45,255)	(182,332)	(120,948)	(22,506)	58,525	(56,363)	(108,133)	(24,287)
Employer's covered payroll.	\$ 16,818,417	\$ 14,629,715	\$ 13,023,120	\$ 12,180,906	\$ 11,516,715	\$ 10,431,018	\$ 9,771,522	\$ 9,051,120	\$ 8,605,857	\$ 8,100,621
Contributions as a percentage of covered payroll.	11.59%	11.89%	12.40%	12.03%	11.81%	11.31%	11.51%	11.59%	11.41%	11.83%

** Date reported in measured as of June 30, 2024

The notes to the financial statements are an integral part of this statement.

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Cemetery Perpetual Care - accounts for revenue received from cemetery lot sales used to maintain and expand cemetery capital expenditures.

Special Events - accounts for tourism and community-oriented events that are self-supporting.

Street Lights - accounts for the component of City utilities that were billed out monthly to pay for the cost of lighting the City's streets.

911 Support - accounts for the capital investment in the City's 911 Center with money collected by the County from each resident's phone bill.

Drug Seizure – accounts for monies acquired during drug seizure activities.

Debt Service Funds

The debt service funds are used to account for the accumulation of resources and payment of special assessment bond principal and interest from special assessment levies.

LID 99-1 - accounts for the accumulation of resources and payment of special assessment bond principal and interest from special assessment levies.

LID Guarantee – accounts for additional security for the LID bonds. This fund is established by ordinance.

**City of Post Falls
Combining Balance Sheet
Nonmajor Government Funds
September 30, 2024**

	Special Revenue Funds					Debt Service Funds		
	Cemetery Perpetual Care	Special Events	Street Lights	911 Support	Drug Seizure	LID 99-1	LID Guarantee	Total Other Governmental Funds
Assets								
Cash	\$ 522,909	\$ 419,280		\$ 3,441,833	\$ 201,042		\$ 18,562	\$ 4,603,626
Lease receivables - current				4,792				4,792
Lease receivables - net				173,577				173,577
Accounts receivable:								
Miscellaneous				103,011	3,429			106,440
Customers			\$ 64					64
Accrued interest				297				297
Restricted current assets:								
Total assets	<u>\$ 522,909</u>	<u>\$ 419,280</u>	<u>\$ 64</u>	<u>\$ 3,723,510</u>	<u>\$ 204,471</u>	<u>\$ -</u>	<u>\$ 18,562</u>	<u>\$ 4,888,796</u>
Liabilities								
Accounts payable	\$ (4)	\$ 2,065		\$ 51,382				\$ 53,443
Due to other funds						\$ 30,980		30,980
Interfund payable				32,810				32,810
Restricted customer deposits					\$ 32,412			32,412
Total liabilities	<u>(4)</u>	<u>2,065</u>		<u>84,192</u>	<u>32,412</u>	<u>30,980</u>		<u>149,645</u>
Deferred Inflows of Resources								
Unearned lease contract revenue				168,498				168,498
Total deferred inflows of resources				<u>168,498</u>				<u>168,498</u>
Fund Balance								
Restricted:								
Unassigned	522,913	417,215	\$ 64	3,470,820	172,059	(30,980)	\$ 18,562	4,570,653
Total fund balance	<u>522,913</u>	<u>417,215</u>	<u>64</u>	<u>3,470,820</u>	<u>172,059</u>	<u>(30,980)</u>	<u>18,562</u>	<u>4,570,653</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 522,909</u>	<u>\$ 419,280</u>	<u>\$ 64</u>	<u>\$ 3,723,510</u>	<u>\$ 204,471</u>	<u>\$ -</u>	<u>\$ 18,562</u>	<u>\$ 4,888,796</u>

**Schedule of Revenues, Expenditures and
Changes in Fund Balances
Budget and Actual
Nonmajor Governmental Funds
Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Cemetery Perpetual Care - accounts for revenue received from cemetery lot sales used to maintain and expand cemetery capital expenditures.

HUD Loan Fund - accounts for loans made to low-income citizens requiring assistance in connecting to the City sewer systems along with other community enhancement projects.

Falls Park Signs - accounts for revenues and expenditures on special Falls Park projects funded by donations.

Special Events - accounts for tourism and community-oriented events that are self-supporting.

Street Lights - accounts for the component of City utilities that were billed out monthly to pay for the cost of lighting the City's streets.

911 Support - accounts for the capital investment in the City's 911 Center with money collected by the County from each resident's phone bill.

Drug Seizure – accounts for monies acquired during drug seizure activities.

Debt Service Funds

The debt service funds are used to account for the accumulation of resources and payment of special assessment bond principal and interest from special assessment levies.

LID 99-1 - accounts for the accumulation of resources and payment of special assessment bond principal and interest from special assessment levies.

LID Guarantee – accounts for additional security for the LID bonds. This fund is established by ordinance.

City of Post Falls
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Government Funds
For the fiscal year ended September 30, 2024

	Special Revenue Funds					Debt Service Funds		
	Cemetery Perpetual Care	Special Events	Street Lights	911 Support	Drug Seizure	LID 99-1	LID Guarantee	Total Other Governmental Funds
Revenues:								
Intergovernmental					\$ 30,863			\$ 30,863
Charges-services/program remittances		\$ 62,452		\$ 1,768,788				1,831,240
Other revenue	\$ 82,135	5,464		7,961	43,896			139,456
Interest	16,851	13,139		87,043	6,385		\$ 631	124,049
Total revenues	98,986	81,055		1,863,792	81,144		631	2,125,608
Expenditures:								
Current:								
General government	6,486							6,486
Public safety				350,435	45,775			396,210
Culture and recreation		28,215						28,215
Capital outlay				524,488				524,488
Debt service:								
Total expenditures	6,486	28,215		874,923	45,775			955,399
Excess (deficiency) of revenues over (under) expenditures	92,500	52,840		988,869	35,369		631	1,170,209
Other financing sources (uses):								
Transfers in		23,464		34,461				57,925
Total other financing sources (uses)		23,464		34,461				57,925
Net change in fund balance	92,500	76,304		1,023,330	35,369		631	1,228,134
Fund balance - beginning	430,413	340,911	\$ 64	2,447,490	136,690	\$ (30,980)	17,931	3,342,519
Fund balance - ending	\$ 522,913	\$ 417,215	\$ 64	\$ 3,470,820	\$ 172,059	\$ (30,980)	\$ 18,562	\$ 4,570,653

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual

Major Governmental Funds

LID 2004-1 - accounts for the accumulation of resources and payment of special assessment bond principal and interest from special assessment levies.

CAPITAL FUND - accounts for money restricted for capital improvements to be made to streets, parks, public safety, and general government.

City of Post Falls
Debt Service Fund
LID 2004-1
Statement of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Interest	\$	\$	\$ 15,220	\$ 15,220
Current:				
Debt service				
Total revenues			15,220	15,220
Net change in fund balance			15,220	15,220
Fund balance - beginning	(4,455)	(4,455)	(4,455)	
Fund balance - ending	<u>\$ (4,455)</u>	<u>\$ (4,455)</u>	<u>\$ 10,765</u>	<u>\$ 15,220</u>

**City of Post Falls
Capital Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues				
Intergovernmental	\$	\$	\$ 24,592	\$ 24,592
Charges for services	2,250,000	2,250,000	5,261,652	3,011,652
Other revenue			88,218	88,218
Interest	65,000	65,000	1,297,424	1,232,424
Total revenues	<u>2,315,000</u>	<u>2,315,000</u>	<u>6,671,886</u>	<u>4,356,886</u>
Expenditures				
Current:				
General government	12,285,539	12,285,539	364,764	11,920,775
Highways and public works	1,975,000	1,975,000	1,276,119	698,881
Capital outlay	2,820,000	3,343,648	2,460,541	883,107
Debt service				
Total expenditures	<u>17,080,539</u>	<u>17,604,187</u>	<u>4,101,424</u>	<u>13,502,763</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,765,539)</u>	<u>(15,289,187)</u>	<u>2,570,462</u>	<u>17,859,649</u>
Other financing sources (uses)				
Transfers in			620,000	620,000
Transfers out	(34,461)	(34,461)	(34,461)	
Total other financing sources (uses)	<u>(34,461)</u>	<u>(34,461)</u>	<u>585,539</u>	<u>620,000</u>
Net change in fund balance	<u>(14,800,000)</u>	<u>(15,323,648)</u>	<u>3,156,001</u>	<u>18,479,649</u>
Fund balance - beginning	<u>23,837,585</u>	<u>23,837,585</u>	<u>23,837,585</u>	
Fund balance - ending	<u>\$ 9,037,585</u>	<u>\$ 8,513,937</u>	<u>\$ 26,993,586</u>	<u>\$ 18,479,649</u>

**City of Post Falls
Cemetery Perpetual Care Special Revenue Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024**

	2024		Variance with Final Budget- Positive (Negative)
	Original/Final Budget	Actual	
Revenues:			
Other revenue	\$ 27,500	\$ 82,135	\$ 54,635
Interest	-	16,851	16,851
Total revenues	<u>27,500</u>	<u>98,986</u>	<u>71,486</u>
Expenditures:			
General government	<u>40,000</u>	<u>6,486</u>	<u>33,514</u>
Total expenditures	<u>40,000</u>	<u>6,486</u>	<u>33,514</u>
Net change in fund balance	(12,500)	92,500	105,000
Fund Balance - beginning	<u>430,413</u>	<u>430,413</u>	-
Fund balance - ending	<u>\$ 417,913</u>	<u>\$ 522,913</u>	<u>\$ 105,000</u>

**City of Post Falls
Special Events Special Revenue Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024**

	2024		Variance with Final Budget- Positive (Negative)
	Original/Final Budget	Actual	
Revenues:			
Charges for services	\$ 43,070	\$ 62,452	\$ 19,382
Other revenue	9,750	5,464	(4,286)
Interest	-	13,139	13,139
Total revenues	<u>52,820</u>	<u>81,055</u>	<u>28,235</u>
Expenditures:			
Culture and recreation	<u>52,820</u>	<u>28,215</u>	<u>24,605</u>
Total expenditures	<u>52,820</u>	<u>28,215</u>	<u>24,605</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>52,840</u>	<u>52,840</u>
Other financing sources (uses):			
Transfers in	-	23,464	23,464
Total other financing sources (uses)	<u>-</u>	<u>23,464</u>	<u>23,464</u>
Net change in fund balance	<u>-</u>	<u>76,304</u>	<u>76,304</u>
Fund Balance - beginning	<u>340,911</u>	<u>340,911</u>	<u>-</u>
Fund balance - ending	<u>\$ 340,911</u>	<u>\$ 417,215</u>	<u>\$ 76,304</u>

City of Post Falls
Street Lights Special Revenue Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024

	2024		Variance with Final Budget- Positive (Negative)
	Original/Final Budget	Actual	
TOTAL	\$ -	\$ -	\$ -
Net change in fund balance	-	-	-
Fund Balance - beginning	64	64	-
Fund balance - ending	<u>\$ 64</u>	<u>\$ 64</u>	<u>\$ -</u>

City of Post Falls
911 Support Special Revenue Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024

	2024		Variance with Final Budget- Positive (Negative)
	Original/Final Budget	Actual	
Revenues:			
Charges for services	\$ 497,782	\$ 1,768,788	\$ 1,271,006
Other revenue	14,506	7,961	(6,545)
Interest	10,000	87,043	77,043
Total revenues	<u>522,288</u>	<u>1,863,792</u>	<u>1,341,504</u>
Expenditures:			
Public safety	203,005	350,435	(147,430)
Capital outlay	-	524,488	(524,488)
Total expenditures	<u>203,005</u>	<u>874,923</u>	<u>(671,918)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>319,283</u>	<u>988,869</u>	<u>669,586</u>
Other financing sources (uses):			
Transfers in	34,461	34,461	-
Total other financing sources (uses)	<u>34,461</u>	<u>34,461</u>	<u>-</u>
Net change in fund balance	353,744	1,023,330	669,586
Fund Balance - beginning	<u>2,447,490</u>	<u>2,447,490</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,801,234</u>	<u>\$ 3,470,820</u>	<u>\$ 669,586</u>

**City of Post Falls
Drug Seizure Special Revenue Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024**

	2024		Variance with Final Budget- Positive (Negative)
	Original/Final Budget	Actual	
Revenues:			
Intergovernmental	\$ -	\$ 30,863	\$ 30,863
Other revenue	30,000	43,896	13,896
Interest	-	6,385	6,385
Total revenues	<u>30,000</u>	<u>81,144</u>	<u>51,144</u>
Expenditures:			
Public safety	45,000	45,775	(775)
Total expenditures	<u>45,000</u>	<u>45,775</u>	<u>(775)</u>
Net change in fund balance	(15,000)	35,369	50,369
Fund Balance - beginning	<u>136,690</u>	<u>136,690</u>	-
Fund balance - ending	<u>\$ 121,690</u>	<u>\$ 172,059</u>	<u>\$ 50,369</u>

City of Post Falls
LID 99-1 Debt Service Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024

	2024		Variance with Final Budget- Positive (Negative)
	Original/Final Budget	Actual	
TOTAL			
Net change in fund balance			
Fund balance - beginning	(30,980)	(30,980)	
Fund balance - ending	<u>\$ (30,980)</u>	<u>\$ (30,980)</u>	<u>\$ -</u>

City of Post Falls
LID Guarantee Debt Service Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance-Budget and Actual
For the Year Ended September 30, 2024

	2024		Variance with Final Budget- Positive (Negative)
	Original/Final Budget	Actual	
Revenues:			
Interest		\$ 631	\$ 631
Total revenues		631	631
Net change in fund balance		631	631
Fund balance - beginning	17,931	17,931	
Fund balance - ending	<u>\$ 17,931</u>	<u>\$ 18,562</u>	<u>\$ 631</u>

STATISTICAL SECTION



Statistical Section

Financial Trends Information

Financial trends schedules are intended to provide users with information to assist them in understanding and assessing how the City's financial position has changed over time.

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Table #1

**City of Post Falls
Net Position By Components
Last Ten Fiscal Years
(Accrual Basis of Accounting)**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities:										
Net investment in capital assets	\$ 57,104,396	\$ 59,777,448	\$ 63,752,894	\$ 68,773,638	\$ 75,024,036	\$ 77,129,198	\$ 80,600,899	\$ 92,629,325	\$ 102,270,591	\$ 114,717,649
Restricted	6,541,874	8,410,596	9,127,103	8,580,329	10,867,837	13,774,649	22,601,945		347,267	
Unrestricted	11,884,616	14,764,439	17,055,401	19,739,160	22,917,117	25,255,061	27,015,146	48,259,029	49,882,575	56,588,044
Total governmental activities net position	\$ 75,530,886	\$ 82,952,483	\$ 89,935,398	\$ 97,093,127	\$ 108,808,990	\$ 116,158,908	\$ 130,217,990	\$ 140,888,354	\$ 152,500,433	\$ 171,305,693
Business-type activities:										
Net investment in capital assets	\$ 73,700,678	\$ 82,999,908	\$ 85,068,308	\$ 86,658,524	\$ 92,346,968	\$ 99,280,812	\$ 122,195,147	\$ 138,324,575	\$ 150,964,885	\$ 166,994,744
Restricted	24,615,196	26,971,504	32,480,908	39,127,957	45,918,882	53,585,272	60,880,522	43,270,741	46,292,696	49,686,658
Unrestricted	22,090,622	21,496,883	24,420,221	28,772,478	35,691,033	40,344,818	33,012,624	51,837,982	59,976,370	70,140,559
Total business-type activities net position	\$ 120,406,496	\$ 131,468,295	\$ 141,969,437	\$ 154,558,959	\$ 173,956,883	\$ 193,210,902	\$ 216,088,293	\$ 233,433,298	\$ 257,233,951	\$ 286,821,961
Primary government										
Net investment in capital assets	\$ 130,805,074	\$ 142,777,356	\$ 148,821,202	\$ 155,432,162	\$ 167,371,004	\$ 176,410,010	\$ 203,706,504	\$ 230,953,900	\$ 253,235,476	\$ 281,712,393
Restricted	31,157,070	35,382,100	41,608,011	47,708,286	56,786,719	67,359,921	83,495,518	43,270,741	46,292,696	49,686,658
Unrestricted	33,975,238	36,261,322	41,475,622	48,511,638	58,608,150	65,599,879	62,132,334	100,097,011	109,858,945	126,728,603
Total primary government net position	\$ 195,937,382	\$ 214,420,778	\$ 231,904,835	\$ 251,652,086	\$ 282,765,873	\$ 309,369,810	\$ 349,334,356	\$ 374,321,652	\$ 409,387,117	\$ 458,127,654

(*) The prior years amounts were not restated with GASB 68 implementation.

Table #2

**City of Post Falls
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)**

v

	2015 (*)	2016 (*)	2017 (*)	2018 (*)	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General government	\$ 5,308,266	\$ 5,329,285	\$ 6,336,780	\$ 6,921,961	\$ 7,473,377	\$ 9,404,815	\$ 7,465,327	\$ 11,058,886	\$ 12,822,167	\$ 12,405,128
Public safety	6,319,746	6,426,096	6,808,217	6,808,754	7,647,031	8,122,866	8,437,213	8,898,904	11,484,564	12,916,606
Highways and public works	3,911,463	4,205,220	4,562,035	4,895,812	5,100,089	5,739,041	6,375,742	6,962,500	8,781,454	9,721,889
Cultural and recreation	2,046,169	2,128,314	2,308,641	2,376,302	2,763,303	3,090,477	3,410,611	3,521,990	3,984,310	4,548,910
Interest on long term debt	140,031	108,825	52,040	35,558	29,094	29,049	2,588	3,937	25,023	
Total governmental activities expenses	17,725,675	18,197,740	20,067,713	21,038,387	23,012,894	26,386,248	25,691,481	30,446,217	37,097,518	39,592,533
Business-type activities:										
Water	1,445,501	1,519,132	1,598,994	1,627,378	1,708,614	1,994,533	1,882,959	2,298,693	2,231,229	2,630,796
Reclaimed Water	3,664,041	4,038,968	4,253,783	4,741,739	4,788,808	5,749,970	5,728,491	6,214,357	6,450,811	7,532,675
Sanitation	1,952,196	1,966,222	2,134,098	2,334,610	2,607,409	2,857,817	3,169,065	3,602,888	3,958,544	4,367,088
Total business-type activities expenses	7,061,738	7,524,322	7,986,875	8,703,727	9,104,831	10,602,320	10,780,515	12,115,938	12,640,584	14,530,559
Total primary government expenses	\$ 24,787,413	\$ 25,722,062	\$ 28,054,588	\$ 29,742,114	\$ 32,117,725	\$ 36,988,568	\$ 36,471,996	\$ 42,562,155	\$ 49,738,102	\$ 54,123,092
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,688,266	\$ 3,986,484	\$ 3,626,508	\$ 4,514,537	\$ 5,854,340	\$ 5,609,999	\$ 7,248,155	\$ 8,155,570	\$ 8,358,234	\$ 10,485,462
Public safety	816,362	1,125,348	858,741	973,012	1,340,696	1,420,787	1,277,289	1,425,344	2,186,975	1,734,392
Highways and public works	1,898	26,612	3,486	13,145	632	10,373	941	2,163,651	7,920	2,033,815
Cultural and recreation	1,115,780	1,707,998	1,734,784	1,759,358	2,504,975	2,640,641	2,323,939	3,713,166	2,970,917	3,239,961
Operating grants and contributions	948,524	1,110,119	478,166	838,194	870,451	593,883	5,367,248	508,618	5,481,283	1,654,376
Capital grants and contributions	1,325,403	2,623,618	4,104,434	2,956,528	4,470,104	2,930,761	4,604,455	5,005,926	3,714,265	8,099,460
Total governmental activities program revenues	6,896,233	10,580,179	10,806,119	11,054,774	15,041,198	13,206,444	20,822,027	20,972,275	22,719,594	27,247,466
Business-type activities:										
Charges for services:										
Water	3,118,366	3,017,584	3,098,184	3,420,877	3,422,511	3,501,878	4,410,777	3,657,126	4,249,787	4,446,256
Reclaimed Water	7,650,826	8,597,718	9,696,490	10,894,587	12,958,873	13,624,453	19,302,546	18,782,934	19,742,271	20,276,510
Sanitation	2,393,561	2,409,124	2,613,423	2,761,741	2,910,970	3,061,671	3,376,506	3,861,240	4,289,993	4,711,504
Capital grants and contributions	2,761,625	5,465,175	4,710,856	5,311,226	8,713,016	9,860,635	8,401,748	9,865,768	7,157,103	9,236,342
Total business-type activities program revenues	15,924,378	19,489,601	20,118,953	22,388,431	28,005,370	30,048,637	35,491,577	36,167,068	35,439,154	38,670,612
Total primary government program revenues	\$ 22,820,611	\$ 30,069,780	\$ 30,925,072	\$ 33,443,205	\$ 43,046,568	\$ 43,255,081	\$ 56,313,604	\$ 57,139,343	\$ 58,158,748	\$ 65,918,078

(*) The prior years amounts were not restated with GASB 68 implementation.

**Table #2
(Continued)**

**City of Post Falls
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)**

	2015 (*)	2016 (*)	2017 (*)	2018 (*)	2019	2020	2021	2022	2023	2024
Net (Expense)/Revenue										
Governmental activities	(10,829,442)	(7,617,561)	(9,261,594)	(9,983,613)	(7,971,696)	(13,179,804)	(4,869,454)	(9,473,942)	(14,377,924)	(12,345,067)
Business-type activities	8,862,640	11,965,279	12,132,078	13,684,704	18,900,539	19,446,317	24,632,464	24,051,130	22,798,570	24,140,053
Total primary government net (expense)/revenue	\$ (1,966,802)	\$ 4,347,718	\$ 2,870,484	\$ 3,701,091	\$ 10,928,843	\$ 6,266,513	\$ 19,763,010	\$ 14,577,188	\$ 8,420,646	\$ 11,794,986
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	9,519,735	9,530,731	10,072,449	10,743,680	11,433,684	12,080,133	13,057,484	13,380,490	13,859,581	14,806,131
Other taxes and licenses	3,605,032	4,075,023	4,252,949	4,570,089	4,928,664	5,563,600	7,258,753	8,252,624	8,402,522	9,759,316
Unrestricted intergovernmental revenues										
Grants and contributions not restricted to specific programs										
Unrestricted investment earnings	276,560	212,953	358,483	31,279	1,574,964	984,347	-150,634	-3,595,130	2,350,569	5,060,631
Gains (losses) on sale of capital assets	7,038	11,021	(321,300)	99,665	(76,563)	(33,717)	9,055	-		136,999
Transfers	1,191,003	1,209,430	14,362,581	1,696,630	1,826,809	1,935,359	1,930,470	2,106,322	1,332,382	1,387,250
Total governmental activities	14,599,368	15,039,158	28,725,162	17,141,343	19,687,558	20,529,722	22,105,128	20,144,306	25,945,054	31,150,327
Business-type activities:										
Unrestricted investment earnings	303,190	305,950	250,992	601,448	2,324,194	1,743,061	26,878	-4,599,803	2,334,465	6,835,207
Gains (losses) on sale of capital assets										
Transfers	(1,191,003)	(1,209,430)	250,992	-1,696,630	-1,826,809	-1,935,359	-1,930,470	-2,106,322	-1,332,382	-1,387,250
Total business-type activities	(887,813)	(903,480)	501,984	(1,095,182)	497,385	(192,298)	(1,903,592)	(6,706,125)	1,002,083	5,447,957
Total primary government	\$ 13,711,555	\$ 14,135,678	\$ 29,227,146	\$ 16,046,161	\$ 20,184,943	\$ 20,337,424	\$ 20,201,536	\$ 13,438,181	\$ 26,947,137	\$ 36,598,284
Changes in Net Position										
Governmental activities	\$ 3,769,926	\$ 7,421,597	\$ 19,463,568	\$ 7,157,730	\$ 11,715,862	\$ 7,349,918	\$ 11,715,862	\$ 10,670,364	\$ 11,612,079	\$ 11,612,079
Business-type activities	7,974,827	11,061,799	12,634,062	12,589,522	19,397,924	19,254,019	19,397,924	17,345,005	23,800,653	23,800,653
Total primary government	\$ 11,744,753	\$ 18,483,396	\$ 32,097,630	\$ 19,747,252	\$ 31,113,786	\$ 26,603,937	\$ 31,113,786	\$ 28,015,369	\$ 35,412,732	\$ 35,412,732

(*) = The prior years amounts were not restated with the GASB 68 implementation.

Table #3

**City of Post Falls
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(accrual basis of accounting)**

Fiscal Year	Property Tax	Sales Tax	Motor Fuel Tax	Alcoholic Beverage Tax	Total
2014-15	9,754,151	1,695,430	1,257,331	652,271	13,359,183
2015-16	10,003,936	1,835,684	1,591,720	647,619	14,078,959
2016-17	10,862,381	1,976,711	1,608,345	667,893	15,115,330
2017-18	10,743,680	2,207,293	1,657,368	705,428	15,313,769
2018-19	11,433,684	2,422,040	1,753,635	752,989	16,362,348
2019-20	12,080,133	2,950,522	1,794,278	818,800	17,643,733
2020-21	13,057,484	3,947,311	2,344,369	967,073	20,316,237
2021-22	13,380,490	4,385,552	2,997,485	869,587	21,633,114
2022-23	13,859,581	4,570,131	3,080,127	752,264	22,262,103
2023-24	\$ 14,806,131	\$ 4,633,328	\$ 4,392,913	\$ 733,075	\$ 24,565,447

Source: City of Post Falls

Table #4

City of Post Falls
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable:										
Prepays	\$ 137,610	\$ 9,119	-	-	-	-	-	-	-	-
Committed:										
Revenue stabilization	3,262,353	3,321,283	3,773,386	3,833,107	3,896,525	3,979,009	3,507,291	3,369,433	3,437,496	6,694,576
Assigned:										
Capital improvements	1,653,761	1,922,966	2,379,282	2,738,850	3,129,517	3,555,592	18,946,177	20,116,580	20,422,105	17,042,998
Capital lease redemption	-	-	-	-	-	-	-	-	-	-
Unassigned:	10,633,958	13,297,458	14,431,148	19,278,388	21,927,631	15,868,560	13,895,282	6,763,070	6,763,070	11,278,702
Total General Fund	<u>\$ 15,687,682</u>	<u>\$ 18,550,826</u>	<u>\$ 20,583,816</u>	<u>\$ 25,850,345</u>	<u>\$ 28,953,673</u>	<u>\$ 23,403,161</u>	<u>\$ 36,348,750</u>	<u>\$ 30,249,083</u>	<u>\$ 30,622,671</u>	<u>\$ 35,016,276</u>
All Other Governmental Funds										
Nonspendable:										
Prepays	-	-	-	-	-	-	-	-	-	-
Restricted:										
Special revenue projects	\$ 365,311	\$ 253,471	\$ 229,532	\$ 301,203	\$ 397,869	\$ 523,311	\$ 519,042	\$ -	\$ -	\$ -
Capital public safety debt service	-	-	-	-	-	-	-	-	-	-
Special assessment debt	1,089,690	428,393	436,505	430,209	423,317	375,962				
Capital improvements projects	5,086,873	7,728,732	8,461,066	7,848,917	10,046,652	12,875,377				
Unassigned:	(78,409)	206,274	392,693	535,792	704,590	1,302,206	17,782,070	16,907,621	27,175,649	31,575,004
Total all other governmental funds	<u>\$ 6,463,465</u>	<u>\$ 8,616,870</u>	<u>\$ 9,519,796</u>	<u>\$ 9,116,121</u>	<u>\$ 11,572,428</u>	<u>\$ 15,076,856</u>	<u>\$ 18,301,112</u>	<u>\$ 16,907,621</u>	<u>\$ 27,175,649</u>	<u>\$ 31,575,004</u>

Table #5

City of Post Falls
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>Revenues:</u>										
Taxes	\$ 9,754,151	\$ 10,003,936	\$ 10,862,381	\$ 11,269,119	\$ 11,994,620	\$ 12,689,928	\$ 13,696,049	\$ 13,957,925	\$ 14,660,376	\$ 16,435,558
Intergovernmental	4,023,477	6,405,322	4,597,495	4,982,594	5,688,848	6,189,176	13,369,231	10,916,480	13,763,103	14,799,212
Charges for services	4,455,311	6,643,875	5,595,715	6,641,692	9,296,216	8,892,247	8,970,209	11,389,002	9,842,875	12,078,440
Other revenue	518,641	526,185	555,802	629,979	629,979	657,170	621,491	2,191,702	834,973	703,966
Special assessment revenue	189,988	165,080	113,481	99,665	88,614	47,427	33,538			
Interest	276,560	225,301	104,666	1,574,965	1,574,965	984,347	-150,634	-3,595,130	2,350,264	5,057,309
Total Revenues	19,218,128	23,969,699	21,829,540	25,198,014	29,273,242	29,460,295	36,539,884	34,859,979	41,451,591	49,074,485
<u>Expenditures:</u>										
Current										
General government	5,140,344	5,815,435	6,151,035	6,583,566	6,948,089	7,635,323	8,285,915	8,669,723	12,252,137	11,050,057
Public safety	5,923,789	6,048,126	6,411,094	6,418,961	7,193,220	7,563,151	7,851,752	8,323,975	9,708,163	11,212,643
Highways and public works	2,636,539	2,853,328	3,030,104	3,225,339	3,295,814	3,713,383	4,181,491	4,554,752	5,665,728	6,277,952
Cultural and recreation	1,897,091	1,976,585	2,151,157	2,179,677	2,452,237	2,717,500	2,983,882	3,060,340	3,270,060	3,837,919
Capital Outlay	2,260,920	2,578,856	2,900,722	4,806,957	5,349,936	2,998,486	3,156,382	10,292,164	10,598,361	9,511,020
Debt Service										
Principal	80,000	780,000	85,000	85,000	90,000	75,000	420,000			
Interest	128,763	110,251	46,437	41,284	36,080	30,581	25,922	3,937		5,057,309
Total Expenditures	18,067,446	20,162,581	20,775,549	23,340,784	25,365,376	24,733,424	26,905,344	34,904,891	41,494,449	46,946,900
Excess (deficiency) of revenues over (under) expenditures	1,150,682	3,807,118	1,053,991	1,857,230	3,907,866	4,726,871	9,634,540	(44,912)	(42,858)	2,127,585
<u>Other financing sources (uses):</u>										
Debt issued	-	-	-	-	-	-	-	-	-	-
Operating transfers in	2,279,124	1,573,893	2,935,229	2,029,233	2,106,515	2,316,556	2,495,415	2,620,853	15,088,020	7,342,595
Operating transfers out	(1,088,121)	(364,463)	(1,053,301)	(332,603)	(279,706)	(381,197)	(564,945)	(514,531)	(13,755,638)	(5,955,345)
Total other financing sources (uses)	1,191,003	1,209,430	1,881,928	1,696,630	1,826,809	1,935,359	1,930,470	2,106,322	1,332,382	1,387,250
Net change in fund balances	\$ 2,341,685	\$ 5,016,548	\$ 2,935,919	\$ 3,553,860	\$ 5,734,675	\$ 6,662,230	\$ 11,565,010	\$ 2,061,410	\$ 1,289,524	\$ 3,514,835
Debt service as a percentage of noncapital expenditures	1.3%	5.1%	0.7%	0.7%	0.6%	0.5%	1.88%	0.02%	0.00%	13.51%

Table #6

City of Post Falls
General Government Tax Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Motor Fuel Tax	Alcoholic Beverage Tax	Total
2014-15	9,519,735	1,695,430	1,257,331	652,271	13,124,767
2015-16	9,530,731	1,835,684	1,591,720	647,619	13,605,754
2016-17	10,072,449	1,976,711	1,608,345	667,893	14,325,398
2017-18	10,743,680	2,207,293	1,657,368	705,428	15,313,769
2018-19	11,373,832	2,422,040	1,753,635	752,989	16,302,496
2019-20	12,080,133	2,950,522	1,794,278	818,800	17,643,733
2020-21	13,057,484	3,947,311	2,344,369	967,073	20,316,237
2021-22	13,380,490	4,385,552	2,997,485	869,587	21,633,114
2022-23	13,859,581	4,570,131	3,080,127	752,264	22,262,103
2023-24	\$ 14,806,131	\$ 4,633,328	\$ 4,392,913	\$ 733,075	\$ 24,565,447

*Note: Property tax reduction is due to the Library moving from the City's authority to the Library District's authority.

Source: City of Post Falls

Table #7

**City of Post Falls
Assessed Valuation and Tax Rate
Last Ten Fiscal Years**

Tax Year	Assessed Valuation	Exemptions	Net Taxable Value	Valuation Change		Tax Rate Per \$1,000 Value
				Amount	Percentage	
2015	2,267,675,363	559,343,439	1,708,331,924	91,629,415	5.67%	5.55
2016	2,408,068,560	607,634,803	1,800,433,757	92,101,833	5.39%	5.45
2017	2,685,861,331	694,982,763	1,990,878,568	190,444,811	10.58%	5.59
2018	3,073,065,742	768,424,824	2,304,640,918	313,762,350	15.76%	5.25
2019	3,615,505,167	847,994,695	2,767,510,472	462,869,554	20.08%	4.26
2020	4,126,513,143	900,075,259	3,226,337,884	458,827,412	16.58%	3.91
2021	5,002,231,436	1,169,643,948	3,832,587,488	606,249,604	18.79%	3.41
2022	7,767,901,587	1,214,634,650	6,553,266,937	3,326,929,053	86.81%	2.09
2023	8,440,844,482	1,234,896,268	7,205,948,214	3,373,360,726	51.47%	2.12
2024	\$ 8,263,215,946	\$ 1,249,040,483	\$ 7,014,175,463	\$ 460,908,526	6.40%	2.39

Note: The County is unable to provide the City with a breakdown of assessed value by property classes, so the assessed value is presented as a whole.

Source: Kootenai County Assessor

Table #8

**City of Post Falls
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Governmental Unit	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
City of Post Falls - Operating	2.39	2.12	2.09	3.41	3.91	4.26	4.83	5.25	5.59	5.45
Total Direct Rate	2.39	2.12	2.09	3.41	3.91	4.26	4.83	5.25	5.59	5.45
North Idaho College	0.38	0.38	0.38	0.65	0.75	0.80	0.89	0.98	1.04	1.10
Kootenai County	1.32	1.26	1.23	1.99	2.27	2.49	2.74	2.97	3.13	3.18
Kootenai Hospital District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kootenai Ambulance District	0.08	0.07	0.07	0.13	0.13	0.14	0.15	0.16	0.17	0.17
Community Library Network	0.15	0.15	0.15	0.24	0.29	0.32	0.36	0.35	0.40	0.40
School District #273	0.46	0.46	0.84	1.39	1.70	2.07	2.08	2.44	2.63	2.82
Post Falls Highway District #1	0.20	0.20	0.20	0.35	0.40	0.45	0.51	0.57	0.61	0.65
Kootenai Fire & Rescue	1.07	1.01	0.94	1.62	1.59	1.70	1.88	1.89	1.89	1.93
Total	6.06	5.65	5.91	9.78	11.04	12.23	13.44	14.62	15.46	15.70
% CHANGE FOR TOTAL	7.29%	-4.33%	-39.57%	-11.43%	-9.72%	-9.02%	-8.10%	-5.41%	-1.51%	-3.14%

Notes:

(1) Tax rates are expressed as per \$1,000 of net taxable market value

Source: Kootenai County Assessor

**City of Post Falls
Principal Property Taxpayers
December 31, 2024**

Taxpayer	Type Of Business	2024	
		Property Assessed Valuation	Percentatge of Total Assessed Valuation
1124 E 4TH (POST FALLS) LLC	Multi-Family Housing	\$ 65,171,384	0.77%
Spencer Place Apartments	Multi-Family Housing	\$ 51,076,770	0.61%
Echelon Properties NW LLC	Multi-Family Housing	\$ 55,085,647	0.65%
Post Falls Retirement Real Estate Investors LLC	Retirement Facility	\$ 46,196,482	0.55%
Crown Pointe Apartments LLC	Multi-Family Housing	\$ 44,563,523	0.53%
Fieldstone Apartments LLC	Multi-Family Housing	\$ 43,589,801	0.52%
Biopol Laboratory Inc	Pharmaceutical Company	\$ 29,179,277	0.35%
Parkside at Tullamore LLC	Multi-Family Housing	\$ 26,019,224	0.31%
Walmart Real Estate Business Trust	Retail	\$ 21,650,050	0.26%
The Remington Apartments LLC	Multi-Family Housing	\$ 20,162,085	0.24%
Subtotal - Ten Of City's Largest Taxpayers		\$ 402,694,243	4.2%
All Other Taxpayers		7,860,521,703	95.8%
Total City Taxpayers		<u>\$ 8,263,215,946</u>	<u>100.00%</u>

Taxpayer	Type Of Business	2015	
		Property Assessed Valuation	Percentatge of Total Assessed Valuation
Post Falls Retirement Real Estate Investors, LLC	Retirement Facility	\$ 32,523,853	1.52%
Kimball International Mkt, Inc.	Manufacturing-Furniture	26,558,865	1.17%
Wal-Mart Real Estate Business	Retail	24,530,619	1.08%
North Idaho Surgical Hospital Bldg, LLC	Medical	23,626,137	1.04%
Avista Corporation	Utilities	23,206,769	1.02%
Cabelas Retail Inc.	Retail	15,684,133	0.69%
Buck Knives	Manufacturing- Retail	15,219,989	0.67%
MPT of Post Falls, LLC	Comm. Bus. Prod. (Seed)	14,951,409	0.66%
Biopol Laboratory, Inc.	Research & Development	14,567,181	0.64%
Sysco Food Services, Inc.	Food Distribution Center	13,717,968	0.60%
Subtotal - Ten Of City's Largest Taxpayers		\$ 204,586,923	9.38%
All Other Taxpayers		2,063,088,440	90.62%
Total City Taxpayers		<u>\$ 2,267,675,363</u>	<u>100.00%</u>

Source: Kootenai County Assessor

Table #10

**City of Post Falls
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year Ended 9/30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 8,973,609	\$ 8,907,750	99.27%	\$ 20,140	\$ 8,973,609	100.00%
2016	\$ 9,304,925	\$ 9,200,505	98.88%	\$ 104,420	\$ 9,304,925	100.00%
2017	\$ 10,071,262	\$ 9,998,871	99.28%	\$ 72,391	\$ 10,071,262	100.00%
2018	\$ 10,408,290	\$ 10,375,578	99.69%	\$ 32,712	\$ 10,408,290	100.00%
2019	\$ 11,119,382	\$ 11,099,702	99.82%	\$ 19,680	\$ 11,119,382	100.00%
2020	\$ 11,758,207	\$ 11,611,735	98.75%	\$ 146,472	\$ 11,758,207	100.00%
2021	\$ 12,554,598	\$ 12,554,598	100.00%	\$ -	\$ 12,554,598	100.00%
2022	\$ 13,041,953	\$ 12,955,362	99.34%	\$ 86,591	\$ 13,041,953	100.00%
2023	\$ 13,718,702	\$ 13,620,880	99.29%	\$ -	\$ 13,620,880	99.29%
2024	\$ 15,302,447	\$ 15,293,047	99.94%	\$ -	\$ 15,293,047	99.94%

Source: Kootenai County Auditor

Table #11

City of Post Falls
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Water Bonds	Premium on Bonds	Reclaimed Water Bonds			
2014-15	-	1,535,000	-	1,775,000	160,180	3,645,000	7,115,180	0.63%	217.81
2015-16	-	1,455,000	-	1,610,000	144,162	2,255,000	5,464,162	0.48%	157.82
2016-17	-	1,370,000	-	1,445,000	128,144	12,661,000	15,604,144	1.22%	485.67
2017-18	-	1,285,000	-	1,270,000	112,126	12,016,481	14,683,607	1.15%	437.71
2018-19	-	1,195,000	-	1,090,000	96,108	11,357,130	13,738,238	0.50%	378.99
2019-20	-	1,120,000	-	920,000	80,090	10,683,325	12,723,325	4.6%	336.14
2020-21	-	700,000	-	715,000	64,072	9,988,652	11,403,652	5.6%	289.05
2021-22	-	-	-	568,054	48,054	9,283,465	9,851,519	5.6%	231.20
2022-23				\$ 315,000	\$ 32,036	\$ 8,242,723	8,589,759	5.6%	201.59
2023-24	\$ -	\$ -	\$ -	#VALUE!	\$ 16,018	\$ 7,755,890	#VALUE!		#VALUE!

Note: Details regarding the City's outstanding debt can be found in Note 6 of the financial statements.

¹See the Schedule of Demographic and Economics Statistics for personal income and population data.

Source: City of Post Falls

Table #12

City of Post Falls
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Population	Assessed Value	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Ratio of Net Long-Term Debt to Assessed Value	Net Long-Term Debt Per Capita
2013-14	30,774	1,969,801,802	-	259,590	(259,590)	-0.01%	-
2014-15	31,932	2,128,571,353	-	260,018	(260,018)	-0.01%	-
2015-16	33,709	2,267,675,363	-	269,990	(269,990)	-0.01%	-
2016-17	31,865	2,408,068,560	-	272,070	(272,070)	-0.01%	-
2017-18	33,290	2,685,861,331	-	267,948	(267,948)	-0.01%	-
2018-19	36,250	3,073,065,742	-	273,736	(273,736)	-0.01%	-
2019-20	37,851	3,615,505,167	-	278,195	(278,195)	-0.01%	-
2020-21	39,452	4,126,513,143	-	279,621	(279,621)	-0.01%	-
2021-22	42,610	6,489,179,782	-	262,510	(262,510)	0.00%	-
2022-23	45,991	7,160,198,542	-	17,931	(17,931)	0.00%	-
2023-24	48,303	6,965,567,249	-	18,562	(18,562)	0.00%	-

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements. No funds are available in the Debt Service Fund to apply to General Obligation bonds.

Source: City of Post Falls

Table #13

**City of Post Falls
Direct and Overlapping Governmental Activities Debt
September 30, 2024**

Governmental Unit	Bond Debt	Government's Net Market Value	Percentage Applicable to City	City Share of Debt
City of Post Falls	\$ -	7,014,175,463	100.0%	-
Kootenai County	-	46,534,770,732		-
School District #273	27,055,000	9,334,975,550	75.1%	20,328,764
Post Falls Highway District	-	15,967,435,606	43.9%	-
Kootenai County Fire & Rescue	-	13,035,229,376	53.8%	-
Subtotal of overlapping debt				<u>\$ 20,328,764</u>
Total direct and overlapping debt				<u>\$ 20,328,764</u>

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the city's boundaries and dividing it by the county's total assessed value.

Please refer to Note 6 of the financial statements for additional information regarding governmental long term debt.

Source: Kootenai County Auditor

Table #14

**City of Post Falls
Legal Debt Margin Information
Last Ten Fiscal Years**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt Limit	\$ 45,353,507	\$ 48,161,371	\$ 52,623,515	\$ 60,143,705	\$ 71,250,922	\$ 63,339,418	\$ 100,044,629	\$ 130,029,115	\$ 143,203,971	\$ 139,311,345
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 45,353,507</u>	<u>\$ 48,161,371</u>	<u>\$ 52,623,515</u>	<u>\$ 60,143,705</u>	<u>\$ 71,250,922</u>	<u>\$ 63,339,418</u>	<u>\$ 100,044,629</u>	<u>\$ 130,029,115</u>	<u>\$ 143,203,971</u>	<u>\$ 139,311,345</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assessed value				\$ 6,965,567,249						
Add back: exempt real property				<u>\$ -</u>						
Total assessed value				<u>\$ 6,965,567,249</u>						
Debt limit* (2% of total assessed value)				139,311,345						
Debt applicable to limit:										
General obligation bonds				<u>-</u>						
Legal debt margin				<u><u>\$ 139,311,345</u></u>						
Debt margin percentage available				100.00%						

Idaho Code 50-1019 states that general obligation debt should not exceed 2 percent of total assessed property value. There is no amount set aside to offset the general obligation debt.

Source: Kootenai County Assessor

Table #15

**City of Post Falls
Pledged-Revenue Bond Coverage
Reclaimed Water Fund
Last Ten Fiscal Years**

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available For Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest	Total	
2015	7,879,042	2,073,471	5,805,571	651,950	162,875	814,825	7.12
2016	8,809,352	2,359,312	6,450,040	265,000	148,955	413,955	15.58
2017	9,852,659	2,522,147	7,330,512	644,519	274,970	919,489	7.97
2018	11,307,876	2,887,087	8,420,789	659,351	259,296	918,647	9.17
2019	14,652,954	3,014,950	11,638,004	673,805	245,840	919,645	12.65
2020	14,873,669	3,521,890	11,351,779	694,673	232,948	927,621	12.24
2021	19,317,024	3,462,263	15,854,761	705,187	218,202	923,389	17.17
2022	15,444,755	4,098,658	11,346,097	715,939	203,218	919,157	12.34
2023	21,535,061	4,242,425	17,292,636	742,052	188,474	930,526	18.58
2024	\$ 25,362,011	\$ 4,884,506	\$ 20,477,505	\$ 782,982	\$ 188,474	\$ 971,456	21.08

(1) Total revenues (including interest) exclusive of cap fees.

(2) Total operating expenses exclusive of depreciation

(3) Includes principal and interest of revenue bonds only

Table #16

**City of Post Falls
Pledged-Revenue Bond Coverage
Water Fund
Last Ten Fiscal Years**

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available For Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest	Total	
2015	3,187,451	881,086	2,306,365	160,000	68,950	228,950	10.07
2016	3,106,821	917,297	2,189,524	165,000	54,888	219,888	9.96
2017	3,189,507	1,014,250	2,175,257	175,000	45,250	220,250	9.88
2018	3,600,117	1,038,357	2,561,760	180,000	39,925	219,925	11.65
2019	4,002,023	1,111,751	2,890,272	185,000	34,450	219,450	13.17
2020	3,939,715	1,379,126	2,560,589	195,000	28,788	223,788	11.44
2021	4,427,187	1,332,968	3,094,219	195,000	21,613	216,613	14.28
2022	3,657,126	1,635,962	2,021,164	205,000	14,613	219,613	9.20
2023	4,913,920	1,566,991	3,346,929	210,000	7,350	217,350	15.40
2024	\$ 6,146,028	\$ 1,879,698	\$ 4,266,330	\$ 105,000	\$ 2,145	\$ 107,145	39.82

(1) Total revenues (including interest) exclusive of cap fees.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of revenue bonds only.

Table #17

**City of Post Falls
Pledged-Revenue Bond Coverage
Special Assessment Bonds
Last Ten Fiscal Years**

Fiscal Year	Special Assessment Collections	Debt Service			Coverage
		Principal	Interest	Total	
2015	239,110	80,000	80,258	160,258	1.49
2016	203,127	80,000	76,447	156,447	1.30
2017	140,229	85,000	76,447	161,447	0.87
2018	124,899	90,000	64,190	154,190	0.81
2019	117,633	90,000	29,190	119,190	0.99
2020	57,988	70,000	59,675	129,675	0.45
2021	33,538	700,000	23,334	723,334	0.05
2022	-	-	-	-	-
2023	-	-	-	-	-
2024	-	-	-	-	-

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

¹ During 2011, the City redeemed \$280,000 in bonds on LID 2004-1

Source: City of Post Falls

Table #18

**City of Post Falls
Demographic and Economic Statistics
Last Ten Fiscal Years**

<u>Fiscal Year</u>	Population ¹	Personal Income (amounts expressed in thousands)	Per Capita Personal Income ²	Public School Enrollment ³	Unemployment Rate ⁴
2015	30,123	\$1,104,189	\$36,656	5,733	5.80%
2016	30,453	\$1,175,638	\$38,605	5,838	4.60%
2017	31,865	\$1,268,864	\$39,820	6,006	4.20%
2018	33,290	\$1,405,637	\$42,224	6,080	3.60%
2019	36,250	\$1,630,779	\$44,987	6,152	3.70%
2020	38,485	\$1,795,133	\$46,645	5,938	4.40%
2021	39,452	\$2,027,004	\$51,379	6,079	2.30%
2022	42,610	\$2,318,240	\$54,406	6,235	2.80%
2023	45,991	\$2,781,260	\$60,474	6,173	3.20%
2024	48,303	\$3,086,224	\$63,893	5,561	3.20%

Data Sources

¹ U.S. Census Bureau

² Bureau of Economic Analysis

³ School District website - enrollment history chart

⁴ Department of Labor

Table #19

**City of Post Falls
Principal Employers
Q2 2024**

Employer ¹	2023			2014		
	Rank	Range of Employees	Percentage of Total City Employment	Rank	Range of Employees	Percentage of Total City Employment
Post Falls School District	1	600 - 699	3.7% - 4.4%	2	700 - 799	6.34% - 7.23%
North Idaho Day Surgery	2	500 - 599	3.0% - 3.6%	-		
Walmart Supercenter	3	200 - 299	1.2% - 1.8%	3	500 - 599	4.53% - 5.42%
Buck Knives	4	200 - 299	1.2% - 1.8%	4	300 - 399	2.72% - 3.61%
City of Post Falls	5	200 - 299	1.2% - 1.8%	6	200 - 299	1.81% - 2.71%
Tedder Industries	6	100 - 199	0.6% - 1.2%	-		
Cabelas	7	100 - 199	0.6% - 1.2%	-		
North Idaho Advanced Care Hospital	8	100 - 199	0.6% - 1.2%	-		
All Wall Contracting	9	100 - 199	0.6% - 1.2%	7	100 - 149	0.91% - 1.35%
Knudsten	10	100 - 199	0.6% - 1.2%	10	50 - 99	0.45% - 0.90%
Qualfon (formerly Center Partners)				1	900 - 999	8.15% - 9.04%
Flexcel, Inc.				5	200 - 299	1.81% - 2.71%
Guardian Angel Homes				8	50 - 99	0.45% - 0.90%
MOR Manufacturing				9	50 - 99	0.45% - 0.90%
		16,421			11,046	

Note: * Preliminary 3rd quarter 2023 data

Includes only those employers who have signed a consent form with IDOL to release such information

Source: Idaho Department of Labor

Table #20

City of Post Falls
Full-Time Equivalent Town Government Employees By Function
Last Ten Fiscal years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government	41.10	40.10	44.10	45.10	45.60	47.60	49.00	52.00	52.50	60.50
Public safety	72.30	73.28	76.28	79.00	81.00	84.28	86.28	90.78	96.50	101.00
Highways and public works	17.00	19.03	19.03	19.88	20.88	23.11	23.60	26.40	29.20	32.20
Cultural and Recreation	37.30	37.32	39.32	40.54	41.54	43.32	43.32	44.87	47.10	50.10
Water	7.00	6.75	6.75	6.75	7.80	7.80	7.75	7.90	7.90	8.90
Reclaimed Water	14.30	13.59	13.59	13.59	14.60	14.60	14.60	21.40	20.60	23.00
Total	189.00	190.07	199.07	204.86	211.42	220.71	224.55	243.35	253.80	275.70

Note: This schedule represents number of persons employed as of September 30 of each year. Vacant positions are included in the above numbers. Full time personnel work 2,080 hours per year.

No Sanitation FYE number is provided since the City contracts out its sanitation services.

Source: City Finance Department

Table #21

**City of Post Falls
Operating Indicators By Function
Last Ten Fiscal Years**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function										
Police										
Calls for service	33,061	36,659	43,323	40,870	41,178	40,536	43,803	42,826	42,753	48,733
Burglary	99	128	92	77	56	85	75	89	182	93
Phone harassment	18	9	11	3	19	9	15	12	38	19
Motor vehicle theft	25	45	41	30	36	43	39	40	51	23
Highways and streets										
Street resurfacing - paving (miles)	2.38	2.07	1.58	1.12	1.38	2.24	1.16	1.26	1.06	1.97
Street resurfacing - chip seal (miles)	13.24	9.13	4.50	4.29	3.79	6.76	6.19	6.87	6.48	5.31
Culture and recreation										
Sports leagues programs enrollment	6,016	5,716	5,000	5,135	5,830	3,819*	2,738**	5,297	5,354	5,531
Special interest programs enrollment	2,003	2,742	1,885	2,964	6,099	4,514*	9,928**	13,214	7,523	11,731
Water										
New connections	45	53	72	120	225	256	331	572	148	114
Average daily consumption (thousands of gallons)	4,695	4,798	4,542	5,181	4,774	4,651	5,792	5,330	5,916	5,611
Reclaimed Water										
Average daily sewage treatment (millions of gallons)	2.6	2.6	2.7	2.7	2.8	2.7	3.0	3.1	3.1	3.1

Source: Various city departments.

Note: Indicators are available for the general government function.

Table #22

**City of Post Falls
Capital Asset Statistics By Function
Last Ten Fiscal Years**

	Fiscal Years									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function										
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	2	2
Police Units	69	76	80	80	81	77	78	81	87	89
Highways and streets										
Streets (miles)	159.24	168.35	171.17	172.07	177.96	181.66	194	200.42	200.42	207.70
Culture and recreation										
Park acreage	464.54	464.54	635.06	882.6	873.82	873.82	883.64	883.64	910.89	933.02
Parks	28	28	29	29	33	33	34	34	36	37
Sports Fields	15	15	15	15	15	15	15.5	15.5	15.5	16.5
Tennis/Pickle Ball Courts	8	8	11	11	15	15	15	15	19	19
Water										
Water mains (miles)	126.44	118.07	118.82	119.43	121.28	130.75	136	136.55	139.29	139.80
Fire hydrants	918	942	940	954	969	985	989	989	1046	1096
Maximum daily capacity (millions of gallons)	18.54	18.54	18.54	18.54	18.54	18.54	21.91	21.91	25.2	25.2
Reclaimed Water										
Sanitary sewer (miles)	166.02	169.71	174.71	177.92	183.28	196.29	204.00	205.81	208.00	215.35
Surface water (miles)	4.94	4.94	4.94	4.94	4.94	4.94	4.94	4.94	4.94	4.18
Maximum daily treatment capacity (millions of gallons)	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.63	5.21

Note: The city contracts out Sanitation services.

No capital asset indicators are available for the general government function.

* The city reclassified the sports fields for a more accurate representation of the fields available for use.

Source: Various city departments.

**City of Post Falls
Statistical Information
Water Fund
September 30, 2024**

**Schedule of Water Revenue and Production
For Residential, Commercial and Governmental Accounts**

Total Revenue	\$4,298,871
Estimated number of active customers	8,397
Total water produced (gallons)	4,048,018,897

Schedule of Water Rates

Monthly Base Fee (by meter size)

1" or less	\$12.82	1½"	\$ 21.45
2"	31.88	3"	56.31
4"	90.97	6"	177.86
8"	307.88		

Metered water usage: \$1.42 per 1,000 gallons for 0 – 49,000 gallons
\$2.03 per gallon for 50,000+ gallons

Source: City of Post Falls

**City of Post Falls
Statistical Information
Reclaimed Water Fund
September 30, 2024**

Schedule of Treatment Volume

Average Volume	3.12 million gallons per day
Total Volume	1,142,349,000 gallons
Active number of customers	14,447

Schedule of Monthly Reclaimed Water Rates

The residential rate is \$68.46 for 94% of the City's customers.

The non-residential rate per customer is \$68.46 + \$13.73 per 1,000 gallons of water consumption over 5,000 gallons.

Source: City of Post Falls

Table #25

**City of Post Falls
Ten Largest Water Customers
For the Year Ended September 30, 2024**

	Customer	Amount	Percentage of Total Revenue
1	Lucky Pines Estates	\$ 64,370.10	1.50%
2	Post Falls School District	\$ 31,863.46	0.74%
3	PMX, LLC	\$ 30,705.34	0.71%
4	Fieldstone HOA	\$ 28,079.65	0.65%
5	Cabela's	\$ 26,425.87	0.61%
6	CDA RV Resort	\$ 25,252.94	0.59%
7	Plummer Forest Products	\$ 24,564.18	0.57%
8	The Amelia Apartment	\$ 23,709.80	0.55%
9	Walmart Store #4395	\$ 22,619.00	0.53%
10	Arundel Mobile Park	\$ 19,635.59	0.46%

Source: City of Post Falls

Table #26

**City of Post Falls
Ten Largest Reclaimed Water Customers
For the Year Ended September 30, 2024**

	Customer	Amount	Percentage of Total Revenue
1	1124 E 4th (Post Falls) LLC	\$ 271,964	1.54%
2	PMX (carwash)	\$ 200,332	1.13%
3	The Amelia Apartments	\$ 174,108	0.98%
4	Camelot Estates	\$ 158,553	0.90%
5	Bluegrass Farms Apartments	\$ 146,893	0.83%
6	AMG Del Sol Apartments	\$ 119,340	0.67%
7	CDA RV Resort	\$ 116,016	0.66%
8	Crowne Pointe Apartments LLC	\$ 115,834	0.66%
9	Remington Apartments	\$ 109,262	0.62%
10	Century Park & Associates	\$ 104,840	0.59%

Source: City of Post Falls

Table # 27

**City of Post Falls
Insurance Schedule
September 30, 2024**

The City is insured through the Idaho Counties Reciprocal Management Program (ICRMP), Policy No. 43A02152100123. Coverage is as follows:

	<u>Coverage</u>
Auto:	
Liability	\$ 3,000,000 per occurrence
Uninsured/underinsured	\$ 100,000 per person
	\$ 300,000 per accident
Medical	\$ 5,000 per person
	\$ 100,000 per accident
Crime	\$ 3,000,000 per occurrence
Law Enforcement	\$ 3,000,000 per occurrence
General Liability	\$ 3,000,000 per occurrence
Errors & Omissions	\$ 3,000,000 per claim
Flood and Earthquake	\$62,500,000
	(Annual aggregate all ICRMP members)

The City is also enrolled in the Workmen's Compensation Insurance Program through the State of Idaho.

Source: City of Post Falls

AUDIT SECTION



May 20, 2025

The Honorable Mayor of Post Falls
And Members of the Post Falls City Council
City of Post Falls
408 N. Spokane St
Post Falls, ID 83854

To the Honorable Mayor and City Council

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Post Falls for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Post Falls are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during September 30, 2024. We noted no transactions entered into by the City of Post Falls during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Government-wide financial statements were:

Management's estimate of depreciation expense is based on estimated useful lives of the assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the collectability of receivables was evaluated for the key factors and assumptions used to develop this and we feel this estimate is reasonable in relation to the financial statements taken as a whole.

The estimate of the net pension liability is based on actuarial assumptions and other estimates. We reviewed the key factors and assumptions used by the actuaries and PERSI related to the calculation of the liability and believe they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of long-term debt as the City has over 9 million dollars in outstanding long-term liabilities.

The disclosures of pension plans, this discloses the City's pension plans any related assets, deferred outflows, liabilities or deferred inflows related to these plans.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed (2) adjustments, which management approved and posted, which were a part of non-attest services. We also proposed (5) adjusting journal entry that was not a part of the agreed up non-attest services. Management has corrected all such misstatements. See attached schedules.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 20, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Post Falls' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Post Falls' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management discussion and analysis, the budgetary comparison information and the schedule of the City of Post Falls' share of net pension liability and pension contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining financial statements of the non-major funds, the schedules of revenues, expenditures and changes in fund balances – budget and actual – legal appropriation levels which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section or statistical section which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Mayor and Council and management of the City of Post Falls and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Alpine Summit CPAs

Alpine Summit CPA
Post Falls, ID

City of Post Falls

SCHEDULE OF FINDINGS AND QUESTIONED COSTS September 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☒ Yes ☐ No
 - Significant deficiency(ies) identified that are not considered to be material weakness(es) ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weakness(es) ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR-200.516(a) ☐ Yes ☒ No

Identification of major programs:

CFDA Number(s)

21.027

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee

☐ Yes ☒ No

City of Post Falls

SCHEDULE OF FINDINGS AND QUESTIONED COSTS September 30, 2024

Section II - Findings – Financial Statement Audit

2024-01

Condition: As a result of audit procedures, we noted that there were payable balances that were materially misstated.

Criteria: Management is responsible for reviewing and reconciling account balances to be materially stated.

Cause of Condition: The City's year-end closing procedures did not identify all adjustments that needed to be made to materially reflect all payable balances at year-end.

Effect of Condition: Financial statement payable balances were materially misstated.

Recommendation: We recommend that management put in place additional review procedures to ensure that all payables have been included in the financial statements to properly reflect balances at year end.

Client Response: The City of Post Falls appreciates the opportunity to respond to the observations drawn by the staff of Alpine Summit CPA. We would like to thank the audit staff for the continued open dialogue and communication throughout the audit. We have corrected the errors. The City understands the importance of having internal controls in place for the preparation and review of the financial statements and regrets the undetected errors. Unfortunately, the reason for these errors is that staff used the invoice date for consultants and construction services. The invoice date is used for the purchase of goods but not for payment of consultants and construction services which occurred in the prior month. The City believes there are additional procedures in place to strengthen internal controls over the preparation and review of the financial statements. As difficult as it is to receive material weakness audit finding, the City values the auditor's comments and recommendations and appreciates the knowledge and professionalism of their staff.

Section III - Findings and Questioned Costs – Major Federal Award Programs Audit

We noted no findings relating to the Federal Awards Programs, which are required to be reported in accordance with generally accepted *Government Auditing Standards*.

Section IV – Summary of Prior Year Audit Findings Relating to Federal Awards

No prior year audit findings relating to Federal Awards.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and City Council
City of Post Falls
Post Falls, ID 83854

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Post Falls, Idaho's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City of Post Falls, Idaho's major federal programs for the year ended September 30, 2024. The City of Post Falls, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Post Falls, Idaho complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Post Falls, Idaho and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Post Falls, Idaho's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Post Falls, Idaho's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Post Falls, Idaho's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Post Falls, Idaho's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Post Falls, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Post Falls, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Post Falls, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Alpine Summit CPAs

Alpine Summit CPAs
Post Falls, Idaho
May 20, 2025

City of Post Falls

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended September 30, 2024

Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	2024 Federal Expenditures
<u>Department of Justice:</u>			
Passed through State of Idaho State Police:			
Crime Victim Assistance	16.575	826000245 00	\$ 56,721
Total Department of Justice			56,721
 Department of Treasury:			
Passed through State of Idaho Controller:			
Coronavirus State and Local Fiscal Recovery Fund	21.027	826000245 00	2,974,912
Total Department of Treasury			2,974,912
 <u>Department of Justice:</u>			
Passed through State of Idaho Office of the Attorney General:	16.543	826000245 00	2,402
Missing Children Assistance			2,402
Total Department of Justice			
 TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,034,035

City of Post Falls

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2024**

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Post Falls (the Government's) under programs of the federal government for the year ended September 30, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Government, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Government.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

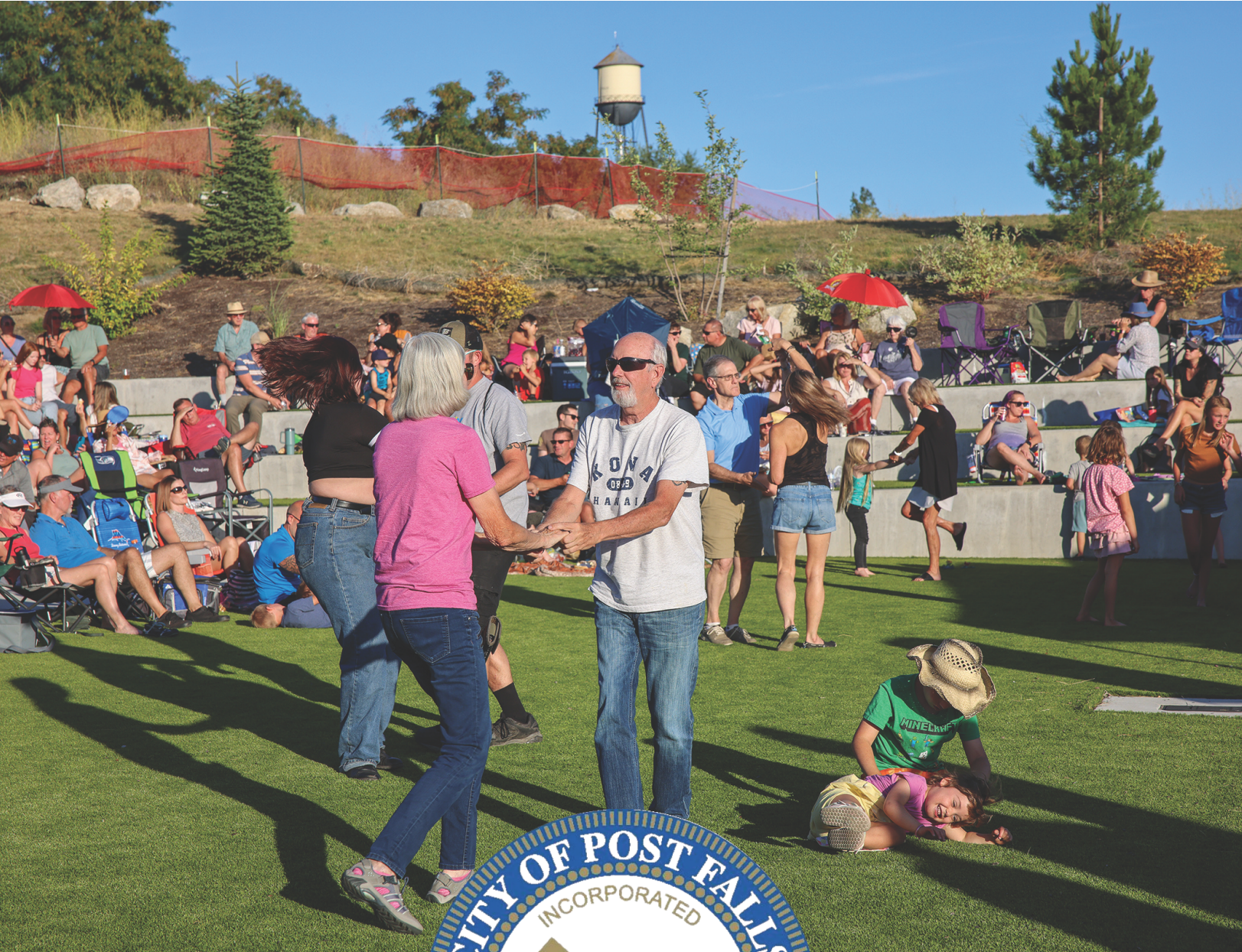
Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

The Government has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Pass-through entity identifying numbers are presented where available.

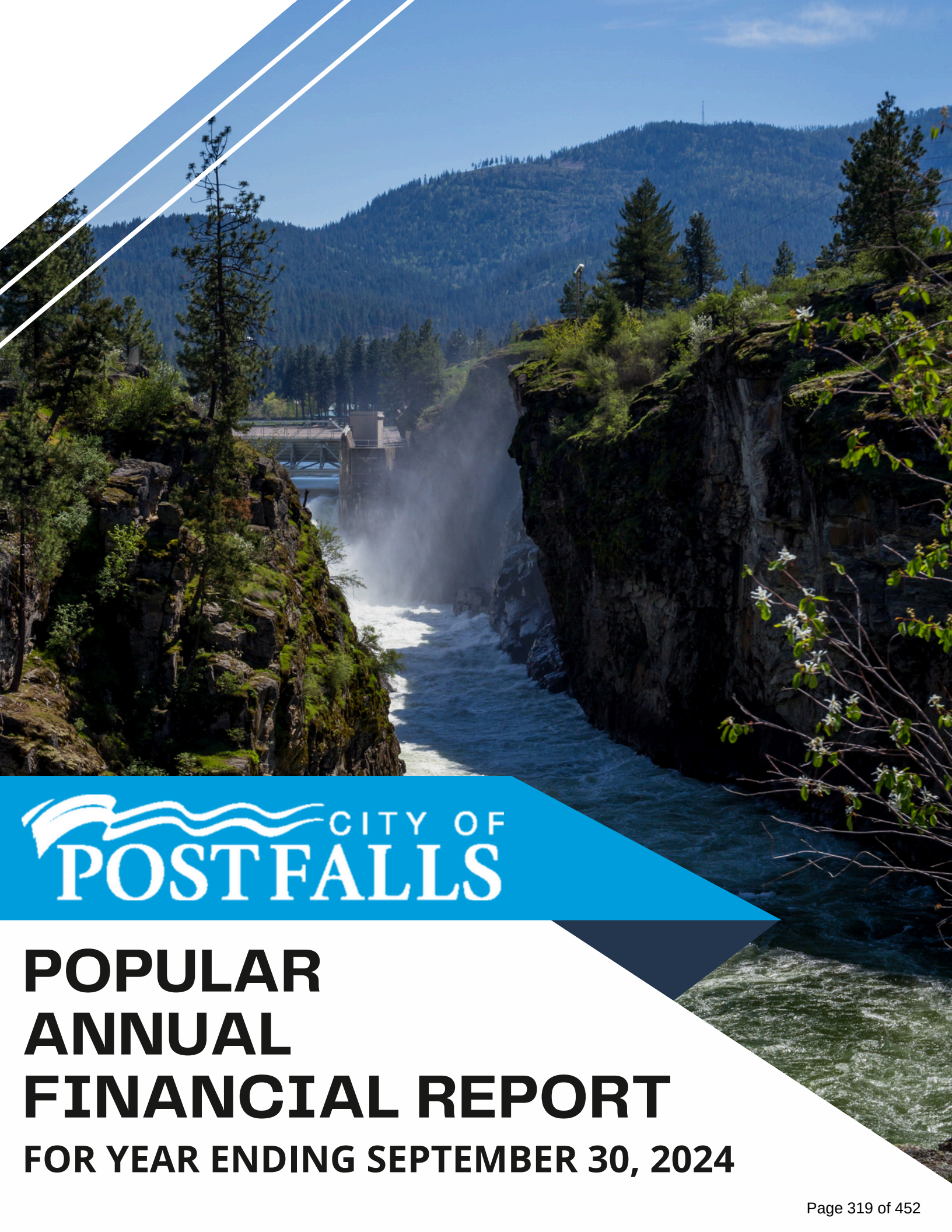
NOTE 3: - MATCHING REQUIREMENTS

Certain Federal programs require the Government to contribute non-Federal funds (matching funds) to support the Federally funded programs. The Government has met its matching requirements, if applicable. The Schedule does not include the expenditure of non-Federal matching funds.



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

The City of Post Falls: Building Community



**POPULAR
ANNUAL
FINANCIAL REPORT**
FOR YEAR ENDING SEPTEMBER 30, 2024



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Finance Director's Message

Dear Citizens,

The City of Post Falls Financial Services Department is proud to present the "popular" form of the City's Annual Comprehensive Financial Report, the Popular Annual Financial Report (or PAFR).

The City's award-winning PAFR is a user friendly report of our City's financial operations in 2024. The audited financial report of City financials is the City's ACFR . The average citizen may find it difficult to interpret the vast amount of data in the ACFR. The PAFR is designed to make the City's basic finances easier to understand and to communicate to our citizens where City dollars come from and how they are spent.

Much of the information in the PAFR comes from the City's FY 2024 ACFR. Under State law, the ACFR is prepared annually by City staff in accordance with Generally Accepted Accounting Principles, or GAAP. The City's financial statements are then audited by an independent third-party professional accounting firm (Alpine Summit CPAs). This step provides a level of assurance to the Mayor, the City Council, the financial community, and citizens-at-large that these financial statements are free of material misstatement. Based on the audit, Alpine Summit CPAs concluded, in an unmodified opinion (meaning without reservation of any kind), that the City of Post Falls' financial statements for the fiscal year ended September 30, 2024 are fairly presented and in conformity with GAAP. This opinion, its accompanying financial statements, and its Management Letter, containing a concise statement of areas where financial management practices could be improved, are presented in depth by officials Alpine Summit CPAs to the City's Finance Department. Subsequently, the audit report is then presented to the Mayor and City Council as part of a regular Council Work Session agenda item.

The PAFR , or citizen's report, is intended to complement the ACFR, not be a substitute for it. For a complete review of the City's financial status for the recently concluded fiscal year, the FY 2024 ACFR and FY 2024 budget documents can be found on the City's website at <https://www.postfalls.gov/182/Budget-Book-ACFR-PAFR>, 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 and Support Services Department
Finance Director / Treasurer



Financial Reporting Award



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

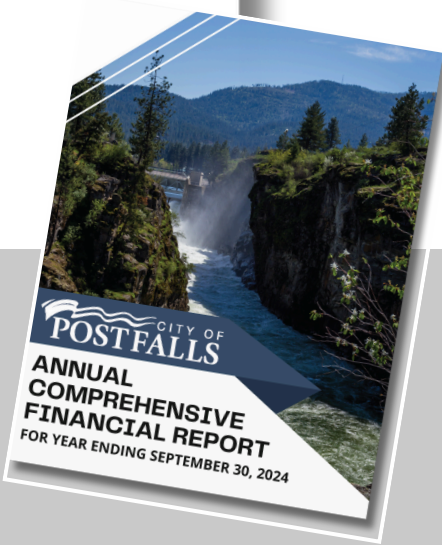
**City of Post Falls
Idaho**

For its Annual Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO



The financial data in the Popular Annual Financial Report (PAFR) offers a clear, summary view of the City of Post Falls' financial activities for Fiscal Year 2023-24 (FY24). For a more detailed look, the full FY24 Annual Comprehensive Financial Report (ACFR) is available at

postfalls.gov/ACFR



Government Finance
Officers Association

- Certificate of Achievement for Excellence in Financial Reporting
- Popular Annual Financial Reporting Award
- Distinguished Budget Presentation Award

Triple Crown Winner

Message from the Mayor

The City Council and I are pleased to present the 2024 Popular Annual Financial Report (PAFR) for the City of Post Falls.

The PAFR, or as it is often called, the Citizen's Report gives an overview of the City's progress and financial performance in a way that is transparent and easy to understand.

The PAFR is designed to take information from the Annual Comprehensive Financial Report (ACFR) and displays the highlights in a simplified format. Doing so increases the transparency of the City's finances and operations. The PAFR gives a snapshot of our City's financial health, not only to residents, but also to others outside our community who may be considering relocating their home or business.

Continuing to provide open communication, accountability and transparency in presenting the City's financial reports is a priority for the City Council.



Ronald G. Jacobson, Mayor



City Council

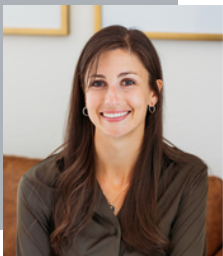
The City Council is an elected body whose primary function is to establish policy direction and make legislative decisions.

Post Falls City Council meetings are held the 1st and 3rd Tuesday of each month at 6pm in the City Council Chambers at City Hall, 408 N. Spokane Street.

On the 3rd Tuesday of each month there is a 5pm Council Workshop (untelevised). Meetings are broadcast live on the City's YouTube channel and are available as video on demand.



Click OR SCAN to
view City Council
meetings



Samantha Steigleder
Seat 1



Josh Walker
Seat 2



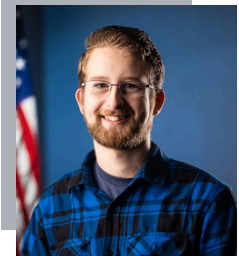
Council President Joe Malloy
Seat 3



Nathan Ziegler
Seat 4

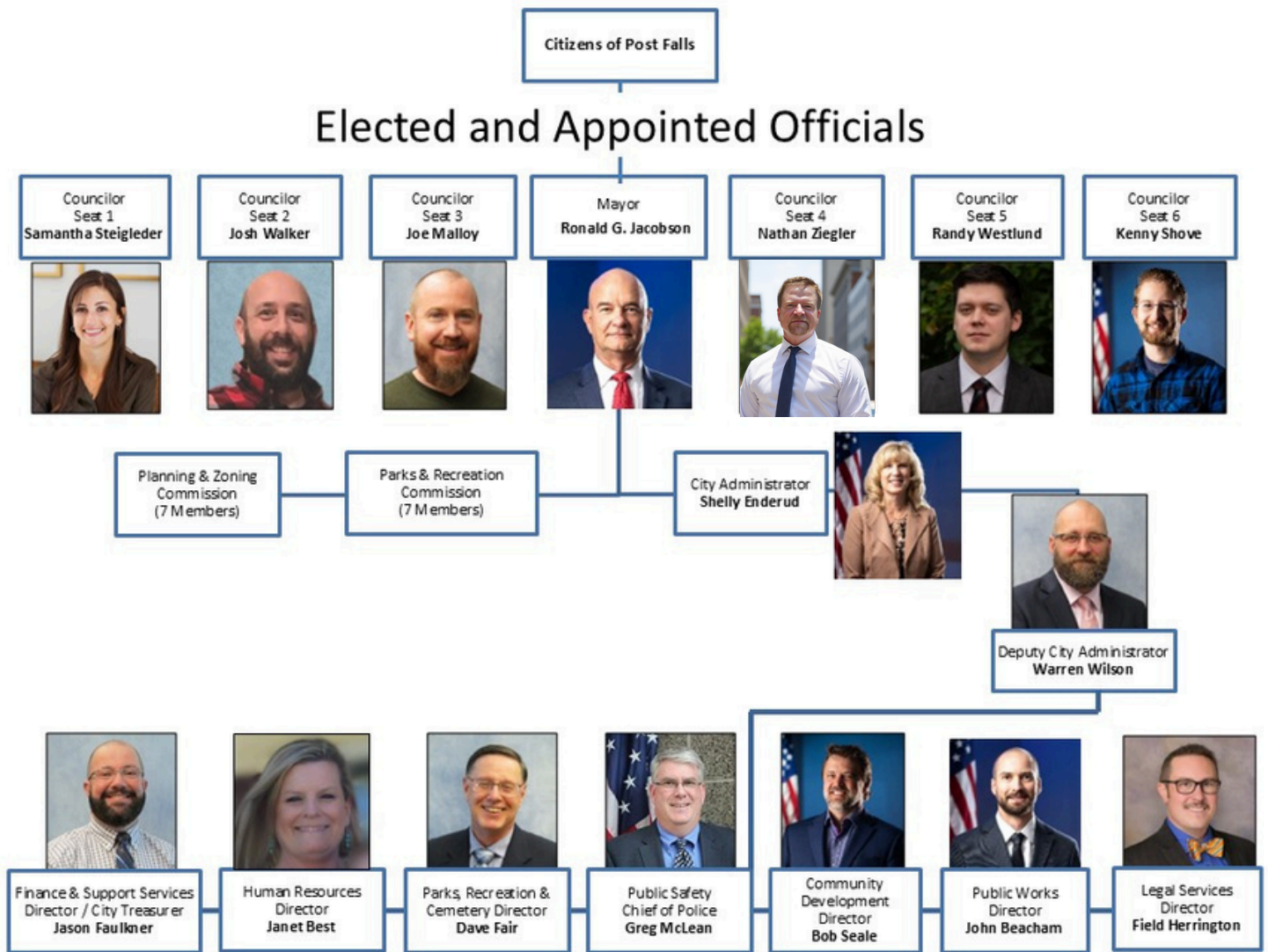


Randy Westlund
Seat 5



Kenny Shove
Seat 6

City of Post Falls Organization Chart



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.

About Post Falls

Post Falls, Idaho, continues to be one of the fastest-growing cities in the state—an inviting place to live, work, and play. Nestled between the natural beauty of North Idaho and the resources of nearby urban centers, Post Falls offers an exceptional quality of life.

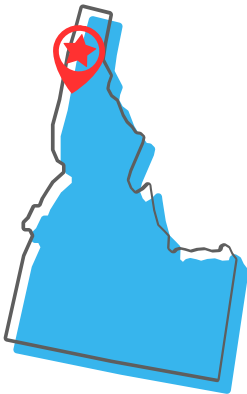
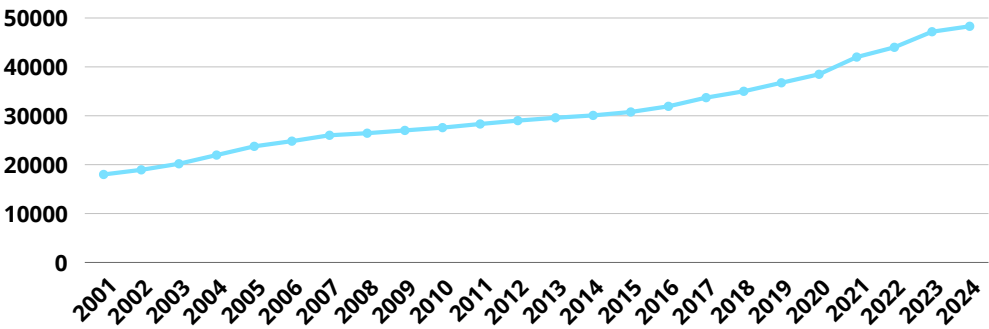
Located just minutes from the five-star Coeur d'Alene Resort and world-renowned floating green golf course, and adjacent to Spokane, Washington (population ~250,000), Post Falls is ideally positioned. Its unique location along the I-90 corridor—between a renowned tourism destination and the Inland Northwest's largest metro—offers residents and businesses the best of both worlds.

As a result, Post Falls has experienced steady population and business growth. Since 1990, the city's population has grown from 7,350 to an estimated 48,303 residents by the end of 2024. That growth has helped fuel a strong local construction industry and supported new retail, health care, and manufacturing developments—especially along the expanding I-90 and Highway 41 corridors.

Between 2010 and 2015, Post Falls grew at an average rate of 2.4% annually. From 2016 to 2020, that rate nearly doubled to 4.6% annually, and from 2021 through 2023, the city averaged 5.3% annual growth—including a spike of 9.15% in 2021. The rise in multi-family housing developments, especially in west Post Falls and along Highway 41, have attracted additional commercial investment.

Idaho's reputation for affordability adds to its appeal. The state boasts one of the lowest costs of living in the western U.S. and a commute time averaging under 21 minutes—giving Idahoans more time to enjoy what matters most.

Population Growth by Year



Post Falls by the Numbers



Incorporated in
1891



48,303
Population



276
City Employees



208
Miles of Street



48,733
Police Calls for
Service



6,050
Public School
Enrollment

Lifestyle & Recreation

Post Falls is a place where natural beauty meets vibrant community living. Nestled along the Spokane River, the City offers year-round recreation, scenic open spaces, and a relaxed lifestyle that continues to attract new residents and businesses alike.

Outdoor adventure is a cornerstone of life in Post Falls. The community enjoys a wide range of recreational opportunities—from summer favorites like boating, paddleboarding, whitewater kayaking, wake surfing and fishing, to winter activities such as downhill skiing, snowmobiling, and snowshoeing, all within easy reach.

Did You Know?



Over **8,000 participants** logged over **189,000 hours** engaged in Recreation activities



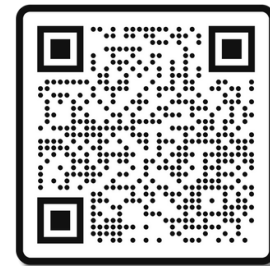
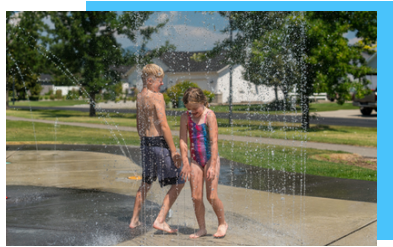
Post Falls has **37 parks, 3 splash pads, 16 playgrounds, 911 acres of park land, 38 trail miles & 112 climbing routes!**



Post Falls hosts many community-wide events each year including the **River City Market & Music, Post Falls Festival, Movies in the Park** & much more!



Post Falls offers **3.5 miles of river frontage, 21,000 square feet of beach area**, whitewater access and an amphitheater overlooking the river.



Click OR SCAN to view Parks & Recreation Activity Guide



Major Initiatives

The City of Post Falls continues to invest in infrastructure, safety, and growth. In recent years, numerous projects have improved connectivity, enhanced services, and supported community development. Below is a snapshot of major initiatives, their impact, and progress, a full detailed list of Major Initiatives and department accomplishments are available in the ACFR.

Spokane Street Reconstruction

Economic Development & Growth Management Projects

Project	Location	Completion Year	Highlights/Impact
Spokane Street Improvements	Poleline to Prairie Ave	2023	Roundabout added; improved safety; 80%+ reduction in collisions
SH-41 Widening	SH-41 Corridor	2023	Signal upgrades; Urban Renewal funding assisted
Cecil & Poleline Roundabout	East Post Falls	2022	Enhanced safety and traffic flow
Greensferry Overpass	City Center	2015	North-south connectivity; emergency services access improved
Industrial Park Annexation (300+ acres)	HWY 41 & Prairie	Ongoing	Zoning for high-tech job growth
Spokane Street Reconstruction	Downtown Post Falls	2024	\$1M+ project; grant funded; BNSF rail crossing upgrade



Snow Operations Expansion – 2024

To enhance winter service and reduce driveway berms, the City **doubled** the size of its snow-gate equipped loader fleet in 2024. Snow-gates have proven to be an effective tool in our commitment to keeping roads clear while minimizing resident disruption.

In a creative collaboration with local youth, the City also partnered with four elementary schools to feature student artwork on four of our snow plows, bringing a touch of community pride and color to the streets during the winter months.



Major Initiatives

This is a summary of the City's Major Initiatives, a full detailed list of Major Initiatives and department accomplishments are available in the ACFR.

Upgrades to Woodbridge Park

The Parks Division renovated and made various upgrades to Woodbridge Park. Upgrades included a new playground, replaced the equipment storage facility, completed ADA access, and updated the picnic shelter.



Major Business Development Highlights

In 2024, Post Falls saw the addition of 382 new housing units, including 328 single-family homes and 54 multi-family units. Commercial development remained active with notable site plan approvals such as

- 7-Eleven
- Grocery Outlet
- Freddy's Frozen Custard
- Houston Hot Chicken
- Millworx mixed-use development—featuring the newly opened Kndred and Company bookstore and a Hyatt hotel under construction.

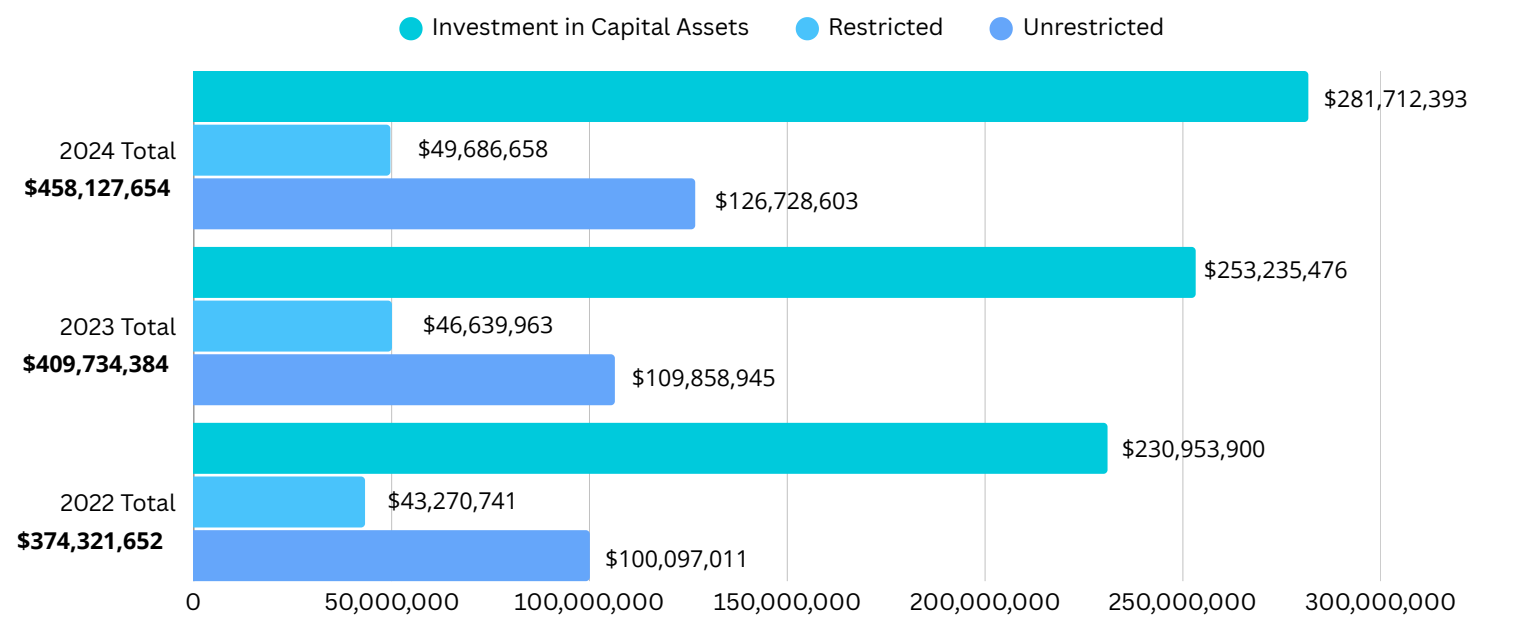
While residential growth is expected to remain steady in 2025, commercial and industrial development is anticipated to stay strong, building on the momentum of prior residential expansion.



Net Position

The City's net position is a key indicator of its financial health, reflecting the extent to which its assets are available to meet obligations. This measure provides a comprehensive view of the City's overall financial standing, including its ability to fulfill commitments and invest in future projects and services.

Net Position Yearly Comparison

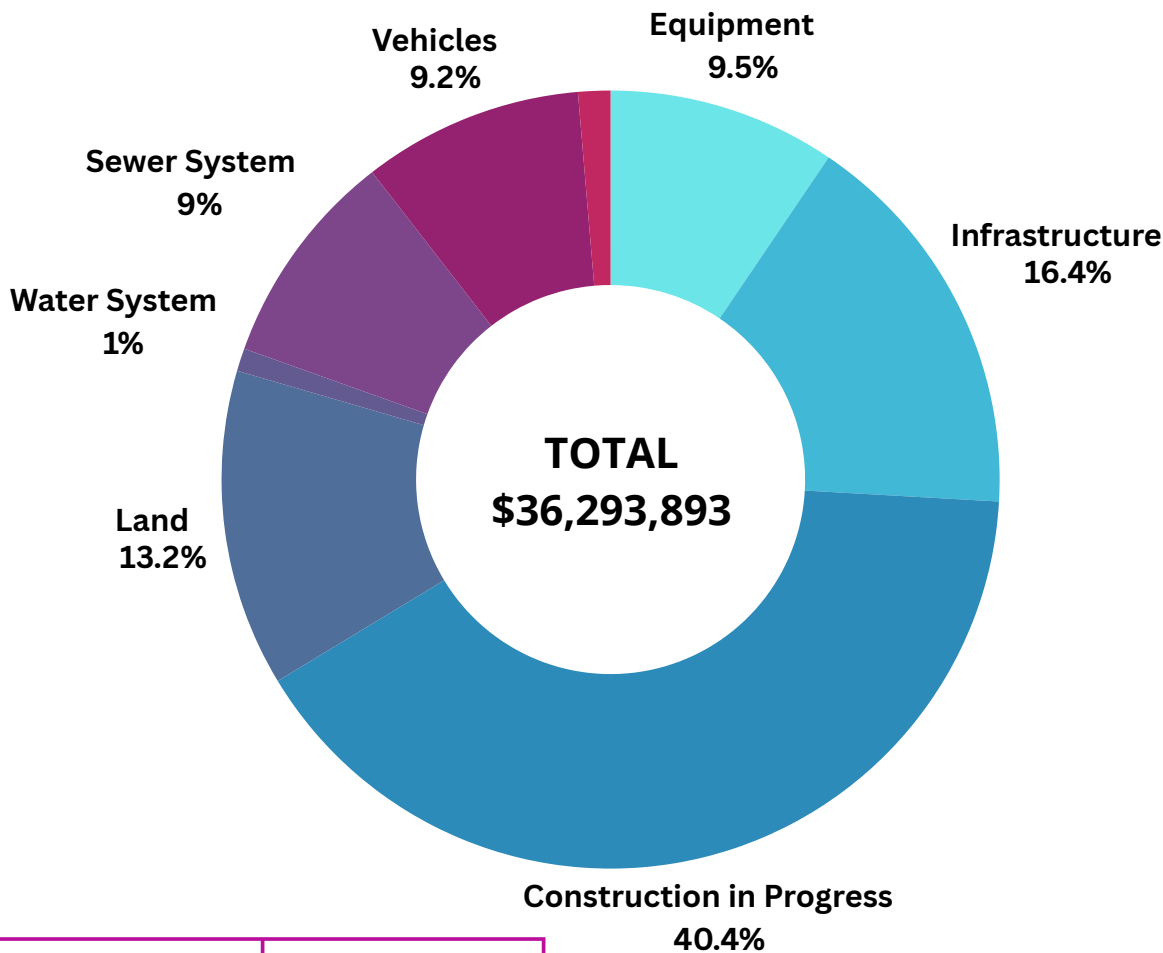


Activities/Changes in Net Position

(in Thousands)	2024	2023	2022
Revenues	\$102,516,362	\$85,150,834	\$70,577,524
Less: Expenses	\$54,123,092	\$49,738,102	\$ 42,562,155
Increase in Net Position	\$48,393,270	\$35,412,732	\$ 28,015,369
Net Position, Beginning of Year	\$409,734,384	\$374,321,652	\$346,306,283
Net Position, End of Year	\$458,127,654	\$409,734,384	\$ 374,321,652

Capital Assets

What Does the City Own?

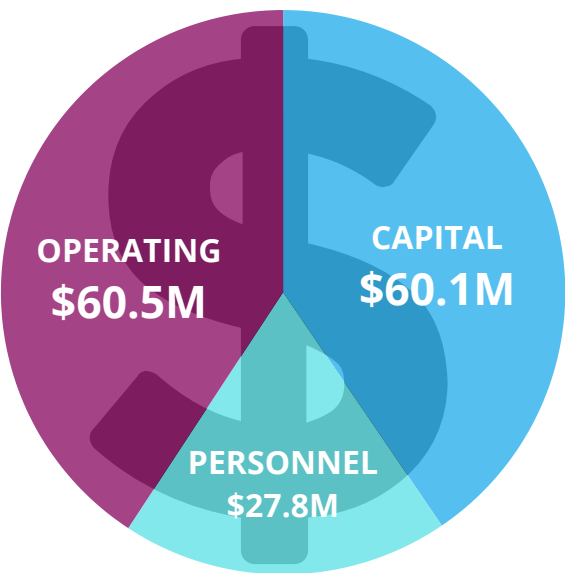


Buildings & Improvements	\$485,965
Equipment	\$3,437,034
Infrastructure	\$5,964,515
Construction in Progress	\$14,676,530
Land	\$4,778,205
Water System	\$344,550
Sewer System	\$3,280,960
Vehicles	\$3,326,135

Capital assets make up the largest portion of the City’s net position —about **61.5%**. These include things like land, buildings, roads, parks, utility systems, equipment, and projects that are still under construction.

These assets are essential for delivering public services, from clean water to safe streets. While they hold significant value, they are not funds the City can spend—these assets are used to serve the community, not to generate cash. Some of these assets were financed through debt. Even though the value shown is net of what is still owed, it’s important to remember that the money to repay those loans must come from future revenues, since capital assets themselves can’t be sold to pay off debt.

2024 City Budget



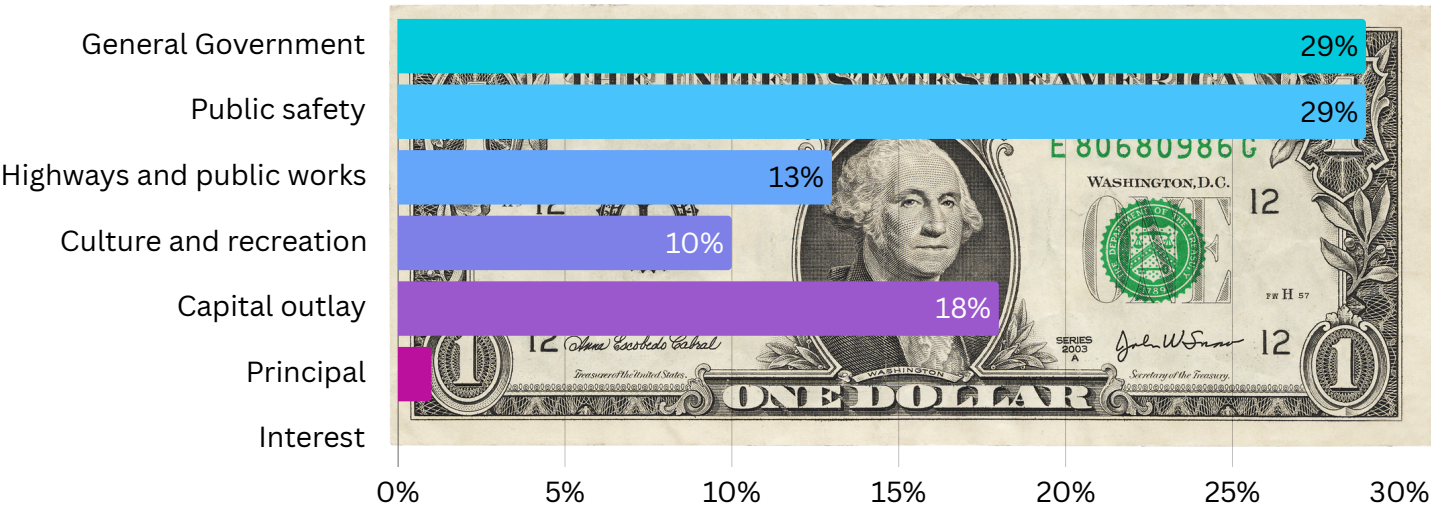
148.45M

The City of Post Falls adopts an annual appropriated budget for its general fund. The City of Post Falls, like all other governmental entities in Idaho, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The general fund is the chief operating fund of the City of Post Falls.

At the end of the current fiscal year, the City of Post Falls' reported a combined ending fund balance of **\$66,591,280**, an increase of **\$8,445,693** in comparison with the prior year. The current fund balance contains \$- of non-spendable, **\$6,694,576** of committed dollars, **\$21,139,183** of assigned dollars and the balance of **\$38,757,521** is unassigned, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the City of Post Falls. At the end of the current fiscal year, unassigned fund balance of the general fund was **\$11,278,702** with a total fund balance of **\$35,016,276**. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents **30.6%** of total general fund expenditures, while total fund balance represents **95.1%** of that same amount.

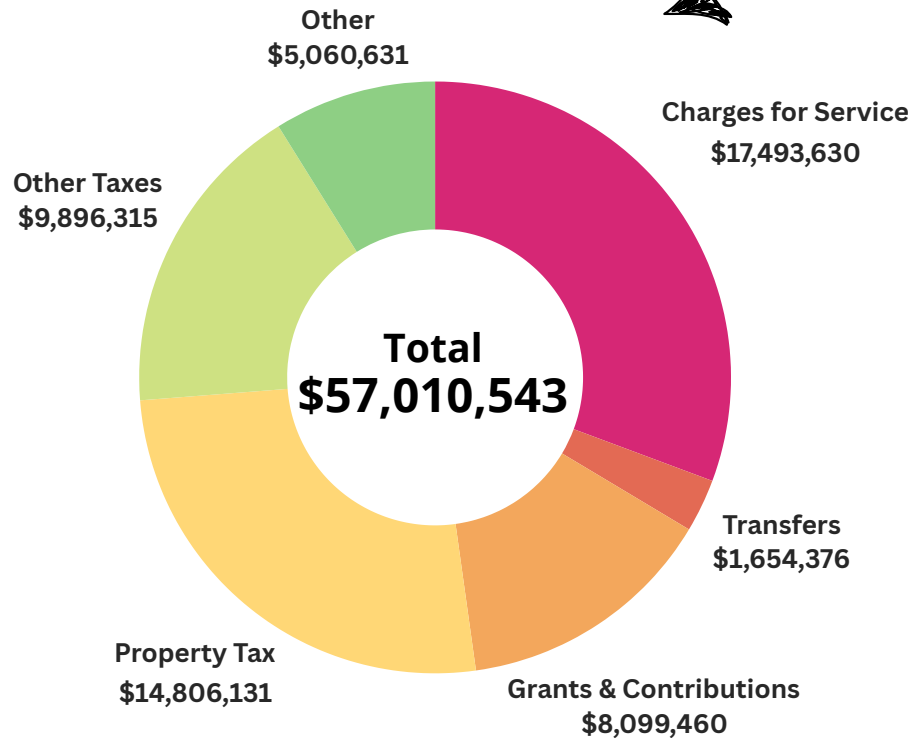
General Fund Expenditures by Function



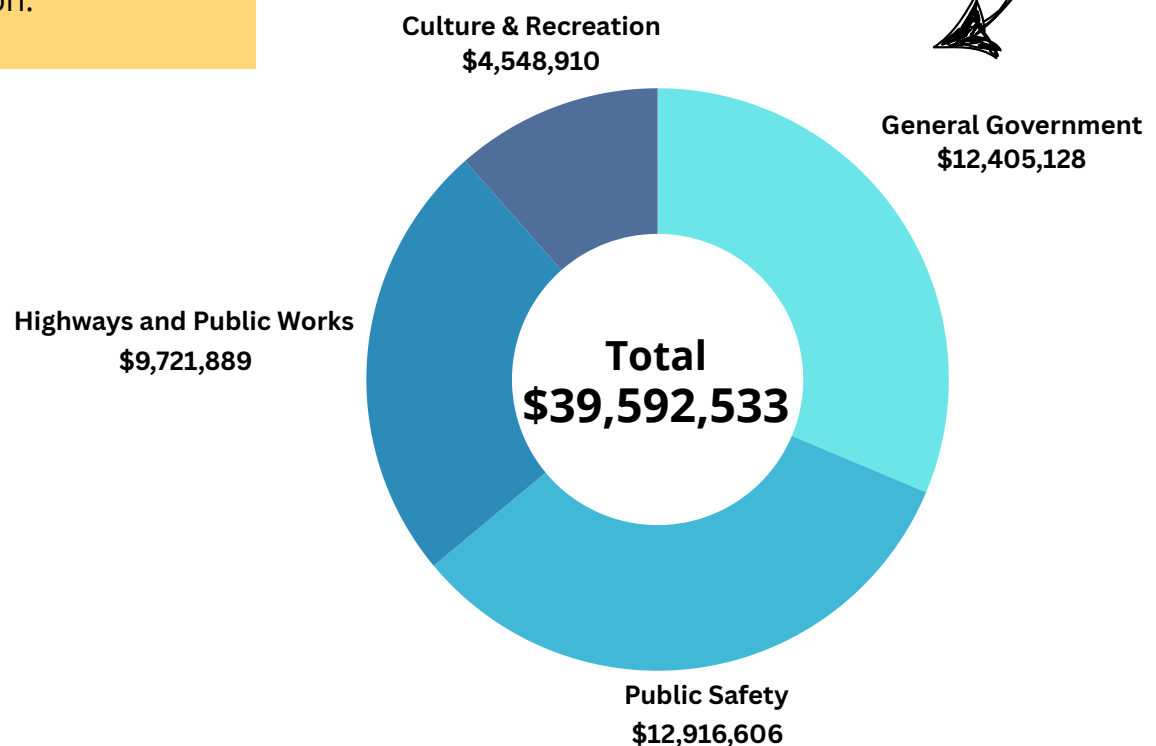
Revenues & Expenses - Government Activities

Revenue

- Property taxes make up the largest portion of governmental revenue at **26%**, with other taxes contributing **17.4%**. Combined, taxes account for **43.4%** of the City's budget.
- No City programs are fully self-sustaining—each relies on a mix of tax revenue, permit fees, and program fees.
- Grants and contributions, primarily supporting public safety and public works, often require City matching funds and enable programs that might not otherwise be possible. For example, the City's domestic violence program, once largely grant-funded, is now fully supported by the City following grant expiration.



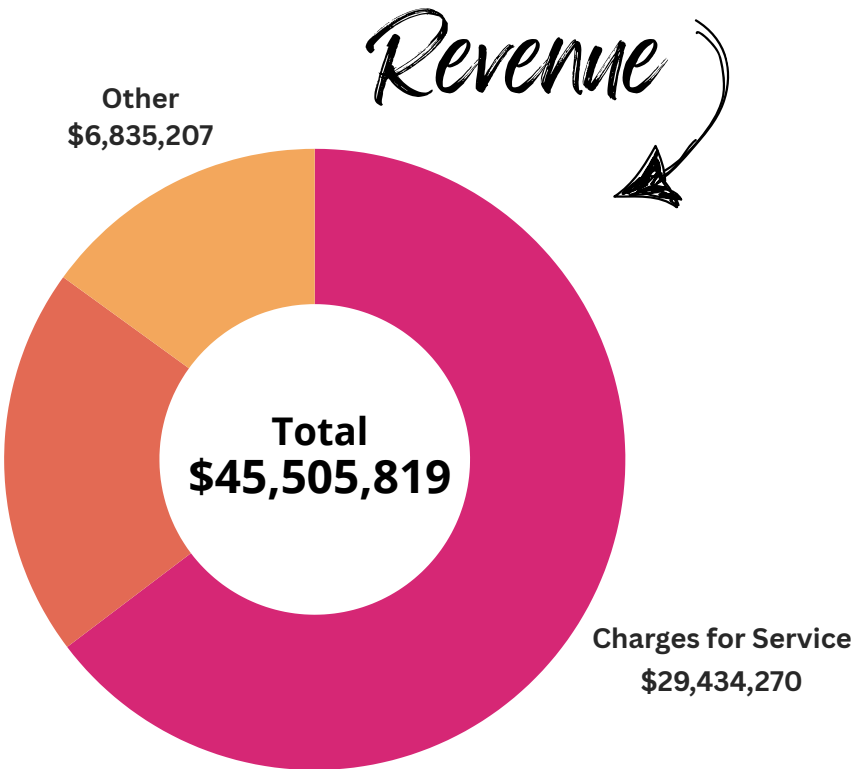
Expenses



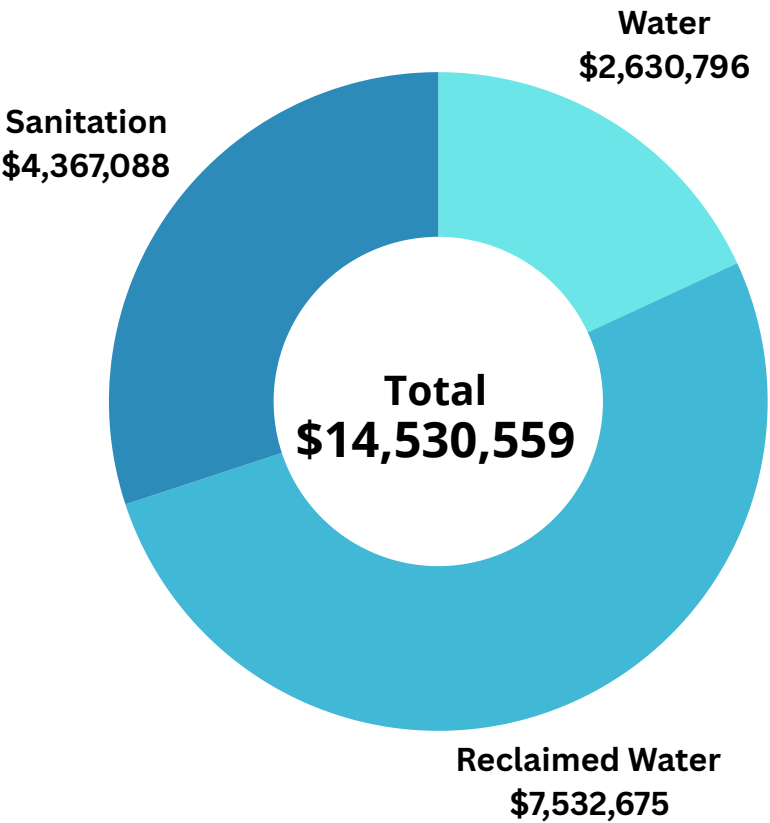
Revenues & Expenses - Business Activities

- Charges for service make up the largest portion of business type revenue at **64.7%**
- Capital construction is the second major source at **20.3%**

Capital Grants & Contributions
\$9,236,342

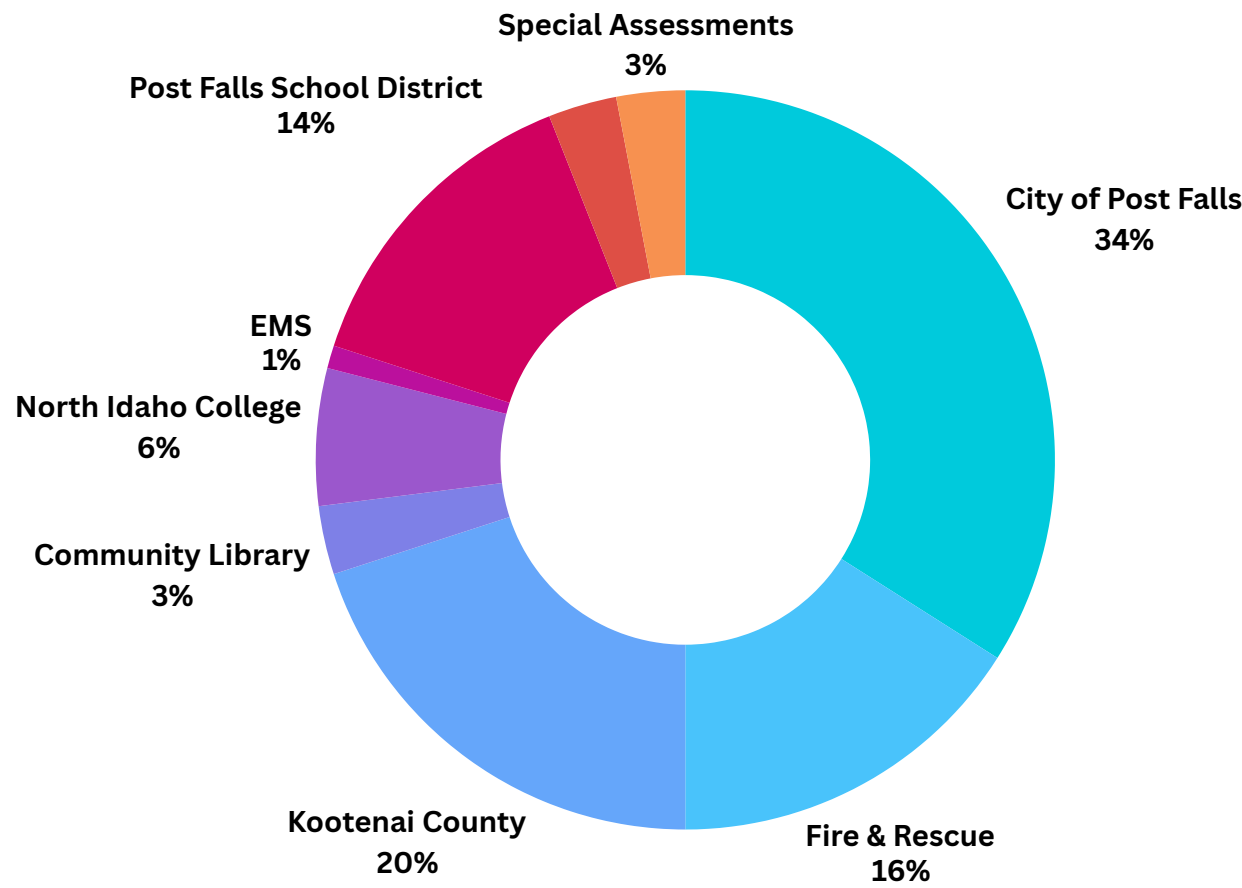


Expenses



Where Do Your Taxes Go?

Many residents are surprised to learn that only about one-third of your total property tax bill goes to the City of Post Falls. The remaining portion is distributed among several other taxing entities, including Kootenai County, the Post Falls School District, Kootenai Fire & Rescue, North Idaho College, the Post Falls Highway District, the Community Library Network, and the Kootenai County Ambulance District.





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**CITY OF POST FALLS
AGENDA REPORT
NEW BUSINESS
MEETING DATE: 7/1/2025**

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Andrew Arbini, Projects Division Manager

SUBJECT: Professional Services Agreement with J-U-B Engineers for Water Reclamation Facility Solids Handling Improvements

ITEM AND RECOMMENDED ACTION:

This item is a Professional Services contract with J-U-B Engineers to design the Solids Handling Improvements project and to assist in procuring specialized equipment. Staff recommends approval of the contract. If approved, the mayor will execute the agreement for the city.

DISCUSSION:

Significant upgrades are needed at the Water Reclamation Facility (WRF) to improve the solids handling process of wastewater treatment. Several components of these planned improvements were initially identified in the 2013 WRF Facility Plan as a future need. Last year, City Council adopted the 2024 update to the Facility Master Plan which provided refinement to the needed improvements. The Facility plan was developed by J-U-B Engineers and City staff.

Following the adopted Facility Study, City staff advertised for a Request for Qualifications (RFQ) for design services of the Solids Handling Improvements project. The City received responses from two consultant firms and J-U-B was selected as the most qualified firm. Following this selection, City Staff initiated a Solids Resiliency Study with J-U-B. The completion of that study informed the development of this design scope and agreement for the project.

As anticipated, the new tertiary treatment system has increased the amount of solids removal thereby increasing the overall daily solids production at the WRF. As a first phase, this design agreement will prioritize the procurement and installation of a new solids dewatering unit to provide improved redundancy of the solids processing system. The remainder of the planned solids improvements are also included in this design, as described in more detail, below.

Solids refer to the materials removed from the treated water in the various processes of the WRF. They consist of the microbes which biologically treat the water, residual untreated waste products, and the particles created when the tertiary treatment coagulant binds to particles including phosphorus. This material is over 99% water. For economical handling, the water must be removed from the materials, which is accomplished through two processes, called thickening and dewatering.

The design agreement and scope of work with J-U-B Engineers incorporates a Construction Manager/General Contractor (CMGC) delivery method. This approach involves early selection of a CMGC to provide input in the design phase with the project team, comprised of J-U-B and the City. The CMGC process will identify “early out” work packages, allowing a contractor to start construction before the entire project design is completed. One such example is that the CMGC process will provide an expedited procurement and installation of the new solids dewatering unit

while design of the remaining improvements progress. The City will have an option to enter into a construction contract(s) for a guaranteed price with the CMGC at the end of both design phases. Alternatively, the projects may be bid through the traditional design, bid, build delivery method.

The presented contract authorizes J-U-B to:

- Develop procurement documents and assist the City in pre-purchasing specialized solids dewatering equipment
- Develop a request for proposals (RFP) for the solicitation of a Construction Manager/General Contractor (CMGC)
- Work package 1 design services for improvements for the city procured solids dewatering equipment and an early out bid package
- Work package 2 design services for the balance of the solids handling improvements and increasing the solids processing capacity to meet growth needs,
- Develop contract and bidding documents. It is assumed that the project will be designed and constructed utilizing the CMGC delivery method.
- Completion date of work package 1 is estimated the middle of 2027
- Completion of work package 2 is estimated the end of 2028

Estimated design and construction costs for the entire project are shown below. These are planning-level estimates escalated to 2027 dollars from the 2024 Facility Plan. This is shown to illustrate the magnitude of the project but these values will be refined throughout the design process.

Solids Stream Dewatering Equipment 2	\$ 5,399,614
Headworks Influent Extension	\$ 739,811
Vactor Dump Station	\$ 762,536
Plant Drain Lift Station	\$2,263,621
Control Building Lift Station	\$ 568,115
Solids Stream Thickening	\$ 10,739,891
Solids Stream Dewatering Equipment 3	\$9,868,782
Total Estimated Project Cost	\$30,342,370

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

WRF Facility Planning Study, June 18, 2024

APPROVED OR DIRECTION GIVEN:

Council approved and adopted the Facility Planning Study

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

Project work including design, is funded through the WRF project budget for Solids Handling Improvements. This contract is not to exceed \$3,656,500. In the event additional tasks are required, staff requests a 5% contingency in the amount of \$182,825. The Public Works Director is authorized to direct the use of the contingency for individual changes up to \$50,000. Changes greater than \$50,000 or exceeding the contingency will be brought to Council for consideration. The total requested amount for Council approval is \$3,839,325. Authorization to J-U-B for tasks 120, 121, 210-005, 250, 300 and 400 are not requested at this point. In the event these tasks are needed in the future, a contract amendment will be brought to City Council for consideration.

BUDGET CODE:

650-463.3125.95520

ATTACHMENTS:

1. 070125 PPT_WRF Solids Handling Design
2. J-U-B Agreement with Attachments

Water Reclamation Facility Solids Handling Improvements

Professional Services Agreement with J-U-B Engineers



Andrew Arbini, Projects Division Manager

Public Works Department
July 1, 2025

Outline

- Project Goals and background
- Solids Treatment
- Professional Services with J-U-B
- Construction Manager/General Contractor
- Financial Summary
- Project Schedule
- Next Steps

Project Goals

1. Address redundancy of the Solids Treatment System
2. Anticipate increased capacity needs
3. Maximize long-term return on investment
4. Avoid duplicate future upgrades

Project background

- Improvements to the Solids Treatment originally identified in the 2013 Facilities Study
- 2024 Facilities Study provided refinement to these improvements
- Expected increase of solids production following the completed tertiary improvements project.

Solids Treatment and Processing

- Refers to materials removed from the treated water
- Consists of the microbes, used to biologically treat the water
- Tertiary treatment coagulant binds to particles including phosphorus (Consists of over 99% water)
- Water is removed from these materials through two process:
 - 1) Thickening
 - 2) Dewatering

Professional Services with J-U-B

- J-U-B Engineers selected from a Request for Qualifications in 2024
- Recently completed the solids resiliency study to inform the design scope
 - Future presentation to City Council

Summary of project milestones:

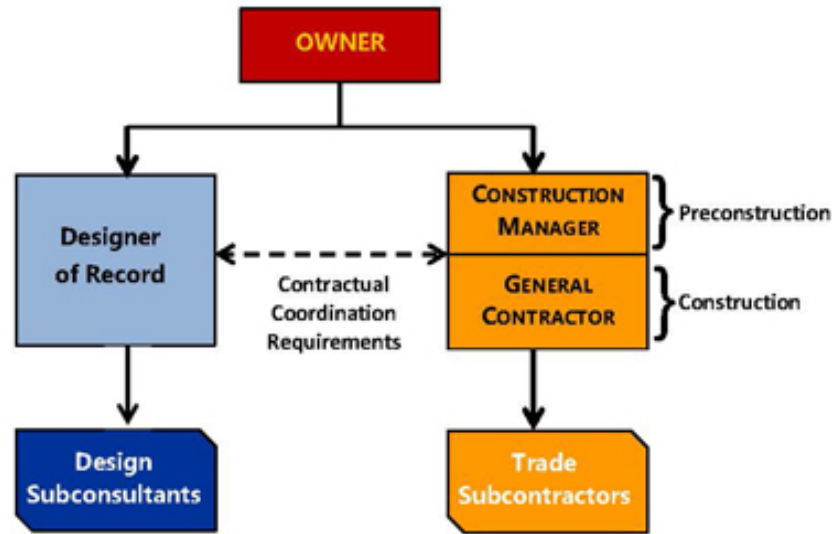
- Prioritize procurement of an additional dewatering unit to improve redundancy of the dewatering process
- Project 1 – Procurement and installation of dewatering unit
- Project 2 - Balance of solids improvements (includes thickening)
- Construction Manager/General Contractor delivery method

Dewatering Equipment – Belt Filter Press



Construction Manager/General Contractor

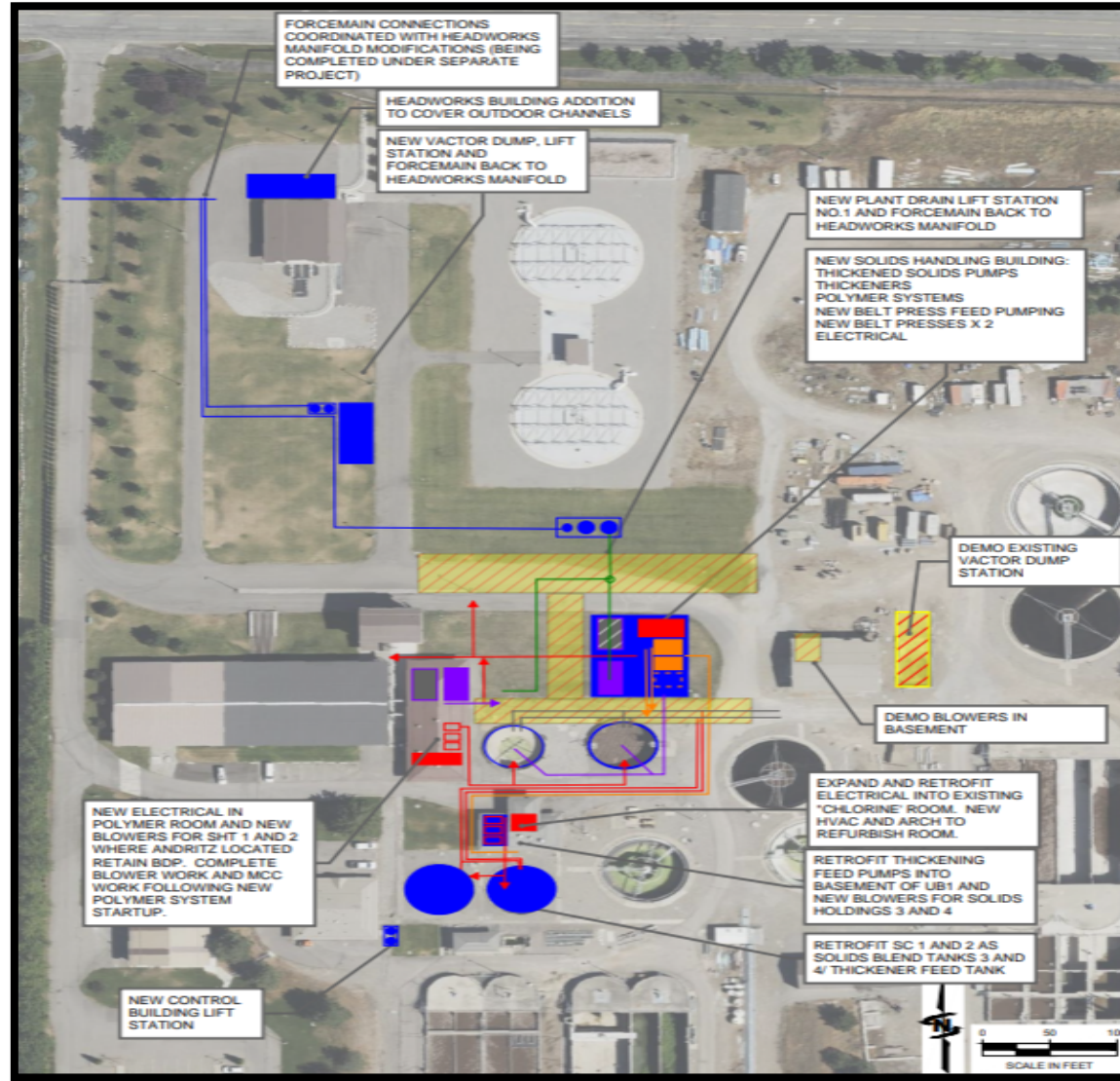
- CM/GC will provide constructability input regarding scheduling, phasing and pricing. CMGC would manage competitive bidding of subcontractors.



- CM/GC firm will develop a 'guaranteed maximum price' (for each project) based on the project scope and schedule.

- City and CM/GC may negotiate the contract(s) based on the guaranteed maximum price to complete the work. Alternatively, the projects may be bid through the traditional Design, Bid, Build delivery method

Water Reclamation Facility



Financial Summary with J-U-B

Solids Handling Improvements (Engineering and Design)	\$3,656,500
Requested contingency (5%)	<u>\$ 182,825</u>
Total Request	\$3,839,325

The project is Budgeted and funded through the Solids Handling Improvements
GL: 650-463.3125.95520

Estimated Project Cost

Solids Stream Dewatering Equipment	\$ 5,399,614
Headworks Influent Extension	\$ 739,811
Vactor Dump Station	\$ 762,536
Plant Drain Lift Station	\$ 2,263,621
Control Building Lift Station	\$ 568,115
Solids Stream Thickening	\$ 10,739,891
Solids Stream Dewatering Equipment 3	\$ 8,868,782
Total Estimated Project Cost	\$ 30,342,370

*Costs are planning level estimates, escalated to 2027 dollars by using the planning estimates in the 2024 Facility Study

Project Schedule

July 2025 to January 2026

- Preliminary Design
- Procurement documents for Dewatering Equipment
- Request for Proposal and selection of CMGC

January 2026 to June 2027

- Project 1 – Design, procurement and installation of dewatering equipment

January 2026 to August 2028

- Project 2 – Design and construction of the balance of project improvements

Next Steps

- Pre-procurement of a New Solids Dewatering unit
 - Equipment contract and award, presented to City Council
- Construction Manager/General Contractor – Request for Proposals
 - CMGC Contract Award presented to City Council
- Present design updates to City Council

Questions



CITY OF POST FALLS:

City of Post Falls Idaho
C/O City of Post Falls Public Works Department
408 N. Spokane Street
Post Falls, ID 83854

City Contract Administrator: John Beacham, Public Works Director Phone: (208) 773-3511
Email: jbeacham@postfalls.gov

City Project Manager: Andrew Arbini, Utilities Project Manager Phone: (208) 457-3378
Email: aarbini@postfalls.gov

CONSULTANT:

J-U-B Engineers, Inc.
7825 Meadowlark Way, Coeur d'Alene, ID 83815
Firm Michael Conn, PE, Project Manager, Phone: (208) 762-8787
Email: mconn@jub.com

THIS AGREEMENT made and entered into by and between the City of Post Falls, a political subdivision of the State of Idaho, having offices for the transaction of business at 408 N. Spokane Street, Post Falls, Idaho 83854, hereinafter referred to as the “**City**,” and J-U-B Engineers, Inc. having offices for the transaction of business at 7825 Meadowlark Way, Coeur d'Alene, ID 83815 hereinafter referred to as the “**Consultant**” jointly, hereinafter referred to along with the City as the “Parties.”

WITNESSETH:

WHEREAS, the City desires to obtain Engineering Services, within the City; and

WHEREAS, the Consultant has been selected by the City to prepare such.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions set forth herein, the Parties mutually agree as follows:

ARTICLE 1. SUBJECT AND PURPOSE

1.1. **PURPOSE:** The City hereby agrees to engage the Consultant, and the Consultant hereby agrees to perform the services hereinafter set forth, which are generally described within **Exhibit “A”**, which is incorporated herein by this reference.

ARTICLE 2. SCOPE OF WORK AND PERSONNEL

2.1. **PROJECT LOCATION:** This project will be in the City of Post Falls.

2.2. SCOPE/STATEMENT OF WORK: The Consultant will provide the professional services described in the Scope of Services attached hereto as **Exhibit “A”**, which is incorporated herein by reference. All services required hereunder will be performed by the Consultant or under the Consultant’s direct supervision, and all personnel engaged in the work shall be fully qualified and authorized under state and local law to perform such services. The Consultant must coordinate work with the City Project Manager or their representative. The CITY understands and agrees that Artificial Intelligence (AI) may be used as a tool on the Project, including but not limited to meeting notes, graphics, document editing, etc. (along with AI features that are integral to design and other software). Results of AI and software applications will be reviewed and, if necessary, modified by J-U-B prior to submittal as a Deliverable. Regardless of whether J-U-B uses AI as a tool to aid in their services, J-U-B will still be responsible for their services in accordance with the professional standard of care.

2.3. PERSONNEL: The Consultant represents that it has or will secure all personnel required to perform its services at its own expense under this Agreement. Such personnel shall not be employees of or have any contractual relationship with the City. It is expected that the Project Manager and other key employee(s) upon which the Consultant based its qualifications to perform the work will be the ones who perform the services on behalf of the Consultant. The Consultant may not replace the Project Manager or other key employee(s) without obtaining the City’s approval, which the City will not unreasonably withhold. The written request for substitution must describe why the action is being requested and be accompanied by the documentation for the person(s) as called for in the Request for Qualification’s criteria section dealing with the competence of personnel and any relevant specialized experience. Based upon the City’s review of the Consultant’s documentation, and any supplemental information that the City may request, the City may, at its sole option: (1) approve the Consultant’s request in writing; or (2) deny the Consultant’s request and call for other substitute(s) or replacement(s) to be submitted for review; or (3) terminate this Agreement for cause and remove the Consultant from the project.

2.4. ASSIGNABILITY: The Consultant may not assign or transfer any interest in this Agreement without the prior written consent of the City thereto. However, claims for money due or to become due to the Consultant from the City under this Agreement may be assigned to a bank, trust company, or other financial institution without such approval. The Consultant must provide notice of any such assignment or transfer promptly to the City. Likewise, the Consultant may not delegate duties or otherwise subcontract work or services under this Agreement without the prior written approval of the City.

2.5. RELATIONSHIP OF THE PARTIES: The Consultant shall perform its obligations hereunder as an independent contractor of the City. The City may administer this Agreement and monitor the Consultant’s compliance with this Agreement but shall not supervise or otherwise direct the Consultant except to provide recommendations and approvals according to this Agreement.

2.6. TERM: Services shall be performed as expeditiously as is consistent with professional skill and care and the orderly progress of the work. Upon request of the City, and subject to the City’s approval, a schedule for the performance of the services, which may be adjusted as the project proceeds, shall be submitted for review and approval. The schedule shall include allowances for periods required for the City’s review and the receipt of submissions by authorities having jurisdiction over the project.

- a. If the period of service for the currently scoped Tasks 100, 110, 210, or 220 (Excludes tasks designated as “TBD” in *Exhibit A*) is extended beyond two years or if the Project has stop/start iterations, *the parties will* negotiate an equitable adjustment in compensation to

the consultant for the remaining services. In the event the parties are unable to negotiate an adjustment, the compensation for remaining services will be increased by 5% for Lump Sum Tasks; and for T&M tasks the rate-table shall increase by 5%. The scope and fee for new work, out of scope work, or subsequent amendments would be negotiated upon initiation of the Additional Services amendment

ARTICLE 3. COMPENSATION

3.1. BASIS OF COMPENSATION: Consultant will be paid at an hourly rate based on the rates listed in the budget section of **Exhibit “A”**. Total reimbursement to the Consultant, including reimbursable expenses, will not exceed \$3,656,500.00 without an amendment to this agreement approved in writing by both parties. Prices and rates shall remain firm for the duration of this Agreement unless formally amended or changed by Change Order to the Agreement.

3.2. REIMBURSABLE EXPENSES: Reimbursable expenses must have the prior written approval of the City. Reimbursable expenses will be billed at cost unless otherwise approved in writing by the Contract Administrator. Such reimbursable expenses are subject to the total compensation limit addressed in Section 3.1 of this Article. Reimbursable expenses include costs by the Consultant and the Consultant’s employees in the interest of the project.

3.3. EXCLUSIONS FROM COMPENSATION: Except as otherwise provided in this Agreement, the City shall not offer any additional compensation, payment, use of facilities, service, or other value to the Consultant in connection with the performance of this Agreement. The parties understand and agree that except as otherwise provided in this Article, administrative overhead, and other indirect or direct costs the Consultant may incur in the performance of its obligations under this Agreement, including but not limited to fees, licenses, and permits, have already been included in the computation of the Consultant’s price and may not be charged to the City.

3.4. TIME OF PAYMENT: Payments will be made monthly based on an invoice for services rendered and costs incurred during the previous month. Each invoice will contain the project or contract number and be sequentially numbered beginning with “Pay Request 1”. The invoice will be addressed to the Project Manager at the above address. The invoice will be paid within thirty (30) days of receipt by the City, contingent upon review and authorization by the City’s Contract Administrator and Project Manager. Each monthly invoice must reflect the total work performed and approved to date. Past due amounts may bear a finance charge as stipulated by law not to exceed 1% of the past due amount per month.

3.5. METHOD OF PAYMENT: The City, in its sole discretion, may elect to make payment by warrant (check), credit card (payment card or “P” card), Automated Clearing House (ACH), or Electronic Payment (E-payment or E-payables). The pricing submitted by the Consultant and accepted by the City includes applicable payment terms and any fees incurred by the Consultant through their financial institutions in taking any of the above-referenced payment methods. No additional fees or charges to the City shall apply unless otherwise pre-approved by the City.

3.6. FINAL INVOICE: For the Parties to close their books and records, the Consultant will state “final invoice” or other words to that effect on its final or last billing to the City for the work of the Agreement.

Since this Agreement will be closed and any budget balances deleted, the Consultant agrees that any further charges not adequately included on this or previous billings will be waived in their entirety.

ARTICLE 4. INSURANCE

4.1. INSURANCE: The Consultant will maintain, at a minimum, the insurance coverages outlined in this Article. Any exclusions must be pre-approved by the City of Post Falls Finance Department. Work under this Agreement may not commence until evidence of all required insurance is provided to, and approved by, the City's Legal Department. The Consultant's insurer must have a minimum A.M. Best's rating of A-VII and must be licensed to do business in the State of Idaho. Evidence of such insurance shall consist of a completed copy of the certificate of insurance, signed by the insurance agent for the Consultant. The insurance policy or policies will not be canceled, materially changed, or altered without forty-five (45) days prior notice submitted to the City. The policy must be endorsed, and the certificate must reflect that the City of Post Falls is named as an additional insured on the Consultant's general liability policy concerning activities under this Agreement. The policy must provide, and the certificate must reflect that the insurance afforded applies separately to each insured against whom a claim is made, or suit is brought except with respect to the limits of the company's liability. Additionally, the policy must be endorsed, and the certificate must reflect that the insurance afforded therein shall be primary insurance for the Consultant. The certificate holder shall be City of Post Falls C/O City of Post Falls Public Works Department, 408 N. Spokane Street, Post Falls, Idaho 83854. Any insurance or self-insurance carried by the City shall be excess and not contributory insurance to that provided by the Consultant.

4.2. GENERAL LIABILITY INSURANCE: The Consultant must have Commercial General Liability Insurance with limits of \$1,000,000.00 per occurrence, which includes general aggregate, products, completed operation, personal injury, and fire damage. The General Liability Insurance must state that the City of Post Falls, its officers, agents and employees, and any other entity required explicitly by the provisions of this Agreement will be specifically named additional insured(s) for all coverage provided by this policy of insurance and shall be fully and completely protected by this policy from all claims.

4.3. AUTOMOBILE INSURANCE: The Consultant must carry, for the duration of this Agreement, comprehensive automobile liability coverage of \$1,000,000.00 for any vehicle used in conjunction with the provision of services under the terms of this Agreement. The policy must provide that it will not be canceled, materially changed, or renewed without forty-five (45) days prior written notice to the City of Post Falls.

4.4. WORKERS COMPENSATION: The Consultant agrees to maintain Workmen's Compensation coverage on all employees, including employees of subcontractors, during the term of this Agreement as required by Idaho Code and to provide proof of Worker's Compensation coverage by providing its State Industrial Account Identification Number to the City. Should the Consultant fail to maintain such insurance during the entire term hereof, the Consultant will indemnify the City against any loss resulting from such failure, either by compensation or additional premium liability.

4.5. PROFESSIONAL LIABILITY INSURANCE: The Consultant will carry Professional Liability insurance coverage in the minimum amount of this Agreement or \$1,000,000.00, whichever is more.

4.6. FAILURE TO COMPLY: Failure of the Consultant to fully comply with the above insurance requirements during the term of this Agreement will be considered a material breach of this Agreement

and could be cause for immediate termination of the Agreement at the City's sole discretion. Alternatively, the City may procure and maintain, at the Consultant's sole expense, insurance up to the amount of the required coverage(s). The City may offset the cost of such insurance against any payment due to the Consultant for work performed under this Agreement.

ARTICLE 5. CONTRACT TERMINATION

5.1. TERMINATION BY CONSULTANT: This Agreement may be terminated by the Consultant upon thirty (30) days prior written notice to the City in the event of substantial failure by the City to perform under the terms of this Agreement through no fault of the Consultant.

5.2. TERMINATION BY CITY: The City may terminate this Agreement with or without cause immediately upon written notice to the Consultant. In the event of termination of a Contract through no fault of the Consultant, the City agrees to pay the Consultant for services rendered to the City's satisfaction up to the date of termination based upon actual costs and expenses incurred according to this Agreement. Payment will be based upon the Consultant's itemized breakdown and documentation that services have been performed to the date of termination and acceptance of said documentation by the City. In the event of termination for cause, the Consultant must reimburse the City for all reasonable costs associated with the replacement of the Consultant with a different entity to complete the work that is the subject of this Agreement.

5.3. CLOSE-OUT OF WORK: Immediately after sending a Termination Notice to the City or receiving a Termination Notice from the City, and except as otherwise directed by the City, the Consultant must:

- (1) Stop work on the date and to the extent specified; and
- (2) Terminate and settle all orders and subcontracts relating to the performance of the terminated work; and
- (3) Transfer all work in process, completed work, and other material related to the terminated work to the City; and
- (4) Continue and complete all parts of the work that have not been terminated.

ARTICLE 6. INDEMNIFICATION

6.1. CONSULTANT TO INDEMNIFY CITY: The Consultant agrees to indemnify, defend (at the City's sole option), and hold the City harmless from any and all claims, including but not limited to reasonable attorney fees, demands, losses and liabilities to or by third parties to the extent arising from, resulting from, a negligent act, error or omission of the Consultant performed under this Agreement by the Consultant, its agents or employees to the fullest extent permitted by law. The Consultant's duty to indemnify the City shall not apply to liability for damages arising from bodily injury to persons or damage to property caused by or resulting from the negligence of the City, its agents, or employees. The Consultant's duty to indemnify the City for liability for damages arising out of bodily injury to persons or damage to property caused by or resulting from the concurrent negligence or (a) the City, its agents or employees, and (b) Consultant, its agents or employees shall apply only to the extent of negligence of the Consultant or its agents or employees. Consultant's duty to defend (at the City's sole option), indemnify, and hold the City harmless shall include, as to all claims, demands, losses, and liability to which it applies, the City's personnel-related costs, reasonable attorney's fees, court costs, and all other claim-related expenses. The Consultant's defense obligation under the indemnity paragraph shall include only the

reimbursement of reasonable defense costs to the extent of the Consultant's actual, proportional indemnity obligation as determined by a court of law.

6.2. PROFESSIONAL LIABILITY: The Consultant's professional liability to the City (including Consultant's officers, directors, employees, and agents) is limited to the amount payable under this Agreement or one million dollars (\$1,000,000), whichever is more. In no case will the Consultant's professional liability to third parties be limited in any way. This limitation applies to all lawsuits, claims, or actions identified under any legal theory related to the Consultant's services under this Agreement and any continuation or extension of such services.

6.3. U.C.C., LIENS, ETC. The Consultant's indemnification shall expressly include all claims for loss or liability because of wrongful payments under the Uniform Commercial Code or other statutory or contractual liens or rights of third parties, including taxes accrued or accruing as a result of this Agreement or work performed or materials furnished directly or indirectly because of this Agreement.

ARTICLE 7. INSTRUMENTS OF SERVICE/RECORDS

7.1. CITY OWNS INSTRUMENTS OF SERVICE: Drawings and other documents, including those in electronic form, prepared by the Consultant and Consultant's subcontractors are Instruments of Service. The City shall own all rights, title, and interest in all of the Instruments of Service and all of the other materials conceived or created by the Consultant or its employees or subcontractors, either individually or jointly with others, which arise out of the performance of this Agreement, including any inventions, reports, studies, designs, drawings, specifications, notes, documents, software and documentation, computer-based training modules, electronically, magnetically or digitally recorded material, and other work in whatever form (hereafter "Materials"). All finished or unfinished Materials prepared by the Consultant under this Agreement shall be the property of the City whether or not the project is completed or this Agreement is canceled before expiration. Electronic deliverables provided to the CITY as part of the work described within this Attachment are subject to the provisions of J-U-B's "electronic document/data limited license" attached hereto as Exhibit "C" and made part of this Agreement. Notwithstanding the attached License, the City retains the right to internally archive, review, and disclose any electronic document as required by public records law or applicable regulations.

7.2. CONSULTANT TO ASSIGN RIGHTS: The Consultant hereby assigns to the City all rights, titles, and interests to the Materials. Upon request of the City, the Consultant will execute all papers and perform all other acts necessary to assist the City in obtaining and registering copyrights, patents, or other forms of protection provided by law for the Materials, such work being at additional expense to the City. The Materials created under this Agreement by the Consultant, its employees, or subcontractors, individually or jointly with others, shall be considered "works made for hire" as defined by the United States Copyright Act. All of the Materials, whether in a paper, electronic, or another form, shall be remitted to the City by the Consultant, its employees, and any subcontractors, and the Consultant shall not copy, reproduce, allow, or cause to have the Materials copied, imitated or used for any purpose other than the performance of the Consultant's obligations under this Agreement without the prior written consent of the City except that the Consultant may retain copies necessary for record-keeping, documentation and other such business purposes related to the Agreement.

7.3. STANDARD ELEMENTS: The preceding shall not be construed to mean that the City shall acquire an exclusive possessory right, by copyright or otherwise, to the exclusion of the Consultant, in standard elements found in the Materials (such as standard details) generated and authored by the Consultant for its regular, repeated and ongoing use in designs, plans and drawings for its customers in the ordinary course of its business. The City further waives any claim against the Consultant for errors or omissions arising specifically from changes made by the City or others to the Materials after completing the work provided by this Agreement. This waiver does not extend to errors or omissions in the Materials unrelated to any such changes by the City or others.

7.4. INFRINGING ON OTHERS INTELLECTUAL PROPERTY: The Consultant represents and believes that Materials produced or used under this Agreement do not and will not infringe upon any intellectual property rights of another, including but not limited to patents, copyrights, trade secrets, trade names, and service marks and names. The Consultant shall indemnify and defend (at the City's sole option) the City at the Consultant's expense from any action or claim brought against the City to the extent that it is based on a claim that all or part of the Materials infringes upon the intellectual property rights of another. The Consultant shall be responsible for payment of any and all such claims, demands, obligations, liabilities, costs, and damages, including, but not limited to, reasonable attorney fees arising out of this Agreement, amendments, and supplements thereto, which are attributed to such claims or actions. This paragraph shall not apply to claims that arise from Materials specifically required by the City or to portions of the Materials which the City directed the Consultant to include within said Materials. If such a claim or action arises, or in the Consultant's or the City's opinion is likely to arise. In that case, the Consultant will, at the City's discretion, either procure for the City the right or license to continue using the Materials at issue or replace or modify the allegedly infringing Materials. This remedy shall be in addition to and shall not be exclusive to other remedies provided by law.

7.5. FINDINGS CONFIDENTIAL: Any reports, information, data, etc., given to or prepared or assembled by the Consultant under this Agreement which the City requests to be kept confidential shall not be made available to any individual or organization by the Consultant without the prior written approval of the City.

7.6. MAINTENANCE OF RECORDS: The Consultant will maintain, for at least three (3) years after completion of this Agreement, all relevant records concerning this Agreement. The Consultant shall make available to the City, at any time during their regular operating hours, all records, books, or pertinent information which the Consultant shall have kept in conjunction with this Agreement and which the City may be required by law to include or make part of its auditing procedures, an audit trail or which may be necessary for funding the services contracted for herein.

7.7. APPROVAL OF DOCUMENTS: The City's approval of documents resulting from the services provided by the Consultant does not relieve the Consultant from its responsibility to comply with the standard of care for the performance of its services outlined in this Agreement.

7.8. ARTICLE APPLICABLE TO SUBCONTRACTORS: The Consultant shall ensure that the substance of the preceding subsections is included in each subcontract for the work under this Agreement.

ARTICLE 8. GENERAL CONDITIONS

8.1. PAYMENT OF TAXES: This Agreement is for the employment of the Consultant as an independent contractor. The Consultant acknowledges that they are an independent contractor doing business as listed above and is solely responsible for paying any and all taxes associated with the work of this Agreement, including but not necessarily limited to income and social security taxes.

8.2. ENFORCEMENT COSTS: If any legal action or other proceeding is brought for the enforcement of this Agreement, or because of an alleged dispute, breach, default, or misrepresentation in connection with any provisions of this Agreement, the successful or prevailing Party or Parties shall be entitled to recover reasonable attorney's fees, court costs, and all expenses (including taxes) even if not taxable as court costs (including, without limitation, all such fees, costs, and expenses incident to appeals), incurred in that action or proceeding, in addition to any other relief to which such Party or Parties may be entitled.

8.3. COMPLIANCE WITH LAWS: The Parties hereto expressly agree to observe federal, state, and local laws, ordinances, and regulations to the extent that they may have any bearing on either providing any money under the terms of this Agreement or the services provided under the terms of this Agreement.

8.4. MODIFICATION: No modification or amendment to this Agreement will be valid until the same is reduced to writing, in the form of a change order, and executed with the same formalities as this present Agreement.

8.5. VENUE STIPULATION: This Agreement has and shall be construed as having been made and delivered in the State of Idaho, and the laws of the State of Idaho shall apply to the construction and enforcement of this Agreement or any provision hereto. Any civil action arising from this Agreement shall be brought in the District Court for the First Judicial District of the State of Idaho at Coeur d'Alene, Kootenai County, Idaho, and may not thereafter be removed to any other state or federal court.

8.6. WAIVER: No officer, employee, agent, or otherwise of the City has the power, right, or authority to waive any of the conditions or provisions of this Agreement. No waiver of any breach of this Agreement shall be held to be a waiver of any other or subsequent breach. All remedies afforded in this Agreement or law shall be taken and construed as cumulative, in addition to every other remedy provided herein or by law. Failure of the City to enforce at any time any of the provisions of this Agreement or to require at any time performance by the Consultant of any provision hereof shall in no way be construed to be a waiver of such provisions, nor in any way affect the validity of this Agreement or any part thereof, or the right of the City to enforce every such provision hereafter.

8.7. HEADINGS: This Agreement's Article and Section headings have been inserted solely for convenience and ready reference. In no way do they purport to, and shall not be deemed to, define, limit, or extend the scope or intent of the Articles or Sections they appertain.

8.8. OTHER EMPLOYMENT: This Agreement is not an exclusive services agreement. The Consultant may take on other professional assignments while completing work under this Agreement.

8.9. RECOVERY OF FUNDS: Whenever, under this Agreement, any sum of money shall be recoverable from or payable by the Consultant to the City, the same amount may be deducted from any sum due to the Consultant under this Agreement or any other contract between the Consultant and the City including reasonable attorney fees and or any additional collection costs. The rights of the City are in addition and without prejudice to any other right the City may have to claim the amount of any loss or damage suffered by

the City on account of the acts or omissions of the Consultant.

8.10. SEVERABILITY: In the event any term or condition of this Agreement or application thereof to any person or circumstances is held invalid, such invalidity shall not affect other terms, conditions, or applications of this Agreement, which can be given effect without the invalid term, condition, or application. To this end, the terms and conditions of this Agreement are declared severable.

8.11. NOTIFICATION: All notices called for or provided for in this Agreement shall be in writing and must be served on any of the Parties either personally or by United States Mail to their respective addresses set forth above. All notices or other communications given hereunder and sent or delivered to the Party at the address set forth for such shall be deemed received: (1) when certified mail is deposited in the United States mail, postage prepaid; or (2) on the third day following the day on which the same have been mailed by first class delivery, postage prepaid; or (3) on the day such notices or other communications are received when sent by personal delivery, prepaid.

8.12. INTEREST OF MEMBERS OF CITY AND OTHERS: No officer, member, or employee of the City and no member of its governing body, and no other public official of the governing body shall participate in any decision relating to this Agreement which affects their interest or the interest of any corporation, partnership, or association in which they are, directly or indirectly, interested or has any personal or financial interest, direct or indirect, in this Agreement or the proceeds thereof.

8.13. INTEREST OF CONSULTANT: The Consultant covenants that they presently have no interest and shall not acquire any direct or indirect interest that would conflict in any manner or degree with the services required to be performed under this Agreement. The Consultant further covenants that in the performance of this Agreement, the Consultant shall employ no person having any such interest.

8.14. PERMITS: The Consultant shall acquire and maintain in good standing all permits, licenses, and other documents necessary to its performance under this Agreement.

8.15. INTEGRATION: This instrument and all appendices and amendments hereto embody the parties' entire Agreement. There are no promises, terms, conditions, or obligations other than those contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either oral or written, between the parties.

8.16 NONDISCRIMINATION: The Consultant will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The Consultant shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, sex, or national origin. Such actions shall include, but not be limited to, the following: employment, upgrading, demotions, or transfers; recruitment or recruitment advertising; layoffs or terminations; rates of pay or other forms of compensation; selection for training, including apprenticeship; and participation in recreational and educational activities. The Consultant agrees to post in conspicuous places available for employees and applicants for employment notices to be provided, setting forth the provisions of this nondiscrimination clause. The Consultant shall keep such records and submit such reports concerning the racial and ethnic origin of applicants for employment and employees as the City may require. The Consultant further agrees to comply with all the Nondiscrimination Requirements contained in Exhibit "B", which is incorporated herein by this reference.

8.17. ADDITIONAL REQUIREMENTS OF THE STATE OF IDAHO: The clauses in this Section are required by the State of Idaho. The inclusion of these clauses in this Agreement by the City does not indicate the City's support or opposition to these clauses nor acknowledgment by the City that these clauses are relevant to the subject matter of this Agreement. Instead, these clauses are included solely to comply with Idaho state law.

- a. **Boycotting Israel:** If payments under this Agreement exceed one hundred thousand dollars (\$100,000) and the Consultant employs ten (10) or more persons, then the Consultant certifies that it is not currently engaged in and will not, for the duration of this Agreement, engage in a boycott of the goods or services of the state of Israel or territories under its control as those terms are defined in the "Anti-Boycott Against Israel Act" (Idaho Code 67-2346).
- b. **Boycotting Certain Sectors:** If payments under this Agreement exceed one hundred thousand dollars (\$100,000) and the Consultant employs ten (10) or more persons, then the Consultant certifies that it is not currently engaged in and will not, for the duration of this Agreement, engage in a boycott of the goods or services of companies engaged in or supporting the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture; or the manufacture, distribution, sale, or use of firearms as those terms are defined in Idaho Code 67-2347A.
- c. **Government of China:** Consultant certifies that it is not and will not, for the duration of this Agreement, be owned or operated by the government of China as those terms are defined in Idaho Code Title 67, Chapter 23.
- d. **Contract with Abortion Providers:** To the extent this Agreement is subject to the use of public funds, Consultant certifies that it is not, and will not, for the duration of this Agreement, become an abortion provider or an affiliate of an abortion provider as those terms are defined in the "No Public Funds for Abortions Act" (Idaho Code Title 18, Chapter 87).

ARTICLE 9. CONTRACT DOCUMENTS

9.1. CONTRACT DOCUMENTS: The Contract Documents consist of this Agreement, the other documents listed below, and all modifications and change orders issued subsequent thereto. These form a contract; all are as entirely a part of the contract as if attached to this Agreement or repeated herein. In the event of any inconsistency between the provisions of this Agreement and the documents listed below, the provisions of this Agreement will control, and the order of precedence will be in the order listed. An enumeration of the contract documents is set forth below:

1. Amendments; and
2. This Agreement; and
3. Exhibit "A" Scope of Work; Exhibit "1-A" Labor Est, and
4. Exhibit "B" Nondiscrimination Requirements; and
5. Exhibit "C" Electronic Documents and Data Limited License
6. Exhibit "D" Project Rate Table
7. Exhibit "E" Consultant Response to the Request for Qualifications.

END OF ARTICLES

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed on the day and year set forth herein above.

MAYOR OF POST FALLS, IDAHO

ATTEST:

Ronald G. Jacobson, Mayor

BY: _____
Shannon Howard
City Clerk

Date: June ____, 2025

CONSULTANT

Cory R. Baune, Vice President
J-U-B Engineers, Inc.

Date: June 23, 2025

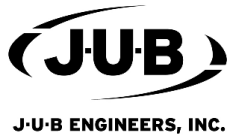
State of Idaho)
 : ss
County of Kootenai)

On this 23 day of June, 2025 before me, a notary for the State of Idaho, personally appeared Cory R. Baune, PE who, being by me first duly sworn, declared that they is a Vice President of J-U-B Engineers, Inc. that they signed the foregoing document as the authorized officer of the corporation, and that all statements therein contained are true.

IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal the date and year in this certificate first above written



Kimberly Utecht
Notary Public for the State of Idaho
Residing at: Coeur d'Alene
My Commission Expires: 7/9/2027



**J-U-B ENGINEERS, Inc.
AGREEMENT FOR PROFESSIONAL SERVICES**

**FOR
Water Reclamation Facility Solids Handling Improvements for
the CITY of Post Falls, Idaho**

Exhibit "A" – Scope of Services, Schedule, and Basis of Fee

The Agreement for Professional Services (Agreement) includes the following provisions regarding the Scope of Services, Schedule of Services, and the Basis of Fee:

PART 1 - PROJECT UNDERSTANDING / BACKGROUND

The CITY of Post Falls (CITY) is seeking continued professional engineering services from J-U-B ENGINEERS, Inc. (J-U-B or J-U-B) for wastewater engineering. The scope of work will include engineering services for the CITY'S Water Reclamation Facility (WRF) project generally consisting of the following items:

- Headworks – Modification and expansion of the Headworks building to enclose the outdoor channels to the north to improve odor containment and freeze protection of sampling equipment. It is currently anticipated that the necessary forcemain connections for this project can be made without the larger piping manifold extension and 12th Ave forcemain project work (identified in the Facility Planning effort and refined further as part of the Seltice Way Project). If it is identified that the manifold and associated flow shut-down / rerouting to be necessary following the completion of the 30% Concept Design milestone (for cost savings, coordination with the building expansion or other projects) the design of this manifold could be added as an additional service.
- New Solids Thickening System - Thickening process design will include evaluation of tertiary sludge thickening, or co-thickening with WAS. New solids thickening process and support equipment suppliers will be procured competitively through Idaho Code provisions to allow final design based around a single system and for CITY input into criteria for consideration as part of the selection. It's anticipated that the thickening equipment will be housed in a new building including feed pumps, thickened solids pumps, polymer systems as well as new dewatering feed pumps (discussed below). Additionally, it is anticipated that some of the new thickener feed pumps may be located in the UB1 basement.
- Expanded Dewatering Capacity - The current system includes belt filter press dewatering. It is anticipated that the capacity of this system will be expanded with upgraded dewatering system feed pumping, polymer feed and dewatering equipment. The CITY is interested in reviewing a potential different technology for dewatering as part of the selection process. New dewatering process and support equipment suppliers will be procured competitively through Idaho Code provisions to allow final design based around a single system and for CITY input into criteria for consideration as part of the selection. It's anticipated that the dewatering equipment will be housed in the existing dewatering building (if centrifuges are selected based on equipment size and capacity) or in an extension of the new Thickening building if Belt Filter Press expansion is selected. This new building will include polymer systems and some of the sludge pumping.

- Solids Holding Tank Storage Modifications and Capacity Addition - Modify the existing Solids Holding Tanks No. 1 and No. 2 and add a new tank No. 3 to serve as storage for liquid WAS, Tertiary Chemical Sludge and thickened sludge holding. Existing mixing aeration blower systems and in-tank aeration diffusers will be evaluated for replacement with additional mixing systems added for tank No. 3. Additionally, the potential to selectively demo and retrofit the abandoned Secondary Clarifiers No. 1 and No. 2 or Clarifier No. 3 (in lieu of constructing the new tank 3) will be evaluated as part of the potential solids storage solutions.
- New Plant Drain Lift Station No. 1 - A new plant drain pump station will be added to handle drainage from dewatering and thickening reject and return it to the headworks via a new force main. It is anticipated that this component will be a submersible lift station similar to Plant Drain LS No. 2.
- New Control Building Lift Station - A replacement control building pump station will be added to handle drainage from the lab/control building area and return flow to the headworks via the existing force main system. It is anticipated that this component will be a submersible lift station. Options to retrofit equipment into the existing wetwell infrastructure will be evaluated in consultation with the CITY.
- New Vector Dump and Lift Station – Relocate the vector receiving station and reconfigure the waste stream reject to the headworks via a new pump station and force main located near the lower level of the headworks. It is anticipated that this component will be a submersible lift station with pump type (vortex, grinder, non-clog) selection coordinated with CITY.

The construction phase of the project is anticipated to be delivered by an alternative delivery method utilizing Construction Manager/CM/GC (CM/GC) approach in accordance with Idaho Code. Through this approach, it is anticipated that two primary design / project deliverable packages may be issued.

- The first deliverable would include Project 1 for the addition of a new belt-filter press adjacent to the existing BDP unit including associated discharge conveyance and electrical/controls. The Scope herein assumes this project would be delivered via CM/GC to mitigate risks primarily associated with schedule, take advantage of collaboration opportunities with the following larger project, integrate innovation and constructability opportunities during design development, and gain greater confidence in project pricing. The goal of this project is to expand the reliability of the dewatering equipment process via redundancy. Opportunities to expand this deliverable package to include dewatering feed pump improvements or other portions of the Overall Solids Handling Improvements Project will be explored during the design process. The dewatering equipment to be installed with Project 1 would be pre-procured under Task 110 by the CITY, as noted below.
- The second deliverable, Project 2, would include the balance of the Overall Solids Handling Improvements Project, including new thickening process, further expansion of solids dewatering, liquid solids storage expansion, site lift stations and Headworks modifications. It is anticipated that the thickening equipment to be installed with Project 2 would be pre-procured under Task 110 by the CITY, as noted below. Alternatively, at the City's discretion in coordination with the CM/GC, the procurement of this equipment could be included in the General Contractor's scope of work. The CITY has not determined at this time whether this phase would be constructed via CM/GC or through traditional Design-Bid-Build approach. The Scope herein, assumes this deliverable would be delivered via CM/GC to mitigate risks to cost, schedule, or both, take advantage of collaboration between the CM/GC and Owners operations, integrate innovation and

constructability opportunities during design development, gain greater confidence in project pricing. If the CITY elects to shift to a traditional design-bid-build approach, the scope / fees / schedule will be modified accordingly as mutually agreed upon.

J-U-B will assist CITY as generally described below and detailed in this scope of work:

- Assist with development of a Request for Proposals (RFP for CM/GC)
- Assist with the solicitation and review of Responses to the RFP from licensed CM/GC's, including a licensed Construction Manager in accordance with Idaho Statute Title 54 (Professions, Vocations, and Businesses) Chapter 45 (Public Works Construction Management Licensing Act). Assist the CITY with interviews of the shortlisted Respondents
- Assist CITY during negotiations for the Design Phase with the selected CM/GC.
- Conduct regular and collaborative meetings with CITY and CM/GC, including design milestone and cost reconciliation workshops.
- Conduct regular open book and transparent construction cost pricing (CCP) workshops at each milestone towards the development of a Guaranteed Maximum Price (GMP).
- Conduct design enhancement workshops and subsequent evaluations

This scope will be modified at a later date to include construction phase, post-construction phase, and related elements.

Equipment pre-procurement is noted specifically in the scope below in Task 110. Agreements for any equipment procured in advance of bidding will be assigned from the CITY to the CM/GC for administration during construction and correction period then back to the CITY following project completion.

The following scope of services has therefore been developed and divided into the following main tasks and subtasks to support this project:

- Task 100 Design Phase Services for Package 1 and Package 2.
 - Subtasks 001 through 010 Administrative and Pre-Design Tasks
 - Subtasks 100 through 109 Final Design
 - Subtasks 120 through 129 Electrical Engineering
 - Subtasks 200 through 204 Subconsultants (Geotech, Architect, HVAC/Plumbing, SCADA design support, Process Engineering).
- Task 110 Equipment Pre-Procurement Packages
 - Subtask 001 Standard "Front End" contract package
 - Subtask 002 Dewatering Equipment technical package
 - Subtask 003 Thickening Equipment technical package
- Task 120 – Thickening Demonstration Pilot Study (additional service to be specifically authorized in writing by CITY, if requested).
- Task 121 – Dewatering Demonstration Pilot Study (additional service to be specifically authorized in writing by CITY, if requested).
- Task 210 – CM/GC Alternative Delivery

- Subtask 001 CM/GC - RFP, Interview (Optional) and Selection
- Subtask 002 CM/GC - Agreement Development Assistance
- Subtask 003 CM/GC - Admin and Workshops
- Subtask 004 CM/GC - Design Enhancement (DE) Efforts
- Subtask 005 CM/GC - Additional Early-Out Packages Identified by CM/GC
- Task 220 – GC Bidding (GMP Development) and Award Support
 - Subtask 001 – GMP Development (Bidding) and Award Support
 - Subtask 002 -Owner-Contractor Construction Agreement Development and Insurance Review to be added as an additional service to be specifically authorized in writing by CITY, if requested).
- Task 250 – Construction Phase Services: Following completion of the Design Phase Services and Award of the project based on an agreed upon GMP with the CM/GC, the Agreement may be modified accordingly for continuation of services through construction and startup.
- Task 300 – Funding Agency Coordination: (additional service to be specifically authorized in writing by CITY, if requested).
- Task 400 – Management Reserve: Task for authorization by CITY, when/if currently unanticipated tasks need to be negotiated and accomplished in a timely manner to effectively meet project schedule.

Anticipated funding for the project includes CITY funds. Project information will be coordinated for use by the CITY Finance Director.

PART 2 - SCOPE OF SERVICES

- A. Basic Services** - J-U-B's Basic Services under this Agreement are limited to the following tasks toward the delivery of Package 1 and Package 2 projects. CITY reserves the right to add subsequent phases or related work to the scope of services upon mutual agreement of scope, additional fees, and schedule. Additional details are included in the Labor Estimate at the end of these task descriptions.

1. Task 100 –Design Phases

- a. Design phase services under Task 100 herein are to be provided for the delivery of bid packages for Project 1 and Project 2 as described previously. Labor for CM/GC coordination (Task 210), equipment pre-procurement (Task 110) are to be provided under their respective tasks. If additional early-out project package are identified for inclusion in the project through the CM/GC process (Task 210) that work can be added to the scope of services upon mutual agreement of scope, additional fees, and schedule.
- b. **Subtask -001: Contract Administration with CITY**
 - 1) Provide updates as requested for regularly scheduled Council Meetings.
 - 2) Oversee project tasks and coordinate with CITY representatives to manage the scope, schedule, budget, and work plan for the engineering phase.

- 3) Invoices will be prepared and submitted to the CITY on a monthly basis and will reflect work accomplished during the billing period in accordance with contract requirements.
 - 4) Provide monthly schedule updates to CITY for project status.
 - 5) Manage subconsultant contracts and invoicing.
- c. **Subtask -002: Design Team and Project Management and Controls**
- 1) Gather background information and disseminate information to project team.
 - 2) Establish project milestones and accounting procedures; coordinate, schedule, and manage design team throughout the design phase.
 - 3) Subconsultant and task lead coordination at milestones for schedule and resource management.
- d. **Subtask -003: Design Review Workshops and Facility Site Visits with CITY**
- 1) Kick-Off Meeting: Conduct a Kick-Off meeting with the CITY to define project goals risks and opportunities review a preliminary list of equipment options, discuss project schedule, discuss funding status, and other project objectives.
 - 2) Provide design progress check-in and updates to CITY for project status and information transfer, anticipated at monthly, or more frequent if needed based on design progress.
 - 3) Site Visits of thickening and dewatering facilities: This scope of work anticipates that at least one of the key members of the Design Team will arrange for and accompany Water Reclamation Facility (WRF) staff on site visits of existing tertiary sludge generation facilities, thickening facilities and dewatering facilities similar to those anticipated for this project.
 - It is anticipated that one day will be spent visiting local/regional facilities.
 - It is anticipated that two separate trips within the western U.S., for 2 days each, including travel time will be spent visiting facilities with equipment anticipated for use on this project.
 - All travel time and expenses for the Design Team efforts are included with this scope and associated fee. CITY travel and expenses are not included in this scope and fee.
 - 4) 10% Process Selection and Basis of Design Memo: Review technology options with CITY to select preferred technology for the WRF Solids upgrades. Identify preliminary design criteria, including redundancy. Establish preliminary layout considerations for development during Concept design. As part of the Workshop, the waste characterization study will be presented. A single workshop is anticipated for the 10% Basis of Design review.
 - 5) 30% Concept / Preliminary Engineering Report (PER) Review: Upon completion of the draft Concept Plans and draft PER, meet with the CITY at the WRF to present recommendations, review critical decisions, and probable construction budget. Following this meeting, the Concept Plans and PER will be submitted to Idaho Department of Environmental Quality (IDEQ) for technical review and approval. A single workshop is anticipated for the 30% concept design review.

- 6) 60% Progress Print Review: Upon completion of the 60% plans, meet with the CITY at the WRF to review the documents, status, and probable construction budget. Two separate workshops for Package 1 and Package 2 are anticipated.
 - 7) 60% Operations Staff Workshop: A separate workshop will be provided to inform the WRF operations staff regarding the proposed project; providing an opportunity for the operators to ask questions and provide feedback to the design team. Two separate workshops for Package 1 and Package 2 review are anticipated.
 - 8) 90% / Agency Review: Upon completion of the 90% / Agency Review Bidding Documents, meet with the CITY at the WRF to review the documents, status, and probable construction budget. Following this meeting, the 90% / Agency Review documents will be submitted to IDEQ for technical review and approval. Two separate workshops for Package 1 and Package 2 review are anticipated.
- e. **Subtask – 004: Ongoing Design Team Coordination Meetings**
- 1) Conduct regular coordination meetings with Design Team, including J-U-B's sub-consultants.
- f. **Subtask -005: Survey and Base Topographical Map**
- 1) WRF: Supplement the topographic survey completed in 2018 for additional details in the vicinity of the proposed Solids Handling Improvement areas. The prior survey established general building and surface information between the facility's entrance through the current equalization basins, and south to the fence (approximate boundary of the facility), including surface features such as drainages, roads, fences, structures, valves, building corners, utility poles, equipment, signs, and underground utilities marked in the field by CITY at the time. More detailed topographical information will be collected for the following: hydraulic control elements at the holding tanks, as-built locations for structures added during the 2018 Tertiary Improvements in the central and northwest portion of the site that had ground surface modifications since the previous topographic survey. Updated topographic survey east of Oxidation Ditch 6 and Secondary Clarifier's 6/7 will not be performed as part of this phase of work.
 - 2) A boundary survey is not included in this scope of services. Property pins will be identified and located by the field crews in this survey wherever they are readily discoverable as part of their overall survey effort. Right-of-way and easements will be researched along the corridor to verify location. If needed, preparation of documents for new right-of-way or permanent easements will be performed upon approval by CITY as an Additional Service.
 - 3) J-U-B will request locates from Digline and CITY. Existing utilities identified and located by others will be surveyed as marked and available; utilities identified in record drawings will be included in the project base map in an approximate way only.
 - 4) Supplement the topographical survey with information as available from record drawings and / or design drawings provided by CITY. J-U-B will rely on such information provided by others for purposes of design. Exposed elements critical for design may be confirmed in the field through surveying or field measurements.

g. Subtask -006: Quality Control/Quality Assurance (QC/QA) Reviews

- 1) J-U-B will conduct internal reviews at 10%, 30%-Concept, 60%, 90% / Agency Review, and final Bid Set for quality control and assurance for the identified Project 1 and 2 deliverable packages. Process subconsultant specialists utilized through 30% design for waste characterization and thickening/dewatering technology and equipment selection support will be utilized for detailed QC reviews in subsequent 60%, 90% and Agency Review submittal QC reviews in individual process areas.

h. Subtask -007: Issuing Deliverables

- 1) Compile 10% Predesign Memo:
 - Provide technical editor review for grammar, consistency and production review.
 - Distribute for review / approval as follows:
 - a. CITY – PDF
 - b. IDEQ– PDF as a courtesy set as this is not a submittal requirement. If any comments are received from IDEQ they are anticipated to be addressed with the 30% PER submittal.
 - c. CM/GC - PDF
- 2) Compile PER and Concept plans and distribute for review / approval as follows:
 - Provide technical editor review for grammar, consistency and production review.
 - Distribute DRAFT document for CITY review.
 - Address CITY comments, and distribute FINAL for review / approval as follows:
 - a. CITY – PDF
 - b. IDEQ– PDF
 - c. CM/GC - PDF
- 3) Compile 60% plans and distribute for review / approval as follows (separate deliverables for Project 1 and Project 2):
 - CITY – PDF of each
 - IDEQ– N/A
 - CM/GC - PDF of each
- 4) Compile 90% / Agency Review set of the Contract Documents and distribute for review / approval as follows (separate deliverables for Project 1 and Project 2):
 - CITY – PDF of each
 - IDEQ– PDF of each
 - CM/GC - PDF of each
- 5) Compile final Documents and distribute as follows (separate deliverables for Project 1 and Project 2):
 - CITY – 2 hard copies of each (for Building Department) and PDF of each
 - IDEQ– PDF of each
 - CM/GC - PDF of each

6) Project Closeout Deliverables:

- At project closeout, following completion of construction, J-U-B will provide electronic files reflecting as-built updates in AutoCAD and/or REVIT file format for CLIENT records (not to be shared with Contractor).

i. **Subtask -008: 10% Process Selection and Basis of Design Technical Memorandum (TM)**

- 1) The goal of this memo is to provide adequate information to the CITY so that the overall WRF site master plan can be updated and revised, the process flow approach for solids handling process can be verified, and technologies for Thickening and Dewatering can be identified.
- 2) The 10% Process Selection and Basis of Design Memo will link the previous 2024 Facility Planning efforts with updates developed in a Waste Characterization Study. Site plan and hydraulic grade line considerations will be reviewed in conjunction with thickening and dewatering technologies and their associated planning-level costs. In addition, considerations about the long-term locations of solids facilities, number of required pumping systems and ability to split or combine flow from the tertiary and Waste Activated Sludge (WAS) systems.
- 3) The waste characterization study will utilize existing operational data from the plate settler sludge production, building on the data gathered during the Solids Resiliency Study as well as WAS solids production to determine waste concentration, mass and waste volume projections. Anticipated loading during a biological upset will be considered as well to determine short-term potential solids increases. The study will define the physical and chemical parameters associated with the tertiary chemical sludge, and various blended ratios with WAS. Coordination with equipment suppliers for bench scale impacts to dewaterability and thickening approaches will be coordinated for initial polymer selection and dosing. The goal of this will be to identify critical parameters for input into equipment selection and procurement phases.
- 4) Thickening Process Selection and Basis of Design: Summarize thickening equipment alternatives and develop preliminary cost opinions for general comparison in a Technical Memo (TM) for review by CITY. This TM will expand on previous work identified in the 2024 Facility Plan and will evaluate up to two potential technologies including gravity belt thickening, and a second to be chosen based on preliminary evaluations and input from the CITY from systems like centrifuge thickening, rotary drum, or other. Targeted polymer dose, sludge thickening performance (volume reduction), operating scenarios, O&M costs will be prepared for each alternative. Site and building layout, process impacts, and redundancy considerations will be compared.
- 5) Dewatering Process Selection and Basis of Design: Summarize dewatering equipment alternatives and develop preliminary cost opinions for general comparison in a TM for review by CITY. This TM will expand on previous work identified in the 2024 Facility Plan and will evaluate three potential technologies including expanded belt filter press systems, centrifuge dewatering, and either screw press dewatering, or fan-press dewatering. Targeted polymer dose, cake product performance, operating scenarios, O&M costs will be prepared for each alternative. Site and building layout impacts as well as redundancy considerations

will be compared. The biosolids sludge storage hopper and loadout (and impacts to truck and trailer capacity) will be evaluated to confirm their capacity vs loading and impacts to frequency of collection/hauling by the CITY's third-party entity.

- 6) Summarize thickening and dewatering equipment alternatives and develop preliminary cost opinions for general comparison in a TM for review by CITY. The TM will be reviewed during the *10% Process Selection and Basis of Design Criteria Workshop* in Subtask -003. The technical memorandum will establish potential vendors for the project that will likely satisfy the project constraints and meet the long-term goals for operations for the CITY. It is assumed that multiple equipment options / layouts may need to be evaluated in detail due to potential capital or 20-year life-cycle cost savings. The framework for this lifecycle evaluation and the necessary information required to make a selection will be prepared as part of the procurement packages defined in Task 102.

- Establish redundancy requirements for thickening and dewatering system.
- Establish thickening and dewatering system design criteria for use in Procurement Documents (Task 102)

j. **Subtask -009: Geotechnical Evaluation – WRF**

- 1) Extensive geotechnical information has been gathered previously at the WRF site and will be utilized and amended as necessary for the proposed Work. J-U-B and an authorized subconsultant will conduct research that, in their professional opinion, is necessary for this project's expected scope of work and will prepare a plan indicating the locations intended for subsurface penetrations with respect to assumed locations of underground improvements. Such services will be performed in a manner consistent with the ordinary standard of care and recognizes that the research may not identify all underground conditions.
- 2) J-U-B / subconsultant will perform the following work: coordinate access to the site with the CITY; complete four test borings (total) near the proposed thickening building, plant drain LS, Vactor Lift Station and Headworks Expansion (to 10 to 15 ft below expected limits of excavation or refusal); obtain samples from the test pits; complete laboratory testing on collected samples; review and analyze the collected data for the purposes of subsequent design (i.e. topsoil stripping, earthwork and site preparation, foundation design recommendations, evaluation of corrosivity / reactivity, and pipeline construction recommendations). Should additional test pits be required or requested by CITY for this project, or potential future projects, the work shall be performed as an Additional Service.
- 3) It is anticipated CITY staff will locate existing buried utilities and pothole to expose utilities with th City's vactor truck if needed; if a buried utility is damaged, repair will be completed by CITY. J-U-B / subconsultant will be present for sample collection and identification of test hole locations.
- 4) Groundwater is not expected based on previous excavations at the project site and dewatering assessments are not included in this scope.
- 5) Provide a final geotechnical report amendment for CITY's records and for inclusion in the Bid Documents.

k. **Subtask -010: Preliminary Engineering Report**

- 1) Based on technical data developed in previous subtasks, prepare a PER in accordance with IDAPA 58.01.16.411. The PER will identify major project design criteria, major equipment selections, updated preliminary design cost opinions, revised schedules, and reference the Concept Plans.
- 2) Submit PDF of the draft PER and Concept Plans for CITY review / approval.
- 3) Revise the PER based on CITY comments received during review workshop meeting.
- 4) Issue final PER and Concept Plans to CITY (PDF) and IDEQ (one hard copy or PDF) for review and approval.
- 5) Respond to IDEQ comments as applicable.

l. Subtask -100: Specifications

- 1) This task will commence upon approval of the Concept Plans and PER by the CITY. Comments to the PER by IDEQ will be addressed as part of the 60% submittal.
- 2) Develop proposed bidding, agreement, general conditions, and related documents using the 2020 Idaho Standards for Public Works Construction (ISPWC) for review by CITY and CITY's legal counsel review. Incorporate changes as requested by CITY for development of final documents.
- 3) Incorporate CITY standard specifications and requirements to the ISPWC Division 100 General Conditions as "Owner's Supplemental Conditions".
- 4) For the purposes of scoping, it is assumed that funding is limited to CITY funds. Incorporating additional funding sources into the construction documents will be completed as Additional Services.
- 5) Prepare technical specifications based on the 46-Division format of the Construction Specification Institute (CSI).
- 6) Provide review documents at the following milestones:
 - 60% Specification Table of Contents and Progress Print of Major Equipment Specifications, if requested by CITY.
 - 90% / Agency Review
 - Final Bid Set
- 7) Coordinate and update as necessary between Project 1 and Project 2.

m. Subtask -101: General Sheet Development

- 1) Develop cover sheet, sheet index, project overview, WRF site overview, legends, design criteria, a process schematic, staging plan, demolition plan(s), and related general sheets. Utilize 2018 Hydraulic Profile; review and update calculations and sheets as needed for the solids handling project.
- 2) Develop schedules for valves, instruments, and equipment for work included in this phase following concept design.
- 3) Coordinate and update as necessary between Project 1 and Project 2.

n. Subtask -102: Site Civil

- 1) During Concept Design, site planning will be performed for the facility for connectivity of process elements, ability to access the new facility for vector access and ability to expand existing processes. The area analyzed for site planning will be limited to the existing WRF site, which is bounded on the east by the Streets Department entrance road.

- 2) Prepare conceptual horizontal arrangement of proposed facilities, space identified for future elements, and roadway alignments. Site grades will be identified with slope indicators only; spot elevations and/or development of a detailed grading plan will not be completed at Concept Design.
- 3) For 60% Design, develop site civil sheets based on the Concept Design as required for grading work required at the Solids Handling System. Design will be completed using AutoCAD Civil 3D and establish proposed surface (horizontal and vertical) for the improvements. Plan views and major profiles / sections will be developed.
- 4) At 90% / Agency Review, plan views, profiles, sections, and details for construction purposes will be developed.
- 5) Storm Water Management: The construction documents will include a performance-based specification requiring the contractor to design, implement, manage, monitor, etc. a storm water management plan and Storm Water Pollution Prevention Plan (SWPPP) to maintain compliance with IDEQ's water quality regulations, EPA's general storm water permits for construction, and other applicable local, state, and federal regulations.
- 6) Landscape Architecture: Provide limited landscape architectural design services for replacement of irrigation areas impacted, planting and groundcover plans for areas impacted by the proposed improvements.
- 7) Prepare cost opinions at 30%, 60%, 90% / Agency Review, and final Bid Set.
- 8) Coordinate and update as necessary between Project 1 and Project 2.

o. Subtask -103: Yard Piping

- 1) Update and develop the existing yard piping plan (pipe size, use, and depth) for the proposed improvement areas (i.e. roughly east of OD 5 and the western half of the WRF) based on information as available in record drawings, other information provided by CITY, and from previous projects.
- 2) Based on previous projects, the record drawings have variable accuracy; therefore, the base yard piping plan will reflect approximate locations and cannot be relied upon for detailed location information. If additional detail is deemed necessary by CITY to reduce risk and/or uncertainty during construction, CITY may choose to pothole areas for surveying and/or detailed measurements. J-U-B will identify areas where accuracy of buried components is critical and will suggest pothole locations and provide survey for incorporation into base drawings as requested by CITY. It is anticipated that necessary survey will be completed in two half-day mobilizations by a survey crew.
- 3) Develop yard piping plans to incorporate new work items for the vector dump station, Plant Drain No. 2, Control Building LS and the Solids Handling Improvements. Concept plans will include horizontal routing only of proposed piping 8 inches and larger. In subsequent design stages a 3D model of the existing and proposed yard piping will be developed as deemed necessary by J-U-B for development of construction documents, including plans, sections, profiles, and details. The entire plant piping system is not anticipated to be modeled.
- 4) Prepare cost opinions at 30%, 60%, 90% / Agency Review, and final Bid Set.
- 5) Coordinate and update as necessary between Project 1 and Project 2.

p. Subtask -104: Vactor Dump Station Process Mechanical

- 1) Concept Design:
 - Develop preliminary site layout for Vactor Dump Station, drainage/waste handling for vactor truck access, solids dumpster loading and pickup, and safe access for maintenance by operations staff.
 - It is anticipated that this will be a new stand-alone structure.
 - Develop conceptual dump pad, dumpster pad, drainage systems and submersible pumping equipment layout and preliminary section(s).
 - Develop P&ID and control narrative for new equipment.
- 2) 60% Design: Develop process mechanical, and structural views and sections; develop electrical plan views and sections; update P&ID and control narrative; develop draft major equipment specifications.
- 3) 90% / Agency Review: Develop plans, sections, control narrative, and details for all disciplines; develop major equipment specifications.
- 4) Final Design: Incorporate CITY and IDEQ comments and prepare final plans, sections, details, and specifications for all disciplines.
- 5) Prepare cost opinions at 30%, 60%, 90% / Agency Review, and final Bid Set.

q. Subtask -105: Plant Drain Lift Station No. 1

- 1) Concept Design:
 - Evaluate Design Criteria for new Plant Drain Pump Station No. 1 with two or three new pumps (submersible) and a valve vault external to the wet well. Pump station to handle thickening and dewatering building filter reject and general plant waste streams.
 - Evaluate potential need for mixing within the pump station to blend foam and scum from solids handling processes.
 - Evaluate potential discharge points (anticipated to be returned downstream of screening and grit removal).
 - Develop preliminary plan, and section views.
 - Pump station is anticipated to be a submersible packaged lift station with electrical gear housed locally or in the thickening building electrical room.
 - Develop P&ID and control narrative
- 2) 60% Design: Develop process mechanical and structural plan views and sections; develop electrical plan views and sections; update P&ID and control narrative; develop draft major equipment specifications.
- 3) 90% / Agency Review: Develop plans, sections, control narrative and details for all required disciplines; develop major equipment specifications.
- 4) Final Design: Incorporate CITY and IDEQ comments and prepare final plans, sections, details, and specifications for all disciplines.
- 5) Prepare cost opinions at 30%, 60%, 90% / Agency Review, and final Bid Set.

r. Subtask -106: Control Building Lift Station

- 1) Concept Design:
 - Evaluate Design Criteria for retrofitting Control Building Lift Station with two new pumps. With CITY staff assistance perform draw-down testing to determine anticipated capacity needs for discussion with CITY. Coordinate with CITY to determine existing pump discharge pressure. Evaluate need for full-replacement or if a limited mechanical / electrical improvement can be performed.
 - Connect to existing discharge force main system.
 - Develop preliminary plan, and section views.
 - Pump station is anticipated to be a submersible packaged lift station with electrical gear housed locally or in the thickening building electrical room.
 - Develop Process and Instrumentation Diagram (P&ID) and control narrative
- 2) 60% Design: Develop process mechanical and structural plan views and sections; develop electrical plan views and sections; update P&ID and control narrative; develop draft major equipment specifications.
- 3) 90% / Agency Review: Develop plans, sections, control narrative and details for all required disciplines; develop major equipment specifications.
- 4) Final Design: Incorporate CITY and IDEQ comments and prepare final plans, sections, details, and specifications for all disciplines.
- 5) Prepare cost opinions at 30%, 60%, 90% / Agency Review, and final Bid Set

s. **Subtask -107: Solids Thickening Process Improvements**

- 1) Concept Design:
 - It is anticipated that the technology for this process will be selected with the CITY as part of the 10% Process Selection and Basis of Design Memo (Task 100 Subtask 008). A single technology will be incorporated into the Concept and through Final Design. Primary components anticipated as part of the Solids Thickening Improvements Include:
 1. Updated process calculations from 10% BOD memo. Mass balance, process flow diagram and loading criteria.
 2. New Solids Holding Tank No. 3 (including aeration blowers and diffusers for mixing).
 - a. Blowers to be located in new thickening building.
 - b. Alternatives to retrofit and utilize the abandoned Secondary Clarifiers NO. 1 and 2 will be evaluated that would utilize the basement of UB1 for thickener feed pumping retrofit.
 3. Retrofit of Aeration Equipment (including aeration blowers) for existing Solids Holding Tank No. 1 and No. 2.
 - a. Blowers for tank 1 are currently located in UB1.
 - b. Blowers for tank 2 are currently located in UB2 basement.
 - c. Opportunities for consolidating blower aeration/mixing equipment will be evaluated to take advantage of existing building space as identified following the 10% process design selection.

4. Thickener Feed Pumping evaluation and selection (to be retrofitting into the UB1 basement).
 5. Thickening Equipment (to be located in new thickening/dewatering building).
 6. Thickened Solids Pumping Equipment (to storage) tanks is anticipated to be located in new Thickening Building.
 7. Thickening Polymer System and associated pumping (to be located in new building).
 8. Primary expanded Electrical Room (to be located in new building).
 9. Dewatering Feed Pumps (to be located in new building). The design of these pumps is included in the Dewatering Task.
 - Develop conceptual layout for Thickening Facilities.
 1. It is assumed that the components noted above will be in a single new building.
 2. It is assumed that the new solids holding tank no. 3, if required, will be located outdoors and be an open-top concrete tank.
 - Develop P&ID and control narrative for new equipment.
- 2) 60% Design:
- Develop process mechanical, structural, and architectural plan views and sections; develop mechanical (HVAC and plumbing) plan views; develop electrical plan views and sections; update P&ID and control narrative; develop draft major equipment specifications.
 - Incorporate thickening equipment shop drawings developed in Procurement Task 102 (if pre-procurement is completed) into 60% design. If pre-procurement of the thickening equipment is not pursued, technical performance based specifications will be developed for inclusion in final bid documents.
- 3) 90% / Agency Review: Develop plans, sections, control narrative and details for all required disciplines; develop major equipment specifications.
- 4) Final Design: Incorporate CITY and IDEQ comments and prepare final plans, sections, details, and specifications for all disciplines.
- 5) Prepare cost opinions at 30%, 60%, 90% / Agency Review, and final Bid Set
- t. **Subtask -108: Dewatering Process Improvements**
- 1) Concept Design:
- It is anticipated that the technology for this process will be selected with the CITY as part of the 10% Process Selection and Basis of Design Memo.. Primary components anticipated as part of the Dewatering Improvements Include:
 1. Dewatering Equipment: It is anticipated that the Project 1 dewatering equipment will be designed to fit within the space available within the existing dewatering building. It is anticipated that the Project 2 dewatering equipment will be located in the new thickening/dewatering building (single new building) east of the existing dewatering and hopper buildings. The

Project 2 dewatering equipment will be determined during the 10% Basis of Design Report meeting the best long-term goals as selected by the City.

2. Dewatering Polymer System and associated pumping is anticipated to be located in existing dewatering building or in the new thickening/dewatering building.
 - a. Minor architectural revisions to the existing dewatering building are assumed to be included in this scope of work to accommodate demolition and retrofit to take advantage of available building space.
 - b. It is assumed that any significant expansion of the current dewatering building footprint is not feasible. If determined during the 30% conceptual design that the selected dewatering technology will require an expansion of the existing dewatering building footprint, then work associated with modifying the building envelope will be negotiated with the CITY as an Additional Service.
3. The existing dewatering electrical room has limited space for improvements. It is anticipated that any significant electrical modifications to the existing dewatering building will require repurposing the current southern parking bay, including necessary HVAC modifications.
4. Dewatering Feed Pumps (anticipated to be located in new Thickening building basement).
- Develop conceptual layout for Dewatering Facilities.
 1. It is assumed that the components noted above will be in the buildings noted previously.
- Develop P&ID and control narrative for new equipment.
- Review existing solids hopper inclined feed auger vibration issues.
 1. Evaluate structural support and vendor design calculations. Develop conceptual structural improvements for improvements to bracing of support system.
 2. Evaluation options to convert auger electrical from across-the-line starter to VFD to reduce startup vibration.
 3. Review alternatives for routing solids into the existing solids hopper.
- Develop P&ID for new and existing equipment.
- 2) 60% Design:
 - Develop process mechanical, structural, and architectural plan views and sections; develop mechanical (HVAC and plumbing) plan views; develop electrical plan views and sections; update P&ID and control narrative; develop draft major equipment specifications.
 - Solids hopper inclined feed auger.
 1. Develop structural improvements for bracing of included solids auger support system to reduce longitudinal movement during operation.
 2. Develop auger electrical starter/drive improvements (conversion from across-the-line to VFC control).

- Incorporate dewatering equipment shop drawings developed in Procurement Task 102 (if pre-procurement is completed) into 60% design. If pre-procurement of the thickening equipment is not pursued, technical performance based specifications will be developed for inclusion in final bid documents.
 - 3) 90% / Agency Review: Develop plans, sections, control narrative and details for all required disciplines; develop major equipment specifications.
 - 4) Final Design: Incorporate CITY and IDEQ comments and prepare final plans, sections, details, and specifications for all disciplines.
 - 5) Prepare cost opinions at 30%, 60%, 90% / Agency Review, and final Bid Set
 - 6) Coordinate and update as necessary between Project 1 and Project 2.
- u. **Subtask -109: Headworks Modifications**
- 1) Concept Design:
 1. Develop conceptual structural and architectural revisions to the existing Headworks building to enclose the outdoor portions of the influent box and channels.
 2. Conceptual foul air odor control fan and draw-off layout expansion.
 3. Conceptual HVAC improvements for expanded area.
 4. Update P&ID and control narrative for proposed new and/or modified equipment.
 - 2) 60% Design:
 - Develop process mechanical, structural, and architectural plan views and sections; develop mechanical (HVAC and plumbing) plan views; develop electrical plan views and sections; update P&ID; develop draft major equipment specifications.
 - 3) 90% / Agency Review: Develop plans, sections, control narrative and details for all required disciplines; develop major equipment specifications.
 - 4) Final Design: Incorporate CITY and IDEQ comments and prepare final plans, sections, details, and specifications for all disciplines.
 - 5) Prepare cost opinions at 30%, 60%, 90% / Agency Review, and final Bid Set
- v. **Subtask -120 through 129: Electrical Engineering**
- w. **Subtask -200: Geotechnical Subconsultant** *(reserved for subconsultant budget tracking)*
- x. **Subtask -201: Architect Subconsultant** *(reserved for subconsultant budget tracking)*
- y. **Subtask -202: HVAC/Plumbing Subconsultant** *(reserved for subconsultant budget tracking)*
- z. **Subtask -203: SCADA Support Subconsultant** *(reserved for subconsultant budget tracking)*
- 1) SCADA support is anticipated to support guidance on expansion of overall network and plant communications architecture, PLC equipment selection, and input for instrument selection to support controls narrative development.
 - 2) SCADA PLC programming and HMI programming are not included in this scope of work and will be negotiated with the CITY as an Additional Service, if requested.

- aa. **Subtask -204: Process Engineering Subconsultant** *(reserved for subconsultant budget tracking)*

2. **Task 110 –Equipment Procurement Packages**

- a. Pre-procurement of thickening and dewatering equipment is anticipated to reduce unknowns associated with variations among equipment technology and vendors. Equipment procurement will commence after completion of the 10% Process Design Report (Task 100 Subtask 008) and selection of the preferred thickening technology and dewatering technology by the CITY; open bidding of any potential technology will not be done. Procurement Documents for equipment will be developed as follows:

1) Establish Basis of Design:

- Review redundancy requirements and equipment (thickening and/or dewatering) design criteria established in 10% Process Selection and Basis of Design memo.
- Establish criteria for each item to be procured in advance of the primary Construction Bid Package deliverable.

b. **Subtask -001: Front-End Procurement Document Development (Bidding and Agreement forms)**

1) Specifications:

- Front end documents will be based on Engineers Joint Contract Documents Committee (EJCDC) equipment procurement specifications. Contract agreement will include provisions to temporarily assign purchase agreement to CM/GC for construction and start-up with provisions to assign back to CITY for long term ownership and warranty.
- Develop bid proposal form and evaluation criteria in conjunction with the CITY under Procurement Approach defined in IDAPA 67-2806A in conjunction with CITY along with 20-year life cycle cost including capital and O&M cost analysis for equipment.
- For the purposes of scoping, it is assumed that funding is limited to CITY funds. Incorporating additional funding sources into the construction documents will be completed as Additional Services.
- It is assumed that the Front-End package including Bid-form, and Agreement will be developed in a general manner to allow it to be utilized for multiple procurement packages noted below.

c. **Subtask -002: Dewatering Equipment Pre-Procurement Package Development.**

- 1) *Front-End Package for Bidding (Developed previously under Subtask 001)*
- 2) Prepare technical specifications as required for competitive bidding and solicitation of equipment proposals from multiple vendors utilizing a similar technology.
- 3) Plans: Prepare layout exhibits and process flow diagrams as required for competitive bidding by equipment vendors and development of evaluation criteria (i.e. foot print and required enclosed building impacts).
- 4) Issue Agency Review Procurement Documents for review by CITY and IDEQ.
- 5) Update Agency Review Procurement Documents based on comments from CITY and IDEQ, and issue final Equipment Procurement Bidding Documents.

- 6) Assist CITY with bidding for the pre-procurement package as follows:
 - Solicit equipment bids from manufacturers selected from preceding 10% Basis of Design equipment TM.
 - Respond to bidder questions and issue addenda as necessary (two addenda assumed).
 - Evaluate bid proposals for conformance to the bid requirements and scoring criteria as evaluated by the CITY. Issue summary letter for review by CITY and CITY's legal counsel.
 - Prepare draft agreement documents for execution by CITY and successful equipment bidder.
 - 7) Dewatering equipment submittals: Review shop drawings and submittals prepared by Dewatering Equipment manufacturer for general conformance to the Dewatering equipment procurement bidding documents. Approved submittals (including detailed scope of supply, bill of materials, project-specific details, etc.) will be used for component design and incorporated into the Bidding Documents for the main project for use by bidders.
- d. **Subtask -003: Thickening Equipment for Pre-Procurement Package Development.**
- 1) *Front-End Package for Bidding (Developed previously under Subtask 001)*
 - 2) Prepare technical specifications as required for competitive bidding and solicitation of equipment proposals from multiple vendors utilizing a similar technology.
 - 3) Plans: Prepare layout exhibits and process flow diagrams as required for competitive bidding by equipment vendors and development of evaluation criteria (i.e. foot print and required enclosed building impacts).
 - 4) Issue Agency Review Procurement Documents for review by CITY and IDEQ.
 - 5) Update Agency Review Procurement Documents based on comments from CITY and IDEQ, and issue final Equipment Procurement Bidding Documents.
 - 6) Assist CITY with bidding for pre-procurement package as follows:
 - Solicit equipment bids from manufacturers selected from preceding 10% Basis of Design equipment TM.
 - Respond to bidder questions and issue addenda as necessary (two addenda assumed).
 - Evaluate bid proposals for conformance to the bid requirements and scoring criteria as evaluated by the CITY. Issue summary letter for review by CITY and CITY's legal counsel.
 - Prepare draft agreement documents for execution by CITY and successful equipment bidder.
 - 7) Thickening equipment submittals: Review shop drawings and submittals prepared by Thickening Equipment manufacturer for general conformance to the Thickening equipment procurement bidding documents. Approved submittals (including detailed scope of supply, bill of materials, project-specific details, etc.) will be used for component design and incorporated into the Bidding Documents for the main project for use by bidders.
- e. **Subtask -004: Additional Pre-Procurement Package Development**

- 1) If requested by CITY during the course of design, additional equipment items may be selected for pre-procurement. The scope will be amended as appropriate to incorporate the additional work.
3. **Task 120 – Thickening Demonstration Pilot Testing (Additional Service, not included in this Scope)**
 - a. General: If, as part of the waste characterization study and equipment selection / procurement process it is determined that more accurate design and operating parameters are needed, the CITY has requested an optional task (that may be initiated if desired by CITY) to conduct on-site pilot testing of the proposed equipment selected for the project. It is anticipated to be performed as a demonstration pilot by the selected equipment vendor to demonstrate and validate the operating parameters utilized during the equipment procurement and selection process are applicable to the conditions expected at the PFWRF.
 - b. Develop pilot testing protocol in conjunction with equipment supplier to perform testing on full-scale conditions to demonstrate target operating parameters including separate or mixed WAS and Tertiary Chemical Sludge, hydraulic and solids loading rates, thickened solids concentration (thickened solid), polymer selection (brand/type) and testing to confirm required dosing rate, reject stream physical characteristics, etc.
 - c. Coordinate with pilot equipment supplier for requested infrastructure needs and schedule at the site.
 - d. Provide weekly visits to pilot site during operation.
 - e. Review of pilot data and final report. Equipment supplier is to be tasked with development of draft and final report and developing recommendations for equipment design and operational parameters based on the pilot results, which Engineer will review for concurrence and inclusion into equipment performance specifications.
 - f. Assumptions:
 - 1) Equipment Vendor to provide pilot unit, operator, and any required testing.
 - 2) CITY to provide connections and provisions, space and electrical connection for pilot equipment.
 - 3) Pilot vendor to analyze samples and operating data and provide summary report, providing operations parameters, and sampling results, identified in pilot study protocol. CITY may elect to conduct additional sampling and testing at CITY's cost.
 - 4) Anticipated pilot duration on-site is 1 week for mobilization, setup and optimization, 2 weeks for testing various configurations, and 1 week for demobilization.
4. **Task 121 – Dewatering Demonstration Pilot Testing (Additional Service, not included in this Scope)**
 - a. If, as part of the waste characterization study and equipment selection / procurement process it is determined that more accurate design and operating parameters are needed, the CITY has requested an Additional Services task to conduct on-site pilot testing of the proposed equipment selected for the project. It is anticipated to be performed as a demonstration pilot by the selected equipment vendor to demonstrate and validate the operating parameters utilized during the equipment procurement and selection process are applicable to the conditions expected at the PFWRF. The anticipated scope of work is as follows:
 - b. Develop pilot testing protocol in conjunction with equipment supplier to perform testing on full-scale conditions to demonstrate target operating parameters including

separate WAS and Tertiary Chemical Sludge, hydraulic and solids loading rates, cake solids concentration, anticipated polymer brand/type and dosing rate, reject stream physical characteristics.

- c. Coordinate with pilot equipment supplier for necessary infrastructure needs and schedule at the site.
- d. Provide weekly visits to pilot site during operation.
- e. Review of pilot data and final report. Equipment supplier is to be tasked with development of draft and final report and developing recommendations for equipment design and operational parameters based on the pilot results, which Engineer will review for concurrence and inclusion into equipment performance specifications.
- f. Assumptions:
 - i. Equipment Vendor to provide pilot unit, operator, and any required testing.
 - ii. CITY to provide any required connections and provisions, space and electrical connection for pilot equipment.
 - iii. Pilot vendor to analyze samples and operating data and provide summary report, providing operations parameters, and sampling results, identified in pilot study protocol.
 - iv. Anticipated pilot duration on-site is 1 week for mobilization, setup and optimization, 2 weeks for testing various configurations, and 1 week for demobilization.

5. Task 210 –CM/GC Alternative Delivery

A Construction Manager / CM/GC (CM/GC) approach, to be selected based on qualifications per Idaho Code 54-4511, will be utilized to deliver the project (s). This approach furthers CITY's goals related to schedule, costs, quality, and collaboration. J-U-B will assist CITY as generally described below and detailed in this scope of work. The level of effort and labor estimates shown may change depending on the project approach defined in the CM/GC's scope of work (yet to be negotiated). It is anticipated that this portion of the scope would be reevaluated with the CITY in coordination with the development of the CM/GC to support the ongoing design collaboration efforts.

1. Subtask 001: CM/GC RFP, Interviews and Selection

- a. RFP Development:
 - i. J-U-B shall work with the CITY to develop the basic framework for the CM/GC services which shall address both preconstruction and (if awarded to CM/GC) construction phases.
 - ii. Identify expected CITY, J-U-B, and CM/GC responsibilities for this project.
 - iii. Identify the criteria and basis of the selection process (minimum pre-qualifications and evaluation criteria, including weighting).
 - iv. Identify the general outline of the scope of services to be performed by the CM/GC during preconstruction (design).

- v. The outcomes and results of this task will be used in the development of the CM/GC request for proposal (RFP). J-U-B shall prepare the RFP document with CITY input. The RFP documents shall consist of:
 - 1. Deliverables:
 - 2. A notice inviting proposals
 - 3. The RFP document, including required proposal forms.
 - 4. RFP Solicitation
- vi. Assist CITY with advertising the RFP.
- vii. Identify likely CM/GC respondents and contact them upon advertising of the RFP.
- viii. Conduct a pre-proposal meeting at the WRF.
- ix. Respondent Questions: J-U-B will answer questions and provide support to the CITY during the proposal solicitation period. All questions will be documented and answered in writing via addendum.
- x. Respondents Proposal Receipt: CITY will receive proposals and document time and date of submission.
- xi. Proposal Review:
 - 1. CITY shall establish a Reviewing Committee, supported by J-U-B as a non-voting committee member for reviewing, scoring, and ranking of Proposals.
 - 2. CITY shall complete a review and ranking by the selected Reviewing Committee. J-U-B will participate as a non-voting member of the Reviewing Committee.
 - 3. Attend one meeting with the Reviewing Committee to review, score, and rank the Proposals for reference only. J-U-B's scores will not be used in the selection process.
- xii. Interviews –J-U-B shall assist with the interview phase as follows:
 - 1. Prepare an agenda, suggested interview questions and call references for review by CITY prior to the interviews.
 - 2. Assist the CITY in scheduling and arranging interviews for shortlisted respondents (up to three interviews with CM/GC contractors are anticipated). The CITY will arrange panelists and conduct interviews.
 - 3. CITY / Review Committee shall lead the interviews. J-U-B Project Manager and Design Manager shall attend the interviews (in person), if requested by CITY.
 - 4. At the conclusion of the interviews, meet with CITY / Review Committee and provide observations from the interviews for consideration by the Review Committee. Assist CITY /

Review Committee with updated ranking of Proposals and Interviews.

- xiii. Selection: CITY shall determine the highest-ranked CM/GC to enter into negotiations.
- xiv. Notification: J-U-B shall provide a draft summary to all respondents following selection by CITY for the CITY's communications of results.
- xv. Services associated with responding to a protest are not covered by this Scope of Work.

2. Subtask 002: GM/GC Agreement

- i. Identify contract principles for key contract issues consisting of the pricing model, insurance requirements, limits of liability, acceptance testing requirements, material escalation, liquidated damages, and indemnification.
- ii. Identify the draft outline of the scope of services to be performed by the CM/GC during preconstruction.
- iii. Identify subcontractor and equipment procurement requirements that will be implemented by the CM/GC.
- iv. Identify expectations for cost and schedule contingencies between the CITY and CM/GC.
- v. Prepare a draft CM/GC agreement for review by CITY / CITY's legal counsel.
- vi. Incorporate CITY revisions and provide a final draft of the agreement for CITY's use.
- vii. CITY / CITY's legal counsel shall enter into negotiations with the selected CM/GC for contract terms and conditions, as well as pre-design fees. J-U-B will provide technical assistance and a draft contract template for the CITY's review during the negotiation phase. It is assumed that two meetings and two rounds of revisions will be necessary. If CITY is unable to enter into an agreement with the selected CM/GC and chooses to engage in negotiations with the next highest-ranking CM/GC respondent, J-U-B shall provide support as required as an additional service.

3. Subtask 003: CM/GC Administration and Workshops

- a. CM/GC Implementation Plan
 - i. Develop a draft CM/GC implementation plan for coordination of entities involved in the project delivery. Expected content includes the following:
 - 1. Description of each expected project phase.
 - 2. Description of the benefits and risks and opportunities associated with the CM/GC delivery method specific to this project.
 - 3. Communication plan between DEQ, CITY, J-U-B, and CM/GC firm.

4. List of all proposed phases and engineering submittals (number and expected schedule) for DEQ review.
5. Explain how each submittal (or phase) will be implemented and integrated into the final design of the improvements.
- ii. Review draft implementation plan with CITY, revise as appropriate, and submit to DEQ for informational purposes.
- iii. The plan may require subsequent revisions if the scope and if additional early-out packages are identified. Contingency amount is included but may require modification depending on the magnitude of such changes.
- b. CM/GC Collaboration and Meetings
 - i. As part of the CM/GC process, regular coordination and collaboration between the CITY, J-U-B, and CM/GC is expected. The following meetings are included in the scope of work:
 1. General administration and coordination with CM/GC on a weekly basis (e.g. email correspondence, coordination for upcoming meetings and deliverables, etc.).
 2. Project “deep dive” with CM/GC after execution of an agreement with CITY.
 3. Kick-Off Workshop
 4. Check-in meetings twice a month.
 5. Monthly Partnering meeting.
 6. Formal Partnering Workshop / Risk Workshop: four workshops total
 7. Cost Estimate Review Workshop: Three per project (six workshops total)
 - a. Compare Engineer’s Opinions of Probable Construction Cost (OPCC) with CM/GC’s estimates at the 30, 60, 90 and Bid Set milestones.
 - b. Cost reconciliation workshops with CITY, J-U-B, and CM/GC will be conducted following a review of the respective cost estimates. The purpose of these meetings is to identify and resolve discrepancies / errors, identify and update risk elements, identify opportunities for cost savings, quantify project unknowns, etc.
 8. GMP Review: Two meetings per project (four total), including a preliminary review meeting and a formal review meeting with CITY.
 9. Design Enhancement (DE) Workshops: three total (30 full project, 60% Project 1, 60% Project 2)

- a. Each DE workshop shall include CITY, J-U-B, CM/GC, and CM/GC subcontractors (as deemed necessary) and be conducted at CITY's offices. It is expected that the CM/GC and/or CITY will identify and present concepts to improve the overall design and its constructability with respect to schedule, cost, and risk.
- b. Each DE workshop will include a follow-up meeting to review J-U-B's conclusions and CM/GCs expected cost impacts. CITY shall determine which DE items to pursue and J-U-B's scope shall be amended as appropriate.
- c. It is anticipated that DE efforts for structural items will not be pursued after the 60% milestone, however EI&C will be considered.

10. Equipment Procurement Coordination Workshops: Two total are anticipated related to the Dewatering and Thickening Equipment procurements and are specifically included in Task 110. If the CM/GC requests additional equipment pre-procurement and/or early-out packages are implemented beyond those identified herein, the scope of services will be amended accordingly to accommodate those coordination workshops.

11. Instrumentation / Controls Workshop: Two total

- c. It is expected that the CM/GC shall attend all regular design milestone review workshops (which will be led by J-U-B).
- d. Meeting attendance by J-U-B will include the Project Manager, Design Manager, and various design leads as appropriate. J-U-B attendance will vary depending on the project phase and current design focus and may be in-person or virtual.
- e. Meetings will be held at the CITY's offices. It is expected that the CM/GC will prepare agendas and meeting minutes. J-U-B will review the agendas prior to the meetings (as provided and available) and track internal action items.

4. Subtask 004: CM/GC Design Enhancement (DE) Evaluation

- a. J-U-B anticipates that multiple DE concepts will be presented by the CM/GC and/or CITY during DE workshops and that these concepts will require evaluation by J-U-B to various degrees.
- b. An initial DE evaluation by J-U-B will identify impacts to operation, redundancy, reliability, and other factors (as deemed appropriate) in a qualitative and quantitative manner, and developed to such a degree as to support review by CITY to reject or authorize full design by J-U-B. The CM/GC will provide estimated cost impacts.
- c. For the purposes of developing this scope, it is assumed that J-U-B will evaluate the feasibility of up to ten DE concepts each having a budget of \$10,000. This

budget does not include redesign costs, which will be completed as an additional service with a corresponding adjustment in scope, fee, and schedule as mutually agreed upon.

2. **Subtask 005 through 010 CM/GC Early-Out Package Development RESERVED** – Since the number of early-out packages and content are unknown at this time, the scope will be amended as required to support early-out activities as selected by CITY. Each early-out package is expected to have a separate subtask.
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6. **Task 220 – GC Bidding (GMP Development) and Award Support**
 - a. J-U-B's role and status during the GMP development and award phase (and subsequent construction phases, if awarded) of the projects will be that of the ENGINEER / CONSULTANT as defined in the previously referenced version of the ISPWC General Conditions (used for this project), which is incorporated herein by reference.
 - b. The CITY acknowledges that legal requirements governing the project may be subject to varying and possibly contradictory interpretations and, therefore, J-U-B will use its reasonable professional engineering efforts and judgment but will defer all interpretation of such requirements to the CITY. The CITY will conduct such additional investigations and make interpretations with CITY's legal counsel as the CITY deems necessary.
 - c. Subtask 001 – GMP Development and Award Support
 - 1) J-U-B will review the submitted GMP and summarize J-U-B's opinion regarding completeness and responsiveness of the submitted GMP for review and consideration by the CITY and CITY legal staff.
 - 2) Provide bidding assistance and respond to Contractor and bidder questions. Issue addenda and clarifications to the bid documents via Addenda. Two (2) addenda per project (4 total) are anticipated as part of this scope.
 - 3) J-U-B will review substitution requests for equipment items at the direction of the CITY for approved-equals to the basis-of-bid. J-U-B's assistance in resolving bid protests, expert witness and litigation support are not included in this Scope of Work.
 - 4) Upon concurrence of CITY's legal review of the GMP and following decision by the CITY Council, J-U-B will assist in amending the Owner-CM/GC contract to authorize construction phase services.
 - d. Subtask 002 - Additional Services: Development of Contractor/ Construction Agreement, Bonds and Insurance Documents are not included in this scope of work and at the CITY's request, these Additional Services may be performed by J-U-B (upon mutual agreement of scope, additional fees, and schedule).
 7. **Task 250 –Construction Phase Services (Additional Service, not included in this Scope)**
 - a. Following completion of the Design and Bidding phase, the scope of work may be refined and updated as determined to be necessary by the CITY for provision of Construction Phase Services. Construction phase support services are currently not

included in this Scope of Work. Anticipated Construction Phase Service tasks to be negotiated generally include:

- 1) Development of Agreements, Bonds and Insurance Documents for execution by CITY and Contractor.
- 2) Construction management services including project meetings, contractor pay application review, requests for information, change order development and submittal review.
- 3) On-site construction observation and construction staking
- 4) Integration of SCADA controls programming within this project into the plant-wide SCADA system.
- 5) Development of Operation and Maintenance Manual Updates for Solids Handling and Affected Project elements.
- 6) Development of Record Drawings.

8. Task 300 –Additional Funding Agency Coordination (Additional Service, not included in this Scope)

- a. At the CITY's request, Additional Services to support this effort may be performed by J-U-B (upon mutual agreement of scope, additional fees, and schedule).

9. Task 400 – Management Reserve Fund

- a. At the CITY's request, Additional Services may be performed by J-U-B (upon mutual agreement of scope, additional fees, and schedule) under the Management Reserve Fund task.

10. Other Items/Assumptions:

- a. Plan Size: All plans for review and construction purposes shall be issued on reduced size (11x17) sheets; no full size plans shall be generated or provided. Electronic submissions shall be in PDF format.
- b. J-U-B's opinions of probable cost: J-U-B shall provide Opinion of Probable Costs for upgrades at 30%, 60%, 90% / Agency Review, and final Bid Set. Since J-U-B has no control over the cost of labor, materials, equipment, or Services furnished by others, or over the contractor(s) methods of determining process, or over competitive bidding or market conditions, J-U-B's opinions of probable construction cost are to be made in current year dollars and on the basis of J-U-B's experience and qualifications and represent J-U-B's best judgment as an experienced and qualified profession engineering firm familiar with the construction industry; but J-U-B cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from the opinions of probable cost prepared by J-U-B. If the CITY wishes assurance as to construction costs, CITY shall employ an independent cost estimator. Cost opinions are anticipated to have the following expected accuracy ranges as defined by AACE and shall include contingencies, as follows:
 - 30% Concept Submittal, 20% Contingency, CLASS IV (-30% to +50%)
 - 60% Submittal, 20% Contingency, CLASS III (-20% to +30%)
 - 90% Submittal, 15% Contingency, CLASS II (-15 to +20%)

- BID Set, 10% Contingency, CLASS I (-10% to +15%)
- c. Building Permit: J-U-B will prepare a COMCheck submittal for new structures during design. It is assumed that CITY will pay for a building permit for the project; therefore, CITY will apply for and obtain a building permit using the Final Design and COMCheck submittals.

PART 3 - CITY-PROVIDED WORK AND ADDITIONAL SERVICES

A. CITY-Provided Work - CITY is responsible for completing, or authorizing others to complete, all tasks not specifically included above in PART 2 that may be required for the project including, but not limited to:

1. Perform wastewater sampling and pay for / conduct testing if required.
2. Perform groundwater sampling and pay for testing if required.
3. Provide copies of previous reports, record drawings, and planning studies.
4. Historical operational and monitoring data for the WRF.
5. Negotiate and acquire all property, rights-of-way, and easements as may be required.
6. Apply for and negotiate with IDEQ (and other applicable parties) for variances that may be necessary for improvements at the existing site.
7. Provide utility location services.
8. Pay for any agency review fees that may be needed.
9. Public involvement.
10. Coordination for new utility service connection if required and associated fees (specifically potable water with East Greenacres Irrigation District)
11. Water rights analysis if needed.
12. Legal counsel, including review and approval of any contract documents to be executed by CITY with contractor(s).
13. Securing bonds for the project, if necessary.
14. Environmental clearances, survey, permits, and mitigations plans such as for wetlands, wildlife, archeology, cultural, or historical.
15. Give prompt written notice to J-U-B whenever CITY observes or otherwise becomes aware of any development that affects the scope or time of performance of J-U-B's services, or any defect or nonconformance in J-U-B's services, the Work, or in the performance of any Contractor.
16. Arrange for safe access to and make all provisions for J-U-B to enter upon public and private property as required for J-U-B to perform services under the Agreement.
17. Operate and maintain the WRF throughout the project in accordance with all applicable permits, laws, and regulations.
18. Track allocation of project costs among the various funding sources, prepare funding applications and status summaries for agencies, and complete reimbursement requests that are required by any funding agencies.

B. Additional Services - CITY reserves the right to add future tasks for subsequent phases or related work to the scope of services upon mutual agreement of scope, additional fees, and schedule. These future tasks, to be added by amendment at a later date as Additional Services, may include:

1. Thickening Demonstration Pilot Testing (Task 120) – TBD

2. Dewatering Demonstration Pilot Testing (Task 121) - TBD
3. Construction Agreement Development (including Bonds and Insurance Review) Task 220-002 - TBD
4. Construction Support Phase Services (Task 250) – TBD

PART 4 BASIS OF FEE AND SCHEDULE OF SERVICES

- A. CITY shall pay J-U-B for the identified Services in PART 2 as follows:
- a. For Lump Sum fees:
 - i. The portion of the Lump Sum amount billed for J-U-B's services will be based upon J-U-B's estimate of the percentage of the total services actually completed during the billing period.
 - ii. CITY shall pay J-U-B for J-U-B's subconsultant charges times a multiplier of 1.1.
 - b. For Time and Materials fees:
 - i. For all services performed on the project, CITY shall pay J-U-B an amount equal to the cumulative hours charged to the Project by each class of J-U-B's personnel times J-U-B's standard billing rates.
 - ii. CITY shall pay J-U-B for J-U-B's subconsultant charges times a multiplier of 1.1.
 - c. For both Time and Materials and Lump Sum Fees: J-U-B may alter the distribution of compensation between individual tasks to be consistent with services actually rendered while not exceeding the total project amount.

CITY acknowledges that J-U-B's schedule commitments outlined in Part 4 are subject to the standard of care and J-U-B will not be responsible for delays beyond our direct control.

- B. The following table summarizes the fees and anticipated schedule for the services identified in PART 2.

Task Number	Task Name	Fee Type	Amount	Anticipated Schedule
100	Design Phase	Lump Sum	\$2,821,800	10% Draft BODR for CITY review 90 days after executed contract, notice to proceed, and receipt of all required data 30% Concept / PER for CITY review 90 days, following receipt of prior milestone comments. Following receipt of prior milestone comments: Project 1: 60% Deliverable for CITY review within 90 days. Project 2: 60% Deliverable for CITY review within 120 days.

				Following receipt of prior milestone comments: Project 1: 90% Deliverable for CITY review within 90 days. Project 2: 90% Deliverable for CITY review within 120 days. Following receipt of prior milestone and Agency comments: Project 1: Final Bid Set Deliverable for CITY review within 30 days. Project 2: Final Bid Set Deliverable for CITY review within 60 days.
110	Equipment Pre-Procurement	Time and Materials (Estimated Amount Shown)	\$225,800	Concurrent with work progress upon written authorization by CITY. It is anticipated that Pre-Procurement packages will be issued for bidding/proposal following 10% milestone with vendor submittal information to be utilized for progression toward 60% milestone following completion of 30% Design phase.
120	Thickening Equipment Demonstration Pilot Study	Time and Materials (Estimated Amount Shown)	TBD	TBD -Concurrent with work progress upon written authorization by CITY
121	Dewatering Equipment Demonstration Pilot Study	To Be Determined (Estimated Amount Shown)	TBD	TBD-Concurrent with work progress upon written authorization by CITY
210	CM/GC Alternative Delivery			
210-001	CM/GC RFP, Interviews and Selection	Time and Materials (Estimated Amount Shown)	\$63,500	90 days following, NTP / Concurrent with work progress
210-002	CM/GC Agreement Development	Time and Materials (Estimated Amount Shown)	\$31,900	Concurrent with work progress
210-003	CM/GC Administration and Workshops	Time and Materials (Estimated Amount Shown)	\$337,700	Concurrent with work progress
210-004	CM/GC Design Enhancement (DE) Evaluations	Time and Materials (Estimated	\$100,000	An equitable adjustment to the schedule will be made, as necessary, to reflect the nature and extent of the evaluation(s).

		Amount Shown)		
210-005	CM/GC Early-Out Package Development	Time and Materials (Estimated Amount Shown)	\$TBD	An equitable adjustment to the schedule will be made, as necessary, to reflect the nature and extent of any additional early-out packages identified beyond Project 1 and Project 2 included herein.
220	Bidding and Award Support	Time and Materials (Estimated Amount Shown)	\$75,900	Concurrent with work progress
250	Construction Phase Services	Time and Materials (Estimated Amount Shown)	\$TBD	TBD
300	Funding Agency Support	-	\$TBD	TBD
400	Management Reserve Fund	To Be Determined (Estimated Amount Shown)	\$TBD	As mutually agreed to by CITY and J-U-B
Total:			\$3,656,500	

The above fees were developed from the Work Breakdown Structure (WBS) attached as Exhibit 1-A.

Exhibit(s):

- Exhibit 1-A: Work Breakdown Structure

For internal J-U-B use only:

PROJECT LOCATION (STATE): Idaho

TYPE OF WORK: City

R&D: No

GROUP: Wastewater Treatment Group

PROJECT DESCRIPTION(S):

Wastewater Treatment (S04-T)

Choose an item.

EXHIBIT 1-A: WORK BREAKDOWN STRUCTURE SUMMARY

BASIS OF FEE ESTIMATE



Project Title, Client: WRF Solids Handling Improvements, City of Post Falls

Project Number: 93-25-XXX

Prepared By: M Conn

Task Number	Subtask Number	Task/Subtask Name	Total Compensation
100		Design Phase Services	\$2,821,800
100	001	Contract Admin with City	\$35,100
100	002	Project Management and Controls	\$43,600
100	003	Design Milestone Workshops and Facility Tours	\$81,700
100	004	Design Team Coordination Meetings	\$137,900
100	005	Survey, Topography and Basemap Updates	\$34,200
100	006	QC Reviews	\$88,100
100	007	Issuing Deliverables	\$87,200
100	008	10% Process Basis of Design Report and Waste Characterization Study	\$96,700
100	009	Geotechnical Evaluation and Design Support	\$3,600
100	010	30% Concept (PER) Preliminary Engineering Report	\$65,400
100	100	Specifications	\$138,400
100	101	General Sheet Development	\$124,500
100	102	Site Civil Design	\$79,800
100	103	Yard Piping Design	\$144,900
100	104	Vactor Dump Station	\$64,600
100	105	Plant Drain LS 1	\$44,100
100	106	Control Building LS	\$19,800
100	107	Solids Stream Thickening Process	\$367,800
100	108	Solids Stream Dewatering Process	\$290,400
100	109	Headworks Modifications	\$61,000
100	120	EEG-General (One-Line, C-W, Instruments, Lighting)	\$144,200
100	121	EEG-P&IDs	\$41,600
100	122	EEG-Specifications	\$33,500
100	123	EEG-Site Layout	\$52,800
100	124	EEG-Vactor Dump Station	\$26,600
100	125	EEG-Plant Drain LS 1	\$26,100
100	126	EEG-Control Building LS	\$16,800
100	127	EEG-Solids Thickening Process	\$93,400
100	128	EEG-Solids Dewatering Process	\$69,500
100	129	EEG-Headworks Modifications	\$26,900
100	200	Geotech Sub (reserved for billing tracking)	\$28,900
100	201	Architect Sub (reserved for billing tracking)	\$154,300
100	202	HVAC/Plumbing Sub (reserved for billing tracking)	\$69,300
100	203	SCADA Support Sub (reserved for billing tracking)	\$28,900
100	204	Process Engineering Sub (reserved for billing tracking, costs incl. above)	\$0
110		Equipment Pre-Procurement Packages	\$225,800
110	001	Equipment Procurement "Front-End" Contract Package	\$27,100
110	002	Dewatering Equipment Technical Package	\$99,400
110	003	Thickening Equipment Technical Package	\$99,400
110	004	Additional Procurement Technical Packages	\$0
120		Thickening Demonstration Pilot Study	\$0
120	001	TBD	\$0
121		Dewatering Demonstration Pilot Study	\$0
121	001	TBD	\$0
210		CM/GC Alternative Delivery	\$533,000
210	001	GM/GC RFP, Interview and Selection	\$63,500
210	002	GM/GC Agreement Development Assistance	\$31,900
210	003	CM/GC Admin and Workshops (Design)	\$337,700
210	004	CM/GC DE Efforts	\$100,000
210	005	CM/GC Additional Early-Out Packages-TBD Additional Services	\$0
220		GC Bidding (GMP Development) and Award Support	\$75,900
220	001	GMP Development (Bidding) and Award Support	\$75,900
220	002	Agreement Development, Bonds and Insurance - TBD	\$0
250		Construction Phase Services	\$0
250	001	TBD - Additional Services	\$0
300		Funding Agency Support	\$0
300	001	TBD - Additional Services	\$0
400		Management Reserve Fund (Allocated Separately by City)	\$0
400	001	Management Reserve Fund (Allocated Separately by City)	\$0
TOTAL			\$3,656,500

Exhibit 1-A Work Breakdown Structure and Basis of Fee Estimate

		 JUB JOB ENGINEERS, INC.  THE LONDON SCHOOL OF ENGINEERING  UNIVERSITY OF COLORADO	Shoolroy, Levi	Conn, Ruel	Hagsett, Mitchell	Strom, Sharon	Baden, Andrew	Duke, Talia	St-Michell, Robert	Shocklee, Jessie	Morales, Emiliano	Watkins, Raymond	Barker, Matthew	Hagin, Cal	Schauwecker, Ted	Holder, William	Russell, Jeremy	Studebaker, Jesse	Grebe, David	Halland, Katie	Utecht, Kimberly	Vance, Gary	Bravo, Cameron	Kirkland, Jason	Lasko, Michael			
Task Number	Subtask Number	Task/Subtask Name / Activity Description	PE – Discipline Lead Sr.	Program Manager	Project Engineer - Lead	Project Engineer - Lead	Project Engineer - Lead	Project Designer	PE – Discipline Lead Sr.	Project Engineer - Lead	CAD Designer - Lead	Program Manager - Senior	Project Engineer - Lead	Project Designer	CAD Designer - Senior	CAD Designer - Senior	PLS - Discipline Lead	Professional Land Surveyor	Survey Technician - Senior	Administrative Assistant - Senior	Project Accountant - Lead	Program Manager	Survey Technician	Survey Technician - Senior	Program Manager - Senior	J-U-B Expenses	Subconsultant Expenses	Total Compensation
100		Design Phase Services	111	930	966	1282	255	1229	46	605	656	317	956	688	1126	2711	8	16	48	330	75	116	52	32	0	\$7,600	\$387,300	\$2,821,800
100	001	Contract Admin with City	6	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75	0	0	0	0	\$0	\$4,200	\$35,100
100	002	Project Management and Controls	6	48	22	22	2	22	0	18	0	14	20	0	10	10	2	0	0	0	0	0	0	0	0	\$0	\$0	\$43,600
100	003	Design Milestone Workshops and Facility Tours	12	48	38	65	6	89	0	14	0	18	10	0	0	0	0	0	0	14	0	0	0	0	0	\$5,000	\$12,300	\$81,700
100	004	Design Team Coordination Meetings	0	120	72	72	36	60	0	60	36	24	60	60	0	36	0	0	0	0	0	0	0	0	0	\$0	\$4,400	\$137,900
100	005	Survey, Topography and Basemap Updates	0	8	4	6	2	4	0	0	0	0	0	0	8	44	6	12	40	0	0	0	32	32	0	\$1,300	\$0	\$34,200
100	006	QC Reviews	60	69	0	21	0	0	46	0	0	0	0	0	0	0	0	0	0	0	0	116	0	0	0	\$0	\$7,400	\$88,100
100	007	Issuing Deliverables	4	60	20	20	10	0	0	18	26	20	10	0	68	126	0	0	0	76	0	0	0	0	0	\$400	\$2,200	\$87,200
100	008	10% Process Basis of Design Report and Waste Characterization Study	9	41	23	67	0	0	0	0	0	0	0	0	0	16	0	0	0	6	0	0	0	0	0	\$0	\$60,600	\$96,700
100	009	Geotechnical Evaluation and Design Support	0	2	0	8	3	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$3,600
100	010	30% Concept (PER) Preliminary Engineering Report	6	58	37	50	6	33	0	4	4	8	20	0	16	40	0	0	60	0	0	0	0	0	0	\$0	\$0	\$65,400
100	100	Specifications	8	65	78	230	2	126	0	42	0	0	0	0	0	0	0	0	0	92	0	0	0	0	0	\$0	\$14,800	\$138,400
100	101	General Sheet Development	0	44	61	185	0	61	0	0	0	0	0	0	0	283	0	0	0	0	0	0	0	0	0	\$0	\$0	\$124,500
100	102	Site Civil Design	0	10	6	6	188	8	0	0	0	0	0	0	0	180	0	0	0	0	0	0	0	0	0	\$0	\$0	\$79,800
100	103	Yard Piping Design	0	72	40	182	0	88	0	0	0	0	0	0	0	338	0	4	8	0	0	0	20	0	0	\$900	\$0	\$144,900
100	104	Vactor Dump Station	0	16	0	0	0	92	0	66	66	0	0	0	0	120	0	0	0	4	0	0	0	0	0	\$0	\$0	\$64,600
100	105	Plant Drain LS 1	0	41	0	0	0	63	0	35	35	0	0	0	0	60	0	0	0	4	0	0	0	0	0	\$0	\$0	\$44,10

Exhibit B Nondiscrimination Requirements

This Attachment is to be inserted in every contract subject to Title VI of the Civil Rights Act of 1964 and associated Regulations.

During the performance of this contract, the contractor/consultant, for itself, its assignees and successors in interest (hereinafter referred to as the “contractor”) agrees as follows:

1. Compliance with Regulations

The Contractor shall comply with the Regulations relative to non-discrimination in federally assisted programs of United States Department of Transportation (USDOT), Title 49, Code of Federal Regulations, part 21, as they may be amended from time to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.

2. Non-discrimination

The Contractor, with regard to the work performed by it during the contract, shall not discriminate on the grounds of race, color, sex, or national origin in the selection and retention of sub-contractors, including procurement of materials and leases of equipment. The Contractor shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.

3. Solicitations for Sub-contracts, Including Procurement of Materials and Equipment

In all solicitations either by competitive bidding or negotiations made by the Contractor for work to be performed under a sub-contract, including procurement of materials or leases of equipment, each potential sub-contractor or supplier shall be notified by the Contractor of the Contractor’s obligations under this contract and the Regulations relative to non-discrimination on the grounds of race, color, sex, or national origin.

4. Information and Reports

The Contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the contracting agency or the appropriate federal agency to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information, the Contractor shall so certify to ITD or the USDOT as appropriate, and shall set forth what efforts it has made to obtain the information.

5. Sanctions for Non-compliance

In the event of the Contractor’s non-compliance with the non-discrimination provisions of this contract, the contracting agency shall impose such contract sanctions as it or the USDOT may determine to be appropriate, including, but not limited to:

- Withholding of payments to the Contractor under the contract until the Contractor complies, and/or;
- Cancellation, termination, or suspension of the contract, in whole or in part.

Incorporation of Provisions

The Contractor shall include the provisions of paragraphs (1) through (5) in every sub-contract, including procurement of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto. The Contractor shall take such action with respect to any sub-contractor or procurement as the contracting agency or USDOT may direct as a means of enforcing such provisions including sanctions for non-compliance.

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a sub-contractor or supplier as a result of such direction, the Contractor may request ITD enter into such litigation to protect the interests of the state and, in addition, the Contractor may request the USDOT enter into such litigation to protect the interests of the United States.

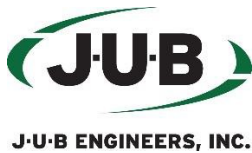


EXHIBIT "C"
J-U-B ENGINEERS, Inc.
Electronic Documents/Data Limited License
REVISED 6/19/25

You and the entity you represent, (hereinafter "RECIPIENT") are reading this because you have been directed to this website after receiving Electronic Documents/Data from J-U-B ENGINEERS, Inc. or its affiliated companies (hereinafter "J-U-B") either: 1) directly from J-U-B, or 2) through an authorized Client of J-U-B. "Electronic Documents/Data" are defined as any electronic file in any format, including e-mail. The RECIPIENT'S use of the Electronic Documents/Data constitutes acceptance of the following conditions of this Electronic Documents / Data Limited License.

1. *Reuse License.* RECIPIENT acknowledges and agrees that J-U-B owns all rights, title and interest in the information in the Electronic Documents/Data and all proprietary and intellectual rights in and to such information, including without limitation, copyright and trade secret rights. J-U-B grants to RECIPIENT a nonexclusive, non-transferable license to use Electronic Documents/Data in compliance with the terms and conditions of this Agreement. Notwithstanding the foregoing, the City may reproduce, store, or utilize the Electronic Documents/Data for internal purposes, compliance with public records or regulatory obligations, or for continued operation and maintenance of the project described in the Agreement. Such internal use shall not be deemed a license breach provided the City does not commercially resell or sublicense the documents.
2. *Reuse Restrictions.* This license and use of the Electronic Documents/Data is restricted to the original site and Project for which it was originally prepared, and shall not be used for other projects or sites. Except for intended use on the Project, the RECIPIENT shall not modify or sublicense the Electronic Documents/Data for use on other projects or unrelated applications. However, internal adaptations for operational, archival, or regulatory use are permitted. Reuse or reproduction of the Electronic Documents/Data for any purpose not originally intended by J-U-B is prohibited.

If the Electronic Documents/Data include files to be used in the RECIPIENT's Geographic Information System (GIS), J-U-B grants the right to the RECIPIENT to allow third-party access to the data for purposes of GIS system operations and maintenance as well as review by the public as allowed in the RECIPIENT's GIS program.

3. *Reuse Limitations.* RECIPIENT acknowledges that the Electronic Documents/Data may not be compatible with their own computer system and may be subject to translation errors or undetectable alteration or deterioration. Because the Electronic Documents/Data are in electronic format, significant difference may exist between the Electronic Documents/Data and corresponding hard copy contract documents. J-U-B shall use reasonable efforts to ensure that the Electronic Documents/Data provided are complete, accurate, and free from known defects or malicious software to the best of their knowledge at the time of delivery. If, for any reason, a conflict occurs between the Electronic Documents/Data and corresponding hard copy contract documents, the hard copy contract documents shall govern.

If the Electronic Documents/Data include files to be used in the RECIPIENT's GIS, the accuracy of said GIS files is limited to the accuracy and tolerances of the data used to create said files and information provided by others. The GIS data, therefore, shall not be considered an accurate representation of actual field conditions for many purposes including, but not limited to, planning, design, construction, or system operation. In the event of a material discrepancy between the Electronic Documents/Data and the corresponding Agreement, the Agreement shall govern.

J-U-B SPECIFICALLY DISCLAIMS ANY REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY REPRESENTATIONS OR WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR THAT THE ELECTRONIC DOCUMENTS/DATA WILL BE UNINTERRUPTED OR ERROR FREE.

4. *Release of Liability/Indemnification.* J-U-B and its agents shall not be liable for any damages resulting solely from the City's independent misuse or unauthorized alteration of the Electronic Documents/Data. J-U-B shall remain responsible for any errors, omissions, or defects in the Electronic Documents/Data that arise from its own negligence or failure to

meet the standard of care applicable to professional engineering services in Idaho. The City of Post Falls does not agree to indemnify, defend, or hold harmless J-U-B or any other party for liabilities, claims, or damages unless expressly provided for in a written agreement executed by both parties and supported by a legally authorized appropriation in accordance with Idaho Code §§ 59-1015 to -1017 and Article VIII, § 1 of the Idaho Constitution. Any indemnity clause or requirement not so supported shall be null and void. This provision shall not be construed to waive any immunities, defenses, or limitations of liability provided to the City under the Idaho Tort Claims Act, Idaho Code § 6-901 et seq., or any other applicable law.

J-U-B SHALL NOT BE RESPONSIBLE FOR ANY DAMAGES WHATSOEVER THAT RESULT FROM MISTAKES, OMISSIONS, INTERRUPTIONS, DELETION OF FILES, ERRORS, DEFECTS, DELAYS IN OPERATION OR TRANSMISSION, ANY ELECTRONIC "VIRUS," "ADWARE" OR "MALWARE" OR ANY FAILURE OR PERFORMANCE RESULTANT FROM USE OF THE ELECTRONIC DOCUMENTS/DATA.

5. *E-mail Limitation.* If you were directed here through an e-mail and the e-mail contained Professional Design Information, Recommendations, Maps, or GIS Database, those are "draft" documents unless explicitly stated otherwise in the e-mail text. Final deliverables transmitted by email shall be clearly identified as final in the body of the email or in the file name. Absent such identification, emailed files shall be considered draft.

Exhibit D: J-U-B Engineers Project Rate Table

Project billing rates not to exceed rates noted below per terms defined in Article 2.6 of the Agreement

Billing Code	Labor Category	Hourly Rate	Billing Code	Labor Category	Hourly Rate
100	Administrative Support	\$58	274	Construction Manager - Senior	\$230
102	Administrative Assistant	\$66	276	Construction Manager - Discipline Lead	\$249
103	Administrative Assistant - Lead	\$80	300	Planning Technician	\$118
104	Administrative Assistant - Senior	\$91	302	Planner	\$163
110	Project Accountant	\$98	304	Planner - Lead	\$183
112	Project Accountant - Lead	\$114	306	Planner - Senior	\$225
114	Project Accountant - Senior	\$129	308	Planner - Discipline Lead	\$243
120	Communication Specialist - 1	\$91	310	Environmental Scientist - Assistant	\$108
121	Communication Specialist - 2	\$102	312	Environmental Scientist	\$155
122	Communication Specialist - 3	\$110	314	Environmental Specialist - Lead	\$184
124	Communication Specialist - Lead	\$125	316	Environmental Specialist - Senior	\$227
126	Communication Specialist - Senior	\$138	318	Environmental Specialist - Discipline Lead	\$239
128	Communication Specialist - Discipline Lead	\$144	320	TLG Assistant	\$108
200	Survey Technician	\$102	322	TLG Practitioner	\$153
202	Survey Technician - Lead	\$135	324	TLG Practitioner - Lead	\$179
204	Survey Technician - Senior	\$162	326	TLG Practitioner - Senior	\$224
210	Assistant Surveyor	\$129	328	TLG Discipline Lead	\$248
212	Assistant Surveyor - Lead	\$148	329	TLG Discipline Lead Senior	\$273
214	Professional Land Surveyor	\$179	330	GIS Technician	\$110
216	PLS - Lead	\$198	332	GIS Analyst	\$134
218	PLS - Senior	\$226	334	GIS Dev. Analyst	\$134
220	PLS - Discipline Lead	\$243	336	GIS Analyst - Senior	\$196
228	Assistant Designer	\$96	338	GIS Dev. Analyst - Senior	\$196
230	CAD Technician - Drafter	\$118	340	GIS Discipline Lead	\$225
232	CAD Technician - Designer	\$143	350	Landscape Designer	\$116
234	CAD Designer - Lead	\$164	352	Landscape Architect	\$153
236	CAD Designer - Senior	\$176	354	Landscape Architect - Lead	\$173
240	Project Designer	\$148	356	Landscape Architect - Senior	\$203
242	Project Designer - Lead	\$171	358	Landscape Architect - Discipline Lead	\$221
244	Project Engineer I	\$190	400	Assistant Project Manager	\$226
245	Project Engineer II	\$208	402	Project Manager	\$231
246	Project Engineer - Lead	\$222	404	Program Manager	\$252
248	Project Engineer - Senior	\$251	406	Program Manager - Lead	\$267
250	Project Engineer - Discipline Lead	\$267	408	Program Manager - Senior	\$282
252	Project Engineer - Discipline Lead - Senior	\$277	410	Principal (Alternative Category, AM/Officer)	\$299
260	Construction Observer	\$141	1) Rates subject to change on a yearly basis.		
262	Construction Observer - Lead	\$156	2) GPS, mileage, per diem, and other direct costs will be		
264	Construction Observer - Senior	\$182	specified in Project Scopes of Work and budgets. No		
270	Construction Management Assistant	\$153	direct costs will be charged without Client approval.		
272	Construction Manager	\$208	3) A 10 percent markup will be applied to Subconsultant fees.		

Attachment A, Part 1 – RFQ Cover Sheet

ATTACHMENT A - RESPONSE TO REQUEST FOR QUALIFICATIONS

PART 1 - COVER SHEET

A. Name of Respondent J-U-B ENGINEERS, Inc.

B. Name of Contact Person Regarding This Submittal Mike Conn, PE

Title Project Manager

Telephone Number including area code (208) 762-8787

Email Address mconn@jub.com

C. Name of Contact Person for Scope Of work and Fee Inquiries _____
(If different than name listed in B above.)

Title _____

Telephone Number including area code _____

Email Address _____

D. RECEIPT OF ADDENDA: Firm acknowledges receipt of the following addenda if any:

Addendum No. <u>1</u>	Addendum No. _____	Addendum No. _____	Addendum No. _____
Dated <u>8/5/2024</u>	Dated _____	Dated _____	Dated _____

SUBMITTAL CERTIFICATION

I certify that to the best of my knowledge the information contained in this request for qualifications is accurate and complete and that I have the legal authority to commit this agency to a contractual agreement. I realize the final funding for any service is based upon funding levels and the approval of the City of Post Falls City Council.

Mike Conn
Print Name

R. Michael Conn
Signature, Administrator, or Applicant Agency

Project Manager
Title

8/16/2024
Date

Attachment A, Part 2 – Administrative Information

PART 2 - ADMINISTRATIVE INFORMATION

A. FIRM:

1. Name of Contracting Party: J-U-B ENGINEERS, Inc.
2. Physical Address: 7825 N Meadowlark Way, Coeur d'Alene, Idaho 83815
3. Mailing Address including zip code: 7825 N Meadowlark Way, Coeur d'Alene, Idaho 83815
4. Remit To Address including zip code: 7825 N Meadowlark Way, Coeur d'Alene, Idaho 83815
5. Telephone number including area code: (208) 762-8787
7. E-mail address for business correspondence: mconn@jub.com

PART 3 - RESPONSE TO CRITERIA IN ATTACHMENT B

Use the Attachment titled “Evaluation Criteria and Weights” as the presentation outline. Respond to all items. The short statements following each item are offered as starting points only. Respondents are to add additional information required to more fully develop their responses so that the response makes sense for this project. Index your responses to each item if you do not use the format of the Attachment as your outline. Answer each item fully, completely, and concisely.

Please see Cover Letter and Statement of Qualifications below.



HELPING EACH OTHER CREATE BETTER COMMUNITIES



THE
LANGDON
GROUP



GATEWAY
MAPPING
INC.

August 16, 2024

J-U-B FAMILY OF COMPANIES

Andrew Arbini, Projects Division Manager
City of Post Falls
Public Works Department – Utilities Division
408 N. Spokane Street
Post Falls, ID 83854

Dear Mr. Arbini and Selection Committee Members,

We have enjoyed spending time with you during the facility planning process and through the initial operation of your tertiary plate settlers to better understand the current state of your solids handling facilities and the challenges you will face once the entire Tertiary Improvements come online. We have listened and we agree with your operations staff – the ability of your dewatering system to keep up if your largest (BDP) press has a problem is a real concern. You are currently running full shifts seven days a week. Continued growth and the chemical sludge that will be produced with operation of both the plate settlers and tertiary membrane filters will further stress your system and crew. This project needs to quickly implement both short- and long-term improvements to increase your system's redundancy and reliability to process solids. After reviewing the recently completed facility plan and meeting with you and your operations crew, we have identified the following goals for this project as the Tertiary Treatment Improvements come online:

1. Establish a short-term solids handling mitigation approach to reduce near-term risk.
2. Characterize the tertiary solids being generated, including short- and long-term impacts to operations.
3. Determine the best long-term technologies for your thickening and dewatering processes.
4. Address related solids issues at the facility, including new pump stations and vector receiving.
5. Implement a project management approach to meet project deliverables on schedule, bringing the project online by December 2026.

A key part of making this possible is our team, whose focus is on understanding your needs first. To achieve your project goals, we have pulled together a team and developed an approach that focuses on getting the project team engaged quickly with in-depth collaboration to explore and vet innovative ideas. This will refine and focus the project's goals, assess short-term redundancy solutions, identify likely risks, determine project delivery paths to provide redundancy earlier in the timeline, establish the connectivity of milestones, and complete the project within your schedule.

As a firm, we are hands on, focused on value, and connected to the needs of our community. Our experience with solids handling, including tertiary chemical sludge at both small and large wastewater facilities, gives us insight into how to expand your system without losing sight of the potential impacts on future capacity expansions that you have planned in subsequent phases of your Capital Improvement Plan.

This team is bolstered by newly acquired AEI Electrical Engineering, with support from subconsultants Esvelt Environmental Engineering, LLC and H2E Incorporated. We are ready to start immediately, and have begun brainstorming reliability ideas which are included in the Approach and Schedule sections of our proposal.

Our proposal will introduce the team – who they are and how they will meet your needs – and our collective experience in delivering solids handling projects similar to yours. We will break down our project approach, outlining the key milestones and deliverables that will systematically develop your project in parallel paths to increase the reliability of your system and meet your goals and schedule.

We are excited to be part of the Post Falls community and believe that this project represents the next major evolution of your Water Reclamation Facility. Our team is available the week of August 19th to participate in the interview process, should you desire.

Sincerely,

J-U-B ENGINEERS, Inc.

Mike Conn, PE

Project Manager

208-277-7895 | mconn@jub.com

Levi Shoolroy, PE

Principal-in-Charge

208-762-8787 | lshoolroy@jub.com

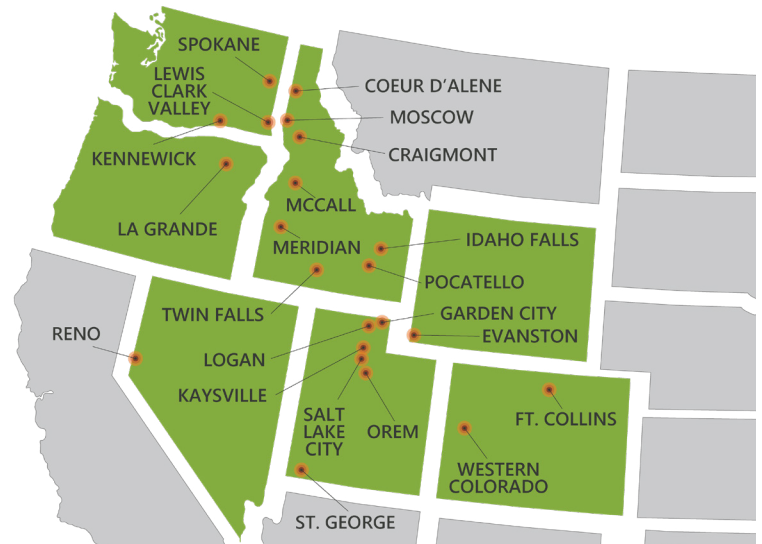
1. Project Team Experience & Qualifications

Facility Plan Implementation. Your recent Facility planning effort set a roadmap for the expansion of your solids processing facility for years to come. Our team's involvement with the City in the development of your Facility Plan will allow us to dig deep and rapidly understand the nuances of your current solids handling operations, evaluate impacts from startup of your tertiary systems, and integrate solutions into your facility for long-term capacity expansion. Our team is ready to help guide the City through the design process and give you the tools to help decide when and where to spend your capital dollars.

Understanding YOUR Project Needs. We believe in the old adage of “listening more and talking less.” As such, we have had ongoing discussions with City staff— long before the Request for Proposals was issued — to make sure we understand your concerns and goals for this project. From these discussions and our ongoing work with you, we have identified a number of issues that will be important to address during this project, as outlined in the next section of this proposal. This includes:

- **Providing redundancy** for your dewatering system as solids generation increases from your tertiary system.
- **Understanding your tertiary solids characteristics.** The potential amount of chemical sludge that will be generated initially, its concentration, how it might change over time, and how it will impact your solids handling.
- **Making wise investments.** This has always been a City goal; helping guide the City in the selection of your new solids handling processes and equipment.
- **Hitting schedules.** Our approach will show that through creative thinking and partnering with the City we can meet your schedule.

We are committed to continue listening throughout the project and have assembled a team with the specific experience and skills, both at your facility and at similar plants, to facilitate in-depth discussions on operations and solutions for adding thickening, managing chemical solids, and increasing dewatering capacity. Our intimate knowledge of your concerns, values, and goals allows us to provide the expert guidance and tools you need to make and implement wise decisions.



J-U-B BY THE NUMBERS

70 years in business
founded in 1954



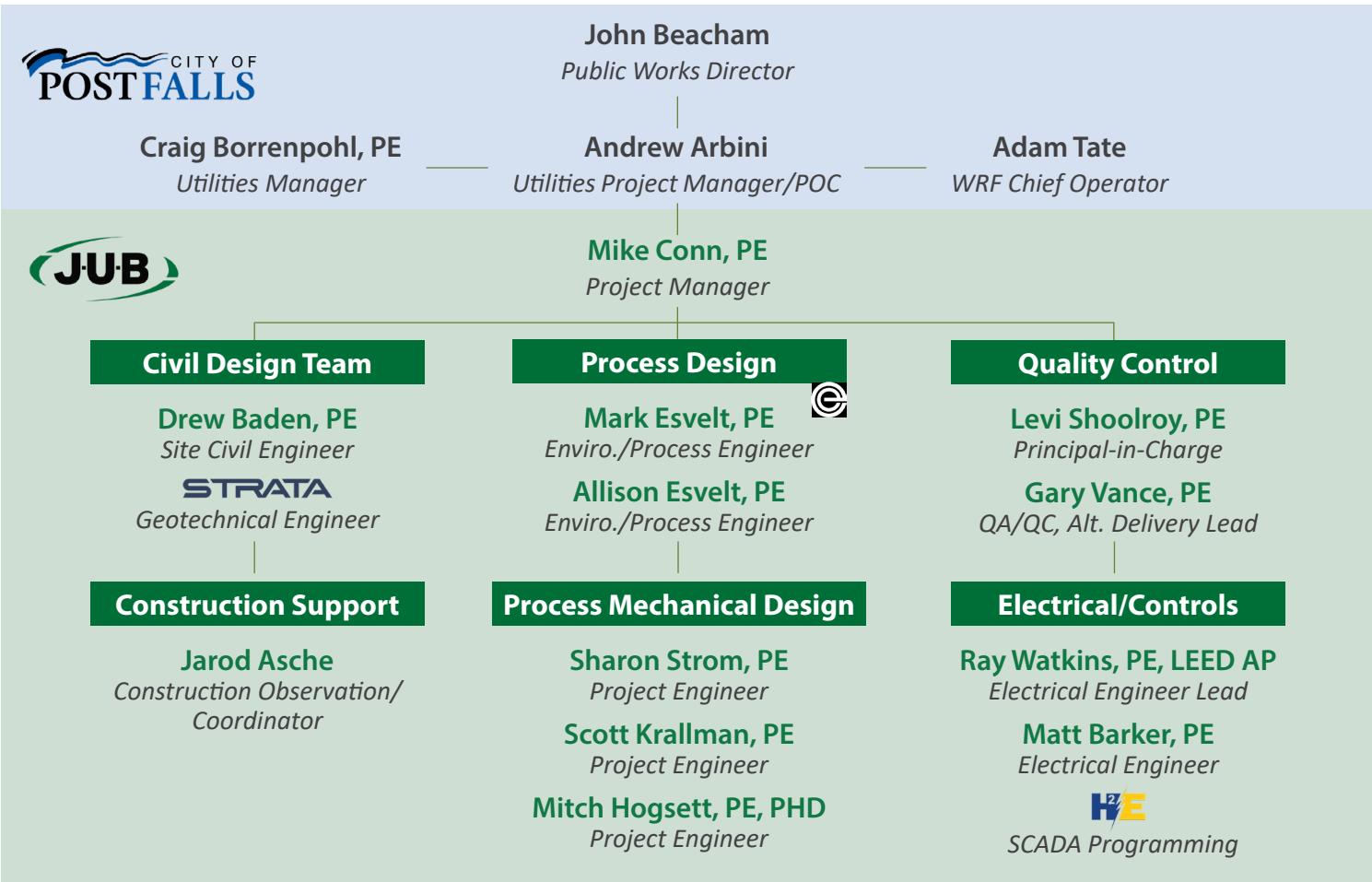
500+ employees

22 offices
in 7 states

Local Project Management and Engineering.

Your **Principal-in-Charge and Project Manager, Levi and Mike**, are located just across the prairie in our Coeur d'Alene office, along with a full support staff of engineers and designers. We've assembled an expert project team that have strong, trusted relationships with your staff. This team genuinely cares about meeting the City of Post Falls project goals. The team's proximity not only gives our team insight to local issues, but also enables us to provide immediate, local, and personal assistance throughout the entire project in an efficient and cost-effective manner. We've worked hand-in-hand with you for years on successfully expanding your facility and are excited about the opportunity to work with your amazing team again. **Following the organizational chart presented on the next page is a summary of relevant experience and qualifications of key employees for this project. Full resumes are found in Appendix: Resumes.**

1. Project Team Experience & Qualifications



Mike Conn, PE
Project Manager
PE: ID, 12491 | MS, Civil Engineering
Coeur d'Alene, ID | 35-50% Available
Experience/Qualifications: Mike is a J-U-B Wastewater Group Lead. His program management experience includes water/wastewater system planning, funding, design, and construction administration. Mike's project work includes water/wastewater master plans, biological nutrient reduction, pumping stations, solids handling evaluations, and disinfection facilities for reclaimed water. Mike has managed all phases of construction, equipment testing, and optimization support, including contract administration services for public and private clients.
Why Mike is key to project success: Mike combines locally accessible project management with strong customer service values and over two decades of wastewater treatment expertise. Through his strong relationships with key City wastewater staff, and as Project Manager for your ongoing Tertiary Treatment Improvements project, *Mike understands the City's goals and is vested in your project's success.*



Levi Shoolroy, PE
Principal-in-Charge
PE: ID, 10828 | ME, Civil Engineering
Coeur d'Alene, ID | 10-20% Available
Experience/Qualifications: Levi is the Corporate Group Lead for J-U-B's Water Treatment Group and provides project oversight, technical support, and QC reviews across the company. With over 25 years experience, he has worked with municipalities on projects ranging from collection system master planning and construction, to treatment plant design, construction, and operations. Recent projects have included master planning, process and mechanical design, process troubleshooting, and construction oversight for biological nutrient removal of nitrogen and phosphorus. Tertiary treatment experience includes chemical addition followed by membrane bioreactors, upflow sand filters, and pressurized membrane filtration to achieve phosphorus limits from <0.050 to 0.130 mg/L.
Why Levi is key to project success: Levi understands your plant and discussed key issues with your staff in detail during his work on your Tertiary Membrane Filtration design and recent Facility Plan. *With his experience and ability for strategic thinking, he sees the big picture and is a perfect fit for identifying risk and developing innovative mitigation approaches.*



1. Project Team Experience & Qualifications



Mark Esvelt

Environmental/Process Engineer

PE: ID, 11471

MS, Civil & Environmental Engineering
Spokane, WA | 15-25% Available



Experience/Qualifications: Mark is a treatment system process engineer and partner in Esvelt Environmental Engineering. He has 30 years of experience as an environmental engineer specializing in planning and design of treatment systems for water, industrial and domestic wastewater, and reclaimed water. Special areas of emphasis in practice have included nutrient removal and reclaimed water. Mark is a licensed professional engineer in Idaho, Washington, and Oregon. He is Board Certified by the American Academy of Environmental Engineers in Water Supply and Wastewater Engineering.

Why Mark is key to project success: With 30 years of experience as a wastewater engineer, Mark understands the wide variety of technologies available to achieve your treatment goals. Mark managed the liquid stream evaluation for your current facility plan and has been involved with many similar BNR/Oxidation ditch processes. *He understands the subtleties of the solids handling approaches, including nutrient levels in return streams and impacts to the BNR process.*



Allison Esvelt

Environmental/Process Engineer

PE: WA, 34876

MS, Civil & Environmental Engineering
Spokane, WA | 15-25% Available



Experience/Qualifications: Allison has nearly 30 years of water and wastewater experience in the northwest. Most recently, Allison led the pilot study and low-level phosphorus tertiary treatment system design and membrane system procurement at Liberty Lake Sewer and Water District (LLSWD), Washington. The LLSWD water reclamation facility treatment system process is very similar to the Post Falls biological phosphorus removal activated sludge treatment system. Allison also led the tertiary membrane selection and design for the new City of Airway Heights Water Reclamation Plant, and the design for the City of Medical Lake Water Reclamation Plant tertiary granular-media filtration system. The design of both treatment systems included biological nitrogen and phosphorus removal activated sludge treatment systems followed by coagulation and tertiary filtration for phosphorus removal.

Why Allison is key to project success: Allison brings a wealth of first-hand experience from similar regional systems to the project team. *Her experience with similar tertiary treatment approaches and generating combined tertiary*

chemical and biological solids to be managed will be critical to understanding what has worked well and what can be improved for Post Falls.



Sharon Strom, PE

Project Engineer

PE: ID, 18710 | ME, Civil Engineering

Coeur d'Alene, ID | 35-50% Available

Experience/Qualifications: Sharon is a

Project Engineer with J-U-B's Water Treatment Group in her hometown of Coeur d'Alene, ID. She has a passion for water and wastewater design as well as biotechnology and biochemistry. She is a detail-oriented and organized individual. Sharon has experience in wastewater treatment process design including pump stations, headworks, membrane filtration systems, secondary clarifiers, disinfection systems, yard piping, aeration systems, and chemical storage and conveyance design. Sharon has also worked on potable and non-potable water systems. Additionally, she has experience with managing construction, facility planning, performing local limits evaluations, and writing technical documents including preliminary engineering reports, operations and maintenance manuals, and control narratives.

Why Sharon is key to project success: Sharon brings technical horsepower, relationships with operations staff, and a natural tenacity for connecting and coordinating all project details. *Sharon is great at connecting functionality of the process and capturing the details that are necessary to make the projects a success for the operators.*



Mitch Hogsett, PE, PHD

Project Engineer

PE: ID, 19341

PHD, Civil & Environmental Engineering
Coeur d'Alene, ID | 25-35% Available

Experience/Qualifications: Mitch is an interdisciplinary engineer and scientist who has dedicated his career to improving water quality through innovative and sustainable management and treatment practices. He has technical expertise in surface water quality, TMDL consultation, wastewater treatment, water reuse, biosolids land application, anaerobic digestion and biogas management, permitting, and modeling.

Why Mitch is key to project success: Mitch brings new depth to the Post Falls design team. He has a strong history in the wastewater industry with a passion for water quality and energy efficient biosolids handling processes.

1. Project Team Experience & Qualifications



Scott Krallman, PE

Project Engineer

PE: ID, 7774 | MS, Environmental Engineering; BS, Civil Engineering
Coeur d'Alene, ID | 35-50% Available

Experience/Qualifications: Scott is an experienced professional engineer in the Coeur d'Alene office specializing in wastewater treatment facility improvements. He has been involved with wastewater treatment plant upgrades for the cities of Hayden, Post Falls, Moscow, Lewiston, Spokane, Brewster, and Walla Walla. Scott's focus is on all aspects of design and construction management for wastewater treatment plants, including the handling and treatment of chemical, primary, and waste activated sludges.

Why Scott is key to project success: *Scott has designed most major biological and biosolids handling components of the WRF as it has expanded, as well as significant portions of the HARSB, Walla Walla, Moscow, and Spokane treatment plants.* He is a great partner to the City as he has a unique understanding of the design and processes at the WRF. Recent experience also includes designing vector receiving improvements at the Walla Walla WRF.



Drew Baden, PE

Site Civil Engineer

PE: ID, 14227 | BS, Civil Engineering
Coeur d'Alene, ID | 15-20% Available

Experience/Qualifications: Drew serves as a Project Engineer and Land Development Engineer. Having worked with a range of private, city, county, state, and federal agencies, Drew has familiarity with a wide variety of standards and land use codes. He has been involved in a variety of design projects, including stormwater management plans, signal projects, commercial developments, residential developments, roadways (rural and urban), signing and pavement marking, roadway illumination, and water/wastewater treatment site development. Drew is the lead engineer for our current Post Falls General Engineering Review and Highway District review contracts. Drew has performed reviews for numerous subdivisions, and stormwater management.

Why Drew is key to project success: Drew brings a working knowledge and history of the plant's approach to traffic, stormwater management, and coordination with details like snowplowing and snow storage that are important to the WRF operators.



Ray Watkins, PE, LEED AP

Electrical Engineer Lead

Professional Electrical Engineer: ID, 7871
BS, Electrical Engineering
Coeur d'Alene, ID | 10-15% Available



Experience/Qualifications: Ray has over 30 years of electrical and control systems engineering planning, design and construction management experience and serves as J-U-B's corporate Electrical Engineering Group Manager. For over 25 years he has specialized in municipal projects and has provided electrical and control systems engineering services to the City of Post Falls and other municipalities throughout the Pacific Northwest. Ray is an active project manager and engineer and has some of the most extensive electrical and control systems experience and technical knowledge in our region.

Why Ray is key to project success: Ray brings the history and long-range planning element to the electrical design. *Ray has been a part of the WRF's evolution and will continue to guide the long-term expansion and reconfiguration of the facility.* Ray brings a depth of regional solids handling (thickening and dewatering) project experience – he knows the equipment and how to integrate it.



Matt Barker, PE

Electrical Engineer

PE: ID, 19406
M Engr., Electrical Engineering
Coeur d'Alene, ID | 35-50% Available



Experience/Qualifications: Matt has 10 years of experience providing electrical design and engineering services for a variety of private and public works projects and has been an active member of the team supporting the current construction effort at the City's WRF for the past four years. His responsibilities include the preparation of electrical distribution and control system design drawings and specifications, motor control, process instrumentation, lighting system design, alarm system and communication system design. Matt also provides construction administration services including submittal review of proposed products and installation methods, field quality control, startup assistance and troubleshooting, National Electrical Code review, and on-site observation.

Why Matt is key to project success: Matt brings an innate ability to simplify complex issues and understands the WRF operations and what is important to the City. *Matt has worked on your current tertiary facility as well as the current biosolids hopper control gate addition.* He is familiar with the WRF and knows where you are headed in the future.

1. Project Team Experience & Qualifications



Jarod Asche

Construction Observation/Coordinator
BS, Civil Engineering, In Progress
Coeur d'Alene, ID | 50% Available

Experience/Qualifications: Jarod is a Construction Observer who has been with J-U-B since 2022. He brings a background of both consulting and contractor knowledge from his experience on a variety of structural, transportation, water resources, and environmental projects. Jarod's well-rounded background allows him to evaluate issues from multiple points of view to find the solutions for all parties involved. Experience with contract documentation such as submittals and RFI's gives insight on the fine details of a project, how best to find information through plan and specification use, and coordinate with necessary parties in the field. Jarod has additionally stepped into a construction coordination role in his time at J-U-B, involving internal project manager communication and field staff allocations for J-U-B construction projects, which contributes to Jarod's widespread understanding of various types of construction.

Why Jarod is key to project success: Jarod has proven himself to be a strong communicator and integral member of the current Tertiary Treatment Construction team.

His attention to detail and ability to collaborate with Contractors, while focusing on the City's goals, will help lead the Construction phases to successful completion.



Gary Vance, PE

QA/QC, Alternative Delivery Lead
PE: ID, 15050
MS, Civil & Environmental Engineering
Kaysville, UT | 10-15% Available

Experience/Qualifications: Gary is a project manager with 22 years of experience in master planning, funding, permitting, designing, constructing, and managing wastewater treatment projects. He has worked on the planning, design, and construction administration of the Santaquin, Coalville, Central Davis, Morgan, and Plain City (Utah); Buhl, Filer, and Malad (Idaho); and Noosa Yoghurt (Colorado) wastewater treatment plant improvement projects. These experiences have provided Gary in-depth knowledge of all aspects of treatment facility projects including funding and permitting. He has extensive design experience as the lead engineer for various treatment processes and is familiar with the needs of growing communities in an increasingly strict regulatory environment.

Why Gary is key to project success: Gary will apply his extensive knowledge and experience to the QA/QC process on project deliverables. **Gary also brings a strong background in alternative delivery with multiple treatment projects completed using the CM/GC process.**

Additional Team Members

Structural, Architectural, Building Mechanical

J-U-B will team with additional subconsultants as necessary to bolster the technical aspects of the project. Our long-standing relationships with industry partners will be tapped to round-out the project team. In-house structural engineering as well as subconsultants for Architectural, Building Mechanical (HVAC/Plumbing) consultants will be brought-in to support the design and construction effort.

SCADA Programming

Liberty Lake, WA | 15-20% Available



Experience/Qualifications: H2E has several decades of electrical engineering, system engineering, and automation programming experience. H2E is an established, full-service electrical firm with a wide range of expertise from power generation, medium voltage distribution, PLC Controls, HMI Design, and Field Support.

Capabilities/Benefits: H2E has been an invaluable teammate on the current City's Tertiary Treatment Improvements project, and has undertaken a complete upgrade of the City's SCADA platform including integration of new and existing systems. **This intimate knowledge and vision for the SCADA controls approaches and data management will be a huge asset to the project team, streamlining the design process.**

Geotechnical Engineering

Spokane Valley, WA | 15-20% Available



Experience/Qualifications: STRATA provides quality geotechnical, environmental, and material testing services through regional managers and employees in each of STRATA's offices. STRATA is committed to providing timely and innovative environmental, geotechnical engineering, and material testing services to their clients by maintaining ethical and professional value based products.

Capabilities/Benefits: STRATA assembles uniquely qualified teams for each project. Teams consist of experienced, key professionals and support personnel to provide assistance to the design team and project owners from project identification through schematic design and construction. Their project teams are led by professional engineers, geologists, environmental scientists, and material testing professionals. **Team members have a detailed and unmatched knowledge of the local geology and soil conditions from firsthand experience.**

2. Firm's Experience With Similar Projects

In addition to a wealth of experience with plants of similar size and treatment processes (i.e., oxidation ditches, biological nutrient removal, and advanced tertiary treatment), one of J-U-B's most relevant projects is your Tertiary Treatment Improvements project that we are currently working on with you. The information we have gathered and have at our fingertips from prior and on-going projects with your team gives us a head start on your current operating conditions, an initial range of potential operating conditions when chemical sludge is generated, a clear understanding of external project drivers which affect this project's schedule, and a unique understanding of your values and vision for developing and implementing projects.

We have assembled several select projects to highlight our collective solids handling experience. These projects highlight specific design elements that are directly applicable to the Post Falls project, including similar size, management of chemical solids and thickening processes. We have also included a matrix of other solids handling project experience demonstrating our depth of experience, as well as projects including vector and septage receiving solids equipment.

Spanish Fork and Mapleton WRF Solids Handling Retrofit

Spanish Fork City | Spanish Fork, Utah



Project Goals. J-U-B was hired by Spanish Fork City to design a new \$110 million greenfield WRF across the street from the city's aging treatment plant. The new facility is scheduled to be fully operational in 2025 and includes a new headworks building, biological nutrient removal basins, membrane bioreactors, and UV disinfection. An early-out package was released in 2022 to upgrade the City's existing solids handling system, which was at capacity and failing due to aging infrastructure. To reduce overall project costs, the City directed J-U-B to retrofit their existing thickener building with new screw presses and to replumb the site using as much existing infrastructure and process lines as possible. J-U-B's solution included new/redundant dewatering feed pumps, retrofitting two of the anaerobic digesters as aerobic solids holding tanks – including PD blowers and coarse bubble diffusers – and installing two new screw presses and two screw conveyors in the repurposed dewatering building. The anaerobic side will continue to utilize the city's existing, aging belt filter press, but tie-ins have been made to the new screw presses for redundancy.

Screw Press Procurement and Design. The screw presses were procured in advance due to their long lead time and also to facilitate design around the selected equipment. The City selected Schwing Bioset screw presses due to their smaller footprint, rated capacity/throughput, and competitive capital cost. Apart from the building structure, all building accesses

and overhead doors were redesigned to accommodate the new equipment. A traveling bridge crane and two polymer systems were also incorporated into the design. Completion of this project will extend the life of the existing dewatering facilities for another 20 years.

Constructability and Operations Reviews. J-U-B's unique approach to the retrofit design brought a construction manager/general contractor (CM/GC) on board early in the design process to confirm constructability concerns with selective demolition of building access and floors, leading to reduced risk on bid day. Insight from the selected CM/GC, combined with J-U-B's design experience, led to the creative solutions that avoided a costly new dewatering building. In addition, operations workshops were conducted with plant operators at key milestones to facilitate city input during design. Our Salt Lake City-based treatment group designed the project to meet both client expectations and long-term community needs. The \$4M solids handling improvements project started up in 2023.

Relevance to Your Project:

- Fast design and construction schedule to increase capacity
- Maintaining operations during construction
- Tight footprint in an existing facility
- Installation of owner-provided equipment
- CM/GC Early-out project

Team Members:

- Gary Vance, *Project Manager*
- Levi Shoolroy, *Process Mechanical Engineer*

Cory Pierce | Wastewater Division Manager

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e. cpierce@spanishfork.org



2. Firm's Experience With Similar Projects

WRF Tertiary Filtration & Facility Plan

City of Moscow | Moscow, Idaho



Phosphorus Removal with Bio-P and Effluent Filtration.

J-U-B and Esvelt Environmental Engineering (EEE) have worked with City staff on facility planning for many years to develop a phased approach to implement biological phosphorus removal, improve the biosolids handling facilities, add effluent filtration to comply with the 0.136 mg/L limit (the lowest standard in the state at the time) and enhance reuse through a partnership with the University of Idaho. The phased approach kept rates low and allowed for adjustments as the Capital Improvement Plan was implemented. In 2011, City staff and J-U-B evaluated over 17 options to satisfy the temperature limit and conducted a pilot study for constructed wetlands and cooling. J-U-B and the City wrapped up the latest facility plan update this year to establish an updated Capital Improvement Plan, address peak flows at the facility due to infiltration and inflow, upgrade to UV disinfection, and select a preferred temperature compliance approach. The study also included a comprehensive capacity analysis of all processes, including solids generation and belt filter press capacity.

Relevance to Your Project:

- Tertiary chemical and biosolids sludge handling
- Biological nutrient removal facility
- Similar size to Post Falls facilities

Team Members:

- Levi Shoolroy, Project Manager
- Mike Conn, QA/QC Reviewer
- Ray Watkins, Electrical Engineer

Tyler M. Palmer, MPA
Deputy City Supervisor, Public Works & Services

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WRF Dewatering Improvements

Santaquin City | Santaquin, Utah



Increased Capacity Due to Growth. J-U-B is currently designing the Phase 3 improvements at the Santaquin WRF, including design and construction of a new solids holding tank, solids support building, and dewatering conveyance improvements. In 2019, J-U-B competed a Phase 2 expansion of the Santaquin WRF. That project included additional membranes and a new dewatering screw press. The screw press was procured by the city in an evaluated bid to facilitate schedule and design activities. J-U-B's design allowed for parallel operation of the 2 presses with the installation of actuated plug valves and magnetic flow meters. The design and construction of the improvements used construction manager/general contractor (CM/GC) alternative project delivery.

First facility of its kind in Utah. J-U-B originally designed and constructed the Santaquin WRF in 2013. The MBR system produces high quality water that is entirely reused in the City's existing pressure irrigation system. The treatment facility was designed using a "barn motif" to blend in with the rural nature of the community. Completion of the WRF represented the culmination of over six years of community planning and public outreach.

Relevance to Your Project:

- Dewatering building retrofit
- Maintaining operations during construction
- Tight footprint availability in an existing facility
- Installation of owner-provided equipment

Team Members:

- Gary Vance, Project Manager
- Levi Shoolroy, Process Engineer
- Mike Conn, QA/QC Reviewer

Jason Callaway | Public Works Director

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e. jcallaway@santaquin.org

2. Firm's Experience With Similar Projects

New Dewatering Facility

Central Davis Sewer District | Kaysville, Utah



Technology and Manufacturer Selection. J-U-B completed a study and design for a new solids dewatering facility that can achieve a minimum of 16 percent solids to reduce landfilling costs. The District's aging belt filter presses could only achieve 13-14% solids. J-U-B developed a vendor query and solicited proposals from screw press, belt filter press, centrifuge, and fan press manufacturers. Thirty-one different proposals were received from 16 manufacturers (some manufacturers submitted multiple unit sizes for consideration). These proposals were evaluated based on percent solids performance, polymer use, equipment support, warranty information, maintenance requirements, and discussion with equipment references. Ultimately, J-U-B and the District selected two FKC screw presses capable of processing 14 dry tons per day of sludge.

Economical Design. J-U-B supported the District in equipment procurement as well as the design of the new dewatering facility. Due to budget constraints, a number of cost-saving measures were implemented including procurement of a pre-engineered metal building and an efficient cake load-out system using a single belt conveyor with an elevated hopper. The screw presses started up in 2018 and are routinely achieving 18+ percent solids on waste activated sludge.

Relevance to Your Project:

- Similar facility size
- Broad technology evaluation and equipment pre-procurement
- Maintaining operations during construction
- Cost-effective design due to budget constraints

Team Members:

- Gary Vance, *Project Manager*

Jill Jones | General Manager

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Water Reclamation Facility

Liberty Lake Sewer and Water District
Liberty Lake, Washington



Ultra-Low Phosphorus Removal and Solids Handling. Esvelt Environmental Engineering (EEE) planned and designed the 2.0 MGD maximum month design flow (MMDF) biological nitrogen and phosphorus removal treatment system upgrade with aerated sludge storage and dewatering with a belt filter press. In 2015, EEE completed the planning and design of a new chemical coagulation, flocculation, and membrane filtration system for the facility. The facility is designed to dose high levels of aluminum sulfate and magnesium hydroxide for ultra-low-level phosphorus (<50 µg/L) and toxics removal in compliance with the Spokane River and Lake Spokane Dissolved Oxygen Total Maximum Daily Load (TMDL) waste load allocations. The chemical and biological sludge from the secondary and tertiary treatment processes are combined and wasted to the aerated sludge storage tank prior to being dewatered and hauled offsite for composting.

Relevance to Your Project:

- Tertiary chemical and biological solids handling upgrades
- Biological nutrient removal facility

Team Members:

- Mark and Allison Esvelt,
Environmental/Process Engineers

Bijay Adams | General Manager

p. 509-922-5443

2. Firm's Experience With Similar Projects

Wastewater Treatment Plant

City of Enumclaw | Enumclaw, Washington



Chemically Enhanced Primary and Secondary Treatment.

Esvelt Environmental Engineering (EEE) planned and designed the 3.5 MGD MMDF biological nitrogen and phosphorus removal treatment system upgrade with aerated sludge storage and dewatering with a belt filter press, and chemically enhanced primary and secondary treatment for low level phosphorus removal in compliance with the Lower White River pH TMDL. In 2016, EEE designed upgrades to the aerated sludge storage and pumping system. The aerated sludge storage system accepts chemical sludge from the chemical clarifiers and biosolids from the biological nutrient removal system. It is capable of parallel or series operation and thickening through decanting. In 2022, EEE completed the planning and design of new bulk chemical feed facilities for chemically enhanced treatment and the preliminary design of a centrifuge sludge dewatering system.

Relevance to Your Project:

- Chemical and biological solids handling upgrades
- Biological nutrient removal facility
- Similar size to Post Falls facilities
- Dewatering evaluation of alternative technologies

Team Members:

- Mark Esvelt (Environmental/Process Engineer)
- Allison Esvelt (Environmental/Process Engineer)

Scott Woodbury | Assistant Public Works Director

p. 360-615-5728

2. Firm's Experience With Similar Projects

Location	Year	Flow (MGD)	Thickening	WAS	Chemical Sludge	Sludge Dewatering	Early Equip. Procurement	Solids Handling Equipment/Technology
Spanish Fork, Utah	2023	8		✓		✓	✓	Schwing Bioset Screw Presses, Retrofit
Logan, Utah	2023	18		✓			✓	Biosolids Evaluation and Compost Facility Design
Hayden Area Regional Sewer Board, Idaho	2022	3		✓	✓	✓	✓	New PW Tech Screw Press; Tertiary Sludge Blending
Kennewick, WA	2022	5.0		✓				Design-Build (Owners Rep.) Screw Press/Solar Dryer
Santaquin Phase 2 Improvements, Utah	2019	1.4		✓		✓	✓	FKC Screw Press, Retrofit
Walla Walla, Washington	2019	9.5		✓	✓	✓		Solids Handling Pumps, Belt Presses 2-2.0m
Central Davis Sewer, Utah	2018	10		✓		✓	✓	2 FKC Screw Presses
West Richland, Washington	2017	1.5		✓		✓	✓	Huber Screw Press
Enumclaw, WAS	2016	3.5	✓	✓	✓	✓		Belt Press with Centrifuge conversion in design
Coalville, Utah	2015	0.6		✓		✓	✓	PW Tech Screw/Volute Press
Liberty Lake, WA	2015	2.0		✓	✓	✓		Belt Press
Santaquin, Utah	2013	1.4		✓		✓	✓	Huber Screw Press
Grangeville, Idaho	2013	0.6		✓	✓	✓		Huber Screw Press
Spokane, Washington	2012	44	✓	✓	✓	✓		6- 3.0m GBTs & 4- 2.0m Belt Presses
Buhl, Idaho	2011	0.6		✓		✓		2m Belt Press
Filer, Idaho	2011	0.5		✓		✓		1m Belt Press
Post Falls, Idaho	2010	4.0		✓		✓		Belt Presses 2.5 & 1.5m
Hayden Area Regional Sewer Board, Idaho	2009	2.4		✓		✓		Belt Press & PW Tech Screw Press
Brewster, Washington	2008	0.6		✓		✓		1m Belt Press
Moscow, ID	2000	3.0		✓	✓			Two 2m Belt Presses
Sandpoint, ID	2008	2.5	✓	✓				2- FKC Rotary Screen Thickeners
Page, ID	Ongoing	2.6		✓	✓			Geotube Dewatering

3. Project Understanding & Approach

Overall Approach

- » **Identify External Drivers**
- » **Initiate Project & Vision**
- » **Develop Short-term Contingency Plan for Dewatering Equipment Redundancy**
- » **Develop and Construct Phase 1 Package: Dewatering Capacity Expansion**
- » **Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements**

Project Completion by December 2026!

While this is the end goal, there are other critical factors in play that need to be addressed. In your Request for Qualifications and through our conversations during the facility plan, you have identified the following project goals related to your solids system as the Tertiary Treatment Improvements come online:

- Establish a short-term solids handling mitigation approach to reduce near-term risk
- Characterize the tertiary solids being generated, including short- and long-term impacts to operations
- Determine the long-term best technologies for your thickening and dewatering processes
- Address related solids issues at the facility, including new pump stations and vector receiving.
- Implement a project management approach to meet project deliverables on schedule

To achieve your project goals, our approach focuses on getting the project team engaged quickly with in-depth collaboration to explore and vet innovative ideas. This will refine and focus the project's goals, assess short-term redundancy solutions, identify likely risks, determine project delivery paths to provide redundancy earlier in the timeline, and establish the connectivity and critically of milestones.

We are also envisioning parallel activities being executed to systematically reduce risk and advance the project, including early-out equipment packages, phasing construction to begin construction in early 2025, and possibly using alternative delivery to accelerate the construction schedule.

An overview of our Approach is shown to the left and detailed in the following pages. Each step's intermediate goals/deliverables are established and woven together to meet your overall project goals.



Post Falls WRF Solids Process Facilities, June 2024.

3. Project Understanding & Approach

» Identify External Drivers

- » Initiate Project & Vision
- » Develop Short-term Contingency Plan for Dewatering Equipment Redundancy
- » Develop and Construct Phase 1 Package: Dewatering Capacity Expansion
- » Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

Our approach begins with identifying key external drivers impacting this project.

Growth and Tertiary Sludge Generation

A considerable portion of your recent facility plan was devoted to the solids management question. The steady growth the City is experiencing has already resulted in extending the dewatering equipment run times and operating through the weekend. Losing your larger belt filter press would result in unmanageable operating times – potentially 24/7 operation. And as the Tertiary Treatment Improvement project comes online, the solids situation is expected to worsen – potentially 15 percent or more solids to process, but at significantly lower concentrations.

Permit Compliance and Operations

Is it possible, however, to develop a project schedule that takes advantage of external drivers? For example, the Tertiary Project completion later this Fall will generate more chemical solids, but that timing also coincides with relaxation of your seasonal phosphorus limits. We understand DEQ is requesting treatment, but since the permitted limits are technically in effect from February 1 through October 31, a short-term reprieve may be possible since chemical dosing could be reduced during the non-P season (thereby reducing solids generation). The timing of this is shown in our schedule in Section 4 and related to equipment expansion and redundancy implementation.



Post Falls tertiary plate settlers preliminary operations (no chemical addition), August 2024.

3. Project Understanding & Approach

» Identify External Drivers

» Initiate Project & Vision

» Develop Short-term Contingency Plan for Dewatering Equipment Redundancy

» Develop and Construct Phase 1 Package: Dewatering Capacity Expansion

» Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

Project Initiation – Kick-Off and Vision Setting

Our kick-off meeting will be a comprehensive workshop with key team members gathering on-site, exploring unique project issues, and brainstorming solutions. The process will include a roundtable discussion with you and your operations crew about desired “wins”, potential risks or concerns, opportunities to improve project delivery, schedule wants versus needs, etc. Projects have competing interests, and this exercise is a great way to build a cohesive project vision from the entire team’s perspective.

This deep dive into goals and risk assessment is intended to generate out-of-the box ideas to meet the City’s schedule. The following is an initial list from our brainstorming...

- If biosolids dewatering is most critical to reducing operational risk, can we fast-track a new press?
- We all want the “right” answer, but how long can we vet alternatives before we have passed a red line in the schedule?
- What are must-hit deadlines and which have flexibility?
- Is alternative delivery a mechanism for some (or all) of the project? What advantages/disadvantages arise with this approach?
- How can external drivers work in our favor?

Build a Plan: With these initial ideas vetted and risks/goals defined, we will build a vision and a path for the project – allowing us to check in and confirm that we are on the right track in subsequent project phases.

The City has several core principles that pass the test of time and will remain in focus for our team:

- **Do it Right the First Time:** This is the first major modification to the solids handling approach since the BDP belt filter press expansion and this is the opportunity to “get it right”.
- **Flexibility for Operations:** Ability of the selected process equipment to handle variability and changes to waste sludge over time.
- **Flexibility for the Future:** Consideration of future capacity expansion, and adaptation of the system to deal with modifications to the overall solids handling process should future digestion processes be pursued.

3. Project Understanding & Approach

» Identify External Drivers

» Initiate Project & Vision

» **Develop Short-term Contingency Plan for Dewatering Equipment Redundancy**

» Develop and Construct Phase 1 Package: Dewatering Capacity Expansion

» Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

Short-term Contingency Plan for Dewatering Equipment Redundancy

Concurrent with or immediately following the Kick-off Meeting, we will conduct a detailed Risk and Redundancy Analysis of Critical Equipment/Subcomponents.

We will work with you and your operations crew, as well as solids handling equipment suppliers (Andritz, BDP, Spirac, etc) to inventory and determine what are and have been the major failure points, what is the risk of failure, and what is the consequence of failure of those components. With this list, critical subcomponents will be prioritized and shelf spares could be purchased to reduce risk of a major outage.

Another critical factor is operational stability of the biological phosphorus (bio-P) system. The more phosphorus that can be removed biologically, the less that has to be treated with chemicals, thereby reducing the chemical solids production. We have teamed with Esvelt Environmental Engineering to bolster our team's experience in designing and troubleshooting bio-P systems.

This information will allow us to game-plan failure scenarios with various "What If" statements. Short-term outages of several days to a week may be mitigated with operational changes. For example, increasing the MLSS (system solids inventory) or running 24/7 shifts on the smaller belt filter press.

Other scenarios could be more catastrophic, and having temporary portable thickening and/or dewatering equipment on site or at the ready may be prudent. We have contacted potential vendors already and found there are month-to-month or long-term rental options – about \$15k to \$20k per month. Is the risk sufficiently high and probable to warrant this additional "insurance policy"?

This Contingency Plan becomes the backbone of a multi-pronged approach to project success. As you will see through this Approach, we are developing parallel task elements and optimizing overlapping work tasks. ***The next element of the plan is an Early Equipment Dewatering Capacity Expansion.***



Post Falls WRF 1.5m Andritz belt filter press installed early 1990s.



Post Falls WRF 2.5m BDP belt filter press installed approx. 2010.

3. Project Understanding & Approach

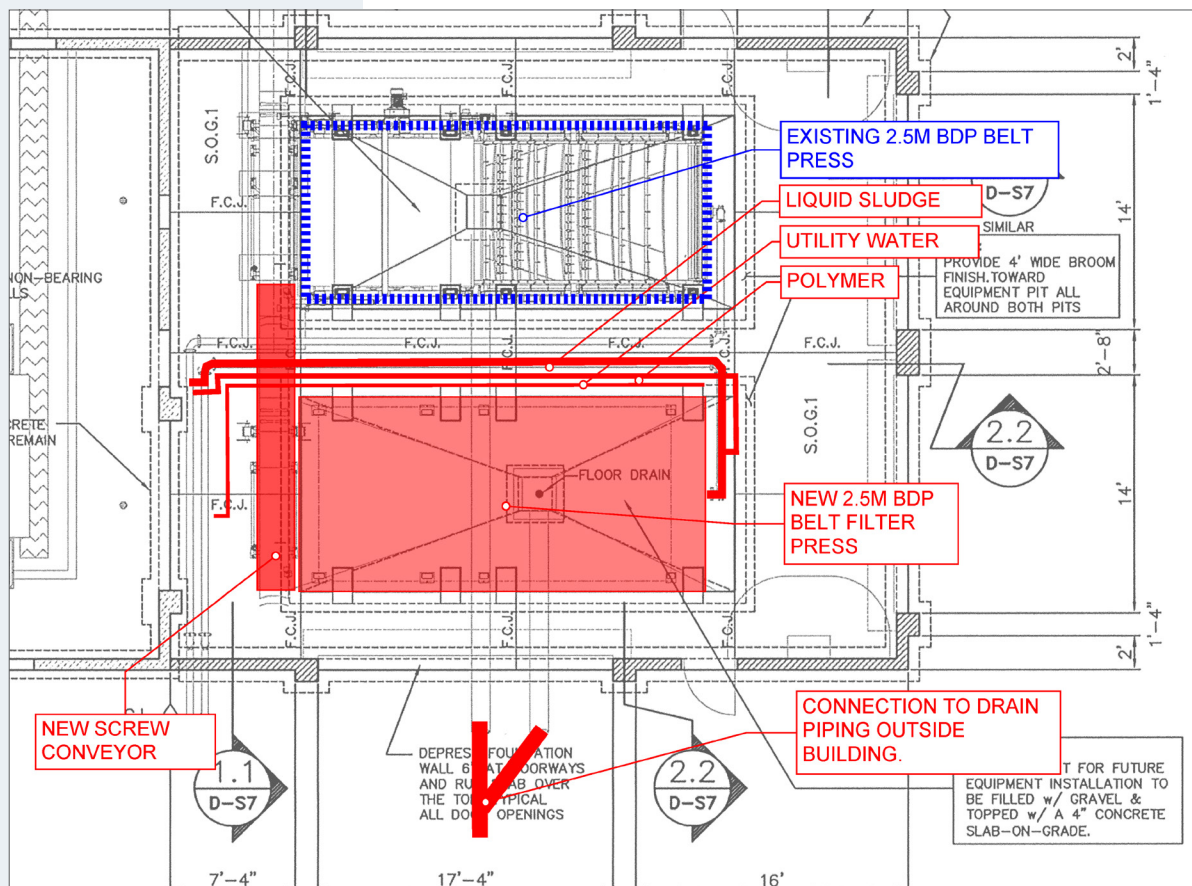
- » Identify External Drivers
- » Initiate Project & Vision
- » Develop Short-term Contingency Plan for Dewatering Equipment Redundancy
- » **Develop and Construct Phase 1 Package: Dewatering Capacity Expansion**
- » Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

Phase 1 Package: Dewatering Capacity Expansion

Because of the volume of solids that will potentially be generated with the chemical sludge, your facility will ultimately need to implement thickening to reduce the solids storage volume and allow dewatering operations to occur during normal working hours. However, the primary bottleneck and most critical step is dewatering. We are therefore proposing an early-out package to increase solids dewatering throughput and begin alleviating this bottleneck as soon as possible.

The preferred dewatering technology from the Facility Plan is belt filter press dewatering due to familiarity and robust performance. Our recommended Phase 1 improvement is adding a second 2.5-m belt filter press, similar to your existing unit. The existing dewatering building we designed in 2010 envisioned this expansion and most of the piping and support elements are already in place. **The figure below illustrates the general scope of work required to install a second 2.5-m press in the existing building.**

Based on feedback from vendors, the current lead time is approximately 52 weeks following approved submittals. **By fast-tracking procurement this winter, an additional press could be shipped, installed, and in operation by late 2025 or early 2026.** We also recommend including a pricing option for a second press, which expedites purchasing in a subsequent phase. This initial project could be released for open bidding. As an alternative, the schedule could be collapsed further using a Construction Manager/General Contractor (CM/GC) approach. This would engage the CM/GC early in design and allow them to begin bidding and construction as soon as plans are ready.



Preliminary concept for belt filter press expansion (2.5m Press) in existing dewatering building.

3. Project Understanding & Approach

» Identify External Drivers

» Initiate Project & Vision

» Develop Short-term Contingency Plan for Dewatering Equipment Redundancy

» Develop and Construct Phase 1 Package: Dewatering Capacity Expansion

» Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

» Sludge Characterization and Process Design

» Equipment Procurement

» Structural and Underground Package

» Process Mechanical and Electrical / Instrumentation Package

Comprehensive Solids Handling System

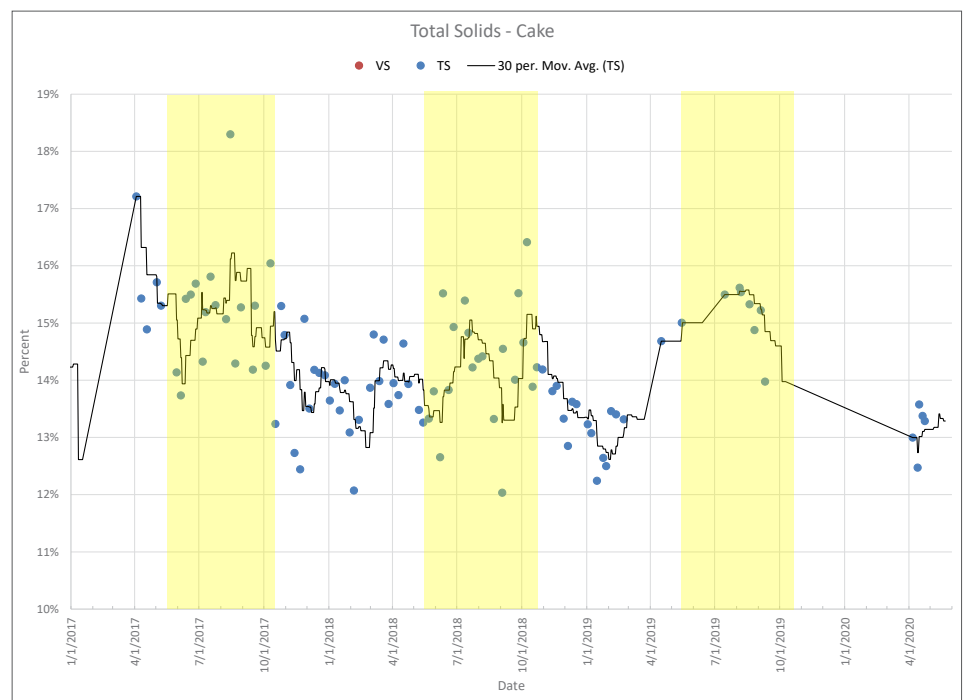
The next step will focus on developing a comprehensive solids management solution. ***We are proposing that Phase 2 include the following milestones:***

- Characterization and Process Design
- Equipment Procurement
- Structural and Underground Package (Early-Out)
- Process Mechanical and Electrical/Instrumentation Package

Sludge Characterization

Plate settler optimization is key to sludge characterization. Depending on solids generation, operation of the suction rake, and cycle frequency, the sludge could be overly thick or overly thin. Consideration for this variability, as well as possible future flows and required chemical dosing, will be factored into the design. We recommend generating dosing and solids concentration response “experience” curves by stress testing the plate settlers to capture the variability in potential solids from the plate settler.

Other plants we have worked at have seen increased solids production, but the resulting cake is often improved indicating better dewatering performance – Moscow WRF data are shown below with chemical addition periods in yellow. One key difference is that Moscow blends their filter reject with influent wastewater rather than keeping their solids stream separate. That difference could be considerable, so we will work with you to characterize chemical solids and its impacts to dewatering capability and capacity as soon as chemical sludge is generated. We suggest sending WAS along with various dilution ratios of chemical sludge to dewatering equipment vendors for bench-scale testing. This information will be essential for polymer testing, initial operating targets, and equipment sizing.



City of Moscow, ID belt filter press cake solids impact from seasonal chemical sludge production.

3. Project Understanding & Approach

» Identify External Drivers

» Initiate Project & Vision

» Develop Short-term Contingency Plan for Dewatering Equipment Redundancy

» Develop and Construct Phase 1 Package: Dewatering Capacity Expansion

» Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

» *Sludge Characterization and Process Design*

» *Equipment Procurement*

» *Structural and Underground Package*

» *Process Mechanical and Electrical / Instrumentation Package*

Process Design

To Pilot Test or Not to Pilot Test? Our discussions with multiple vendors indicates that bench-scale testing of rotary drum and gravity belt thickener operations typically scale well, as does belt filter press dewatering. In contrast, data on screw presses can be quite variable. On-site performance testing/pilot testing is the best way to run equipment through the paces with your combination of WAS and chemical sludge. The risk, however, is that on-site testing prolongs the project schedule. We propose having a formal workshop after the initial characterization and bench-scale testing results are available to weigh the advantages/disadvantages of pilot testing.

Facility Tours with City: One of the best ways to gather insight and generate ideas is touring existing facilities. We will work with you to tour the projects we have completed (reference Part 2) as well as other regional solids handling facilities (with and without chemical sludges) that have incorporated thickening, thickened solids pumping, dewatering, vector receiving, and learn what has worked and what needs to be improved. These tours are a great way to discuss the intricacies of various pieces of equipment, narrow the potential equipment options, and identify design and operational approaches that others have used to optimize their systems.

Concept Layout

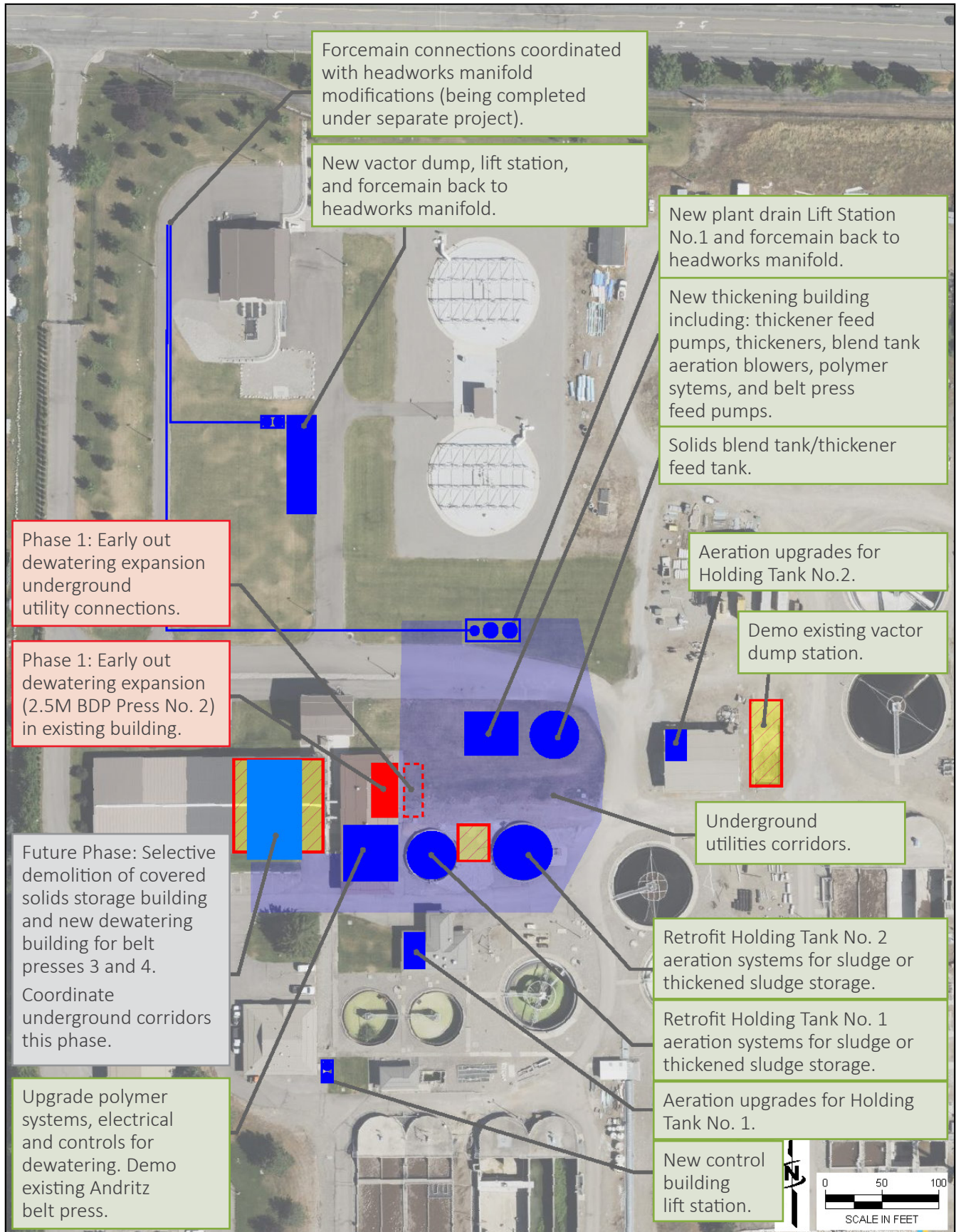
The preceding steps will be integrated into an overall process schematic and mass balance that implements the right technology for your facility, provides flexibility in operations, and provides flexibility for process needs in the future. The updated process layout will consider flexibility in operations to allow maintenance, as well as upgrades to many of the existing support systems, all while keeping the existing facility in operation.

Preliminary planning has shown additional storage volume may be needed in the overall process schematic to accommodate blending of WAS and tertiary chemical sludge. Tanks and piping will be configured to allow segregation or blending of sludges as well as pumping for thickener feed and belt press feed pumping.

The conceptual layout of the proposed improvements is shown on the following page. Key design elements include the following:

- Providing separate polymer systems for thickening and dewatering so polymers can be tested, selected, and optimized depending on type of sludge
- Maximizing existing infrastructure
- Allowing tanks to be operated in either series or parallel
- Allowing chemical sludge to be blended with WAS (which may help limit subsequent P release as solids are held in storage) or remain segregated
- Planning for future expansions of major components

3. Project Understanding & Approach - Solutions



3. Project Understanding & Approach

» Identify External Drivers

» Initiate Project & Vision

» Develop Short-term Contingency Plan for Dewatering Equipment Redundancy

» Develop and Construct Phase 1 Package: Dewatering Capacity Expansion

» Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

» *Sludge Characterization and Process Design*

» *Equipment Procurement*

» *Structural and Underground Package*

» *Process Mechanical and Electrical / Instrumentation Package*

Equipment Procurement

Once a process schematic and mass balance is developed, Equipment Procurement will proceed. This step is important to allow adequate time for entering into vendor equipment contracts, reviewing vendor submittals, and integrating equipment into the final design. Early release for fabrication and delivery can be made to coincide with the construction schedule.

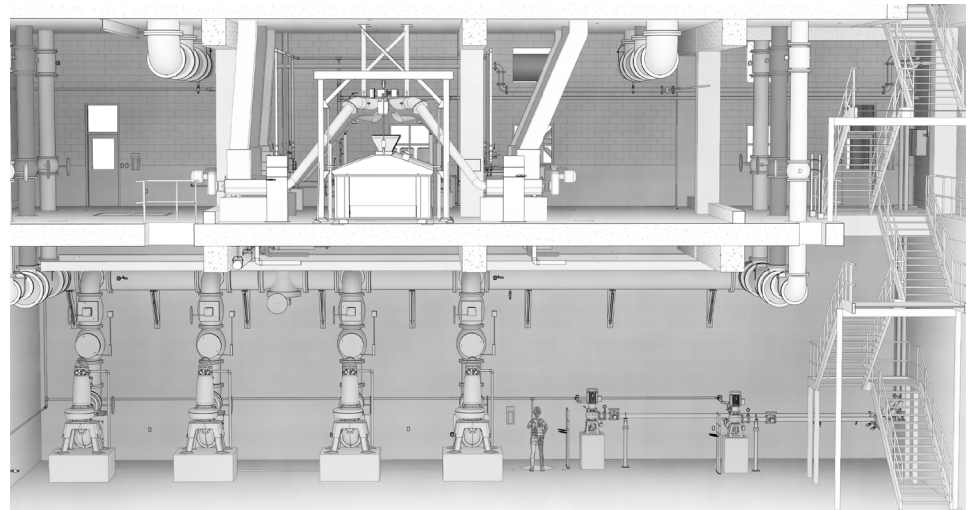
Major equipment that could be pre-procured are as follows:

- Thickening equipment
- Polymer systems
- Blowers and aeration diffuser equipment
- Solids handling augers
- Solids handling pumps
- Lift station pumps (or packaged lift stations)

We will utilize the pre-procurement documents developed in the Tertiary Membrane Filtration project to simplify and expedite legal review.

One of the Equipment Procurement goals to be discussed with you is how to incentivise on-time/early delivery of the equipment. Developing a qualifications-based procurement approach, similar to what was used for your current UV Disinfection system, can help the City and design team provide input on the critical steps to get the right equipment on the ground at the right time.

Use of Revit 3D modeling has become the standard for our mechanical treatment projects to collaborate and integrate design members, identify potential conflicts, and review accessibility for operations and maintenance. Equipment can be modeled relatively quickly to identify critical issues early in the design process, helping feed information into the procurement solicitation.



Spanish Fork, UT WRF: Revit rendering of influent pump station and fine screening.

3. Project Understanding & Approach

» Identify External Drivers

» Initiate Project & Vision

» Develop Short-term Contingency Plan for Dewatering Equipment Redundancy

» Develop and Construct Phase 1 Package: Dewatering Capacity Expansion

» Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

» Sludge Characterization and Process Design

» Equipment Procurement

» Structural and Underground Package

» Process Mechanical and Electrical / Instrumentation Package

Phased Design and Construction

The final tasks in the approach include targeting a two-step project delivery process with the goal of beginning construction in mid-2025 to achieve project completion on schedule by December 2026. The subsequent design and construction elements would be broken into two interconnected and overlapping phases of work to maximize the available construction window. Using Revit allows the design team to quickly generate 3D plans that fully integrate structural, process mechanical, HVAC, and other disciplines. This increases the speed of plan development and reduces conflicts during construction- both of which are critical in developing and releasing early-out construction packages.

Phase 2A: Structural and Underground Package

The initial phase of construction would be targeted for mid-2025, thereby gaining an extra construction season. Members of the design team would focus on an early-out package that would include structural (building foundations), structural building (including procurement if a pre-engineered building is considered for cost / schedule reasons), and underground utility work. The goal of this project is to get the major underground utilities and structures erected while pre-procured equipment submittals and final mechanical/electrical design is still progressing to completion through the fall of 2025, rather than waiting for all aspects of design to be completed.

The early-out package could be bid as a standalone project or through alternative delivery. For example, CM/GC may be preferred since one Construction Manager would be responsible for integrating the separate phases of work. If separate contracts are released, the City and J-U-B would expend additional effort overseeing the interfaces of the work, managing project changes, and administering separate contracts between Owner-Contractor. The Eastern Idaho Regional Sewer District (EIRSD) board faced similar schedule drivers with their Oxbow WRF upgrades and the J-U-B team identified advantages/disadvantages of using CM/GC. Ultimately, EIRSD chose CM/GC to manage schedule risks and begin construction in a phased approach, allowing facilities to be brought online as soon as possible.

"J-U-B has been tremendous design partner on the Oxbow 2023 Plant Upgrades GM/GC project. We have collaboratively navigated many project challenges including phasing of the project to alleviate funding delays and open-minded engineering solutions to mitigate cost overruns related to constructability. Particularly, they were extremely accommodating with early design deliverables allowing for a phased approach to construction, which afforded the project team the opportunity to accelerate the schedule. GSE Construction would gladly partner with J-U-B on future Collaborative Delivery Projects."

**- Justin Blickle, Alternative Delivery Manager,
GSE Construction Company Inc. p. (916) 765-5030**

3. Project Understanding & Approach

- » Identify External Drivers
- » Initiate Project & Vision
- » Develop Short-term Contingency Plan for Dewatering Equipment Redundancy
- » Develop and Construct Phase 1 Package: Dewatering Capacity Expansion

» Develop and Construct Phase 2 Package: Thickening and Solids Handling Improvements

- » *Sludge Characterization and Process Design*
- » *Equipment Procurement*
- » *Structural and Underground Package*
- » *Process Mechanical and Electrical / Instrumentation Package*

Phase 2B: Process Mechanical and Electrical/Instrumentation

Process mechanical and electrical design would be developed sufficiently in Phase 2A to support the underground and structural construction, but the final detailing work “above ground” would be completed in this phase. The electrical/ instrumentation work in particular depends on completion of all process mechanical design, finalizing equipment details/submittals, and completion of control narratives.

If a CM/GC is selected, their feedback from pre-design and initial construction activities in Phase 2A would be incorporated into the Phase 2B design. Perhaps most importantly, having an engaged CM/GC in mid-2025 allows construction to commence as soon as plans are ready for bidding in early 2026.

Additional considerations for traditional design-bid-build and CM/GC are included in the table below. To be clear, we are open to either route. Our objective is to present the potential advantages and disadvantages of each route so your project is as successful as possible.

The following section of our proposal provides a detailed project schedule and shows how our team plans to manage and collaboratively deliver this project with the City.

Design-Bid-Build is advantageous when...

- **Owner/Engineer** can distinctly define the project scope.
- Risks are relatively low and managed through the design process.
- Work elements are specified or defined using prescriptive specifications.

Concern: lowest price ≠ best quality

CM/GC is advantageous when...

- **Owner** wants greater partnering in the design process with a construction perspective.
- Projects have multiple phases and require additional coordination of the construction elements.
- Risks are elevated, such as Schedule/Cost/Funding/Environmental.
- Early-out packages are needed to achieve project schedule

Concern: Fair market price ≠ lowest price.

4. Project Management & Schedule

» Project Management Procedures

» Quality Control Measures

» Project Schedule

» Managing a Local Construction Project in Post Falls, Idaho

This section of our proposal will demonstrate:

- How our team will manage, engage and execute the project to meet your schedule
- How the technical tasks in our Approach (presented in Section 3) dove-tail with the detailed Schedule

Project Controls Management and Budget

Everyone on the team is responsible for maintaining schedule and budget. However, Mike Conn, Project Manager, knows that he has the ultimate responsibility to the City for monitoring and maintaining project controls. Mike will lead bi-weekly meetings on this project and the agenda for every meeting will review task progress, critical path elements, schedule, budget, and quality control. He will review individual team members' progress with a focus on issues that could adversely affect the schedule and measures required to maintain the schedule. The budget and schedule for the week's task assignments will be covered and the team members will be held accountable for maintaining budget and schedule. Mike will also be responsible for maintaining a long-range view of the project to make sure potential issues and risks are identified months ahead of time and are addressed in a timely manner.

All parties need to be diligent in keeping the project on budget. Prior to submittal of each invoice, we review the work progress with respect to the project budget. If the project stays on schedule – the project typically stays within budget.

Mike's role as Project Manager

- Make sure the team (City, J-U-B, and others) are staffed accordingly to achieve goals
- Setting up parallel paths with individuals who have empowered responsibilities – a multi-pronged approach with task leads reporting and coordinating in parallel
- Maintaining a project decision path with clearly defined roles and responsibilities
- Coordinating Risk Assessment by phase and as integrated into the overall project course, including cataloging and tracking risk from a cost and schedule perspective
- Flagging and resolving competing interests/goals
- Monitoring and executing change management within the design process

4. Project Management & Schedule

» Project Management Procedures

» Quality Control Measures

» Project Schedule

» Managing a Local Construction Project in Post Falls, Idaho

Quality Control

J-U-B's quality control (QC) includes developing a project risk analysis, decision path and work plan that are integrated into the scope of work. QC is the responsibility of all team members but will be directed by Mike and managed by Gary Vance. As Principal-in-Charge, Levi will also oversee the QC processes and provide review as noted below and as appropriate during design and construction phases. Throughout the project, Gary and Mike will be working together to complete QC reviews as deliverables and critical work product is developed. Every deliverable will go through an internal QC review by subject matter experts. Quality control will be divided and performed as follows:

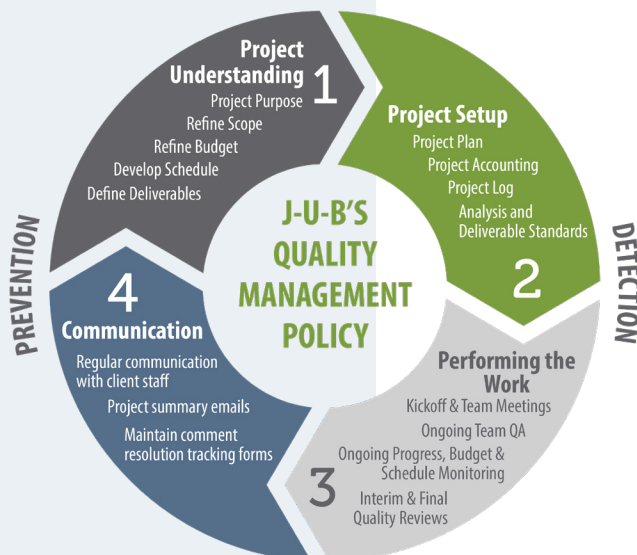
- Tertiary Sludge Characterization Study – QC Reviewers Gary Vance/Levi Shoolroy/Mark and Allison Esvelt
- Equipment Pre-Procurement Solicitations – QC Reviewer Gary Vance
- 30% Concept Design – QC Reviewer Gary Vance/Levi Shoolroy/Mark and Allison Esvelt
- 60%, 90%, Final Deliverables, and Independent Review – QC Reviewer Gary Vance, with process input reviews from Esvelt Environmental to confirm the final design package(s) for construction – are consistent with the project vision developed at 30%

Tracking and Resolving Issues

Review comments and action items will be logged and response approaches tracked to resolution. Our review process identifies issues based on anticipated level of risk or impact to the project. The higher the criticality, the more scrutiny is required by the response and resolution. This streamlines the reviews and helps focus on tackling the most significant issues first. Internal quality control reviews are scheduled and discussed at each major progress meeting. Any feedback resulting from the QC review is discussed, and preventative measures are implemented for mitigation.

Independent Review

A large portion of the Quality Control process is the use of an independent reviewer, in this case, Gary Vance. Gary is a subject matter expert that is independent from the day-to-day decisions and status of the project. He will bring a fresh, unbiased review, targeting fatal flaws at each phase and deliverables for the project.



4. Project Management & Schedule

» Project Management Procedures

» Quality Control Measures

» Project Schedule

» Managing a Local Construction Project in Post Falls, Idaho

Schedule

We have included a draft schedule on the following page. At the kick-off meeting, this will be revised into a formal baseline project schedule that will reflect the goals of the City and incorporate additional intermediate milestones as needed.

Updates to this schedule will be tracked monthly. J-U-B will closely monitor the baseline schedule with the subsequent updates. Any slippage of time will be a topic of discussion with the City and include specific action plans and revisions to keep the project on schedule. During this project all schedule concerns will be presented to the City. We have worked with you before and have echoed the same mantra many times – "keep the project moving forward."

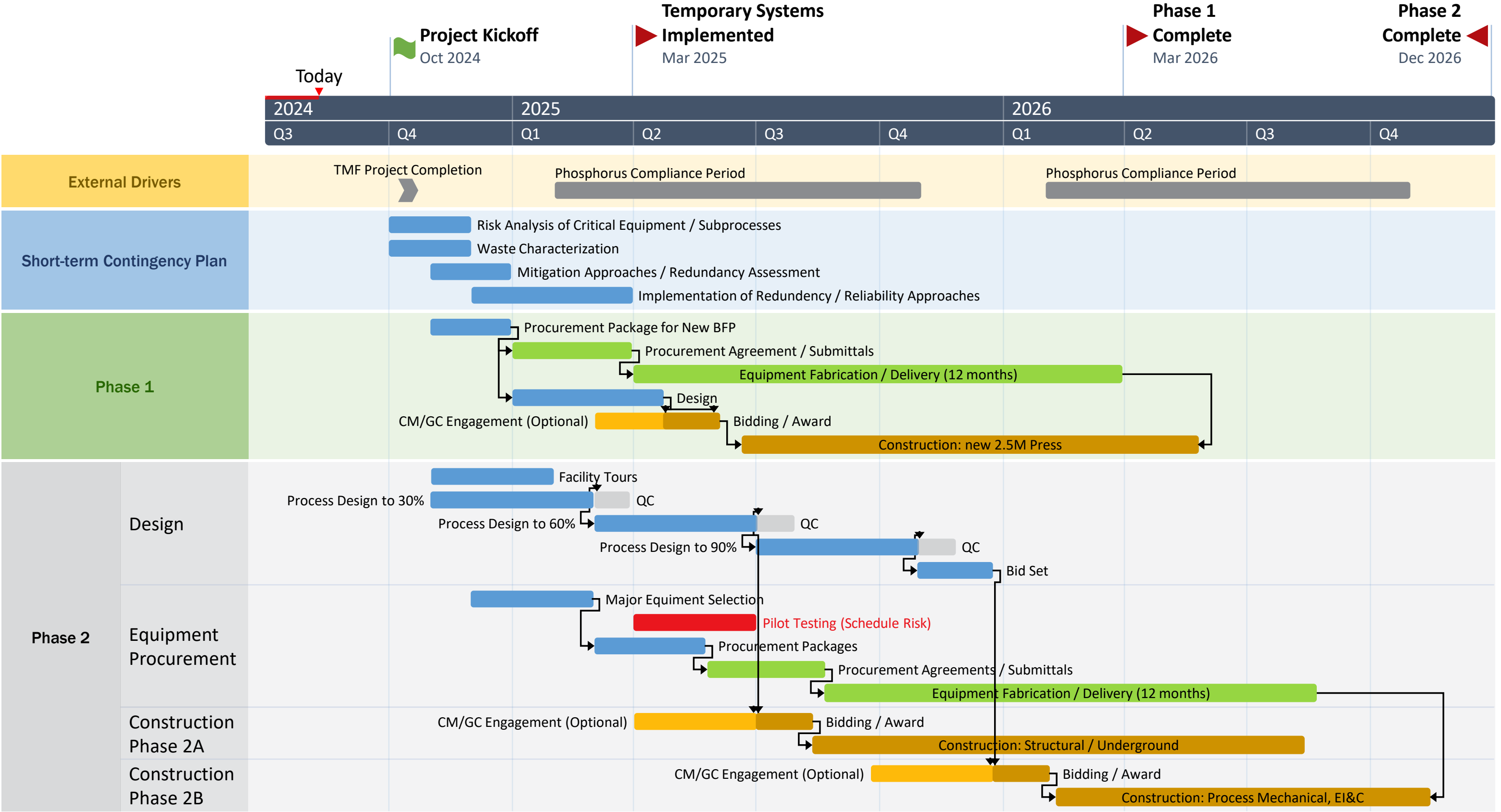
Overview and Opportunities

Our Schedule is built around the three primary parallel Tasks discussed in the Approach (Part 3) and noted below. These will have overlapping activities, feeding information into each other. Each Task can proceed with dedicated "teams" thereby accelerating elements that do not require detailed studying, when possible, while allowing others (like long-term thickening equipment selection) to be more fully evaluated and developed strategically.

- **Short-term Contingency Plan for Dewatering Equipment Redundancy:** Characterize the solids to be handled for equipment procurement (feeding information into Phase 1 and 2) and build a robust redundancy plan to bridge the 2025 phosphorus season when chemical addition and tertiary solids production is at its highest rates.
- **Phase 1 Package: Dewatering Capacity Expansion:** Add dewatering capacity in a Phase 1 Project to increase dewatering capacity, redundancy, and reliability by late 2025 or early 2026.
- **Phase 2 Package: Thickening and Solids Handling Improvements:**
 - » Phase 2 will incorporate your input on equipment / vendor selection and include pre-procurement of long-lead time equipment.
 - » Phase 2A and 2B: Design the remaining elements of the project and release an early-out Phase 2A project for structural/underground and Phase 2B project to install the remaining equipment and commission the new solids handling facilities.

As we have discussed previously in our proposal, the schedule for this project is aggressive. Opportunities to collaborate and improve the schedule are driven by early identification, assessment, and management of risk. One powerful tool is partnering and collaborative engagement with a CM/GC. This collaboration allows for contractor insight into constructibility, including identifying critical paths of construction early (during design) and how to weave equipment procurement into the schedule. This often leads to an early release of some construction elements (early-out packages) while the design is being finalized. You will see in our schedule on the following page where we feel this collaboration could be realized.

4. Project Management & Schedule



4. Project Management & Schedule

- » Project Management Procedures
- » Quality Control Measures
- » Project Schedule
- » **Managing a Local Construction Project in Post Falls, Idaho**

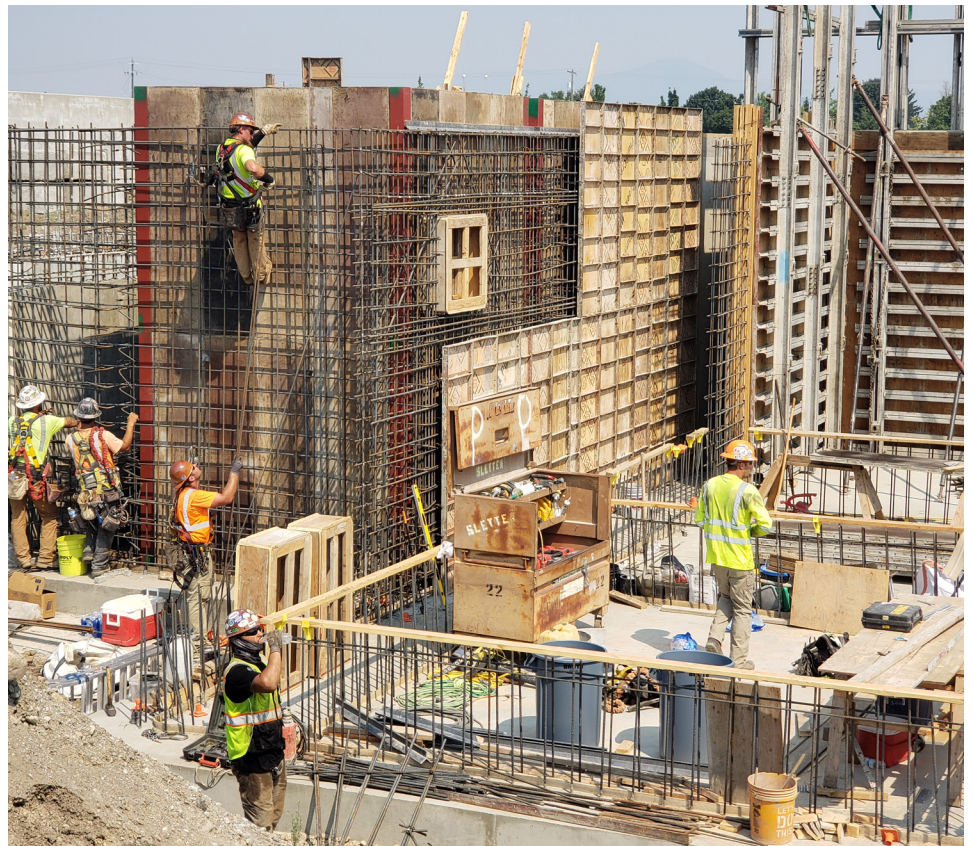
Construction Management Support

We have put together a very talented group of people that work seamlessly together as demonstrated in our past project experience. They all know how to look and think ahead, addressing issues before they arise. This preemptive thinking allows for time to make good choices instead of being forced to choose between several bad options.

That seamless integration of our design team will continue into construction. We plan to facilitate the construction phases of this project with staff from our Coeur d'Alene office. This will keep our costs down and will provide a team that is familiar with the WRF, within a 30-minute drive to the project, and familiar with the anticipated solids handling improvements. Video conferencing will be used strategically to reduce travel costs for our subconsultants that might be farther from the project site.

Additionally, we believe staff continuity is critical to delivering successful projects. We will maintain critical team members in the transition from design into the construction phases. This allows those members that were intimately connected to the design the ability to carry forward specific design intent into the field. This can often help mitigate changes or delays during construction, but more importantly maintains the integrity of the design decisions.

We are ready and prepared to work through any issues that may arise. We will tackle this job like it is in our own back yard, because it is. When complete, we see this project and the upgrades to the City's solids handling processes as being a prime example of what can be accomplished when all parties have a clearly defined vision and commitment to excellence.



Post Falls WRF: Tertiary clarifier under construction, July 2021.

Appendix: Resumes

Mike is a J-U-B Wastewater Group Lead who has been with J-U-B since 2003. His program management experience includes water and wastewater system planning, funding, design, and construction administration. Project work includes water and wastewater master plans, biological nutrient reduction, pumping stations, solids handling evaluations, and disinfection facilities for reclaimed water. Mike has managed all phases of construction, equipment testing and optimization support, including contract administration services for public and private clients.

"I'm a 4th generation Idaho native and I love this place! I like that our J-U-B team can bring creative solutions influencing the direction of our communities' futures and position them for success in dealing with the challenges that they are facing."

RELEVANT EXPERIENCE

- **Water Reclamation Facility Tertiary Treatment Improvements Project; Post Falls, ID (2018-2024)** *Project Manager*. Managed design and construction of 8.76 mgd expansion of secondary BNR facilities and addition of advanced tertiary treatment and disinfection expansion for ultra-low phosphorus reduction and tertiary Class A reuse.
- **Page WWTP Phase 2; South Fork Sewer District, ID (2024-ongoing)** *Project Engineer. Project Quality Control Reviewer*: Tertiary treatment upgrades to reduce phosphorus through high-rate chemically enhanced clarification. Solids contact clarifier, chemical phosphorus coagulation and pH adjustment, tertiary chemical sludge handling.
- **Water Reclamation Facility Planning; Post Falls, ID (2022-2024)** *Project Engineer*. Planning for growth to 7.9 million gallons per day (mgd). Planning included evaluating treatment alternatives using advanced biological nutrient phosphorus removal, and tertiary filtration for continued river discharge coupled with forest and agricultural recycled water programs. Solids handling planning for management of tertiary chemical sludge, and capacity expansion.
- **Headworks Facility; Blackfoot, ID (2017-2020)** *Project Engineer*. Process Lead Engineer new 7 mgd headworks facility, including screening grit removal, septage receiving station, and odor control.
- **Headworks, Equalization and Solids Loadout Facilities; Post Falls, ID (2013-2016)** *Project Manager*. Design manager for headworks, influent equalization, and dewatered solids storage and truck loading facilities.
- **Phase 1 Wastewater Upgrades; Hayden Area Regional Sewer Board, Hayden ID (2011-2014)** *Project Manager*. Conversion to advanced biological nutrient removal (BNR) phosphorus removal, tertiary filtration and screw press solids processing improvements.



Professional Registrations

- Professional Engineer:
Idaho, 12491
Washington, 48703

Education

- MS, Civil Engineering
University of Idaho
2003
- BS, Civil Engineering
University of Idaho
2001

Professional Affiliations

- Pacific Northwest Clean Water Association
- American Water Works Association
- American Membrane Technology Association

Experience

- J-U-B ENGINEERS, Inc.
2003-Present

Water Treatment Group Corporate Lead/Principal-in-Charge

Levi is the Corporate Group Lead for J-U-B's Water Treatment Group and provides project oversight, technical support, and QC reviews across the company. With over 25 years experience, he has worked with municipalities on projects ranging from collection system master planning and construction, to treatment plant design, construction, and operations. Recent projects have included master planning, process and mechanical design, process troubleshooting, and construction oversight for biological nutrient removal of nitrogen and phosphorus using oxidation ditches or membrane bioreactors. Tertiary treatment experience includes chemical addition followed by membrane bioreactors, upflow sand filters, and pressurized membrane filtration to achieve phosphorus limits from <0.050 to 0.130 mg/L.

RELEVANT EXPERIENCE

- **WRF Facility Plan; Blackfoot, ID (2023) *Design Manager*.** Load projections and assessment for domestic and industrial growth, implementation of EPBR, thickening, thermophilic/mesophilic anaerobic digestion, dewatering, and sidestream treatment.
- **WRF Facility Plan; Moscow, ID (2020-2022) *Design Manager*.** Improvements to address growth (including seasonal impacts resulting from varying student population), peak I/I, and temperature limits.
- **WRF Expansion; Eastern Idaho Regional Sewer District (EIRSD), Shelley, ID (2021-2024) *Design Manager*.** Facility improvements to double the plant capacity to 4 mgd, including upgrades to influent pumping, 2-mm fine screening, grit removal, biological treatment with nitrogen removal, chemical addition for phosphorus removal, membrane design and pre-procurement, and UV upgrades. Project includes alternative delivery utilizing a Construction Manager / General Contractor (CM/GC).
- **WRF Improvements; Spanish Fork, UT (2020-2022) *Process Lead*.** Design lead for a 26-mgd Headworks consisting of coarse screening, grit removal, influent pumping, and 2-mm fine screening for a regional membrane bioreactor facility.
- **WRF Tertiary Treatment Project; Post Falls, ID (2018-2020) *Process Lead*.** Designed chemical storage and feed systems for tertiary treatment to achieve effluent total phosphorus levels < 0.050 mg/L. Included pre-procurement of pressurized membrane filtration equipment and subsequent process design.
- **Effluent Filtration Upgrades for Phosphorus Removal; Grangeville, ID (2010-2014) *Design Manager*.** Two phases of upgrades to the wastewater treatment facility to comply with a 0.067 mg/L total phosphorus permit limit, including effluent pumping, continuous backwash sand filtration, chemical feed systems, mechanical dewatering, and related components.
- **WRF Interim Upgrades; Sandpoint, ID (2007-2010) *Design Manager*.** WRF upgrades for headworks, aeration, dechlorination, primary and waste solids pumping, digester gas recovery and reuse. Process designer for new rotary drum thickener.



Professional Registrations

- Professional Engineer:
Idaho, 10828
Washington, 43964

Education

- ME, Civil Engineering
University of Idaho,
1999
- BS, Civil Engineering
University of Idaho
1997

Experience

- Water/Wastewater Engineer
J-U-B ENGINEERS, Inc.
1999-Present

Title: *Principal/Owner, Environmental/Process Engineer. 1994-Present.*

Education:

M.S., Civil & Environmental Engineering, University of California, Berkeley. May 1994.
B.S., Mining Engineering, University of Idaho, Moscow. December 1990. Magna Cum Laude.

Registrations:

Professional Engineer, Washington, Civil Engineering, 1996, License No. 33415.
Professional Engineer, Idaho, Civil Engineering, 2004, License No. 11471.
Professional Engineer, Oregon, Civil Engineering, 2013, License No. 87990PE.

Specialty Certification:

Board Certified Environmental Engineer (Water Supply and Wastewater specialty),
American Academy of Environmental Engineers (Certification No. 09-10041).



Municipal Wastewater Treatment Planning and Design Experience:

- **City of Post Falls, ID** - Biological nutrient removal implementation evaluation for 3.1 MGD annual average design flow (AADF) wastewater treatment plant, 1995. Sludge management plan, 1997. Wastewater Facilities Plan for Next Level of Treatment for 5 MGD seasonal average flow comparison of alternatives for phosphorus removal to meet Spokane River/Lake Spokane Dissolved Oxygen Total Maximum Daily Load (TMDL) and future Class A reuse, 2012. Membrane Pilot Study assistance for implementation of treatment to achieve low effluent phosphorus concentration in compliance with the Spokane River / Lake Spokane Dissolved Oxygen TMDL, 2016-2017. Facilities Plan Update, 2022-2023.
- **City of Leavenworth, WA** - Wastewater Facilities Plan and design for a new 0.65 MGD AADF treatment plant expansion, modernization, and upgrade for nitrification, with new headworks, biosolids dewatering and ultraviolet disinfection. Facilities planning for nutrient removal alternatives for compliance with the Wenatchee River Dissolved Oxygen TMDL, 2015–2016. Design of tertiary treatment upgrades for low level phosphorus removal, 2018-2019. Construction engineering and operational assistance, 2020-2022.
- **City of Spokane, WA** - Next Level of Treatment (NLT) 6.0 MGD pilot study management, 2007-2010. Data evaluation, results analysis, and pilot study report for implementation of NLT to achieve low effluent phosphorus concentration consistent with Spokane River / Lake Spokane dissolved oxygen TMDL, 2011-2013. Second NLT Membrane Pilot Study implementation, operation, and 56 MGD maximum month design flow (MMDF) full-scale design/construction/start-up phase process consultant, 2014-2020.
- **City of Moscow, ID** – Design of plant upgrade for 4.0 MGD AADF biological nutrient removal activated sludge system and tertiary filtration to produce Class A reclaimed water for landscape irrigation at the University of Idaho and discharge to a TMDL-limited stream (Paradise Creek), 2008. Facilities planning evaluation of biological nutrient removal system, 2020.
- **City of Pullman, WA** - Design Report for 4.0 MGD maximum day design flow (MDDF) for Class A effluent reuse and tertiary phosphorus removal for compliance with a future South Fork Palouse River dissolved oxygen (nutrient limiting) TMDL. Evaluation of ultraviolet disinfection to replace existing disinfection system. Evaluation of filtration alternatives. Analysis of South Fork Palouse River flow limitations on effluent reuse based on in-stream water rights and historical flows, 2010-2012. Design assistance with 15.0 MGD peak flow Ultraviolet Disinfection System upgrade, 2016-2017.
- **Hayden Area Regional Sewer Board, Hayden ID** – Process quality assurance/quality control consultant, Phase 1 biological nutrient removal improvement project design of a 2.4 MGD design flow upgrade from extended aeration activated sludge to biological nutrient removal in anticipation of future total phosphorus limitations in compliance with the Spokane River dissolved oxygen TMDL, 2013.



Title: *Principal, Environmental/Process Engineer.* 1995-Present.

Education:

M.S., Civil & Environmental Engineering, University of California, Berkeley, May 1994.
B.S., Civil Engineering, University of California, Los Angeles, March 1993.

Registration:

Professional Engineer, Washington, Civil Engineering, 1998, License No. 34876.

Specialty Certification:

Board Certified Environmental Engineer (Water Supply and Wastewater Engineering Specialty), American Academy of Environmental Engineers (Cert. No. 73-03450).



Municipal Wastewater Treatment Planning and Design Experience:

- ***Liberty Lake Sewer and Water District, Liberty Lake, Washington*** – Wastewater Facility Plan, design, and construction engineering for 2.0 million gallons per day (MGD) maximum month design flow (MMDF) biological nitrogen and phosphorus removal treatment plant upgrade with biosolids storage and dewatering and ultraviolet disinfection, 2001-2006. Membrane filtration pilot study management and report, 2010. Wastewater Facility Plan and design for compliance with the Spokane River and Lake Spokane Dissolved Oxygen Total Maximum Daily Load (TMDL) waste load allocations including headworks upgrades, a new 3.3 MGD peak flow tertiary treatment system for ultra-low-level phosphorus (<50 µg/L), 2012-2014. Membrane system procurement and process engineering assistance during construction, 2015-2018. On-call pretreatment and NPDES permit compliance assistance, 2019-present.
- ***City of Cheney, Washington*** – Wastewater Facility Plan, design, and construction engineering for expansion of the 3.0 MGD MMDF biological phosphorus removal treatment system and biosolids dewatering and composting system, 2007-2009. On-call water and wastewater treatment engineer, 2016-present. Planning, design, and construction management of tertiary filtration and ultraviolet disinfection upgrades to produce and distribute Class A reclaimed water throughout the City, 2016-present.
- ***City of Airway Heights, Washington*** – Wastewater Facility Plan for new 1.4 MGD MMDF wastewater treatment and reclamation plant, 2003-2004. Design of Class A reclaimed water treatment system with headworks, advanced nutrient removal, tertiary membrane filtration, aerated biosolids storage and dewatering, ultraviolet disinfection, groundwater recharge facilities, down-gradient groundwater supply wells to capture the recharge water, landscape irrigation with reclaimed water, 2006–2008. Construction engineering, permitting, and commissioning assistance, 2009-2012. Tertiary membrane replacement assistance, 2024. On-call pretreatment, permit compliance, and process assistance, 2013-present.
- ***City of Enumclaw, Washington*** – Process design for a 3.5 MGD MMDF biological nitrogen and phosphorus removal treatment system upgrade and expansion with headworks, odor control, biosolids storage and dewatering facilities, ultraviolet disinfection, and chemically enhanced primary and secondary treatment for high wet-weather flows, 2003-2004. Design and construction management of 15 MGD upgrade to ultraviolet disinfection system, aerobic sludge storage, belt filter press feed pumps replacement, and miscellaneous improvements, 2016-2018. Planning and design of rotating biological contactor building remodel, new bulk chemical feed facilities, and preliminary design of centrifuge sludge dewatering system 2021-2022. Evaluation of magnesium hydroxide to enhance chemical precipitation of phosphorus, 2024. On-call pretreatment, NPDES permit compliance, and process assistance, 2016-present.
- ***South Fork Sewer District, Idaho*** – Jar testing and report to recommend doses for alum, ferric chloride, magnesium hydroxide, and polymeric organosulfide for phosphorus and metals removal, 2023.
- ***City of Post Falls, Idaho*** – Process design of 12.0 MGD peak flow ultraviolet disinfection system upgrade for surface water discharge and Class A water reuse, 2018-2019.

Sharon is a Project Engineer with J-U-B's Water Treatment Group in her hometown of Coeur d'Alene, ID. She has a passion for water and wastewater design as well as biotechnology and biochemistry. She is a detail-oriented and organized individual.

Sharon has experience in wastewater treatment process design including pump stations, headworks, membrane filtration systems, secondary clarifiers, disinfection systems, yard piping, aeration systems, and chemical storage and conveyance design. Sharon has also worked on potable and non-potable water systems. Additionally, she has experience with managing construction, facility planning, performing local limits evaluations, and writing technical documents including preliminary engineering reports, operations and maintenance manuals, and control narratives.

RELEVANT EXPERIENCE

WASTEWATER COLLECTION, PUMPING, AND TREATMENT

- **Tertiary Treatment Improvements; South Fork Sewer District, Smelterville, ID (2024-Current) Project Engineer.** Tertiary Treatment Improvements for the removal of phosphorus to <1.0 mg/L, including design of polymer and chemical storage and conveyance systems as well as coordination and design of the Tertiary Building. Design flow rates of 2.40 mgd average day and 3.20 mgd maximum month.
- **Facility Plan – Headworks Influent Forcemain Feasibility Analysis; City of Post Falls, ID (2023-2024) Project Engineer.** Evaluated alternatives for forcemain consolidation and connection to the existing Headworks.
- **Oxbow Water Reclamation Facility Upgrades; Eastern Idaho Regional Sewer District, Shelley, ID (2022-Current) Project Engineer.** Design of new RAS/WAS pumps and modifications to the existing pressurized UV system to accommodate multiple disinfection scenarios (i.e., river discharge vs. Class A discharge). Design flow rates increased from 1.49 mgd to 2.45 mgd average day, and from 2.79 mgd to 4.25 mgd peak day.
- **Tertiary Treatment Improvements; City of Post Falls, ID (2019-Current) Project Engineer and Construction Manager.** Tertiary Treatment Improvements for the removal of phosphorus to <0.1 mg/L, including design of the membrane filtration system, chemical storage, conveyance, and neutralization systems, coordination with pre-procured equipment suppliers, and construction management. Design flow rates increased from 2.62 mgd to 5.21 mgd average day, and from 4.40 mgd to 8.76 mgd peak day.
- **Phase 2 Upgrades; City of Blackfoot, ID (2017-2018) Project Engineer.** Facility upgrades including design of a new headworks, yard piping, secondary clarifies replacement and modifications to the aeration distribution system. Design flow rates increased from 1.45 mgd to 2.70 mgd average day, and from 3.42 mgd to 6.35 mgd peak day.



Professional Registrations

- Professional Engineer, Idaho, 18710

Education

- ME, Civil Engineering
University of Idaho, 2015
Moscow, Idaho
- BSBAE, Environmental Engineering
University of Idaho, 2014
Moscow, Idaho
- BA, Spanish
University of Idaho, 2014
Moscow, Idaho

Experience

- Water/Wastewater Engineer
J-U-B ENGINEERS, Inc.
2015-Present

MITCH HOGSETT, PE, PHD

Project Engineer

Mitch is an interdisciplinary engineer and scientist who has dedicated his career to improving water quality through innovative and sustainable management and treatment practices. He has technical expertise in surface water quality, TMDL consultation, wastewater treatment, water reuse, biosolids land application, anaerobic digestion and biogas management, permitting, and modeling.

RELEVANT EXPERIENCE

- Advanced WWTP; City of Grants/Grants, NM (2018-2021)**
 Project manager for the construction of a 1.5 MGD BNR WWTP that stores and reuses 100% of the effluent to irrigate a golf course. The class B biosolids produced were permitted for land application for agriculture and mining land reclamation locally.
- Burley IWTP; City of Burley/Burley, ID (2020-2021)**
 Investigated and evaluated various phosphorus removal strategies for a phosphorus rich industrial wastewater (>60 mg-P/L) associated with a critical element of the community's economic development infrastructure.
- Advanced WWTP; Town of Salem/Salem, UT (2015-2018)**
 Project Engineer for the construction of a 1.5 MGD BNR WWTP that discharges <1 mg-TP/L and <10 mg-TN/L using biological treatment.
- Monument WTP; Town of Monument/Monument, CO (2018)**
 Developed the water testing QAQC plan for the removal of high concentrations of dissolved iron, manganese, and gases for a new treatment plant. This required GW pumping, breaking head to release dissolved gases, permanganate dosing, inclined plate settling, storage for additional settling, and pumping through greensand pressure filters before entering the potable water conveyance system.
- Utah Lake Water Quality Study (ULWQS); Utah DWQ/Salt Lake City (2018-current)**
 Chairman of a ten-member interdisciplinary science panel tasked with coordinating with stakeholders and Utah DWQ to develop scientifically defensible numeric nutrient criteria for Utah Lake.
- Jordan River Technical Advisory Committee (TAC); Utah DWQ/Salt Lake City, UT (2015-2020)**
 Field collected WQ and sediment data to aid in the population of the Jordan River QUAL2kw model, and served on the TAC to provide recommendations to support the Jordan River Dissolved Oxygen TMDL.



Professional Registrations

- Professional Engineer, Washington, 21037017
- Professional Engineer, Idaho, 19341
- Professional Engineer, Utah, 9722049-2202

Education

- PhD, Civil & Environmental Engineering, University of Utah, 2015
- MS, Civil & Environmental Engineering, University of Utah, 2010
- BS, Civil & Environmental Engineering, University of Washington, 2004

Experience

- Water/Wastewater Engineer
J-U-B ENGINEERS, Inc.
2024-Present
- Water/Wastewater Engineer
Forsgren Associates, Inc.
2016-2021
- Lab Manager/Researcher
U of Utah
2008-2016
- Design Engineer
Concept Engineering, Inc.
2006-2008
- Field Engineer
Pacific Survey and Eng., Inc.
2005-2006

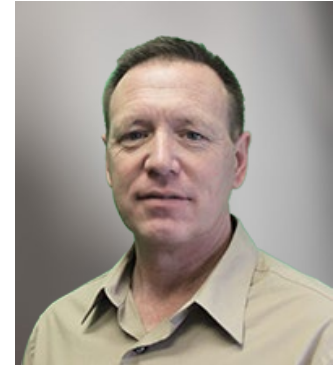
SCOTT T. KRALLMAN, PE

Project Engineer

Scott is an experienced professional engineer in the Coeur d'Alene office specializing in wastewater treatment facility improvements. He has been involved with wastewater treatment plant upgrades for the cities of Hayden, Post Falls, Moscow, Lewiston, Spokane, Brewster, and Walla Walla. Scott's focus is on all aspects of design and construction management for wastewater treatment plants, including the handling and treatment of chemical, primary, and waste activated sludges.

RELEVANT EXPERIENCE

- **Gravity Belt Thickener and Belt Filter Presses Rebuild; WRF Improvements; City of Walla Walla, WA, (2022-Current) *Project Engineer*.** Specified and oversaw the re-build and restoration of a gravity belt thickener and two existing 2.5-m belt filter presses and the control system. Design new thickened sludge pump station using rotary lobe pumps.
- **HARSB Phase 2 Tertiary Treatment and Biosolids Project; Hayden Area Regional Sewer Board (HARSB), Hayden, ID (2020-2023) *Design Engineer*.** Designed the dewatering facilities to dewater chemical and waste activated sludges from a chemically enhanced biological phosphorus removal system. The facility included two screw presses with liquid polymer systems, sludge blend tank, sludge feed pumps, dewatered sludge screw conveyors and controls.
- **Biosolids Dewatering Facility; City of West Richland, WA (2014) *Project Engineer*.** Design of a biosolids dewatering facility that included a progressing cavity sludge feed pump, screw press, dewatered sludge shaftless screw conveyor, liquid polymer feed system and building.
- **Class A Biosolids Feasibility Analysis; City of Walla Walla, WA (2012-2013) *Project Engineer*.** Feasibility analysis for Class A Biosolids.
- **Wastewater Treatment Facilities Upgrades; City of Post Falls, ID (2008-2011) *Project Engineer*.** Designed and managed the construction of biological phosphorus and nitrogen removal facilities, influent screen, grit chamber, headworks odor control system, anaerobic and anoxic selectors, oxidation ditch, two secondary clarifiers, belt filter press, ultraviolet disinfection and sludge pumping facilities for the Wastewater Treatment Plant expansion.
- **Belt Filter Presses, Riverside Park WRF Headworks Upgrades; City of Spokane, WA (2004) *Project Engineer*.** Design of progressing cavity sludge feed pump station, four 3-meter belt filter presses, polymer dilution systems, dewatered sludge conveyance, wash-water pump station, odor containment enclosure and all associated piping.
- **Gravity Belt Thickeners, Riverside Park WRF City of Spokane, WA (2000) *Project Engineer*.** Design of aerated sludge blend tanks, sludge feed pump station, four 3-meter gravity belt thickeners, polymer dilution systems, thickened sludge pumps, wash-water pump station, odor containment enclosure and all associated piping.



Professional Registrations

- Professional Engineer:
Idaho, 7774
Washington, 46189

Education

- MS, Environmental Engineering
Washington State University,
1993
- BS, Civil Engineering
Oregon State University
1988

Professional Affiliations

- Pacific Northwest Pollution
Control Association, Inland
Empire Section

DREW BADEN, PE

Site Civil Engineer

Drew serves as a Project Engineer and Land Development Engineer. Having worked with a range of private, city, county, state, and federal agencies, Drew has familiarity with a wide variety of standards and land use codes. He has been involved in a variety of design projects, including stormwater management plans, signal projects, commercial developments, residential developments, roadways (rural and urban), signing and pavement marking, roadway illumination, and water/wastewater treatment site development. Drew is the lead engineer for our current Post Falls General Engineering Review and Highway District review contracts. Drew has performed reviews for numerous subdivisions, and stormwater management.



RELEVANT EXPERIENCE

- **Wastewater System Improvements; City of Brewster, WA (2023)**
Project Engineer. Provided design for site grading and surface improvements.
- **Wastewater Treatment Plant Improvements; Winchester, ID (2023)**
Project Engineer. Provided design for site grading and surface improvements.
- **Oxbow 2023 WRF Upgrades; Eastern Idaho Regional Sewer District (EIRSD) Shelly, ID (2022-2023).** *Project Engineer.* Provided design for site grading, drainage, and access roads.
- **Spanish Fork and Mapleton WRF; Spanish Fork, UT (2021-2023).**
Project Engineer. Provided design for site grading, drainage, detention ponds, access roads, and frontage improvements.
- **New Wastewater Collections Building; Coeur d'Alene Water Utility Department, ID (2020-2022)** *Project Engineer.* Provided design for water supply, fire suppression water supply, sewer service, and stormwater collection.
- **Tertiary Treatment and Biosolids Project; Hayden Area Regional Sewer Board (HARSB); Hayden, ID (2019-2023)** *Project Engineer.* Provided design for site grading, drainage, stormwater treatment and detention, and access roads.
- **Wastewater WRF Project; City of Post Falls, ID (2019-2020)** *Project Engineer.* Provided support for site grading and drainage.
- **Wastewater Treatment Plant Upgrades; City of Blackfoot, ID (2018-2019)** *Project Engineer.* Provided support and plan production for site grading and drainage.
- **Page & Mullan Wastewater Treatment Facilities; South Fork Sewer District, Coeur d'Alene, ID (2015-2017)**
Project Engineer. Provided plans for site grading and drainage including pond layout that accounted for predicted future settlement.
- **Wastewater Treatment Plant Upgrades; City of Post Falls, ID (2015)** *Project Engineer.* Provided support for site grading and drainage.

Professional Registrations

- Professional Engineer:
Idaho, 14227

Education

- BS, Civil Engineering
University of Idaho
2005

Experience

- Transportation Engineer
J-U-B ENGINEERS, Inc.
2005-Present
- Land Development Engineer
J-U-B ENGINEERS, Inc.
2005-Present

Ray has over 30 years of electrical and control systems engineering planning, design and construction management experience and serves as J-U-B's corporate Electrical Engineering Group Manager. For over 25 years he has specialized in municipal projects and has provided electrical and control systems engineering services to the City of Post Falls and other municipalities throughout the Pacific Northwest. Ray is an active project manager and engineer and has some of the most extensive electrical and control systems experience and technical knowledge in our region.

RELEVANT EXPERIENCE

- **WWTP Expansion; City of Post Falls, ID (2006-2007) *Electrical Engineer.*** Ray provided electrical and control systems engineering services for the City's WWTP expansion project. The project included a new folded aeration basin, new anoxic basins, new final clarifiers, new RAS/WAS pumps, headworks building modifications, second fine screen, new grit removal system, new bio-filter, dewatering building expansion, new belt filter press, and UV system expansion.*
- **2022 Phase 1 Wastewater Treatment Plant Improvements; City of Walla Walla, WA (2022-2024) *Electrical Engineer.*** Ray provided electrical and control systems engineering services for the upgrade project. The project included replacing four PLC control panels, replacement of the aeration/RAS/WAS system variable frequency controllers, replacing the BFP and GBT control panels, replacing the effluent filter control panels, a new septage receiving station and various other electrical upgrades throughout the facility.*
- **WWTP Improvements, PH 1 and II, City of Grangeville, ID (2010-2014) *Electrical Engineer.*** Ray provided electrical and control systems engineering services for upgrades to the City's WWTP. The projects included a new Huber screw press, new chemical injection system, new phosphorous removal system, a new 800KW standby generator with automatic transfer switch and upgrades to the electrical distribution system and plantwide SCADA system.*
- **Wastewater Treatment Plant, City of Filer, ID (2009-2012) *Electrical Engineer.*** Ray provided electrical and control systems engineering services for the City's new WWTP that was designed around a GE Membrane Filtration System. The project included a new treatment building which contained headworks screens, biological treatment basins, MBR treatment, UV disinfection, belt filter press, laboratory, restrooms, electrical, and standby power equipment.*



Professional Registrations

- Professional Electrical Engineer: Idaho, 7871 and eleven other states
- LEED Accredited Professional

Education

- BS, Electrical Engineering
University of Idaho
1989

Experience

- Electrical Engineering Group Manager
J-U-B ENGINEERS, Inc.
2024-Present
- AEI Engineering, Inc.
2000-2024
- Casne Engineering
1996-2000

Professional Affiliations

- Chairperson, Idaho Board of Licensure for Professional Engineers and Professional Land Surveyors
- Institute of Electrical and Electronic Engineers
- National Society of Professional Engineers
- National Fire Protection Assoc.
- Water Environment Federation
- American Water Works Assoc.
- Pacific Northwest Clean Water Assoc.

* *Work in progress or completed at AEI Engineering as a subconsultant to J-U-B ENGINEERS, Inc.*

MATTHEW L. BARKER, PE

Project Engineer-Lead

Matt has 10 years of experience providing electrical design and engineering services for a variety of private and public works projects and has been an active member of the team supporting the current construction effort at the City's WRF for the past four years. His responsibilities include the preparation of electrical distribution and control system design drawings and specifications, motor control, process instrumentation, lighting system design, alarm system and communication system design. Matt also provides construction administration services including submittal review of proposed products and installation methods, field quality control, startup assistance and troubleshooting, National Electrical Code review, and on-site observation.

RELEVANT EXPERIENCE

- **WRF Tertiary Treatment Improvements CMS; City of Post Falls, ID (2020-present)** *Electrical Engineer*. Matt is providing the electrical and control systems construction administration support for the improvement project. The construction support includes submittal review, electrical contractor and control system integrator coordination, onsite observation and meetings, RFI and COP response, and factory acceptance testing.*
- **WRF Biosolids Hopper Modifications; City of Post Falls, ID (2023-2024)** *Electrical Engineer*. Matt provided electrical and control systems engineering design for the project. The project included new biosolids discharge gates and associated controls, heat trace revisions and relocation of the biosolids screw conveyor.*
- **2022 Phase 1 Wastewater Treatment Plan Improvements CMS; City of Walla Walla, WA (2022-present)** *Electrical Engineer*. Matt is providing the electrical and control system construction administration support for the improvement project. The construction support includes submittal review, electrical contractor and control system integrator coordination, onsite observation and meetings, RFI and COP response, and factory acceptance testing.*
- **Aeration Lagoon Replacement; City of Deer Park, WA (2022-2024)** *Electrical Engineer*. Matt provided electrical and control systems engineering design for the Aeration Lagoon project. The project included a new effluent lift station with a standby generator, replacement of the influent lift station pump controls, a new maintenance building, and expansion of the SCADA system. Additionally, Matt provided construction support including submittal review, onsite observation and meetings, RFI and COP response, and record drawings.*
- **WWTP PH 1 Improvements; City of College Place, WA (2021-2023)** *Electrical Engineer*. Matt provided electrical and control systems engineering design for the Phase 1 improvement project. The project included replacing the headworks screening equipment and ventilation system, plant wide lighting system upgrades, and upgrading the WWTP's PLC's to new Allen Bradley CompactLogix PLC's. The project is starting the construction phase and Matt will provide full electrical construction administration services.*



Professional Registration

- Professional Engineer
Idaho, 19406
Washington, 20105697
Montana, 54397PE

Education

- M Engr. Electrical Engineering
Montana State University
2014
- BS, Electrical Engineering
Montana State University
2013

Experience

- Project Engineer-Lead
J-U-B ENGINEERS, INC.
2024
- Project Engineer II
AEI Engineering, Inc.
2020-2024
- PPL Montana/Talen Energy
Colstrip Power Plant
2014-2020

**Work in progress or completed at
AEI Engineering as a subconsultant to
J-U-B ENGINEERS, Inc.*

Jarod is a Construction Observer who has been with J-U-B since 2022. He brings a background of both consulting and contractor knowledge from his experience on a variety of structural, transportation, water resources, and environmental projects. Having been a part of both large and small scopes of work, he has an understanding of the communication and level of detail required to be successful in construction. Jarod's well-rounded background allows him to evaluate issues from multiple points of view to find the best solution for all parties involved. Experience with contract documentation such as submittals and RFI's gives insight on the fine details of a project, how best to find information through plan and specification use, and coordinate with necessary parties in the field.

Jarod has additionally stepped into a construction coordination role in his time at J-U-B, involving internal project manager communication and field staff allocations for J-U-B construction projects, which contributes to Jarod's widespread understanding of various types of construction.

RELEVANT EXPERIENCE

CONSTRUCTION OBSERVATION

- **Post Falls WRF Tertiary Treatment Plant Improvements; City of Post Falls, ID (2022-Current)** *Construction Observation (Lead RPR as of March 2024).* Treatment Plant expansion observation, CMS support role.
- **FY 22/23 Collection System Projects; City of Coeur d'Alene, ID (2023-2024)** *Construction Observation.* Public involvement, water/sewer installation & testing, traffic control, paving, landscape rehabilitation.
- **Well House No. 11; City of Post Falls, ID (2023-2024)** *Construction Observation.* Small CMU building construction, well shaft installation, water pipe installation.
- **Ramsey Road Gravity Sewer; City of Hayden, ID (2023)** *Construction Observation.* Future infrastructure project, large diameter PVC gravity sewer installation & testing, observational compaction of prairie soil.
- **Airport Sanitary Sewer; Deer Park Airport, Deer Park, WA (2023)** *Construction Observation.* Deep gravity sewer installation & testing, unmarked utilities, septic tank demolition, airport coordination.
- **SFSD Outfall; South Fork Coeur d'Alene River Sewer District, Smelterville, ID (2022-2023)** *Construction Observation.* Cofferdam deployment, HDPE diffuser installation, large diameter gravity sewer pipe installation & testing, groundwater infiltration management, underwater work (divers), airport coordination, environmental monitoring & preservation.
- **9-Mile Lift Station Gravity Bypass; South Fork Coeur d'Alene River Sewer District, Wallace, ID (2022)** *Construction Observation.* Deep and shallow gravity sewer installation & testing, rock chipping, trail construction, paving, public involvement.



Education

- BS, Civil Engineering
Montana State University
In Progress

Certifications

- ITD Sampler/Tester:
 - Agg Testing
 - Embankment & Base
- ITD Inspector – NPDES Storm

Experience

- Construction Observer
J-U-B ENGINEERS, Inc.
2022-Present
- Engineering Intern
Ames Construction
2020
- Environmental Intern
OneCor Services, LLC.
2019

GARY VANCE, PE

QA/QC, Alternative Delivery Lead

Gary is a project manager for water and wastewater treatment systems. He has 22 years of experience in master planning, funding, permitting, designing, constructing, and managing treatment projects and sewer lift stations. Gary has been involved in the preparation for more than 13 Wastewater Facility Plans in recent years for communities in northern Utah and southeast Idaho. In addition, he has worked on the planning, design, and construction administration of the Santaquin, Coalville, Central Davis, Morgan, and Plain City Utah; Buhl, Filer, and Malad Idaho; and Noosa Yoghurt, CO wastewater treatment plant improvement projects. These experiences have provided Gary in-depth knowledge of all aspects of treatment facility projects including funding and permitting. He has extensive design experience as the lead engineer for various treatment processes and is familiar with the needs of growing communities in an increasingly strict regulatory environment.

RELEVANT EXPERIENCE

- **WRF Wastewater Treatment Master Plan, Design, and Construction; Spanish Fork, UT (2019-Current)** *Project Manager*. Biological treatment alternatives analysis, funding assistance, and integration of CM/GC for replacing the City's WWTP. Overall project manager for the subsequent design of \$120M improvements including an 8 MGD membrane bioreactor WRF, including coarse screens, grit removal, fine screens, UV disinfection, and Type 1 water reuse.
- **Solids Handling Building Retrofit; Spanish Fork, UT (2020-2022)** *Project Manager*. Alternatives analysis and implementation of a \$4M solids handling and dewatering building retrofit – 2 new screw presses and conversion of failed anaerobic digester to aerated biosolids holding tank.
- **Membrane Bioreactor Water Reclamation Facility; Santaquin, UT (2024-Current)**. *Project Manager*. Currently designing Phase 3 expansion of WRF including new membranes, new biological train, new solids handling tank / building, and dewatering retrofit.
- **Tooele WRF Solar Dryer Evaluation, Tooele, UT (2024)**. *Project Manager*. Feasibility study of existing dewatering and solar dryer system. Retrofit options for achieving Class A biosolids in winter versus constructing a new facility.
- **New Dewatering Building; Central Davis Sewer District, Kaysville, UT (2018)** *Project Manager*. Dewatering technology alternatives analysis, equipment procurement, and dewatering design for the installation of two screw presses and associated load-out facility, tie-ins to existing piping, and plant drain lift station. Design basis for the 10 mgd facility was 14 dry tons of biosolids per day.
- **WWTP Design and New Dewatering Facilities, Coalville, UT (2016)**. *Project Engineer*. Final design and construction coordination of influent lift station, plant drain lift station, headworks building, **dewatering building (PW Tech screw press)**, and **sludge holding tank** for an activated sludge WWTP. Occasional on-site construction observation. Construction cost \$11 million.



Professional Registrations

- Professional Engineer:
Utah, 7279300-2202
Idaho, 15050

Education

- MS, Civil/Environmental Engineering
University of Colorado
2004
- BS, Chemical Engineering
University of Idaho
2001

Experience

- Water/Wastewater Engineer
J-U-B ENGINEERS, Inc.
2007-Present
- Water/Sanitation Engineer
US PEACE CORPS
El Cercado, Dominican Republic
2004-2006
- Environmental Engineer
WASTEMINCO
Seattle, Washington
2001-2002

**CITY OF POST FALLS
AGENDA REPORT
ADMINISTRATIVE / STAFF REPORTS
MEETING DATE: 7/1/2025**

TO: HONORABLE MAYOR AND CITY COUNCIL
FROM: Traci Stevenson, Recreation Manager
SUBJECT: Recreation Special Events Update

ITEM AND RECOMMENDED ACTION:

Update on special events. No action needed

DISCUSSION:

Update on special events. Highlight summer programming: summer camp, Movies in the Park, Post Falls Festival, River City Market & Music and Post Falls Triathlon Discussion of opportunities and challenges with special events.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

N/A

APPROVED OR DIRECTION GIVEN:

N/A

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

N/A

BUDGET CODE:

N/A

ATTACHMENTS:

1. PP Recreation Special Events

Recreation Special Events Update

Presenter

Traci Stevenson, Recreation Manager

July 1, 2025

City Council Meeting



2025 Upcoming Summer Special Events

- Ka-Mee-Lin Summer Camp
- Movies in the Park
- Post Falls Festival
- Post Falls Sprint Triathlon/Duathlon
- Pickleball Palooza

Summer Camp at Kiwanis Park

- 11 weeks full of outdoor enrichment activities for K-6th graders
 - K (Explorers)
 - 1st – 2nd (Adventures)
 - 3rd-4th (Voyagers)
 - 5th-6th (Navigators)
- Weekly themes, special field trips and swimming
- Approximately 150 Kids registered weekly
- 11 core staff, 5 PT lifeguard staff, 4 PT extended care staff & 3 specialty instructors
- 12 days of intense staff training



Themes

Blast off to Space
Red, White & Blue

Super Hero Showcase

Carnival Creations
Back to the Future

Sports & Games

Pirates Cove
Grand Finale
Wild Wild West

Ka-Mee-Lins Got Talent

Movies In The Park



FREE
MOVIES IN THE PARK

GATHER YOUR FAMILY, LAWN CHAIRS AND BLANKETS FOR AN EVENING OF FAMILY ENTERTAINMENT.

MOVIES START AT SUNSET!

Block Party Yard Games for the whole family starting at 7:00pm

Sponsored by  

**JUNE 27
TULLAMORE PARK**

**JULY 11
Q'EMILN PARK**

**JULY 25
CROWN POINTE PARK**

PADDINGTON IN PERU
3673 E Bogie Drive
Post Falls

NIM'S ISLAND
12201 W. Parkway Drive
Post Falls

CHEAPER BY THE DOZEN
8615 N. Spokane Street
Post Falls

Brought to you by City of Post Falls Police & Parks & Recreation Department



A successful partnership with Post Falls Police with over 300+ community families coming together for a fun family night of free entertainment thanks to our sponsors.

POST FALLS PARKS & RECREATION



BIGGEST
Summer Festival

Post Falls
IDAHO
festival

July 11, 12, & 13



Q'emiln Park & Post Falls Community

LIVE MUSIC

**PARADE ON
SELTICE**

**CAR SHOW AT
CITY HALL**

**MOVIE IN THE
PARK**

**FOOD & CRAFT
VENDORS**



SIX WEEK OUTDOOR MARKET

Farmers Market:

5:00 - 8:00 pm

Live Band:

6:00 - 8:00 pm

FREE EVENT

This six-week outdoor market features live music and 40+ local vendors offering handmade and homegrown goods, creating a vibrant community experience in Post Falls each summer.

WEDNESDAY NIGHTS

JULY 16 - AUGUST 20, 2025

5:00 PM - 8:00 PM

📍 The Landing
305 W. 4th Ave.
Post Falls, ID 83854



ARTIST LINEUP:

7/16 **Royale**
Multi-genre

7/23 **Last Chance Band**
Country Rock

7/30 **The Spins**
Multi-genre

8/6 **Nu Jack City**
Soul RnB

8/13 **Paeton Rae**
Country

8/20 **Rhythm Dawgs**
Dance Band

www.visitpostfalls.org





POST FALLS TRIATHLON

8.3.2025

Sunday, August 3

Time: 7:00am

**Location: Q'emiln Park,
12201W. Parkway Drive, Post Falls**

**Click or SCAN
the QR code to
register**

.3 Mile **12 Mile** **3 Mile**

**Fees: event choice
Individual \$85 • Team \$165**

POSTFALLS
TRIATHLON



Pickleball Palooza

Ages: 16 & up Saturday & Sunday, September 20 & 21 at Q'emiln Park



Join Post Falls Parks and Recreation for Year One of this electrifying and one-of-a-kind street pickleball tournament, where the asphalt turns into a battleground of fun and finesse.

This isn't just a game—it's a full-on celebration of skill, spirit, and community that'll leave you buzzing with excitement!

The tournament structure will flex to fit the number of entries, ensuring every player gets their shot at glory.

Prizes await the top three teams in each division, so rally your crew, perfect your dink, and aim for the podium. Don't miss out—join us for a day of epic rallies, big laughs, and unbeatable vibes!

Questions?

