CITY OF POST FALLS

CITY COUNCIL MEETING AGENDA

September 2, 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. Spokane Street Water Tower

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 – August 19, 2025, City Council Meeting

b. Payables 08/20/25 - 09/03/25

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. Continued Deliberation on FY '26 Budget

b. Fiscal Year 2026 Budget Ordinance

c. Resolution Reserving Foregone Taxing Authority for Fiscal Year 2026

d. Fiscal Year 2026 Fee Resolution

e. Additional Services for The Guy Road Lift Station Decommissioning and Gravity Sewer Project

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. Updates to Rules of Procedure for Meetings and Public Hearings

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. Update on Use of CCTV Truck

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:

a. 74-206. (b) To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student.

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: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: John Beacham, Public Works Director

SUBJECT: Spokane Street Water Tower

ITEM AND RECOMMENDED ACTION:
The workshop will cover the history of the water tower and gain input from the Mayor and Council and to preferred future actions.

DISCUSSION:
The Spokane Street water tower, between 1st and 2nd Avenue, is a popular landmark but not a functional piece of the water system infrastructure. The purpose of the workshop is to discuss plans to preserve the tower as a landmark, while formally retiring it as a water division asset.

Staff will present the history of the water tower's service and discuss recent assessment information. Preserving the tower will be a significant commitment and fundraising may be necessary if the general fund cannot support the required investments.

If there is time, we will also discuss the concept of commissioning art for the water tower. This has been a long request from a number of folks in the community. This may be partnered with the potential fundraising concept.

Staff will also present recommendations for interim actions which may be necessary to improve the safety of the existing site.

Key points of discussion will include:

- Verify a desire of the council to commit to preserving the tower,
- Understand the level of fundraising desired, and
- Understand any concerns which may exist for short-term work.

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. 09022025 Water Tower Council Workshop Presentation

Spokane St. Water Tower Discussion

September 2, 2025

City of Post Falls:

Shelly Enderud, City Administrator
Warren Wilson, Deputy City Administrator
Dave Fair, Parks & Recreation Director
John Beacham, Public Works Director

CITY OF POST FALLS

Water Tower History

1908 Sanborn Map:

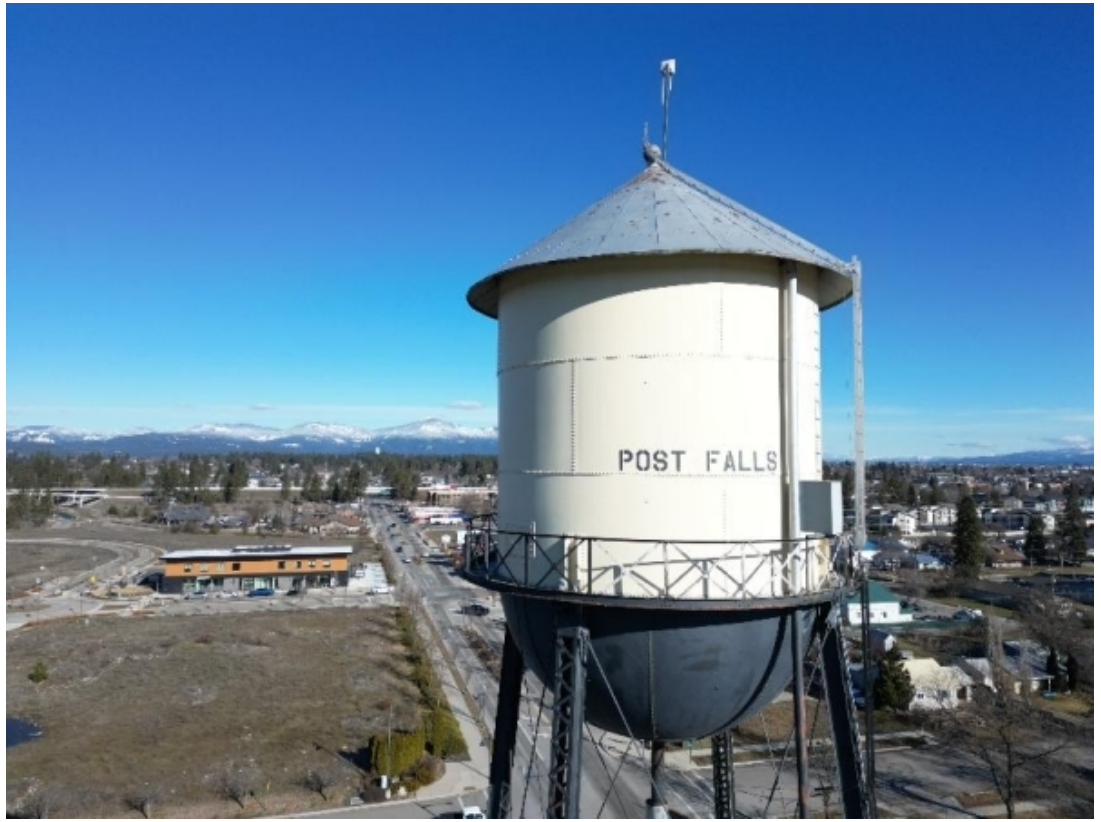
WATER FACILITIES;- Water from inexhaustible well, loc. ¼ mile south of Spokane St. & S. Railroad Av. - An. elec. pow. pump capy 350 gals. per min. pumps direct into mains with avge. pressure at pump ho. of 25 lbs. - A. 70,000 gal. reserve tk elevated 50' above business section being built.
FIRE DEPT:;- Volunteer company of 12 members. 2 Hose Carts & 800' of good 2½" hose - 1- H&L. Cart. - 1 Chemical Eng. with 2 - 60 gal. tanks. - 12 Dial Hyds. ———.
Grades: level. — Lights: Electric.

Water Tower History

- Used from early 1900's through 1970's
- Leased to Louisiana Pacific Sawmill until operations ceased
- Last documented maintenance in 1970's
  - New paint to interior and exterior of steel tank
  - "May be abandoned in the near future" – LePard and Frame Water Master Plan, 1979

Water Tower Condition

- Condition is reasonable considering age of tower and maintenance history.
- Review by J-U-B Engineers focused on protecting metal against rust and protecting foundations.
  - No major flaws identified

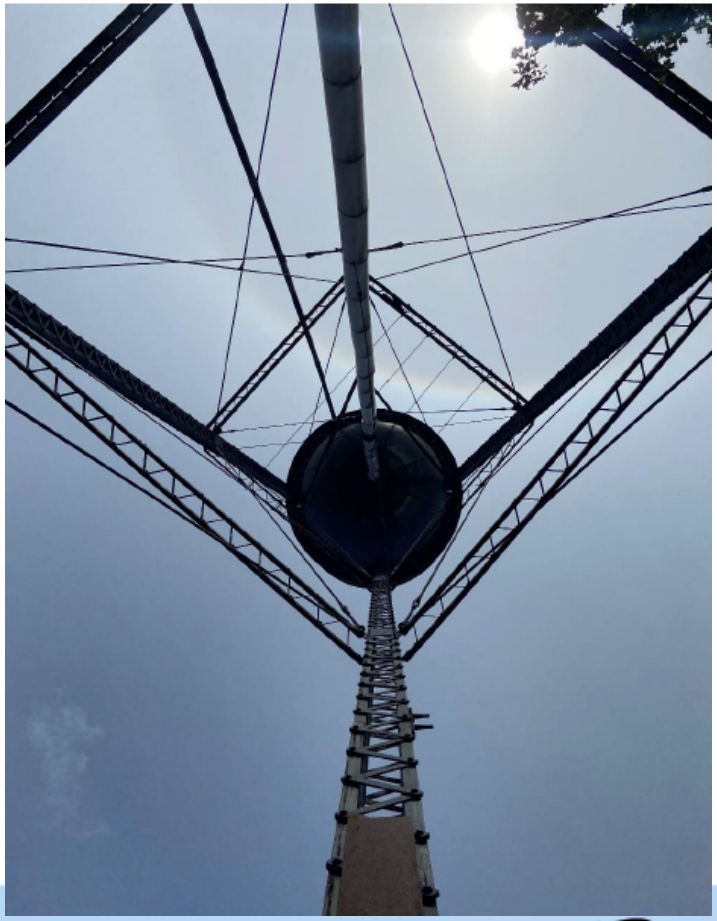


Structural Recommendations and Budget

- Remove vegetation and growth
- Tighten bracing
- Reevaluate concrete and repair as required
- Sand blast and recoat tower
- Reevaluate/repair bent members

- Engineers Estimate: $274,000
- Majority of cost is sandblasting, painting

Structural Recommendations and Budget



Interim Recommendations and Budget

- Remove Loose Items & Pump House - $43K
- Fencing ~ $7,200
  - $45/ft * 160 ft

An Enterprise Asset or a Landmark?

- Water Division has no functional purpose for the water tower
- Significantly lower than needed for modern water pressures
- Logical conclusion is to retire the asset
- This would normally come with a request to auction the scrap from the current asset or to transfer the asset to General Fund
- Due to the iconic image and landmark history of the asset other considerations are being provided

Water Tower Considerations

- Water tower is a popular landmark
- Future opportunities include a small park with the option for a viewing platform
- Site is located near property for a future esplanade
- Water tower provides a tie to history of Post Falls
- A decision to keep the water tower should be, by extension, a commitment to maintain its integrity
- Demolition costs likely $30K to $50K

Community Engagement Ideas

- Seek and select a partner organization to facilitate fundraising toward preservation
  - Staff has communicated with Post Falls Chamber and Post Falls Rotary
  - Other agencies/places to consider:
    - Post Falls School District
    - Post Falls Kiwanis
    - Post Falls Lions
    - The JACC
- Offer opportunities for city branding or art
  - Dinner event at site location
  - Offer marketing products for sales – water “tower” power banks, etc.

Community Engagement Ideas - Art

- Historically the city has received several requests for art on the tower
- Enhance fundraising efforts
- Opportunity for community support and involvement
- Help to tell the city's story through use of art on tower
- Continue to expand art in Post Falls

Questions and Discussion

- Overall Direction
- Fundraising
- Interim Needs

CITY OF POST FALLS

CITY COUNCIL MEETING MINUTES

August 19, 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. Budget: Final Workshop

Roll Call Steigleder, Plew, Malloy, Westlund, Davis - Present
Ziegler tried to call in, but the connection did not work.

Staff went over the final projected revenues, budget overview, City budget history and trends, and the impact of the budget.

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
Steigleder, Plew, Malloy, Westlund, Davis - Present
Ziegler via internet and phone.

CEREMONIES, ANNOUNCEMENTS, APPOINTMENTS, PRESENTATION: ACTION ITEM

The City of Post Falls will be holding a Public Open House on the Transportation Master Plan, in the City Hall Rotunda, on Thursday, August 28th, from 4 to 7 pm. This open house is to collect public comments on proposed projects needed to address the impacts from growth and setting priorities for the projects needed to provide a safe and efficient transportation system for the next 20 years. Visit the Transportation Master Plan link on the City's website for additional information, postfalls.gov.

City Hall and city business offices will be closed Monday, September 1st, in observance of Labor Day. 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, please call 208-773-3517.

AMENDMENTS TO THE AGENDA

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Removed the Executive Session from the agenda.

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 – August 5, 2025, City Council Meeting

b. Payables 08/06/25 - 08/20/25

c. June Cash and Investments

d. Apartments 26 Final Plat Application

e. Tedder Business Condominiums II Final Plat Application

Motion by Malloy to accept the Consent Calendar as presented.
Second by Westlund.
Vote: Plew-Aye, Ziegler-Aye, Malloy-Aye, Davis-Aye, Steigleder-Aye, Westlund-Aye
Motion Carried

Lost connection with Councilor Ziegler.

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. Painted Rock Annexation (ANNX-25-3)

Public Hearing opened at 6:07 PM.

Staff Report Jon Manley, Planning Manager: Applicant is asking City Council to approve the annexation request of approximately 4.67-acres with the Medium Density Residential (R-2) zoning designation in the City of Post Falls. Currently, a large lot single family use over the Rathdrum Prairie Aquifer. Wastewater would be provided by the City of Post Falls. The City has the capacity to provide service and is willing to serve the property at the requested density. Existing septic systems will be required to be abandoned and remaining structures to be connected to the City's Water Reclamation system at the time of development. Water would be provided by the East Greenacres Irrigation District. Midway Ave. is a classified Minor Collector. McGuire Rd. is a Minor Arterial. Additional rights-of-way and easements would need to be provided as part of annexation.

Applicant Ray Kimball, Whipple Consulting Engineers: The zoning is the same as the adjacent properties to the south, fits the future land use map, and complies with the City's transportation and sewer master plans. It is consistent with the West Prairie focus where key policies include promoting infill development, prioritizing annexation opportunities, and supporting development patterns that are interconnected and provide pedestrian connectivity. Of the 200+ properties in the "Central Island", only 19 are of a size that is easily developable, and 3 of those are either churches or mobile home parks. Of the 55 properties between Corbin and McGuire, south of Poleline, only 5 are not easily developable. Based on the comments provided by the agencies, there are no adverse impacts to the delivery of their respective services.

Steigleder: Can you speak more about the single family restriction?
Kimball: We have no issue with the single family restriction. That is what we intend to build. We have no issue with it being added to the development agreement.

Testimony
In Favor
Josh Suhr: Applicant for the next public hearing showing support for this project. These starter homes are very needed in this area.
In Opposition
Debi Vocca: Do not like the development happening around her. Wishes it could stay rural with animals and farms. Streets are very narrow in this area. Streets are very dark in this area. It will effect my property values. The land use map has not been updated in quite awhile. Would encourage R-1.
Justin Stucki: I am unofficially representing the church in the area. We have youth that attend and want to make the area safe for them. I would prefer it being R-1.
Neutral
None

Rebuttal
Kimball: This area is in the City's area of impact. These lots are almost exact to what is across the street in Montross. I have been in my starter home for over 20 years. This development will complete the development of the intersection with crosswalks.

Public Hearing Closed at 6:38 pm.

Is the annexation of the property in the best interest of the city?

Westlund: It is in the best interest of the City. This is a county pocket. The road there does need to expand. I do not think R-1 would be a good fit there because it is half a mile from a commercial corridor and next to the railroad. I love that it is planned for starter homes.
Malloy: This does complete the street improvements and it is not packing in three story apartments.
Steigleder: The biggest thing for this is the street and rights of way. I do not like expanding the footprint of the city coming out of a budget workshop.
Plew: I like idea of this and it should go forward.
Davis: I agree. Right-of-way and area off of septic. I like it.
Is the proposed zoning district consistent with the Future Land Use Map and Focus Area contained in the currently adopted Post Falls Comprehensive Plan?
Malloy: I would say yes. The variety of housing types. It gives people a chance to own and people tend to care about what they own.
Davis: I agree. We do need this product and it is a good fit.
Malloy: It maintains Post Falls transportation network.
Is the proposed zoning district consistent with the goals and policies contained in the currently adopted Post Falls Comprehensive Plan that are relevant to the area under consideration?
Malloy: Copy and paste what i said before into this one.
Steigleder: A risk is the financial solvency of the City.
Westlund: I do not see any financial downside for the City. There is pedestrian connectivity and variety of housing types.
Does the proposed zoning district create a Domenstrable Adverse Impact upon the delivery of services by any political subdivision providing public services within the city?
Westlund: None of them raised any objection.

Motion by Malloy to approve the Painted Rock Annexation ANNX-25-3 and that it be assigned the zoning designation of R-2 with approval pending a development agreement limiting development to single family detached homes only and assuring there is a crosswalk and the road is safe.
Second by Steigleder.
Vote: Malloy-Aye, Davis-Aye, Steigleder-Aye, Westlund-Aye, Plew-Aye
Motion Carried

b. Lingar Annexation (ANNX-24-11)

Public Hearing opened at 6:48 pm.

Staff Report Jon Manley, Planning Manager: Applicant is asking the City Council to approve the annexation request of approximately 4.54-acres for Medium Density Residential (R-2) zoning into the City of Post Falls. Currently a large lot single family over the Rathdrum Prairie Aquifer. Wastewater would be provided by the City of Post Falls. The City has the capacity to provide service and is willing to serve to the property at the requested density. Existing septic systems will be required to be abandoned and remaining structures to be connected to the City's Water Reclamation system at the time of development. Water would be provided by the East Greenacres Irrigation District. Midway Ave is a classified minor collector. Nearby McGuire Rd is a Minor Arterial. Additional rights-of-way and easements would need to be provided as part of annexation.

Applicant Jeramie Terzulli, Olsen Engineering: The project is in alignment with the City's

Comprehensive Plan. Due to its transitional nature and proximity to existing infrastructure, medium-density housing is the most suitable use. This aligns with city policies promoting housing diversity, efficient infrastructure use, and walkable communities. The proposed development is within walking distance of schools, parks, churches, and local amenities, supporting goals related to sustainability and affordability, particularly for first time homebuyers and downsizing seniors. We are trying to prove that the private sector can affordable housing.

Testimony
In Favor
Scott Krajack not wishing to speak.
Josh Suhr: My partners and I are long time locals. We feel very strongly this is the right project for this area. I did a quick MLS listing search and under $400,00 there are 24 active listing in the area.
Nick Beveridge: I do not think growth is necessarily a bad thing. Most of my clients want to buy but cannot afford it.
Josh Wise: Jobs Plus supports this annexation into Post Falls.
Ray Kimball: Much of development in the area is going towards small lots because the price of the land is so high. Smaller lots keep the price point more affordable.
Chris Briner: I'm Chris Briner, a Realtor and developer with eXp Realty here in Post Falls. I've spent years working with buyers, sellers, and builders in our area, and I have a clear understanding of what our housing market needs. I support annexing the Midway parcel and zoning it R-2. We have a serious shortage of affordable, detached starter homes. This project would bring the type of housing that young families, first-time buyers, and people looking to downsize are actively searching for. R-2 zoning makes sense because it adds more homes while keeping the neighborhood feel intact. From my work in the field, I see every day how badly this kind of inventory is needed. It fits the city's long-term growth goals and will help keep Post Falls a place where people at different stages of life can afford to live.
Shane Zaring: I've worked in this market for many years and have helped guide numerous buyers, sellers, and now agents. With deep roots in the community and a strong understanding of our local housing dynamics, I've seen firsthand the challenges facing both homebuyers and those trying to build for them. I strongly support this request to annex the Midway parcel and R-2 zoning. Our regional market is critically short on smaller, detached starter homes. R-2 zoning is ideal. It allows a smart density without sacrificing neighborhood character, and creates spaces for young families, first-time homebuyers, and downsizing residents who can't find appropriately priced options.
In Opposition
Julie Hensley: There is no close grocery stores to this annexation. It is also creating more of a county pocket in the area.
Neutral
None

Rebuttal
Terzulli: I have kids who do 4H, I like that as well. The Comprehensive Plan calls out focusing on county pockets. The property is a blight. This is a appropriate time to annex.
Steigleder: I wonder if R-1 would be more appropriate.
Terzulli: It is near a high traffic railroad and that would bring a lower price point to the homes.

Public Hearing closed at 8:43 pm.

Is annexation of the property in the best interest of the city?
Davis: It removes a portion of the island.
Westlund: These are local guys who care about the community and build starter homes. This area is aquard being bound by thee railroad and commercial. I would like to see this come in with the same restriction as the other one.
Malloy: I am a little less excited about this one. There is less benefit with not getting full road improvements on Midway. But I do support it.
Plew: It is about the same as the last one and it is starter homes.
Steigleder: I do not see the total benefit with no full road improvements. We have had alot of experts saying this is what is needed but no residents saying this is what is needed. No is my answer.
Mayor: Does Council wish to proceed with annexation of this property?
Davis: Yes
Westlund: Yes
Malloy: Yes
Plew: Yes
Steigleder: No
Is the proposed zoning district consistent with the Future Land Use Map and Focus Area contained in the currently adopted Post Falls Comprehensive Plan?
Davis: Yes, Property next to it is medium density.
Is the proposed zoning district consistent with the goals and policies contained in the currently adopted Post Falls Comprehensive Plan that are relevant to the area under consideration?
Malloy: Diversity of housing types. Ordererly development. Expansion of transportation network.
Does the proposed zoning district create a Demonstrable Adverse Impact upon the delivery of services by any political subdivision providing public services within the city?
Westlund: No one commeted.

Motion by Malloy to approve the Lingar Annexation Annx-24-11 contegent upon a development agreement limiting it to single family detached homes.
Second by Steigleder.
Vote: Malloy-Aye, Davis-Aye, Steigleder-Aye, Westlund-Aye, Plew-Aye
Motion Carried

Council took a five minute recess at 7:32 pm
Recess ended at 7:38 pm.

c. FY 2026 Budget and Foregone Hearing

Public Hearing Opened at 7:39 PM.

Councilor Malloy read a statement he prepared: I decided to address misinformation surrounding the FY25 Post Falls budget projections. The issue began with Scot Haug's July 24 Facebook post, was followed by a correspondence with Senator Doug Okuniewicz, and culminated in a public letter from the Senator to the Mayor and City Council. I wanted to thank both Mr. Haug and Senator Okuniewicz for catching a calculation error in state funding projections - but I also note their public claims contain major inaccuracies and damaging insinuations. I am speaking out to protect my integrity, and to ensure tonight's proceedings aren't tainted by falsehoods, and because I have nothing political to gain this year. The Funding Projection Error. Who makes the projections? The Association of Idaho Cities (AIC) provides state revenue disbursement projections for cities. These are usually reliable, though no projection is perfect. Was there a

mistake? Yes, AIC miscalculated, underestimating Post Falls' FY25 state funding by about $900,000 (2% of the total budget). Exact numbers aren't known until FY25 closes (Sept 30, 2025), but revenues will exceed the faulty projection. Why the 7% Tax Increase Was Approved. The #1 reason was inflation. Post Falls had 13 years without a net tax increase, despite 36.6% cumulative inflation. Even with a 7% increase, the city is still 30% behind inflation. Of that 7%, 3% was one-time only and will drop off in FY26. Comparison with nearby cities (since 2018) Coeur d' Alene - 13.6% ongoing, Hayden - 63.6% (includes a voter approved levy), Rathdrum - 6% ongoing, Post Falls - 7% with only 4% ongoing. State law HB 389 restricts city taxing authority. It limits how much new development can pay for itself, forcing existing taxpayers to subsidize growth. Senator Okuniewicz voted for this bill. Other factors: No more Urban Renewal District closures expected soon. Loss of federal COVID-era funding (ARPA). Need to plan conservatively rather than wait for financial crises. AIC's faulty projections were only one factor in approving the increase. Senator Okuniewicz incorrectly stated the 7% tax increase equals $1.46M; the correct ongoing amount is lower because his figure wrongly included revenue from new growth. Mr. Haug misstated that the city has an $800K "surplus", in reality, these are rolled-over funds already earmarked for planned projects. Mr. Haug incorrectly claimed the city budget is $159M (actual is under $50M. Mr. Haug claimed an 11% increase expires. True cumulative increase would be 8%, not 11%. Mr. Haug said Post Falls spends more than Coeur d' Alene-false. CdA collects and spends much more per capita than Post Falls. The city uses long-range Master Plans (facilities,water, streets, etc) and rolls unspent funds into the next year to cover planned projects or unexpected costs. This conservative approach has allowed Post Falls to avoid borrowing and interest payments, pay off debt early, and maintain financial stability. Example: $200K to replace fire-damaged bathrooms at Chase Sports Field was paid from fund balance, not new taxes. Independent audits and state/national financial awards confirm transparency and sound fiscal management. The city's finances are fully transparent: agenda packets and budgets are publicly available. All six Council members who voted for the FY25 budget had been endorsed by the Kootenai County Republican Central Committee-hardly evidence of corruption. Voters must decide whether to trust the city's conservative planning or political attacks filled with factual errors.

Staff Report Warren Wilson, Deputy City Administrator: The proposed FY26 budget reflects a continued conservative approach to budgeting. Despite recommending a budget increase of 3%, in addition to new construction and annexation, it is anticipated that the city portion of the tax bill for an average residence will remain flat or go down slightly. The impact on any given home may differ based on how that home's valuation compares to the valuation of other taxable properties in the city. The city has taken a conservative approach to budgeting, reflected by the fact that the city has a foregone balance of nearly $3 million dollars. This means that the city's tax-based budget could be nearly $3 million dollars higher today had the city council, over time, not elected to budget conservatively. Further, since 2009, the city has only increased ongoing new revenue from taxes on existing taxpayers by 4% when cumulative inflation over that same period increased by nearly 45%. Rather, the city has relied on revenue from new growth during that period to provide for the needs of all city residents. This is further demonstrated by the city's current tax rate per thousand dollars of valuation. Today the rate is $2.39 dollar's per thousand while the rate in 1995 was $6.76 per thousand. Due to increasing costs, a decreasing levy, and caps on growth-related taxes, the city is facing difficult structural financial challenges where continued reliance on growth dollars alone is not advisable. However, to minimize the impact on taxpayers, the city is proposing a bare-bones FY26 budget that largely caps operating costs at 2025 levels, adds no new employees, and provides for smaller wage increases for existing employees. Additionally, the proposed budget funds a number of the proposed capital requests

for FY26 from fund balances largely created by salary and benefit savings from vacant positions. Despite this, the city is requesting a 3% budget increase that will generate approximately $490,000 to fund city services. Even with this proposed increase, it is likely that the average house will see a reduction in city taxes due to the decreasing levy rate, the expiration of a one-year-only levy for capital projects, and the impact of property tax relief funds from the state.

Testimony
In Favor
None
In Opposition
Jennifer Johnson: Post Falls has one of the highest if not the highest levy rate in the county. Why would they need more money?
Neutral
Summer Bushnell: It doesn't seem like there was much of an attempt to reduce the budget. Reduce the budget by the forgone percent.

Public Hearing closed at 8:43 pm.

Mayor: The city bases its budget on the most current numbers received.
Plew: The city is ran pretty effenctly. If we do not keep up with the cities needs we will get into a hole and have to pay for things with a bond.
Steigleder: I do not think there is a way unless we do more cuts that we cannot do an increase this year.
Westlund: It looks like we are loosing ground on the budget. This is going to take state level reform to change. There is alot that we do not have control of. There were a bunch of budget documents of budget cuts that we received today that we did not have a change to go over to and would like to push the hearing out so that we have time to go over the documents.
Davis: State reform is absolutely needed. I am blown away by the staff we have and their work. Running this as a business there is going to be years that are leaner. I am comfortable with the budget as presented.

Motion by Malloy to approve the budget as presented.
Second by Davis.
Vote: Davis-Aye, Steigleder-Nay, Westlund-Nay, Plew-Nay, Malloy-Aye
Motion Tabled

Motion by Westlund to continue hearing at our next meeting.
Second by Steigleder.
Vote: Davis-Aye, Steigleder-Aye, Westlund-Aye, Plew-Aye, Malloy-Aye
Motion Carried

Motion by Malloy to have staff submit a forgone resolution where we will not be taking any forgone taxes reserving forgone taxing authority.
Second by Davis.
Vote: Davis-Aye, Steigleder-Aye, Westlund-Aye, Plew-Aye, Malloy-Aye
Motion Carried

d. FY 2026 Fee Hearing

Public Hearing opened at 9:00 pm.

Staff Report Jason Faulkner, Finance Director: Recreation made various updates to their fees based on the cost associated with providing programs. Business licenses will be changed to $100 for new and $50 renewal to encourage renewal. Other fees within the fee resolution are based on fee studies performed by consultants, contractual, and industry standards. Water and wastewater increase is proposed to be 1.5% and 2.5%, respectively. Sanitation increase will be 5.2% based on various indexes and the cost of diesel fuel. Impact fees will increase by 1.97%, which is based on the Engineering News Record. If approved staff will present a resolution to adopt the fees for FY26 at the September 2nd, 2025 council meeting. All proposed fees would go into effect on October 1, 2025.
Steigleder: Why do some of the Parks fee have non-residence fees and other do not?
Dave Fair, Parks and Recreation Director: Some of the classes are small volume classes and if we charge non-residence a different fee we would not be able to fill the class.

Testimony
Julie Hensley: Wastewater rate being increased $71.94 to flush our toilets seems too much.
Mayor: Regulations are making that rate so high.
Malloy: What drove the changes is our permit with the EPA that was the strictest in the country. We had to add all kinds of new equipment to meet the permit level to discharge into the river.

Public Hearing closed at 9:15 pm.

Motion by Malloy to approve the FY26 fees as presented.
Second by Westlund.
Vote: Steigleder-Aye, Westlund-Aye, Plew-Aye, Malloy-Aye, Davis-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:
None

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. Crown Reserve Phase 1 Addendum III to the Construction Improvement Agreement

Chris Schneider, Staff Engineer: Addendum III is for the construction of approximately 425 linear feet of 12-inch diameter sleeving. The purpose of the sleeting is to provide routing for future irrigation mains that would allow irrigation of the Crown Reserve Park with reuse water from the City's land application site. Installation of sleeting at this time would reduce future anticipated costs that would be incurred by cutting roadways to accommodate the future irrigation mains. Total approval would not exceed $25,549.00 Funding would be from the City's Water Reclamation Capital Fund account.

Motion by Malloy to approve the Crown Reserve Phase 1 Addendum III to the Construction Improvement Agreement.
Second by Davis.
Vote: Westlund-Aye, Plew-Aye, Malloy-Aye, Davis-Aye, Steigleder-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.

Angela Thompason spoke about the drug issues that are happening around her house.

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.

None

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:

a. 74-206 (f) To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated.

Canceled

RETURN TO REGULAR SESSION

ADJOURNMENT
9:26 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: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Nancy Wolf, CSR/AP

SUBJECT: Payables 08/20/25 - 09/03/25

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 September 03, 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 $780,853.52 to be dated September 03, 2025. The Hand Check Accountability is for hand checks issued August 12 – August 21, 2025, and total $207,514.63.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:
N/A

APPROVED OR DIRECTION GIVEN:
N/A

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:
$988,368.15

BUDGET CODE:
Various

ATTACHMENTS:
1. Check Run Council 09.03 08.21.25
2. Hand Check Accountability For Check Run 09.03.25

City of Post Falls

Packet: APPKT17125 - Check Run Council 9.2 08.21.25 **Check Date:** 9/3/2025
Vendor Set: 01 - Vendor Set 01

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 001 - GENERAL FUND					
Balance Sheet Accounts					
VEN11835	SORBONNE HOMES LLC				
APMWB	Check	BOND RELEASE - 1	BOND RELEASE - 1507 W. SATSOP	001-22115	2,000.00
		BOND RELEASE - 1	BOND RELEASE - 1545 W. SATSOP	001-22115	2,000.00
		BOND RELEASE - 1	BOND RELEASE - 1658 W. SATSOP	001-22115	2,000.00
		BOND RELEASE - 1	BOND RELEASE - 1129 E. BLAIR	001-22115	2,000.00
		BOND RELEASE - 1	BOND RELEASE - 1632 W. SATSOP	001-22115	2,000.00
		BOND RELEASE - 1	BOND RELEASE - 1476 W. OKANOGAN	001-22115	2,000.00
				Balance Sheet Accounts Total:	**12,000.00**
Dept: 412 Information Systems					
A017	A-Tec, Inc.				
APMWB	Check	6544	Annual OpenEye license renewal	001-412.0000.66014	1,029.60
VEN14584	Sylint, LLC				
APMWB	Electronic Funds Transfe	20888	Monthly Sylint payments	001-412.0000.66043	2,557.42
				Dept 412 Total:	**3,587.02**
Dept: 414 Finance					
B091	BDS				
APMWB	Check	101768	Utility Billing	001-414.1445.62170	6,923.77
				001-414.1445.62190	4,039.45
VEN15085	International Minute Press				
APMWB	Check	3235	#10-24 White Window Side Seam (Job 1077	001-414.0000.63050	146.54
				Dept 414 Total:	**11,109.76**
Dept: 418 Human Resources					
A1190	A Drug Free Alliance				
APMWB	Check	98886	DOT Drug Testing	001-418.4000.72070	150.00
				Dept 418 Total:	**150.00**
Dept: 421 Police					
A0690	AccessData Corp				
APMWB	Check	11723020	PD Shredder Services	001-421.0000.62040	113.19
A0901	AT&T Mobility				
APMWB	Check	578011	PD Investigative Services	001-421.0000.63920	70.00
A017	A-Tec, Inc.				
APMWB	Check	6544	Annual OpenEye license renewal	001-421.0000.66041	3,118.05
VEN14572	Axon Enterprise, Inc				
APMWB	Electronic Funds Transfe	INUS342320	Fleet Antennas & Cradlepoints	001-421.0000.90020	458.08
B160	Body By Scotty Towing				
APMWB	Check	4018	PD Vehicle Tow	001-421.0000.67170	250.00
VEN14905	Car Wash Plaza				
APMWB	Check	1494	PD Car Wash Services	001-421.0000.67170	100.00
C140	CDW Government Inc.				
APMWB	Electronic Funds Transfe	AF24M3I	Annual Adobe Acrobat Pro license renewal -	001-421.0000.62040	1,904.50
C220	Coleman Oil Co				
APMWB	Check	CP-0287413	PD Gasoline	001-421.0000.64030	7,950.48
VEN14950	Dynamic Designs				
APMWB	Check	11097-Q	New Police Vehicle Wraps	001-421.0000.90020	1,877.00
		11085-Q		001-421.0000.90020	1,877.00
		11365-Q	New Patrol Car Wraps 2025	001-421.0000.90020	107.00
		11396-Q		001-421.0000.90020	1,877.00
		11369-Q		001-421.0000.90020	1,877.00

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
F140	Fred's Plumbing				
APMWB	Check	27638	PD Pipe Maintenance	001-421.0000.68010	267.50
VEN09941	Jacque Panza				
APMWB	Check	08/18/25	On Call - July 2025	001-421.0000.62370	50.00
VEN07726	Jon Dekeles				
APMWB	Check	08/18/25	On Call - July 2025	001-421.0000.62370	75.00
L0195	Language Line Services				
APMWB	Electronic Funds Transfe	11667645	Dispatch Interpretation Services	001-421.0000.62040	90.00
VEN14015	Midway Hyundai				
APMWB	Check	188318	PFPD157 Mount & Balance, Alignment	001-421.0000.67170	228.95
		188328	PFPD154 Alignment	001-421.0000.67170	129.00
		188156	PFPD111 Mount & Balance, Alignment	001-421.0000.67170	228.95
N001	Napa Auto Parts				
APMWB	Check	354789	PD Stock - Disposable Gloves	001-421.0000.67020	37.83
		355436	PFPD141 Control Arm & Ball x2	001-421.0000.67100	390.02
		353074	PFPD132 Dual Fan	001-421.0000.67100	259.18
		353593	PD Stock - Floor Liners	001-421.0000.67100	239.68
		355380	PFPD150 Battery & Core Deposit	001-421.0000.67100	157.26
		354746	PFPD131 Battery & Core Deposit	001-421.0000.67100	156.06
		352515	PD Stock - Wiper Fluid, Car Cleaning Supplie	001-421.0000.67100	125.09
		352517	PD Stock - Terry Towels, Air Filters	001-421.0000.67100	95.60
		355358	PD Stock - Shop Towels	001-421.0000.67100	35.80
		352527		001-421.0000.67100	-7.81
		355388	PFPD141 CV Axle	001-421.0000.67100	86.38
		353181	PFPD169 Oil Filter	001-421.0000.67100	7.39
		352520	PD Shop - Back-up Generator	001-421.0000.67100	84.30
VEN01972	North Idaho College				
APMWB	Check	WFT996957	ECO Academy Tuition	001-421.0000.64020	200.00
V040	ODP Business Solutions				
APMWB	Check	431667137001	Office Supplies-PD	001-421.0000.63060	369.61
		432756363001	Office supplies - PD	001-421.0000.63060	3,032.28
		431667137001	Office Supplies-PD	001-421.0000.63060	34.36
		435642151001		001-421.0000.63060	39.52
				001-421.0000.63920	93.14
VEN04390	Personnel Evaluation, Inc.				
APMWB	Check	55558	PD Applicant Testing	001-421.0000.62040	100.00
R251	Serights Ace Hardware				
APMWB	Check	368900/1	PD Propane Tank Refill	001-421.0000.68010	21.59
VEN14584	Sylint, LLC				
APMWB	Electronic Funds Transfe	20888	Monthly Sylint payments	001-421.0000.66043	838.50
				Dept 421 Total:	**29,044.48**
Dept: 423 Oasis					
VEN15054	Schwartz/Gillihan, P.C.				
APMWB	Check	04357	VSU Client Legal Services	001-423.1153.68400	1,495.00
		04358		001-423.1153.68400	1,495.00
				Dept 423 Total:	**2,990.00**
Dept: 424 Legal					
V040	ODP Business Solutions				
APMWB	Check	433662174001	Office supplies-Legal	001-424.0000.63040	620.26
				Dept 424 Total:	**620.26**
Dept: 427 Animal Control					
C220	Coleman Oil Co				
APMWB	Check	CP-0287413	PD Gasoline	001-427.0000.64030	157.17
				Dept 427 Total:	**157.17**
Dept: 431 Streets					
VEN05261	CDA PAVING				
APMWB	Check	108087	WAIVE MINIMUM DUMP FEES	001-431.0000.68130	37.38

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
APMWB	Check	107973	DUMPING-ASPHALT MIXED W/ GRAVEL-S	001-431.0000.68130	27.25
VEN01373	Intermountain Sign & Safety				
APMWB	Check	21229	Aluminum Sign Blanks	001-431.0000.63260	546.00
		21133	36"x36" .080 Aluminum Blank Square	001-431.0000.63260	162.00
VEN15085	International Minute Press				
APMWB	Check	3894	Business Cards - Rhonda Ellis	001-431.0000.63060	31.00
I340	Interstate Concrete & Asphalt				
APMWB	Electronic Funds Transfe	1071758	Asphalt for Woodland Dr Radius Work	001-431.0000.68130	5,793.12
		1072081	Asphalt for patching Compton/15th	001-431.0000.68130	215.28
		1070230	Asphalt for Radius work on Woodland Dr	001-431.0000.68130	2,095.80
		1071758	Asphalt for Woodland Dr Radius Work	001-431.0000.68130	939.60
		1073184	Asphalt for paving prep - Henry	001-431.0000.68130	572.60
VEN14930	National Safety Inc				
APMWB	Check	0765640-IN	Safety Vest Stock	001-431.0000.63110	89.40
VEN05363	North 40 Outfitters				
APMWB	Check	052025/E	Uniform items - Jackson George	001-431.4000.72000	224.98
P325	Poe Asphalt Paving, Inc.				
APMWB	Check	10468	Asphalt for Osprey Drive - Day 4	001-431.0000.68130	17,389.26
VEN14929	Rojo Ink				
APMWB	Check	82025J2	Uniform patch application - Jackson George	001-431.4000.72000	19.00
R251	Serights Ace Hardware				
APMWB	Check	368955/1	Concrete sealer and caulking tools	001-431.0000.63260	32.72
		368854/1	Scrapers and Propane	001-431.0000.63260	60.67
		368883/1	PROPANE	001-431.0000.67090	15.29
				001-431.0000.68100	13.92
		369071/1	Propane & lubricant	001-431.0000.68100	27.84
		368993/1	Propane, Cooler & Scoop	001-431.0000.68130	58.68
T1195	Traffic Safety Supply Co, Inc.				
APMWB	Check	INV083175	Impact attenuator	001-431.0000.90010	23,912.50
				Dept 431 Total:	**52,264.29**
Dept: 433 Facility Maintenance					
L109	Lowe's Credit Services				
APMWB	Check	994082	GE 1.6 CMO GCST16S1WWW(-1	001-433.0000.68010	160.55
P310	Platt Electric Supply				
APMWB	Check	02Z9345	EVE EN95 1.5V D ALKALINE BATT 002032	001-433.0000.63730	121.30
R251	Serights Ace Hardware				
APMWB	Check	369154/1	BLANK WALLPLATE 1G IVORY	001-433.0000.67030	22.35
W0226	Walter E Nelson Co				
APMWB	Electronic Funds Transfe	553710	TOWEL, MULTIFOLD WHITE 4000/CS PAC	001-433.0000.63140	330.34
		553711	EXCELON POMEBERRY FOAM SOAP E19	001-433.0000.63150	203.73
				Dept 433 Total:	**838.27**
Dept: 434 Fleet Maintenance					
VEN07171	208Tools				
APMWB	Check	081425113797	EASY PRY	001-434.0000.67090	45.00
A1395	Advanced Compressor & Hose Inc				
APMWB	Check	100672	Hydraulic parts for plows & TOW STRAP	001-434.0000.63011	338.01
		100728	Hydraulic parts for plows	001-434.0000.63011	430.48
		100689	Protective sleeve for hydraulic hoses	001-434.0000.63011	615.60
		100661	Hydraulic parts for plows	001-434.0000.63011	37.68
		100672	Hydraulic parts for plows & TOW STRAP	001-434.0000.67090	91.50
		100706	HERCULES O-RING FACE SEAL KIT 155 P	001-434.0000.67090	45.83
VEN14966	ARG Industrial				
APMWB	Check	H005137	Refund of tax charged	001-434.0000.63011	-1.02
		I153388	Hydraulic fittings for Street dept plows	001-434.0000.63011	18.48
		I153483	Refund of Tax Charged	001-434.0000.63011	-1.54
		H005109	Hydraulic fittings for Streets Plows	001-434.0000.63011	17.96
VEN14572	Axon Enterprise, Inc				
APMWB	Electronic Funds Transfe	INUS342320	Fleet Antennas & Cradlepoints	001-434.0000.90010	2,148.72
VEN14736	Cintas Corporation No. 3				

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
APMWB	Check	4239636047	Fleet laundry & Rug Service	001-434.0000.63160	89.02
		4240375095	Fleet laundry & Rug service	001-434.0000.63160	99.32
F145	Freightliner Northwest- Spokane				
APMWB	Check	PC001655819 01	Step & mounting bracket - S219	001-434.0000.63011	1,603.83
		SR001127686 01	Sublet Repair - S225	001-434.0000.67170	1,063.27
H002	H & E Equipment Services Inc				
APMWB	Check	900540198	VENTED DIESEL FILLER CAP	001-434.0000.63012	94.25
N001	Napa Auto Parts				
APMWB	Check	354441	De-icer & refrigerant	001-434.0000.63011	467.17
		354424	Filter Stock	001-434.0000.63011	35.40
		354419	Air Filter - S555	001-434.0000.63011	30.80
		356547	Battery - S228	001-434.0000.63011	155.96
		348518	6WAY FUSE PANEL W LED - S234	001-434.0000.63011	43.35
		356387	ELECTRICAL TAPE (464,MMM) Qty: 5 from	001-434.0000.63011	25.69
		354441	De-icer & refrigerant	001-434.0000.63012	467.16
		356387	ELECTRICAL TAPE (464,MMM) Qty: 5 from	001-434.0000.63012	25.69
		354441	De-icer & refrigerant	001-434.0000.63013	400.43
		356387	ELECTRICAL TAPE (464,MMM) Qty: 5 from	001-434.0000.63013	22.02
		352966	Return of Door Actuator from inv 347418	001-434.0000.63013	-30.45
		354232	PTT LED PENLIGHT UV ( ) Qty : 2 from: SE	001-434.0000.67090	21.70
R251	Serights Ace Hardware				
APMWB	Check	368646/1	PURELIFE DISTILL WTR 1G	001-434.0000.63011	4.01
				001-434.0000.63012	4.02
				001-434.0000.63013	2.01
S390	Spokane House of Hose Inc.				
APMWB	Check	1135696	Hydraulic parts for plows	001-434.0000.63011	25.03
		1135185	Hydraulic parts for snow plows	001-434.0000.63011	46.86
				Dept 434 Total:	**8,483.24**
Dept: 435 GIS					
K01411	Kootenai County Auditor				
APMWB	Check	INV0151082	2025 Cost Share for Aerial Imagery	001-435.0000.66021	7,712.00
VEN01397	Minute Press				
APMWB	Check	3891	Business Cards	001-435.0000.63060	31.00
				Dept 435 Total:	**7,743.00**
Dept: 442 Cemetery					
C2961	Cold Spring Granite Company				
APMWB	Check	RI 2421463	Spraul, Sally	001-442.0000.63760	399.00
R1913	Rockhound Landscape Supply				
APMWB	Check	08082025	600 sqft sod	001-442.0000.68180	354.00
R251	Serights Ace Hardware				
APMWB	Check	369061/1	STA-BIL FUEL STABILIZRQT	001-442.0000.67030	55.02
W230	Wilbert Precast Inc.				
APMWB	Check	337814-1	Carraher, Michael	001-442.0000.63760	2,680.00
		1139276	Venske FD	001-442.0000.63760	225.00
		338507-1	Baily, Irvan	001-442.0000.63760	2,238.00
				Dept 442 Total:	**5,951.02**
Dept: 443 Parks					
A017	A-Tec, Inc.				
APMWB	Check	6544	Annual OpenEye license renewal	001-443.0000.66014	608.40
VEN07316	BC Engineers Inc				
APMWB	Check	1495	Forestry out-structure structural engineering	001-443.0000.62040	2,700.00
C3090	Columbia Electric Supply				
APMWB	Check	1120-1022172	2G RCP COVER	001-443.0000.67030	35.11
VEN14388	Glenrose Service Inc				
APMWB	Electronic Funds Transfi	35416.1	Install toilet at Woodbridge Restroom	001-443.0000.62180	1,039.50
		35416.2	Install new toilet at 2nd Woodbridge Restroo	001-443.0000.62180	883.58
L109	Lowe's Credit Services				
APMWB	Check	81711	Parks Hardware	001-443.0000.67090	94.96

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
APMWB	Check	972893	Tools for Construction	001-443.0000.67090	393.28
N499	National Recreation & Park Association				
APMWB	Check	072025-240569-244	Member Full Package	001-443.0000.64020	745.00
V040	ODP Business Solutions				
APMWB	Check	433813978001	Office Supplies-Parks	001-443.0000.63060	245.59
		433812436001		001-443.0000.63060	48.33
O040	Overhead Door Company				
APMWB	Check	587326	Repair garage door at Chase Park	001-443.0000.62180	409.43
P310	Platt Electric Supply				
APMWB	Check	6N11352	Lights for restrooms	001-443.0000.67030	117.49
R1691	River City Paint & Decorating				
APMWB	Check	WK3NP	Paint for Parks	001-443.0000.68160	181.05
		GC7FU		001-443.0000.68160	105.90
R251	Serights Ace Hardware				
APMWB	Check	368818/1	FENCE VNYL GRN 36"X50" for the Landing	001-443.0000.63530	53.99
		369025/1	HANDHELD BLOWER FOR PARKS	001-443.0000.66190	161.99
		369080/1	Water gauge for parks	001-443.0000.67030	17.99
		369017/1	CABLE FOR PARKS	001-443.0000.67030	14.92
		368995/1	Hardware for parks	001-443.0000.67030	12.59
		368977/1	Hardware for Tullamore Park	001-443.0000.67030	12.55
		369076/1	HOSE MENDER CLAMP 1/2" For North Park	001-443.0000.67030	45.30
		369162/1	WHEEL CUTOFF & SCREWDRIVER	001-443.0000.67090	16.90
		369159/1	Tools for Parks	001-443.0000.67090	15.82
A565	SiteOne Landscape Supply, LLC				
APMWB	Check	156961983-001	RAIN BIRD TBOS 9V POTTED LATCHING S	001-443.0000.68230	141.71
		157008508-001	Solenoid for the south side irrigation	001-443.0000.68230	16.95
		157109999-001	Irrigation Parts	001-443.0000.68230	21.21
		157277142-001	DIRECT BURIAL BICODERS FOR PARKS	001-443.0000.68230	893.08
		157170141-001	BaseLine Direct Burial Bicoder 2 Valve	001-443.0000.68230	241.18
		157381667-001	1- 1/4 IN. 100# NSF POLY PIPE for Irrigation	001-443.0000.68230	18.73
		157380260-001	BASELINE FIELD MARKER CHALK WHITE	001-443.0000.68240	240.12
S460	Spray Center Electronics, Inc.				
APMWB	Check	#D5886	Tank for Sprayer	001-443.0000.66190	497.01
VEN13040	Turf Star Western				
APMWB	Check	INV104332	Parts for P464	001-443.0000.66190	25.96
U0010	ULINE				
APMWB	Check	196798099	Seating for Parks Corporate Office	001-443.0000.63080	4,632.74
		196305765	ULINE JUMBO BATH TISSUE 1-PLY -	001-443.0000.63150	530.86
		196798099	Seating for Parks Corporate Office	001-443.0000.63260	4,200.00
		196453661	6 STEP GRIP STEP LADDER for shop	001-443.0000.67090	1,159.82
W0226	Walter E Nelson Co				
APMWB	Electronic Funds Transfe	554055	Cleaning supplies for Parks	001-443.0000.63150	1,470.25
				Dept 443 Total:	**22,049.29**

Dept: 444 Parks - Construction

VEN05261	CDA PAVING				
APMWB	Check	108088	Gravel , earth fill dumping for Warren	001-444.0000.94180	423.02
		107889	3/4" MINUS CRUSHED BASE B-SL for Warr	001-444.0000.94180	149.56
		108132	3/4" MINUS CRUSHED BASE for Warren	001-444.0000.94180	82.30
		108008	TOPSOIL SCREENED 1/2"-SL for Warren	001-444.0000.94180	950.27
		108050	3/4" MINUS CRUSHED BASE for Warren	001-444.0000.94180	160.37
		107974	Coarse sand for Warren project	001-444.0000.94180	839.50
		108170	3/4" MINUS CRUSHED BASE for Warren	001-444.0000.94180	205.03
C180	Central Pre Mix Concrete				
APMWB	Check	3999153	Epoxy for Warren Project	001-444.0000.94180	312.35
I340	Interstate Concrete & Asphalt				
APMWB	Electronic Funds Transfe	1068438	Concrete footings for Warren Park	001-444.0000.94180	1,629.00
N249	Northwest Playground Equipment				
APMWB	Check	56223	Playground for Warren Park	001-444.0000.94180	34,258.20
		56269	Playground Installation at Warren Playfield	001-444.0000.94180	24,428.94
		56223	Playground for Warren Park	001-444.0000.94180	21,662.78

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
R251	Serights Ace Hardware				
APMWB	Check	369113/1	Hardware for Warren Pavilion	001-444.0000.94180	25.63
		368789/1	COUPLE PVC 2" for Warren	001-444.0000.94180	11.04
A565	SiteOne Landscape Supply, LLC				
APMWB	Check	156912712-001	Dripline for Warren Project	001-444.0000.94180	136.46
VEN04018	Wm. Winkler Company				
APMWB	Check	PayApp3	Warren Park Road Frontage Project	001-444.0000.94180	51,290.97
				Dept 444 Total:	**136,565.42**
Dept: 445 Recreation					
VEN14261	The JACC				
APMWB	Check	07.31.25	Camp Art Experience	001-445.0000.62040	3,250.00
				Dept 445 Total:	**3,250.00**
Dept: 451 Planning & Zoning					
C291	Coeur d' Alene Press				
APMWB	Check	0000039016-07242(	Echo Estates ANNX-25-5 & SUBD-24-4	001-451.0000.62000	339.15
		0000039297-07312(	Public Hearing Notice Painted Rock ANNX-2	001-451.0000.62000	300.00
		0000039295-07312(	Public Hearing Notice Lingar ANNX-24-11	001-451.0000.62000	370.40
		0000038830	Public Hearing Notice VVAC-25-2	001-451.0000.62000	185.58
		0000039018-07242(	Public Hearing Notice Painted Rock SUBD-2	001-451.0000.62000	295.06
VEN15085	International Minute Press				
APMWB	Check	3892	Business Cards - Paige Hunt	001-451.0000.63060	31.00
				Dept 451 Total:	**1,521.19**
Dept: 452 Building Inspector					
B091	BDS				
APMWB	Check	101768	Utility Billing	001-452.0000.62040	50.00
				Dept 452 Total:	**50.00**
Dept: 453 Engineering					
VEN15085	International Minute Press				
APMWB	Check	3893	BUSINESS CARDS - ROB	001-453.0000.63060	31.00
V040	ODP Business Solutions				
APMWB	Check	431675062001	Office Supplies-Engineering	001-453.0000.63060	59.21
		433920465001	Office Supplies - Engineering	001-453.0000.63060	69.32
				Dept 453 Total:	**159.53**
				Fund 001 Total:	**298,533.94**
Fund: 003 - PERSONNEL BENEFIT POOL					
Dept: 482 Personnel Pool					
VEN15095	Empathy Inc				
APMWB	Check	1346	Treadmills for City Hall gym	003-482.4000.73000	10,079.52
P079	Panhandle Health District				
APMWB	Check	182989	90636 HEP A/HEP B VACC ADULT -	003-482.4000.73000	250.00
		5698 07/31/2025	Immunizations FOR VALASEDES, VASILIO	003-482.4000.73000	250.00
				Dept 482 Total:	**10,579.52**
				Fund 003 Total:	**10,579.52**
Fund: 008 - 911 SUPPORT					
Dept: 426 911 Support					
D053	Day Management Corporation				
APMWB	Check	INV885387	Blossom Mtn Battery & Wiring Maintenance	008-426.0000.67300	1,020.00
VEN14584	Sylint, LLC				
APMWB	Electronic Funds Transf	20888	Monthly Sylint payments	008-426.0000.66043	3,591.58
				Dept 426 Total:	**4,611.58**
				Fund 008 Total:	**4,611.58**

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 017 - ANNEXATION FEES					
Dept: 410 General Government Services					
VEN05894	FCS Group				
APMWB	Check	4137-22507121	Long Range Financial Plan and Analysis	017-410.0000.62040	4,800.00
VEN13951	SCJ Alliance				
APMWB	Check	82055	SCJ Consulting Serivces	017-410.0000.62040	18,025.44
				Dept 410 Total:	**22,825.44**
				Fund 017 Total:	**22,825.44**
Fund: 023 - SPECIAL EVENTS					
Dept: 446 Special Events					
VEN14067	Negative Split Event Timing, LLC				
APMWB	Check	1594	Event timing for the triathlon.	023-446.1602.62095	750.00
				023-446.1602.63000	1,900.00
				023-446.1602.63120	564.82
R251	Serights Ace Hardware				
APMWB	Check	368704/1	DUCT TAPE AQUA 20YD for Triathlon	023-446.1602.63000	17.79
				Dept 446 Total:	**3,232.61**
				Fund 023 Total:	**3,232.61**
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES					
Dept: 428 Kootenai Fire/EMS Impact Fees					
VEN14739	Kootenai County Emergency Medical Services System				
APMWB	Electronic Funds Transfe	Impact Fees July 20	Impact Fee July 2025	034-428.0000.33117	-290.00
				034-428.0000.62040	4,415.53
VEN06795	Kootenai County Fire & Rescue				
APMWB	Electronic Funds Transfe	Impact Fees July 20	Impact Fees July 2025	034-428.0000.33117	-580.00
				034-428.0000.62040	39,308.71
				Dept 428 Total:	**42,854.24**
				Fund 034 Total:	**42,854.24**
Fund: 035 - PUBLIC SAFETY IMPACT FEES					
Dept: 420 Public Safety Impact Fees					
VEN14481	HMH Engineering				
APMWB	Check	D25030-03	PD Parking Lot Expansion HMH Invoice July	035-420.0000.95015	8,340.00
				Dept 420 Total:	**8,340.00**
				Fund 035 Total:	**8,340.00**
Fund: 038 - PARKS IMPACT FEES					
Dept: 443 Parks					
VEN12724	Civitas, Inc				
APMWB	Check	27560	Black Bay Master Plan	038-443.0000.94070	996.20
				Dept 443 Total:	**996.20**
				Fund 038 Total:	**996.20**
Fund: 650 - RECLAIMED WATER OPERATING					
Dept: 463 Wastewater Operating					
A497	Arrow Construction Supply, Inc				
APMWB	Check	3040	(DAYTON) Dayton 1107 Grout #67435 5 60t	650-463.0000.68025	94.87
VEN03129	Barr Tech LLC				
APMWB	Check	10628	Bio Solids Disposal per ton for the month of	650-463.0000.62150	58,987.61
VEN04450	BDP Industries				
APMWB	Check	IN001538	BDP spare parts	650-463.0000.68025	47,242.92
VEN14736	Cintas Corporation No. 3				
APMWB	Check	4239636247	TSHIRT/SHP/CARHRTT/M/HTRGRY/SS-RC	650-463.4000.72000	185.14
		4238899089		650-463.4000.72000	185.14

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
C3090	Columbia Electric Supply				
APMWB	Check	1120-1022114	600V CC TD FUSE	650-463.0000.68025	155.90
G098	Grainger				
APMWB	Check	9606291020	GP MOTOR,1 HP,1,765 RPM,230/460V AC,	650-463.0000.68025	22.80
		9595505984	CAM/GROOVE FITTING,SOCKET,FNPT,3-	650-463.0000.68025	39.82
		9606291020	GP MOTOR,1 HP,1,765 RPM,230/460V AC,	650-463.0000.68025	256.18
H030	Hach Company				
APMWB	Check	14611410	PIPET TIP, FOR 19700-10 PK/250	650-463.0000.63400	945.93
I2731	Inland Environmental Resources				
APMWB	Electronic Funds Transf	2025-1392	Mag Deliveries	650-463.0000.63008	8,169.20
N040	NCL of Wisconsin, Inc.				
APMWB	Check	523437	QA, QA/QC Standard	650-463.0000.63400	219.50
		523073	pint A-26, Ammonium Hydroxide, 3% as NH4	650-463.0000.63400	602.04
		523162	YM-20, YSI Pro20 Portable DO Meter	650-463.0000.63400	1,332.17
VEN04172	Northwest Scientific, Inc.				
APMWB	Electronic Funds Transf	5192518	TMS/CHM03Q216 Lead acetate paper, 10x7	650-463.0000.63400	13.09
		5192493	VAN/89068-444 Tubing Silicone Pump 0.375	650-463.0000.63400	450.27
O050	Oxarc Inc.				
APMWB	Electronic Funds Transf	0032384093	Sodium Bisulfite	650-463.0000.63008	2,692.75
		0032382562		650-463.0000.63008	2,435.25
P180	Perfection Tire				
APMWB	Check	1094064	FULL SYNTHETIC OIL CHANGE T114	650-463.0000.67170	95.79
R251	Serights Ace Hardware				
APMWB	Check	368892/1	L&G FOOD 40# 16-16-16	650-463.0000.68010	49.65
		368730/1	PRIMER PVC PURPLE 16OZ	650-463.0000.68010	85.95
		369039/1	GARDEN HOE 6"W ACE	650-463.0000.68025	26.09
		369008/1	NAILS BOLTS NUTS	650-463.0000.68025	13.56
VEN14980	Solid Rock Gate Supply				
APMWB	Check	25838	Reinforce Stainless Steel Manway Cover	650-463.0000.68025	280.00
U1006	Univar Solutions USA, LLC				
APMWB	Check	53200924	Alum deliveries	650-463.0000.63490	6,900.40
		53236922		650-463.0000.63490	6,848.72
				Dept 463 Total:	**138,330.74**

Dept: 466 Wastewater - Collections

A1395	Advanced Compressor & Hose Inc				
APMWB	Check	100574	Service Truck Supplies	650-466.0000.63000	97.52
VEN14736	Cintas Corporation No. 3				
APMWB	Check	4238899089	TSHIRT/SHP/CARHRTT/M/HTRGRY/SS-RC	650-466.4000.72000	185.14
		4239636247		650-466.4000.72000	185.14
VEN06650	Cummins Sales and Service				
APMWB	Check	02-250871277	FILTER,OIL	650-466.0000.67170	125.90
VEN03032	DIVCO				
APMWB	Check	SVC104993	MISC SUPPLIES	650-466.0000.68010	372.00
				650-466.0000.68021	46.00
G098	Grainger				
APMWB	Check	9593814388	PLEATED FILTER,PK5 MANUFACTURER #	650-466.0000.68021	118.06
N001	Napa Auto Parts				
APMWB	Check	352203	NON-CHLOR BRAKE CLNR	650-466.0000.63330	35.88
				650-466.0000.67170	19.08
		354568	BAT 6MO WTY BAT ( )	650-466.0000.68021	47.42
		353791	Brake Cleaner	650-466.0000.68021	23.45
		354568	BAT 6MO WTY BAT ( )	650-466.0000.68021	185.02
R251	Serights Ace Hardware				
APMWB	Check	368759/1	BUCKET LID PLST WH 6.75"	650-466.0000.63006	78.26
		368772/1	LATCH STORAGE BOX 32QT	650-466.0000.63330	38.97
VEN05954	Toby's Battery & Auto Electric, LLC				
APMWB	Check	25080242	1-Bank 5A Onboard Battery Charger (3 Year	650-466.0000.63006	69.95
VEN13163	Wapiti Consulting, LLC				
APMWB	Electronic Funds Transf	552	Montrose LS UPS troubleshooting. Replacec	650-466.0000.68021	640.00

Dept 466 Total:	**2,267.79**
Fund 650 Total:	**140,598.53**

Packet: APPKT17125 - Check Run Council 9.2 08.21.25 **Check Date:** 9/3/2025
Vendor Set: 01 - Vendor Set 01

Vendor Number / Bank Code	Vendor Name / Payment Type	Invoice #	Invoice Description	Account Number	Distribution Amount
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP					
Dept: 463 Wastewater Operating					
P050	Panhandle Area Council				
APMWB	Check	63-PFLM	Tertiary Upgrade PAC Invoice July 2025	651-463.3213.90015	495.00
VEN14291	Sletten Construction Company				
APMWB	Electronic Funds Transfe	Sletten Pay App #51	Tertiary Upgrade Pay App #51 April & May	651-463.3213.90015	238,508.31
				Dept 463 Total:	**239,003.31**
				Fund 651 Total:	**239,003.31**
Fund: 700 - SANITATION					
Dept: 461 Sanitation					
VEN07913	CANNON HILL				
APMWB	Check	43193	30 Yard container of wood Waste from 1220	700-461.0000.65050	625.00
		42999	Wood waste disposal	700-461.0000.65050	1,444.00
VEN05261	CDA PAVING				
APMWB	Check	107846	Earth fill disposal	700-461.0000.65050	33.34
		107930		700-461.0000.65050	34.91
VEN04268	Coeur d'Alene Garbage Service				
APMWB	Check	2998884	Parks Refuse Disposal & Dumpster Services	700-461.0000.65050	1,818.54
K100	Kootenai County Solid Waste				
APMWB	Check	09-30289/12-71403	Meadows wood waste	700-461.0000.65050	4.78
		09-30289/12-80658	Captured Invoice from Kootenai County Solic	700-461.0000.65050	8.44
		09-30289/12-72667	Beck yard waste	700-461.0000.65050	13.81
		09-30289/12-62350	General refuse	700-461.0000.65050	22.24
		09-30289/12-62108	Captured Invoice from Kootenai County Solic	700-461.0000.65050	36.05
		09-30289/45-50966	Captured Invoice from AP Automation	700-461.0000.65050	70.62
		09-30289/12-75980	Parks yard waste	700-461.0000.65050	3.07
				Dept 461 Total:	**4,114.80**
				Fund 700 Total:	**4,114.80**
Fund: 750 - WATER OPERATING					
Dept: 462 Water Operating					
A090	Accurate Testing Labs LLC				
APMWB	Check	147426	CU/PB Copper / Lead	750-462.0000.68360	300.00
		147408		750-462.0000.68360	1,500.00
VEN04268	Coeur d'Alene Garbage Service				
APMWB	Check	2998218	RECYCLE 1Y RENT-RENTAL	750-462.0000.65050	30.50
H215	Core & Main LP				
APMWB	Check	X371906	Nicor Snap-In U Bracket w/ Prongs	750-462.0000.63280	160.00
G098	Grainger				
APMWB	Check	9596466624	COMBINATION PADLK,1 15/16 RECTGLE,I	750-462.0000.63280	104.76
H003	H.D. Fowler Company				
APMWB	Check	I7044852	Post Falls Middle School Repairs	750-462.0000.63280	2,700.88
VEN09639	McHugh Bromley PLLC				
APMWB	Check	#1000 4768	Reviewing letter from IDWR as to water supp	750-462.0000.62010	128.00
V040	ODP Business Solutions				
APMWB	Check	434680858001	Office Supplies-Water/WW	750-462.0000.63060	41.35
R251	Serights Ace Hardware				
APMWB	Check	368731/1	STORAGE TOTE BLK/YLW 27G	750-462.0000.63280	11.69
VEN01248	United Crown Pump & Drilling				
APMWB	Check	108778	Well 11 Maintenance	750-462.0000.68025	186.17
				Dept 462 Total:	**5,163.35**
				Fund 750 Total:	**5,163.35**

Report Total:	**780,853.52**

Fund	Account	Amount
001 - GENERAL FUND		
	001-22115	12,000.00
	001-412.0000.66014	1,029.60
	001-412.0000.66043	2,557.42
	001-414.0000.63050	146.54
	001-414.1445.62170	6,923.77
	001-414.1445.62190	4,039.45
	001-418.4000.72070	150.00
	001-421.0000.62040	2,207.69
	001-421.0000.62370	125.00
	001-421.0000.63060	3,475.77
	001-421.0000.63920	163.14
	001-421.0000.64020	200.00
	001-421.0000.64030	7,950.48
	001-421.0000.66041	3,118.05
	001-421.0000.66043	838.50
	001-421.0000.67020	37.83
	001-421.0000.67100	1,628.95
	001-421.0000.67170	936.90
	001-421.0000.68010	289.09
	001-421.0000.90020	8,073.08
	001-423.1153.68400	2,990.00
	001-424.0000.63040	620.26
	001-427.0000.64030	157.17
	001-431.0000.63060	31.00
	001-431.0000.63110	89.40
	001-431.0000.63260	801.39
	001-431.0000.67090	15.29
	001-431.0000.68100	41.76
	001-431.0000.68130	27,128.97
	001-431.0000.90010	23,912.50
	001-431.4000.72000	243.98
	001-433.0000.63140	330.34
	001-433.0000.63150	203.73
	001-433.0000.63730	121.30
	001-433.0000.67030	22.35
	001-433.0000.68010	160.55
	001-434.0000.63011	3,893.75
	001-434.0000.63012	591.12
	001-434.0000.63013	394.01
	001-434.0000.63160	188.34
	001-434.0000.67090	204.03
	001-434.0000.67170	1,063.27
	001-434.0000.90010	2,148.72
	001-435.0000.63060	31.00
	001-435.0000.66021	7,712.00
	001-442.0000.63760	5,542.00
	001-442.0000.67030	55.02
	001-442.0000.68180	354.00
	001-443.0000.62040	2,700.00
	001-443.0000.62180	2,332.51
	001-443.0000.63060	293.92
	001-443.0000.63080	4,632.74
	001-443.0000.63150	2,001.11
	001-443.0000.63260	4,200.00
	001-443.0000.63530	53.99
	001-443.0000.64020	745.00

001-443.0000.66014		608.40
001-443.0000.66190		684.96
001-443.0000.67030		255.95
001-443.0000.67090		1,680.78
001-443.0000.68160		286.95
001-443.0000.68230		1,332.86
001-443.0000.68240		240.12
001-444.0000.94180		136,565.42
001-445.0000.62040		3,250.00
001-451.0000.62000		1,490.19
001-451.0000.63060		31.00
001-452.0000.62040		50.00
001-453.0000.63060		159.53
	Fund 001 Total:	**298,533.94**
003 - PERSONNEL BENEFIT POOL		
003-482.4000.73000		10,579.52
	Fund 003 Total:	**10,579.52**
008 - 911 SUPPORT		
008-426.0000.66043		3,591.58
008-426.0000.67300		1,020.00
	Fund 008 Total:	**4,611.58**
017 - ANNEXATION FEES		
017-410.0000.62040		22,825.44
	Fund 017 Total:	**22,825.44**
023 - SPECIAL EVENTS		
023-446.1602.62095		750.00
023-446.1602.63000		1,917.79
023-446.1602.63120		564.82
	Fund 023 Total:	**3,232.61**
034 - KOOTENAI FIRE/EMS IMPACT FEES		
034-428.0000.33117		-870.00
034-428.0000.62040		43,724.24
	Fund 034 Total:	**42,854.24**
035 - PUBLIC SAFETY IMPACT FEES		
035-420.0000.95015		8,340.00
	Fund 035 Total:	**8,340.00**
038 - PARKS IMPACT FEES		
038-443.0000.94070		996.20
	Fund 038 Total:	**996.20**
650 - RECLAIMED WATER OPERATING		
650-463.0000.62150		58,987.61
650-463.0000.63008		13,297.20
650-463.0000.63400		3,563.00
650-463.0000.63490		13,749.12
650-463.0000.67170		95.79
650-463.0000.68010		135.60
650-463.0000.68025		48,132.14
650-463.4000.72000		370.28
650-466.0000.63000		97.52
650-466.0000.63006		148.21
650-466.0000.63330		74.85
650-466.0000.67170		144.98
650-466.0000.68010		372.00
650-466.0000.68021		1,059.95
650-466.4000.72000		370.28
	Fund 650 Total:	**140,598.53**
651 - RECLAIMED WATER CAPITAL - WWTP		
651-463.3213.90015		239,003.31
	Fund 651 Total:	**239,003.31**
700 - SANITATION		
700-461.0000.65050		4,114.80
	Fund 700 Total:	**4,114.80**
750 - WATER OPERATING		
750-462.0000.62010		128.00
750-462.0000.63060		41.35
750-462.0000.63280		2,977.33

750-462.0000.65050		30.50
750-462.0000.68025		186.17
750-462.0000.68360		1,800.00
	Fund 750 Total:	**5,163.35**
	Report Total:	**780,853.52**

ACCOUNTS PAYABLE HANDCHECK ACCOUNTABILITY			
8/12/2025	$39,893.92	APA000623	Avista
8/12/2025	$50,010.16	APA000624	Kootenai Electric
8/12/2025	$287.65	APA000625	Ricoh USA Inc.
8/15/2025	$46.20	APA000626	AT&T Long Distance
8/15/2025	$108,849.16	APA000627	Avista
8/15/2025	$139.99	APA000628	Charter Communications
8/15/2025	$148.47	APA000629	Kootenai Electric
8/15/2025	$699.74	APA000630	SpectraSite Communications LLC
8/21/2025	$134.98	APA000764	Charter Communications
8/21/2025	$33.00	APA000765	H & H Business Systems
8/21/2025	$400.62	APA000766	Ricoh USA Inc.
8/21/2025	$610.36	APA000767	Verizon Wireless
8/21/2025	$6,260.38	APA000768	Ziply Fiber
	$207,514.63		

FOR CHECK RUN 09/03/25	
Pay Before Due Date	001-465.0000.65102
Pay Before Due Date	Various
Pay Before Due Date	Various
Pay Before Due Date	Various
Pay Before Due Date	Various
Pay Before Due Date	001-421.0000.65030
Pay Before Due Date	001-465.0000.65103
Pay Before Due Date	001-421.0000.62040
Pay Before Due Date	001-443.0000.65030
Pay Before Due Date	001-431.0000.66050
Pay Before Due Date	001-445.0000.66050
Pay Before Due Date	Various
Pay Before Due Date	Various

CITY OF POST FALLS
AGENDA REPORT
UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS
MEETING DATE: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Warren Wilson, Deputy City Administrator

SUBJECT: Continued Deliberation on FY '26 Budget

ITEM AND RECOMMENDED ACTION:
This item allows continued deliberation on the Fiscal Year 2026 budget. Staff requests that the City Council discuss the budget for the next fiscal year and approve the budget as presented or ask staff to prepare a revised budget ordinance for adoption at the September 16, 2025, council meeting. The budget ordinance must be adopted and published before October 1, 2025.

DISCUSSION:
During the August 19, 2025, council meeting, staff presented the proposed FY '26 budget for council consideration during a public hearing. The proposed balanced budget included a 3% increase to the property tax-based budget, but not the use of any foregone taxing authority. Following the hearing, the council approved a motion directing staff not to utilize any foregone taxing authority for FY '26. A resolution reserving the foregone authority is on the agenda for this meeting as a separate item; however, the content of that resolution will depend on the budget direction provided by the council. If the council approves the budget as presented, the resolution will not be necessary. The council also continued deliberation on the budget at the close of the hearing. This item allows the council to continue to deliberate on the budget, but does not contemplate additional public testimony because the hearing was closed. The presentation and other materials from the hearing are attached for council review.

The proposed fiscal year 2026 budget reflects a continued conservative approach to budgeting. Despite recommending a 3% increase, in addition to new construction and annexation, it is anticipated that the city portion of the tax bill for an average residence will remain flat or go down slightly. The impact on any given home may differ based on how that home's valuation compares to the valuation of other taxable properties in the city.

As noted, the city has long adopted a conservative approach to budgeting, demonstrating fiscal restraint. Post Falls currently carries a foregone balance of nearly $3 million dollars, meaning that the city's tax-based budget could be nearly $3 million dollars higher today had the city council, over time, not elected to budget conservatively. Further, since 2009, the city has only increased ongoing new tax revenue from existing taxpayers by 4% while cumulative inflation over the same period has increased by nearly 45%. Rather, the city has relied on revenue from new growth during that period to sustain the needs of all city residents.

However, with increasing costs, a decreasing levy, and caps on growth-related revenues, the city is facing significant structural financial challenges, where continued reliance on growth revenues alone is no longer financially prudent. However, to protect taxpayers while still providing essential services, the city is proposing a deliberately conservative FY '26 budget that largely caps operating costs at 2025 levels, adds no new employees, and provides for smaller wage increases for existing employees. Additionally, staff will bring back a proposal after the first of the fiscal year to fund a number of the proposed capital requests for FY '26 from fund balances largely created by salary and benefit savings

resulting from vacant positions. Despite this, the city is requesting a 3% increase to the property tax-based budget that will generate approximately $490,000 to fund city services. Importantly, even with this proposed increase, it is likely that the average house will see a reduction in city taxes due to the decreasing levy rate, the expiration of a one-year-only levy for capital projects, and the impact of state-funded property tax relief.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:

January 7, 2025 - Budget process presentation at city council
February 19, 2025 - Budget priority workshop
May 15, 2025 - City council budget workshop
July 15, 2025 - 2nd city council budget workshop
August 5, 2025 - 3rd city council budget workshop
August 19, 2025 - Final city council budget workshop
August 19, 2025 - Budget and foregone hearing

APPROVED OR DIRECTION GIVEN:

Staff was directed to continue deliberations on the budget.

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:

The budget ordinance will establish the amounts of funds that will be expended during FY '26.

BUDGET CODE:

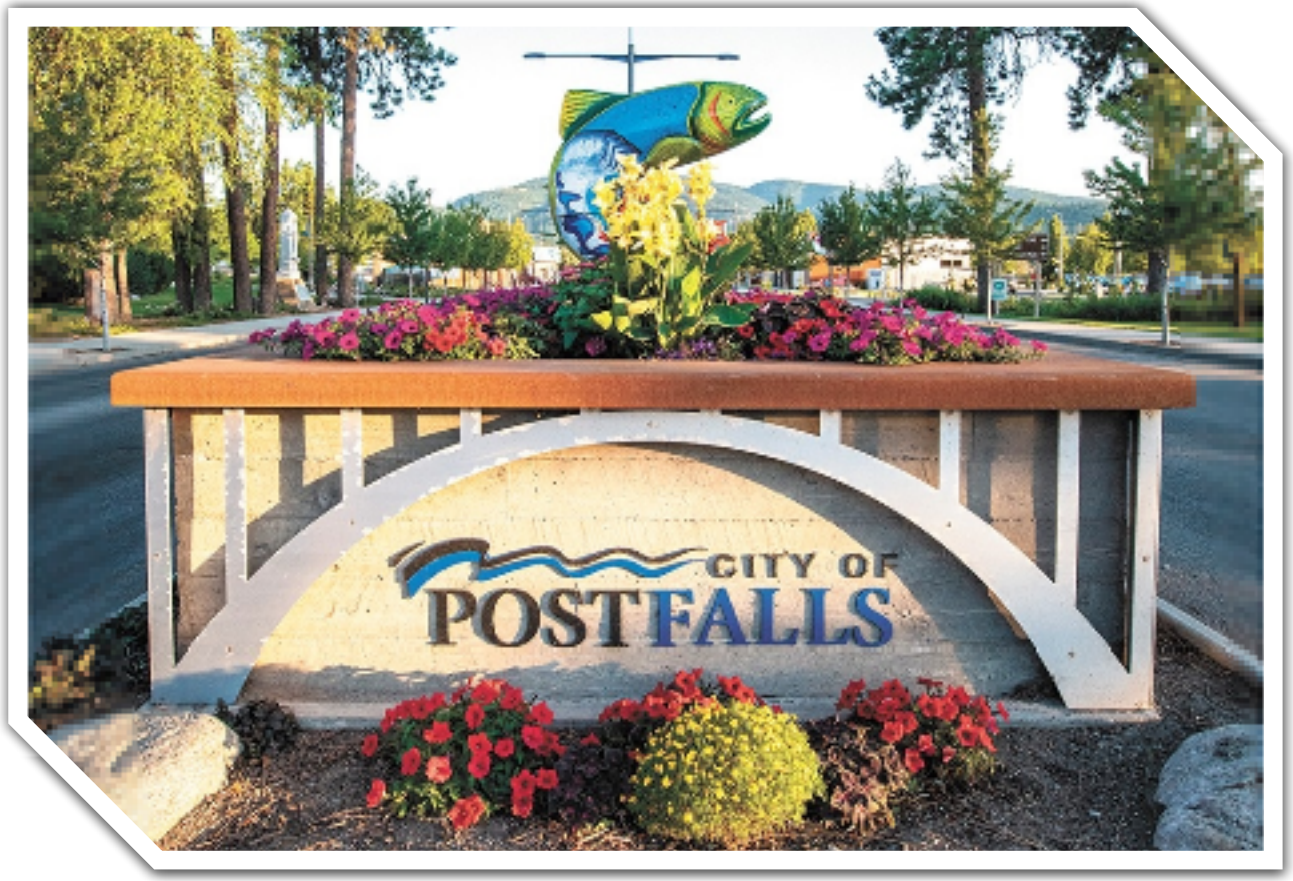
N/A

ATTACHMENTS:

1. 2025.08.11 2026 Budget Hearing Presentation
2. FY 2026 Budget Worksheet Updated 08.18.25
3. FY 26 Budget Operational Reductions
4. FY26 Capital and Personnel Unmet Needs
5. Subscription Software Memo
6. FY26 Budget Process Department Efficiencies

2026 Budget Hearing

August 19, 2025



Introduction

- **Annual Budget Hearing**
  - Includes hearing on budgeting (or reserving) foregone levy amounts
- **Focus: FY 26 General Fund**
  - Less detailed Enterprise Fund discussion
- **Difficult budget year:**
  - Capped new construction/annexation revenue
  - Very limited capacity for new expenses
- General Fund budget $1,940,453 more than FY 25
- Recommending a 3% budget increase
- **Likely lower city tax bill for average home**

Budget vs Levy

- Council sets a budget amount, not a tax levy
- Levy = budget divided by assessed taxable property value
- Individual taxes change based on:
  - Valuation changes
    - If home value increases faster than other homes or commercial, taxes shift to the homeowner – **even without budget increases**
  - Levies by other agencies

Statutory Budget Caps

Idaho Property Tax Budget Caps:

- **New construction/annexation**: 90% of market value
  - Intended to pay for **new** growth-related services
  - **Cap shifts cost to existing taxpayers**

- **General taxes from existing payers**: 3% over recent highest budget
  - For costs of providing **ongoing services to existing properties**

- **8% max increase** over prior highest budget
  - Excluding foregone levy amounts

Foregone Balance

- Created by “foregoing” budget increases and reserving that amount for future use - **if needed**

- City foregone balance: **$ 2.94 million**
  - Budget could be $2.94 million higher annually
  - **City is very conservative with budget increases**

- Foregone authority can be budgeted for:
  - **Ongoing Operational Needs**: Limited to 1% of budget
  - **One-Year Only Capital Needs**: Limited to 3% of budget

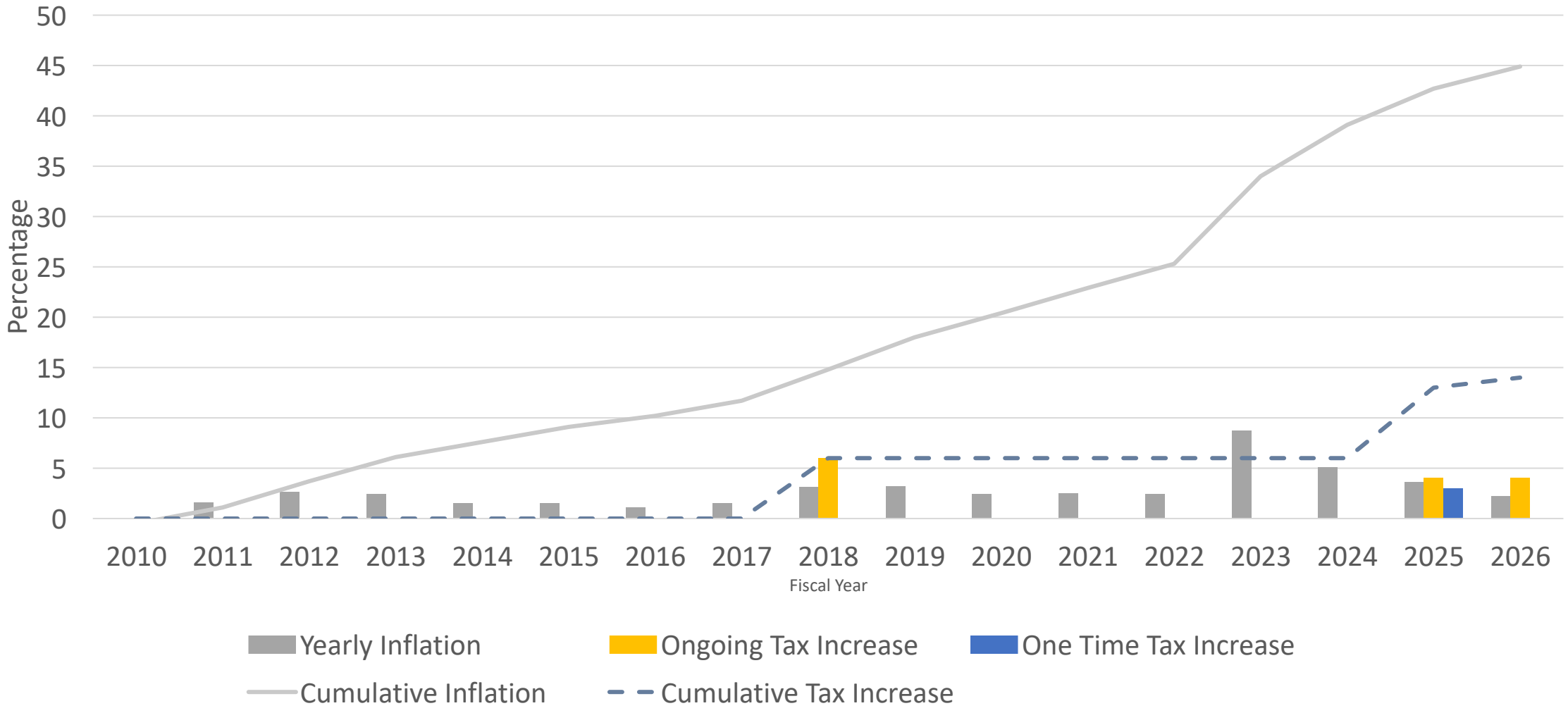
City Budget History

- Since 2009: **only 4% new ongoing general* property tax revenue**:
  - 2017: 6% offset of street light fee reduction – **no new revenue**
  - 2025: 4% general increase – **ongoing new revenue**
  - 2025: 3% **one-year only foregone capital levy**

- City has largely relied on revenue from new growth to pay for services to existing residents.

*New taxes paid by existing residents/property owners (excludes new const./annexation/URA closures).

Inflation vs. General Tax Increases



City Tax History

Year	Tax Rate/$1,000 valuation
1980	**$4.54**
1985	$5.09
1990	$6.34
1995	**$6.76**
2000	$5.18
2005	$5.35
2010	$5.21
2015	$5.45
2020	$3.91
2024	**$2.39**

Budget Challenges

Inflation:

- CPI Western Region (March) **up 2.2%** year over year
  - Last year: 3.7%
- ENR Construction Index (March): **up 1.85%** year over year
  - Last year: 2.7%

Insurance:

- ICRMP Insurance Premium: **Up 7.7%** YoY ($32,919)
  - Last year: 30% ($100,000)

Utilities:

- Avista Utilities:
  - Electricity rates: **Up 6.3**%
  - Gas rates: **Up 6.7**%

Budget Challenges

Labor:

- Kootenai County average “all occupations” wages **up 7.6%** year over year
  - Last year “all occupations” wages up: 7%
- Health Insurance Premium: Budgeting for **10% increase**

Housing:

- CDA area median home price **up 8%** YoY (March)
- CDA MSA (HUD) fair market rent **up 16%** YoY

2026 Anticipated State Revenues

Total State Projected Revenue (AIC Budget Manual):

Category	**FY 26 (proj.)**	**FY 25 (proj.)**	**FY 24 (actual)**
Sales*	$4,805,155	$4,678,827	$4,633,329
Highway**	$3,708,175	$3,408,506	$4,213,609
Liquor	$ 753,185	$ 753,185	$ 733,075
Total	**$9,266,515**	$8,840,518	**$9,580,013**

* Sales tax receipts are lagging state projections – announced 3% holdback

Basis of State Revenue Projections

- Highway & Sales Tax Projections from Association of Idaho Cities
  - Based on State Data
- Liquor tax distribution determined by city based on trends
- State and City Use Different Fiscal Years
  - State FY disbursements received over two City FYs
- AIC updates projections annually including for the remainder of the City's then current fiscal year

2024 & 2025 AIC Budget Manual - Sales

- Post Fall's Initial FY '24 projection (FY '24 manual): **$ 5,083,058**
  - Used to set FY '24 budget

- Updated FY '24 projection (FY'25 manual): $ 4,512,841
  - Updated after adoption of FY'24 budget

- FY '25 projection ('25 manual): **$ 4,320,823**
  - Used to set FY '25 budget

- **Difference ($ -762,236): Used in last year's budget**

CITY OF POST FALLS

‘23 – ‘25 Budget vs. Actual - Sales

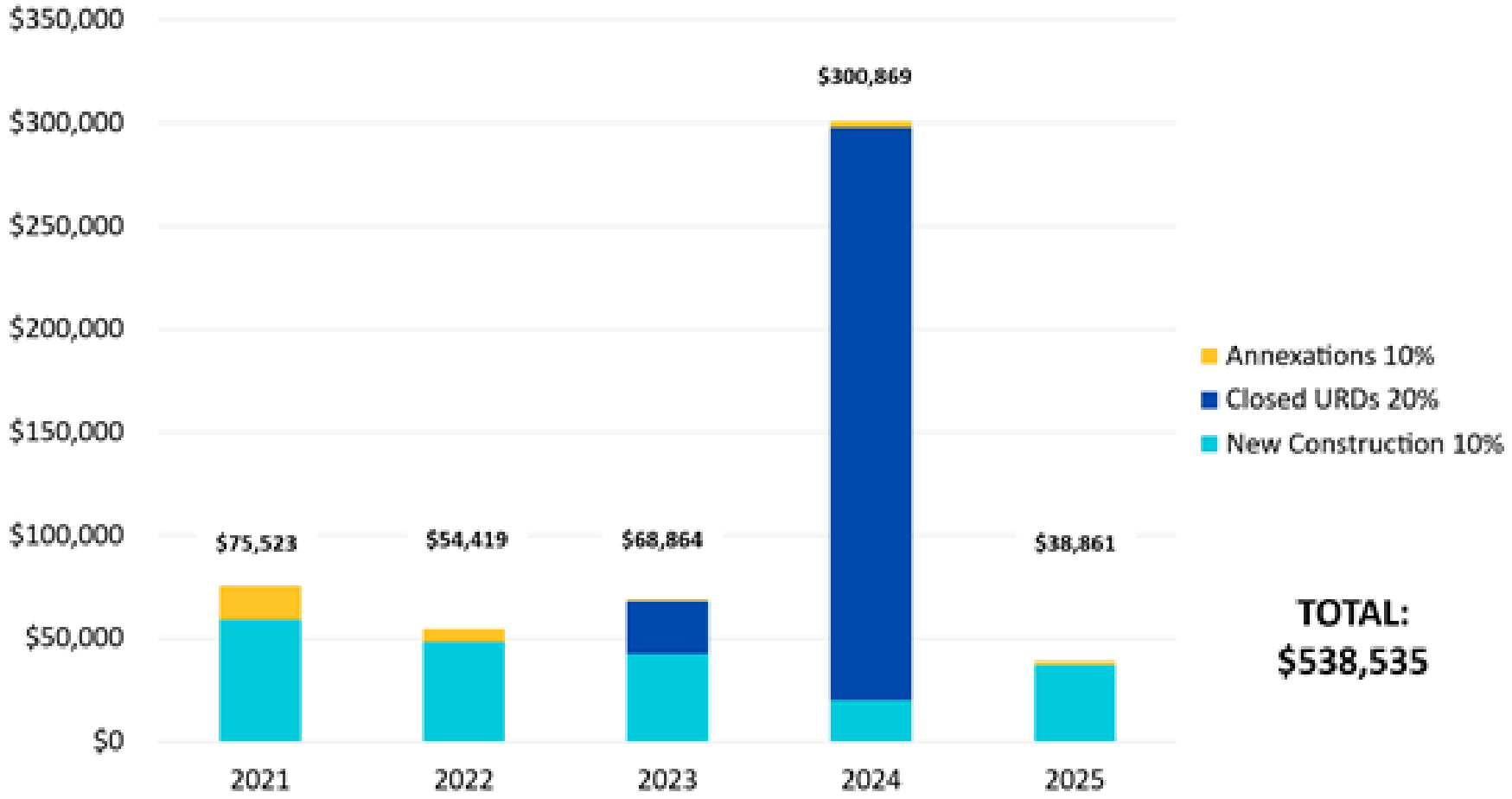
	Budgeted	Actual	Variance
FY ‘23:	$4,598,163	$4,570,131	$ - 28,032 (.61%)
FY ‘24: (8.85%)	$5,083,058	$4,633,328	$ - 449,730
FY ‘25:	$4,320,823	**$3,616,407 -**	**YTD (3 quarters)**

2026 Anticipated Tax Revenues

- **Current property tax revenues:**
  - FY 25 highest carry forward levy: $ 16,403,134
- **Anticipated new const./annex tax revenues:**
  - Est. FY 26 new const: $ 360,793
  - One-time increase – STC interp. expiring UR $ 151,491
  - Est. FY 26 annex: $ 5,809

  Subtotal: $ 518,063
- **Total** **$ 16,921,197**

Fiscal Impact of HB 389 Restrictions on Revenue Sources



2026 Budget Increase Revenues

- **FY 26 Potential Budget Increase Revenues:**
  - 1% Budget Increase $164,031
  - 2% Budget Increase $328,063
  - 3% Budget Increase $492,094

- **FY 26 Potential Foregone Revenues:**
  - 3% Capital $522,400
  - 1% Operating $174,133
    Total: $696,533

- **Budget Assumption: $17,261,830 (new construction/annex + 3%)**

- Current Foregone Balance: $2.94 million

Estimated Difference FY 25-FY 26

	Fiscal Year 2025	Fiscal Year 2026	Variance
Property Tax	$16,582,700	$17,243,321	$660,621
City Fees	1,993,248	2,295,694	602,446
Franchise Fees	620,000	760,000	140,000
Liquor	**784,225**	753,185	(31,040)
Sales Tax	4,320,823	4,805,155	484,332
Highway	2,426,395	3,708,175	1,281,480
ARPA/Grants	2,849,399	106,648	(2,742,751)
Permit Fee	2,581,028	2,590,005	8,977
Carry-Over	10,253,215	11,353,011	1,099,796
Fund Transfer/Other	3,161,482	3,352,339	190,857
Total	$45,572,515	$46,967,533	

FY ‘26 Budget Proposal Overview

Barebones Budget:

- Limited capital expenditures without dedicated funding
  - Funding a portion of requested capital items from rollover funds
- Operating budgets capped at 2025 levels – with limited exceptions
  - Ex. Contracted software cost increases
- No new employees
- Smaller salary increases
- Not funding incentive pay ($150,000 savings)
- Contributions to dedicated replacement funds

FY ‘26 Personnel Recommendations

- No New Employees
  - **Does not keep up with staffing plans**
- Smaller Wage Increases (cost $950,550):
  - **2.2% COLA** (all) - 3.5% last year
    - Based on March CPI
  - **2.8% Merit** (if earned and below cap) - 4% last year
    - **Does not meet 12-year progression goal (4% needed)**
    - **Does not keep up with average area wages**
      - Kootenai County avg. “all occupations” wages up 7.6% YoY

FY ‘26 Personnel Costs vs. Funding

- Wage Increase: $950,550
- 10% Benefits: $370,800

  Total: **$1,321,350**

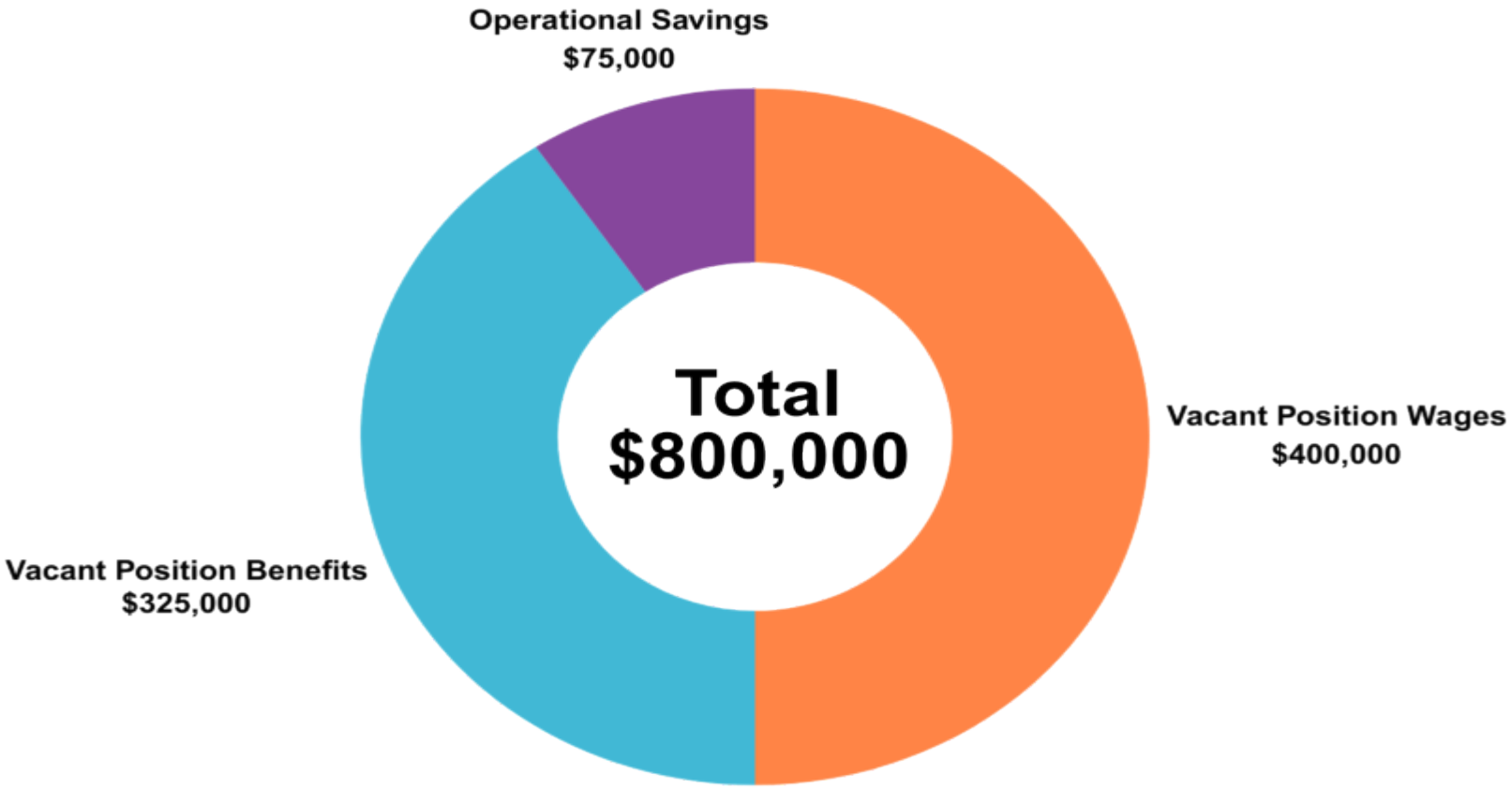
- Funding:
  - Sales tax rev. increase: $126,328
  - New const./annex: $366,602
  - UR adjustment (one time) $151,491
  - 3% Budget Increase: $492,094

    Total: **$1,136,515**

FY '26 Capital: Funded Cap./Op. Requests from Rollover

Dept #	Description	Requested Amount	Adj. Amount
431	Crash Attenuator	$ 35,000	$ 24,000
443	Chase Restrooms	$ 200,000	$ 200,000
421	1/2 Body & Car Cameras	$ 417,540	$ 208,770
445	Parks Copier	$ 8,800	$ 8,800
443	Parks Locks & Security	$ 65,000	$ 65,000
453	Survey Equipment	$ 9,000	$ 9,000
481	Condition Assessment	$ 35,000	$ 35,000
431	Street Reconstruction	$ 32,000	$ 32,000
431	Street Sealing	$ 30,000	$ 30,000
431	Asphalt Hot Box	$ 85,000	$ 85,000
481	Energy Eff. Tinting	$ 26,000	$ 6,000
		Total:	$ 703,570

FY25 Fund Balance Savings -Expense



Funding Recommendations Dedicated Fund – Vehicle Replacement

- **FY 26: Recommending $500,000 Contribution**
  - **Will need to be increased to $2.9 M in future years**
- **Current Balance: $12.4 M**
- **Replacing equipment: ($2.11M)**
  - 2 dump trucks w/ equipment
  - 2 equipment: Sander, Sign Trailer
  - 4 pickups/medium duty trucks
  - 2 detective vehicles
  - 9 patrol vehicles (including volunteers)
  - 1 Van
  - 1 Bus (seeking used)

Funding Recommendations Dedicated Fund – Street Replacement

- **FY 26: Recommending $3.6M**
  - Seltice Way reconstruction – $3.6 M

- **Fund Balance: $4.8 M**
  - Funded at $678K, Typical expenses ~$250 K

Recommended Funding Impact Fees

- Transportation Master Plan: $760K (ongoing)
- Poleline & Greensferry: $450K
- Chase / UPRR: $1.9M
- PD Expansion Design: $1.8M
- Crown Reserve Park Development $100K
- Land Acquisition $100K
- Contracts/Professional Services $34K
- Impact Fee Study $25K
- Montrose Sports Complex $700K
- Quarry Sports Complex Phase 1 $2,0M
- Foxtail Park Development $671K

Funding Recommendation
Dedicated Fund – Facility Construction

- **FY 26 Recommending:**
  - Public Works operations center ($6 M)
- **Fund Balance: $12 M**
  - **Additional $540K from one-time FY25 Foregone Levy**

- **Annual Contribution:** $860K
  - Equal to Facilities Plan

Enterprise Fund – Water

- **Projected Revenues:**
  - **$4.6 M** Operations revenue
    - $4.1 M in user fees (1.5% rate increase, 12% total increase)
    - $440 K in other fees/investments
  - $300 K in capacity fees (conservative)
- **Operating Expenses:**
  - **$3.4 M** (Operations and Personnel)
- **Fund Balances:**
  - Operating/Replacement - $15 M
  - Capital - $23 M

Enterprise Fund – Water

- **Personnel:**
  - No changes
- **Capital highlights:**
  - Update master plan - $250 K over 2 years
  - Operations center - $5.2 M contribution
  - Westwood distribution project: $1.2 M (Replacement)
  - Complete Wellhouse 4 project: $1.2 M (Replacement)
  - Replace 12th Ave Water line: $350K

Enterprise Fund – Water Reclamation

- **Projected Revenues:**
  - $**20.2 M** Operations revenue (2.5% rate increase)
    - $17.3M Post Falls user fees
    - $2.0M Rathdrum user fees
    - $900K other fees/investments
  - $3.25M in capacity fees (conservative)
- **Operating Expenses:**
  - $**8.26 M** (Operations and Personnel)

Enterprise Fund – Water Reclamation

- **Fund Balances:**
  - Operating/Replacement - $37.5 M
  - Treatment Capital - $115 M
  - Collections Capital - $42.6 M

Enterprise Fund – Water Reclamation

- **Personnel:**
  - Re-grade one position
- **Capital highlights (Treatment):**
  - WRF solids and dewatering project - $12.0 M
  - Land acquisition - $4.2 M (depends on opportunities)
  - WRF secondary treatment design - $2.0 M
  - Operations center - $840K contribution

Enterprise Fund – Water Reclamation

- **Capital highlights (Collections)**
  - Pipeline projects ($18.3M)
    12th Ave. Forcemain, Guy Road Gravity Main, Seltice Way
  - Lift Station Projects ($1.85M)
    Guy Road Decommissioning, 4th Ave. Replacement
  - Equipment ($49K)
    Camera Truck Equipment, Portable Flow Meters
- **Project highlights (Stormwater):**
  - Utility Study - $315,000

Enterprise Fund - Solid Waste

- **Projected Revenues:**
  - $4,711,427
  - Current rate: $13.96
  - Anticipated rate: $14.69
- **Operating Expenses:**
  - $4,500,000 M (Contract service)
- **Fund Balance: $1,375,000**

  This fund pays for utility billing staff and makes contributions to streets projects.

Impact of Increase

Home assessed at $650,000

- Prior year city taxes: $ 1,190
- New Valuation with 3% and N.C. & A.: **$ 1,175**

Home assessed at $800,000

- **Prior year city taxes:** $ 1,531
- New Valuation with 3% and N.C. & A.: **$ 1,511**

- **Projected levy rate per $1,000 valuation**: $2.23

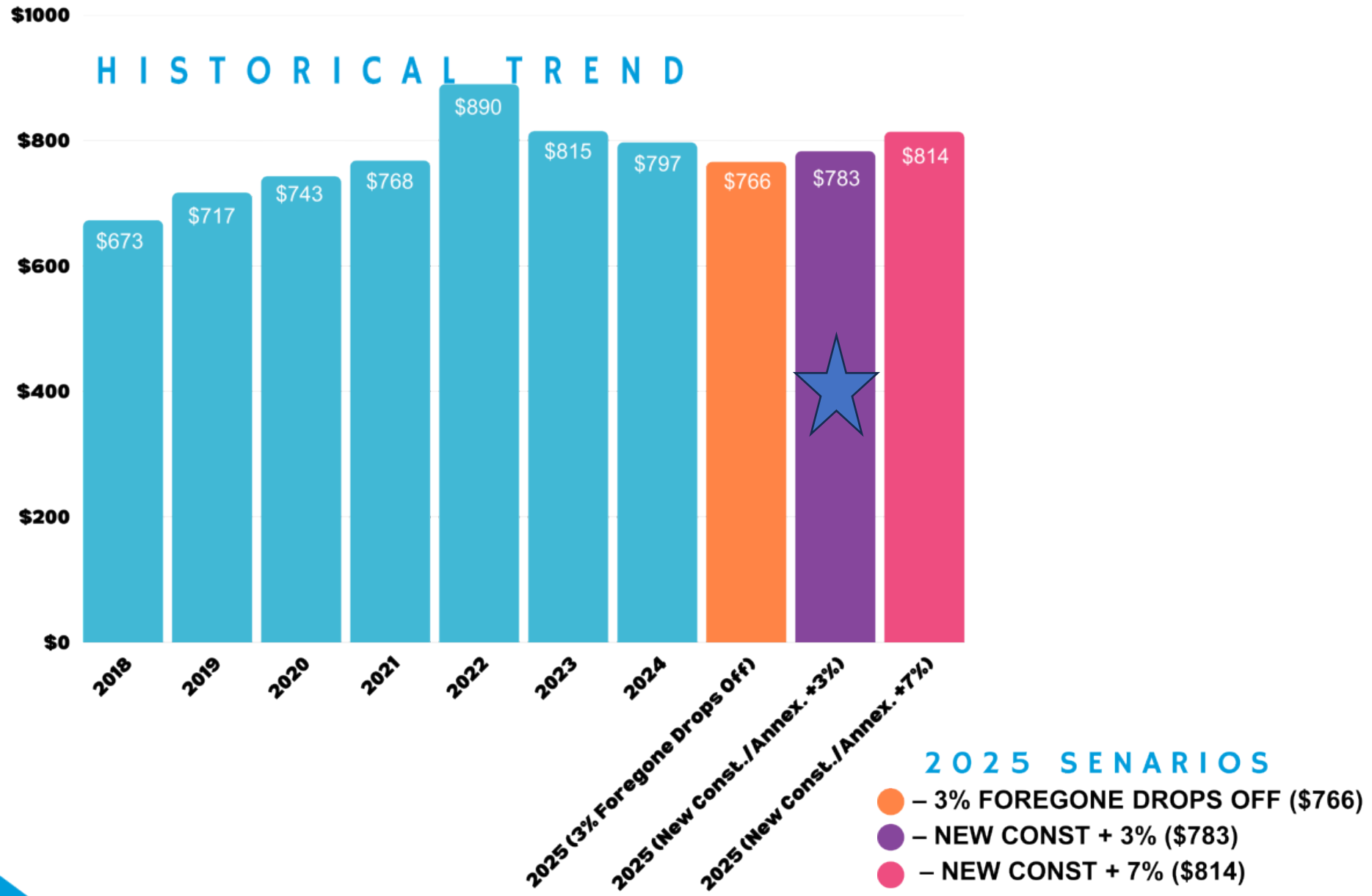
- Doesn't reflect shifting market valuation impact or state property tax relief – state funded $50 million (HB 304).

Impact of Rising Residential Property Value on Property Taxes

Tax Year	2020	2021	2022	2023	2024
Assessed Valuation	$290,120	$349,811	$550,509	$508,689	$458,521
Estimated Property Taxes	$743	$768	$890	$815	$797

CITY OF POST FALLS

Property Tax Trends



Motion Options

- Council may request staff to present an ordinance to:
  - Adopt budget as presented (new growth/annex/3% increase) **or**
  - Modify proposed budget (identify percentage of increase or amount of reduction) **and**
  - Direct staff to present resolution on foregone balance:
    - Take up to 1% operating foregone;
    - Take up to 3% towards one-time only capital projects; **or**
    - Reserving foregone balance (if less than 3% taken)

Questions?

				Defined Budgets			
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 001 - GENERAL FUND							
Revenue							
Department: 410 - General Government Services							
001-410.1006.34525	American Rescue Plan Act (AR...	7,450,400.07	2,974,911.94	0.00	0.00	0.00	0.00
001-410.1423.38101	Beer/Wine/Liquor License	37,000.00	37,688.75	37,000.00	41,138.75	41,000.00	0.00
001-410.1427.39185	Payroll Reimbursement	0.00	3,262.42	0.00	4,500.00	0.00	0.00
001-410.1429.31900	URA Tax Rebate	0.00	-10,084.68	0.00	1,913.12	0.00	0.00
001-410.1431.39180	NSF Check Return Fees	1,500.00	1,300.00	500.00	1,060.00	1,000.00	0.00
001-410.1432.39410	Equipment Auction Revenue	0.00	75,854.45	0.00	233,863.00	0.00	0.00
001-410.1433.39170	Miscellaneous Income	2,000.00	6,381.47	2,000.00	15,744.10	5,000.00	0.00
001-410.1433.39195	Incentive Rebates	5,000.00	11,846.75	5,000.00	27,117.26	10,000.00	0.00
001-410.1434.33113	Rental Income-Land, Bldgs	2,000.00	2,150.76	0.00	871.53	0.00	0.00
001-410.1490.30010	Taxes Current	15,132,447.00	15,123,046.71	16,582,700.00	16,650,249.12	17,417,454.00	0.00
001-410.1490.30020	Taxes Delinquent	218,923.00	94,627.95	220,335.00	125,263.60	150,335.00	0.00
001-410.1490.30030	Taxes Penalty & Interest	0.00	0.00	0.00	16,514.80	112,807.86	0.00
001-410.1490.30060	Ag. Equip. Prop. Tax Replacem	1,674.00	1,674.00	1,674.00	1,674.00	1,674.00	0.00
001-410.1490.30065	Persl Propty Tax Exemptn Repl...	127,726.00	126,052.15	126,052.00	126,233.50	126,052.00	0.00
001-410.1490.30070	REA County & 3% Yield	24,000.00	81,298.88	24,000.00	76,736.77	80,000.00	0.00
001-410.1495.31100	State Revenue Sharing	5,083,058.00	4,633,328.08	4,320,823.00	3,616,407.32	4,805,155.00	0.00
001-410.1495.31300	State Liquor	740,700.00	733,075.00	784,225.00	451,911.00	753,185.00	0.00
001-410.1496.32010	Avista Gas Franchise Fees	80,000.00	159,655.99	80,000.00	108,238.67	160,000.00	0.00
001-410.1496.32020	Avista Electric Franchise Fee	200,000.00	275,286.34	225,000.00	198,709.16	250,000.00	0.00
001-410.1496.32030	KEC - Franchise Fees	60,000.00	121,284.80	75,000.00	79,571.77	125,000.00	0.00
001-410.1496.32040	Franchise Fee Time Warner	200,000.00	159,292.80	200,000.00	110,557.03	170,000.00	0.00
001-410.1496.32060	Franchise Fees TDS Telecom	40,000.00	58,233.96	40,000.00	39,690.38	55,000.00	0.00
001-410.1900.37000	Other Financing Sources	0.00	0.00	1,000.00	0.00	1,000.00	0.00
001-410.1900.37020	Investment Income	450,000.00	1,418,518.94	500,000.00	539,797.38	750,000.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
				Defined Budgets			
001-410.1900.37025	Unrealized Gain/Loss on Inves...	0.00	2,181,908.04	0.00	1,020,292.89	0.00	0.00
001-410.1900.37040	Designated Investmt Income	50,000.00	-63,641.97	50,000.00	16,942.20	50,000.00	0.00
001-410.1920.37201	Cash Carryover - Designated	6,182,515.69	0.00	10,253,215.00	0.00	11,353,011.00	0.00
001-410.3306.39655	Rental Income Cell Tower	2,000.00	0.00	0.00	0.00	0.00	0.00
Department: 410 - General Government Services Total:		**36,090,943.76**	**28,206,953.53**	**33,528,524.00**	**23,504,997.35**	**36,417,673.86**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 421 - Police							
001-421.1107.34202	Bullet Proof Vest Grant	0.00	902.43	0.00	0.00	0.00	0.00
001-421.1114.34208	ITD Off of Hwy Safety Grant	0.00	0.00	1,170,000.00	0.00	0.00	0.00
001-421.1140.34204	JAG Revenue	0.00	11,740.00	0.00	0.00	0.00	0.00
001-421.1427.39185	Payroll Reimbursement Police	0.00	137,050.45	0.00	135,607.41	0.00	0.00
001-421.1510.33209	Police Fines	90,000.00	63,793.00	90,000.00	114,211.28	90,000.00	0.00
001-421.1513.33208	Police - School Resource Off.	223,300.00	262,087.25	223,300.00	261,786.11	250,000.00	0.00
001-421.1514.33207	Police - Misc. Services	1,000.00	6,308.57	0.00	8,063.79	5,000.00	0.00
001-421.1514.38509	Merchant Police	0.00	25.00	0.00	25.00	0.00	0.00
001-421.1515.33211	Prosecution Reimbursement	3,000.00	11,043.50	8,000.00	6,391.50	8,000.00	0.00
001-421.1521.34218	Police Dept Refunds & Reimbur...	0.00	-2,445.82	0.00	0.00	0.00	0.00
001-421.1525.34220	Police Donations	0.00	200.00	0.00	3,415.57	0.00	0.00
	Department: 421 - Police Total:	**317,300.00**	**490,704.38**	**1,491,300.00**	**529,500.66**	**353,000.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 423 - Oasis							
001-423.1153.34213	ICDVVA	50,000.00	57,294.32	50,000.00	35,429.67	50,000.00	0.00
001-423.1427.39185	Payroll Reimbursement - Oasis	0.00	640.02	0.00	0.00	0.00	0.00
001-423.1502.34276	Oasis Donations	0.00	1,941.84	0.00	1,222.36	0.00	0.00
001-423.1519.34258	Designation Donations	5,000.00	8,635.00	0.00	9,835.00	0.00	0.00
	Department: 423 - Oasis Total:	**55,000.00**	**68,511.18**	**50,000.00**	**46,487.03**	**50,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 424 - Legal							
001-424.0000.39200	Legal Settlement	0.00	0.00	0.00	800,000.00	0.00	0.00
001-424.1515.33211	Rathdrum Prosecution Reimbur...	64,800.00	69,563.00	89,820.00	80,683.00	95,136.00	0.00
001-424.1515.33219	Hayden Prosecution Reimburs...	69,996.00	69,996.00	139,200.00	121,833.00	144,312.00	0.00
	Department: 424 - Legal Total:	**134,796.00**	**139,559.00**	**229,020.00**	**1,002,516.00**	**239,448.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 427 - Animal Control							
001-427.1504.33201	Animal Control	20,000.00	8,962.50	0.00	8,653.00	8,000.00	0.00
001-427.1504.34200	Animal Control Donations	0.00	601.00	0.00	197.00	0.00	0.00
001-427.1505.33205	Dog Impound Fees	27,000.00	0.00	15,000.00	0.00	0.00	0.00
	Department: 427 - Animal Control Total:	**47,000.00**	**9,563.50**	**15,000.00**	**8,850.00**	**8,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 430 - Public Works Revenue							
001-430.0000.34226	Idaho Department of Transpora..	0.00	1,870,000.00	1,170,000.00	0.00	0.00	0.00
001-430.1491.31600	Highway District	155,000.00	179,303.66	155,000.00	191,560.59	180,000.00	0.00
001-430.1495.31400	State Hwy Use	3,198,737.00	4,213,608.81	2,426,395.00	3,058,840.23	3,708,175.00	0.00
001-430.1702.38401	Public Works - Misc. Income	0.00	34,842.98	0.00	12,586.72	10,000.00	0.00
Department: 430 - Public Works Revenue Total:		**3,353,737.00**	**6,297,755.45**	**3,751,395.00**	**3,262,987.54**	**3,898,175.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 431 - Streets							
001-431.1701.38402	Sign Building	2,500.00	35.00	2,500.00	223.48	250.00	0.00
	Department: 431 - Streets Total:	**2,500.00**	**35.00**	**2,500.00**	**223.48**	**250.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 441 - Urban Forestry							
001-441.1680.34302	Arbor Day Sponsor Donations	0.00	0.00	0.00	750.00	0.00	0.00
	Department: 441 - Urban Forestry Total:	**0.00**	**0.00**	**0.00**	**750.00**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 442 - Cemetery							
001-442.1409.39140	Cemetery Misc	5,000.00	15,897.00	5,000.00	20,000.39	15,000.00	0.00
001-442.1670.33307	Cemetery	45,000.00	57,162.52	50,000.00	68,587.50	50,000.00	0.00
001-442.1671.33313	Grave Liners	15,000.00	17,258.00	15,000.00	18,692.00	15,000.00	0.00
001-442.1672.33317	Markers & Headstones	60,000.00	103,877.56	70,000.00	96,128.39	70,000.00	0.00
001-442.1674.33319	Open & Close	30,000.00	44,763.60	40,000.00	44,027.00	45,000.00	0.00
	Department: 442 - Cemetery Total:	**155,000.00**	**238,958.68**	**180,000.00**	**247,435.28**	**195,000.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 443 - Parks							
001-443.0000.39650	Rental Income	12,000.00	28,269.65	12,000.00	30,963.96	20,000.00	0.00
001-443.1639.33396	Recreation Field Reservations	6,000.00	205.00	6,000.00	6,657.50	3,500.00	0.00
001-443.1650.33323	Parks - Misc. Income	0.00	282.95	0.00	1,077.29	0.00	0.00
001-443.1651.33325	Parks - Parking Fees	60,000.00	144,546.51	75,000.00	109,690.10	100,000.00	0.00
001-443.1653.33321	Parks - Concessionaires	0.00	0.00	500.00	0.00	500.00	0.00
001-443.1654.33327	Parks - Reservations	60,000.00	94,361.75	75,000.00	89,653.36	90,000.00	0.00
001-443.1655.38304	Juvenile Diversion Program	0.00	615.00	0.00	1,526.58	0.00	0.00
001-443.1656.34320	Parks Donations	0.00	20,000.00	0.00	5,000.00	0.00	0.00
001-443.1658.34255	Avista - TP Wave Maintenance	11,255.09	11,940.53	12,298.76	11,592.74	13,047.75	0.00
001-443.1658.38301	Avista Maintenance Agreement	65,563.62	69,556.45	71,643.15	73,669.06	76,006.21	0.00
001-443.1667.34322	Community Garden Donations	0.00	658.80	600.00	811.80	600.00	0.00
	Department: 443 - Parks Total:	**214,818.71**	**370,436.64**	**253,041.91**	**330,642.39**	**303,653.96**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 444 - Parks - Construction							
001-444.2011.34115	ICDBG	0.00	0.00	405,000.00	0.00	0.00	0.00
001-444.2017.34257	Avista - Spokane River Project	0.00	73,000.00	0.00	0.00	0.00	0.00
Department: 444 - Parks - Construction Total:		**0.00**	**73,000.00**	**405,000.00**	**0.00**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 445 - Recreation							
001-445.1202.34330	Recreation Grants	0.00	96.00	0.00	2,000.00	500.00	0.00
001-445.1609.33381	Recreation T- Ball	10,000.00	13,973.22	11,500.00	15,955.81	12,000.00	0.00
001-445.1609.34336	Recreation T-Ball Sponsor	4,500.00	5,433.00	5,000.00	5,571.50	5,000.00	0.00
001-445.1610.33355	Recreation B-Ball Youth	18,746.00	17,945.32	18,746.00	15,380.78	18,746.00	0.00
001-445.1610.34322	Recreation B-Ball Youth Sponsor	8,536.00	8,000.00	9,500.00	10,325.00	9,500.00	0.00
001-445.1612.33353	Recreation B-Ball Open	1,000.00	915.00	1,000.00	914.00	1,000.00	0.00
001-445.1613.33357	Recreation B-Ball Youth Comp	31,182.00	42,685.99	31,182.00	8,904.38	35,000.00	0.00
001-445.1614.33375	Recreation Special Activity	8,000.00	11,948.90	9,000.00	13,646.29	10,000.00	0.00
001-445.1615.33345	Recreation - Gym Rental	1,000.00	1,185.00	2,500.00	60.00	1,000.00	0.00
001-445.1616.33359	Recreation Dance	25,000.00	35,156.37	25,000.00	33,557.10	30,000.00	0.00
001-445.1617.33339	Rec Dept - Gymnastics	3,000.00	15,322.60	5,000.00	11,823.00	10,000.00	0.00
001-445.1618.33315	Ice Skating	3,000.00	6,510.00	5,000.00	3,960.00	5,000.00	0.00
001-445.1619.33365	Recreation Football-Flag	4,593.00	22,369.92	15,000.00	24,694.70	18,000.00	0.00
001-445.1622.33367	Recreation Karate	4,500.00	7,128.50	5,500.00	6,455.00	5,500.00	0.00
001-445.1623.33373	Recreation Soccer Youth	35,000.00	50,786.36	40,000.00	51,128.52	50,000.00	0.00
001-445.1623.34334	Recreation Soccer Sponsor	12,070.00	15,300.00	14,500.00	20,450.00	14,500.00	0.00
001-445.1625.33391	Recreation Workshops	12,000.00	6,648.00	15,000.00	3,028.00	10,000.00	0.00
001-445.1626.33383	Recreation Tennis Lessons	1,500.00	1,307.00	2,500.00	0.00	2,500.00	0.00
001-445.1627.33341	Rec Tennis Tournament/League	1,000.00	0.00	1,500.00	0.00	1,500.00	0.00
001-445.1628.33385	Recreation V-Ball Adult	26,365.00	22,746.00	22,000.00	20,480.00	22,000.00	0.00
001-445.1629.33387	Recreation V-Ball Open	1,694.00	3,682.55	2,500.00	2,869.00	2,500.00	0.00
001-445.1630.33389	Recreation V-Ball Youth	9,000.00	13,148.18	9,000.00	12,087.50	11,000.00	0.00
001-445.1630.34340	Recreation V-Ball Youth Sponsor	3,500.00	5,050.00	5,500.00	5,250.00	5,500.00	0.00
001-445.1631.33349	Recreation Art Program	2,000.00	1,156.10	3,000.00	1,871.00	3,000.00	0.00
001-445.1632.33379	Recreation Summer Day Camp	200,000.00	257,132.05	250,000.00	285,153.44	250,000.00	0.00
001-445.1633.33377	Recreation Sports Camps	6,000.00	11,807.20	7,000.00	8,254.23	8,000.00	0.00
001-445.1633.34101	Camp Scholarships	1,000.00	-310.60	1,000.00	1,025.00	1,000.00	0.00
001-445.1634.34328	Recreation Football Sponsor	2,100.00	8,300.00	4,500.00	11,300.00	6,000.00	0.00
001-445.1635.33363	Recreation Flag Adult	4,500.00	600.00	2,000.00	450.00	2,000.00	0.00
001-445.1639.33360	Recreation Open Gym Pickel Ball	500.00	280.00	500.00	0.00	500.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-445.1639.39335	Recreation Outdoor	6,000.00	5,313.00	6,000.00	5,556.00	6,000.00	0.00
001-445.1640.33343	Recreation - Golf	6,500.00	9,195.00	7,500.00	8,792.00	7,500.00	0.00
001-445.1642.33369	Recreation Preschool	2,000.00	4,282.75	3,500.00	2,791.60	3,500.00	0.00
001-445.1643.34344	Scholarships	1,000.00	62.11	1,000.00	554.82	1,000.00	0.00
001-445.1644.38302	Centennial Trail Usage Fee	250.00	0.00	250.00	75.00	250.00	0.00
001-445.1650.33323	Rec - Misc. Income	0.00	-128.17	0.00	100.00	0.00	0.00
001-445.1653.33393	Recreation Concessionaires	500.00	450.00	1,000.00	475.00	1,000.00	0.00
001-445.1684.34321	Recreation: Fishing Derby Spon...	1,000.00	0.00	500.00	0.00	0.00	0.00
	Department: 445 - Recreation Total:	**458,536.00**	**605,477.35**	**544,178.00**	**594,938.67**	**570,496.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 450 - Economic & Comm. Dev. Rev							
001-450.1753.38502	Build Insp - Electrical	250,000.00	304,242.32	275,000.00	203,079.80	275,000.00	0.00
001-450.1753.38506	Build Insp - Plumbing	200,000.00	235,473.43	250,000.00	150,496.27	250,000.00	0.00
001-450.1753.38507	Building Permits	1,000,000.00	1,347,197.14	1,621,634.47	1,042,471.22	1,625,138.47	0.00
001-450.1756.38501	Build Insp - Mechanical	100,000.00	148,553.00	100,000.00	106,272.25	140,000.00	0.00
Department: 450 - Economic & Comm. Dev. Rev Total:		**1,550,000.00**	**2,035,465.89**	**2,246,634.47**	**1,502,319.54**	**2,290,138.47**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 453 - Engineering							
001-453.1355.34555	ITD Seltice Way:Idaho to Bay St	0.00	16,677.62	0.00	0.00	0.00	0.00
001-453.1706.38510	Special Event Permit	0.00	100.00	0.00	100.00	0.00	0.00
001-453.1752.33501	Engineer - Inspection Fees	400,000.00	847,769.62	600,000.00	791,225.77	800,000.00	0.00
001-453.1757.38511	P & Z Fees	200,000.00	222,365.39	200,000.00	188,437.39	200,000.00	0.00
001-453.1758.38509	Business License Fee	23,000.00	21,600.00	23,000.00	22,550.00	23,000.00	0.00
	Department: 453 - Engineering Total:	**623,000.00**	**1,108,512.63**	**823,000.00**	**1,002,313.16**	**1,023,000.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 454 - Community Development Admin							
001-454.0000.34216	Department of Commerce	0.00	-10,000.00	0.00	0.00	0.00	0.00
Department: 454 - Community Development Admin Total:		**0.00**	**-10,000.00**	**0.00**	**0.00**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 497 - Transfer Out							
001-497.1903.37420	Transfer Impact Fees	640,000.00	640,000.00	0.00	0.00	0.00	0.00
001-497.1903.37461	Transfer Sanitation	150,000.00	150,000.00	626,536.00	626,535.96	377,556.00	0.00
001-497.1903.37462	Transfer Water	416,196.00	416,196.00	487,345.00	487,344.96	517,302.00	0.00
001-497.1903.37463	Transfer Reclaimed Water	764,135.00	764,135.00	939,040.00	939,039.96	948,612.00	0.00
	Department: 497 - Transfer Out Total:	**1,970,331.00**	**1,970,331.00**	**2,052,921.00**	**2,052,920.88**	**1,843,470.00**	**0.00**
	Revenue Total:	**44,972,962.47**	**41,605,264.23**	**45,572,514.38**	**34,086,881.98**	**47,192,305.29**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 411 - Mayor & Council							
001-411.0000.62040	Contracts/Professional	45,000.00	34,999.92	27,500.00	14,301.98	12,000.00	0.00
001-411.0000.62060	Dues & Membership	31,968.00	31,828.00	38,361.60	33,878.00	38,361.60	0.00
001-411.0000.62360	Jobs Plus Contribution	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
001-411.0000.63060	Office Supplies	250.00	659.29	250.00	103.25	250.00	0.00
001-411.0000.63070	Postage	100.00	40.39	100.00	14.29	100.00	0.00
001-411.0000.63120	Awards/Certificates	100.00	60.00	100.00	0.00	100.00	0.00
001-411.0000.63210	Printing/Postage/Broch/Books	50.00	0.00	25,050.00	0.00	50.00	0.00
001-411.0000.63800	Discretionary	250.00	245.82	250.00	375.46	250.00	0.00
001-411.0000.63850	Tourism & Economic Developm...	4,000.00	77.93	4,000.00	2,796.98	4,000.00	0.00
001-411.0000.63870	FTA Match - Public Transit	40,412.00	40,412.00	41,624.00	41,624.00	42,873.00	0.00
001-411.0000.64010	Travel & Meetings	8,500.00	6,049.94	8,500.00	6,874.27	8,500.00	0.00
001-411.0000.65030	Telephone	700.00	803.45	700.00	134.73	700.00	0.00
001-411.0000.66050	Copier Maintenance & Supplies	500.00	178.14	500.00	71.63	500.00	0.00
001-411.4155.71000	Salaries	106,116.07	102,023.53	106,116.07	86,936.34	106,116.07	0.00
001-411.4155.71030	Employer FICA	8,117.88	7,572.59	8,117.88	6,501.13	8,117.88	0.00
001-411.4155.71040	Employer Retirement	11,863.78	7,835.43	12,691.48	7,135.56	12,691.48	0.00
001-411.4155.71050	Employer Workman Compensat..	137.95	76.44	95.50	47.18	95.50	0.00
001-411.4155.71060	Employer Unemployment Ins	0.00	82.81	168.95	255.47	0.00	0.00
	Department: 411 - Mayor & Council Total:	**283,065.68**	**257,945.68**	**299,125.48**	**226,050.27**	**259,705.53**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 412 - Information Systems							
001-412.0000.62040	Contracts/Professional	0.00	0.00	0.00	29,640.00	0.00	0.00
001-412.0000.62133	Subscription	0.00	0.00	0.00	18,389.28	0.00	0.00
001-412.0000.63030	Computer Supplies	1,000.00	2,048.94	1,200.00	2,201.62	1,200.00	0.00
001-412.0000.63060	Office Supplies	300.00	311.37	300.00	1,685.36	300.00	0.00
001-412.0000.63070	Postage	25.00	23.16	50.00	0.00	50.00	0.00
001-412.0000.64010	Travel & Meetings	500.00	32.15	500.00	2,257.32	500.00	0.00
001-412.0000.64020	Staff Development	3,500.00	148.00	3,500.00	205.00	3,500.00	0.00
001-412.0000.65030	Telephone	4,000.00	3,210.36	4,000.00	3,013.07	4,000.00	0.00
001-412.0000.65040	Internet Connection Fee	13,600.00	7,989.06	13,600.00	11,759.83	13,600.00	0.00
001-412.0000.66014	Software Licensing	10,800.00	5,780.45	72,000.00	146,778.68	77,760.00	0.00
001-412.0000.66019	Backup Services	2,000.00	0.00	2,000.00	0.00	0.00	0.00
001-412.0000.66030	Cables/Support Acc.	3,000.00	1,525.46	3,000.00	997.96	3,000.00	0.00
001-412.0000.66040	Computer Equipment	4,000.00	5,764.60	4,000.00	6,548.86	4,000.00	0.00
001-412.0000.66043	Computer Services Contracts	0.00	0.00	0.00	10,371.74	0.00	0.00
001-412.0000.66070	Phone Maintenance	10,000.00	14,110.00	10,000.00	360.00	10,000.00	0.00
001-412.0000.66180	Server/Adv Support	5,500.00	2,140.94	5,500.00	7,372.68	5,500.00	0.00
001-412.0000.69765	Subscription Financing Principal	0.00	34,965.76	0.00	0.00	0.00	0.00
001-412.0000.69766	Subscription Financing Interest	0.00	699.32	0.00	0.00	0.00	0.00
001-412.0000.80010	Computer	20,000.00	21,418.21	25,000.00	14,897.18	25,000.00	0.00
001-412.0000.92010	Server & Cameras	0.00	0.00	0.00	0.00	2,000.00	0.00
001-412.0000.92070	C. Hall Network Switches & UP	0.00	0.00	17,500.00	16,479.96	0.00	0.00
001-412.4155.71000	Salaries	342,784.00	330,898.64	604,947.20	505,252.25	545,136.80	0.00
001-412.4155.71030	Employer FICA	26,222.98	25,215.73	46,278.46	38,495.85	41,702.97	0.00
001-412.4155.71040	Employer Retirement	35,160.65	36,259.59	72,351.69	60,603.61	65,198.36	0.00
001-412.4155.71050	Employer Workman Compensat..	617.01	391.86	725.94	390.98	654.16	0.00
001-412.4155.71060	Employer Unemployment Ins	3,427.84	682.87	6,049.47	67.07	5,451.37	0.00
	Department: 412 - Information Systems Total:	**486,437.48**	**493,616.47**	**892,502.76**	**877,768.30**	**808,553.66**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 413 - General Services							
001-413.0000.62060	Dues & Membership	2,250.00	1,489.00	3,500.00	1,330.00	3,500.00	0.00
001-413.0000.63010	Book Purchasing	100.00	0.00	100.00	119.00	100.00	0.00
001-413.0000.63060	Office Supplies	600.00	433.56	600.00	144.04	600.00	0.00
001-413.0000.63070	Postage	50.00	1.61	50.00	1.77	50.00	0.00
001-413.0000.63800	Discretionary	250.00	250.00	250.00	0.00	250.00	0.00
001-413.0000.63810	Other Dept O&E	500.00	292.77	500.00	51.86	500.00	0.00
001-413.0000.64010	Travel & Meetings	4,000.00	4,363.23	4,000.00	1,931.93	4,000.00	0.00
001-413.0000.64020	Staff Development	6,500.00	1,180.22	6,500.00	1,050.50	6,500.00	0.00
001-413.0000.64030	Mileage Reimbursement	3,600.00	3,664.30	3,600.00	2,935.70	3,600.00	0.00
001-413.0000.65030	Telephone	1,600.00	1,910.36	1,600.00	404.19	1,600.00	0.00
001-413.0000.66010	Computer Software	600.00	0.00	600.00	0.00	600.00	0.00
001-413.0000.66050	Copier Maintenance & Supplies	700.00	330.05	700.00	214.97	700.00	0.00
001-413.0000.80010	Computer	5,000.00	1,259.77	5,000.00	2,958.71	5,000.00	0.00
001-413.4155.71000	Salaries	441,771.20	447,631.91	476,361.60	413,209.18	476,361.60	0.00
001-413.4155.71030	Employer FICA	33,795.50	31,994.04	36,441.66	28,204.68	36,441.66	0.00
001-413.4155.71040	Employer Retirement	64,631.22	51,412.13	56,972.85	49,770.85	56,972.85	0.00
001-413.4155.71050	Employer Workman Compensat..	795.19	507.41	571.63	410.98	571.63	0.00
001-413.4155.71060	Employer Unemployment Ins	4,417.71	1,002.17	4,763.62	-145.42	4,763.62	0.00
	Department: 413 - General Services Total:	**571,160.82**	**547,722.53**	**602,111.36**	**502,592.94**	**602,111.36**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 414 - Finance							
001-414.0000.62000	Advertising & Legal Fees	1,500.00	1,540.38	5,000.00	914.25	5,000.00	0.00
001-414.0000.62020	Bank Charges	8,000.00	8,792.73	8,000.00	14,741.46	8,000.00	0.00
001-414.0000.62040	Contracts/Professional	15,800.00	13,165.00	56,650.00	56,244.25	56,650.00	0.00
001-414.0000.62050	Credit Card Expense	0.00	0.00	2,000.00	0.00	2,000.00	0.00
001-414.0000.62060	Dues & Membership	600.00	819.00	1,250.00	199.00	1,250.00	0.00
001-414.0000.62080	Hiring & Recruiting Costs	0.00	87.99	0.00	205.98	0.00	0.00
001-414.0000.62091	Audit	35,000.00	43,275.00	35,000.00	34,650.00	35,000.00	0.00
001-414.0000.62120	Research/Review Fees	1,085.00	1,585.00	1,085.00	1,435.00	1,085.00	0.00
001-414.0000.62133	Subscription	0.00	165,807.60	0.00	0.00	0.00	0.00
001-414.0000.63050	Envelopes, Forms	1,500.00	883.88	1,500.00	713.90	1,500.00	0.00
001-414.0000.63060	Office Supplies	1,500.00	2,672.30	1,500.00	1,595.98	1,500.00	0.00
001-414.0000.63070	Postage	5,000.00	2,125.59	6,100.00	2,717.78	6,100.00	0.00
001-414.0000.63600	Budget/CAFR Prep Materials	300.00	199.00	300.00	0.00	300.00	0.00
001-414.0000.64010	Travel & Meetings	4,500.00	3,990.84	4,500.00	3,417.29	4,500.00	0.00
001-414.0000.64020	Staff Development	4,500.00	1,631.00	4,500.00	1,078.00	4,500.00	0.00
001-414.0000.64030	Gasoline	0.00	32.15	0.00	1,467.85	0.00	0.00
001-414.0000.65030	Telephone	3,100.00	4,888.53	5,000.00	1,480.19	5,000.00	0.00
001-414.0000.66012	Computer Software Maint. Sup...	50,375.00	50,375.00	50,375.00	0.00	50,375.00	0.00
001-414.0000.66015	Software Maint. - Tyler	83,500.00	-51,183.15	87,675.00	105,271.03	92,058.75	0.00
001-414.0000.66042	Computer Printer Supplies	50.00	39.29	50.00	78.98	50.00	0.00
001-414.0000.66050	Copier Maintenance & Supplies	2,000.00	3,432.90	3,000.00	3,749.87	3,000.00	0.00
001-414.0000.69500	Subscription Financing	0.00	-154,107.60	0.00	0.00	0.00	0.00
001-414.0000.69765	Subscription Financing Principal	0.00	98,315.40	0.00	0.00	0.00	0.00
001-414.0000.69766	Subscription Financing Interest	0.00	46,008.35	0.00	0.00	0.00	0.00
001-414.1445.62050	UB On-line Credit Card Charges	240,000.00	242,063.27	240,000.00	265,102.23	252,000.00	0.00
001-414.1445.62170	Contract - UB Mailing	60,000.00	75,606.00	70,000.00	70,377.58	75,000.00	0.00
001-414.1445.62190	Utility Billing/On Line Support	40,000.00	45,047.55	41,000.00	36,617.39	45,000.00	0.00
001-414.4155.71000	Salaries	542,942.40	551,363.83	584,188.80	490,354.69	584,188.80	0.00
001-414.4155.71030	Employer FICA	41,535.09	41,846.25	44,690.44	37,289.23	44,690.44	0.00
001-414.4155.71040	Employer Retirement	60,700.96	62,558.02	69,868.98	58,760.91	69,868.98	0.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-414.4155.71050	Employer Workman Compensat..	977.30	605.69	701.03	497.82	701.03	0.00
001-414.4155.71060	Employer Unemployment Ins	5,429.42	1,118.19	5,841.89	-274.07	5,841.89	0.00
	Department: 414 - Finance Total:	**1,209,895.17**	**1,264,584.98**	**1,329,776.14**	**1,188,686.59**	**1,355,159.89**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 415 - City Clerk							
001-415.0000.62000	Advertising & Legal Fees	6,000.00	1,990.98	6,000.00	1,161.17	3,000.00	0.00
001-415.0000.62030	Codifiers	13,453.00	0.00	13,453.00	0.00	0.00	0.00
001-415.0000.62040	Contracts/Professional	23,950.00	8,474.92	23,950.00	22,657.30	23,950.00	0.00
001-415.0000.62060	Dues & Membership	500.00	135.00	500.00	45.00	500.00	0.00
001-415.0000.63060	Office Supplies	300.00	230.85	300.00	19.67	300.00	0.00
001-415.0000.63070	Postage	400.00	536.56	400.00	53.56	400.00	0.00
001-415.0000.64010	Travel & Meetings	1,000.00	1,894.80	2,500.00	-4.81	2,500.00	0.00
001-415.0000.64020	Staff Development	750.00	35.00	2,500.00	0.00	2,500.00	0.00
001-415.0000.65030	Telephone	650.00	1,106.91	650.00	269.46	650.00	0.00
001-415.0000.66050	Copier Maintenance & Supplies	350.00	150.54	350.00	76.88	350.00	0.00
001-415.0000.66080	Postage Machine Supplies	3,000.00	2,125.00	3,000.00	2,933.00	3,000.00	0.00
001-415.0000.66190	Small Equipment	0.00	0.00	0.00	2,800.00	0.00	0.00
001-415.0000.69765	Subscription Financing Principal	0.00	14,076.56	0.00	0.00	0.00	0.00
001-415.0000.69766	Subscription Financing Interest	0.00	370.09	0.00	0.00	0.00	0.00
001-415.4155.71000	Salaries	71,905.60	67,372.90	77,292.80	56,543.70	77,292.80	0.00
001-415.4155.71030	Employer FICA	5,500.78	5,148.10	5,912.90	4,251.65	5,951.15	0.00
001-415.4155.71040	Employer Retirement	8,039.05	7,764.38	9,244.22	6,762.65	9,304.02	0.00
001-415.4155.71050	Employer Workman Compensat..	129.43	85.11	92.75	54.50	93.35	0.00
001-415.4155.71060	Employer Unemployment Ins	719.06	69.35	772.93	121.26	777.93	0.00
	Department: 415 - City Clerk Total:	**136,646.92**	**111,567.05**	**146,918.60**	**97,744.99**	**130,569.25**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 417 - Media/Cable Franchise							
001-417.0000.62003	Publications and Advertising	1,000.00	0.00	1,000.00	0.00	250.00	0.00
001-417.0000.62060	Dues & Membership	0.00	400.00	0.00	400.00	0.00	0.00
001-417.0000.62133	Subscription	250.00	900.20	1,200.00	843.28	1,200.00	0.00
001-417.0000.62170	Music Use License Fees	200.00	0.00	200.00	0.00	200.00	0.00
001-417.0000.63060	Office Supplies	500.00	113.84	500.00	103.54	500.00	0.00
001-417.0000.63070	Postage	0.00	0.00	0.00	2.07	0.00	0.00
001-417.0000.63080	Program Equip/Supplies	800.00	236.31	800.00	3,142.88	800.00	0.00
001-417.0000.63570	Domain Services	3,000.00	539.76	3,000.00	0.00	500.00	0.00
001-417.0000.64010	Travel & Meetings	50.00	0.00	1,000.00	298.95	1,000.00	0.00
001-417.0000.64020	Staff Development	400.00	0.00	400.00	645.00	400.00	0.00
001-417.0000.65030	Telephone	500.00	1,606.82	1,250.00	269.55	1,250.00	0.00
001-417.0000.66014	Software Licensing	500.00	36,034.68	55,500.00	34,179.45	40,000.00	0.00
001-417.1920.69920	Contingency Account	0.00	0.00	0.00	0.00	224,772.68	0.00
001-417.4155.71000	Salaries	126,796.80	127,774.66	134,056.00	113,112.76	134,056.00	0.00
001-417.4155.71030	Employer FICA	9,699.96	9,646.20	10,255.28	8,564.08	10,255.28	0.00
001-417.4155.71040	Employer Retirement	14,175.88	14,627.80	16,033.10	13,528.13	16,033.10	0.00
001-417.4155.71050	Employer Workman Compensat..	228.23	148.35	160.87	114.92	160.87	0.00
001-417.4155.71060	Employer Unemployment Ins	1,267.97	277.62	1,340.56	-20.53	1,340.56	0.00
	Department: 417 - Media/Cable Franchise Total:	**159,368.84**	**192,306.24**	**226,695.81**	**175,184.08**	**432,718.49**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 418 - Human Resources							
001-418.0000.62060	Dues & Membership	500.00	623.00	500.00	528.00	650.00	0.00
001-418.0000.62133	Subscription	250.00	0.00	250.00	169.99	250.00	0.00
001-418.0000.62250	Benefits Attorney Consultation	0.00	5,502.75	0.00	0.00	0.00	0.00
001-418.0000.63060	Office Supplies	800.00	1,011.05	800.00	400.63	800.00	0.00
001-418.0000.63070	Postage	50.00	14.22	50.00	16.61	50.00	0.00
001-418.0000.64010	Travel & Meetings	1,500.00	1,782.39	2,000.00	2,529.64	2,000.00	0.00
001-418.0000.64020	Staff Development	2,000.00	1,703.06	2,000.00	1,795.66	2,000.00	0.00
001-418.0000.65030	Telephone	750.00	1,606.91	750.00	269.47	750.00	0.00
001-418.0000.66050	Copier Maintenance	600.00	163.44	600.00	0.00	200.00	0.00
001-418.0000.80010	Computer	0.00	1,622.68	0.00	0.00	0.00	0.00
001-418.4000.72070	Drug Testing	2,500.00	4,585.00	3,500.00	3,515.00	5,000.00	0.00
001-418.4155.71000	Salaries	188,780.80	194,985.32	202,924.80	173,359.93	202,924.80	0.00
001-418.4155.71030	Employer FICA	14,441.73	14,851.03	15,523.75	13,305.24	15,523.75	0.00
001-418.4155.71040	Employer Retirement	21,105.69	22,261.73	24,269.81	20,909.53	24,269.81	0.00
001-418.4155.71050	Employer Workman Compensat..	339.81	296.24	243.51	175.61	243.51	0.00
001-418.4155.71060	Employer Unemployment Ins	1,887.81	357.68	2,029.25	-91.18	2,029.25	0.00
	Department: 418 - Human Resources Total:	**235,505.84**	**251,366.50**	**255,441.12**	**216,884.13**	**256,691.12**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 421 - Police							
001-421.0000.62000	Advertising & Legal Fees	0.00	29.56	0.00	56.81	0.00	0.00
001-421.0000.62040	Contracts/Professional	121,000.00	222,775.52	181,000.00	96,659.32	75,000.00	0.00
001-421.0000.62050	Credit Card Expense	250.00	278.35	250.00	252.45	250.00	0.00
001-421.0000.62060	Dues & Membership	3,500.00	2,806.22	3,500.00	3,657.99	3,500.00	0.00
001-421.0000.62260	Medical Expenses	500.00	0.00	500.00	0.00	500.00	0.00
001-421.0000.62310	Property Owners Association	600.00	897.99	600.00	0.00	600.00	0.00
001-421.0000.62370	Reserve Officer Program	1,200.00	1,695.00	1,200.00	1,865.00	1,200.00	0.00
001-421.0000.63010	Book Purchasing	500.00	984.61	500.00	875.63	500.00	0.00
001-421.0000.63060	Office Supplies	9,000.00	15,251.16	12,500.00	9,794.05	12,500.00	0.00
001-421.0000.63070	Postage	5,000.00	5,458.85	7,000.00	2,706.28	7,000.00	0.00
001-421.0000.63110	First Aid/Safety	800.00	488.07	800.00	1,117.64	800.00	0.00
001-421.0000.63130	Batteries	2,600.00	2,166.47	2,600.00	2,158.90	2,600.00	0.00
001-421.0000.63210	Printing/Postage/Broch/Books	2,700.00	4,429.77	3,200.00	4,612.17	3,200.00	0.00
001-421.0000.63290	Citation Expense	1,500.00	710.32	1,500.00	2,326.20	1,500.00	0.00
001-421.0000.63300	Ammunition	20,000.00	19,793.66	33,000.00	29,635.22	33,000.00	0.00
001-421.0000.63320	Flares	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
001-421.0000.63451	Digital Media	500.00	0.00	500.00	29.99	500.00	0.00
001-421.0000.63500	Guns	8,000.00	7,572.09	15,000.00	52,902.22	15,000.00	0.00
001-421.0000.63590	Community Services & Support	4,500.00	2,397.62	4,500.00	6,239.35	4,500.00	0.00
001-421.0000.63830	CPO Program (DARE)	500.00	0.00	0.00	0.00	0.00	0.00
001-421.0000.63890	Holidays & Heroes	0.00	2,918.53	0.00	3,149.98	0.00	0.00
001-421.0000.63920	Investigation	23,736.00	4,689.69	67,000.00	62,302.94	67,000.00	0.00
001-421.0000.64010	Travel & Meetings	10,000.00	20,057.00	10,000.00	21,908.35	10,000.00	0.00
001-421.0000.64020	Employee Development	70,000.00	80,567.84	110,000.00	43,769.63	110,000.00	0.00
001-421.0000.64030	Gasoline	95,000.00	128,626.91	5,000.00	106,708.31	150,000.00	0.00
001-421.0000.65004	Utilities - PF	9,500.00	7,865.84	9,500.00	5,592.42	9,500.00	0.00
001-421.0000.65021	Electric	54,500.00	82,154.39	54,500.00	52,369.02	54,500.00	0.00
001-421.0000.65030	Telephone	71,000.00	103,229.11	75,000.00	63,416.04	75,000.00	0.00
001-421.0000.65110	Aquifer Assessment - County	12.48	5,294.51	5,288.54	5,732.90	5,288.54	0.00
001-421.0000.66014	Software Licensing	0.00	3,481.04	0.00	5,899.68	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-421.0000.66041	Computer Maintenance	34,317.07	10,610.76	25,157.00	564.76	25,157.00	0.00
001-421.0000.66042	Computer Printer Supplies	3,000.00	2,671.69	3,000.00	3,568.24	3,000.00	0.00
001-421.0000.66043	Computer Services Contracts	30,000.00	58,206.55	30,000.00	105,152.29	50,000.00	0.00
001-421.0000.66044	Computer Replacement	5,000.00	72,577.14	10,000.00	8,586.29	10,000.00	0.00
001-421.0000.66050	Copier Maintenance & Supplies	9,900.00	12,911.70	9,000.00	1,152.50	9,000.00	0.00
001-421.0000.67020	Operating Equipment	317,181.88	46,210.55	50,000.00	33,488.61	50,000.00	0.00
001-421.0000.67050	Repairs & Rebuilds	0.00	0.00	5,000.00	0.00	5,000.00	0.00
001-421.0000.67060	Radar	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
001-421.0000.67090	Tools	700.00	871.82	700.00	256.24	700.00	0.00
001-421.0000.67100	Auto Parts	40,000.00	53,753.49	50,000.00	36,608.25	50,000.00	0.00
001-421.0000.67140	License Plate Recognition	15,000.00	0.00	15,000.00	1,370.72	15,000.00	0.00
001-421.0000.67170	Auto Service	18,000.00	39,522.60	25,000.00	12,355.61	25,000.00	0.00
001-421.0000.67190	Tires	15,000.00	16,892.17	15,000.00	10,477.80	15,000.00	0.00
001-421.0000.67310	Teletype	56,050.00	75,050.00	75,048.00	75,050.00	75,048.00	0.00
001-421.0000.68010	Bldg & Grounds Maint & Repair	18,500.00	15,214.40	18,500.00	10,491.36	18,500.00	0.00
001-421.0000.68030	HVAC Maintenance	3,400.00	4,305.40	3,400.00	2,238.04	3,400.00	0.00
001-421.0000.68050	Generator Maintenance	1,500.00	400.40	1,500.00	436.80	1,500.00	0.00
001-421.0000.68060	Elevator Maintenance	2,500.00	2,657.04	2,500.00	2,321.53	2,500.00	0.00
001-421.0000.69765	Subscription Financing Principal	0.00	36,881.97	0.00	0.00	0.00	0.00
001-421.0000.69766	Subscription Financing Interest	0.00	1,490.03	0.00	0.00	0.00	0.00
001-421.0000.80010	Computer	0.00	1,878.60	0.00	6,774.08	0.00	0.00
001-421.0000.90020	Financed Vehicles Capital Purc...	268,000.00	239,388.41	330,000.00	256,480.21	0.00	0.00
001-421.0000.90050	Vehicles/Motorcycles/Equip	0.00	282,181.88	0.00	34,666.36	0.00	0.00
001-421.4000.72000	Uniform Expense	32,500.00	38,471.06	42,500.00	28,586.34	42,500.00	0.00
001-421.4000.72010	Uniform - Vests	10,500.00	25,307.14	15,000.00	3,504.41	15,000.00	0.00
001-421.4000.72020	Volunteer Uniforms	1,000.00	280.21	1,000.00	375.05	1,000.00	0.00
001-421.4000.72040	Dry Cleaning Allowance	11,000.00	6,150.00	11,000.00	7,500.00	11,000.00	0.00
001-421.4000.72060	Physical Fitness	6,000.00	4,100.00	6,000.00	5,000.00	6,000.00	0.00
001-421.4155.71000	Salaries	7,082,139.48	6,679,211.75	7,237,266.42	5,624,974.86	6,965,263.52	0.00
001-421.4155.71030	Employer FICA	541,783.67	508,379.47	547,430.88	426,954.86	532,842.66	0.00
001-421.4155.71040	Employer Retirement	906,137.77	881,300.67	1,031,642.04	781,403.35	1,006,833.79	0.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-421.4155.71050	Employer Workman Compensat..	165,756.07	102,606.50	186,943.12	92,615.09	183,402.60	0.00
001-421.4155.71060	Employer Unemployment Ins	70,821.39	20,792.64	71,559.59	-1,531.70	69,652.64	0.00
	Department: 421 - Police Total:	**10,184,085.81**	**9,966,896.16**	**10,425,585.59**	**8,157,160.44**	**9,837,738.75**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 423 - Oasis							
001-423.0000.62381	Counseling/Donations	0.00	294.90	0.00	0.00	0.00	0.00
001-423.0000.63730	Miscellaneous	4,000.00	0.00	4,000.00	390.75	500.00	0.00
001-423.0000.65030	Telephone	0.00	600.00	100.00	0.00	0.00	0.00
001-423.0000.91000	Misc Equipment	0.00	18,109.00	0.00	0.00	0.00	0.00
001-423.1135.67020	Equipment	0.00	1,334.76	0.00	0.00	0.00	0.00
001-423.1139.62380	ICDVA - Contracts/Counseling	0.00	4,485.00	0.00	0.00	0.00	0.00
001-423.1151.68400	ICDVVA - Operating	0.00	918.54	0.00	0.00	0.00	0.00
001-423.1153.68400	ICDVVA - Operating	0.00	29,872.81	0.00	48,659.91	0.00	0.00
001-423.4155.71000	Salaries	100,651.20	119,964.84	110,614.40	112,617.78	110,614.40	0.00
001-423.4155.71030	Employer FICA	7,699.82	9,314.97	8,462.00	8,796.78	8,462.00	0.00
001-423.4155.71040	Employer Retirement	11,252.80	13,704.29	13,229.48	13,469.18	13,229.48	0.00
001-423.4155.71050	Employer Workman Compensat..	181.17	123.73	132.74	102.41	132.74	0.00
001-423.4155.71060	Employer Unemployment Ins	1,006.51	332.49	1,106.14	-67.99	1,106.14	0.00
	Department: 423 - Oasis Total:	**124,791.50**	**199,055.33**	**137,644.76**	**183,968.82**	**134,044.76**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 424 - Legal							
001-424.0000.62040	Contracts/Professional	7,000.00	102,943.77	15,000.00	187,484.88	15,000.00	0.00
001-424.0000.62060	Dues & Membership	4,500.00	8,125.63	6,446.00	4,688.51	6,446.00	0.00
001-424.0000.63010	Book Purchasing	9,300.00	2,940.80	8,000.00	1,939.41	8,000.00	0.00
001-424.0000.63040	Copier / Supplies	2,000.00	1,428.56	2,000.00	1,451.07	2,000.00	0.00
001-424.0000.63060	Office Supplies	750.00	2,007.89	2,050.00	1,425.98	2,050.00	0.00
001-424.0000.63070	Postage	500.00	288.73	500.00	191.08	500.00	0.00
001-424.0000.63790	Legal Support	3,000.00	1,037.22	3,000.00	0.00	3,000.00	0.00
001-424.0000.64010	Travel & Meetings	14,000.00	10,350.06	14,000.00	11,195.44	14,000.00	0.00
001-424.0000.64020	Staff Development	7,500.00	2,075.00	7,500.00	2,325.00	7,500.00	0.00
001-424.0000.64030	Gasoline	1,500.00	1,374.52	1,500.00	2,360.34	1,500.00	0.00
001-424.0000.65030	Telephone	3,500.00	6,768.69	4,450.00	2,562.67	7,000.00	0.00
001-424.0000.66014	Software Licensing	10,500.00	7,635.24	10,500.00	17,877.56	20,500.00	0.00
001-424.0000.66060	Office Equipment	14,500.00	4,147.09	4,500.00	1,865.61	1,000.00	0.00
001-424.0000.80010	Computer	3,000.00	2,233.48	3,000.00	1,865.10	0.00	0.00
001-424.4155.71000	Salaries	805,438.40	723,480.25	879,278.40	692,581.79	844,292.80	0.00
001-424.4155.71030	Employer FICA	61,616.04	55,431.91	67,264.80	53,024.17	64,588.40	0.00
001-424.4155.71040	Employer Retirement	90,048.01	82,593.46	105,161.70	81,380.32	100,977.42	0.00
001-424.4155.71050	Employer Workman Compensat..	1,449.79	662.91	1,055.13	681.54	1,013.15	0.00
001-424.4155.71060	Employer Unemployment Ins	8,054.38	2,133.93	8,792.78	-232.89	8,442.93	0.00
	Department: 424 - Legal Total:	**1,048,156.62**	**1,017,659.14**	**1,143,998.81**	**1,064,667.58**	**1,107,810.70**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 427 - Animal Control							
001-427.0000.62040	Contracts/Professional	3,000.00	1,003.52	3,000.00	1,507.27	1,500.00	0.00
001-427.0000.63000	Supplies	3,000.00	2,129.28	3,000.00	2,133.78	3,000.00	0.00
001-427.0000.63060	Office Supplies	300.00	295.02	300.00	301.79	300.00	0.00
001-427.0000.63070	Postage	250.00	0.00	250.00	0.00	25.00	0.00
001-427.0000.63151	Cleaning Supplies & Dog Food	1,000.00	578.64	1,000.00	109.39	1,000.00	0.00
001-427.0000.63210	Printing/Postage/Broch/Books	500.00	0.00	500.00	0.00	0.00	0.00
001-427.0000.64020	Staff Development	500.00	0.00	1,500.00	0.00	1,500.00	0.00
001-427.0000.64030	Gasoline	4,000.00	5,373.82	4,000.00	4,186.74	4,000.00	0.00
001-427.0000.65004	Utilities - PF	1,200.00	12.00	0.00	0.00	0.00	0.00
001-427.0000.67020	Equipment	500.00	219.99	500.00	0.00	500.00	0.00
001-427.0000.67170	Auto Service	500.00	0.00	1,500.00	0.00	0.00	0.00
001-427.0000.68010	Bldg & Grounds Maint & Repair	1,500.00	535.74	1,500.00	429.42	1,500.00	0.00
001-427.4000.72000	Uniform Expense	1,000.00	75.44	1,000.00	154.56	400.00	0.00
001-427.4155.71000	Salaries	161,262.40	162,145.31	171,059.20	144,644.61	171,059.20	0.00
001-427.4155.71030	Employer FICA	12,336.57	12,269.02	13,086.03	10,914.74	13,086.03	0.00
001-427.4155.71040	Employer Retirement	18,029.14	18,587.18	20,458.68	17,299.46	20,458.68	0.00
001-427.4155.71050	Employer Workman Compensat..	2,338.30	1,483.10	2,001.39	1,178.95	2,001.39	0.00
001-427.4155.71060	Employer Unemployment Ins	1,612.62	352.15	1,710.59	-31.75	1,710.59	0.00
	Department: 427 - Animal Control Total:	**212,829.03**	**205,060.21**	**226,365.89**	**182,828.96**	**222,040.89**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 431 - Streets							
001-431.0000.62000	Advertising & Legal Fees	300.00	213.92	300.00	548.28	300.00	0.00
001-431.0000.62040	Contracts/Professional	202,763.00	59,679.35	25,000.00	0.00	25,000.00	0.00
001-431.0000.62060	Dues & Memberships	300.00	549.00	300.00	410.00	300.00	0.00
001-431.0000.62080	Hiring & Recruiting Costs	0.00	549.38	0.00	499.68	0.00	0.00
001-431.0000.63000	Supplies	2,000.00	2,467.62	3,000.00	999.90	3,000.00	0.00
001-431.0000.63060	Office Supplies	1,500.00	2,434.72	1,500.00	870.61	1,500.00	0.00
001-431.0000.63070	Postage	50.00	215.07	50.00	591.24	50.00	0.00
001-431.0000.63110	First Aid/Safety	1,000.00	1,852.28	1,000.00	5,494.80	1,000.00	0.00
001-431.0000.63260	Sign / Posts / Maintenance	32,650.00	30,502.01	39,180.00	35,323.52	39,180.00	0.00
001-431.0000.63520	Sweeper Supplies	7,350.00	8,687.03	9,000.00	12,899.16	9,000.00	0.00
001-431.0000.63525	Snow Plow Supplies	22,000.00	7,723.51	22,000.00	8,692.73	22,000.00	0.00
001-431.0000.64010	Travel & Meetings	2,200.00	5,306.78	3,300.00	1,186.21	3,300.00	0.00
001-431.0000.64020	Staff Development	15,200.00	5,382.23	15,200.00	7,033.37	15,200.00	0.00
001-431.0000.64030	Gasoline	64,500.00	68,496.25	80,000.00	61,796.07	80,000.00	0.00
001-431.0000.65004	Utilities - PF	6,900.00	5,475.97	6,900.00	2,688.97	6,900.00	0.00
001-431.0000.65021	Electric and Gas	7,000.00	6,995.94	7,000.00	5,258.94	7,000.00	0.00
001-431.0000.65030	Telephone	4,000.00	10,797.48	750.00	3,613.88	750.00	0.00
001-431.0000.65050	Sanitation	0.00	-102.70	0.00	-663.65	0.00	0.00
001-431.0000.65101	Traffic Signals - Energy	23,000.00	25,247.94	23,000.00	19,197.54	23,000.00	0.00
001-431.0000.65110	Aquifer Assessment - County	120.00	711.16	800.00	1,983.47	800.00	0.00
001-431.0000.66016	Software Maintenance	2,115.00	10,222.17	8,000.00	9,750.38	8,000.00	0.00
001-431.0000.66050	Copier Maintenance & Supplies	500.00	416.62	200.00	480.31	200.00	0.00
001-431.0000.66190	Small Equipment	0.00	3,839.80	0.00	6,918.37	0.00	0.00
001-431.0000.67040	Radio Repair/Maintenance	0.00	6,817.35	5,000.00	0.00	5,000.00	0.00
001-431.0000.67050	Repairs & Rebuilds	0.00	0.00	0.00	7,041.97	0.00	0.00
001-431.0000.67070	Equipment Rental	92,040.00	0.00	10,000.00	0.00	10,000.00	0.00
001-431.0000.67090	Tools	2,000.00	2,911.78	4,000.00	4,821.52	4,000.00	0.00
001-431.0000.67100	Auto Parts	0.00	0.00	0.00	32.29	0.00	0.00
001-431.0000.68010	Bldg & Grounds Maint & Repair	5,000.00	5,416.25	10,000.00	1,694.51	10,000.00	0.00
001-431.0000.68080	Snow & Ice Removal	170,750.00	168,089.01	170,750.00	125,643.81	170,750.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-431.0000.68090	Patching	10,000.00	17,599.18	10,000.00	13,312.14	10,000.00	0.00
001-431.0000.68100	Striping	35,000.00	46,422.15	45,500.00	53,119.77	45,500.00	0.00
001-431.0000.68105	Thermalplastic	0.00	0.00	0.00	5,496.54	0.00	0.00
001-431.0000.68110	Sealing & Maintenance	400,000.00	247,444.65	600,000.00	11,150.33	600,000.00	0.00
001-431.0000.68130	Street Reconstruction	854,736.00	342,357.33	646,000.00	272,215.23	646,000.00	0.00
001-431.0000.68140	Traffic Light Repair	36,372.00	23,576.96	161,000.00	55,610.35	161,000.00	0.00
001-431.0000.68150	Street Maintenance	5,000.00	11,410.59	5,000.00	5,854.46	5,000.00	0.00
001-431.0000.80010	Computer	0.00	358.00	0.00	0.00	0.00	0.00
001-431.0000.80040	Position Equipment Needs	0.00	4,935.99	0.00	0.00	0.00	0.00
001-431.0000.81505	Misc. Equipment	0.00	0.00	0.00	0.00	0.00	0.00
001-431.0000.90010	New Vehicles / Equip	1,789,519.00	1,925,461.32	0.00	312,601.18	0.00	0.00
001-431.0000.90050	Vehicles/Motorcycles/Equip	0.00	36,142.24	0.00	0.00	0.00	0.00
001-431.0000.93015	Building Remodel	576,918.00	0.00	0.00	0.00	0.00	0.00
001-431.0000.93070	Shop Addition	350,000.00	0.00	0.00	0.00	0.00	0.00
001-431.0000.95040	Street Construction	2,000,000.00	52,704.90	2,050,000.00	251,083.25	0.00	0.00
001-431.0000.95146	Pleasant View and 5th	0.00	0.00	0.00	0.00	2,000,000.00	0.00
001-431.1811.95040	Spokane Street Reconstruction...	1,829,200.00	385,936.47	1,800,000.00	1,228,305.36	0.00	0.00
001-431.1812.95040	Seltice Way Street Construction	0.00	0.00	2,800,000.00	0.00	3,600,000.00	0.00
001-431.1903.69650	Transfer to Reclaimed Water 6...	79,920.00	79,920.00	79,920.00	79,920.00	79,920.00	0.00
001-431.4000.72000	Uniform Expense	8,000.00	9,006.60	8,000.00	4,904.16	8,000.00	0.00
001-431.4155.71000	Salaries	1,255,213.32	1,125,755.10	1,340,663.88	1,018,270.22	1,307,024.49	0.00
001-431.4155.71030	Employer FICA	96,023.82	85,750.63	102,560.79	77,175.44	99,987.37	0.00
001-431.4155.71040	Employer Retirement	136,726.64	123,770.41	156,263.39	120,119.08	152,096.52	0.00
001-431.4155.71050	Employer Workman Compensat..	68,276.54	36,992.64	53,343.31	31,941.27	51,954.00	0.00
001-431.4155.71060	Employer Unemployment Ins	12,552.13	3,454.68	13,406.64	50.08	13,070.24	0.00
	Department: 431 - Streets Total:	**10,208,695.45**	**4,999,897.76**	**10,317,888.01**	**3,865,936.74**	**9,225,782.62**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 432 - Public Works Administration							
001-432.0000.62060	Dues & Membership	850.00	512.00	850.00	600.00	850.00	0.00
001-432.0000.63000	Supplies	250.00	0.00	250.00	0.00	250.00	0.00
001-432.0000.63060	Office Supplies	450.00	166.73	450.00	780.98	450.00	0.00
001-432.0000.64010	Travel & Meetings	8,000.00	4,386.79	9,700.00	106.37	4,000.00	0.00
001-432.0000.64020	Staff Development	4,750.00	1,986.70	4,800.00	1,370.45	3,800.00	0.00
001-432.0000.64030	Gasoline	3,900.00	3,625.87	3,900.00	1,937.80	3,900.00	0.00
001-432.0000.65030	Telephone	1,080.00	908.18	1,080.00	403.27	1,080.00	0.00
001-432.4000.72000	Uniform Expense	200.00	0.00	0.00	121.89	0.00	0.00
001-432.4155.71000	Salaries	0.00	0.00	0.00	0.00	70,986.24	0.00
001-432.4155.71030	Employer FICA	0.00	0.00	0.00	0.00	5,430.45	0.00
001-432.4155.71040	Employer Retirement	0.00	0.00	0.00	0.00	8,489.95	0.00
001-432.4155.71050	Employer Workman Compensat..	0.00	0.00	0.00	0.00	2,023.11	0.00
001-432.4155.71060	Employer Unemployment Ins	0.00	0.00	0.00	0.00	709.86	0.00
Department: 432 - Public Works Administration Total:		**19,480.00**	**11,586.27**	**21,030.00**	**5,320.76**	**101,969.61**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 433 - Facility Maintenance							
001-433.0000.62080	Hiring & Recruiting Costs	0.00	39.99	0.00	41.24	0.00	0.00
001-433.0000.63110	First Aid/Safety	0.00	24.30	300.00	427.54	300.00	0.00
001-433.0000.63140	Paper Products	5,000.00	9,191.11	7,500.00	6,484.56	7,500.00	0.00
001-433.0000.63150	Cleaning Supplies	4,500.00	5,900.57	4,500.00	6,790.15	4,500.00	0.00
001-433.0000.63160	Laundry/Rugs	2,000.00	1,535.53	2,000.00	1,701.65	2,000.00	0.00
001-433.0000.63720	Light Bulbs	2,500.00	1,689.10	2,500.00	2,407.51	2,500.00	0.00
001-433.0000.63730	Miscellaneous	5,500.00	2,956.25	5,500.00	895.47	3,000.00	0.00
001-433.0000.64020	Staff Development	1,800.00	0.00	1,800.00	40.00	1,800.00	0.00
001-433.0000.64030	Gasoline	2,000.00	2,165.25	2,000.00	1,501.69	2,000.00	0.00
001-433.0000.65030	Telephone	2,100.00	2,408.18	2,100.00	443.84	2,100.00	0.00
001-433.0000.66190	Small Equipment	1,500.00	1,422.46	5,500.00	1,352.54	1,500.00	0.00
001-433.0000.67030	Hardware	250.00	166.03	250.00	41.68	250.00	0.00
001-433.0000.68010	Bldg & Grounds Maint & Repair	9,430.00	2,423.13	9,430.00	4,784.76	9,430.00	0.00
001-433.0000.68015	Window Washing	2,500.00	2,136.00	2,500.00	2,136.00	2,500.00	0.00
001-433.0000.68030	HVAC Maintenance	3,000.00	4,207.73	3,000.00	5,030.53	3,000.00	0.00
001-433.0000.81140	Snow Blower	0.00	0.00	0.00	129.95	0.00	0.00
001-433.0000.90010	New Vehicles / Equip	8,000.00	8,979.14	0.00	0.00	0.00	0.00
001-433.0000.91000	Equipment	30,000.00	29,947.00	0.00	0.00	0.00	0.00
001-433.0000.95015	Parking Lot	26,260.47	42,285.60	0.00	0.00	0.00	0.00
001-433.0000.95110	ADA Compliance	0.00	0.00	40,000.00	0.00	40,000.00	0.00
001-433.4000.72000	Uniform Expense	600.00	468.37	1,000.00	647.47	1,000.00	0.00
001-433.4155.71000	Salaries	271,835.20	246,244.91	280,092.80	232,036.20	281,777.60	0.00
001-433.4155.71030	Employer FICA	20,795.39	18,636.45	21,427.10	17,606.49	21,555.99	0.00
001-433.4155.71040	Employer Retirement	30,391.18	28,105.85	33,499.10	27,601.16	33,700.60	0.00
001-433.4155.71050	Employer Workman Compensat..	11,444.26	6,682.25	7,982.64	5,275.29	8,030.66	0.00
001-433.4155.71060	Employer Unemployment Insur...	2,718.35	586.46	2,800.93	-25.43	2,817.78	0.00
	Department: 433 - Facility Maintenance Total:	**444,124.85**	**418,201.66**	**435,682.57**	**317,350.29**	**431,262.63**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 434 - Fleet Maintenance							
001-434.0000.62080	Hiring & Recruiting Costs	0.00	64.49	0.00	41.24	0.00	0.00
001-434.0000.62133	Subscription	3,000.00	858.00	3,000.00	144.00	1,000.00	0.00
001-434.0000.63011	Parts & Supplies - Streets	66,550.00	61,671.60	73,205.00	35,654.48	73,205.00	0.00
001-434.0000.63012	Parts & Supplies - Parks	53,240.00	24,282.36	53,240.00	21,416.27	35,000.00	0.00
001-434.0000.63013	Parts & Supplies - Admin	12,645.00	6,932.84	12,645.00	5,090.78	8,000.00	0.00
001-434.0000.63060	Office Supplies	1,187.00	99.73	1,187.00	1,034.04	1,187.00	0.00
001-434.0000.63070	Postage	50.00	0.00	50.00	0.00	50.00	0.00
001-434.0000.63110	First Aid/Safety	250.00	255.75	250.00	266.86	250.00	0.00
001-434.0000.63160	Laundry/Rugs	3,500.00	4,578.21	3,500.00	3,779.31	3,500.00	0.00
001-434.0000.63690	Vehicle Licensing	600.00	1,560.69	600.00	1,020.86	600.00	0.00
001-434.0000.64010	Travel & Meetings	500.00	0.00	500.00	0.00	500.00	0.00
001-434.0000.64020	Staff Development	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
001-434.0000.64030	Gasoline	500.00	3,832.60	2,500.00	2,862.14	2,500.00	0.00
001-434.0000.65030	Telephone	750.00	2,000.00	250.00	210.49	250.00	0.00
001-434.0000.65113	Hazardous Waste	500.00	92.86	500.00	0.00	500.00	0.00
001-434.0000.66016	Software Maintenance	2,115.00	2,115.00	0.00	3,543.00	3,500.00	0.00
001-434.0000.66061	Office Machine Maint/Repair	100.00	0.00	100.00	0.00	100.00	0.00
001-434.0000.67020	Equipment	850.00	7,476.17	850.00	113.90	850.00	0.00
001-434.0000.67050	Repairs & Rebuilds	0.00	0.00	0.00	-185.25	0.00	0.00
001-434.0000.67090	Tools	7,000.00	8,758.84	7,000.00	8,210.31	7,000.00	0.00
001-434.0000.67110	Tire Chains	2,060.00	0.00	2,060.00	4,583.40	2,060.00	0.00
001-434.0000.67120	Safety Equipment	1,000.00	680.54	1,000.00	458.24	1,000.00	0.00
001-434.0000.67170	Auto Service	60,000.00	59,797.11	60,000.00	105,989.65	60,000.00	0.00
001-434.0000.67190	Tires	21,000.00	25,393.90	21,000.00	18,779.94	21,000.00	0.00
001-434.0000.67210	Tire Repairs	1,700.00	5,118.57	1,700.00	849.40	1,700.00	0.00
001-434.0000.67220	Body Paint	0.00	0.00	0.00	11.80	0.00	0.00
001-434.0000.68010	Bldg & Grounds Maint & Repair	10,000.00	3,757.85	10,000.00	1,179.47	10,000.00	0.00
001-434.0000.68014	Car Washing	400.00	2,499.45	400.00	4,949.47	5,000.00	0.00
001-434.0000.81505	Misc. Equipment	0.00	0.00	0.00	20,322.24	0.00	0.00
001-434.0000.90010	New Vehicles / Equip	3,070,307.01	1,979,371.74	2,784,000.00	2,177,140.55	1,753,011.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-434.4000.72000	Uniform Expense	1,500.00	915.30	1,500.00	447.01	1,500.00	0.00
001-434.4155.71000	Salaries	385,755.00	321,558.39	406,492.60	267,607.95	406,804.60	0.00
001-434.4155.71030	Employer FICA	29,510.26	24,310.93	31,096.68	20,242.51	31,120.55	0.00
001-434.4155.71040	Employer Retirement	43,136.75	36,640.95	48,616.51	32,005.66	48,653.83	0.00
001-434.4155.71050	Employer Workman Compensat..	20,774.89	9,508.38	15,852.31	7,153.27	15,865.19	0.00
001-434.4155.71060	Employer Unemployment Ins	3,857.55	503.58	4,064.93	-26.17	4,068.05	0.00
Department: 434 - Fleet Maintenance Total:		**3,806,338.46**	**2,594,635.83**	**3,549,160.03**	**2,744,896.82**	**2,501,775.22**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 435 - GIS							
001-435.0000.63060	Office Supplies	250.00	453.40	250.00	31.00	250.00	0.00
001-435.0000.64010	Travel & Meeting	2,000.00	0.00	2,000.00	2,133.11	2,000.00	0.00
001-435.0000.64020	Staff Development	4,000.00	2,148.00	4,000.00	479.92	4,000.00	0.00
001-435.0000.65030	Telephone	300.00	1,303.45	300.00	134.73	300.00	0.00
001-435.0000.66020	GIS Software	46,180.00	45,415.48	48,000.00	49,115.48	49,500.00	0.00
001-435.0000.66021	GIS Support	7,500.00	5,129.00	7,500.00	0.00	7,500.00	0.00
001-435.4155.71000	Salaries	161,470.40	162,650.64	169,936.00	143,177.03	169,936.00	0.00
001-435.4155.71030	Employer FICA	12,352.49	12,438.82	13,000.10	10,895.93	13,000.10	0.00
001-435.4155.71040	Employer Retirement	18,052.39	18,591.54	20,324.35	17,123.85	20,324.35	0.00
001-435.4155.71050	Employer Workman Compensat..	290.65	0.00	203.92	0.00	203.92	0.00
001-435.4155.71060	Employer Unemployment Ins	1,614.70	358.99	1,699.36	-20.21	1,699.36	0.00
	Department: 435 - GIS Total:	**254,010.63**	**248,489.32**	**267,213.73**	**223,070.84**	**268,713.73**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 441 - Urban Forestry							
001-441.0000.62040	Contracts/Professional	25,000.00	45,199.16	0.00	2,082.63	0.00	0.00
001-441.0000.62060	Dues & Membership	450.00	1,153.00	450.00	1,600.00	450.00	0.00
001-441.0000.63060	Office Supplies	0.00	57.90	500.00	9.02	50.00	0.00
001-441.0000.63070	Postage	0.00	24.80	250.00	19.90	50.00	0.00
001-441.0000.63110	First Aid/Safety	2,500.00	2,251.84	3,100.00	3,509.46	3,100.00	0.00
001-441.0000.63210	Printing/Brochures	500.00	963.87	500.00	0.00	500.00	0.00
001-441.0000.63510	Arbor Day Workshop	2,250.00	2,368.41	2,250.00	3,580.62	2,250.00	0.00
001-441.0000.64010	Travel & Meetings	910.00	3,215.26	2,500.00	2,958.42	2,500.00	0.00
001-441.0000.64020	Staff Development	1,690.00	5,797.85	2,500.00	3,369.33	2,500.00	0.00
001-441.0000.64030	Gasoline	2,250.00	6,615.23	6,000.00	5,801.47	7,200.00	0.00
001-441.0000.65030	Telephone	850.00	2,052.00	2,000.00	1,253.46	2,000.00	0.00
001-441.0000.66011	Arcview License	800.00	0.00	800.00	0.00	0.00	0.00
001-441.0000.66016	Software Maintenance	1,200.00	1,000.00	1,200.00	1,162.00	1,200.00	0.00
001-441.0000.66190	Small Equipment	3,500.00	4,878.00	3,500.00	2,762.58	3,500.00	0.00
001-441.0000.67010	Equipment Maintenance	1,250.00	1,738.20	3,000.00	682.43	3,000.00	0.00
001-441.0000.67070	Equipment Rental	1,000.00	0.00	1,000.00	1,522.20	1,000.00	0.00
001-441.0000.67090	Tools	4,000.00	5,424.98	4,000.00	7,403.82	4,000.00	0.00
001-441.0000.68170	Sand/Dirt/Concrete	500.00	0.00	500.00	3,015.99	500.00	0.00
001-441.0000.68190	Tree & Shrub Plantings	1,000.00	648.00	7,500.00	3,963.67	7,500.00	0.00
001-441.0000.68200	Fertilizer	3,000.00	0.00	3,000.00	0.00	500.00	0.00
001-441.0000.68220	Chemicals	100.00	0.00	550.00	0.00	300.00	0.00
001-441.0000.68230	Irrigation	0.00	32.14	3,500.00	3,964.01	3,500.00	0.00
001-441.0000.80010	Computer	0.00	0.00	4,875.00	0.00	0.00	0.00
001-441.0000.80240	Misc Equipment	0.00	13,104.00	0.00	0.00	0.00	0.00
001-441.0000.91000	Equipment	212,224.06	114,942.30	0.00	25,985.05	0.00	0.00
001-441.1200.64110	Educational Workshops	0.00	0.00	500.00	308.68	500.00	0.00
001-441.4000.72000	Uniform Expense	980.00	137.14	1,480.00	2,201.85	1,480.00	0.00
001-441.4155.71000	Salaries	221,849.68	223,683.84	240,132.88	206,581.14	240,132.88	0.00
001-441.4155.71030	Employer FICA	16,971.50	16,921.90	18,370.17	15,593.74	18,370.17	0.00
001-441.4155.71040	Employer Retirement	24,802.79	25,602.59	28,719.89	24,715.69	28,719.89	0.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-441.4155.71050	Employer Workman Compensat..	8,480.85	4,618.27	6,355.74	4,330.90	6,355.74	0.00
001-441.4155.71060	Employer Unemployment Ins	2,218.50	520.53	2,401.33	-144.92	2,401.33	0.00
	Department: 441 - Urban Forestry Total:	**540,277.38**	**482,951.21**	**351,435.01**	**328,233.14**	**343,560.01**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 442 - Cemetery							
001-442.0000.62000	Advertising & Legal Fees	500.00	36,928.57	1,250.00	0.00	1,000.00	0.00
001-442.0000.62040	Contracts/Professional	5,000.00	166,224.37	5,400.00	0.00	2,500.00	0.00
001-442.0000.62060	Dues & Membership	1,000.00	1,283.47	500.00	110.00	500.00	0.00
001-442.0000.63060	Office Supplies	1,250.00	712.26	1,250.00	946.15	1,250.00	0.00
001-442.0000.63070	Postage	0.00	11.99	50.00	26.98	50.00	0.00
001-442.0000.63110	First Aid/Safety	250.00	118.30	350.00	82.00	350.00	0.00
001-442.0000.63150	Cleaning Supplies	750.00	533.95	975.00	212.13	975.00	0.00
001-442.0000.63210	Printing/Postage/Broch/Books	75.00	0.00	275.00	0.00	275.00	0.00
001-442.0000.63420	Grave Liners	9,000.00	11,277.96	9,000.00	7,320.00	9,000.00	0.00
001-442.0000.63760	Headstones	32,000.00	55,258.95	32,000.00	64,222.42	32,000.00	0.00
001-442.0000.64010	Travel & Meetings	1,500.00	2,342.31	4,650.00	0.00	4,000.00	0.00
001-442.0000.64020	Staff Development	3,000.00	0.00	4,875.00	0.00	3,000.00	0.00
001-442.0000.64030	Gasoline	3,500.00	4,637.02	3,500.00	3,397.66	3,500.00	0.00
001-442.0000.65004	Utilities - PF	25,000.00	29,168.77	25,000.00	17,887.63	25,000.00	0.00
001-442.0000.65020	Gas & Electric	4,500.00	5,318.30	4,500.00	4,308.25	4,500.00	0.00
001-442.0000.65030	Telephone	3,000.00	3,969.18	3,000.00	2,715.28	3,000.00	0.00
001-442.0000.65050	Sanitation	500.00	0.00	500.00	0.00	0.00	0.00
001-442.0000.67020	Equipment	2,000.00	1,645.00	2,000.00	57.58	2,000.00	0.00
001-442.0000.67030	Hardware	870.00	723.07	950.00	264.36	950.00	0.00
001-442.0000.67050	Repairs & Rebuilds	1,100.00	1,514.49	1,100.00	255.16	1,100.00	0.00
001-442.0000.67070	Equipment Rental	250.00	497.45	250.00	0.00	250.00	0.00
001-442.0000.67090	Tools	1,500.00	814.52	1,500.00	581.69	1,500.00	0.00
001-442.0000.68160	Lumber/Paint	850.00	324.03	850.00	414.56	850.00	0.00
001-442.0000.68170	Sand/Dirt/Concrete	4,500.00	1,958.58	4,500.00	1,728.10	2,000.00	0.00
001-442.0000.68180	Sod & Turf	2,000.00	525.20	2,000.00	472.00	1,000.00	0.00
001-442.0000.68190	Tree & Shrub Plantings	250.00	230.45	250.00	0.00	250.00	0.00
001-442.0000.68200	Fertilizer	4,500.00	1,965.21	4,500.00	2,331.39	4,500.00	0.00
001-442.0000.68220	Chemicals	1,500.00	0.00	1,750.00	160.00	750.00	0.00
001-442.0000.68230	Irrigation	1,000.00	1,322.79	1,000.00	331.76	1,000.00	0.00
001-442.0000.90050	Vehicles/Motorcycles/Equip	30,000.00	20,051.36	0.00	0.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-442.0000.91200	Mower	0.00	8,307.00	0.00	0.00	0.00	0.00
001-442.4000.72000	Uniform Expense	1,000.00	846.62	990.00	316.68	990.00	0.00
001-442.4155.71000	Salaries	194,029.68	193,141.91	206,904.88	175,811.65	206,904.88	0.00
001-442.4155.71030	Employer FICA	14,843.27	14,676.43	15,828.22	13,383.45	15,828.22	0.00
001-442.4155.71040	Employer Retirement	20,019.36	22,075.22	22,955.94	20,975.24	22,955.94	0.00
001-442.4155.71050	Employer Workman Compensat..	9,821.90	6,237.60	7,643.70	4,893.20	7,643.70	0.00
001-442.4155.71060	Employer Unemployment Ins	1,940.30	367.39	2,069.05	-44.00	2,069.05	0.00
	Department: 442 - Cemetery Total:	**382,799.51**	**595,009.72**	**374,116.79**	**323,161.32**	**363,441.79**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 443 - Parks							
001-443.0000.62000	Advertising & Legal Fees	300.00	238.40	300.00	140.44	300.00	0.00
001-443.0000.62040	Contracts/Professional	43,900.00	109,665.64	43,900.00	43,563.95	43,900.00	0.00
001-443.0000.62060	Dues & Membership	2,400.00	1,284.90	3,830.00	810.00	2,000.00	0.00
001-443.0000.62080	Hiring & Recruiting Costs	500.00	464.89	500.00	5,900.32	500.00	0.00
001-443.0000.62180	Other Contracts	16,500.00	31,908.62	16,500.00	8,346.51	16,500.00	0.00
001-443.0000.63060	Office Supplies	2,000.00	1,270.74	2,000.00	839.52	1,500.00	0.00
001-443.0000.63070	Postage	100.00	97.69	100.00	52.26	100.00	0.00
001-443.0000.63080	Program Equip/Supplies	28,500.00	25,117.20	28,500.00	14,211.46	25,000.00	0.00
001-443.0000.63110	First Aid/Safety	6,281.00	6,371.51	7,400.00	5,700.88	7,400.00	0.00
001-443.0000.63150	Cleaning Supplies	25,630.00	25,546.53	25,630.00	17,449.04	27,500.00	0.00
001-443.0000.63260	Sign / Posts / Maintenance	20,000.00	13,067.16	20,000.00	5,353.09	14,000.00	0.00
001-443.0000.63290	Ticket Books	7,500.00	493.40	7,500.00	28.78	500.00	0.00
001-443.0000.63530	Fencing	18,000.00	14,234.48	18,000.00	6,036.67	18,000.00	0.00
001-443.0000.64010	Travel & Meetings	3,000.00	6,230.40	8,810.00	1,023.18	6,500.00	0.00
001-443.0000.64020	Staff Development	3,000.00	3,807.50	9,775.00	4,953.21	4,775.00	0.00
001-443.0000.64030	Gasoline	25,000.00	44,422.66	25,000.00	34,924.30	30,000.00	0.00
001-443.0000.65004	Utilities - PF	80,000.00	98,784.81	95,000.00	76,106.09	110,000.00	0.00
001-443.0000.65006	Utilities - EGID	4,800.00	4,873.04	4,800.00	4,836.15	6,500.00	0.00
001-443.0000.65007	Ross Point Water District	10,500.00	4,562.25	10,500.00	8,214.00	5,000.00	0.00
001-443.0000.65021	Electric	41,450.00	48,818.29	41,450.00	38,702.16	48,496.50	0.00
001-443.0000.65030	Telephone	14,200.00	26,054.77	250.00	16,888.03	26,000.00	0.00
001-443.0000.65050	Sanitation	20,000.00	32,659.93	28,500.00	28,399.31	30,500.00	0.00
001-443.0000.65110	Aquifer Assessment - County	2,400.00	4,910.13	3,500.00	3,345.66	5,000.00	0.00
001-443.0000.66061	Office Machine Maint/Repair	1,200.00	1,848.73	3,500.00	705.72	2,000.00	0.00
001-443.0000.66190	Small Equipment Repair	15,500.00	13,088.15	18,500.00	7,698.17	15,000.00	0.00
001-443.0000.67020	Equipment	6,500.00	5,766.88	7,500.00	7,721.00	7,500.00	0.00
001-443.0000.67030	Hardware	16,500.00	12,205.31	16,500.00	11,988.61	14,000.00	0.00
001-443.0000.67040	Radio Repair/Maintenance	0.00	0.00	5,500.00	2,365.67	2,500.00	0.00
001-443.0000.67050	Repairs & Rebuilds	21,713.00	21,174.43	21,713.00	28,411.25	21,713.00	0.00
001-443.0000.67070	Equipment Rental	19,000.00	11,550.36	19,000.00	8,259.34	14,000.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-443.0000.67090	Tools	3,500.00	11,783.43	13,100.00	5,200.81	13,100.00	0.00
001-443.0000.68012	Centennial Trail (Joint Powers)	15,000.00	1,500.00	25,000.00	25,000.00	25,000.00	0.00
001-443.0000.68013	Playground	24,500.00	27,775.91	25,000.00	11,227.76	25,000.00	0.00
001-443.0000.68111	Sealing - Court/Trail	78,000.00	62,073.00	125,000.00	129,875.00	75,000.00	0.00
001-443.0000.68160	Lumber/Paint	20,000.00	30,514.92	20,000.00	14,342.47	20,000.00	0.00
001-443.0000.68170	Sand/Dirt/Concrete	19,000.00	12,859.46	28,000.00	19,325.64	28,000.00	0.00
001-443.0000.68180	Sod & Turf	16,500.00	10,867.00	18,550.00	932.50	12,000.00	0.00
001-443.0000.68190	Tree & Shrub Plantings	7,500.00	7,332.33	15,000.00	6,011.55	8,000.00	0.00
001-443.0000.68200	Fertilizer	23,300.00	27,658.27	23,300.00	20,374.81	23,300.00	0.00
001-443.0000.68210	Flowers	7,750.00	7,536.79	9,500.00	7,834.34	9,500.00	0.00
001-443.0000.68215	Pest Control	9,500.00	11,196.40	9,500.00	5,512.20	9,500.00	0.00
001-443.0000.68220	Chemicals	15,500.00	13,936.53	15,500.00	12,831.95	15,500.00	0.00
001-443.0000.68230	Irrigation	25,000.00	25,583.09	32,000.00	20,175.67	32,000.00	0.00
001-443.0000.68240	Field Striping Paint	1,700.00	1,683.50	2,500.00	1,290.85	2,500.00	0.00
001-443.0000.68250	Plumbing	3,000.00	6,135.84	4,500.00	3,120.91	4,500.00	0.00
001-443.0000.80010	Computer	0.00	1,254.59	0.00	551.64	0.00	0.00
001-443.0000.80030	Software	43,200.00	44,308.06	43,200.00	35,946.25	43,200.00	0.00
001-443.0000.80110	Park Bench	0.00	0.00	20,000.00	2,632.98	0.00	0.00
001-443.0000.80140	Centennial Trail	5,500.00	31,351.49	10,000.00	6,669.00	3,500.00	0.00
001-443.0000.80150	Q'emlin Trails	3,500.00	1,569.62	10,000.00	675.67	10,000.00	0.00
001-443.0000.80240	Portable Radios	0.00	0.00	8,500.00	611.54	5,000.00	0.00
001-443.0000.81140	Snow Plow	0.00	0.00	15,000.00	0.00	0.00	0.00
001-443.0000.81505	Misc. Equipment	0.00	3,495.86	0.00	7,776.80	3,500.00	0.00
001-443.0000.90010	New Vehicles / Equip	712,567.40	360,525.99	288,063.00	138,263.84	0.00	0.00
001-443.0000.90050	Vehicles, Motorcycles, & Equi...	210,345.28	78,764.33	158,700.00	25,878.71	0.00	0.00
001-443.0000.94180	Park Capital	699,149.71	334,677.99	365,241.00	34,921.47	0.00	0.00
001-443.1658.62330	Avista Lease M & O	142,300.00	41,344.04	93,000.00	31,509.43	89,053.96	0.00
001-443.1667.63009	Community Garden	4,000.00	1,424.62	8,000.00	6,725.89	8,000.00	0.00
001-443.4000.72000	Uniform Expense	5,450.00	5,023.92	6,500.00	3,573.58	6,500.00	0.00
001-443.4155.71000	Salaries	1,180,588.44	1,162,665.18	1,279,679.08	1,047,957.40	1,279,679.08	0.00
001-443.4155.71030	Employer FICA	90,315.02	88,332.23	97,895.45	79,339.77	97,895.45	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
				Defined Budgets			
001-443.4155.71040	Employer Retirement	110,776.19	113,087.95	126,679.28	105,954.63	126,679.28	0.00
001-443.4155.71050	Employer Workman Compensat..	35,385.31	19,372.63	26,673.74	15,421.70	26,673.74	0.00
001-443.4155.71060	Employer Unemployment Ins	11,805.88	3,339.99	12,796.79	964.97	12,796.79	0.00
	Department: 443 - Parks Total:	**3,981,007.23**	**3,119,493.76**	**3,430,336.34**	**2,221,406.50**	**2,522,062.80**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 444 - Parks - Construction							
001-444.0000.94180	Park Construction Projects	466,649.22	473,187.43	80,000.00	430,489.01	0.00	0.00
001-444.1665.93180	Chase Restroom Fire Damage	0.00	0.00	0.00	20,400.27	0.00	0.00
Department: 444 - Parks - Construction Total:		**466,649.22**	**473,187.43**	**80,000.00**	**450,889.28**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 445 - Recreation							
001-445.0000.62000	Advertising & Legal Fees	6,000.00	1,500.00	3,000.00	70.53	2,000.00	0.00
001-445.0000.62040	Contracts/Professional	30,000.00	61,225.24	30,000.00	35,505.05	30,000.00	0.00
001-445.0000.62050	Credit Card Expense	15,000.00	20,988.96	17,500.00	21,422.38	20,000.00	0.00
001-445.0000.62060	Dues & Membership	1,500.00	3,385.00	2,000.00	2,560.00	2,000.00	0.00
001-445.0000.62080	Hiring & Recruiting Costs	2,500.00	9,783.14	2,500.00	9,381.36	2,500.00	0.00
001-445.0000.62133	Subscription	50.00	99.00	750.00	99.00	150.00	0.00
001-445.0000.62170	Music Use License Fees	1,750.00	2,528.00	2,528.00	1,663.00	3,000.00	0.00
001-445.0000.63000	Supplies	3,149.00	255.21	1,000.00	0.00	500.00	0.00
001-445.0000.63060	Office Supplies	2,000.00	3,073.72	3,149.00	2,827.12	3,149.00	0.00
001-445.0000.63070	Postage	7,000.00	20,788.10	9,500.00	20,778.13	20,000.00	0.00
001-445.0000.63080	Program Equip/Supplies	51,300.00	33,859.78	65,000.00	48,375.35	44,500.00	0.00
001-445.0000.63110	First Aid/Safety	100.00	41.69	750.00	532.84	500.00	0.00
001-445.0000.63120	Awards/Certificates	3,000.00	704.71	3,000.00	0.00	1,000.00	0.00
001-445.0000.63210	Printing/Postage/Broch/Books	25,000.00	33,568.71	40,000.00	19,035.15	40,000.00	0.00
001-445.0000.63430	T-Shirts	20,415.00	35,779.60	20,415.00	17,001.82	40,000.00	0.00
001-445.0000.63590	Community Services & Support	4,000.00	4,015.00	5,000.00	4,000.00	5,000.00	0.00
001-445.0000.64010	Travel & Meetings	5,200.00	5,206.39	12,041.00	4,028.26	6,000.00	0.00
001-445.0000.64020	Staff Development	9,000.00	4,840.06	7,525.00	1,210.00	4,000.00	0.00
001-445.0000.64030	Gasoline	1,000.00	790.54	1,000.00	493.86	1,000.00	0.00
001-445.0000.64060	Car Allowance Stipend	3,000.00	3,032.15	3,000.00	1,467.85	1,800.00	0.00
001-445.0000.64090	Coach Training	750.00	0.00	750.00	0.00	0.00	0.00
001-445.0000.65004	Utilities - PF	1,000.00	0.00	1,000.00	0.00	0.00	0.00
001-445.0000.65021	Electric & Gas	2,000.00	2,818.74	2,000.00	2,275.96	3,000.00	0.00
001-445.0000.65030	Telephone	5,500.00	6,425.01	250.00	2,181.45	5,000.00	0.00
001-445.0000.65050	Sanitation	900.00	209.67	900.00	197.60	900.00	0.00
001-445.0000.66042	Computer Printer Supplies	500.00	594.10	500.00	0.00	500.00	0.00
001-445.0000.66050	Copier Maintenance & Supplies	6,000.00	4,761.28	6,000.00	5,367.40	6,000.00	0.00
001-445.0000.66110	Furniture Replace & Repair	3,900.00	2,158.18	2,000.00	0.00	0.00	0.00
001-445.0000.66190	Small Equipment	1,000.00	0.00	1,000.00	0.00	0.00	0.00
001-445.0000.67030	Hardware	300.00	264.62	300.00	0.00	250.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
001-445.0000.90050	Vehicles, Motorcycles, & Equi...	0.00	5,534.60	0.00	0.00	0.00	0.00
001-445.1445.62190	On-line Registration System	7,000.00	0.00	9,000.00	19,314.25	9,000.00	0.00
001-445.1903.69023	Transfer to Fund 023	0.00	23,464.00	0.00	0.00	0.00	0.00
001-445.4000.72000	Uniform Expense	900.00	412.78	1,600.00	0.00	750.00	0.00
001-445.4155.71000	Salaries	829,010.32	693,285.21	843,185.12	571,452.19	845,701.92	0.00
001-445.4155.71030	Employer FICA	63,419.29	52,816.51	64,503.66	43,306.34	64,696.20	0.00
001-445.4155.71040	Employer Retirement	59,625.79	57,500.38	60,631.35	50,469.19	60,932.36	0.00
001-445.4155.71050	Employer Workman Compensat..	4,756.64	4,207.27	7,777.37	3,831.71	7,780.39	0.00
001-445.4155.71060	Employer Unemployment Ins	8,290.10	1,512.57	8,431.85	322.15	8,457.02	0.00
	Department: 445 - Recreation Total:	**1,185,816.14**	**1,101,429.92**	**1,239,487.35**	**889,169.94**	**1,240,066.89**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 451 - Planning & Zoning							
001-451.0000.62000	Advertising & Legal Fees	15,500.00	10,251.70	15,500.00	12,355.27	15,500.00	0.00
001-451.0000.62040	Contracts/Professional	305,000.00	0.00	0.00	0.00	0.00	0.00
001-451.0000.62060	Dues & Membership	1,500.00	339.18	1,500.00	579.00	1,500.00	0.00
001-451.0000.62080	Hiring & Recruiting Costs	0.00	42.24	0.00	71.24	0.00	0.00
001-451.0000.63000	Supplies	500.00	337.60	500.00	486.47	500.00	0.00
001-451.0000.63060	Office Supplies	1,500.00	1,069.85	1,000.00	830.29	1,000.00	0.00
001-451.0000.63070	Postage	500.00	1,150.35	500.00	1,207.48	500.00	0.00
001-451.0000.64010	Travel & Meetings	4,600.00	1,791.91	4,800.00	1,085.29	4,800.00	0.00
001-451.0000.64020	Staff Development	2,300.00	1,787.66	2,400.00	850.36	2,400.00	0.00
001-451.0000.64030	Gasoline	100.00	0.00	300.00	55.50	300.00	0.00
001-451.0000.65030	Telephone	1,500.00	2,017.26	1,999.95	673.75	1,999.95	0.00
001-451.0000.66010	Computer Software	2,119.00	119.00	2,119.00	719.00	500.00	0.00
001-451.0000.66050	Copier Maintenance & Supplies	1,000.00	0.00	1,000.00	0.00	500.00	0.00
001-451.0000.80010	Computer	0.00	3,135.09	0.00	0.00	0.00	0.00
001-451.0000.90010	New Vehicles / Equipment	50,000.00	26,657.00	0.00	0.00	0.00	0.00
001-451.1901.66140	Copier Lease Payment	1,300.00	954.20	1,300.00	1,083.02	1,300.00	0.00
001-451.4155.71000	Salaries	313,920.40	275,130.39	333,389.20	239,051.74	322,011.60	0.00
001-451.4155.71030	Employer FICA	24,014.91	20,775.86	25,504.27	18,112.95	24,633.89	0.00
001-451.4155.71040	Employer Retirement	35,108.84	31,393.20	39,873.35	27,007.58	38,512.59	0.00
001-451.4155.71050	Employer Workman Compensat..	565.55	303.41	401.55	255.64	387.90	0.00
001-451.4155.71060	Employer Unemployment Ins	3,139.20	705.13	3,333.89	-378.30	3,220.12	0.00
	Department: 451 - Planning & Zoning Total:	**764,167.90**	**377,961.03**	**435,421.21**	**304,046.28**	**419,566.05**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 452 - Building Inspector							
001-452.0000.62000	Advertising & Legal Fees	100.00	0.00	100.00	0.00	100.00	0.00
001-452.0000.62040	Contracts/Professional	0.00	13,988.75	0.00	1,937.50	0.00	0.00
001-452.0000.62060	Dues & Membership	1,600.00	1,426.00	1,800.00	1,469.40	1,800.00	0.00
001-452.0000.62080	Hiring & Recruiting Costs	0.00	0.00	0.00	41.24	0.00	0.00
001-452.0000.62133	Subscription	100.00	0.00	100.00	0.00	100.00	0.00
001-452.0000.63000	Supplies	1,500.00	1,935.38	1,700.00	1,001.20	1,700.00	0.00
001-452.0000.63060	Office Supplies	1,500.00	840.25	1,500.00	571.33	1,500.00	0.00
001-452.0000.63070	Postage	800.00	7.67	800.00	35.18	800.00	0.00
001-452.0000.63210	Printing/Postage/Broch/Books	500.00	0.00	500.00	0.00	500.00	0.00
001-452.0000.64010	Travel & Meetings	2,500.00	1,638.75	3,500.00	25.00	3,500.00	0.00
001-452.0000.64020	Staff Development	4,500.00	4,230.00	5,500.00	3,515.00	5,500.00	0.00
001-452.0000.64030	Gasoline	4,000.00	6,354.82	4,000.00	4,546.00	4,000.00	0.00
001-452.0000.65030	Telephone	7,000.00	7,959.45	500.00	3,968.27	500.00	0.00
001-452.0000.66050	Copier Maintenance & Supplies	1,300.00	0.00	1,300.00	0.00	500.00	0.00
001-452.0000.66190	Small Equipment	500.00	573.41	500.00	21.59	500.00	0.00
001-452.0000.80010	Computer	0.00	0.00	0.00	1,214.95	0.00	0.00
001-452.0000.80080	Code Book Purchase	3,200.00	716.63	4,200.00	1,616.13	2,200.00	0.00
001-452.1901.66140	Copier Lease Payment	1,500.00	953.95	1,500.00	795.24	1,000.00	0.00
001-452.4000.72000	Uniform Expense	0.00	0.00	600.00	0.00	250.00	0.00
001-452.4155.71000	Salaries	638,144.00	636,906.93	659,505.60	531,232.55	659,505.60	0.00
001-452.4155.71030	Employer FICA	48,818.02	48,449.35	50,452.18	40,377.06	50,452.18	0.00
001-452.4155.71040	Employer Retirement	71,344.50	72,596.44	78,876.87	62,734.85	78,876.87	0.00
001-452.4155.71050	Employer Workman Compensat..	8,722.64	6,307.05	7,128.18	5,317.94	7,128.18	0.00
001-452.4155.71060	Employer Unemployment Ins	6,381.44	1,284.98	6,595.06	37.54	6,595.06	0.00
	Department: 452 - Building Inspector Total:	**804,010.60**	**806,169.81**	**830,657.89**	**660,457.97**	**827,007.89**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 453 - Engineering							
001-453.0000.62000	Advertising & Legal Fees	300.00	0.00	300.00	70.53	300.00	0.00
001-453.0000.62040	Contracts/Professional	20,000.00	8,235.00	20,000.00	3,354.80	9,000.00	0.00
001-453.0000.62050	Credit Card Expense	0.00	0.00	0.00	3.02	0.00	0.00
001-453.0000.62060	Dues & Membership	2,000.00	1,703.50	3,000.00	1,585.00	2,000.00	0.00
001-453.0000.62080	Hiring & Recruiting Costs	0.00	514.99	0.00	708.92	0.00	0.00
001-453.0000.62133	Subscription	200.00	149.99	400.00	99.99	400.00	0.00
001-453.0000.63000	Supplies	300.00	0.00	300.00	31.05	150.00	0.00
001-453.0000.63060	Office Supplies	2,000.00	1,831.46	2,000.00	821.94	2,000.00	0.00
001-453.0000.63070	Postage	0.00	1.32	0.00	114.19	0.00	0.00
001-453.0000.63530	Field Supplies	800.00	607.40	800.00	322.25	800.00	0.00
001-453.0000.63610	Computer Drafting Supplies	1,500.00	0.00	1,500.00	0.00	0.00	0.00
001-453.0000.64010	Travel & Meetings	3,000.00	3,512.17	4,000.00	2,012.21	4,000.00	0.00
001-453.0000.64020	Staff Development	3,000.00	2,364.31	4,000.00	2,224.97	4,000.00	0.00
001-453.0000.64030	Gasoline	1,500.00	2,273.99	4,000.00	2,325.53	3,500.00	0.00
001-453.0000.65030	Telephone	4,700.00	6,077.65	500.00	1,633.99	500.00	0.00
001-453.0000.66014	Software Licensing	3,300.00	5,036.00	3,300.00	4,800.00	3,300.00	0.00
001-453.0000.68010	Bldg & Grounds Maint & Repair	0.00	0.00	0.00	147.21	0.00	0.00
001-453.0000.80010	Computer	0.00	1,343.70	0.00	0.00	0.00	0.00
001-453.0000.90010	New Vehicles / Equip	30,000.00	23,157.00	10,000.00	6,600.00	0.00	0.00
001-453.1901.66050	Copier Maintenance & Supplies	1,500.00	0.00	1,500.00	0.00	500.00	0.00
001-453.1901.66140	Copier Lease Payment	1,000.00	953.95	1,000.00	795.35	1,000.00	0.00
001-453.4155.71000	Salaries	661,689.60	602,658.17	688,272.00	498,733.15	649,646.40	0.00
001-453.4155.71030	Employer FICA	50,619.25	45,785.75	52,652.81	37,750.64	49,697.95	0.00
001-453.4155.71040	Employer Retirement	73,976.90	66,639.25	82,317.33	59,648.37	77,697.71	0.00
001-453.4155.71050	Employer Workman Compensat..	10,195.37	5,814.71	7,688.68	4,441.52	7,225.17	0.00
001-453.4155.71060	Employer Unemployment Ins	6,616.90	1,147.82	6,882.72	111.62	6,496.46	0.00
	Department: 453 - Engineering Total:	**878,198.02**	**779,808.13**	**894,413.54**	**628,336.25**	**822,213.69**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 454 - Community Development Admin							
001-454.0000.62040	Contracts/Professional	0.00	2,000.00	0.00	44,000.00	0.00	0.00
001-454.0000.62050	Credit Card Expense	0.00	2,658.15	0.00	2,642.28	0.00	0.00
001-454.0000.62060	Dues & Membership	500.00	1,933.89	835.00	746.00	835.00	0.00
001-454.0000.63000	Supplies	100.00	0.00	100.00	10.00	100.00	0.00
001-454.0000.63060	Office Supplies	250.00	140.59	250.00	16.98	250.00	0.00
001-454.0000.64010	Travel & Meetings	1,500.00	2,362.19	2,500.00	294.46	2,500.00	0.00
001-454.0000.64020	Staff Development	1,500.00	614.75	2,000.00	0.00	2,000.00	0.00
001-454.0000.64030	Gasoline	1,100.00	32.15	1,100.00	1,467.85	1,100.00	0.00
001-454.0000.65030	Telephone	260.00	1,000.00	260.00	0.00	0.00	0.00
001-454.0000.66016	Software Maintenance	79,860.00	34,270.00	79,860.00	85,097.00	94,367.00	0.00
001-454.0000.66190	Small Equipment	0.00	0.00	3,800.00	3,165.60	0.00	0.00
001-454.0000.69765	Subscription Financing Principal	0.00	44,995.89	0.00	0.00	0.00	0.00
001-454.0000.69766	Subscription Financing Interest	0.00	2,754.11	0.00	0.00	0.00	0.00
001-454.4155.71000	Salaries	187,865.60	189,238.80	201,968.00	172,814.22	201,968.00	0.00
001-454.4155.71030	Employer FICA	14,371.72	14,361.63	15,450.55	13,243.94	15,450.55	0.00
001-454.4155.71040	Employer Retirement	21,003.37	21,617.49	24,155.37	20,844.08	24,155.37	0.00
001-454.4155.71050	Employer Workman Compensat..	338.16	217.92	242.36	174.35	242.36	0.00
001-454.4155.71060	Employer Unemployment Ins	1,878.66	421.60	2,019.68	-98.23	2,019.68	0.00
Department: 454 - Community Development Admin Total:		**310,527.51**	**318,619.16**	**334,540.96**	**344,418.53**	**344,987.96**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 465 - Street Lights							
001-465.0000.64020	Contracts/Professional	10,000.00	2,785.00	20,000.00	0.00	0.00	0.00
001-465.0000.65102	Street Lights - Avista	440,000.00	519,953.43	440,000.00	403,304.07	520,000.00	0.00
001-465.0000.65103	Street Lights - KEC	200,000.00	285,107.44	200,000.00	246,541.06	285,000.00	0.00
	Department: 465 - Street Lights Total:	**650,000.00**	**807,845.87**	**660,000.00**	**649,845.13**	**805,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 481 - Capital Improvements/Contracts							
001-481.0000.62040	Contracts/Professional	0.00	74,172.83	0.00	8,917.31	0.00	0.00
001-481.0000.65110	Aquifer Assessment - County	24.00	40.18	0.00	57.40	0.00	0.00
001-481.0000.68010	Bldg & Grounds Maint & Repair	0.00	0.00	0.00	850.82	0.00	0.00
001-481.0000.68060	Elevator Maintenance	0.00	1,489.64	0.00	3,561.17	0.00	0.00
001-481.0000.68390	Capital Facility Operating Cost	111,090.00	90,430.15	100,000.00	95,792.95	100,000.00	0.00
001-481.0000.68395	PD Capital Facility Maintenance...	100,000.00	51,474.42	100,000.00	46,600.08	75,000.00	0.00
001-481.0000.80330	Strategic Planning	0.00	10,500.00	0.00	14,400.00	0.00	0.00
001-481.0000.95015	Parking Project	0.00	79,680.17	0.00	0.00	0.00	0.00
001-481.1903.69011	Capital Facility Reserve Transfer	0.00	0.00	0.00	0.00	4,000,000.00	0.00
001-481.1920.69920	Contingency Account	0.00	0.00	885,386.00	0.00	0.00	0.00
001-481.1920.89000	Facility Replacement	620,000.00	620,000.00	740,000.00	740,000.00	860,000.00	0.00
001-481.1920.89200	Vehicle Replacement	500,000.00	0.00	0.00	0.00	500,000.00	0.00
Department: 481 - Capital Improvements/Contracts Total:		**1,331,114.00**	**927,787.39**	**1,825,386.00**	**910,179.73**	**5,535,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 482 - Personnel Pool							
001-482.1903.69003	Employer Insurance	4,557,500.00	4,557,500.00	4,894,400.00	4,894,400.04	5,265,200.00	0.00
001-482.4155.71110	Persi 401K Contribution	25,000.00	45,632.22	25,000.00	30,642.30	25,000.00	0.00
001-482.4155.71140	Personal Time Off	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00
001-482.4155.71150	Executive Education/Developm...	12,000.00	3,373.60	40,000.00	15,476.02	40,000.00	0.00
001-482.4155.71240	Wage Enhancement - G/F	-312,698.14	0.00	-452,483.02	0.00	950,550.00	0.00
	Department: 482 - Personnel Pool Total:	**4,293,801.86**	**4,606,505.82**	**4,518,916.98**	**4,940,518.36**	**6,292,750.00**	**0.00**
	Expense Total:	**44,972,962.47**	**37,177,360.38**	**45,251,852.73**	**32,680,774.98**	**47,192,305.29**	**0.00**
	Fund: 001 - GENERAL FUND Surplus (Deficit):	**0.00**	**4,427,903.85**	**320,661.65**	**1,406,107.00**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 002 - COMPREHENSIVE LIABILITY							
Revenue							
Department: 410 - General Government Services							
002-410.0000.39160	Ins Reimb/Damage Claim Reim...	0.00	11,925.83	0.00	229,009.14	0.00	0.00
002-410.1490.30010	Taxes Current	170,000.00	170,000.00	170,000.00	0.00	170,000.00	0.00
002-410.1900.37020	Investment Income	0.00	20,539.22	0.00	8,548.91	0.00	0.00
002-410.1920.37200	Cash Carryover	30,487.00	0.00	95,139.00	0.00	104,094.00	0.00
Department: 410 - General Government Services Total:		**200,487.00**	**202,465.05**	**265,139.00**	**237,558.05**	**274,094.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 497 - Transfer Out							
002-497.1903.37001	Transfer Sanitation	3,515.00	3,515.00	3,802.00	3,390.96	4,329.00	0.00
002-497.1903.37462	Transfer Water	20,580.00	20,580.00	19,972.00	17,813.04	27,852.00	0.00
002-497.1903.37463	Transfer Reclaimed Water	112,744.00	112,744.00	114,496.00	102,122.04	164,068.00	0.00
	Department: 497 - Transfer Out Total:	**136,839.00**	**136,839.00**	**138,270.00**	**123,326.04**	**196,249.00**	**0.00**
	Revenue Total:	**337,326.00**	**339,304.05**	**403,409.00**	**360,884.09**	**470,343.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 410 - General Government Services							
002-410.0000.62280	Insurance Deductible	10,000.00	5,767.13	10,000.00	0.00	10,000.00	0.00
002-410.0000.62290	Liability Insurance	326,860.00	326,860.00	392,409.00	426,424.00	459,343.00	0.00
002-410.0000.63730	Miscellaneous	466.00	0.00	1,000.00	0.00	1,000.00	0.00
Department: 410 - General Government Services Total:		**337,326.00**	**332,627.13**	**403,409.00**	**426,424.00**	**470,343.00**	**0.00**
Expense Total:		**337,326.00**	**332,627.13**	**403,409.00**	**426,424.00**	**470,343.00**	**0.00**
Fund: 002 - COMPREHENSIVE LIABILITY Surplus (Deficit):		**0.00**	**6,676.92**	**0.00**	**-65,539.91**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 003 - PERSONNEL BENEFIT POOL							
Revenue							
Department: 482 - Personnel Pool							
003-482.1433.39170	Misc Income	0.00	0.00	0.00	86.95	0.00	0.00
003-482.1495.31800	State Refunds - Benefits	10,000.00	19,288.01	10,000.00	19,656.19	10,000.00	0.00
003-482.4001.39120	Employee Premium Fee	145,000.00	17,687.19	145,000.00	0.00	145,000.00	0.00
	Department: 482 - Personnel Pool Total:	**155,000.00**	**36,975.20**	**155,000.00**	**19,743.14**	**155,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
					Defined Budgets		
Department: 497 - Transfer Out							
003-497.1903.37001	Transfer General Fund	4,557,500.00	4,557,500.00	4,894,400.00	4,894,400.04	5,265,200.00	0.00
	Department: 497 - Transfer Out Total:	**4,557,500.00**	**4,557,500.00**	**4,894,400.00**	**4,894,400.04**	**5,265,200.00**	**0.00**
	Revenue Total:	**4,712,500.00**	**4,594,475.20**	**5,049,400.00**	**4,914,143.18**	**5,420,200.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 482 - Personnel Pool							
003-482.0000.62040	Contracts/Professional	25,500.00	28,673.50	25,500.00	25,000.00	30,000.00	0.00
003-482.0000.62131	Compensation Studies	0.00	0.00	0.00	5,833.34	0.00	0.00
003-482.0000.62160	Contracts - Cobra Admin	300.00	1,187.00	1,000.00	1,018.00	1,200.00	0.00
003-482.0000.64020	Staff Development	0.00	289.22	0.00	5,204.92	0.00	0.00
003-482.0000.64080	City Wide Development	15,000.00	1,234.87	15,000.00	2,417.05	15,000.00	0.00
003-482.0000.66016	Software Maintenance	11,000.00	11,053.73	11,000.00	0.00	11,000.00	0.00
003-482.0000.73010	Benefits Development	10,000.00	13,763.00	10,000.00	13,763.00	10,000.00	0.00
003-482.0000.73020	City Employee Events	11,000.00	13,286.06	15,000.00	13,027.99	15,000.00	0.00
003-482.4000.73000	Wellness Program	149,000.00	29,457.89	149,000.00	29,452.80	40,000.00	0.00
003-482.4155.71070	Employer Insurance	3,322,000.00	3,447,507.67	3,654,200.00	2,517,702.08	4,025,000.00	0.00
003-482.4155.71170	Employer Medical Expense	0.00	0.00	0.00	-112.18	0.00	0.00
003-482.4155.71190	Employer Dental Expense	220,000.00	229,333.29	220,000.00	209,470.55	250,000.00	0.00
003-482.4155.71200	Employer Paid Life Insurance	18,700.00	17,854.85	18,700.00	25,802.16	18,700.00	0.00
003-482.4155.71210	Employer Flexible Benefit Exp	20,000.00	12,420.17	20,000.00	10,870.88	20,000.00	0.00
003-482.4155.71220	Employer HRA Expense	900,000.00	956,328.39	900,000.00	763,789.51	974,300.00	0.00
003-482.4155.71230	Medical Admin. Fee	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
	Department: 482 - Personnel Pool Total:	**4,712,500.00**	**4,762,389.64**	**5,049,400.00**	**3,623,240.10**	**5,420,200.00**	**0.00**
	Expense Total:	**4,712,500.00**	**4,762,389.64**	**5,049,400.00**	**3,623,240.10**	**5,420,200.00**	**0.00**
Fund: 003 - PERSONNEL BENEFIT POOL Surplus (Deficit):		**0.00**	**-167,914.44**	**0.00**	**1,290,903.08**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 007 - DRUG SEIZURE PROGRAM							
Revenue							
Department: 425 - Drug Seizure Program							
007-425.0000.39325	Misc Revenue	0.00	542.40	0.00	166.72	0.00	0.00
007-425.1155.34505	Internet Crimes Against Childre...	0.00	9,428.94	0.00	0.00	0.00	0.00
007-425.1525.34242	K-9 Fundraiser Event	0.00	18,055.33	0.00	17,122.09	0.00	0.00
007-425.1526.34208	K-9 Donations	0.00	3,378.96	0.00	1,452.83	0.00	0.00
007-425.1526.39240	Drug Seizure Revenue	30,000.00	43,353.70	30,000.00	4,977.51	30,000.00	0.00
007-425.1900.37020	Investment Income	0.00	6,149.51	0.00	4,883.69	0.00	0.00
007-425.1900.37025	Unrealized Gain/Loss on Inves...	0.00	235.24	0.00	-383.64	0.00	0.00
007-425.1920.37200	Cash Carryover	138,000.00	0.00	138,000.00	0.00	100,000.00	0.00
	Department: 425 - Drug Seizure Program Total:	**168,000.00**	**81,144.08**	**168,000.00**	**28,219.20**	**130,000.00**	**0.00**
	Revenue Total:	**168,000.00**	**81,144.08**	**168,000.00**	**28,219.20**	**130,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 425 - Drug Seizure Program							
007-425.0000.62040	Contracts/Professional	0.00	24,884.47	0.00	10,648.60	0.00	0.00
007-425.0000.63080	Program Equip/Supplies	0.00	0.00	0.00	58.28	0.00	0.00
007-425.0000.64010	Travel & Meetings	0.00	2,721.50	0.00	2,805.21	0.00	0.00
007-425.0000.64020	Staff Development	0.00	5,299.00	0.00	4,524.00	0.00	0.00
007-425.0000.67020	Equipment	40,000.00	12,713.65	40,000.00	9,526.70	40,000.00	0.00
007-425.0000.67120	K-9 Supplies	5,000.00	156.29	5,000.00	1,347.86	5,000.00	0.00
007-425.1920.69900	Fund Balance Rebudget	123,000.00	0.00	123,000.00	0.00	85,000.00	0.00
	Department: 425 - Drug Seizure Program Total:	**168,000.00**	**45,774.91**	**168,000.00**	**28,910.65**	**130,000.00**	**0.00**
	Expense Total:	**168,000.00**	**45,774.91**	**168,000.00**	**28,910.65**	**130,000.00**	**0.00**
	Fund: 007 - DRUG SEIZURE PROGRAM Surplus (Deficit):	**0.00**	**35,369.17**	**0.00**	**-691.45**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 008 - 911 SUPPORT							
Revenue							
Department: 426 - 911 Support							
008-426.0000.39650	Rental Income	0.00	9,641.45	0.00	6,168.77	0.00	0.00
008-426.1145.34400	911 Telephone System Grant	0.00	1,089,050.28	0.00	0.00	0.00	0.00
008-426.1527.39210	911 Fees	400,000.00	660,701.07	275,000.00	565,588.23	700,000.00	0.00
008-426.1528.39220	Communication Site Revenue	14,505.84	7,960.51	15,000.00	5,145.39	15,000.00	0.00
008-426.1529.33212	Rathdrum Dispatch Fees	97,782.04	9,395.58	75,000.00	0.00	0.00	0.00
008-426.1900.37020	Investment Income	10,000.00	98,702.06	10,000.00	87,685.81	10,000.00	0.00
008-426.1900.37025	Unrealized Gain/Loss on Inves...	0.00	4,463.09	0.00	-6,567.85	0.00	0.00
008-426.1902.37022	Interest Income	0.00	-16,121.85	0.00	3,523.61	0.00	0.00
008-426.1920.37200	Cash Carryover	2,400,000.00	0.00	2,000,000.00	0.00	227,357.72	0.00
	Department: 426 - 911 Support Total:	**2,922,287.88**	**1,863,792.19**	**2,375,000.00**	**661,543.96**	**952,357.72**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 497 - Transfer Out							
008-497.1903.37520	Transfer Impact Fee	34,460.70	34,460.70	34,460.70	34,460.76	34,460.70	0.00
	Department: 497 - Transfer Out Total:	**34,460.70**	**34,460.70**	**34,460.70**	**34,460.76**	**34,460.70**	**0.00**
	Revenue Total:	**2,956,748.58**	**1,898,252.89**	**2,409,460.70**	**696,004.72**	**986,818.42**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 426 - 911 Support							
008-426.0000.62040	Contracts/Professional	0.00	0.00	0.00	1,120.98	0.00	0.00
008-426.0000.64070	Communications Training	0.00	1,798.59	0.00	4,567.37	0.00	0.00
008-426.0000.65021	Electric	0.00	4,655.73	0.00	2,562.95	0.00	0.00
008-426.0000.65031	Telephone charges 911 & frame	-4,336.77	39,117.28	0.00	31,107.60	0.00	0.00
008-426.0000.66012	Commercial Wireless Exp	0.00	0.00	12,000.00	1,882.50	12,000.00	0.00
008-426.0000.66040	Computer Equipment	5,000.00	32,818.45	5,000.00	6,689.00	5,000.00	0.00
008-426.0000.66043	Computer Services Contracts	0.00	0.00	0.00	14,366.33	0.00	0.00
008-426.0000.66170	911 Support Costs	4,000.00	6,607.00	4,000.00	2,100.00	4,000.00	0.00
008-426.0000.67020	Equipment	5,500.00	5,126.42	250,000.00	23,344.51	250,000.00	0.00
008-426.0000.67040	Radio Repair/Maintenance	5,000.00	97,442.17	5,000.00	101,127.44	5,000.00	0.00
008-426.0000.67260	911 Recorder maintenance	15,000.00	9,745.00	15,000.00	9,745.00	15,000.00	0.00
008-426.0000.67280	Wireless Maintenance	8,000.00	3,313.99	8,000.00	0.00	8,000.00	0.00
008-426.0000.67290	Spillman Maintenance	30,813.53	51,074.92	83,356.10	0.00	50,000.00	0.00
008-426.0000.67295	Net Motion Support	15,000.00	12,505.50	15,000.00	0.00	15,000.00	0.00
008-426.0000.67300	Communication Site Maintena...	0.00	435.00	0.00	20,700.00	0.00	0.00
008-426.0000.80010	Computer	0.00	15,014.54	0.00	0.00	0.00	0.00
008-426.0000.80240	Misc Mobile Equipment	0.00	0.00	0.00	1,590.00	0.00	0.00
008-426.0000.91390	700 Mhz Radios for Cars	0.00	0.00	0.00	0.00	0.00	0.00
008-426.0000.91560	Misc	0.00	51,285.83	0.00	184,162.16	0.00	0.00
008-426.0000.92090	Telephone Upgrade	0.00	473,202.31	0.00	0.00	0.00	0.00
008-426.1901.69830	Debt Service	35,763.00	1,969.00	35,763.00	0.00	35,763.00	0.00
008-426.1920.69900	Fund Balance Rebudget	2,753,742.78	0.00	1,945,618.13	0.00	170,234.00	0.00
008-426.4155.71000	Salaries	61,797.08	49,454.76	17,517.50	15,675.10	291,988.96	0.00
008-426.4155.71030	Employer FICA	4,727.48	4,365.21	1,340.09	1,174.34	43,335.88	0.00
008-426.4155.71040	Employer Retirement	6,908.91	6,056.55	2,566.31	2,231.57	73,409.19	0.00
008-426.4155.71050	Employer Workman Compensat..	111.23	54.23	21.02	0.00	679.78	0.00
008-426.4155.71060	Employer Unemployment Ins	617.97	89.60	175.18	-22.59	5,664.82	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
008-426.4155.71070	Employer Insurance	9,103.37	8,697.36	9,103.37	2,142.84	1,742.79	0.00
	Department: 426 - 911 Support Total:	**2,956,748.58**	**874,829.44**	**2,409,460.70**	**426,267.10**	**986,818.42**	**0.00**
	Expense Total:	**2,956,748.58**	**874,829.44**	**2,409,460.70**	**426,267.10**	**986,818.42**	**0.00**
	Fund: 008 - 911 SUPPORT Surplus (Deficit):	**0.00**	**1,023,423.45**	**0.00**	**269,737.62**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
				Defined Budgets			
Fund: 011 - FACILITY BUILDING RESERVE							
Revenue							
Department: 410 - General Government Services							
011-410.1900.37040	Designated Investment Income	0.00	96,184.82	0.00	76,675.09	0.00	0.00
Department: 410 - General Government Services Total:		**0.00**	**96,184.82**	**0.00**	**76,675.09**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 491 - Facility Building Reserve							
011-491.1708.39430	Rent Revenue	0.00	650.00	0.00	500.00	0.00	0.00
011-491.1900.37020	Investment Income	0.00	378,670.51	200,000.00	206,579.13	200,000.00	0.00
011-491.1900.37025	Unrealized Gain/Loss on Inves...	0.00	-48,087.74	0.00	39,801.79	0.00	0.00
011-491.1920.37200	Cash Carryover	7,900,000.00	0.00	12,120,000.00	0.00	12,120,000.00	0.00
Department: 491 - Facility Building Reserve Total:		**7,900,000.00**	**331,232.77**	**12,320,000.00**	**246,880.92**	**12,320,000.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 497 - Transfer Out							
011-497.1903.37001	Transfer General Fund	0.00	620,000.00	0.00	740,000.00	4,000,000.00	0.00
	Department: 497 - Transfer Out Total:	**0.00**	**620,000.00**	**0.00**	**740,000.00**	**4,000,000.00**	**0.00**
	Revenue Total:	**7,900,000.00**	**1,047,417.59**	**12,320,000.00**	**1,063,556.01**	**16,320,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 491 - Facility Building Reserve							
011-491.0000.95015	Parking Lot	0.00	0.00	0.00	155,121.30	0.00	0.00
011-491.1801.93160	City Hall Construction	0.00	0.00	7,228,000.00	23,182.00	6,000,000.00	0.00
011-491.1801.93163	City Hall Remodel	0.00	293,329.54	0.00	867,577.17	0.00	0.00
011-491.1803.96000	Land Acquisition	0.00	0.00	1,320,000.00	0.00	0.00	0.00
011-491.1920.69900	Fund Balance Rebudgeted	7,900,000.00	0.00	3,772,000.00	0.00	10,320,000.00	0.00
Department: 491 - Facility Building Reserve Total:		**7,900,000.00**	**293,329.54**	**12,320,000.00**	**1,045,880.47**	**16,320,000.00**	**0.00**
Expense Total:		**7,900,000.00**	**293,329.54**	**12,320,000.00**	**1,045,880.47**	**16,320,000.00**	**0.00**
Fund: 011 - FACILITY BUILDING RESERVE Surplus (Deficit):		**0.00**	**754,088.05**	**0.00**	**17,675.54**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 017 - ANNEXATION FEES							
Revenue							
Department: 410 - General Government Services							
017-410.1440.39105	Annexation Fees	500,000.00	259,000.00	200,000.00	165,500.00	200,000.00	0.00
017-410.1900.37020	Investment Income	0.00	61,708.32	20,000.00	43,830.52	20,000.00	0.00
017-410.1900.37025	Unrealized Gain/Loss on Inves...	0.00	1,583.67	0.00	-3,336.28	0.00	0.00
017-410.1920.37200	Cash Carryover	4,140,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
Department: 410 - General Government Services Total:		**4,640,000.00**	**322,291.99**	**1,720,000.00**	**205,994.24**	**1,720,000.00**	**0.00**
Revenue Total:		**4,640,000.00**	**322,291.99**	**1,720,000.00**	**205,994.24**	**1,720,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 410 - General Government Services							
017-410.0000.62040	Contracts/Professional	250,000.00	3,490.90	220,000.00	196,985.05	220,000.00	0.00
017-410.0000.65110	Aquifer Assessment - County	0.00	5.74	0.00	5.74	0.00	0.00
017-410.0000.96000	Land	0.00	0.00	1,500,000.00	0.00	0.00	0.00
017-410.1920.69900	Fund Balance Rebudgeted	3,750,000.00	0.00	0.00	0.00	1,500,000.00	0.00
Department: 410 - General Government Services Total:		**4,000,000.00**	**3,496.64**	**1,720,000.00**	**196,990.79**	**1,720,000.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 497 - Transfer Out							
017-497.1903.69001	Transfer to General Fund	640,000.00	640,000.00	0.00	0.00	0.00	0.00
	Department: 497 - Transfer Out Total:	**640,000.00**	**640,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Expense Total:	**4,640,000.00**	**643,496.64**	**1,720,000.00**	**196,990.79**	**1,720,000.00**	**0.00**
	Fund: 017 - ANNEXATION FEES Surplus (Deficit):	**0.00**	**-321,204.65**	**0.00**	**9,003.45**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 023 - SPECIAL EVENTS							
Revenue							
Department: 446 - Special Events							
023-446.1601.33330	Community Easter Egg Hunt	2,150.00	2,185.02	2,500.00	1,571.72	2,500.00	0.00
023-446.1602.33314	DuathlonRegistration Fees	11,070.00	3,930.16	11,070.00	5,465.00	11,070.00	0.00
023-446.1602.34304	DuathlonSponsorships	750.00	0.00	750.00	3,074.19	750.00	0.00
023-446.1603.33399	Winter Festival	0.00	6,935.14	0.00	3,409.20	3,500.00	0.00
023-446.1604.33303	Tournament Registration Fees	3,000.00	0.00	3,000.00	0.00	5,000.00	0.00
023-446.1604.34300	Tournament B Ball Sponsorships	500.00	0.00	500.00	0.00	2,500.00	0.00
023-446.1605.33307	Summer Concerts & Movies - M..	250.00	0.00	250.00	-10,850.00	250.00	0.00
023-446.1605.34107	Summer Concerts - Sponsorshi...	7,000.00	5,213.68	7,000.00	1,039.00	7,000.00	0.00
023-446.1639.39325	Misc Revenue	0.00	0.00	0.00	500.00	0.00	0.00
023-446.1645.33305	AAU Ticket Sales	0.00	7,557.50	0.00	0.00	0.00	0.00
023-446.1646.39305	Tournament Shirt Sales	0.00	0.00	0.00	0.00	4,000.00	0.00
023-446.1659.33331	PF Days - Parking & Camping	300.00	0.00	300.00	0.00	300.00	0.00
023-446.1660.33337	Post Falls Days-Booths	20,000.00	41,844.33	40,000.00	43,405.90	28,100.00	0.00
023-446.1661.33335	Post Falls Days-Beer Garden	700.00	0.00	1,000.00	1,000.00	1,000.00	0.00
023-446.1662.34308	Post Falls Days-Sponsorships	1,500.00	250.00	1,500.00	500.00	1,500.00	0.00
023-446.1664.33400	Harvest Festival Revenue	5,600.00	0.00	5,600.00	0.00	5,600.00	0.00
023-446.1900.37020	Investment Income	0.00	12,672.55	0.00	10,773.19	0.00	0.00
023-446.1900.37025	Unrealized Gain/Loss on Inves...	0.00	465.88	0.00	-755.31	0.00	0.00
023-446.1903.37445	Transfer from Dept 445	0.00	23,464.00	0.00	0.00	0.00	0.00
023-446.1920.37200	Cash Carryover	0.00	0.00	72,000.00	0.00	64,919.00	0.00
	Department: 446 - Special Events Total:	**52,820.00**	**104,518.26**	**145,470.00**	**59,132.89**	**137,989.00**	**0.00**
	Revenue Total:	**52,820.00**	**104,518.26**	**145,470.00**	**59,132.89**	**137,989.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 446 - Special Events							
023-446.1601.62001	Marketing	3,500.00	382.74	14,500.00	1,384.48	14,500.00	0.00
023-446.1601.62040	Contracts/Professional	14,310.00	14,075.00	86,310.00	0.00	20,000.00	0.00
023-446.1601.62300	Security & Parking	800.00	0.00	1,000.00	0.00	1,000.00	0.00
023-446.1601.63000	Supplies	2,000.00	1,097.09	2,500.00	1,524.67	2,500.00	0.00
023-446.1601.63640	Banners & Signs	500.00	0.00	1,500.00	0.00	1,500.00	0.00
023-446.1601.65050	Sanitation	900.00	1,518.00	900.00	390.00	2,000.00	0.00
023-446.1602.62095	Promotions	1,250.00	0.00	1,500.00	593.13	1,500.00	0.00
023-446.1602.63000	Supplies	3,000.00	101.70	3,000.00	2,405.69	7,000.00	0.00
023-446.1602.63070	Postage	410.00	0.00	585.00	0.00	585.00	0.00
023-446.1602.63120	Awards/Certificates	2,650.00	0.00	3,500.00	1,402.56	3,500.00	0.00
023-446.1602.63430	T-Shirts	5,500.00	0.00	6,000.00	2,182.50	8,000.00	0.00
023-446.1602.63620	Concession Supplies	75.00	0.00	250.00	156.95	500.00	0.00
023-446.1602.63660	Youth	1,425.00	0.00	1,425.00	0.00	1,425.00	0.00
023-446.1602.67070	Equipment Rental	0.00	0.00	0.00	50.00	0.00	0.00
023-446.1603.63000	Supplies	3,500.00	1,411.89	3,500.00	4,934.50	38,729.00	0.00
023-446.1604.62095	Promotions	0.00	0.00	0.00	0.00	3,000.00	0.00
023-446.1604.63000	Supplies	1,000.00	0.00	1,000.00	0.00	5,000.00	0.00
023-446.1604.63120	Awards/Certificates	0.00	0.00	0.00	0.00	3,000.00	0.00
023-446.1604.63430	T-Shirts	1,000.00	0.00	1,000.00	0.00	3,000.00	0.00
023-446.1604.67020	Equipment	0.00	0.00	750.00	0.00	5,000.00	0.00
023-446.1605.62002	Marketing - Summer Concerts	1,250.00	0.00	1,500.00	0.00	1,500.00	0.00
023-446.1605.62040	Entertainment Contracts - Su...	3,000.00	2,587.81	8,000.00	2,210.00	8,000.00	0.00
023-446.1605.63002	Supplies - Summer Concerts	500.00	35.00	500.00	36.75	500.00	0.00
023-446.1664.63000	Harvest Festival Supplies	6,250.00	7,006.20	6,250.00	2,980.44	6,250.00	0.00
	Department: 446 - Special Events Total:	**52,820.00**	**28,215.43**	**145,470.00**	**20,251.67**	**137,989.00**	**0.00**
	Expense Total:	**52,820.00**	**28,215.43**	**145,470.00**	**20,251.67**	**137,989.00**	**0.00**
	Fund: 023 - SPECIAL EVENTS Surplus (Deficit):	**0.00**	**76,302.83**	**0.00**	**38,881.22**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT							
Revenue							
Department: 442 - Cemetery							
029-442.1670.39315	Cemetery Lot Sales	20,000.00	54,862.50	45,000.00	65,387.50	45,000.00	0.00
029-442.1677.39340	Veteran's Memorial Lots	7,500.00	20,786.30	5,000.00	6,450.00	5,000.00	0.00
029-442.1900.37020	Investment Income	0.00	16,217.75	0.00	13,547.45	0.00	0.00
029-442.1900.37025	Unrealized Gain/Loss on Inves...	0.00	632.73	0.00	-997.84	0.00	0.00
029-442.1920.37200	Cash Carryover	175,000.00	0.00	200,000.00	0.00	500,000.00	0.00
	Department: 442 - Cemetery Total:	**202,500.00**	**92,499.28**	**250,000.00**	**84,387.11**	**550,000.00**	**0.00**
	Revenue Total:	**202,500.00**	**92,499.28**	**250,000.00**	**84,387.11**	**550,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 442 - Cemetery							
029-442.0000.80090	Cemetery Improvements	40,000.00	0.00	0.00	38,986.00	0.00	0.00
029-442.0000.93140	Fencing	0.00	0.00	0.00	0.00	50,000.00	0.00
029-442.1670.90015	Cemetery Improvements	0.00	0.00	42,000.00	4,400.00	49,000.00	0.00
029-442.1920.69900	Fund Balance Rebudget	162,500.00	0.00	208,000.00	0.00	451,000.00	0.00
	Department: 442 - Cemetery Total:	**202,500.00**	**0.00**	**250,000.00**	**43,386.00**	**550,000.00**	**0.00**
	Expense Total:	**202,500.00**	**0.00**	**250,000.00**	**43,386.00**	**550,000.00**	**0.00**
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Surplus (Deficit):		**0.00**	**92,499.28**	**0.00**	**41,001.11**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES							
Revenue							
Department: 428 - Kootenai Fire/EMS Impact Fees							
034-428.0000.33117	Kootenai Fire Impact Admin Fee	0.00	10,430.00	0.00	8,610.00	0.00	0.00
034-428.1900.37020	Investment Income	0.00	2,665.98	0.00	2,816.56	0.00	0.00
034-428.1900.37025	Unrealized Gain/Loss on Inves...	0.00	82.85	0.00	-121.73	0.00	0.00
034-428.2015.38202	Impact Fees - Kootenai Fire	1,000,000.00	700,157.93	750,000.00	476,708.85	750,000.00	0.00
034-428.2016.38203	Impact Fees - Kootenai EMS	1,000,000.00	81,422.05	250,000.00	53,901.10	250,000.00	0.00
Department: 428 - Kootenai Fire/EMS Impact Fees Total:		**2,000,000.00**	**794,758.81**	**1,000,000.00**	**541,914.78**	**1,000,000.00**	**0.00**
Revenue Total:		**2,000,000.00**	**794,758.81**	**1,000,000.00**	**541,914.78**	**1,000,000.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 428 - Kootenai Fire/EMS Impact Fees							
034-428.0000.62040	Contracts/Professional	2,000,000.00	776,796.68	1,000,000.00	561,242.75	1,000,000.00	0.00
Department: 428 - Kootenai Fire/EMS Impact Fees Total:		**2,000,000.00**	**776,796.68**	**1,000,000.00**	**561,242.75**	**1,000,000.00**	**0.00**
Expense Total:		**2,000,000.00**	**776,796.68**	**1,000,000.00**	**561,242.75**	**1,000,000.00**	**0.00**
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES Surplus (Deficit):		**0.00**	**17,962.13**	**0.00**	**-19,327.97**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 035 - PUBLIC SAFETY IMPACT FEES							
Revenue							
Department: 420 - Public Safety Impact Fees							
035-420.1900.37020	Investment Income	5,000.00	89,906.76	5,000.00	78,307.71	5,000.00	0.00
035-420.1900.37025	Unrealized Gain/Loss on Inves...	0.00	3,684.55	0.00	-5,655.38	0.00	0.00
035-420.1920.37200	Cash Carryover	1,900,000.00	0.00	2,000,000.00	0.00	3,021,000.00	0.00
035-420.2002.38204	Impact Fees - Public Safety	450,000.00	594,905.56	200,000.00	466,024.98	200,000.00	0.00
Department: 420 - Public Safety Impact Fees Total:		**2,355,000.00**	**688,496.87**	**2,205,000.00**	**538,677.31**	**3,226,000.00**	**0.00**
Revenue Total:		**2,355,000.00**	**688,496.87**	**2,205,000.00**	**538,677.31**	**3,226,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 420 - Public Safety Impact Fees							
035-420.0000.80300	Impact Fee Study	0.00	23,110.97	0.00	22,190.37	21,000.00	0.00
035-420.0000.91590	Wireless Data Comm Projects	0.00	0.00	15,000.00	0.00	0.00	0.00
035-420.0000.95015	Parking Lot	0.00	0.00	0.00	17,389.50	1,800,000.00	0.00
035-420.1903.69008	Transfer to Fund 008	34,460.70	34,460.70	34,460.70	34,460.76	34,460.70	0.00
035-420.1920.69900	Fund Balance Rebudget	2,320,539.30	0.00	2,155,539.30	0.00	1,370,539.30	0.00
Department: 420 - Public Safety Impact Fees Total:		**2,355,000.00**	**57,571.67**	**2,205,000.00**	**74,040.63**	**3,226,000.00**	**0.00**
Expense Total:		**2,355,000.00**	**57,571.67**	**2,205,000.00**	**74,040.63**	**3,226,000.00**	**0.00**
Fund: 035 - PUBLIC SAFETY IMPACT FEES Surplus (Deficit):		**0.00**	**630,925.20**	**0.00**	**464,636.68**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
				Defined Budgets			
Fund: 037 - STREETS IMPACT FEES							
Revenue							
Department: 431 - Streets							
037-431.0000.31950	Misc. Intergovernmental Reve...	0.00	87,567.61	0.00	0.00	0.00	0.00
037-431.1313.34113	Chase Rd/BNSF RR-Xing Project	0.00	24,592.37	0.00	8,486.29	0.00	0.00
037-431.1900.37020	Investment Income	50,000.00	-71,007.13	50,000.00	-127,423.45	50,000.00	0.00
037-431.1900.37025	Unrealized Gain/Loss on Inves...	0.00	558,079.12	0.00	377,556.26	0.00	0.00
037-431.1920.37200	Cash Carryover	2,523,647.90	0.00	2,000,000.00	0.00	4,000,000.00	0.00
037-431.2003.38205	Impact Fees - Streets	1,050,000.00	1,952,209.39	1,050,000.00	1,331,495.63	1,050,000.00	0.00
037-431.2003.38206	Impact Fees - Multi-Modal	0.00	700,442.61	0.00	516,255.24	0.00	0.00
	Department: 431 - Streets Total:	**3,623,647.90**	**3,251,883.97**	**3,100,000.00**	**2,106,369.97**	**5,100,000.00**	**0.00**
	Revenue Total:	**3,623,647.90**	**3,251,883.97**	**3,100,000.00**	**2,106,369.97**	**5,100,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 431 - Streets							
037-431.0000.62040	Contracts/Professional	0.00	0.00	0.00	0.00	760,210.00	0.00
037-431.0000.80290	Traffic Study	475,000.00	165,941.00	100,000.00	82,070.00	100,000.00	0.00
037-431.0000.80300	Impact Fee Study	0.00	14,440.45	50,000.00	9,448.37	21,000.00	0.00
037-431.0000.95132	Highway 41 Widening	523,647.90	0.00	0.00	0.00	0.00	0.00
037-431.0000.95134	Spokane and Prairie	0.00	188,710.56	0.00	13,238.99	0.00	0.00
037-431.0000.95136	Chase Road BNSF RR-Xing	0.00	60,251.66	100,000.00	6,699.92	0.00	0.00
037-431.0000.95142	Chase Road UPRR RR-XING	0.00	0.00	425,000.00	38,400.00	1,896,580.00	0.00
037-431.0000.95144	Prairie and Zorros Roundabout	120,000.00	136,999.80	0.00	0.00	0.00	0.00
037-431.0000.95145	Prairie and Greensferry	0.00	0.00	0.00	0.00	450,000.00	0.00
037-431.0000.95200	Poleline/Spokane Roundabout	0.00	0.00	0.00	77,572.81	0.00	0.00
037-431.1305.62040	Contracts/Professional	1,500,000.00	1,110,175.91	40,000.00	13,350.00	0.00	0.00
037-431.1711.95520	Prairie Trail Extension	0.00	0.00	150,000.00	37,952.96	150,000.00	0.00
037-431.1712.95040	Prairie & Charleville Intersection	0.00	0.00	175,000.00	0.00	0.00	0.00
037-431.1714.95040	I90/SH41 Interchange Cycle Tra...	0.00	0.00	100,000.00	0.00	0.00	0.00
037-431.1920.69900	Fund Balance Rebudget	1,005,000.00	0.00	1,960,000.00	0.00	1,722,210.00	0.00
	Department: 431 - Streets Total:	**3,623,647.90**	**1,676,519.38**	**3,100,000.00**	**278,733.05**	**5,100,000.00**	**0.00**
	Expense Total:	**3,623,647.90**	**1,676,519.38**	**3,100,000.00**	**278,733.05**	**5,100,000.00**	**0.00**
	Fund: 037 - STREETS IMPACT FEES Surplus (Deficit):	**0.00**	**1,575,364.59**	**0.00**	**1,827,636.92**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 038 - PARKS IMPACT FEES							
Revenue							
Department: 443 - Parks							
038-443.1900.37020	Investment Income	10,000.00	98,997.03	10,000.00	27,060.02	10,000.00	0.00
038-443.1900.37025	Unrealized Gain/Loss on Inves...	0.00	190,994.77	0.00	119,642.24	0.00	0.00
038-443.1920.37200	Cash Carryover	3,000,000.00	0.00	2,870,000.00	0.00	4,000,000.00	0.00
038-443.2004.38303	Impact Fees - Parks	750,000.00	2,014,094.00	750,000.00	1,746,896.10	750,000.00	0.00
	Department: 443 - Parks Total:	**3,760,000.00**	**2,304,085.80**	**3,630,000.00**	**1,893,598.36**	**4,760,000.00**	**0.00**
	Revenue Total:	**3,760,000.00**	**2,304,085.80**	**3,630,000.00**	**1,893,598.36**	**4,760,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 443 - Parks							
038-443.0000.62040	Contracts/Professional	100,000.00	19,443.24	289,000.00	0.00	34,000.00	0.00
038-443.0000.80210	Capital Impact Fee Project	0.00	0.00	0.00	0.00	671,000.00	0.00
038-443.0000.80300	Impact Fee Study	30,000.00	14,440.46	30,000.00	10,072.37	21,000.00	0.00
038-443.0000.94060	Beck Park	0.00	0.00	175,000.00	0.00	0.00	0.00
038-443.0000.94070	Black Bay	1,750,000.00	1,794,988.72	900,000.00	853,936.21	0.00	0.00
038-443.0000.94165	Sports Complex (Phase 1)	0.00	0.00	2,000,000.00	16,167.27	2,000,000.00	0.00
038-443.0000.94167	Pickleball	0.00	0.00	50,000.00	61,518.59	0.00	0.00
038-443.0000.94170	Dog Park	100,000.00	0.00	10,000.00	30,535.00	75,000.00	0.00
038-443.0000.94230	Sportsfields	250,000.00	-52,486.43	150,000.00	15,098.40	150,000.00	0.00
038-443.0000.96000	Land Acquisition	500,000.00	0.00	20,000.00	0.00	50,000.00	0.00
038-443.1667.95520	Community Garden	200,000.00	0.00	0.00	231,889.91	0.00	0.00
038-443.1920.69900	Fund Balance Rebudget	830,000.00	0.00	0.00	0.00	1,059,000.00	0.00
038-443.2013.95520	Crown Point Park	0.00	0.00	6,000.00	0.00	700,000.00	0.00
	Department: 443 - Parks Total:	**3,760,000.00**	**1,776,385.99**	**3,630,000.00**	**1,219,217.75**	**4,760,000.00**	**0.00**
	Expense Total:	**3,760,000.00**	**1,776,385.99**	**3,630,000.00**	**1,219,217.75**	**4,760,000.00**	**0.00**
Fund: 038 - PARKS IMPACT FEES Surplus (Deficit):		**0.00**	**527,699.81**	**0.00**	**674,380.61**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 410 - LID 2004							
Revenue							
Department: 476 - LID 2004							
410-476.1900.37020	Investment Income	0.00	14,934.68	0.00	10,042.85	0.00	0.00
410-476.1900.37025	Unrealized Gain/Loss on Inves...	0.00	284.91	0.00	-749.86	0.00	0.00
	Department: 476 - LID 2004 Total:	**0.00**	**15,219.59**	**0.00**	**9,292.99**	**0.00**	**0.00**
	Revenue Total:	**0.00**	**15,219.59**	**0.00**	**9,292.99**	**0.00**	**0.00**
	Fund: 410 - LID 2004 Total:	**0.00**	**15,219.59**	**0.00**	**9,292.99**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 450 - LID GUARANTEE							
Revenue							
Department: 471 - LID Guarantee							
450-471.1900.37020	Investment Income	0.00	611.03	0.00	457.02	0.00	0.00
450-471.1900.37025	Unrealized Gain/Loss on Inves...	0.00	20.21	0.00	-35.42	0.00	0.00
	Department: 471 - LID Guarantee Total:	**0.00**	**631.24**	**0.00**	**421.60**	**0.00**	**0.00**
	Revenue Total:	**0.00**	**631.24**	**0.00**	**421.60**	**0.00**	**0.00**
	Fund: 450 - LID GUARANTEE Total:	**0.00**	**631.24**	**0.00**	**421.60**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 650 - RECLAIMED WATER OPERATING							
Revenue							
Department: 463 - Wastewater Operating							
650-463.1900.37020	Investment Income	325,000.00	180,536.64	325,000.00	216,828.17	325,000.00	0.00
650-463.1900.37025	Unrealized Gain/Loss on Inves...	0.00	2,908,432.10	0.00	1,167,519.27	0.00	0.00
650-463.1900.37040	Designated Invstmt Income	10,000.00	1,146,226.12	400,000.00	632,165.79	400,000.00	0.00
650-463.1902.37022	Interest Income	0.00	5,786.90	0.00	6,255.43	0.00	0.00
650-463.1903.37652	Transfer from Fund 652	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00
650-463.1920.37201	Cash Carryover - Designated	8,145,000.00	0.00	0.00	0.00	0.00	0.00
650-463.3301.33611	Utility Collection	12,840,792.51	17,519,652.94	16,900,000.00	15,061,994.35	17,322,500.00	0.00
650-463.3302.33713	Utility Penalty-Svc Fee	81,000.00	106,491.54	81,000.00	81,114.30	81,000.00	0.00
650-463.3303.33604	Rathdrum Reclaimed Water Ch...	1,500,000.00	2,154,656.98	2,000,000.00	2,125,644.92	2,000,000.00	0.00
650-463.3305.39630	Miscellaneous Income	2,497.00	1,584.95	2,497.00	188.74	2,497.00	0.00
650-463.3306.39650	Rental Income	15,000.00	7,149.87	15,000.00	55,084.54	15,000.00	0.00
650-463.3306.39655	Rental Income Cell Tower	11,400.00	44,778.64	11,400.00	9,022.60	11,400.00	0.00
650-463.3307.33607	Sampling Revenue	5,250.00	6,425.05	5,250.00	5,865.00	5,250.00	0.00
650-463.3320.39610	Equipment Auction Revenue	0.00	0.00	0.00	67,850.00	0.00	0.00
	Department: 463 - Wastewater Operating Total:	**37,935,939.51**	**39,081,721.73**	**19,740,147.00**	**19,429,533.11**	**20,162,647.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 466 - Wastewater - Collections							
650-466.3305.39630	Miscellaneous Income	0.00	18.50	0.00	224.97	0.00	0.00
Department: 466 - Wastewater - Collections Total:		**0.00**	**18.50**	**0.00**	**224.97**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 468 - Wastewater - Surface Water							
650-468.3305.39630	Miscellaneous Income	0.00	0.00	0.00	99.00	0.00	0.00
Department: 468 - Wastewater - Surface Water Total:		**0.00**	**0.00**	**0.00**	**99.00**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
					Defined Budgets		
Department: 497 - Transfer Out							
650-497.1903.37750	Transfer from Water	20,000.00	20,000.00	0.00	0.00	0.00	0.00
	Department: 497 - Transfer Out Total:	**20,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**37,955,939.51**	**39,101,740.23**	**19,740,147.00**	**19,429,857.08**	**20,162,647.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 463 - Wastewater Operating							
650-463.0000.62000	Advertising & Legal Fees	500.00	0.00	500.00	70.55	500.00	0.00
650-463.0000.62010	Attorney Fees	50,000.00	84,070.50	75,000.00	11,130.50	75,000.00	0.00
650-463.0000.62040	Contracts/Professional	370,000.00	9,942.13	370,000.00	3,397.60	424,000.00	0.00
650-463.0000.62060	Dues & Membership	2,610.00	1,987.00	2,610.00	2,045.00	2,610.00	0.00
650-463.0000.62080	Hiring & Recruiting Costs	1,500.00	413.44	1,500.00	199.47	1,500.00	0.00
650-463.0000.62150	Biosolids Disposal	1,000,000.00	679,973.31	1,000,000.00	626,624.25	1,000,000.00	0.00
650-463.0000.62180	Other Contracts	36,939.00	24,205.50	36,939.00	3,639.00	36,939.28	0.00
650-463.0000.62320	Locate Service	15,000.00	4,222.05	15,000.00	0.00	15,000.00	0.00
650-463.0000.63000	Supplies	173,000.00	332.45	173,000.00	1,376.89	173,000.00	0.00
650-463.0000.63008	Supplies - Chemicals	340,000.00	67,213.53	340,000.00	173,560.57	370,250.00	0.00
650-463.0000.63060	Office Supplies	4,000.00	3,234.09	4,000.00	2,580.60	4,000.00	0.00
650-463.0000.63070	Postage	400.00	44.10	400.00	2.07	400.00	0.00
650-463.0000.63110	First Aid/Safety	4,000.00	2,212.70	4,000.00	21,024.27	4,000.00	0.00
650-463.0000.63400	STP Lab	69,124.00	56,588.88	69,124.00	62,294.35	69,124.00	0.00
650-463.0000.63410	SRSP Fees	13,149.00	0.00	13,149.00	0.00	13,149.00	0.00
650-463.0000.63480	Polymer	22,872.00	42,895.85	30,000.00	22,829.15	50,000.00	0.00
650-463.0000.63490	Aluminum Sulfate	30,250.00	0.00	30,250.00	160,539.52	0.00	0.00
650-463.0000.63560	IPT Lab Supplies	1,000.00	0.00	1,000.00	156.18	1,000.00	0.00
650-463.0000.63871	IPT Contract Analysis	5,000.00	2,700.00	5,000.00	4,060.00	5,000.00	0.00
650-463.0000.64010	Travel & Meetings	20,000.00	4,407.83	20,000.00	6,308.96	20,000.00	0.00
650-463.0000.64020	Staff Development	20,000.00	6,060.24	20,000.00	4,327.45	20,000.00	0.00
650-463.0000.64025	Safety Training	4,274.35	0.00	4,274.35	0.00	4,274.35	0.00
650-463.0000.65004	Utilities - PF	500.00	0.00	500.00	0.00	500.00	0.00
650-463.0000.65005	Pickup Fuel	6,000.00	6,790.79	6,000.00	5,291.97	6,000.00	0.00
650-463.0000.65010	Avista - Gas	20,000.00	54,507.73	44,000.00	91,139.92	44,000.00	0.00
650-463.0000.65021	Electric	738,265.00	487,543.87	738,265.00	426,048.78	738,265.00	0.00
650-463.0000.65023	Electric - KEC	20,000.00	0.00	0.00	0.00	0.00	0.00
650-463.0000.65024	Electric Avista - Lift Statio	0.00	0.00	0.00	5,079.70	0.00	0.00
650-463.0000.65030	Telephone	10,000.00	22,395.70	1,887.50	14,087.25	16,887.50	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
650-463.0000.65050	Sanitation	7,000.00	7,589.42	7,000.00	7,440.24	7,000.00	0.00
650-463.0000.65080	Water	15,000.00	13,745.11	15,000.00	14,516.05	15,000.00	0.00
650-463.0000.65081	Irrigation Accounts	120,000.00	0.00	120,000.00	0.00	85,000.00	0.00
650-463.0000.65110	Aquifer Assessment - County	500.00	2,844.79	3,000.00	2,125.76	3,000.00	0.00
650-463.0000.66012	Computer Software Maint. Supp	12,500.00	12,447.00	12,500.00	8,691.00	12,500.00	0.00
650-463.0000.66050	Copier Maintenance & Supplies	750.00	0.00	750.00	0.00	750.00	0.00
650-463.0000.66110	Furniture Replace & Repair	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
650-463.0000.66190	Small Equipment	3,500.00	3,168.04	3,500.00	0.00	3,500.00	0.00
650-463.0000.67090	Tools	2,200.00	2,647.10	2,500.00	2,939.88	2,500.00	0.00
650-463.0000.67170	Auto Service	15,000.00	4,437.69	15,000.00	8,665.60	15,000.00	0.00
650-463.0000.67221	Generator Fuel	2,159.00	1,917.18	2,500.00	0.00	2,500.00	0.00
650-463.0000.68010	Bldg & Grounds Maint & Repair	57,000.00	14,312.68	57,000.00	45,043.24	57,000.00	0.00
650-463.0000.68020	Replacement Fund	1,010,285.20	0.00	389,218.01	0.00	1,185,524.12	0.00
650-463.0000.68021	L/S Maintenance & Repairs	0.00	168.45	0.00	237.91	0.00	0.00
650-463.0000.68025	Plant Maintenance & Repairs	208,889.00	95,278.06	208,889.00	141,478.16	208,889.00	0.00
650-463.0000.68360	NPDES Permit Monitoring	115,021.00	64,146.43	115,021.00	72,433.94	115,021.00	0.00
650-463.0000.68380	Swale Maintenance	0.00	0.00	0.00	-538.14	0.00	0.00
650-463.0000.68820	Chlorine	91,400.00	0.00	91,400.00	49,941.44	91,400.00	0.00
650-463.0000.69780	Administrative Expense	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
650-463.0000.80010	Computer	2,900.00	3,213.24	5,000.00	9,350.68	5,800.00	0.00
650-463.0000.80030	Software Upgrades	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00
650-463.0000.80240	Misc Equipment	21,000.00	0.00	15,000.00	554.89	8,000.00	0.00
650-463.0000.81490	Lab Sampler	0.00	0.00	20,000.00	0.00	20,000.00	0.00
650-463.0000.90010	New Vehicles / Equip	275,000.00	0.00	30,500.00	40,303.33	26,000.00	0.00
650-463.0000.91195	Phosphorus Analyzer	0.00	0.00	100,000.00	0.00	0.00	0.00
650-463.0000.93015	Building Remodel	90,000.00	0.00	90,000.00	0.00	0.00	0.00
650-463.1903.69001	Transfer to General Fund	764,135.00	764,135.00	939,040.00	939,039.96	948,612.00	0.00
650-463.1903.69002	Transfer to Comp Liability	112,744.00	112,744.00	102,122.00	102,122.04	164,068.00	0.00
650-463.1903.69652	Transfer to Fund 652	8,595,000.00	8,595,000.00	8,595,000.00	8,595,000.00	0.00	0.00
650-463.1920.69800	Depreciation Expense	0.00	2,457,754.37	0.00	0.00	0.00	0.00
650-463.1920.69810	Bad Debt Expense	1,500.00	6,832.39	1,500.00	0.00	1,500.00	0.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
650-463.1920.69900	Fund Balance Rebudget	15,000,000.00	0.00	0.00	0.00	0.00	0.00
650-463.1950.89200	Replacement Fund	-84,313.14	0.00	0.00	0.00	0.00	0.00
650-463.3103.96000	Land Acquisition	0.00	0.00	2,025,031.00	0.00	2,100,000.00	0.00
650-463.3122.68400	Plant Repairs	25,000.00	31,846.15	25,000.00	8,445.32	25,000.00	0.00
650-463.3125.95520	WRF Odor, Solids, and Dewater...	1,600,000.00	0.00	12,786,400.00	592,143.08	12,000,000.00	0.00
650-463.3126.95520	WRF Control Buidling Rehabilit...	1,650,000.00	0.00	536,000.00	0.00	540,000.00	0.00
650-463.3127.95520	3rd Ave Gravity Sewer Main	400,000.00	0.00	400,000.00	0.00	0.00	0.00
650-463.3215.68360	Idaho DEQ Permit Management	35,000.00	34,702.56	35,000.00	0.00	35,000.00	0.00
650-463.4000.72000	Uniform Expense	15,000.00	7,425.88	15,000.00	8,690.28	15,000.00	0.00
650-463.4000.74020	Unallocated PERSI Contributions	0.00	270,642.00	0.00	0.00	0.00	0.00
650-463.4155.71000	Salaries	1,196,543.12	1,272,201.24	1,296,251.56	1,194,241.64	1,269,926.28	0.00
650-463.4155.71030	Employer FICA	91,535.55	96,625.82	99,163.24	90,842.55	97,149.36	0.00
650-463.4155.71040	Employer Retirement	133,773.52	2,472.86	155,031.69	137,487.78	151,883.18	0.00
650-463.4155.71050	Employer Workman Compensat..	24,018.65	16,778.19	202,829.28	11,983.97	205,704.31	0.00
650-463.4155.71060	Employer Unemployment Ins	11,965.43	3,402.06	12,962.52	468.76	12,699.26	0.00
650-463.4155.71070	Employer Insurance	309,000.00	357,254.67	442,720.15	266,877.89	316,511.30	0.00
650-463.6530.62080	Hiring & Recruiting Costs	0.00	0.00	0.00	164.48	0.00	0.00
650-463.6530.64050	Educational Materials	1,500.00	523.69	1,500.00	1,497.50	1,500.00	0.00
650-463.6530.68220	Chemicals	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
	Department: 463 - Wastewater Operating Total:	**34,957,889.68**	**15,817,997.76**	**32,027,728.30**	**14,000,003.23**	**22,891,336.94**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 466 - Wastewater - Collections							
650-466.0000.62000	Advertising & Legal Fees	0.00	0.00	0.00	70.54	0.00	0.00
650-466.0000.62040	Contracts/Professional	12,415.00	17,119.05	12,415.00	7,411.34	12,415.00	0.00
650-466.0000.62060	Dues & Membership	1,000.00	512.50	1,000.00	0.00	1,000.00	0.00
650-466.0000.62080	Hiring & Recruiting Costs	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
650-466.0000.62320	Locate Service	8,000.00	128.17	8,000.00	1,484.21	8,000.00	0.00
650-466.0000.63000	Supplies	20,000.00	18,942.33	50,000.00	12,956.36	50,000.00	0.00
650-466.0000.63006	Supplies - Lift Station	17,000.00	33,624.79	17,000.00	6,097.44	17,000.00	0.00
650-466.0000.63060	Office Supplies	0.00	0.00	1,000.00	0.00	1,000.00	0.00
650-466.0000.63070	Postage	130.00	0.00	130.00	0.00	130.00	0.00
650-466.0000.63110	First Aid/Safety	4,200.00	1,428.09	4,200.00	3,177.45	4,200.00	0.00
650-466.0000.63330	Supplies - Collection	15,000.00	23,105.03	15,000.00	15,509.86	15,000.00	0.00
650-466.0000.64010	Travel & Meetings	3,612.00	1,150.50	3,612.00	1,313.45	3,612.00	0.00
650-466.0000.64020	Staff Development	5,985.00	750.64	5,985.00	5,093.55	5,985.00	0.00
650-466.0000.65004	Utilities - PF	1,000.00	10.00	1,000.00	10.00	1,000.00	0.00
650-466.0000.65005	Pickup Fuel	13,000.00	23,981.61	20,000.00	19,529.61	20,000.00	0.00
650-466.0000.65010	Avista - Gas	0.00	221.75	0.00	214.82	0.00	0.00
650-466.0000.65021	Electric	0.00	0.00	0.00	6,429.11	0.00	0.00
650-466.0000.65023	Electric - KEC	15,000.00	29,690.60	25,000.00	26,447.00	25,000.00	0.00
650-466.0000.65024	Electric Avista - Lift Statio	80,000.00	98,310.53	80,000.00	66,072.03	80,000.00	0.00
650-466.0000.65030	Telephone	6,000.00	10,056.64	1,825.00	7,805.53	1,825.00	0.00
650-466.0000.65040	Internet Connection Fee	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
650-466.0000.65080	Water	500.00	1,486.87	500.00	1,061.93	500.00	0.00
650-466.0000.65081	Irrigation Accounts	6,000.00	10,546.02	10,000.00	6,485.99	10,000.00	0.00
650-466.0000.66012	Computer Software Maint. Supp	2,355.00	2,701.09	2,355.00	6,679.64	2,355.00	0.00
650-466.0000.66110	Furniture Replace & Repair	250.00	0.00	250.00	0.00	250.00	0.00
650-466.0000.66190	Small Equipment	250.00	0.00	250.00	0.00	250.00	0.00
650-466.0000.67090	Tools	1,510.00	1,628.86	1,510.00	614.26	1,510.00	0.00
650-466.0000.67170	Auto Service	16,000.00	13,027.71	16,000.00	13,526.13	16,000.00	0.00
650-466.0000.67180	Fabrications	500.00	0.00	500.00	0.00	500.00	0.00
650-466.0000.67221	Generator Fuel	4,500.00	0.00	4,500.00	0.00	4,500.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
650-466.0000.68010	Bldg & Grounds Maint & Repair	2,500.00	1,841.74	2,500.00	1,772.44	2,500.00	0.00
650-466.0000.68021	L/S Maintenance & Repairs	18,500.00	17,381.12	18,500.00	36,189.55	18,500.00	0.00
650-466.0000.68025	Plant Maintenance & Repairs	0.00	208.09	0.00	0.00	0.00	0.00
650-466.0000.80010	Computer	2,000.00	366.57	2,000.00	0.00	2,000.00	0.00
650-466.0000.80030	Software Upgrades	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
650-466.0000.80240	Misc Equipment	7,500.00	6,392.05	7,500.00	1,680.57	7,500.00	0.00
650-466.0000.83290	Landscaping	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
650-466.0000.90010	New Vehicles / Equip	305,000.00	0.00	20,000.00	0.00	32,000.00	0.00
650-466.0000.90040	Truck Replacement	225,000.00	0.00	100,000.00	0.00	100,000.00	0.00
650-466.3104.68400	Lift Station Equipment Replac...	542,000.00	67,572.47	542,000.00	38,358.91	542,000.00	0.00
650-466.3117.95520	3rd Ave Lift Station Improveme...	0.00	0.00	720,000.00	0.00	0.00	0.00
650-466.3221.68400	Pipe Replacement	125,000.00	0.00	125,000.00	42,535.35	125,000.00	0.00
650-466.4000.72000	Uniform Expense	10,000.00	6,427.07	10,000.00	4,754.27	10,000.00	0.00
650-466.4000.74020	Unallocated PERSI Contributions	0.00	39,563.00	0.00	0.00	0.00	0.00
650-466.4155.71000	Salaries	328,443.44	180,466.72	452,410.40	165,188.39	461,596.16	0.00
650-466.4155.71030	Employer FICA	25,125.92	13,756.14	34,609.40	12,547.53	35,312.11	0.00
650-466.4155.71040	Employer Retirement	36,719.98	362.04	54,108.28	19,736.72	55,206.90	0.00
650-466.4155.71050	Employer Workman Compensat..	8,135.99	3,495.65	89,826.16	2,565.03	89,989.89	0.00
650-466.4155.71060	Employer Unemployment Ins	3,284.43	359.73	4,524.10	-65.03	4,615.96	0.00
650-466.4155.71070	Employer Insurance	0.00	0.00	88,449.79	0.00	133,403.00	0.00
Department: 466 - Wastewater - Collections Total:		**1,906,916.76**	**626,615.17**	**2,586,960.13**	**533,253.98**	**1,935,156.02**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 467 - Wastewater - Recycled Water							
650-467.0000.90010	New Vehicles/Equipment	40,000.00	0.00	40,000.00	0.00	0.00	0.00
650-467.3123.95520	Community Forest RW Site Dev...	450,000.00	0.00	450,000.00	0.00	450,000.00	0.00
650-467.4000.74020	Unallocated PERSI Contributions	0.00	1,622.00	0.00	0.00	0.00	0.00
650-467.4155.71000	Salaries	7,337.20	7,271.80	7,887.36	6,609.04	16,274.72	0.00
650-467.4155.71030	Employer FICA	561.30	546.37	603.38	495.50	1,245.02	0.00
650-467.4155.71040	Employer Retirement	820.30	14.95	943.33	799.25	1,946.46	0.00
650-467.4155.71050	Employer Workman Compensat..	13.21	134.40	9.46	98.62	19.53	0.00
650-467.4155.71060	Employer Unemployment Ins	73.37	19.74	78.87	0.01	162.75	0.00
650-467.4155.71070	Employer Insurance	0.00	0.00	0.00	0.00	1,450.00	0.00
Department: 467 - Wastewater - Recycled Water Total:		**498,805.38**	**9,609.26**	**499,522.40**	**8,002.42**	**471,098.48**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 468 - Wastewater - Surface Water							
650-468.0000.62000	Advertising & Legal Fees	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
650-468.0000.62010	Attorney Fees	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00
650-468.0000.62040	Contracts/Professional	15,000.00	17,407.64	15,000.00	989.53	315,000.00	0.00
650-468.0000.62060	Dues & Membership	500.00	0.00	500.00	0.00	500.00	0.00
650-468.0000.62320	Locate Service	0.00	0.00	0.00	1,766.32	0.00	0.00
650-468.0000.63060	Office Supplies	450.00	0.00	450.00	0.00	450.00	0.00
650-468.0000.63070	Postage	100.00	0.00	100.00	0.00	100.00	0.00
650-468.0000.63110	First Aid/Safety	50.00	0.00	50.00	0.00	50.00	0.00
650-468.0000.64010	Travel & Meetings	1,032.00	0.00	1,032.00	0.00	1,032.00	0.00
650-468.0000.64020	Staff Development	1,500.00	55.00	1,500.00	1,350.00	1,500.00	0.00
650-468.0000.64050	Instructional Materials	100.00	0.00	100.00	0.00	100.00	0.00
650-468.0000.65005	Pickup Fuel	4,000.00	6,635.06	6,000.00	5,090.55	6,000.00	0.00
650-468.0000.65024	Electric Avista - Lift Statio	0.00	219.85	0.00	202.00	0.00	0.00
650-468.0000.65030	Telephone	0.00	730.22	0.00	120.20	0.00	0.00
650-468.0000.65080	Water	0.00	2,550.45	0.00	1,906.68	0.00	0.00
650-468.0000.65081	Irrigation Accounts	58,350.00	65,852.85	58,350.00	44,503.58	58,350.00	0.00
650-468.0000.65110	Aquifer Assessment - County	200.00	0.00	200.00	0.00	200.00	0.00
650-468.0000.66061	Office Machine Maint/Repair	100.00	0.00	100.00	0.00	100.00	0.00
650-468.0000.66190	Small Equipment	500.00	353.88	500.00	0.00	500.00	0.00
650-468.0000.67090	Tools	200.00	236.63	200.00	0.00	200.00	0.00
650-468.0000.67170	Auto Service	1,000.00	1,375.78	1,500.00	4,718.19	1,500.00	0.00
650-468.0000.68220	Chemicals	5,000.00	3,557.55	5,000.00	1,767.00	5,000.00	0.00
650-468.0000.68225	Water Testing	13,000.00	0.00	13,000.00	0.00	13,000.00	0.00
650-468.0000.68360	NPDES Permit Monitoring	13,000.00	3,975.99	13,000.00	1,235.10	13,000.00	0.00
650-468.0000.68380	Swale Maintenance	25,000.00	6,985.99	25,000.00	18,680.58	25,000.00	0.00
650-468.0000.80240	Misc Equipment	3,000.00	3,995.00	3,000.00	404.10	17,000.00	0.00
650-468.0000.83290	Landscaping	500.00	0.00	500.00	0.00	500.00	0.00
650-468.0000.90010	New Vehicles / Equip	10,000.00	0.00	10,000.00	0.00	0.00	0.00
650-468.3238.95520	6th Avenue Stormwater Project	300,000.00	0.00	150,000.00	9,000.00	0.00	0.00
650-468.4000.72000	Uniform Expense	1,300.00	0.00	1,300.00	3,595.13	1,300.00	0.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
650-468.4000.74020	Unallocated PERSI Contributions	0.00	21,164.00	0.00	0.00	0.00	0.00
650-468.4155.71000	Salaries	89,092.64	96,264.36	95,765.28	83,209.60	116,996.19	0.00
650-468.4155.71030	Employer FICA	6,815.59	7,317.54	7,326.04	6,311.52	8,950.21	0.00
650-468.4155.71040	Employer Retirement	9,960.56	193.53	11,453.53	9,940.83	13,992.74	0.00
650-468.4155.71050	Employer Workman Compensat..	1,685.97	2,016.62	14,012.87	1,479.75	18,222.10	0.00
650-468.4155.71060	Employer Unemployment Ins	890.93	195.11	957.65	-40.53	1,169.96	0.00
650-468.4155.71070	Employer Insurance	0.00	0.00	30,808.80	0.00	24,332.36	0.00
Department: 468 - Wastewater - Surface Water Total:		**592,327.69**	**241,083.05**	**496,706.17**	**196,230.13**	**674,045.56**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 497 - Transfer Out							
650-497.1903.69651	Transfer to Fund 651	0.00	0.00	2,955,605.00	2,955,605.04	0.00	0.00
Department: 497 - Transfer Out Total:		**0.00**	**0.00**	**2,955,605.00**	**2,955,605.04**	**0.00**	**0.00**
Expense Total:		**37,955,939.51**	**16,695,305.24**	**38,566,522.00**	**17,693,094.80**	**25,971,637.00**	**0.00**
Fund: 650 - RECLAIMED WATER OPERATING Surplus (Deficit):		**0.00**	**22,406,434.99**	**-18,826,375.00**	**1,736,762.28**	**-5,808,990.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP							
Revenue							
Department: 463 - Wastewater Operating							
651-463.1900.37020	Investment Income	75,000.00	25,445.49	75,000.00	256,511.76	75,000.00	0.00
651-463.1900.37025	Unrealized Gain/Loss on Inves...	0.00	-42,000.39	0.00	34,378.34	0.00	0.00
651-463.1903.37652	Transfer from Fund 652	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
651-463.1920.37201	Cash Carryover - Designated	3,171,355.00	0.00	565,390.00	0.00	0.00	0.00
651-463.1920.37203	Cash Carryover Bond Proceeds	0.00	0.00	1,005,584.00	0.00	3,390,404.00	0.00
651-463.3306.39650	Rental Income	0.00	15,654.55	0.00	0.00	0.00	0.00
651-463.3308.38625	Reclaimed Water Cap Fees	4,000,000.00	2,839,306.21	1,500,000.00	1,950,530.11	1,500,000.00	0.00
651-463.3310.38610	Developer Contribution	0.00	2,134,770.00	0.00	0.00	0.00	0.00
651-463.3311.38620	Rathdrum Intermun. Cap Fees	750,000.00	1,645,799.00	750,000.00	1,648,004.00	750,000.00	0.00
Department: 463 - Wastewater Operating Total:		**8,996,355.00**	**7,618,974.86**	**3,895,974.00**	**3,889,424.21**	**5,715,404.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 497 - Transfer Out							
651-497.1903.37650	Transfer from Fund 650	0.00	0.00	2,955,605.00	2,955,605.04	0.00	0.00
651-497.1903.37660	Transfer Street/Fleet Rent	79,920.00	79,920.00	79,920.00	79,920.00	79,920.00	0.00
	Department: 497 - Transfer Out Total:	**79,920.00**	**79,920.00**	**3,035,525.00**	**3,035,525.04**	**79,920.00**	**0.00**
	Revenue Total:	**9,076,275.00**	**7,698,894.86**	**6,931,499.00**	**6,924,949.25**	**5,795,324.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 463 - Wastewater Operating							
651-463.0000.80010	Computer	0.00	1,546.71	0.00	0.00	0.00	0.00
651-463.1710.95520	ITD Interchange ROW	31,350.00	0.00	0.00	0.00	0.00	0.00
651-463.1902.69760	Bond Principal	736,451.00	0.00	758,167.00	508,166.91	682,982.00	0.00
651-463.1902.69770	Interest Expense	188,474.00	196,201.13	172,342.00	170,042.09	172,342.00	0.00
651-463.1920.69900	Fund Balance Rebudgeted	2,550,000.00	0.00	0.00	0.00	0.00	0.00
651-463.3100.95520	Construction Costs	0.00	0.00	0.00	0.00	840,000.00	0.00
651-463.3103.96000	Land Acquisition	0.00	0.00	2,100,000.00	50,792.61	2,100,000.00	0.00
651-463.3124.95520	WRF Secondary Improvements	450,000.00	0.00	3,605,390.00	0.00	2,000,000.00	0.00
651-463.3208.95500	Rate Study	0.00	0.00	0.00	3,859.25	0.00	0.00
651-463.3209.95500	Facility Plan per EPA Permit	0.00	0.00	0.00	0.00	0.00	0.00
651-463.3213.90015	Tertiary Treatment	5,000,000.00	0.00	0.00	1,947,090.96	0.00	0.00
651-463.6505.95520	Outfall Upgrade	120,000.00	0.00	295,600.00	9,612.17	0.00	0.00
Department: 463 - Wastewater Operating Total:		**9,076,275.00**	**197,747.84**	**6,931,499.00**	**2,689,563.99**	**5,795,324.00**	**0.00**
Expense Total:		**9,076,275.00**	**197,747.84**	**6,931,499.00**	**2,689,563.99**	**5,795,324.00**	**0.00**
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Surplus (Deficit):		**0.00**	**7,501,147.02**	**0.00**	**4,235,385.26**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR							
Revenue							
Department: 463 - Wastewater Operating							
652-463.1900.37020	Investment Income	40,000.00	654,591.41	40,000.00	274,760.35	40,000.00	0.00
652-463.1900.37025	Unrealized Gain/Loss on Inves...	0.00	212,270.37	0.00	123,909.81	0.00	0.00
652-463.1903.37650	Transfer from Fund 650	8,595,000.00	8,595,000.00	6,455,000.00	8,595,000.00	0.00	0.00
652-463.1920.37201	Cash Carryover - Desginated	35,000,000.00	0.00	15,050,000.00	0.00	0.00	0.00
652-463.1920.37203	Cash Carryover Bond Proceeds	0.00	0.00	0.00	0.00	25,385,000.00	0.00
652-463.3308.38624	Foxtail Sewer Overage	0.00	338,960.77	0.00	228,713.45	0.00	0.00
652-463.3308.38626	Meyer Alt South - Horsehaven ...	0.00	81,134.00	0.00	54,032.22	0.00	0.00
652-463.3308.38630	Reclaimed Water Cap Fees-Ent...	1,500,000.00	1,729,863.11	1,000,000.00	1,008,958.51	1,000,000.00	0.00
	Department: 463 - Wastewater Operating Total:	**45,135,000.00**	**11,611,819.66**	**22,545,000.00**	**10,285,374.34**	**26,425,000.00**	**0.00**
	Revenue Total:	**45,135,000.00**	**11,611,819.66**	**22,545,000.00**	**10,285,374.34**	**26,425,000.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 463 - Wastewater Operating							
652-463.0000.80090	Construction Improvements	0.00	0.00	6,455,000.00	0.00	6,455,000.00	0.00
652-463.1903.69650	Transfer to Fund 650	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00
652-463.1903.69651	Transfer to Fund 651	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
652-463.3103.96000	Land Acquisition	50,000.00	0.00	250,000.00	0.00	250,000.00	0.00
652-463.3128.95520	4th Avenue Lift Station Upgrad	0.00	0.00	0.00	0.00	800,000.00	0.00
652-463.3129.95520	Guy Road Lift Station Decommi...	0.00	0.00	0.00	13,600.10	6,200,000.00	0.00
652-463.3130.95520	Chase Road Gravity Sewer	0.00	0.00	0.00	0.00	400,000.00	0.00
652-463.3201.95500	Master Plan	0.00	0.00	0.00	0.00	120,000.00	0.00
652-463.3214.95520	Ponderosa Lift Station	0.00	0.00	0.00	0.00	0.00	0.00
652-463.3220.95520	Collection Projects	0.00	0.00	0.00	0.00	3,400,000.00	0.00
652-463.3228.95520	12th Ave Force Main	14,000,000.00	0.00	5,000,000.00	306,939.99	600,000.00	0.00
652-463.3229.95520	Seltice Way Force Mains	5,800,000.00	0.00	5,400,000.00	299,160.15	7,400,000.00	0.00
652-463.3230.95520	Bentley Lift Station Replaceme...	550,000.00	0.00	0.00	0.00	0.00	0.00
652-463.3232.95520	Fisher Lift Station Upgrade	3,625,000.00	0.00	4,500,000.00	251,817.18	800,000.00	0.00
652-463.3233.95520	North Regional Lift Station	3,550,000.00	0.00	0.00	0.00	0.00	0.00
652-463.3234.95520	Corbin Lift Station Replacement	1,560,000.00	0.00	940,000.00	105,709.51	0.00	0.00
	Department: 463 - Wastewater Operating Total:	**45,135,000.00**	**16,000,000.00**	**22,545,000.00**	**977,226.93**	**26,425,000.00**	**0.00**
	Expense Total:	**45,135,000.00**	**16,000,000.00**	**22,545,000.00**	**977,226.93**	**26,425,000.00**	**0.00**
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Surplus (Defici..		**0.00**	**-4,388,180.34**	**0.00**	**9,308,147.41**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 700 - SANITATION							
Revenue							
Department: 461 - Sanitation							
700-461.1900.37020	Investment Income	20,000.00	48,170.53	20,000.00	34,870.43	20,000.00	0.00
700-461.1900.37025	Unrealized Gain/Loss on Inves...	0.00	1,762.75	0.00	-2,813.57	0.00	0.00
700-461.1920.37200	Cash Carryover	57,500.00	0.00	0.00	0.00	0.00	0.00
700-461.3301.33611	Utility Collection	3,576,315.00	4,678,463.71	4,666,427.00	4,237,836.83	4,666,427.00	0.00
700-461.3302.33713	Utility Penalty-Svc Fee	30,000.00	27,874.11	20,000.00	22,796.70	20,000.00	0.00
700-461.3305.39620	Misc. Income	5,000.00	5,000.00	5,000.00	5,373.28	5,000.00	0.00
700-461.3314.39645	Recylced Goods	0.00	167.00	0.00	0.00	0.00	0.00
	Department: 461 - Sanitation Total:	**3,688,815.00**	**4,761,438.10**	**4,711,427.00**	**4,298,063.67**	**4,711,427.00**	**0.00**
	Revenue Total:	**3,688,815.00**	**4,761,438.10**	**4,711,427.00**	**4,298,063.67**	**4,711,427.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 461 - Sanitation							
700-461.0000.62041	Recycling Costs	5,000.00	5,217.11	6,000.00	13,812.20	6,000.00	0.00
700-461.0000.62042	Sanitation Contract	3,304,800.00	4,313,511.91	4,000,000.00	3,905,382.11	4,000,000.00	0.00
700-461.0000.65050	Sanitation	55,000.00	38,278.97	55,000.00	36,577.54	55,000.00	0.00
700-461.0000.65114	City Clean Up Efforts	20,000.00	9,059.43	20,000.00	17,891.26	20,000.00	0.00
700-461.1903.69001	Transfer to General Fund	0.00	0.00	200,536.00	200,535.96	377,556.00	0.00
700-461.1903.69002	Transfer to Comp Liability	3,515.00	3,515.00	3,391.00	3,390.96	4,329.00	0.00
700-461.1903.69004	Transfer to General Fund for St...	150,000.00	150,000.00	426,000.00	426,000.00	0.00	0.00
700-461.1920.69810	Bad Debt Expense	500.00	1,020.98	500.00	0.00	500.00	0.00
700-461.1920.69900	Fund Balance Rebudget	150,000.00	0.00	0.00	0.00	248,042.00	0.00
	Department: 461 - Sanitation Total:	**3,688,815.00**	**4,520,603.40**	**4,711,427.00**	**4,603,590.03**	**4,711,427.00**	**0.00**
	Expense Total:	**3,688,815.00**	**4,520,603.40**	**4,711,427.00**	**4,603,590.03**	**4,711,427.00**	**0.00**
	Fund: 700 - SANITATION Surplus (Deficit):	**0.00**	**240,834.70**	**0.00**	**-305,526.36**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 750 - WATER OPERATING							
Revenue							
Department: 462 - Water Operating							
750-462.0000.39650	Rental Income	0.00	3,121.20	0.00	3,396.90	0.00	0.00
750-462.1900.37020	Investment Income	200,000.00	424,797.87	150,000.00	354,656.47	150,000.00	0.00
750-462.1900.37025	Unrealized Gain/Loss on Inves…	0.00	498,057.65	0.00	93,591.52	0.00	0.00
750-462.1900.37040	Designated Invstmnt Income	5,000.00	391,526.45	100,000.00	210,221.79	100,000.00	0.00
750-462.1902.37022	Interest Income	0.00	31,773.17	15,000.00	43,798.48	15,000.00	0.00
750-462.1920.37201	Cash Carryover - Designated	2,441,314.32	0.00	1,000,156.00	0.00	1,518,357.66	0.00
750-462.3301.33611	Utility Collection	2,965,099.53	4,143,023.69	3,700,000.00	2,900,803.32	4,143,000.00	0.00
750-462.3302.33713	Utility Penalty-Svc Fee	25,000.00	23,902.74	25,000.00	17,457.97	25,000.00	0.00
750-462.3305.39630	Miscellaneous Income	2,000.00	14,817.87	2,000.00	4,919.28	2,000.00	0.00
750-462.3306.39660	Rental Cell Sites	40,000.00	73,870.18	40,000.00	41,763.46	40,000.00	0.00
750-462.3315.33613	Dig-In Fee	0.00	0.00	0.00	2,090.00	0.00	0.00
750-462.3316.33605	Repair & Meter Boxes	10,000.00	55,574.60	20,000.00	68,237.20	20,000.00	0.00
750-462.3317.33610	Utility Turn Off/On Fee	12,000.00	9,555.00	12,000.00	15,430.00	12,000.00	0.00
750-462.3318.39635	NSF Fees	200.00	0.00	0.00	0.00	0.00	0.00
750-462.3319.33601	Account Set-Up Fee	10,000.00	12,490.00	10,000.00	10,610.00	10,000.00	0.00
750-462.3320.39610	Equipment Auction Revenue	0.00	0.00	0.00	6,670.00	0.00	0.00
750-462.3323.33609	Utility Hang Tag Fee	70,000.00	109,900.00	70,000.00	89,040.00	70,000.00	0.00
	Department: 462 - Water Operating Total:	**5,780,613.85**	**5,792,410.42**	**5,144,156.00**	**3,862,686.39**	**6,105,357.66**	**0.00**
	Revenue Total:	**5,780,613.85**	**5,792,410.42**	**5,144,156.00**	**3,862,686.39**	**6,105,357.66**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 462 - Water Operating							
750-462.0000.62000	Advertising & Legal Fees	350.00	0.00	350.00	70.55	350.00	0.00
750-462.0000.62010	Attorney Fees	6,000.00	192.50	6,000.00	0.00	6,000.00	0.00
750-462.0000.62040	Contracts/Professional	80,000.00	9,215.00	80,000.00	17,583.74	100,250.00	0.00
750-462.0000.62060	Dues & Membership	2,333.00	1,682.28	3,032.90	90.00	3,032.90	0.00
750-462.0000.62080	Hiring & Recruiting Costs	500.00	41.24	500.00	0.00	500.00	0.00
750-462.0000.62320	Locate Service	28,500.00	4,030.56	28,500.00	3,403.00	28,500.00	0.00
750-462.0000.62350	State Water Assessment	25,000.00	20,907.00	25,000.00	0.00	25,000.00	0.00
750-462.0000.62410	Water Conservation Education	5,000.00	4,743.74	5,000.00	4,442.95	5,000.00	0.00
750-462.0000.63060	Office Supplies	2,490.00	2,093.85	3,486.00	1,868.39	3,486.00	0.00
750-462.0000.63070	Postage	860.00	550.36	860.00	500.45	860.00	0.00
750-462.0000.63110	First Aid/Safety	8,500.00	5,126.46	8,500.00	1,724.56	8,500.00	0.00
750-462.0000.63280	Maintenance Supplies	205,000.00	202,549.89	205,000.00	99,387.45	205,000.00	0.00
750-462.0000.63550	Service Supplies	0.00	0.00	0.00	43.18	0.00	0.00
750-462.0000.64010	Travel & Meetings	3,000.00	160.32	3,000.00	580.00	3,000.00	0.00
750-462.0000.64020	Staff Development	5,500.00	2,333.89	5,500.00	3,724.26	5,500.00	0.00
750-462.0000.64025	Safety Training	6,794.75	0.00	6,794.75	0.00	6,794.30	0.00
750-462.0000.64030	Gasoline	25,000.00	21,659.42	25,000.00	19,388.63	25,000.00	0.00
750-462.0000.64050	Instruction Materials/Videos	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
750-462.0000.65004	Utilities - PF	4,100.00	2,649.68	4,100.00	3,466.81	4,100.00	0.00
750-462.0000.65022	Electric - Avista	286,500.00	285,579.61	286,500.00	184,334.74	286,500.00	0.00
750-462.0000.65030	Telephone	3,000.00	5,874.21	712.50	3,710.45	712.50	0.00
750-462.0000.65050	Sanitation	200.00	795.00	75.00	415.00	75.00	0.00
750-462.0000.65082	Water (EGID)	500.00	254.30	500.00	218.40	500.00	0.00
750-462.0000.65090	Electric - Kootenai	105,000.00	155,831.85	105,000.00	131,638.34	105,000.00	0.00
750-462.0000.65110	Aquifer Assessment - County	100.00	723.66	100.00	70.10	100.00	0.00
750-462.0000.66012	Computer Software Maint. Supp	29,000.00	14,927.42	29,000.00	25,421.92	29,000.00	0.00
750-462.0000.66050	Copier Maintenance & Supplies	500.00	40.55	500.00	0.00	500.00	0.00
750-462.0000.66110	Furniture Replace & Repair	1,000.00	450.78	1,000.00	0.00	1,000.00	0.00
750-462.0000.66111	Maintenance - Machines	500.00	1,041.45	500.00	129.63	500.00	0.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
750-462.0000.66190	Small Equipment	5,000.00	1,494.43	5,000.00	0.00	5,000.00	0.00
750-462.0000.67020	Equipment	47,000.00	0.00	47,000.00	457.75	47,000.00	0.00
750-462.0000.67040	Radio Repair/Maintenance	1,000.00	874.34	1,000.00	-1,323.58	1,000.00	0.00
750-462.0000.67070	Equipment Rental	750.00	0.00	750.00	0.00	750.00	0.00
750-462.0000.67090	Tools	5,000.00	11,846.15	5,000.00	8,147.35	5,000.00	0.00
750-462.0000.67170	Auto Service	7,000.00	5,452.21	7,000.00	8,640.15	7,000.00	0.00
750-462.0000.68010	Bldg & Grounds Maint & Repair	15,000.00	1,428.32	15,000.00	4,951.75	80,000.00	0.00
750-462.0000.68025	Wells	15,000.00	2,047.21	15,000.00	3,753.19	15,000.00	0.00
750-462.0000.68235	Meters	45,000.00	66,933.54	45,000.00	47,098.00	45,000.00	0.00
750-462.0000.68360	Water Testing	32,000.00	28,015.07	32,000.00	50,655.23	32,000.00	0.00
750-462.0000.80010	Computer	4,000.00	2,361.83	5,000.00	7,630.01	5,400.00	0.00
750-462.0000.80030	Software Upgrades	35,000.00	0.00	35,000.00	0.00	35,000.00	0.00
750-462.0000.80090	Hydrant Locks	500.00	661.90	10,500.00	1,302.20	10,500.00	0.00
750-462.0000.80240	Locator	5,000.00	518.70	0.00	1,389.62	0.00	0.00
750-462.0000.90040	Truck Replacement	75,000.00	0.00	92,000.00	76,959.94	0.00	0.00
750-462.0000.90050	Vehicles/Motorcycles/Equip	28,500.00	0.00	134,600.00	103,011.76	27,000.00	0.00
750-462.0000.90100	Replace Backhoe	76,000.00	0.00	57,000.00	0.00	57,000.00	0.00
750-462.0000.90185	Hydro Excavator	0.00	0.00	60,000.00	0.00	60,000.00	0.00
750-462.0000.91280	Radio Read Meter Update	15,000.00	0.00	50,000.00	103,730.00	50,000.00	0.00
750-462.0000.95545	Well Improvements and Repairs	0.00	0.00	120,000.00	437.50	180,000.00	0.00
750-462.1902.69760	Bond Principal	210,000.00	0.00	105,000.00	105,000.00	105,000.00	0.00
750-462.1902.69770	Interest Expense	7,350.00	-11,309.00	1,838.00	1,837.50	1,838.00	0.00
750-462.1902.69830	Debt Service	5,000.00	500.00	5,000.00	500.00	5,000.00	0.00
750-462.1903.69001	Transfer to General Fund	416,196.00	416,196.00	487,345.00	487,344.96	517,302.00	0.00
750-462.1903.69002	Transfer to Comp Liability	20,580.00	20,580.00	17,813.00	17,813.04	27,852.00	0.00
750-462.1920.69800	Depreciation Expense	0.00	794,179.52	0.00	0.00	0.00	0.00
750-462.1920.69810	Bad Debt Expense	1,500.00	2,403.12	1,500.00	0.00	1,500.00	0.00
750-462.1950.89200	Replacement Fund	-15,794.30	0.00	532,152.58	0.00	332,000.00	0.00
750-462.3206.95520	Replace Water Main Constructi...	0.00	0.00	1,200,000.00	25,780.83	1,200,000.00	0.00
750-462.3227.95550	Well 4 Rebabilitation	2,850,000.00	0.00	2,500,156.00	795,599.81	1,200,000.00	0.00
750-462.3315.68382	Well Repairs	45,000.00	1,435.00	150,000.00	19,606.75	150,000.00	0.00

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
750-462.3315.68384	HVAC/Access Projects	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
750-462.4000.72000	Uniform Expense	5,100.00	2,134.78	5,100.00	1,344.68	5,100.00	0.00
750-462.4000.74020	Unallocated PERSI Contributions	0.00	135,358.00	0.00	0.00	0.00	0.00
750-462.4155.71000	Salaries	677,857.96	627,618.65	674,944.40	584,117.48	641,558.32	0.00
750-462.4155.71030	Employer FICA	51,856.13	45,239.38	51,633.25	44,355.48	49,079.21	0.00
750-462.4155.71040	Employer Retirement	75,784.52	1,237.03	80,723.35	69,933.00	76,730.38	0.00
750-462.4155.71050	Employer Workman Compensat..	20,427.21	9,770.44	120,529.26	8,487.86	122,145.47	0.00
750-462.4155.71060	Employer Unemployment Ins	6,778.58	1,658.49	6,749.44	-3.87	6,415.58	0.00
750-462.4155.71070	Employer Insurance	115,000.00	151,373.04	245,114.01	115,792.08	125,426.00	0.00
	Department: 462 - Water Operating Total:	**5,760,613.85**	**3,063,463.17**	**7,777,959.44**	**3,196,563.02**	**6,105,357.66**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Department: 497 - Transfer Out							
750-497.1903.69650	Transfer to Wastewater	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Department: 497 - Transfer Out Total:		**20,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense Total:		**5,780,613.85**	**3,083,463.17**	**7,777,959.44**	**3,196,563.02**	**6,105,357.66**	**0.00**
Fund: 750 - WATER OPERATING Surplus (Deficit):		**0.00**	**2,708,947.25**	**-2,633,803.44**	**666,123.37**	**0.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 753 - WATER CAPITAL							
Revenue							
Department: 462 - Water Operating							
753-462.1900.37020	Investment Income	20,000.00	-88,251.35	20,000.00	-159,636.07	20,000.00	0.00
753-462.1900.37025	Unrealized Gain/Loss on Inves...	0.00	473,641.11	0.00	325,772.93	0.00	0.00
753-462.1920.37201	Cash Carryover - Designated	3,717,153.75	0.00	6,455,136.00	0.00	9,315,000.00	0.00
753-462.3308.38605	Cap Fees Water	300,000.00	542,054.02	300,000.00	423,093.93	300,000.00	0.00
753-462.3310.38610	Developer Contribution	0.00	344,550.00	0.00	0.00	0.00	0.00
	Department: 462 - Water Operating Total:	**4,037,153.75**	**1,271,993.78**	**6,775,136.00**	**589,230.79**	**9,635,000.00**	**0.00**
	Revenue Total:	**4,037,153.75**	**1,271,993.78**	**6,775,136.00**	**589,230.79**	**9,635,000.00**	**0.00**

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
Department: 462 - Water Operating							
753-462.1710.95520	ITD Interchange ROW	637,153.75	0.00	0.00	0.00	0.00	0.00
753-462.3204.95500	Water Master Plan Update E &...	0.00	0.00	125,000.00	0.00	125,000.00	0.00
753-462.3224.95550	Well 11 Well House	800,000.00	0.00	800,000.00	0.00	0.00	0.00
753-462.3225.95500	Distribution System Design	1,150,000.00	0.00	2,240,136.00	10,942.76	4,000,000.00	0.00
753-462.3236.95520	North Regional Watermain	1,200,000.00	0.00	3,310,000.00	0.00	0.00	0.00
753-462.3237.95520	12th Avenue Watermain	250,000.00	0.00	300,000.00	0.00	350,000.00	0.00
753-462.3325.95520	Public Works Operations Center	0.00	0.00	0.00	0.00	5,160,000.00	0.00
	Department: 462 - Water Operating Total:	**4,037,153.75**	**0.00**	**6,775,136.00**	**10,942.76**	**9,635,000.00**	**0.00**
	Expense Total:	**4,037,153.75**	**0.00**	**6,775,136.00**	**10,942.76**	**9,635,000.00**	**0.00**
	Fund: 753 - WATER CAPITAL Surplus (Deficit):	**0.00**	**1,271,993.78**	**0.00**	**578,288.03**	**0.00**	**0.00**
	Report Surplus (Deficit):	**0.00**	**38,436,124.42**	**-21,139,516.79**	**22,183,298.48**	**-5,808,990.00**	**0.00**

Group Summary

Defined Budgets

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 001 - GENERAL FUND						
Revenue						
410 - General Government Services	36,090,943.76	28,206,953.53	33,528,524.00	23,504,997.35	36,417,673.86	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
421 - Police	317,300.00	490,704.38	1,491,300.00	529,500.66	353,000.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
423 - Oasis	55,000.00	68,511.18	50,000.00	46,487.03	50,000.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
424 - Legal	134,796.00	139,559.00	229,020.00	1,002,516.00	239,448.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
427 - Animal Control	47,000.00	9,563.50	15,000.00	8,850.00	8,000.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
430 - Public Works Revenue	3,353,737.00	6,297,755.45	3,751,395.00	3,262,987.54	3,898,175.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
431 - Streets	2,500.00	35.00	2,500.00	223.48	250.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
441 - Urban Forestry	0.00	0.00	0.00	750.00	0.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
442 - Cemetery	155,000.00	238,958.68	180,000.00	247,435.28	195,000.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
443 - Parks	214,818.71	370,436.64	253,041.91	330,642.39	303,653.96	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
444 - Parks - Construction	0.00	73,000.00	405,000.00	0.00	0.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
445 - Recreation	458,536.00	605,477.35	544,178.00	594,938.67	570,496.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
450 - Economic & Comm. Dev. Rev	1,550,000.00	2,035,465.89	2,246,634.47	1,502,319.54	2,290,138.47	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
453 - Engineering	623,000.00	1,108,512.63	823,000.00	1,002,313.16	1,023,000.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
454 - Community Development Admin	0.00	-10,000.00	0.00	0.00	0.00	0.00

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out		1,970,331.00	1,970,331.00	2,052,921.00	2,052,920.88	1,843,470.00	0.00
	Revenue Total:	**44,972,962.47**	**41,605,264.23**	**45,572,514.38**	**34,086,881.98**	**47,192,305.29**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
411 - Mayor & Council	283,065.68	257,945.68	299,125.48	226,050.27	259,705.53	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
412 - Information Systems	486,437.48	493,616.47	892,502.76	877,768.30	808,553.66	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
413 - General Services	571,160.82	547,722.53	602,111.36	502,592.94	602,111.36	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
414 - Finance	1,209,895.17	1,264,584.98	1,329,776.14	1,188,686.59	1,355,159.89	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
415 - City Clerk	136,646.92	111,567.05	146,918.60	97,744.99	130,569.25	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
417 - Media/Cable Franchise	159,368.84	192,306.24	226,695.81	175,184.08	432,718.49	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
418 - Human Resources	235,505.84	251,366.50	255,441.12	216,884.13	256,691.12	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
421 - Police	10,184,085.81	9,966,896.16	10,425,585.59	8,157,160.44	9,837,738.75	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
423 - Oasis	124,791.50	199,055.33	137,644.76	183,968.82	134,044.76	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
424 - Legal	1,048,156.62	1,017,659.14	1,143,998.81	1,064,667.58	1,107,810.70	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
427 - Animal Control	212,829.03	205,060.21	226,365.89	182,828.96	222,040.89	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
431 - Streets	10,208,695.45	4,999,897.76	10,317,888.01	3,865,936.74	9,225,782.62	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
432 - Public Works Administration	19,480.00	11,586.27	21,030.00	5,320.76	101,969.61	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
433 - Facility Maintenance	444,124.85	418,201.66	435,682.57	317,350.29	431,262.63	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
434 - Fleet Maintenance	3,806,338.46	2,594,635.83	3,549,160.03	2,744,896.82	2,501,775.22	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
435 - GIS	254,010.63	248,489.32	267,213.73	223,070.84	268,713.73	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
441 - Urban Forestry	540,277.38	482,951.21	351,435.01	328,233.14	343,560.01	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
442 - Cemetery	382,799.51	595,009.72	374,116.79	323,161.32	363,441.79	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
443 - Parks	3,981,007.23	3,119,493.76	3,430,336.34	2,221,406.50	2,522,062.80	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
444 - Parks - Construction	466,649.22	473,187.43	80,000.00	450,889.28	0.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
445 - Recreation	1,185,816.14	1,101,429.92	1,239,487.35	889,169.94	1,240,066.89	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
451 - Planning & Zoning	764,167.90	377,961.03	435,421.21	304,046.28	419,566.05	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
452 - Building Inspector	804,010.60	806,169.81	830,657.89	660,457.97	827,007.89	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
453 - Engineering	878,198.02	779,808.13	894,413.54	628,336.25	822,213.69	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
454 - Community Development Admin	310,527.51	318,619.16	334,540.96	344,418.53	344,987.96	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
465 - Street Lights	650,000.00	807,845.87	660,000.00	649,845.13	805,000.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
481 - Capital Improvements/Contracts	1,331,114.00	927,787.39	1,825,386.00	910,179.73	5,535,000.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
482 - Personnel Pool	4,293,801.86	4,606,505.82	4,518,916.98	4,940,518.36	6,292,750.00	0.00
Expense Total:	**44,972,962.47**	**37,177,360.38**	**45,251,852.73**	**32,680,774.98**	**47,192,305.29**	**0.00**
Fund: 001 - GENERAL FUND Surplus (Deficit):	**0.00**	**4,427,903.85**	**320,661.65**	**1,406,107.00**	**0.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 002 - COMPREHENSIVE LIABILITY						
Revenue						
410 - General Government Services	200,487.00	202,465.05	265,139.00	237,558.05	274,094.00	0.00

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out		136,839.00	136,839.00	138,270.00	123,326.04	196,249.00	0.00
	Revenue Total:	**337,326.00**	**339,304.05**	**403,409.00**	**360,884.09**	**470,343.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
410 - General Government Services	337,326.00	332,627.13	403,409.00	426,424.00	470,343.00	0.00
Expense Total:	**337,326.00**	**332,627.13**	**403,409.00**	**426,424.00**	**470,343.00**	**0.00**
Fund: 002 - COMPREHENSIVE LIABILITY Surplus (Deficit):	**0.00**	**6,676.92**	**0.00**	**-65,539.91**	**0.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 003 - PERSONNEL BENEFIT POOL						
Revenue						
482 - Personnel Pool	155,000.00	36,975.20	155,000.00	19,743.14	155,000.00	0.00

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out		4,557,500.00	4,557,500.00	4,894,400.00	4,894,400.04	5,265,200.00	0.00
	Revenue Total:	**4,712,500.00**	**4,594,475.20**	**5,049,400.00**	**4,914,143.18**	**5,420,200.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
482 - Personnel Pool	4,712,500.00	4,762,389.64	5,049,400.00	3,623,240.10	5,420,200.00	0.00
Expense Total:	**4,712,500.00**	**4,762,389.64**	**5,049,400.00**	**3,623,240.10**	**5,420,200.00**	**0.00**
Fund: 003 - PERSONNEL BENEFIT POOL Surplus (Deficit):	**0.00**	**-167,914.44**	**0.00**	**1,290,903.08**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 007 - DRUG SEIZURE PROGRAM							
Revenue							
425 - Drug Seizure Program		168,000.00	81,144.08	168,000.00	28,219.20	130,000.00	0.00
	Revenue Total:	**168,000.00**	**81,144.08**	**168,000.00**	**28,219.20**	**130,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
425 - Drug Seizure Program	168,000.00	45,774.91	168,000.00	28,910.65	130,000.00	0.00
Expense Total:	**168,000.00**	**45,774.91**	**168,000.00**	**28,910.65**	**130,000.00**	**0.00**
Fund: 007 - DRUG SEIZURE PROGRAM Surplus (Deficit):	**0.00**	**35,369.17**	**0.00**	**-691.45**	**0.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 008 - 911 SUPPORT						
Revenue						
426 - 911 Support	2,922,287.88	1,863,792.19	2,375,000.00	661,543.96	952,357.72	0.00

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out		34,460.70	34,460.70	34,460.70	34,460.76	34,460.70	0.00
	Revenue Total:	**2,956,748.58**	**1,898,252.89**	**2,409,460.70**	**696,004.72**	**986,818.42**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense							
426 - 911 Support		2,956,748.58	874,829.44	2,409,460.70	426,267.10	986,818.42	0.00
	Expense Total:	**2,956,748.58**	**874,829.44**	**2,409,460.70**	**426,267.10**	**986,818.42**	**0.00**
	Fund: 008 - 911 SUPPORT Surplus (Deficit):	**0.00**	**1,023,423.45**	**0.00**	**269,737.62**	**0.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 011 - FACILITY BUILDING RESERVE						
Revenue						
410 - General Government Services	0.00	96,184.82	0.00	76,675.09	0.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
491 - Facility Building Reserve	7,900,000.00	331,232.77	12,320,000.00	246,880.92	12,320,000.00	0.00

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out		0.00	620,000.00	0.00	740,000.00	4,000,000.00	0.00
	Revenue Total:	**7,900,000.00**	**1,047,417.59**	**12,320,000.00**	**1,063,556.01**	**16,320,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
491 - Facility Building Reserve	7,900,000.00	293,329.54	12,320,000.00	1,045,880.47	16,320,000.00	0.00
Expense Total:	**7,900,000.00**	**293,329.54**	**12,320,000.00**	**1,045,880.47**	**16,320,000.00**	**0.00**
Fund: 011 - FACILITY BUILDING RESERVE Surplus (Deficit):	**0.00**	**754,088.05**	**0.00**	**17,675.54**	**0.00**	**0.00**

Defined Budgets

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 017 - ANNEXATION FEES							
Revenue							
410 - General Government Services		4,640,000.00	322,291.99	1,720,000.00	205,994.24	1,720,000.00	0.00
	Revenue Total:	**4,640,000.00**	**322,291.99**	**1,720,000.00**	**205,994.24**	**1,720,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
410 - General Government Services	4,000,000.00	3,496.64	1,720,000.00	196,990.79	1,720,000.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out	640,000.00	640,000.00	0.00	0.00	0.00	0.00
Expense Total:	**4,640,000.00**	**643,496.64**	**1,720,000.00**	**196,990.79**	**1,720,000.00**	**0.00**
Fund: 017 - ANNEXATION FEES Surplus (Deficit):	**0.00**	**-321,204.65**	**0.00**	**9,003.45**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 023 - SPECIAL EVENTS							
Revenue							
446 - Special Events		52,820.00	104,518.26	145,470.00	59,132.89	137,989.00	0.00
	Revenue Total:	**52,820.00**	**104,518.26**	**145,470.00**	**59,132.89**	**137,989.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
446 - Special Events	52,820.00	28,215.43	145,470.00	20,251.67	137,989.00	0.00
Expense Total:	**52,820.00**	**28,215.43**	**145,470.00**	**20,251.67**	**137,989.00**	**0.00**
Fund: 023 - SPECIAL EVENTS Surplus (Deficit):	**0.00**	**76,302.83**	**0.00**	**38,881.22**	**0.00**	**0.00**

Defined Budgets

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT							
Revenue							
442 - Cemetery		202,500.00	92,499.28	250,000.00	84,387.11	550,000.00	0.00
	Revenue Total:	**202,500.00**	**92,499.28**	**250,000.00**	**84,387.11**	**550,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
442 - Cemetery	202,500.00	0.00	250,000.00	43,386.00	550,000.00	0.00
Expense Total:	**202,500.00**	**0.00**	**250,000.00**	**43,386.00**	**550,000.00**	**0.00**
Fund: 029 - CEMETERY CAPITAL IMPROVEMENT Surplus (Deficit):	**0.00**	**92,499.28**	**0.00**	**41,001.11**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES							
Revenue							
428 - Kootenai Fire/EMS Impact Fees		2,000,000.00	794,758.81	1,000,000.00	541,914.78	1,000,000.00	0.00
	Revenue Total:	**2,000,000.00**	**794,758.81**	**1,000,000.00**	**541,914.78**	**1,000,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
428 - Kootenai Fire/EMS Impact Fees	2,000,000.00	776,796.68	1,000,000.00	561,242.75	1,000,000.00	0.00
Expense Total:	**2,000,000.00**	**776,796.68**	**1,000,000.00**	**561,242.75**	**1,000,000.00**	**0.00**
Fund: 034 - KOOTENAI FIRE/EMS IMPACT FEES Surplus (Deficit):	**0.00**	**17,962.13**	**0.00**	**-19,327.97**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 035 - PUBLIC SAFETY IMPACT FEES							
Revenue							
420 - Public Safety Impact Fees		2,355,000.00	688,496.87	2,205,000.00	538,677.31	3,226,000.00	0.00
	Revenue Total:	**2,355,000.00**	**688,496.87**	**2,205,000.00**	**538,677.31**	**3,226,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
420 - Public Safety Impact Fees	2,355,000.00	57,571.67	2,205,000.00	74,040.63	3,226,000.00	0.00
Expense Total:	**2,355,000.00**	**57,571.67**	**2,205,000.00**	**74,040.63**	**3,226,000.00**	**0.00**
Fund: 035 - PUBLIC SAFETY IMPACT FEES Surplus (Deficit):	**0.00**	**630,925.20**	**0.00**	**464,636.68**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 037 - STREETS IMPACT FEES							
Revenue							
431 - Streets		3,623,647.90	3,251,883.97	3,100,000.00	2,106,369.97	5,100,000.00	0.00
	Revenue Total:	**3,623,647.90**	**3,251,883.97**	**3,100,000.00**	**2,106,369.97**	**5,100,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
431 - Streets	3,623,647.90	1,676,519.38	3,100,000.00	278,733.05	5,100,000.00	0.00
Expense Total:	**3,623,647.90**	**1,676,519.38**	**3,100,000.00**	**278,733.05**	**5,100,000.00**	**0.00**
Fund: 037 - STREETS IMPACT FEES Surplus (Deficit):	**0.00**	**1,575,364.59**	**0.00**	**1,827,636.92**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 038 - PARKS IMPACT FEES							
Revenue							
443 - Parks		3,760,000.00	2,304,085.80	3,630,000.00	1,893,598.36	4,760,000.00	0.00
	Revenue Total:	**3,760,000.00**	**2,304,085.80**	**3,630,000.00**	**1,893,598.36**	**4,760,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
443 - Parks	3,760,000.00	1,776,385.99	3,630,000.00	1,219,217.75	4,760,000.00	0.00
Expense Total:	**3,760,000.00**	**1,776,385.99**	**3,630,000.00**	**1,219,217.75**	**4,760,000.00**	**0.00**
Fund: 038 - PARKS IMPACT FEES Surplus (Deficit):	**0.00**	**527,699.81**	**0.00**	**674,380.61**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 410 - LID 2004							
Revenue							
476 - LID 2004		0.00	15,219.59	0.00	9,292.99	0.00	0.00
	Revenue Total:	**0.00**	**15,219.59**	**0.00**	**9,292.99**	**0.00**	**0.00**
	Fund: 410 - LID 2004 Total:	**0.00**	**15,219.59**	**0.00**	**9,292.99**	**0.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 450 - LID GUARANTEE						
Revenue						
471 - LID Guarantee	0.00	631.24	0.00	421.60	0.00	0.00
Revenue Total:	**0.00**	**631.24**	**0.00**	**421.60**	**0.00**	**0.00**
Fund: 450 - LID GUARANTEE Total:	**0.00**	**631.24**	**0.00**	**421.60**	**0.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 650 - RECLAIMED WATER OPERATING						
Revenue						
463 - Wastewater Operating	37,935,939.51	39,081,721.73	19,740,147.00	19,429,533.11	20,162,647.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
466 - Wastewater - Collections	0.00	18.50	0.00	224.97	0.00	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
468 - Wastewater - Surface Water	0.00	0.00	0.00	99.00	0.00	0.00

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out		20,000.00	20,000.00	0.00	0.00	0.00	0.00
	Revenue Total:	**37,955,939.51**	**39,101,740.23**	**19,740,147.00**	**19,429,857.08**	**20,162,647.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
463 - Wastewater Operating	34,957,889.68	15,817,997.76	32,027,728.30	14,000,003.23	22,891,336.94	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
466 - Wastewater - Collections	1,906,916.76	626,615.17	2,586,960.13	533,253.98	1,935,156.02	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
467 - Wastewater - Recycled Water	498,805.38	9,609.26	499,522.40	8,002.42	471,098.48	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
468 - Wastewater - Surface Water	592,327.69	241,083.05	496,706.17	196,230.13	674,045.56	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out	0.00	0.00	2,955,605.00	2,955,605.04	0.00	0.00
Expense Total:	**37,955,939.51**	**16,695,305.24**	**38,566,522.00**	**17,693,094.80**	**25,971,637.00**	**0.00**
Fund: 650 - RECLAIMED WATER OPERATING Surplus (Deficit):	**0.00**	**22,406,434.99**	**-18,826,375.00**	**1,736,762.28**	**-5,808,990.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP						
Revenue						
463 - Wastewater Operating	8,996,355.00	7,618,974.86	3,895,974.00	3,889,424.21	5,715,404.00	0.00

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out		79,920.00	79,920.00	3,035,525.00	3,035,525.04	79,920.00	0.00
	Revenue Total:	**9,076,275.00**	**7,698,894.86**	**6,931,499.00**	**6,924,949.25**	**5,795,324.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
463 - Wastewater Operating	9,076,275.00	197,747.84	6,931,499.00	2,689,563.99	5,795,324.00	0.00
Expense Total:	**9,076,275.00**	**197,747.84**	**6,931,499.00**	**2,689,563.99**	**5,795,324.00**	**0.00**
Fund: 651 - RECLAIMED WATER CAPITAL - WWTP Surplus (Deficit):	**0.00**	**7,501,147.02**	**0.00**	**4,235,385.26**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR							
Revenue							
463 - Wastewater Operating		45,135,000.00	11,611,819.66	22,545,000.00	10,285,374.34	26,425,000.00	0.00
	Revenue Total:	**45,135,000.00**	**11,611,819.66**	**22,545,000.00**	**10,285,374.34**	**26,425,000.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
463 - Wastewater Operating	45,135,000.00	16,000,000.00	22,545,000.00	977,226.93	26,425,000.00	0.00
Expense Total:	**45,135,000.00**	**16,000,000.00**	**22,545,000.00**	**977,226.93**	**26,425,000.00**	**0.00**
Fund: 652 - RECLAIMED WATER CAPITAL - COLLECTOR Surplus (Defici..	**0.00**	**-4,388,180.34**	**0.00**	**9,308,147.41**	**0.00**	**0.00**

Defined Budgets

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 700 - SANITATION							
Revenue							
461 - Sanitation		3,688,815.00	4,761,438.10	4,711,427.00	4,298,063.67	4,711,427.00	0.00
	Revenue Total:	**3,688,815.00**	**4,761,438.10**	**4,711,427.00**	**4,298,063.67**	**4,711,427.00**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
461 - Sanitation	3,688,815.00	4,520,603.40	4,711,427.00	4,603,590.03	4,711,427.00	0.00
Expense Total:	**3,688,815.00**	**4,520,603.40**	**4,711,427.00**	**4,603,590.03**	**4,711,427.00**	**0.00**
Fund: 700 - SANITATION Surplus (Deficit):	**0.00**	**240,834.70**	**0.00**	**-305,526.36**	**0.00**	**0.00**

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 750 - WATER OPERATING							
Revenue							
462 - Water Operating		5,780,613.85	5,792,410.42	5,144,156.00	3,862,686.39	6,105,357.66	0.00
	Revenue Total:	**5,780,613.85**	**5,792,410.42**	**5,144,156.00**	**3,862,686.39**	**6,105,357.66**	**0.00**

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
462 - Water Operating	5,760,613.85	3,063,463.17	7,777,959.44	3,196,563.02	6,105,357.66	0.00

Departmen…	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
497 - Transfer Out	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Expense Total:	**5,780,613.85**	**3,083,463.17**	**7,777,959.44**	**3,196,563.02**	**6,105,357.66**	**0.00**
Fund: 750 - WATER OPERATING Surplus (Deficit):	**0.00**	**2,708,947.25**	**-2,633,803.44**	**666,123.37**	**0.00**	**0.00**

Defined Budgets

Departmen…		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 753 - WATER CAPITAL							
Revenue							
462 - Water Operating		4,037,153.75	1,271,993.78	6,775,136.00	589,230.79	9,635,000.00	0.00
	Revenue Total:	**4,037,153.75**	**1,271,993.78**	**6,775,136.00**	**589,230.79**	**9,635,000.00**	**0.00**

Departmen...	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Expense						
462 - Water Operating	4,037,153.75	0.00	6,775,136.00	10,942.76	9,635,000.00	0.00
Expense Total:	**4,037,153.75**	**0.00**	**6,775,136.00**	**10,942.76**	**9,635,000.00**	**0.00**
Fund: 753 - WATER CAPITAL Surplus (Deficit):	**0.00**	**1,271,993.78**	**0.00**	**578,288.03**	**0.00**	**0.00**
Report Surplus (Deficit):	**0.00**	**38,436,124.42**	**-21,139,516.79**	**22,183,298.48**	**-5,808,990.00**	**0.00**

Fund Summary

	Defined Budgets					
Fund	**2023-2024 Total Budget**	**2023-2024 Total Activity**	**2024-2025 Total Budget**	**2024-2025 Total Activity**	**2025-2026 Total Budget**	**2025-2026 YTD Activity**
001 - GENERAL FUND	0.00	4,427,903.85	320,661.65	1,406,107.00	0.00	0.00
002 - COMPREHENSIVE LIABILITY	0.00	6,676.92	0.00	-65,539.91	0.00	0.00
003 - PERSONNEL BENEFIT POOL	0.00	-167,914.44	0.00	1,290,903.08	0.00	0.00
007 - DRUG SEIZURE PROGRAM	0.00	35,369.17	0.00	-691.45	0.00	0.00
008 - 911 SUPPORT	0.00	1,023,423.45	0.00	269,737.62	0.00	0.00
011 - FACILITY BUILDING RESERVE	0.00	754,088.05	0.00	17,675.54	0.00	0.00
017 - ANNEXATION FEES	0.00	-321,204.65	0.00	9,003.45	0.00	0.00
023 - SPECIAL EVENTS	0.00	76,302.83	0.00	38,881.22	0.00	0.00
029 - CEMETERY CAPITAL IMPROVEMENT	0.00	92,499.28	0.00	41,001.11	0.00	0.00
034 - KOOTENAI FIRE/EMS IMPACT FEES	0.00	17,962.13	0.00	-19,327.97	0.00	0.00
035 - PUBLIC SAFETY IMPACT FEES	0.00	630,925.20	0.00	464,636.68	0.00	0.00
037 - STREETS IMPACT FEES	0.00	1,575,364.59	0.00	1,827,636.92	0.00	0.00
038 - PARKS IMPACT FEES	0.00	527,699.81	0.00	674,380.61	0.00	0.00
410 - LID 2004	0.00	15,219.59	0.00	9,292.99	0.00	0.00
450 - LID GUARANTEE	0.00	631.24	0.00	421.60	0.00	0.00
650 - RECLAIMED WATER OPERATING	0.00	22,406,434.99	-18,826,375.00	1,736,762.28	-5,808,990.00	0.00
651 - RECLAIMED WATER CAPITAL - WWTP	0.00	7,501,147.02	0.00	4,235,385.26	0.00	0.00
652 - RECLAIMED WATER CAPITAL - COLLECTOR	0.00	-4,388,180.34	0.00	9,308,147.41	0.00	0.00
700 - SANITATION	0.00	240,834.70	0.00	-305,526.36	0.00	0.00
750 - WATER OPERATING	0.00	2,708,947.25	-2,633,803.44	666,123.37	0.00	0.00
753 - WATER CAPITAL	0.00	1,271,993.78	0.00	578,288.03	0.00	0.00
Report Surplus (Deficit):	**0.00**	**38,436,124.42**	**-21,139,516.79**	**22,183,298.48**	**-5,808,990.00**	**0.00**

Account	Dept	Account Name	Total Budget Amount		Adjustments		Total Recommended Budget Amount
001-411.0000.62040	Mayor & Council	Contracts/Professional	$ 27,500.00		$ (15,500.00)		$ 12,000.00
001-411.0000.63210	Mayor & Council	Printing/Postage/Broch/Books	$ 25,050.00		$ (25,000.00)		$ 50.00
001-412.0000.66019	IT	Backup Services	$ -		$ (2,000.00)		$ (2,000.00)
001-415.0000.62000	City Clerk	Advertising & Legal Fees	$ 6,000.00		$ (3,000.00)		$ 3,000.00
001-415.0000.62030	City Clerk	Codifiers	$ 13,453.00		$ (13,453.00)		$ -
001-417.0000.62003	Media	Publications and Advertising	$ 1,000.00		$ (750.00)		$ 250.00
001-417.0000.63570	Media	Domain Services	$ 3,000.00		$ (2,500.00)		$ 500.00
001-417.0000.66014	Media	Software Licensing	$ 55,500.00		$ (15,500.00)		$ 40,000.00
001-418.0000.66050	Human Resources	Copier Maintenance	$ 600.00		$ (400.00)		$ 200.00
001-421.0000.62040	Police	Contracts/Professional	$ 181,000.00		$ (106,000.00)		$ 75,000.00
001-423.0000.63730	Oasis	Miscellaneous	$ 4,000.00		$ (3,500.00)		$ 500.00
001-423.0000.65030	Oasis	Telephone	$ 100.00		$ (100.00)		$ -
001-424.0000.66060	Legal	Office Equipment	$ 4,500.00		$ (3,500.00)		$ 1,000.00
001-424.0000.80010	Legal	Computer	$ 3,000.00		$ (3,000.00)		$ -
001-427.0000.62040	Animal Control	Contracts/Professional	$ 3,000.00		$ (1,500.00)		$ 1,500.00
001-427.0000.63070	Animal Control	Postage	$ 250.00		$ (225.00)		$ 25.00
001-427.0000.63210	Animal Control	Printing/Postage/Broch/Books	$ 500.00		$ (500.00)		$ -
001-427.0000.67170	Animal Control	Auto Service	$ 1,500.00		$ (1,500.00)		$ -
001-427.4000.72000	Animal Control	Uniform Expense	$ 1,000.00		$ (600.00)		$ 400.00
001-432.0000.64010	Public Works Admin	Travel & Meetings	$ 9,700.00		$ (5,700.00)		$ 4,000.00
001-432.0000.64020	Public Works Admin	Staff Development	$ 4,800.00		$ (1,000.00)		$ 3,800.00
001-433.0000.63730	Facility Maint.	Miscellaneous	$ 5,500.00		$ (2,500.00)		$ 3,000.00
001-433.0000.66190	Facility Maint.	Small Equipment	$ 5,500.00		$ (4,000.00)		$ 1,500.00
001-434.0000.62133	Fleet Maint.	Subscription	$ 3,000.00		$ (2,000.00)		$ 1,000.00
001-434.0000.63012	Fleet Maint.	Parts & Supplies - Parks	$ 53,240.00		$ (18,240.00)		$ 35,000.00
001-434.0000.63013	Fleet Maint.	Parts & Supplies - Admin	$ 12,645.00		$ (4,645.00)		$ 8,000.00
001-441.0000.63060	Urban Forestry	Office Supplies	$ 500.00		$ (450.00)		$ 50.00
001-441.0000.63070	Urban Forestry	Postage	$ 250.00		$ (200.00)		$ 50.00
001-441.0000.66011	Urban Forestry	Arcview License	$ 800.00		$ (800.00)		$ -
001-441.0000.68200	Urban Forestry	Fertilizer	$ 3,000.00		$ (2,500.00)		$ 500.00
001-441.0000.68220	Urban Forestry	Chemicals	$ 550.00		$ (250.00)		$ 300.00
001-441.0000.80010	Urban Forestry	Computer	$ 4,875.00		$ (4,875.00)		$ -

001-442.0000.62000	Cemetery	Advertising & Legal Fees	$	1,250.00		$	(250.00)	$	1,000.00
001-442.0000.62040	Cemetery	Contracts/Professional	$	5,400.00		$	(2,900.00)	$	2,500.00
001-442.0000.64010	Cemetery	Travel & Meetings	$	4,650.00		$	(650.00)	$	4,000.00
001-442.0000.64020	Cemetery	Staff Development	$	4,875.00		$	(1,875.00)	$	3,000.00
001-442.0000.65050	Cemetery	Sanitation	$	500.00		$	(500.00)	$	-
001-442.0000.68170	Cemetery	Sand/Dirt/Concrete	$	4,500.00		$	(2,500.00)	$	2,000.00
001-442.0000.68180	Cemetery	Sod & Turf	$	2,000.00		$	(1,000.00)	$	1,000.00
001-442.0000.68220	Cemetery	Chemicals	$	1,750.00		$	(1,000.00)	$	750.00
001-443.0000.62060	Parks	Dues & Membership	$	3,830.00		$	(1,830.00)	$	2,000.00
001-443.0000.63060	Parks	Office Supplies	$	2,000.00		$	(500.00)	$	1,500.00
001-443.0000.63080	Parks	Program Equip/Supplies	$	28,500.00		$	(3,500.00)	$	25,000.00
001-443.0000.63260	Parks	Sign / Posts / Maintenance	$	20,000.00		$	(6,000.00)	$	14,000.00
001-443.0000.63290	Parks	Ticket Books	$	7,500.00		$	(7,000.00)	$	500.00
001-443.0000.64010	Parks	Travel & Meetings	$	8,810.00		$	(2,310.00)	$	6,500.00
001-443.0000.64020	Parks	Staff Development	$	9,775.00		$	(5,000.00)	$	4,775.00
001-443.0000.65007	Parks	Ross Point Water District	$	10,500.00		$	(5,500.00)	$	5,000.00
001-443.0000.66061	Parks	Office Machine Maint/Repair	$	3,500.00		$	(1,500.00)	$	2,000.00
001-443.0000.66190	Parks	Small Equipment Repair	$	18,500.00		$	(3,500.00)	$	15,000.00
001-443.0000.67030	Parks	Hardware	$	16,500.00		$	(2,500.00)	$	14,000.00
001-443.0000.67040	Parks	Radio Repair/Maintenance	$	5,500.00		$	(3,000.00)	$	2,500.00
001-443.0000.67070	Parks	Equipment Rental	$	19,000.00		$	(5,000.00)	$	14,000.00
001-443.0000.68111	Parks	Sealing - Court/Trail	$	125,000.00		$	(50,000.00)	$	75,000.00
001-443.0000.68180	Parks	Sod & Turf	$	18,550.00		$	(6,550.00)	$	12,000.00
001-443.0000.68190	Parks	Tree & Shrub Plantings	$	15,000.00		$	(7,000.00)	$	8,000.00
001-443.0000.80110	Parks	Park Bench	$	20,000.00		$	(20,000.00)	$	-
001-443.0000.80140	Parks	Centennial Trail	$	10,000.00		$	(6,500.00)	$	3,500.00
001-443.0000.80240	Parks	Portable Radios	$	8,500.00		$	(3,000.00)	$	5,500.00
001-443.0000.81140	Parks	Snow Plow	$	15,000.00		$	(15,000.00)	$	-
001-443.1658.62330	Parks	Avista Lease M & O	$	93,000.00		$	(3,946.00)	$	89,054.00
001-445.0000.62000	Recreation	Advertising & Legal Fees	$	3,000.00		$	(1,000.00)	$	2,000.00
001-445.0000.62133	Recreation	Subscription	$	750.00		$	(600.00)	$	150.00
001-445.0000.63000	Recreation	Supplies	$	1,000.00		$	(500.00)	$	500.00
001-445.0000.63070	Recreation	Postage	$	9,500.00		$	10,500.00	$	20,000.00
001-445.0000.63080	Recreation	Program Equip/Supplies	$	65,000.00		$	(20,500.00)	$	44,500.00

001-445.0000.63110	Recreation	First Aid/Safety	$ 750.00		$ (250.00)	$ 500.00
001-445.0000.63120	Recreation	Awards/Certificates	$ 3,000.00		$ (2,000.00)	$ 1,000.00
001-445.0000.64010	Recreation	Travel & Meetings	$ 12,041.00		$ (6,041.00)	$ 6,000.00
001-445.0000.64020	Recreation	Staff Development	$ 7,525.00		$ (3,525.00)	$ 4,000.00
001-445.0000.64060	Recreation	Car Allowance Stipend	$ 3,000.00		$ (1,200.00)	$ 1,800.00
001-445.0000.64090	Recreation	Coach Training	$ 750.00		$ (750.00)	$ -
001-445.0000.65004	Recreation	Utilities - PF	$ 1,000.00		$ (1,000.00)	$ -
001-445.0000.65021	Recreation	Electric & Gas	$ 2,000.00		$ 1,000.00	$ 3,000.00
001-445.0000.66110	Recreation	Furniture Replace & Repair	$ 2,000.00		$ (2,000.00)	$ -
001-445.0000.66190	Recreation	Small Equipment	$ 1,000.00		$ (1,000.00)	$ -
001-445.0000.67030	Recreation	Hardware	$ 300.00		$ (50.00)	$ 250.00
001-445.4000.72000	Recreation	Uniform Expense	$ 1,600.00		$ (850.00)	$ 750.00
001-451.0000.66010	Planning	Computer Software	$ 2,119.00		$ (1,619.00)	$ 500.00
001-451.0000.66050	Planning	Copier Maintenance & Supplies	$ 1,000.00		$ (500.00)	$ 500.00
001-452.0000.66050	Building Insp.	Copier Maintenance & Supplies	$ 1,300.00		$ (800.00)	$ 500.00
001-452.0000.80080	Building Insp.	Code Book Purchase	$ 4,200.00		$ (2,000.00)	$ 2,200.00
001-452.1901.66140	Building Insp.	Copier Lease Payment	$ 1,500.00		$ (500.00)	$ 1,000.00
001-452.4000.72000	Building Insp.	Uniform Expense	$ 600.00		$ (350.00)	$ 250.00
001-453.0000.62040	Engineering	Contracts/Professional	$ 20,000.00		$ (11,000.00)	$ 9,000.00
001-453.0000.62060	Engineering	Dues & Membership	$ 3,000.00		$ (1,000.00)	$ 2,000.00
001-453.0000.63000	Engineering	Supplies	$ 300.00		$ (150.00)	$ 150.00
001-453.0000.63610	Engineering	Computer Drafting Supplies	$ 1,500.00		$ (1,500.00)	$ -
001-453.0000.64030	Engineering	Gasoline	$ 4,000.00		$ (500.00)	$ 3,500.00
001-453.1901.66050	Engineering	Copier Maintenance & Supplies	$ 1,500.00		$ (1,000.00)	$ 500.00
001-454.0000.65030	Comm Dev Admin	Telephone	$ 260.00		$ (260.00)	$ -
001-454.0000.66190	Comm Dev Admin	Small Equipment	$ 3,800.00		$ (3,800.00)	$ -
001-481.0000.68395	CI/Contracts/Oper.	PD Capital Facility Maintenance Costs	$ 100,000.00		$ (25,000.00)	$ 75,000.00
		Expense Total			$ (495,244.00)	

Department	Request Title	FY Amount	Request Type
Information Systems	Sharepoint Analyst	$ 78,323.83	Personnel
Human Resources	HR Generalist	$ 55,513.41	Personnel
Facility Maintenance	City Hall Parking Lot Illumination	$ 20,000.00	General Fund Building and Facilities
	Window tinting at City Hall (South & west facing)	$ 26,000.00	Other
	City Hall Boiler Replacement	$ 100,000.00	Equipment
	Fall protection for City Hall roof	$ 10,000.00	Equipment
	Fleet Management Software	$ 65,000.00	Computer Software
Building	Assistant Building Official	$ 86,975.47	Personnel
Legal	Legal Intern	$ 25,111.84	Personnel
	Legal Intern	$ 25,111.84	Personnel
	Legal Assistant	$ 60,444.20	Personnel
Police	In-car Cameras	$ 236,250.00	Equipment
	Body Cameras	$ 181,290.00	Equipment
	Police Vehicles	$ 220,000.00	Vehicles and Wheeled Equipment
	Emergency Communications Operator	$ 55,629.84	Personnel
	Police Officer	$ 83,369.63	Personnel
	Police Officer	$ 83,369.63	Personnel
	Lateral Police Officer	$ 90,872.10	Personnel
Streets	Asphalt hot box	$ 85,000.00	Equipment
	Skid Steer Asphalt & Soil Spreader Attachment	$ 18,000.00	Equipment
	Crash Attenuator	$ 35,000.00	Equipment
	New Dump Truck Sander	$ 50,000.00	Equipment
	New sander for smaller work truck	$ 6,000.00	Equipment
	New Streets Pickup Truck	$ 55,000.00	Vehicles and Wheeled Equipment
Parks	Singing Hills Park Improvements	$ 344,000.00	General Fund Building and Facilities
	One Ton Pickup Truck	$ 99,500.00	Vehicles and Wheeled Equipment
	Kiwanis Park Improvements	$ 218,000.00	General Fund Building and Facilities
	Parks ADA Compliance	$ 60,000.00	General Fund Building and Facilities
	Locks and Security Upgrades in Parks	$ 65,000.00	General Fund Building and Facilities
	Fleet Addition -Parks - Park Worker	$ 60,000.00	Vehicles and Wheeled Equipment
	Robotic Mowing Equipment	$ 115,000.00	Vehicles and Wheeled Equipment
	New Vehicle - Parks - Senior Park Worker	$ 85,000.00	Vehicles and Wheeled Equipment
	New Equipment - Debris Blower	$ 12,500.00	Vehicles and Wheeled Equipment

	New Equipment - Parks - Compact Utility Tractor	$	51,500.00	Vehicles and Wheeled Equipment
	New Equipment - Parks - Field Grooming Equipment	$	66,800.00	Vehicles and Wheeled Equipment
	Fleet Replacement - Medium Duty Equipment	$	144,500.00	Vehicles and Wheeled Equipment
	Replacement Copier	$	6,500.00	Computers and Related Equipment
	Park Worker - SR.	$	52,006.33	Personnel
	Park Worker	$	52,006.33	Personnel
	Carpenter	$	56,675.87	Personnel
	Seasonal Park Worker P/T	$	21,744.22	Personnel
	Seasonal Park Worker P/T	$	21,744.22	Personnel
Recreation	Volleyball System	$	8,800.00	Equipment
	Sound System	$	3,500.00	Computers and Related Equipment
	Parks & Recreation Copier	$	8,800.00	Computers and Related Equipment
	Recreation Coordinator	$	63,457.62	Personnel
Urban Forestry	New Vehicle - Urban Forestry - Enclosed Cargo Trailer (7'x14')	$	20,000.00	Vehicles and Wheeled Equipment
	New Vehicle - Urban Forestry - Side-by-Side UTV	$	25,000.00	Vehicles and Wheeled Equipment
	City Arborist	$	61,755.92	Personnel
Cemetery	Cemetery Fencing	$	50,000.00	Other
Total Unfunded		**$**	**3,526,052.30**	
*Items in green may be funded by FY25 rollover funds				

City of Post Falls – Key Software Benefits Summary

Parks & Recreation

Brightly Software

- **Asset Protection & Longevity** – Extends the useful life of city-owned facilities, vehicles, and equipment by proactively scheduling preventative maintenance.
- **Operational Efficiency** – Reduces downtime and emergency repairs, saving taxpayer dollars.
- **Informed Budgeting** – Capital Predictor tools ensure funding is directed where it's needed most, helping protect community investments for the long term.
- **Public Benefit** – Well-maintained parks, trails, and amenities provide safer, higher-quality recreational spaces for residents and visitors.

Police Department

Motorola Solutions Radio

- **Reliable Emergency Communication** – Ensures first responders can coordinate seamlessly during crises, enhancing public safety.
- **Multi-Agency Collaboration** – Multiband radios allow communication across local, regional, and state agencies during major events or disasters.
- **Faster Response Times** – Clear, real-time communication leads to quicker deployment of resources.

AXON / Evidence.com

- **Enhanced Justice & Transparency** – Secure, centralized digital evidence improves case integrity and public trust.
- **Community Engagement** – Victims and witnesses can upload evidence directly, aiding investigations.
- **Operational Savings** – Reduces physical storage needs and risk of evidence loss.

Rubrik

- **Cybersecurity Assurance** – Immutable backups safeguard critical data, ensuring continuity of police services during cyber incidents.
- **Public Confidence** – Maintains access to emergency dispatch and evidence systems even during attacks.

Community Development

Bluebeam Revu

- **Accelerated Project Approvals** – Shortens the time for plan reviews, benefiting developers, contractors, and residents.
- **Better Coordination** – Real-time collaboration reduces miscommunication between city divisions and external partners.
- **Environmental Impact** – Reduces paper use and in-person travel for plan review meetings.

Placer.ai

- **Economic Growth** – Data supports retail and service recruitment, bringing jobs and services closer to residents.
- **Event Planning & Funding** – Attendance analytics help secure grants and plan events that meet community interests.

ArcGIS (Esri)

- **Community Engagement** – Public maps and dashboards give residents insight into projects and growth, fostering transparency.
- **Informed Growth Management** – Supports infrastructure planning that keeps pace with population increases while protecting quality of life.

OpenGov

- **Convenient Public Access** – Residents and businesses can apply for permits and licenses online 24/7.
- **Transparency in Governance** – Public dashboards show performance metrics, project timelines, and spending.

IT Department

Sylint & SentinelOne

- **Continuous Protection** – 24/7 monitoring ensures threats are detected and neutralized before impacting services.
- **Compliance & Legal Readiness** – Meets strict state and federal data security requirements, protecting sensitive resident data.

MS Office 365

- **Remote Work Support** – Field and remote staff can securely access and collaborate on documents from anywhere.
- **Faster Interdepartmental Coordination** – Real-time editing reduces delays in policy-making, budgeting, and grant submissions.

Legal Department

Prosecutor by Karpel

- **Improved Case Management** – Automates workflows, ensuring timely filings and reducing case backlogs.
- **Stronger Chain of Custody** – Direct Axon integration enhances the reliability of evidence in court.
- **Regional Service Efficiency** – Multi-jurisdictional access reduces administrative overhead across multiple cities.

Monday.com

- **Better Departmental Coordination** – Centralized civil matter tracking keeps all departments informed and accountable.
- **Reduced Delays** – Deadlines, assignments, and communications are organized in one place, preventing issues from being overlooked.

Admin Department

CivicPlus (includes NextRequest, CivicClerk, MuniCode, CivicEngage, CivicReady, and Archive Social)

- **Improved Interface with the Public** – Easy to use and navigate portals for record requests, agenda postings, public notices, and city codes.
- **More Accurate and Efficient Record Keeping** – Allows staff more sophisticated means of retaining and disseminating city records.
- **Enhanced Internal and External Communication** – Provides multiple means of communicating emergencies, events, meetings, and city information to staff and residents in a timely manner.

Public Works Department

Frost Solutions

- **Improved Public Safety –** Monitors weather and road conditions in real time and predicts short-term forecast conditions, allowing improved decision-making regarding application of deicer chemicals.
- **Decreased Cost –** Each application costs approximately $5,000. Avoiding unnecessary applications decreases costs significantly.
- **Environmental Impact –** Decreased application of deicer decreases runoff into swales and stormwater facilities.

US Fleet Tracking

- **Enhanced Internal and External Communication –** Provides staff with detailed information about snow and sweeper routes completed, allowing better information to be conveyed to the public.
- **Claim Data –** Streamlines and improves responses to claims regarding snowplow damage as we can easily identify whether city assets plowed at the time and location of the claimed damage.

Syntca

- **Improves efficiency for staff and private backflow testers –** Provides a portal by which to upload data, decreasing a need for multiple people to document details of testing, decreasing opportunities for error, and removing days from the process.

Overall Community Impact

- **Improved Public Safety** – Faster emergency response, stronger interagency collaboration, and reliable communication.
- **Greater Government Transparency** – Public-facing tools and dashboards keep residents informed about city operations.
- **Economic Development** – Data-driven insights attract new businesses, events, and visitors to Post Falls.
- **Service Accessibility** – Online portals and remote collaboration tools make it easier for residents to interact with city services.
- **Taxpayer Value** – Efficient processes and preventative maintenance save money while improving service delivery.

City of Post Falls – Efficiencies & Savings Report

Human Resources Department

- Changed companies and protocols for administering mandatory DOT drug testing, saving approximately $1,300 per year.
- Eliminated NeoGov for applications and job tracking; now using the city's website for job postings with no decrease in applications, saving over $10,000 per year in software subscription costs.
- Paused Lunch & Learns for the 2026 calendar year, saving about $2,400 annually and reducing waste from uneaten meals. These savings are within the Personnel Pool Fund.
- Implementing electronic record keeping and benefits enrollment reducing staff time and office space needed to maintain records and update employee information.

Public Works Department

- Performing roadside vegetation maintenance in-house instead of hiring a contractor.
- Operating with two fewer pickups than the optimal ratio of one pickup per two street maintenance employees.
- Parking dump trucks in the Fleet shop during winter to prevent sand from freezing, postponing heated storage construction while awaiting PWOC project completion.
- Repurposed a closet into an office, first for the Projects Division Manager and now for a Streets crew lead.
- Deferred requests for various comfort and functionality improvements (e.g., office furniture, HVAC upgrades, minor remodels) across public works facilities.
- Repairing HVAC issues upon failure rather than proactively, using temporary solutions while awaiting parts.
- Extending the use of functional computers beyond their expected life.
- Internal staff manage the contracting of chip-seal work, allowing an estimated 10 to 20% increase in funding applied to the chip seal work.
- Water Reclamation Division utilizes a camera truck allowing for in-house inspection of gravity sewer lines.
- Utilities Division Environmental Staff take the lead in authoring public comments on regulatory and permit documents saving approximately $10,00-$50,000 per topic in consultant and legal fees.
- Water Division staff perform all irrigation turn-on, backflow preventer testing, troubleshooting, and maintenance for city connections saving about $16,000 per year.

Community Development Department

- Planning staff have alleviated Code Enforcement staff of certain duties related to enforcement of Subdivision and Zoning codes, saving Code Enforcement staff time.
- Implemented a policy to conduct all Pre-application meetings virtually one day a week, improving scheduling and saving time for both staff and the public.

- Better utilization of software tools (OpenGov, Bluebeam, Teams Meetings, ChatGPT) to streamline permitting and review processes, saving staff time and reducing redundancies.
- Brought Plumbing and Electrical inspections in-house several years ago, increasing efficiency for the development community and reducing costs for both developers and the city.

Police Department

- Continue to utilize volunteers to perform duties such as vacation checks on homes, shredding, filing, and other clerical tasks, allowing staff and officers to focus on other calls for service.
- Staff endeavor to use free or low-cost training locally when possible. If specialty training is required, staff work to sponsor the training locally to secure free seats and reduce travel costs.
- Officers needed for additional shifts are encouraged to use flex time rather than accruing comp or overtime pay.

Administrative Department

- Implementing and utilizing additional software solutions to streamline processes alleviating the need for additional staff. This is particularly helpful in creating resilient and robust systems of internal and external communication.

Finance Department

- Implemented budget, budget book, and annual report software to streamline processes and reduce the need for additional staff hours. As software is hosted off-site there is a reduced need for support from internal IT staff and server space.

IT Department

- Transfer computers from higher needs departments to departments with lesser needs saving the cost of purchasing more new equipment and cannibalizes equipment where possible.
- Merging the PD and City Hall IT divisions saving personnel costs while improving service levels, knowledge sharing, and overall efficiency.

Legal Department

- Create efficiencies and cost savings through prosecution contracts by offsetting costs the city would otherwise bear.
- Multi-jurisdiction prosecution helps cover the cost of requiring multiple prosecutors for multiple courtrooms, again offsetting costs the city would otherwise assume.

Parks and Recreation Department

Urban Forestry Division

- Tree Nursery Program –100 nursery-grown trees were planted at the 3rd Ave Shop, valued at $30,000 with production costs of about $10,000.
- Biodiversity Impact – In house nursery grown trees enables planting of rare, hard-to-source species, improving our urban forest diversity.
- Volunteer Engagement – Friends of the Post Falls Community Forest program logged 300+ volunteer hours in trail work, invasive plant removal, and tree planting, providing in-kind value exceeding $7,500.
- Code Revision for Street Tree Plantings – Eliminates developers' ability to cash out of planting requirements, reducing administrative burden and avoiding future planting cost overruns.

Parks Maintenance – Facility Enhancements & Renovations

- Electrical Upgrade at Q'emiln Park – Design-build approach with contractor saved $12,000 by avoiding engineering fees and improved safety.
- Singing Hills Park Irrigation Project – Isolated city park irrigation from HOA systems using in-house resources; ongoing savings in utility costs.
- Chase Fields Fencing – Partnership with PF Little League to install $22,000 worth of fencing at no cost beyond admin.
- Centennial Trail Renovation – Upcoming project with the Joint Powers group using $360,000 Recreational Trail Program Grant + $90,000 county match to renovate the first two miles of the trail (largest such grant in Idaho).

Parks Maintenance – Operational Efficiencies

- Dedicated Custodians – Shift from technicians to custodians saved $65,845–$86,105/year, increased performance, and reduced deferred maintenance.
- Robotic Line-Marking Equipment – Automates soccer/football field marking, freeing staff for other tasks.
- Robotic Mowing – Logged nearly 50 operator-free hours in first two months; expansion planned for Montrose and The Quarry.

Recreation Division

- Brochure Reduction – From four editions to three annually, saving $11,000.
- Bulk Purchasing – Larger supply orders saved $7,500.
- Camp Ka-mee-lin Sponsorships – Field trip/snack sponsors saved $5,000.
- Volunteer Use – Ongoing to reduce staffing needs.

Park Construction

- Warren Park Improvements – Self-performed landscape/irrigation design: saved $12,000; self-performed construction/demo/site prep: saved $96,000.
- Warren Road Frontage Improvements – ICDBG grant covered 77% of costs; self-performed design and grant admin saved $17,000.

- General Park Development – Coordinated with developers to integrate park construction into subdivision build, saving time and cost.
- Prairie Trail – Developer agreement saved ~50% of project costs.
- The Quarry Sports Complex – Awarded $1,250,000 LWCF state grant, awaiting federal review.

Spreadsheet Recap of Operational Reductions

- There are a number of reductions for individual operational line items that have been made. Staff goes through departmental budgets and makes adjustments based on actuals over the last few years. Most are simply due to changes in processes or reductions in cost of goods. I will highlight some of the bigger items.
  - In the Mayor & Council budget it was determined not to move forward with the Citizen Handbook – reduction of $25,000.
  - In the City Clerk, there has been a reduction in advertising needs the last few years from this department and the codification process has changed, creating operational savings $15,453.
  - Media moved to new software for the website. The on-going cost creates a savings of $15,500.
  - Police budget - The city implemented cyber security programs a few years ago and we have made modifications to the support contract now that many of the recommendations have been implemented. This creates a cost saving of $106,000 to the general fund.
  - Fleet Maintenance budget – Parts supplies for these line items have trended down and the line items have been reduced to reflect these cost savings. Replacement vehicles assist with reducing maintenance costs on aging equipment.
  - Urban Forestry and Parks were line-item adjustments based on actual spending the last few years, along with a reduction in spending on court sealing and park benches. The Avista M&O line item, while showing a savings, is offset by Avista reimbursement, so it is really a net zero to the budget.
  - Recreation saving reflects some process changes and a reallocation on public program supplies to postage for their brochure.
  - The last item I will highlight is the PD facility maintenance. This a line item that fluctuates depending on the maintenance planned for the year. The reduction between FY 25 and FY 26 is $25,000.

CITY OF POST FALLS
AGENDA REPORT
UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS
MEETING DATE: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Warren Wilson, Deputy City Administrator

SUBJECT: Fiscal Year 2026 Budget Ordinance

ITEM AND RECOMMENDED ACTION:
This item is the Fiscal Year 2026 Budget Ordinance. If the council elects to adopt the budget as presented, which includes a 3% increase to the property tax-based budget, the council may adopt this ordinance. If council elects to adopt an alternative budget, the council should make a motion directing staff to prepare an ordinance adopting the preferred budget at the September 16, 2025 city council meeting.

DISCUSSION:
Staff is presenting an ordinance adopting the proposed fiscal year 2026 budget as presented during the August 19, 2025 budget hearing. As discussed in the memo for the continued budget deliberation, the city council continued discussion of the budget until this meeting. While state law allows the budget ordinance to be adopted and published no later than the end of September, the statutes also require the city to file the L-2 form indicating the amount of the budget along with the resolution reserving any foregone balance by an earlier date. This year, that date is September 4, 2025. Because of that, the city council must reach a decision on the final budget at this meeting. That will allow staff to timely file the L-2 and foregone resolution, if necessary.

Due to the need to file these documents, staff, after consulting with the mayor, determined that it was advisable to bring forward the budget ordinance for consideration at this meeting. If the council is prepared to adopt the budget as presented, the council may approve the ordinance, making the foregone resolution unnecessary. However, if the council determines that a lower increase, if any, is preferred, staff recommends that the Council make a motion directing staff to return an ordinance at the next meeting to adopt that number. The motion should clearly specify the amount of the increase. In that event, the council will also need to determine whether to adopt the foregone resolution. Staff will then need to file the L-2 and the foregone resolution based on the numbers used in the approved council motion, rather than in the adopted ordinance.

This approach ensures that the City can comply with all required filing deadlines, regardless of the final decision.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:
See discussion concerning the continued budget deliberation

APPROVED OR DIRECTION GIVEN:
See discussion concerning the continued budget deliberation

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:
The proposed ordinance reflects the full FY2026 budget and will impact the revenue available in the general fund, potentially affecting capital or operating expenditures.

BUDGET CODE:
N/A

ATTACHMENTS:
1. FY 2026 Budget Ordinance w 3% NC and A

CITY OF POST FALLS
ORDINANCE NO.

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

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

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

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

PROPOSED EXPENDITURES/EXPENSES

	TOTAL
GENERAL FUND:	
ADMINISTRATION	
FINANCE	
CITY CLERK	
HUMAN RESOURCES	
LEGAL SERVICES	
COMMUNITY DEVELOPMENT	
SAFETY	
PUBLIC WORKS	
GIS	
PARKS & RECREATION	
CAPITAL IMPROVEMENTS/CONTRACTS	
PERSONNEL	
PERSONNEL POOL	
ANNEXATION FEE ACCOUNT	
TOTAL GENERAL FUND EXPENDITURES …….	$54,107,733
SPECIAL REVENUE FUNDS:	
COMPREHENSIVE LIABILITY INSURANCE	
911 SUPPORT	
DRUG SEIZURE	
SPECIAL EVENTS	

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

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

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

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

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

_____
Ronald G. Jacobson, Mayor

ATTEST:

_____
Shannon Howard, City Clerk

CITY OF POST FALLS
AGENDA REPORT
UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS
MEETING DATE: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Jason Faulkner, Finance Director

SUBJECT: Resolution Reserving Foregone Taxing Authority for Fiscal Year 2026

ITEM AND RECOMMENDED ACTION:
This resolution will "bank" the foregone taxing authority for fiscal year 2026 as directed by the city council following the public hearing on August 19, 2025, and the final decision on the FY '26 budget at the September 2, 2025, council meeting.

DISCUSSION:
Each year during the budget hearing process, the city can reserve any unlevied taxing authority for future use if needed. This reserved amount, referred to as foregone taxing authority, can only be preserved by adopting a resolution and filing it with the county by September 4, 2025. To meet this deadline, the City Council must make a final decision on the budget amount at the September 2, 2025 meeting. This allows staff to complete and file the resolution with accurate figures.

If the Council adopts the proposed budget, including the full 3% property tax increase, no foregone resolution is necessary. However, if the Council elects to adopt a budget with less than the 3% increase, a resolution is required to reserve the unused portion.

- A 2% increase would result in $163,491 being reserved.
- A 1% increase would result in $327,793 being reserved.
- If the council elects to take no increase beyond levying to recapture the lost 10% from new construction and annexation, the reserved foregone amount would be $451,360 (Calculated as $492,094 less $40,088 and $646, respectively).

Reserving the foregone amount does not obligate the City to collect the funds in the future but preserves the legal authority to do so if needed.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:
Council considered the budget at the August 19, 2025 city council meeting and elected not to levy any amounts from its foregone balance this year. Council continued discussion of the budget and banking any foregone amount until the September 2, 2025 meeting.

APPROVED OR DIRECTION GIVEN:
Return the budget and foregone discussion to the Septermber 2, 2025 meeting for determination.

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:
N/A

BUDGET CODE:

001-410-1490.30010

ATTACHMENTS:

1. FY 2026 Foregone Resolution

RESOLUTION NO. _____

A RESOLUTION OF THE CITY OF POST FALLS, IDAHO, RESERVING THE FORGONE AMOUNT FOR FISCAL YEAR 2026 FOR POTENTIAL USE IN SUBSEQUENT YEARS AS DESCRIBED IN IDAHO CODE §63-802, et al.

WHEREAS, Idaho Code §50-235 empowers the city council of each city to levy taxes for general revenue purposes; and,

WHEREAS, Idaho Code §50-1002 requires the city council of each city in the State of Idaho to pass a budget, referred to as an annual appropriation ordinance; and,

WHEREAS, Idaho Code §63-802 sets limitations on all taxing district budget requests on the amount of property tax revenues that can be used to fund programs and services; and,

WHEREAS, Idaho Code §63-802(1)(a) allows each taxing entity to increase property tax budget amounts by a maximum of 3%, plus an amount calculated based on the value of both new construction and annexation added during the previous calendar year, plus an amount for forgone taxes; and,

WHEREAS, Idaho Code §63-802(1)(f) requires that the City adopt an annual resolution to reserve additional forgone amount in order to utilize that amount in subsequent years; and,

WHEREAS, the City has met the notice and hearing requirements in Idaho Code §63-802(1)(f) to reserve the current year's increase in the forgone amount; and,

WHEREAS, the City intends to reserve $_____ of its current year's increase in allowable forgone amount.

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF POST FALLS, IDAHO, that $_____ of the current year's allowable increase in its forgone amount is reserved and included in the City's total forgone balance for potential use in subsequent years.

PASSED and APPROVED by the CITY COUNCIL on this 2nd day of September, 2025.

_____
Ronald Jacobson, Mayor

ATTEST:

_____
Shannon Howard, City Clerk

CITY OF POST FALLS
AGENDA REPORT
UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS
MEETING DATE: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Jason Faulkner, Finance Director

SUBJECT: Fiscal Year 2026 Fee Resolution

ITEM AND RECOMMENDED ACTION:
Approve the fiscal year 2026 fees as presented or to direct staff to make addtional changes.

DISCUSSION:
The fees increases contained in this resolution were discussed at a public hearing on August 19th. Water rates will increase 1.5%. Water reclamation rates will increase by 2.5% while solid waste fees will increase by 5.2%. Impact fees will increase by 1.97% to keep pace with increases in construction costs. Water and water reclamation fees will decrease slightly. Additionally, there are changes to several recreation program rates.

In accordance with Idaho law, city fees must be reasonably related to the cost of providing the service. Fees are reviewed annually to ensure alignment with cost recovery goals and regulatory requirements. In cases where non-resident fees differ from resident rates, such as for recreation or park services, the non-resident fee generally reflects the full cost of delivering the service. A lower resident rate may be provided in recognition of the broader contributions city residents make through property taxes and other local revenue sources.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:
August 19th, 2025 public hearing.

APPROVED OR DIRECTION GIVEN:
Council approved the fees as presented and directed staff to present a resolution to formally adopt the fees.

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:
The proposed fee changes are intended to maintain cost recovery and financial sustainability in the Water, Water Reclamation, Solid Waste, Impact Fee, and Recreation program budgets. Rate adjustments align with projected operating and capital expenses. Impact fees are adjusted based on trends in construction costs. Overall, the resolution supports the long-term financial stability of the city's funds. While actual revenue will depend on participation levels and development trends, the overall resolution is designed to ensure alignment between program costs and the fees collected.

BUDGET CODE:
N/A

ATTACHMENTS:
1. Fee Reso

Admin

ADMINISTRATIVE FEES

Business Licenses & Regulations

Alcoholic Beverage Licenses

Beer (off premises)	$50.00	Annually
Beer (on premises)	$200.00	Annually
Wine (off premises)	$200.00	Annually
Wine (on premises)	$200.00	Annually
Liquor/Wine (on premises)	$562.50	Annually
Liquor/Wine (club)	$281.25	Annually
Liquor/Wine (golf course)	$300.00	Annually
Catering Permit	$20.00	Daily
Door to Door Solicitation (180 days only)	$25.00	Annually
Merchant Security Police	$25.00	Annually
Business Licenses	$100.00	New Annual license
	$50.00	Annual license renewal

Media Department

Use of audio/visual equipment, including but not limited to presentation equipment in the Council Chambers	$35.00/hr
Maximum Daily Fee	$150.00
Taping/broadcast and facility use	$50.00/hr

City Hall Area Use Fee

Rotunda	$ 100.00
Council Ante Room	$50.00
Council Chambers	$200.00
Plaza- Full Day	$250.00
Plaza- Half Day	$125.00
Carpet Soiling Surcharge	$50.00

Deposit

Rotunda	$ 50.00
Council Ante Room	$25.00
Council Chambers	$75.00
Plaza	$ 150.00

Miscellaneous

City Street Renaming	$250.00

Utilities

RECLAIMED WATER:

Capitalization Fees:

Basic Capitalization Fee

Commercial/Industrial Capitalization Fee - A minimum of $7,621 plus an additional $7,621 for each 5,000 gallons of reclaimed water flow based upon water consumption, above the first 5,000 gallons per month.

User Fees:

That pursuant to Section 13.32.120 of the Post Falls Municipal Code, requiring revision to the user fees when costs or the number of equivalent users change so as to affect the ability of the system to provide the intended service, and increases have occurred since 2012 in the number of equivalent residential users and the costs of operation, maintenance, debt service and capital replacement; and is an essential part of the protection and management of the reclaimed water collection and treatment system; and the costs associated with reclaimed surface water management should be included in the costs of maintenance of the reclaimed water collection and treatment system, the reclaimed water rates of the City of Post Falls shall be as follows:

The equivalent residential user base charge for reclaimed water service shall be increased to seventy-one dollars and ninety-four ($71.94) per month, and $14.44 per 1,000 gallons of water used over 5,000 gallons for commercial units.

SOLID WASTE:

A. That the base rate for current 35-gallon cart residential users shall be $10.97 per month, with such a service to provide an opportunity to recycle as authorized by the contract between the City and its contract hauler. Maintenance of such a rate for existing 35-gallon cart customers shall depend upon compliance with the administrative rules established for the one-can rate;
B. That the base rate for 96-gallon cart residential users shall be $14.69 per month, with such a service to provide an opportunity to recycle as authorized by the contract between the City and its contract hauler;
C. The base rate for one-can(now known as 35-gallon cart customers) residential users was discontinued as a rate option effective June 1, 1999, with those currently signed up for this option, and in compliance with the required sticker on their garbage can, being allowed to keep this option until such time, garbage rates are changed in the future. New residential customers shall be charged the based residential rate of $14.69 per month with a 96-gallon cart weekly disposal allowance;
D. That all garbage placed for collection which exceeds the per-can base rate established for the account shall be charged at the rate of three dollars and eight ($3.08) per can equivalent, per pickup;
E. See spreadsheet below
F. The City Administrator is hereby authorized to establish specific rates for special services or circumstances which do not fit the categories established hereby, maintaining a proper relationship between the service provided and costs charged by the City's contractor.

MINIMUM MONTHLY UTILITY CHARGE:

The City of Post Falls finds it appropriate and necessary that property owners benefited by municipal utility systems pay, at a minimum, the fixed capital and operational costs of the utility systems maintained to serve their property. The following provisions establish a base rate for the availability of reclaimed water services and allow a temporary waiver of solid waste collection fees when the property is unoccupied for thirty days or more.

A. Notwithstanding any provisions of prior resolution to the contrary, every residential connection to the City's reclaimed water collection and treatment system shall pay a minimum monthly charge (base rate) of $23.93 for each month, or part of thereof, for every month that reclaimed water disposal and treatment service are available to the property by connection, but the residence is unoccupied and has been for a period of thirty (30) days or more. Commercial or industrial users shall likewise pay a base monthly reclaimed water charge of $23.93 per month per equivalent residential unit for those months during which the property is connected to the reclaimed water collection and treatment system but is unoccupied and has been for a period of thirty (30) days or more.

B. Further, notwithstanding any provision of prior resolutions to the contrary, the monthly sanitation (solid waste) collection charge for any property to which water service is temporarily discontinued for a period of thirty (30) days or more may be temporarily waived proportionate to the time that water service is discontinued. The standard disconnect fee will be charged in association with this water disconnection if disconnection is restored earlier than thirty (30) days.

UTILITY FEES

WATER:

Capitalization Fees:

Service Size	Capitalization Fee
3/4 - 1"	$3,278.00
1" (Commercial)	$5,463.00
1 1/2"	$10,925.00
2"	$17,479.00
3"	$34,958.00
4"	$54,621.00
6"	$109,242.00
8"	$158,291.00

Use Fees:

The sum of the following elements (A+B):

A. BASE FEE FOR ALL USERS:

Meter Size	Monthly Fee
1" or less	$13.41
1.5"	$22.21
2"	$33.34
3"	$58.87
4"	$95.11
6"	$185.95
8"	$321.88

B. USAGE FEE FOR ALL USERS ON A PER THOUSAND GALLON BASIS:

Each 1,000 gallon unit or any portion thereof for residential and irrigation accounts:

0 to 49,000 gallons	$1.50
50,000 gallons +	$2.13

Each 1,000 gallon unit or any portion thereof for all other accounts:

0 + gallons	$1.50

SOLID WASTE:

E. Commercial and additional rates will be as follows:

FL = Front Load
RL = Rear Load

Container Type	Pick-ups Per Week 1	2	3	4	5	6
96 Gallon Cart	$ 24.81	$ 38.34				
300 Gallon Cart	$ 42.81	$ 94.59	$ 141.91			
400 Gallon Cart	$ 60.82	$ 121.61	$ 182.43			
FL Dumpster - 1 YD	$ 37.05	$ 74.34	$ 105.87	$ 137.37	$ 16,891.00	
FL Dumpster - 1.5 YD	$ 51.81	$ 99.12	$ 144.15	$ 189.17	$ 234.22	
FL Dumpster - 2 YD	$ 64.23	$ 122.74	$ 180.19	$ 236.48	$ 292.76	$ 336.69
FL Dumpster - 3 YD	$ 94.59	$ 180.19	$ 265.74	$ 342.33	$ 433.79	
FL Dumpster - 4 YD	$ 114.86	$ 218.07	$ 324.30	$ 423.39	$ 522.50	$ 633.82
FL Dumpster - 6 YD	$ 155.41	$ 292.76	$ 424.52	$ 560.73	$ 695.85	$ 864.41
FL Dumpster - 6 YD ADA	$ 172.60	$ 346.24	$ 503.37	$ 663.19	$ 822.99	
FL Dumpster - 8 YD	$ 202.71	$ 380.61	$ 556.27	$ 731.92	$ 905.30	$ 1,252.10
FL Dumpster - 8 YD ADA	$ 203.35	$ 323.58	$ 470.44	$ 619.80	$ 1,005.92	
RL Dumpster - 1 YD	$ 42.02	$ 74.34	$ 105.87	$ 135.13	$ 164.38	
RL Dumpster - 1.5 YD	$ 59.70	$ 103.60	$ 150.92	$ 177.92	$ 218.45	
RL Dumpster - 2 YD	$ 66.46	$ 122.77	$ 180.19	$ 236.48	$ 292.76	
RL Dumpster - 3 YD	$ 96.83	$ 180.19	$ 265.74	$ 342.33	$ 434.61	
RL Dumpster - 4 YD	$ 117.10	$ 220.71	$ 322.04	$ 423.39	$ 526.98	
RL Dumpster - 6 YD	$ 200.45	$ 351.32	$ 499.93	$ 646.35	$ 792.71	
RL Dumpster - 8 YD	$ 249.99	$ 454.92	$ 659.86	$ 864.76	$ 1,069.71	
Compactor - 4 YD	$ 337.81	$ 675.62	$ 957.12			
Compactor - 5 YD	$ 416.62	$ 833.25	$ 1,249.85			
Compactor - 6 YD	$ 450.44	$ 900.82	$ 1,351.16			
Compactor - 10 YD	$ 675.62	$ 1,351.16	$ 2,026.78			
Compactor - 15 YD	$ 236.48					
Compactor - 20 YD	$ 315.42					
Compactor - 30 YD	$ 450.44					
Compactor - 40 YD	$ 975.58					
Construction Only - 8 YD	$ 249.99	$ 454.92	$ 659.86	$ 864.76	$ 1,069.71	
Construction Only - 10 YD	$ 297.28	$ 551.73	$ 808.47	$ 1,060.71	$ 1,317.43	

Additional commercial sanitation will be charged at:

$13.53 each additional pick up on a 96 gallon cart

$21.44 each a

Roll Off Boxes:

20 YD delivery	$99.12
20 YD dump	$ 236.48
30 YD delivery	$99.12
30 YD dump	$ 236.48
Roll off return trip	$72.12
Roll off round trip	$45.05
Roll off turn around	$22.57

Special Hauls:

4 YD compactor	$123.89
5 YD compactor	$ 146.41
6 YD compactor	$162.16
10 YD compactor	$ 191.44

Special Hauls on Existing and Short Term Service (FL, RL and Side Load Bins):

96 Gallon commercial	$13.53	4 YD	$49.57
300 Gallon	$ 22.57	6 YD FL	$ 67.59
400 Gallon	$ 30.56	6 YD RL	$ 81.68
1 YD	$ 13.53	8 YD FL	$ 87.90
1.5 YD	$ 27.04	8 YD RL	$ 99.20
2 YD	$ 29.31	10 YD RL	$ 112.60
3 YD	$ 36.04		

Bin Placement or Removal:

96 Gallon	$ 11.31
300 Gallon	$ 56.32
400 Gallon	$ 56.32
1 - 8 YD FL	$ 56.32
1 - 10 YD RL	$ 56.32

Daily Rent:

96 Gallon	$ 0.61	1 - 4 YD RL	$ 2.53
300 Gallon	$ 2.53	6 - 8 YD FL & RL	$ 5.10
400 Gallon	$ 2.53	10 YD RL	$ 5.68
1 - 4 YD FL	$ 2.53	20 & 30 YD Roll C	$ 6.69

Other Service Rates:

Delivery/Removal of Permanent Svc Container	$56.32
Make Container Lockable	$74.63
Special Haul Return Fee	$56.32
Gate Fee (each time)	$11.25
Driver Assistance Residential (each time)	$6.81
Driver Assistance Commercial (each time)	$6.81
Man and Truck 1 hour minimum (hour)	$146.41
Commercial Recycling Bin (month)	$13.53
Fighting Creek Trip Charge (each time)	$213.96
Return Trip Residential (each time)	$11.31
Return Trip Container (each time)	$56.32
Additional Cart Service	$11.30
96 Gallon Cart Exchange (each time)	$13.53
Return Trip Recycling (each time)	$11.25
Recycling Bin Removal (each time)	$11.25
Pack-out Service (special consideration for disabled and elderly) - (month)	$9.04

Saturday Pickup (each time)	$22.57
Container Wash (each time)	$74.63

MISCELLANEOUS UTILITY FEES:

Water Shut Off Fee - Per Occurrence (City of Post Falls)	$50.00
Water Shut Off Fee - Per Occurrence (Ross Point Water Dist.).	$50.00
Delinquent Hang Tag Fee - Per Occurrence, Per Dwelling Unit	$35.00
Pre-Treatment Sampling	Cost plus 15% admin fee
Dye Test	$ 95.00
Meter Fee	Cost of Meter
Dig-in-fee	Cost of Labor and Equipment

Cemetery

CEMETERY FEES

Burial Lots

Roadside	$ 1,800.00
Middle	$ 1,600.00
Inner	$ 1,400.00
Cremation Lot	$1,150.00
2nd Use Lot	Half of lot fee

Blocks 101, 103, 106, 107 & 108

All lots	$ 2,500.00

Double depth lots are 1.5 X the lot cost

Niche - Top	$1,350.00
Niche - Middle	$1,300.00
Niche - Bottom	$1,250.00

Niches Blocks 100 -155

Row A (top)	$1,800.00
Row B	$ 1,700.00
Row C	$ 1,600.00
Row D	$ 1,500.00
Row E	$ 1,400.00
Row F (bottom)	$1,300.00

Opening and Closing - Lots

Single depth	Weekdays	$600.00
Double depth - 1st	Weekdays	$750.00
Double depth - 2nd	Weekdays	$600.00
Single depth/Top double	Saturday (No Sunday)	$850.00
Double depth - 1st	Saturday (No Sunday)	$1,050.00*

Additional to above pricing:

After 3 PM	$250.00
Winter Surcharge	$75.00
Holiday Weekend/Saturday	$450.00

* plus rental cost of shoring.

Opening and Closing - Niche

Weekdays	$ 400.00
Saturday (No Sunday)	$650.00

Additional to above pricing:

After 3 PM	$ 250.00
Holiday Weekend/Saturday	$450.00

Miscellaneous

Headstone Locations	$125.00	$
Setting Military Markers	$125.00	$
Setting Markers*		
Moving Markers/Headstones*		
Oversize Headstones*		
Liners	2.5 X Cost	
Deed Transfer	$ 75.00	
Engraving	2.5 X Cost	
Sell Lot Back to City	$75.00	$
Temporary Markers	2.5 X Cost	
Markers	2.5 X Cost	
Ancillary Items	2.5 X Cost	
Memorial Tree	$ 2,500.00	
*Based upon scope of job		
Funeral Late Fee - 1 hour grace period given.	$250.00	$

Recreation

Centennial Trail User Fee:

Requests for special events to use the Centennial Trail will be charged a $1.00 per-user fee that will go towards the upkeep and maintenance of the Centennial Trail. There is also a refundable $500.00 performance deposit required.

Contracted Programs:

Fees for contracted programs will be the amount established in the contract between the Contractor and the City of Post Falls, which will take into consideration the number of participants, supplies, equipment and Contractor's other costs.

New Programs:

Fees will be set to cover Program hard costs(staff, supplies, marketing, facility rental) plus 30% to cover administrative costs.

Tournaments:

Fees will be set to cover the use of the City facilities. The minimum charge is $100.00 per day and up to $500.00 per day based on the scope of the event and the fees being charged. Fees for field preparation might be charged, as necessary.

Miscellaneous Recreation Fees:

A $75.00 fee is charged for the rescheduling and/or forfeit of games in League Sports programs. Late registrations (following the pre-season meeting) for youth sports programs will be assessed an additional $15.00.

Special Event application fee is $75.00. Fees are set to cover staff time in review of commercial and fund-raising event requests.

Block Trailer is $50.00 plus a $250.00 refundable damage deposit.

Parks

PARK FEES

Picnic Shelter Fees:

Grand Pavilion/Tullamore Amphitheater/West Lawn Area:

	Resident		Non-Resident	
	Weekday	Weekend/Holiday	Weekday	Weekend/Holiday
Family	$ 125.00	$ 250.00	$ 175.00	$ 350.00
Non Profit	$ 150.00	$ 300.00	$ 200.00	$ 400.00
Business	$ 175.00	$ 350.00	$ 225.00	$ 450.00

Grand Pavilion Heat $25 per hour and Lights $25/hour

Picnic Shelter/Higgens/Tullamore South Pavilion/Black Bay:

	Weekday	Weekend/Holiday	Weekday	Weekend/Holiday
Family	$ 100.00	$ 175.00	$ 150.00	$ 225.00
Non Profit	$ 125.00	$ 200.00	$ 175.00	$ 250.00
Business	$ 150.00	$ 225.00	$ 200.00	$ 275.00

Black Bay Park Gas BBQ $50.00 $

Gazebo/Corbin Park/Falls Park/Syringa/Tullamore North/ Beck/Woodbridge

	Weekday	Weekend/Holiday	Weekday	Weekend/Holiday
Family	$ 50.00	$ 125.00	$ 100.00	$ 175.00
Non Profit	$ 75.00	$ 150.00	$ 125.00	$ 200.00
Business	$ 100.00	$ 175.00	$ 150.00	$ 225.00

General Picnic Shelters:

	Weekday	Weekend/Holiday	Weekday	Weekend/Holiday
Family	$ 25.00	$ 50.00	$ 35.00	$ 60.00
Non Profit	$ 30.00	$ 55.00	$ 40.00	$ 65.00
Business	$ 35.00	$ 60.00	$ 45.00	$ 70.00

Trailhead Shelter

	Weekday * (Mon-Thur)	Weekend/Holiday ** (Fri/Sat/Sun)
Regular:	$ $100.00/hr.	$ $195.00/hr.
Holiday:	$ $275.00/hr.	$ $295.00/hr.

* Minimum of 2 hours.

** Minimum of 4 hours.

Special Room Configuration & Setup	$75.00 minimum TBD by Department

Daily Fees:

	Resident			Non-Resident	
Cars	$	6.00	Cars	$	10.00
RV	$	15.00	RV	$	30.00
Boat Launch	$	15.00	Boat Launch	$	30.00
Buses *	$	50.00	Buses *	$	50.00

* Buses will be classified as any vehicle requiring a commercial drivers license (CDL) to operate.

Season Pass **

	Resident			Non-Resident	
Cars	$	20.00	Cars	$	50.00
Bus	$	150.00		$	150.00

** Each household within the City limits of Post Falls will receive one complimentary parking pass for Q'Emiln Park per calendar year. Any lost and/or additional passes will result in the required fee. Complimentary parking passes will be verified by a valid drivers license.

Ball/Sports Field Usage Fees:

Use/Reservation of field- 2 Hour Minimum	$20.00/hr.
Pre-game prep of baseball fields	$50.00/day
Pre-game prep of soccer & football fields	$75.00/time
Additional material (ex: drying agent)	Charged at cost

*Organized league users may be eligible for adjusted fees if supplyequipment for City use.

Miscellaneous Items:

Corbin Disk Golf Course	Weekday $250.00	Weekend $500.00
Gym Rental		$ $30.00/hr.
Community Garden		
4 X 8 Plot		$ 30.00
20 X 20 Plot		$ 80.00
Deposit		$ 40.00

Parks Donation Bench	$ 5,500.00
Transitory Concessionair Fee	$25/Day + 15% of sales over $500
Education and Fitness Activity User Fee (i.e. Rock Climbing Guide Service Activity or Yoga in the Park	$2.00/participant in addition to any associated Shelter/Field Fee

Community Development

COMMUNITY DEVELOPMENT FEES

ANNEXATION (Standard)

Annexation Pre-Application Conference	$600.00 plus $300.00/follow-up meeting
Annexation Application	$3,000 w/out major infrastructure (includes one agreement). Negotiated fees with infrastructure issues (includes one agreement). $500.00 for each additional agreement.
Annexation Fee (paid w/building permit)	$1,000 per lot per unit (residential)
	$ $0.10 per square ft. of property (non-residential)

BUILDING

Commercial	Valuation
Provisional Certificate of Occupancy	$250.00 flat fee
Board of Appeals Application Fee	$150.00 flat fee
Residential Plan Review	25% of building permit to be paid at plan submittal.
Commercial Plan Review	65% of building permit
Commercial Mechanical Plan Review	25% of mechanical permit
Foundation Only Permit	10% of building permit in addition to the full building permit fee
Work Performed with no valid permit	Regular Building/Mechanical permit fee X 2
Retaining Walls	$4.50 per Linear Foot
Manufactured Home Regular Set	$150.00 flat fee
Manufactured/Modular Home Foundation	
Building Move	$400.00 flat fee
Additions to Residential Homes	$72.62 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
Patio Cover Only	$20.00 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
Deck Only	$15.00 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
Deck w/Cover	$20.00 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
Deck/Patio Cover and Enclosure	$25.00 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
Breezeway	$20.00 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
Interior Finish Residential Homes	$20.00 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
General Building Permit Valuation per Occupancy and Type of Construction	Per Building Safety Journal 7/2008 to establish valuation
Basement - Finished	$96.83 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
Basement - Unfinished	$77.46 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)

Pole Building Residential	$20.00 per sq. ft. (use Building Valuation Chart to calculate permit & review fee)
Special Inspection/Re-inspection	$100.00 per hour, one hour minimum
Re-Roof, Residential	$150 flat fee
Re-Roof, Commercial	Based upon the valuation of the work to be performed, minimum of $150 fee.
Residing a Structure, Residential	Residential - $100 flat fee.
Residing a Structure, Commercial	Based upon the valuation of the work to be performed, minimum of $100 fee.
Replacing Windows, Residential	Residential - $100 flat fee.
Replacing Windows, Commercial	Based upon the valuation of the work to be performed, minimum of $100 fee.
Changes to Approved plans	$100 per hour, one half hour minimum.
Each Pole/Monument sign 8ft. or highe	$400.00 each
All Other Signs, per type of sign per sit	$200.00 per type
Demolition-Residential per lot	$200.00 flat fee
Demolition-Commercial per lot	$300.00 flat fee
Swimming Pool	Based upon the valuation of the work to be performed.

TOTAL VALUATION	PERMIT FEE WORKSHEET
$1.00 to $500	$23.50
$501 to $2,000	$23.50 for the first $500 plus $3.05 for each additional $100, or fraction thereof, to and including $2,000.
$2,001 to $25,000	$69.25 for the first $2,000 plus $14 for each additional $1,000, or fraction thereof, to and including $25,000.
$25,001 to $50,000	$391.25 for the first $25,000 plus $10.10 for each additional $1,000, or fraction thereof, to and including $50,000.
$50,001 to $100,000	$643.75 for the first $50,000 plus $7.00 for each additional $1,000, or fraction thereof, to and including $100,000.
$100,001 to $500,000	$993.75 for the first $100,000 plus $5.60 for each additional $1,000, or fraction thereof, to and including $500,000.
$500,001 to $1,000,000	$3,233.75 for the first $500,000 plus $4.75 for each additional $1,000, or fraction thereof, to and including $1,000,000
$1,000,001 and up	$5,608.75 for the first $1,000,000 plus $3.15 for each additional $1,000, or fraction thereof.

MECHANICAL PERMIT FEES

Processing fee on all permits	$45.00
Furnace, all types under 100KBTU	$18.00
Furnace, all types over 100KBTU	$22.00
Misc. venting, C/A, duct modifications	$15.00
Gas fireplace	$25.00
Residential range hood	$16.00
Gas water heater	$15.00
Ventilating/exhaust fans	$10.00
Gas piping, each outlet	$5.00
Clothes dryers	$16.00
Heat pump, A/C 0-3 tons, Boiler/Refrig/RTU 1-100MBTU	$16.00

Heat pump, A/C 3+-15 tons, Boiler/Refrig/RTU 101-500MBTU	$30.00
Heat pump, A/C 15+-30 tons, Boiler/Refrig/RTU 501-1,000MBTU	$40.00
Heat pump, A/C 30+-50 tons, Boiler/Refrig/RTU 1,001-1,750MBTU	$60.00
Heat pump, A/C over 50 tons, Boiler/Refrig/RTU over 1,750MBTU	$100.00
Air handlers, Fan coil units under 10,000 CFM	$15.00
Air handlers, Fan coil units over 10,000 CFM	$20.00
Air to air heat exchangers	$25.00
Evaporative coolers, all types	$15.00
Type I hood, commercial use	$16.00/ft.
Type II hood, commercial use	$16.00/ft.
Solid fuel stoves, inserts, must be listed	$25.00
Installation/relocation of floor/wall/suspended heaters	$20.00
Commercial plan review fee	25% of equipment fees.

RESIDENTIAL/COMMERCIAL/INDUSTRIAL

Utility R-O-W	$100.00
Commercial R-O-W (Base fee)	$350.00
Residential R-O-W (Base fee)	$150.00
Utility Trench Inspection	
1 - 200 ft.	$ 250.00
201 - 200 ft.	$350.00
401 - 600 ft.	$400.00
601 - 800 ft.	$450.00
Over 800 ft.	$0.85 per ft.
Curb and Gutter	$150.00 + $0.60 per ft.
Sidewalk and Approaches	$150.00 + $0.60 per ft.
Swales and Drywells	$150.00 + $0.20 per sq. ft. Swale + $60.00/Drywell
Pavement	$150.00 + $0.50 per sq. yard
Water Pressure Test	$120.00/observed test
Sewer Pressure Test	$120.00/observed test
Street Tree Inspection	$40.00 per tree

MAPS

Small Map (24"-35")	$25.00
Large Map (36" +)	$35.00
Electronic CD	$20.00

MAILING AND PUBLICATIONS

Public Notice Mailings	$1.00 each
Published Notices (billed to applicant)	$300.00

MISCELLANEOUS

Table A-33-A - Grading Plan Review Fees

50 cubic yards or less	No fee
51 to 100 cubic yards	$35.00
101 to 1,000 cubic yards	$55.00
1,001 to 10,000 cubic yards	$75.00
10,001 to 100,000 cubic yards	$75.00 for the first 10,000 cubic yards + $40.00 for each additional 10,000 cubic yards or fraction thereof.
100,001 to 200,000 cubic yards	$435.00 for the first 100,000 cubic yards + $20.00 for each addition al 10,000 cubic yards or fraction thereof.
200,001 cubic yards or more	$615.00 for the first 200,000 cubic yards + $10.00 for each addition al 10,000 cubic yards or fraction thereof.
Other Fees: Additional plan review required by changes, additions or revisions to approved plans	$100.00 per hour*

*Or the total hourly cost to the jurisdiction, whichever is the greatest. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

Table A-33-B - Grading Permit Fees1

50 cubic yards or less	$35.00
51 to 100 cubic yards	$55.00
101 to 1,000 cubic yards	$55.00 for the first 100 cubic yards + $25.00 for each additional 100 cubic yards or fraction thereof.
1,001 to 10,000 cubic yards	$280.00 for the first 1,000 cubic yards + $22.00 for each additional 1,000 cubic yards or fraction thereof.
10,001 to 100,000 cubic yards	$480.00 for the first 10,000 cubic yards + $100.00 for each addition al 10,000 cubic yards or fraction thereof.
100,001 cubic yards or more	$1,380.00 for the first 100,000 cubic yards + $55.00 for each additi onal 10,000 cubic yards or fraction thereof.
Other inspections and Fees:	
Inspections outside of normal business hours (minimum charge - two (2) hours)	$100.00 per hour2
Reinspection fees assessed under provisions of Section 108.8	$100.00 per hour2
Inspections for which no fee is specifically indicated (minimum charge - one half (1/2) hour	$100.00 per hour2

1. The fee for a grading permit authorizing additional work to that under a valid permit shall be the difference between the fee paid for the original permit and the fee shown for the entire project.

2. Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

Road Closure/Lane Closure	$150.00
Street/Plat Vacation	$750.00
Off-Site Improvement Waiver	$150.00

Special Pre-Application Meeting Requests	$250.00 (1st Meeting No Charge, 2nd request $250.00)
Floodplain Permit	$50.00

SUBDIVISION

Subdivision Pre-Application Conference	$600.00, $300.00 follow-up meetings
Minor Subdivision	$1,000.00
Subdivision Amendment	$500.00
Subdivision Fee	$2,500.00 + $50.00/lot
Subdivision Extension	$150.00
Construction Plan Review	$2,000.00 + $50.00/lot >50 lots
Condominium <50 units	$750.00
Condominium >50 units	$750.00 + $10.00/unit >50 units
Final Plat <50 lots	$600.00
Final Plat >50 lots	$600.00 + $10.00/lot >50 lots
Engineering Construction Srvs. (Commercial)	See Commercial R-O-W Fees
Engineering Construction Srvs. (Residential)	$350.00/lot
Engineering Construction Improvement Agreement	$750.00

ZONING (Standard & Smart Code)

Smart Code Regulating Plan Review	$3,500.00
Special Use Permit	$750.00
Zone Amendment (Map/Text)	$1,200.00
Variance	$ 350.00
Preliminary PUD	$2,500.00
Final PUD	$1,000.00
PUD Modification/Amendment Major	$1,500.00
PUD Modification/Amendment Minor	$200.00
Comprehensive Plan Amendment (Map/Text)	$1,200.00
Site Plan Review (Commercial and 3plex+)	$2,000 per site (two reviews), $250.00 (additional reviews or meetings).
Administrative Permit	$300.00
Parking Lot Permit	$500.00
Tree Installation Fee	$600.00
Appeal (P&Z, Staff Action, or City Council)	$350.00
License To Use Real Property	$1,000.00
Development Agreement Addendum	$600.00
Fee in lieu for parking	$17,815.00
Master Sign Permit	$300.00
Acceptance of Private Road Application	$2,000.00

SPECIAL EVENTS

Special Event Permit	$100.00 Parade Fee (No Fee for other events)

ELECTRICAL

Residential	
Up to 1,500 sq. ft.	$130.00
1,501 to 2,500 sq. ft.	$195.00
2,501 to 3,500 sq. ft.	$260.00
3,501 to 4,500 sq. ft.	$325.00
Over 4,500 sq.ft.	$325 plus $65 for each additional 1,000 sq. ft. or portion thereof.
New Multi-Family Dwelling (contractors only):	
Duplex	$ 260.00
Three or more multi-family units	$130 per building plus $65 per unit.
Existing Residence/Modular, Manufactured or Mobile Homes/Detached Shop/Garage	$65 fee (one circuit included) plus $10 per additional branch circuit, up to the maximum of the corresponding square feet of the building.
Spas and Hot Tubs	$65.00 for each inspection.
Swimming Pools	$130.00 (covers two (2) mandatory inspections with the exception o f lighting.)
Miscellaneous	
Signs	$65 per sign
Outline Lighting	$65 per occupancy
Other	$65 per hour
Requested Inspection	$65 per hour
Power has been off for over 1 year.	$65 per hour
Plan Check (2 hour minimum)	$65 per hour
Temporary Service	$65 for 200 amps or less; over 200 amps - see Commercial
Reinspection Fee	$100.00
Work without permit	Failure to obtain permit prior to commencing work (fee equal to per mit).
Commercial/Industrial	
Total Cost of Electrical System (contracted amount)	
Up to $10,000:	(Total cost of system * 0.02) + $60
$10,001 to $100,000:	((Total cost of system - 10,000) * 0.01) + $260
$100,001 and over:	((Total cost of system - 100,000) * 0.005) + $1,160
Plan Review Fee	(NEC, Building & Energy Code Compliance) 55% of Electrical Per mit Fee.

PLUMBING

Bar Sinks	$8.00 + $35.00 processing fee on all permits.
Bath Tub, including shower	$8.00 + $35.00 processing fee on all permits.
Backflow Assembly (Building)	$8.00 + $35.00 processing fee on all permits.
Backflow Assembly (Landscape)	$8.00 + $35.00 processing fee on all permits.
Backwater Valve	$8.00 + $35.00 processing fee on all permits.
Clothes Washer	$8.00 + $35.00 processing fee on all permits.
Drain waste/vent piping, alteration/replacement each fixture	$8.00 + $35.00 processing fee on all permits.

Floor Drains/Hub Drains	$8.00 + $35.00 processing fee on all permits.
Gas Piping	$8.00 + $35.00 processing fee on all permits.
Kitchen Sinks and /or dishwasher	$8.00 + $35.00 processing fee on all permits.
Lavatory (wash basins)	$8.00 + $35.00 processing fee on all permits.
Lawn Sprinklers from water connect through backflow device.	$8.00 + $35.00 processing fee on all permits.
Mobile Home W/S Hook up	$8.00 + $35.00 processing fee on all permits.
Other	$8.00 + $35.00 processing fee on all permits.
Radiant Head (Quantity equals # of zones)	$8.00 + $35.00 processing fee on all permits.
Sewer Ejector/Sump Pump	$8.00 + $35.00 processing fee on all permits.
Sewer Service	$8.00 + $35.00 processing fee on all permits.
Showers	$8.00 + $35.00 processing fee on all permits.
Utility Sinks	$8.00 + $35.00 processing fee on all permits.
Water Closet (toilet)	$8.00 + $35.00 processing fee on all permits.
Water Heater	$8.00 + $35.00 processing fee on all permits.
Water Piping, alteration or replacement, each fixture.	$8.00 + $35.00 processing fee on all permits.
Water Service	$8.00 + $35.00 processing fee on all permits.
Water Softer	$8.00 + $35.00 processing fee on all permits.
Residential Fire Sprinkler Supply from Domestic Water System	$65.00 (up to 16 heads)
Residential Fire Sprinkler Supply from Domestic Water System.	$4.00 per head (17 heads and up)

Commercial Fee Schedule

Up to the 1st $20,000	3% of the contract price.
$20,001 to $100,000	2% of the contract price.
$100,001 to $200,000	1% of the contract price.
Over $200,001	.5% of the contract price.

IMPACT FEES

Type of Use	Parks	Public Safety	Streets	Multi-modal	Fire	EMS	Total
Residential			**Per Housing Unit**				
Multi-Family	$5,004	$ 978	$ 1,871	$ 1,077	$ 1,298	$ 142	$ 10,370
Single-Family	$6,721	$1,302	$ 3,311	$ 1,447	$ 1,298	$ 142	$ 14,221
Non-Residential							
Commercial /Shopping Center	N/A	$1.30	$6.62	$ 1.43	$ 0.65	$ 0.10	$ 10.10
Office	N/A	$0.52	$ 2.59	$ 0.56	$ 0.65	$ 0.10	$ 4.42
Light Industrial	N/A	$0.27	$1.32	$ 0.30	$ 0.65	$ 0.10	$ 2.64
Manufacturing	N/A	$0.22	$1.05	$ 0.24	$ 0.65	$ 0.10	$ 2.26
Warehousing	N/A	$0.11	$ 0.47	$ 0.12	$ 0.65	$ 0.10	$ 1.45
Mini-Warehouse	N/A	$0.10	$0.41	$ 0.11	$ 0.65	$ 0.10	$ 1.37
Elementary School	N/A	$0.67	$3.43	$ 0.74	$ 0.65	$ 0.10	$ 5.59
Middle School/Junior High	N/A	$0.69	$3.54	$ 0.78	$ 0.65	$ 0.10	$ 5.76
High School	N/A	$0.49	$ 2.47	$ 0.55	$ 0.65	$ 0.10	$ 4.26

Day Care	N/A	$1.65	$ 8.36	$ 1.79	$ 0.65	$ 0.10	$ 12.55
Church	N/A	$0.37	$ 1.85	$ 0.41	$ 0.65	$ 0.10	$ 3.38
Assisted Living	N/A	$0.23	$1.12	$ 0.25	$ 0.65	$ 0.10	$ 2.35
Nursing Home	N/A	$0.35	$1.77	$ 0.38	$ 0.65	$ 0.10	$ 3.25
Recreational Community Center	N/A	$1.51	$7.66	$ 1.66	$ 0.65	$ 0.10	$ 11.58
Hotel (per room)	N/A	$434.04	$2,219.74	$ 475.26	$ N/A	$ N/A	$3,129.04
Hotel (per sq. foot)	N/A	N/A	N/A	N/A	$0.65	$0.10	$ 0.75

Public Safety

PUBLIC SAFETY FEES

All Violations of Title 6 - Animal Control Violations

First Offense	$25.00
Second Offense	$50.00
Third Offense	$100.00

Animal Control Impound Fees

Impound For (up to 72 hours)	$25.00
After 72 hours	$10.00/Day

Animal Control Licenses

Spayed/Neutered Canine	$1.25/Month
Not Spayed/Neutered Canine	$2.25/Month
Spayed/Neutered Cat	Free
Not Spayed/Neutered Cat	Will Not Lice
Miniature Pig	$25.00 (one-t
Adoption Fee	$40.00

Police Department Fees and Fines

VIN Inspections	$5.00
Vehicle Storage	$25.00/Day
Parking Fine	$40.00
Fingerprinting	$10.00 first c
	$5.00 each ad
Salvage Permit Fee - 30 days	$100.00
Salvage Permit Fee - 6 months	$ 500.00*

*eligible for a $50 refund/month if vehicle(s) is removed from the premises prior to the expiration date of the permit

Use of Police Department Community Re

Refundable Cleaning & Damage	$50.00
Use of Audio/Visual Equipment	$15.00/Day
Special Room Configuration and Setup	$25.00 minimum
Room Use	$ 35.00

Title 5 Fees

Sexually Oriented Business	$300.00 Ann
Bathhouses & Massage Parlors	$300.00 Ann

LIDs

LOCAL IMPROVEMENT DISTRICT FEES

2 % Penalty	Charged after 30 day grace period
Idaho State judgment rate of interest, not to exceed 10% per annum	Charged as of delinquency certificate filing
Professional Services Fee	Bond Counsel Fees as billed, any other professional necessary as billed and actual staff time as calculated on staff's hourly benefited rate of pay
Early Pay-off Fee	Current LID principal, interest and penalty balance + calculated interest for current year + one year interest + a 2% penalty (calculated on the total aforementioned amounts)
Segregation Fee	Bond Counsel Fees as billed, any other professional necessary as billed and actual staff time as calculated on staff's hourly benefited rate of pay

Records

Records Oversight & Copy Fee Schedule - consistent with Records Policy and Idaho Law (no research or redaction required; over 100 copies or over 2 hours of copying or hours of records oversight, cumulatively - first 100 copies of back and white per 8 1/2" x 11" image area at no charge so long as can be done in less than 2 hours)
Records sought to be copied must be City records that actually exist. The City does not perform research projects for those who request records that require compilation. Records examination and copying must conform to available personnel to assure that regular City business can be maintained.

Prepayment is required for any records-related activities that exceed 2 hours during any calendar year. Prepayment amounts will be based upon good-faith estimates of time and resources required. When records have been produced pursuant to a prepaid request and the amount prepaid exceeds actual costs, the City will refund any balance that is not expended in the provision of services or copies. Copying will not be completed unless prepaid, as required.

Serial records requests that are related to one another in any way will be treated as one request for purposes of calculating, copying, or records oversight charges.

Records produced pursuant to this fee schedule and the policy it accompanies shall not be used for mail or telephone solicitation as prohibited by law. A person requesting such records may be asked to affirm compliance with such a requirement by signature on a request form or similar document.

RECORDS & COPY FEES

Black and White Copies	$0.05 per page (not to exceed 11"x17")
Color Copies	$0.10 per page (not to exceed 8 1/2"x11")
DVD Copies	$1.00 each
CD Copies	$1.00 each
Photos	$2.00 each per 8 1/2"x10" or smaller image
Thumb Drive	$15.00 each
Oversized Documents (greater than 11"x17")	Net cost of duplication by outside vendor
Records examination oversight (for services beyond 2 hours in any calendar year)	Lowest hourly wage plus benefited amount of any employee qualified to assist in the records research and oversight
Examination for redaction of confidential information	Lowest hourly wage plus benefited amount of any employee qualified to assist in the records research and oversight. Legal services concerning redaction examination will be charged at the hourly wage plus benefited amount, of the least paid attorney who is qualified to process the request.

CITY OF POST FALLS
AGENDA REPORT
UNFINISHED BUSINESS/RETURNING ORDINANCES AND RESOLUTIONS
MEETING DATE: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Jaxon Fleshman, Project Manager

SUBJECT: Additional Services for The Guy Road Lift Station Decommissioning and Gravity Sewer Project

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ITEM AND RECOMMENDED ACTION:
Staff requests City Council approval of Additional Services with Welch Comer Engineers for the Guy Road Lift Station Decommissioning and Gravity Sewer Project. Council approval will authorize the Mayor to sign the Additional Services 2.

DISCUSSION:
The Guy Road Lift Station project was identified in the 2019 Collections System Master Plan and supplemented with the 2021 Prairie and Idaho Sewer Study. This supplemental study was a result of development interest in the Guy Road and Fisher Sewer Basins.

In October 2024, City Council authorized design work toward the decommissioning of the Guy Road lift station by designing a new gravity sewer trunkline in Fisher Avenue. The contract included a design task for a second connecting gravity sewer trunkline identified in the 2021 sewer study. This second trunkline will serve the area North of Fisher Avenue, along Chase Road. In recent review of the wastewater system needs with City staff and Developer stakeholders, the timing of this second trunkline is dependent on the replacement of the Fisher Sewer lift station which is currently in the scoping phase of preliminary design. At this time, completing a full design for this future project is no longer necessary or recommended. This Amendment will authorize Welch Comer to finalize the Chase Road trunkline to a sixty percent design concept which will be used in the design of the lift station upgrades. This change in design results in a credit for the difference of unused services in this design task. The sixty percent design could be revisited at a future date.

Through the course of design, several design tasks were identified by City staff and project stakeholders which would add value to the project. The more notable additions to the design agreement include:

- Design of a portion of the future reuse pipeline that will serve the City's future land application site.
- Design and survey for the connection points for the future Fisher lift station replacement.
- Expand the construction disturbance limits and reflect the impacts to adjacent infrastructure
- Additional coordination and design discussions with East Green Acres Irrigation District.

Including these improvements now, decreases the likelihood of future projects in this corridor and the potential for conflicts within the construction zone. Overall, this is anticipated to save the City of Post Falls on the construction work and to decrease the long-term impact to the public.

The net total of this amendment results in an addition of $5,100. This will be taken out of the management reserve budget which currently holds $23,000 of the originally approved $25,000. Additional services #1 to this contract was a $2,000 task transfer from management reserve to a survey

phase task, approved by the Public Works Director. An amendment for construction phase services will be presented at a future City Council meeting.

Public Works staff will provide a short presentation on these additional services.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:
Memorandum of Understanding with East Greenacres Irrigation District– June 17, 2025
Engineering and Design Services Agreement– October 1, 2024

APPROVED OR DIRECTION GIVEN:
Items were reviewed and approved as applicable.

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:
Funding for this work will be from the Fisher Lift Station Upgrade capital project budget. The balance of this additional services results in a contract increase in the amount of $5,100. Staff requests City Council approval of Additional Services 2 and directs the use of Management reserve (contingency) to fund this contract increase. The balance of the management reserve will become $17,900.

BUDGET CODE:
652-463.3232.95520

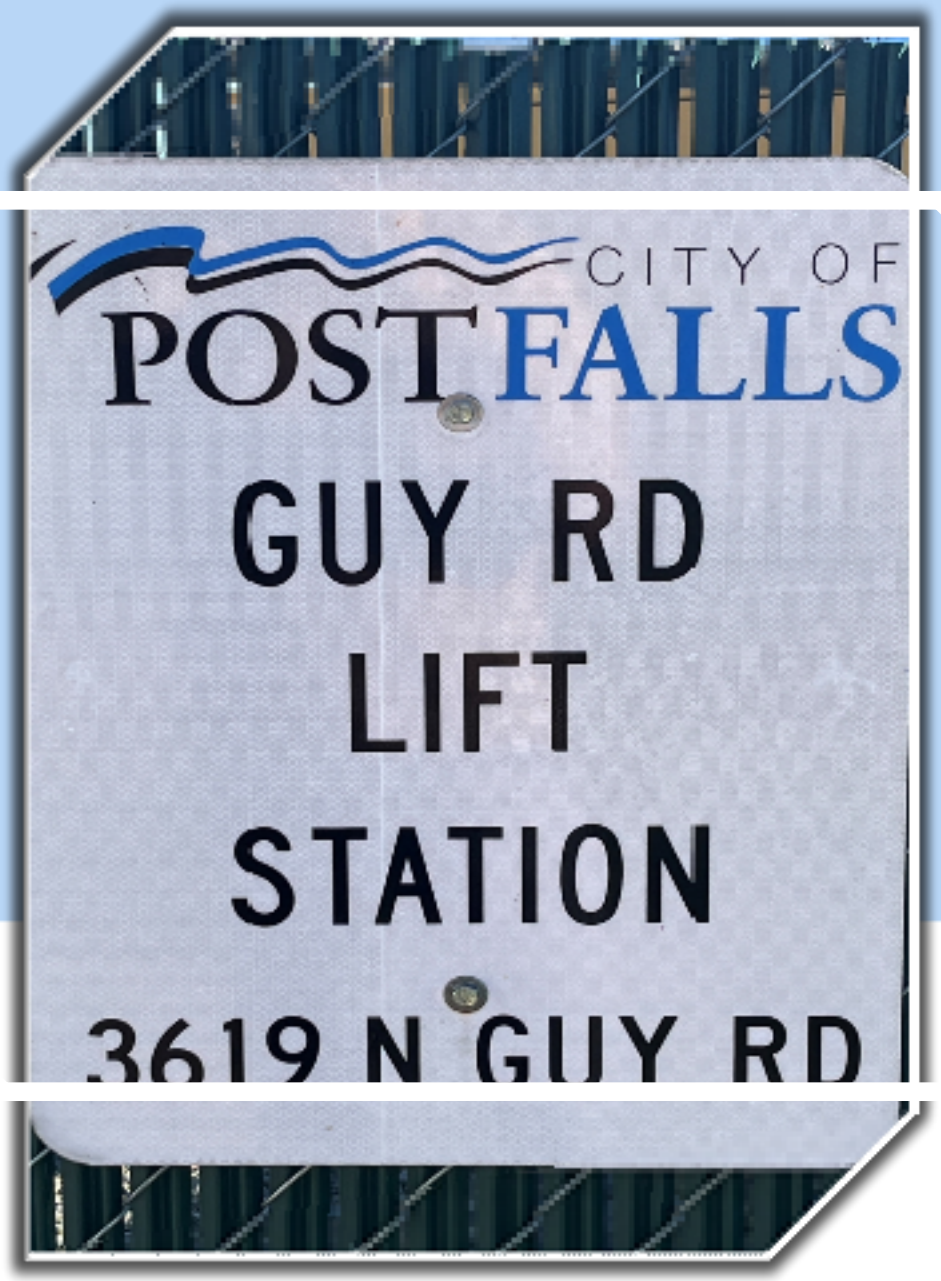
ATTACHMENTS:
1. Power Point Presentation - Guy Road LS Abandonment and Gravity Sewer Line Additional Services #2
2. Additional Services #2 - Guy Rd Decommission and Fisher Gravity Sewer

Guy Road LS Abandonment and Gravity Sewer Line – Additional Services #2

Jaxon Fleshman

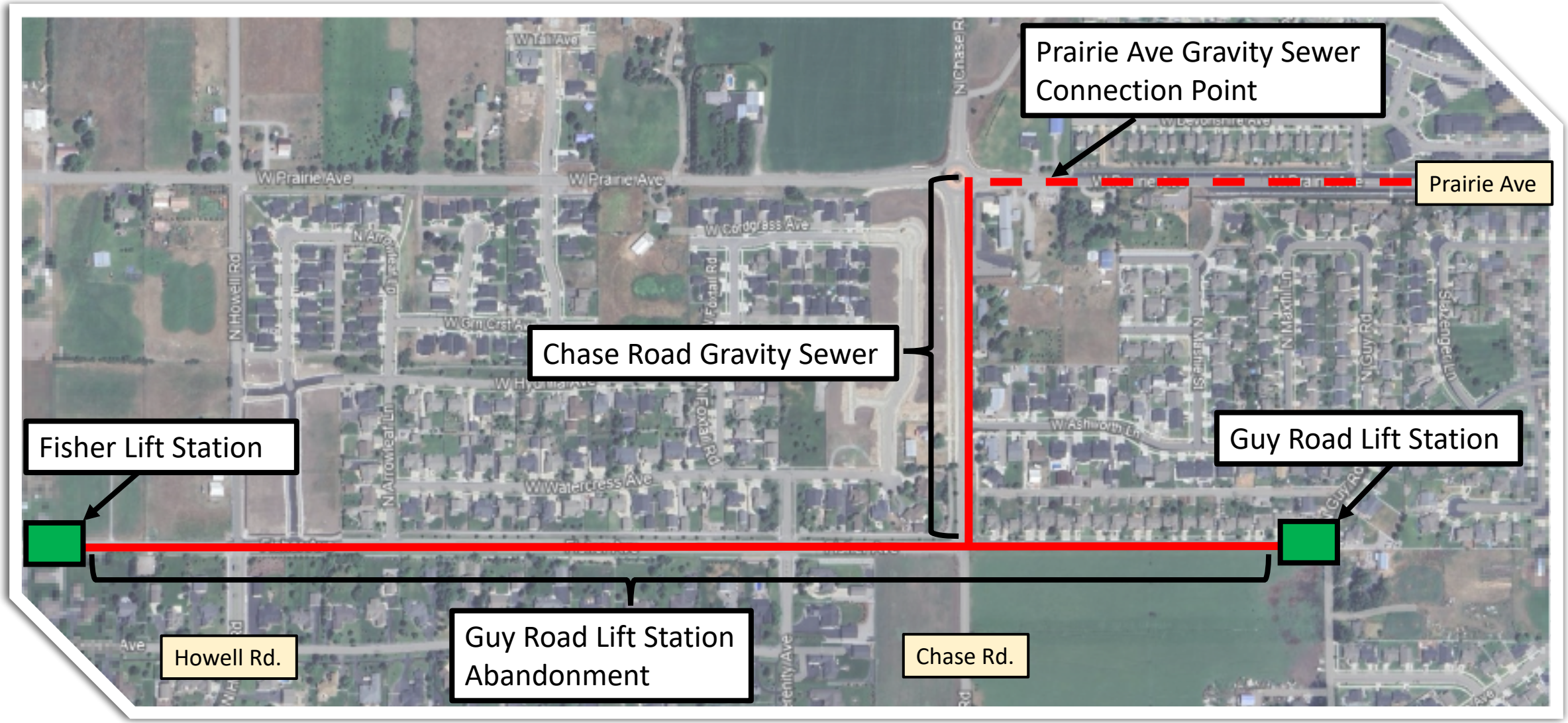
Project Manager, Public Works

September 2, 2025



CITY OF POST FALLS

Fisher Sewer Basin



Project Background

- 2019 Collections System Master Plan
  - Identified improvements to Guy Road lift station
  - Identified a plan to accommodate future flows
- 2021 Prairie and Idaho Sewer Study
  - Proactively plan infrastructure in this specific area
  - Identified phased improvements in the Fisher Sewer Basin (5-10 yrs.)
- 2024 Guy Road Feasibility Study
  - Informed decision to move forward with this work.

Additional Services

- Reprioritizes the design and construction of the Chase Rd. Trunk Line, to be revisited at a later date.

- Several design additions identified:
  - Coordination and design with East Green Acres Irrigation District.
  - Connection points for future the Fisher lift Station.
  - Disturbance limits as it relates to adjacent infrastructure.
  - Design of a portion of future reuse pipeline.

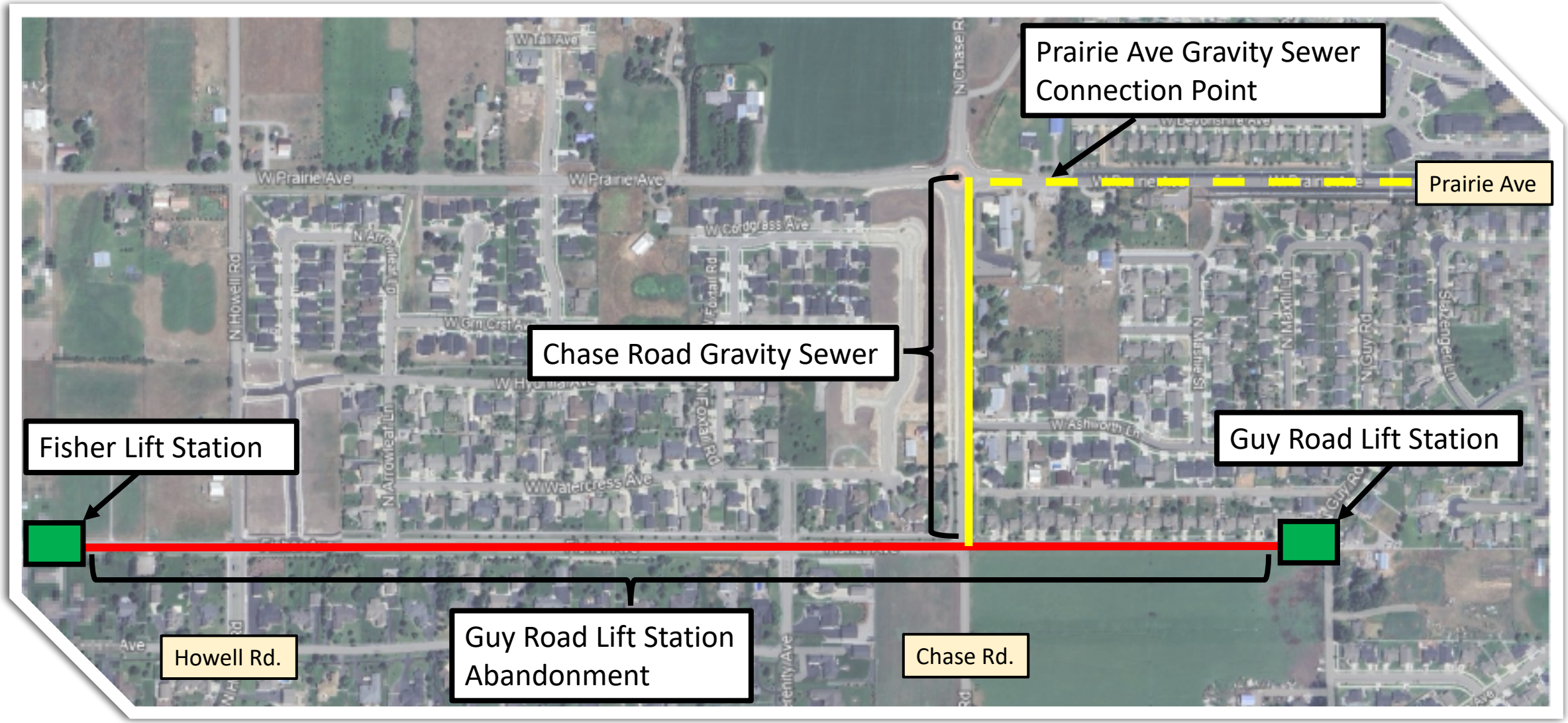
Additional Services

Category of Services	Compensation Method	Total Compensation for Services
Preliminary Design Phase Credit	Lump Sum	<$28,000>
Final Design Phase Credit	Lump Sum	<$27,000>
Bidding Phase Credit	Lump Sum	<$9,500>
Preliminary Design Phase Services	Lump Sum	$38,500
Reuse Line and EGID Waterline		*$20,000*
ADA Ramp and Road Profile		*$3,500*
Fisher Lift Station Crossings		*$15,000*
Final Design Phase Services	Lump Sum	$27,500
Reuse Line and EGID Waterline		*$14,000*
ADA Ramp and Road Profile		*$2,500*
Fisher Lift Station Crossings		*$11,000*
Survey Phase Services	Lump Sum	$3,600
Total Amendment:		$5,100

<$64,500.00>

$69,600.00

Fisher Sewer Basin



Existing Guy Road LS

Financials

Engineering and Design Services:	$450,000.00
Management Reserve:	$25,000.00
Total:	$475,000.00

Additional Services #1:	<$2,000.00>
Additional Services #2:	<$5,100.00>
Remaining Contingency:	$17,900.00

Funded through Fisher Lift Station Upgrade Budget:
652-463.3232.95520

*Construction phase services may be added at future date

Next Steps

- Bid ready documents – Winter 2025/26
- Construction – Intended to start Spring 2026

Questions?

Authorization for Additional Services #2

The Effective Date of this Authorization is: _____.

Background Data:

Effective Date of Owner-Engineer Agreement: October 1, 2024

Owner: City of Post Falls, Idaho

Engineer: Welch Comer & Associates, Inc.

Project: Guy Road LS Abandonment and Gravity Sewer Line

Background Information:

1. The City initially intended to design sewer improvements in Chase Road and Prairie Avenue as part of the Guy Road sewer project. However, due to changes in overall phasing of improvements in the basin, this portion is being removed from the project. This component of the design was approximately 50% complete when the City notified the Engineer of this change.
2. The City has elected to add a dry line for future wastewater reuse to the segment on Chase Road at the intersection of Fisher Road. The reuse line will be 20-inch in size and will be considered a force main. The future reuse force main is estimated to be approximately 4-7 feet in depth and approximately 110 lineal feet in length.
3. During coordination with East Greenacres Irrigation District, it was determined that two sections of waterline should be removed and replaced to accommodate the deep sewer line construction in Fisher Road: approximately 120 lineal feet of 8-inch PVC between Arrowleaf Loop and Serenity Ave and 65 lineal feet of 21-inch AC at the intersection of Fisher and Chase.
4. During pre-scoping of the Fisher Lift Station project, it was determined that installing the crossings (gravity and pressure) from the existing Fisher Lift Station to the proposed new regional lift station, located on the north side of Fisher Road, would be more cost effective. This would involve adding these lines to the Guy Road sewer project plans.
5. During the 60% design review meeting with the City Engineer, it was noted that due to the extent of roadway restoration planned, the ADA ramps along the project corridor would need to be reviewed and upgraded as required. This includes the design of 15 ADA ramps.
6. Due to increased length of curb impacted by the project (approximately 2,780 LF total), it was determined that a curb profile and road centerline design should be provided to the Contractor to minimize the potential for future drainage issues during roadway restoration construction.

Description of Additional Services:

Engineer will perform the following tasks:

1. Chase Road and Prairie Avenue Credit
    a. Preliminary Design – Engineer has completed approximately 50% of this segment of the project. Due to the City's decision to remove this from the project, credit is being provided to the City for work that was not completed (up to 90%).

b. Final Design – Engineer has not initiated final design on this segment of the project. Credit is being provided to the City for final design services on this segment.

c. Bidding - Engineer has not initiated bidding on this segment of the project. Credit is being provided to the City for bidding services on this segment.

2. Future Wastewater Reuse Line

   a. Evaluate horizontal and vertical pipe alignment based on future maintenance requirements for the reuse force main, coordinating with the location of the proposed gravity sewer main.

   b. Prepare detailed design of reuse force main.

   c. Prepare bid documents and technical specifications. Technical specifications will consist of CSI format.

   d. Prepare Engineer's Opinion of Cost for 90% design of reuse force main.

3. EGID Waterline

   a. Evaluate horizontal and vertical pipe alignment, coordinating with the location of the proposed gravity sewer main.

   b. Prepare detailed design of water mains, utilizing EGID standards and specifications. Include details for AC handling and removal.

   c. Prepare bid documents and technical specifications. Technical specifications will consist of CSI format.

   d. Prepare Engineer's Opinion of Cost for 90% design of waterline.

   e. Conduct 90% design review with City and EGID.

4. Fisher Lift Station Crossings

   a. Complete additional topographic survey at the existing Fisher Lift Station and collect information on the connecting manholes.

   b. Evaluate flow projections for existing Fisher lift station to establish flows for the gravity main.

   c. Develop proposed design for gravity main from existing Fisher Lift Station to new site and force main from new lift station to existing force main. Utilize force main sizing referenced in the approved 2024 Preliminary Engineering Report for the Fisher Lift Station.

   d. Prepare site plan and elevation profile to be incorporated into Guy Road Gravity Main project.

   e. Review with City and address comments.

5. ADA Ramp Review and Upgrade

   a. Review up to fifteen (15) existing pedestrian ramps for ADA compliance. Engineer will fill out pedestrian ramp inspection forms and provide them to Owner.

   b. For existing pedestrian ramps found to be non-compliant, Engineer will include pedestrian ramp replacement in the plans. Pedestrian ramp design on the plan sheets will include horizontal design for the new ped ramps and adjacent curb and/or sidewalk replacement. Curb profiles will be provided to ensure drainage is maintained.

c. Review existing easements where ADA ramp replacement may occur outside the ROW to ensure ADA ramp construction/replacement is a permitted activity.

6. Curb and Road Centerline Design
    a. Horizontal and Vertical Alignments will be developed for the existing road centerline and sections of curb being replaced. It is assumed the proposed horizontal and vertical alignment will generally follow the existing alignment and maintain existing drainage patterns.
7. Assumptions
    a. Easements are not anticipated.
    b. Additional test pits to locate existing utilities or for geotechnical purposes are not included in this scope.
    c. Utility coordination for Reuse line will be included in the existing hourly phase of the contract.
    d. No additional survey is required for the Reuse line, EGID waterlines, or the ADA ramps.
    e. Design review meetings will be coordinated with the original scope of work, to the extent feasible.
    f. No additional permits are anticipated due to this amendment.
    g. Post-construction ADA ramp inspection forms are excluded, but may be added in a future amendment.

Schedule for Rendering Services:

1. Engineer shall complete work within 45 additional days to the overall design schedule from fully executed agreement.

Description of Modification of Payment to Engineer:

Owner shall pay Engineer for services described as follows:

Category of Services	Compensation Method	Total Compensation for Services
Preliminary Design Phase Credit	Lump Sum	<$28,000>
Final Design Phase Credit	Lump Sum	<$27,000>
Bidding Phase Credit	Lump Sum	<$9,500>
Preliminary Design Phase Services	Lump Sum	$38,500
Reuse Line and EGID Waterline		*$20,000*
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Fisher Lift Station Crossings		*$11,000*
Survey Phase Services	Lump Sum	$3,600
Total Amendment:		**$5,100**

1. The 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.
2. An amount equal to the cumulative hours charged to the Project by each class of Engineer's employees times standard hourly rates for each applicable billing class, plus reimbursement of expenses incurred in connection with providing the Services and Engineer's consultants' charges, if any.
3. 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.

Agreement Summary:

Original agreement amount:	$475,000.00
Management Reserve:	$ 23,000.00
Total This Amendment:	$ 5,100.00
Remaining Management Reserve:	$ 17,900.00

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.

OWNER: City of Post Falls	ENGINEER: Welch Comer & Associates, Inc.
By: _____	By: Necia Maiani
Print name: _____	Print name: Necia Maiani, P.E.
Title: _____	Title: Vice President
Date Signed: _____	Date Signed: 08/18/2025
	PM Approval: AMW

CITY OF POST FALLS
AGENDA REPORT
NEW BUSINESS
MEETING DATE: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Field Herrington, City Attorney

SUBJECT: Updates to Rules of Procedure for Meetings and Public Hearings

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ITEM AND RECOMMENDED ACTION:
Staff recommends that the City Council review the revised Rules of Procedure for Meetings and Public Hearings, including the proposed Rule of Order, and, if acceptable, direct staff to return with a resolution for formal adoption at a subsequent meeting.

DISCUSSION:
The accompanying one-page Rule of Order was presented to Council during the Good Governance Workshop. The City has historically conducted public meetings with informal procedures; it has not previously adopted a formal rule of order such as Robert's Rules of Order or an equivalent. The proposed Rule of Order is explicitly designed for the size, structure, and needs of the City of Post Falls. Developed based on legal research and practices from other Idaho municipalities.

The rest of the proposed changes update the City's Rules of Procedure for Meetings and Public Hearings to reflect current practices, improve organization, modernize formatting, update contact information, and formalize provisions related to electronic media and written testimony. The updated rules are intended to provide clear expectations for all participants and to strengthen the legal and procedural framework that supports the City's public meeting process.

Summary of Key Changes:

- Plain Language Cleanup: The document was revised for consistency and readability, with more precise language used to describe procedural requirements and expectations for staff, applicants, and the public.
- Updated City Contact Information: All references to email addresses and URLs have been updated to use the City's new ".gov" domain.
- Electronic Presentation Materials: The revisions formalize procedures for submitting digital materials, including required file formats, security review, and deadlines to ensure compatibility with City systems. USB devices and direct connections to City equipment are no longer permitted.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:
The one-page Rule of Order was presented and discussed at the Good Governance Workshop held on April 29, 2025. The Council adopted the last resolution on public hearing procedures on June 21, 2022. The Council has not previously reviewed the full procedural update.

APPROVED OR DIRECTION GIVEN:
N/A

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:
There is no fiscal impact. Implementation will be managed with existing staff and resources.

BUDGET CODE:
N/A

ATTACHMENTS:
1. Draft 2025 Update Meeting and Public Hearing Procedures
2. Previously Adopted Public Hearing Procedures (for reference only)
3. Meeting and Hearings Presentation

SECTION 1. Rules of Order.

Call to Order and Order of Business.
The Mayor or Chair calls the meeting to order at the appointed time and follows the order of business on the posted agenda. The Mayor or Chair may change the order or remove items from the agenda, but adding new items requires a formal amendment to the agenda as required by Idaho Code § 74-204(4).

Quorum.
A majority of the full body constitutes a quorum under Idaho Code §50-705 and §67-6504.

Discussion, Deliberation, and Debate.

a. Except for Public Hearings, getting to the item on the agenda invites discussion, deliberation, and debate. A motion is not required to begin discussion, deliberation, or debate. The body may engage in open discussion before any formal motion is made.
b. The Mayor or Chair must recognize members before speaking.
c. Discussion, deliberation, and debate must be relevant to the item and address policy, not personal matters.
d. The Mayor or Chair may end discussion, deliberation, or debate when all members have had the chance to speak or if it becomes repetitive or out of order.

Motions and Voting.

a. Similar or related items may be taken in one motion if multiple items are clearly identified in the motion.
b. Any member may make a motion by stating, "I move that…"
c. Another member must second the motion to bring it to the body for a vote. Without a second, the motion fails.
d. A majority vote of those present decides the motion, unless otherwise required by law.
e. The Mayor or Chair should announce the results of the motion.

Decorum.
All remarks should be directed to the hearing body. Meetings and Public Hearings are formal events where important matters and rights are discussed and evaluated, which can lead to high emotions. To protect the integrity of the process and the safety and comfort of all participants, cheering, booing, applause, speaking from the audience, heckling, carrying or waving signs, or other conduct that attempts to distract, interrupt, or disrupt the meeting is prohibited. The Mayor or Chairperson may enforce these requirements and may require disruptive attendees to be removed from the hearing room.

Public Participation.
During the portion of the agenda reserved for citizen comments, members of the public may address the body on city-related issues that are **not listed** on the meeting agenda. Each speaker will be limited to five (5) minutes. Remarks must be directed to the body, must maintain decorum, and may not include personal attacks or disruptive conduct. 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 or officers are inappropriate at this time and should be directed to the Mayor's Office. For matters that are the subject of a scheduled public hearing, public participation must occur in accordance with the Public Hearing Procedures outlined in the following section.

SECTION 2. Public Hearings.

Public hearings offer the community an opportunity to participate in city decision-making on matters where state law requires public input. These include, but are not limited to, land use applications and zoning decisions governed by the Local Land Use Planning Act (Title 67, Chapter 65, Idaho Code); annexations of property into the city (Idaho Code § 50-222); adoption of the city budget and property tax levies (Idaho Code § 50-1002 and § 63-802A); adoption or increase of fees (Idaho Code § 63-1311A); and the vacation of plats, streets, and rights-of-way (Idaho Code § 50-1306A).

Public Notice.

a. Notice Requirements. Notice of all public hearings will be given following the applicable provisions of Idaho law and the city's adopted zoning and subdivision codes (Titles 17, 18, and 18A, Post Falls Municipal Code).

b. Timing of Notice. Notice shall be published, mailed, and posted as required by law. The complete application and staff report, where applicable, must be made available to the public and posted to the city's website at the time notice of public hearing is issued, ensuring access to relevant information about the hearing and enabling informed public testimony.

Conduct of the Hearing.

a. Written Testimony and How to Submit. Any person may submit written testimony for consideration by the hearing body. Written testimony that is correctly received by the city is entered into the record for the hearing and will be considered by the hearing body. Written testimony must be submitted in one of the following ways:

   1. Via E-mail to phnotice@postfalls.gov,

   2. Via mail or hand delivery to the City Clerk or Planning Division of the City of Post Falls, 408 N. Spokane Street, Post Falls, Idaho 83854; or

   3. Via the provided web form on the city's website: https://www.postfalls.gov/168/Public-Hearings

   Written testimony that is not submitted in one of these manners will not be included in the record for consideration.

b. Substance of Written Testimony. Written testimony should only address the relevant approval criteria for the type of hearing that is being conducted and must contain the name and address of the person submitting the testimony.

c. Deadline for Submission of Written Testimony. Written testimony must be received no later than the close of business four (4) business days before the date of the public hearing to allow time for the written testimony to be distributed to members of the hearing body and to allow other interested parties time to prepare a response to the submitted written

testimony. *For example, if the public hearing is scheduled for a Tuesday, written testimony must be received by the close of business on the prior Wednesday.*

d. Clerical mistakes, oversight, and omissions. Following the deadline for submission of written testimony, interested parties should review the entire submitted record. If there are any clerical mistakes, oversights, misstatements, or omissions in the record, such errors therein may be corrected upon timely notice to the Clerk of the Planning Commission or City Clerk. Any notice of clerical mistakes, oversights, misstatements, or omissions must be received no later than the close of business two (2) business days before the date of the public hearing.

e. Exclusion of Written Testimony. Written testimony that is received after the submission deadline will be excluded from the record of the public hearing and will not be considered. The Mayor or Chairperson may, in their discretion, admit untimely written testimony into the record for consideration if doing so will not prejudice another party to the hearing. A majority vote of the hearing body may overrule any decision regarding the admission of untimely written testimony. The Mayor or Chairperson may allow parties additional time to rebut the contents of any untimely written testimony accepted into the record or hold the record open for the receipt of rebuttal information from a party. Written testimony that does not address the relevant approval criteria will not be considered.

f. Brief Written Testimony. Brief written testimony may be submitted by an individual physically present at the hearing on the space provided on the sign-in sheet in lieu of providing oral testimony. Brief written testimony should only address the relevant approval criteria for the type of hearing that is being conducted and must contain the name and address of the person submitting the brief written testimony. The brief written testimony must be less than two hundred (200) words, as it will be read into the record by the chair.

g. Electronic Presentation Materials. All electronic media (including but not limited to audio, video, images, PowerPoint and similar presentations, requiring the use of the city's electronic computer systems or audio/visual equipment) other than those prepared and presented by City staff must comply with the following:

    1. *Submission Deadlines.* Any individual, applicant, or representative wishing to present electronic media during a public meeting must submit those materials to the city no later than 12:00 p.m. (noon) on the business day immediately preceding the scheduled hearing date. This deadline ensures adequate time for technical review, scanning for security concerns, and distribution to the hearing body. Electronic presentation materials will ***not*** be accepted at the public hearing itself.

    2. *Accepted Formats and Submission Procedure.* All presentation materials must be in a commonly used format compatible with the city's operating system (e.g., PDF, Microsoft PowerPoint, MP4 video, JPEG images). Submissions must be sent electronically via e-mail to mediadepartment@postfalls.gov. Materials in uncommon or proprietary formats that cannot be reasonably supported by city systems may be rejected by staff following review. Parties are strongly encouraged to use widely accepted formats to ensure compatibility and interoperability.

    3. *Review and Scanning.* All electronic media will be reviewed and scanned by city staff designated and trained by the IT department for viruses, malware, and

compatibility with the city's systems. Materials that do not pass the security review will be rejected.

4. *Liability for Submitted Materials.* By submitting electronic media, the submitting party represents and warrants that the electronic media are free of malicious code, viruses, or malware, and agrees to indemnify and hold harmless the City of Post Falls, its officers, employees, and agents from any damages, losses, or costs incurred as a result of malicious code, viruses, or malware contained in the submitted materials.

5. *Prohibition on External Media.* For cybersecurity and record-keeping purposes, outside parties are prohibited from connecting personal electronic devices, USB drives, or any other external storage media directly to city-owned computers or audio/visual equipment. If a party brings a USB drive, laptop, or other external device to the hearing, staff will inform the party that city equipment cannot accept outside devices. The party may still provide oral testimony or submit written testimony in the manner allowed by these procedures.

6. *Continuance at Request of Applicant.* If the applicant or their representative wishes to present electronic presentation materials not previously submitted, they may request a continuance of the hearing. The hearing body may grant or deny such a request consistent with due process and fairness to all parties. The applicant is advised that any continuance may require re-noticing and re-publication of the hearing at the applicant's expense.

h. Sign In Sheet. Each person, except staff members, the applicant or their representative, or city consultants, wishing to provide testimony or comment must sign their name and provide their contact address on a sign-up sheet provided by the city. Each person must indicate whether they are in support of, neutral about, or opposed to the proposal. Each person must also indicate whether they wish to provide oral testimony or brief written testimony on the provided form.

i. Content of Testimony and Conduct of Speakers. Each speaker should provide their name and address (or city of residence) for the record and be recognized by the Mayor or Chairperson before speaking. The speaker should direct their testimony to the hearing body, rather than to members of the audience. Because each hearing must be recorded, each person must speak into the microphone. Testimony must directly address the relevant approval criteria for the type of hearing that is being conducted. Repetitious testimony should be avoided. Profane, disrespectful, derogatory, or discriminatory testimony is prohibited. The Mayor or Chairperson may warn the speaker to stop speaking disrespectfully or about matters that are not relevant to the hearing. Critical comments are allowed, provided they are not made in a disruptive manner. If testimony continues to address matters that are unrelated to the purpose of the hearing or are disruptive, hostile, and/or aggressive to a point where the conduct impedes the ability of the sitting body to conduct an orderly, efficient, and productive meeting, the Mayor or Chairperson may declare that such testimony does not comply with these standards and deem it out of order and the witness may be directed to stop testifying.

j. Spokespersons. A spokesperson for a group of at least four (4) people may be allowed fifteen (15) minutes to testify on behalf of the group. To be recognized as a spokesperson, the spokesperson must contact the Clerk of the Planning Commission or City Clerk at least six (6) calendar days before the hearing and provide the names of all members of the group they are representing. Each member of the group must be physically present at the hearing, but will not be permitted to testify in addition to the spokesperson.

k. Procedural Rulings by the Mayor or Chairperson. The Mayor and the Planning Commission Chairperson are authorized to revise the default time frames contained in these rules of procedure, the order of proceedings, and make other procedural rulings, provided that the due process rights of all parties are protected. In the event of disagreement by City Council or Planning Commission members with procedural rulings by the Mayor or Chairperson, the Council or Commission may suspend or amend any one or more of these rules by majority vote of members in attendance, provided that due process rights are preserved.

l. Exhibits and Maintenance of Records of the Hearing. All exhibits, photographs, diagrams, maps, evidence, and other material presented during the public hearing must be marked or otherwise identified and entered into the record by the clerk of the hearing body. Original exhibits may be released to the presenting party if requested in writing, provided the city, in its sole determination, finds that accurate reproductions, photocopies, or other reproductions of the original can be retained to ensure the future availability of a complete and accurate record of the hearing. The City Clerk is responsible for maintaining a verbatim, transcribable record of all hearing proceedings and original, or accurate duplicates, of all exhibits, written submittals, staff reports, and applications, in conformance with Idaho Code § 50-907. Additionally, the City Clerk is charged with ensuring that accurate minutes of the hearing are maintained as required by Idaho Code.

m. Continuation in the Case of Long Hearings. The City Council and Planning Commission will not begin a new public hearing after 10:00 p.m. In this case, any scheduled hearings that have not been held will be continued until the next scheduled public hearing, at which time the hearing will be placed as the first item on the public hearing agenda.

Additional Rules for Quasi-Judicial and Annexation Hearings.

a. Time Limits and Order of Testimony. Testimony at quasi-judicial and annexation public hearings will be taken in the following order, and each speaker will be allowed the following time to testify.

1. Staff Presentation of the Staff Report – No Time Limit.

2. Applicant's Presentation – 15 Minutes.

3. Other Testimony in Support of the Proposal – 4 Minutes.

4. Neutral Testimony – 4 Minutes.

5. Testimony in Opposition to the Proposal – 4 Minutes.

6. Rebuttal Testimony[1] by the Applicant – 8 Minutes.

b. Grant of Additional Time. The Mayor or the Planning Commission Chairperson may allow speakers additional time to testify if the allowance of additional time does not prejudice any other party.

c. Closure of Public Hearing. At the conclusion of public testimony, the Mayor or Planning Commission Chairperson will close the public hearing and begin deliberation. Procedural and other questions seeking clarification may be directed to city staff during this period, provided that the answer does not introduce new evidence into the record. If new evidence is introduced, the hearing must be reopened to allow the opportunity to rebut the new evidence.

d. Decision by the City Council or Planning Commission. At the conclusion of any deliberation, a member of the hearing body should make a motion to approve, conditionally approve, or deny the matter and direct staff to prepare the final written Reasoned Decision or Recommendation. The motion should include sufficient detail regarding the basis for the decision, enabling staff to prepare a reasoned decision or recommendation. The hearing body may also elect to table the matter until a future date, provided that the due process rights of all parties are protected. The vote of the hearing body will be taken by motion and a roll-call vote.

e. Preparation of Reasoned Decision or Recommendation. Following the hearing, city staff will memorialize the hearing body's decision in a written reasoned decision or recommendation that explains the criteria and standards considered relevant, states the relevant contested facts relied upon, and explains the rationale for the decision based on the applicable provisions of the comprehensive plan (for zoning hearings), relevant ordinances and statutory provisions, and factual information contained in the record and a description of what actions, if any, the applicant can take to obtain approval. A reasoned decision must also include a notice stating that the applicant can request a regulatory takings analysis pursuant to Idaho Code § 67-8003. The written reasoned decision or recommendation will be placed on a subsequent agenda for consideration by the Planning Commission or City Council. Until the final decision is rendered and adopted by the hearing body, the rules regarding *ex parte* communications and site visits remain in effect. Upon adoption by the hearing body, the written reasoned decision or recommendation is considered the final decision of that body.

[1] Rebuttal testimony is limited to rebutting testimony presented in opposition to the proposal. No new evidence in support of the proposal may be offered. If there is a significant amount of opposition testimony, additional time should be granted for rebuttal. If there is no testimony in opposition, there is no need for rebuttal.

f. Appeal of Planning Commission Decisions. Appeals of quasi-judicial decisions of the Planning Commission are scheduled as a *de novo* hearing before the City Council. Appeal hearings will be conducted in accordance with these rules.

Additional Rules for Legislative Hearings.

a. Time Limits and Order of Testimony. Testimony at legislative hearings will generally be taken in the following order, and each speaker will be allowed the following time to testify.

1. Staff Presentation of the Staff Report – No Time Limit.

2. Testimony in Support of the Proposal – 4 Minutes.

3. Neutral Testimony – 4 Minutes.

4. Testimony in Opposition to the Proposal – 4 Minutes.

b. Grant of Additional Time. The Mayor or Planning Commission Chairperson may allow speakers additional time to testify.

c. Closure of Public Hearing. At the conclusion of public testimony, the Mayor or Planning Commission Chairperson will close the public hearing, and deliberations by the hearing body will begin. Procedural and other questions seeking clarification may be directed to city staff during this period.

d. Decision by the City Council or Planning Commission. At the conclusion of any deliberation, a member of the hearing body should make a motion to approve, amend, or deny the matter and direct staff to prepare the appropriate resolution, ordinance, or other document to implement the final decision. The motion should include sufficient detail concerning any amendments to enable staff to prepare the necessary documents for implementing the decision. The hearing body may also elect to table the matter until a future date. The vote of the hearing body will be taken by motion and a roll-call vote.

e. Preparation of Final Decision. Following the hearing, city staff will prepare the necessary documents to implement the decision and return them to the hearing body for final approval.

Additional Rules for Administrative Appeal Hearings

a. Time Limits and Order of Testimony. Arguments at administrative appeal hearings authorized by Post Falls Municipal Code 18.20.110(B) will be taken in the following order, and each speaker will be allowed the following time to speak.

1. Appellant's Argument – 20 Minutes.

2. Staff Argument – 20 Minutes.

3. Appellant's Rebuttal – 10 Minutes.

b. Grant of Additional Time. The Mayor or Planning Commission Chairperson may allow additional time for argument if the allowance of additional time does not prejudice any other party.

c. Closure of Appeal Hearing. At the conclusion of the argument, the Mayor or Planning Commission Chairperson will close the hearing, and deliberations by the hearing body will begin. Procedural and other questions seeking clarification may be directed to city staff during this period.

d. Decision by the City Council or Planning Commission. After deliberation, a member of the hearing body should make a motion to approve or deny the appeal and direct staff to prepare the appropriate documents to implement the final decision. The motion should include sufficient detail to enable staff to prepare the necessary documents for implementing the decision. The hearing body may also elect to table the matter until a future date. The vote of the hearing body will be taken by motion and a roll-call vote.

f. Preparation of Written Decision. Following the hearing, city staff will prepare the necessary documents to implement the decision and return them to the hearing body for final approval.

RESOLUTION NO. 22-03

LAND USE PUBLIC HEARING PROCEDURES

WHEREAS, Idaho Code §67-6534 requires that cities maintain a regular set of procedures for conduct of public hearings held by the City of Post Falls Planning and Zoning Commission and City Council in matters governed by the Local Land Use Planning Act; and

WHEREAS, from time to time it is beneficial to review and revise those hearing procedures to better facilitate input from the public and to promote a thorough and expeditious hearing; 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 all prior land use public hearing procedures are hereby repealed.

BE IT FURTHER RESOLVED that Exhibit A entitled "City of Post Falls Public Hearing Procedures", attached hereto is hereby incorporated into this Resolution, as if set forth fully, and made a part hereof, is hereby adopted to be applied in matters concerning land use related public hearings.

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 until superseded by a resolution addressing the same subject matter.

PASSED by the City Council on the 21st day of June, 2022, and

APPROVED by the City Council on this 21st day of June 2022.

CITY OF POST FALLS

Ronald G. Jacobson, Mayor

ATTEST:

Shannon Howard, City Clerk

Upon a motion made by a council member, seconded by a council member, the following vote was recorded:

AYES: Thoreson, Walker, Malloy, Ziegler, Borders
NAYES: None
ABSENT: Shove

Exhibit A (Resolution 22-03) City of Post Fall Public Hearing Procedures

Public Notice.

a. Notice Requirements. Notice of public hearings will be given as required by the Local Land Use Planning Act (Title 67, Chapter 65, Idaho Code) and by the City's adopted zoning and subdivision codes (Titles 17, 18, and 18A, Post Falls Municipal Code).

b. Timing of Notice. Notice of upcoming public hearings should not be sent until the application and staff report are completed. The complete application and staff report should be posted to the City's website at the time notice is sent to provide interested parties access to relevant information about the hearing and to enable informed public testimony.

Conduct of the Hearing.

a. Written Testimony and How to Submit. Any person may submit written testimony for consideration by the hearing body. Written testimony that is properly received by the city is entered into the record for the hearing and will be considered by the hearing body. Written testimony must be submitted in one of the following ways. Written testimony that is not submitted in one of these manners will not be included in the record for consideration:

    1. Via E-mail to phnotice@postfallsidaho.org,

    2. Via mail or hand delivery to City of Post Falls Planning Division, 408 N. Spokane Street, Post Falls, Idaho 83854, or

    3. Via the provided web form on the City's website: https://www.postfallsidaho.org/your-government/public-hearings/

b. Substance of Written Testimony. Written testimony should only address the relevant approval criteria for the type of hearing that is being conducted and must contain the name and address of the person submitting the testimony.

c. Deadline for Submission of Written Testimony. Written testimony must be received no later than the close of business four (4) business days prior to the date of the public hearing to allow time for the written testimony to be distributed to members of the Planning Commission or City Council and to allow other interested parties time to prepare a response to the submitted written testimony. *For example: if the public hearing is scheduled for a Tuesday, written testimony must be received by the close of business on the prior Wednesday.*

d. Clerical mistakes, oversight, and omissions. Following the deadline for submission of written testimony, interested parties should review the entire submitted record. If there are

any clerical mistakes, oversights, misstatements, or omissions in the record, such errors therein may be corrected upon timely notice to the Clerk of the Planning Commission or City Clerk. Any notice of clerical mistakes, oversights, misstatements, or omissions must be received no later than the close of business two (2) business days prior to the date of the public hearing.

e. Exclusion of Written Testimony. Written testimony that is received after the submission deadline will be excluded from the record of the public hearing and will not be considered. The Planning Commission or City Council may, however, admit untimely written testimony into the record for consideration upon a finding of good cause for the delay in submitting the written testimony and a finding that admission of the written testimony will not prejudice another party to the hearing. The Planning Commission or City Council may allow prejudiced parties additional time to rebut the contents of any untimely written testimony accepted into the record or hold the record open for the receipt of rebuttal information from the prejudiced party. Written testimony that does not address the relevant approval criteria will not be considered.

f. Brief Written Testimony. Brief written testimony may be submitted at the hearing on the space provided on the sign in sheet in lieu of providing oral testimony. Brief written testimony should only address the relevant approval criteria for the type of hearing that is being conducted and must contain the name and address of the person submitting the brief written testimony. The brief written testimony must be less than 200 words as it will be read into the record by the chair.

g. Sign In Sheet. Each person, other than staff members or City consultants, must have signed their name and provided their contact address on a sign-up sheet provided by the City. Each person must indicate whether they are in support, neutral, or opposed to the proposal. Each person must also indicate whether they wish to provide oral testimony or brief written testimony on the provided form. Brief written testimony must be composed in the space provided on the provided form and will be read into the record by the chair.

h. Content of Testimony and Conduct of the Witness. Each witness should provide their name and address (or city of residence) for the record and be recognized by the Planning Commission Chairperson or the Mayor prior to speaking. The witness should direct their testimony to the Planning Commission or City Council and not members of the audience. Because each hearing must be recorded, each witness must speak into the provided microphone. Testimony must directly address the relevant approval criteria for the type of hearing that is being conducted. Repetitious testimony should be avoided. Profane, disrespectful, derogatory, or discriminatory testimony is prohibited. The Planning Commission Chairperson or Mayor will warn the witness to stop speaking disrespectfully or concerning matters that are not relevant to the hearing. Critical comments are allowed so long as they are not done in a disruptive manner. If witness testimony continues to address matters that are unrelated to the purpose of the hearing or reaches a level where it is disruptive, hostile, and/or aggressive to a point where the disruptive conduct hinders

the ability of the sitting body to conduct an orderly, efficient, and productive meeting, the Planning Commission Chairperson or Mayor may declare that such testimony does not comply with these standards and deem it out of order and the witness may be required to stop testifying.

i. Spokespersons. A spokesperson for a group of at least four (4) people will be allowed fifteen (15) minutes to testify on behalf of the group. To be recognized as a spokesperson, the spokesperson must contact the Clerk of the Planning Commission or City Clerk at least six (6) calendar days prior to the hearing and provide the names of all members of the group that they are representing. Each member of the group must be physically present at the hearing but will not be permitted to testify in addition to the testimony provided by the spokesperson.

j. Decorum During the Hearing. Public hearings are serious events where important rights are discussed and evaluated, which can lead to high emotions. To protect the integrity of the process and the safety and comfort of all participants, cheering, booing, applause, speaking from the audience, heckling, carrying or waiving signs, or other conduct attempting to distract, interrupt, or disrupt the hearing is prohibited. The Mayor or Chairperson of the Planning Commission is authorized to enforce these requirements and may require disruptive attendees to be removed from the hearing room.

k. Procedural Rulings by the Mayor or Chairperson. The Mayor and the Planning Commission Chairperson are authorized to revise the default time frames contained in these rules of procedure, the order of proceedings, and make other procedural rulings provided that the due process right of all parties are protected. In the event of disagreement by City Council or Planning Commission members with procedural rulings by the Mayor or Chairperson, the Council or Commission may suspend or amend any one or more of these rules by majority vote of members in attendance provided that due process rights are preserved.

l. Exhibits and Maintenance of Records of the Hearing. All exhibits, photographs, diagrams, maps, evidence, and other material presented during the public hearing must be marked or otherwise identified and entered into the record by the clerk of the hearing body. Original exhibits may be released to the presenting party if requested in writing provided the City, in its sole determination, finds that accurate reproductions, photocopies, or other reproductions of the original can be retained to ensure the future availability of a complete and accurate record of the hearing. The City Clerk is charged will maintaining a verbatim transcribable record of all hearing proceedings and original, or accurate duplicates, of all exhibits, written submittals, staff reports and applications in conformance with I.C.50-907. Additionally, the City Clerk is charged with ensuring that accurate minutes of the hearing is maintained as required by Idaho Code.

m. Continuation in the Event of Long Hearings. The Planning Commission and City Council will not begin a new public hearing after 10:00 p.m. In this case, any scheduled hearings that have not been heard will be continued until the next scheduled public hearing when the hearing will be placed as the first hearing agenda item.

Additional Rules for Quasi-Judicial and Annexation Hearings.

a. Time Limits and Order of Testimony. Testimony at quasi-judicial and annexation public hearings will be taken in the following order and each speaker will be allowed the following time to testify.

1. Staff Presentation of the Staff Report – No Time Limit.
2. Applicant's Presentation – 15 Minutes total.
3. Other Testimony in Support of the Proposal – 4 Minutes.
4. Neutral Testimony – 4 Minutes.
5. Testimony in Opposition to the Proposal – 4 Minutes.
6. Rebuttal Testimony[1] by the Applicant – 8 Minutes.

b. Grant of Additional Time. The Planning Commission Chairperson or the Mayor may allow witnesses additional time to testify if the allowance of additional time does not prejudice another party.

c. Closure of Public Hearing. At the conclusion of public testimony, the Planning Commission Chairperson or Mayor will close the public hearing and deliberations by the hearing body will begin. Procedural and other questions seeking clarification may be directed to city staff during this period provided that the answer does not introduce new evidence into the record. If new evidence is introduced, the hearing must be reopened to allow the opportunity to rebut the new evidence. Any procedural rules requiring a motion prior to discussion are suspended for purposes of such deliberation.

d. Decision by the City Council or Planning Commission. At the conclusion of any deliberation a member of the hearing body should make a motion to approve, conditionally approve, or deny the matter and direct staff to prepare the final written Reasoned Decision

[1] Rebuttal testimony is limited to rebutting testimony presented in opposition to the proposal. No new evidence in support of the proposal may be offered. If there is a significant amount of opposition testimony, additional time should be granted for rebuttal. If there is no testimony in opposition, there is no need for rebuttal.

or Recommendation. The motion should include sufficient detail concerning the basis for the decision to enable staff to prepare the reasoned decision or recommendation. The hearing body may also elect to table the matter until a future date provided that the due process rights of all parties are protected. The vote of the hearing body will be made by motion and roll call vote.

e. Preparation of Reasoned Decision or Recommendation. Following the hearing, City staff will memorialize the hearing body's decision in a written reasoned decision or recommendation that explains the criteria and standards considered relevant, states the relevant contested facts relied upon, and explains the rationale for the decision based on the applicable provisions of the comprehensive plan (for zoning hearings), relevant ordinances and statutory provisions, and factual information contained in the record and a description of what actions, if any, the applicant can take to obtain approval. A reasoned decision must also contain a notice that the application can request a regulatory takings analysis pursuant to I.C. 67-8003. The written reasoned decision or recommendation will be placed on a subsequent agenda for consideration by the Planning Commission or City Council. Until the final decision is rendered and adopted by the hearing body, the rules regarding *ex-parte* communications and site visits still apply. Upon adoption by the hearing body, the written reasoned decision or recommendation is considered the final decision of that body.

f. Appeal of Planning Commission Decisions. Appeals of quasi-judicial decisions of the Planning Commission are scheduled as a de novo hearing before the City Council. Appeal hearings will be conducted in accordance with these rules.

Additional Rules for Legislative Hearings.

a. Time Limits and Order of Testimony. Testimony at legislative hearings will generally be taken in the following order and each speaker will be allowed the following time to testify.

1. Staff Presentation of the Staff Report – No Time Limit.

2. Testimony in Support of the Proposal – 4 Minutes.

3. Neutral Testimony – 4 Minutes.

4. Testimony in Opposition to the Proposal – 4 Minutes.

b. Grant of Additional Time. The Planning Commission Chairperson or the Mayor may allow witnesses additional time to testify.

c. Closure of Public Hearing. At the conclusion of public testimony, the Planning

Commission Chairperson or Mayor will close the public hearing and deliberations by the hearing body will begin. Procedural and other questions seeking clarification may be directed to city staff during this period.

d. Decision by the City Council or Planning Commission. At the conclusion of any deliberation a member of the hearing body should make a motion to approve, amend, or deny the matter and direct staff to prepare the appropriate resolution, ordinance, or other document to implement the final decision. The motion should include sufficient detail concerning any amendment to enable staff to prepare the documents needed to implement the decision. The hearing body may also elect to table the matter until a future date. The vote of the hearing body will be made by motion and a roll call vote.

e. Preparation of Final Decision. Following the hearing, City staff will prepare the necessary documents to implement the decision and return them to the hearing body for final approval.

Additional Rules for Administrative Appeal Hearings

a. Time Limits and Order of Testimony. Argument at administrative appeal hearings authorized by Post Falls Municipal Code 18.20.110(B) will be taken in the following order and each speaker will be allowed the following time to speak.

1. Appellant's Argument – 20 Minutes.

2. Staff Argument – 20 Minutes.

3. Appellant's Rebuttal – 10 Minutes.

b. Grant of Additional Time. The Planning Commission Chairperson or the Mayor may allow additional time for argument if the allowance of additional time does not prejudice another party.

c. Closure of Appeal Hearing. At the conclusion of argument, the Planning Commission Chairperson or Mayor will close the hearing and deliberations by the hearing body will begin. Procedural and other questions seeking clarification may be directed to city staff during this period.

d. Decision by the City Council or Planning Commission. At the conclusion of deliberation, a member of the hearing body should make a motion to approve or deny the appeal and direct staff to prepare the appropriate documents to implement the final decision. The motion should include sufficient detail to enable staff to prepare the documents needed to

implement the decision. The hearing body may also elect to table the matter until a future date. The vote of the hearing body will be made by motion and a roll call vote.

f. Preparation of Written Decision. Following the hearing, City staff will prepare the necessary documents to implement the decision and return them to the hearing body for final approval.

Rules of Procedure for Meetings and Public Hearings

Field K. Herrington
City Attorney
September 2nd, 2025

Purpose of the Update

- Modernize and Streamline meeting/hearing procedures.
- Incorporate Field's Rules of Order (instead of Robert's Rules).
- Update city contact info and electronic submission practices.
- Clarify expectations for staff, applicants, and the public.

History

- **2019** (Res. 19-11): Established baseline rules, long deadlines, and focus was only on land use hearings.
- **2021** (Res. 21-10): Shortened written testimony deadlines, introduced <200-word testimony, expanded decorum.
- **2022** (Res 22-03): Adjusted for changes in case law, clarified disruption vs. criticism, privacy concerns about addresses.

2025 Update – Major Additions

- **New "Rules of Order" section for meetings:**
  - Quorum rules (Idaho Code cites)
  - Motions/Voting procedure
  - Public Participation (mirrored from agenda): 5 min., no personal attacks, no repetition
  - Decorum Rules (clarifies application to meeting itself, not just public hearings): Prohibits applause, heckling, signs, etc.
- **Electronic Media:**
  - Submissions must be reviewed/scanned before use
  - USB drives and personal devices no longer permitted

Procedural Authority

- 2022
  - Mayor/Chair could adjust timeframes and order of proceedings
  - Council/Commission could overrule by majority
- 2025
  - Same structure, but broadened authority:
    - Mayor/Chair may also rule on admissibility of late testimony
    - Procedural rulings, the majority can still overrule, but must respect due process

Written Testimony

- Same submission methods, but new **.gov** email and **website** addresses.
- Deadlines unchanged.
- Untimely testimony now admitted by the Mayor or Chair, with override by majority vote.
  - The previous version (2022) required a finding of good cause by the body.

NEW - Electronic Presentation Materials

- Deadline: Noon before hearing
- Accepted formats: PDF, PPT, MP4, JPEG
- Submissions go to mediadepartment@postfalls.gov
- Security scanning required
- Liability disclaimer for submitters
- Prohibition on connecting external devices (USB/laptops)
- Continuance request if applicant needs time to resubmit

Conduct and Decorum

- Clarified and expanded decorum rules for both meetings and public hearings:
  - No cheering, booing, applause, signs, or audience interruptions
  - Chair empowered to remove disruptive attendees
  - Specific bar on personal attacks during citizen comments
  - Explicit distinction between policy vs. personal matters

Additional Rules

- Made language clearly applicable to City Council and Planning Commission.
- The rest of the Additional Rules for Quasi-Judicial and Legislative hearings are substantively unchanged.

Summary of Key Differences

- Added Field's Rule of Order for all meetings.
- Clarified Decorum rules apply to meetings and public hearings.
- Updated city contacts and .gov addresses.
- Electronic media procedures with detailed deadlines and security checks.
- Late testimony discretion shifted from body finding good cause to the Chair's discretion with possible override.

Questions?

CITY OF POST FALLS
AGENDA REPORT
ADMINISTRATIVE / STAFF REPORTS
MEETING DATE: 9/2/2025

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Craig Borrenpohl, Utility Manager

SUBJECT: Update on Use of CCTV Truck

ITEM AND RECOMMENDED ACTION:
An update will be provided to the City Council on how the CCTV camera inspection system has aided in efficient operation and maintenance of the wastewater collection system. No action requested.

DISCUSSION:
The City purchased a closed-circuit television (CCTV) camera truck in 2024. The goal with this purchase was to assist water reclamation staff in inspecting the wastewater collection system, identifying problem areas, and prioritizing maintenance to reduce backups and other issues within the system. Staff believe that goal has been realized and will share early examples of what staff have discovered in the field.

ITEM / PROJECT PREVIOUSLY REVIEWED BY COUNCIL ON:
NA

APPROVED OR DIRECTION GIVEN:
NA

FISCAL IMPACT OR OTHER SOURCE OF FUNDING:
NA

BUDGET CODE:
NA

ATTACHMENTS:
1. 2025 September 2 Council Staff Update CCTV Camera Truck Share

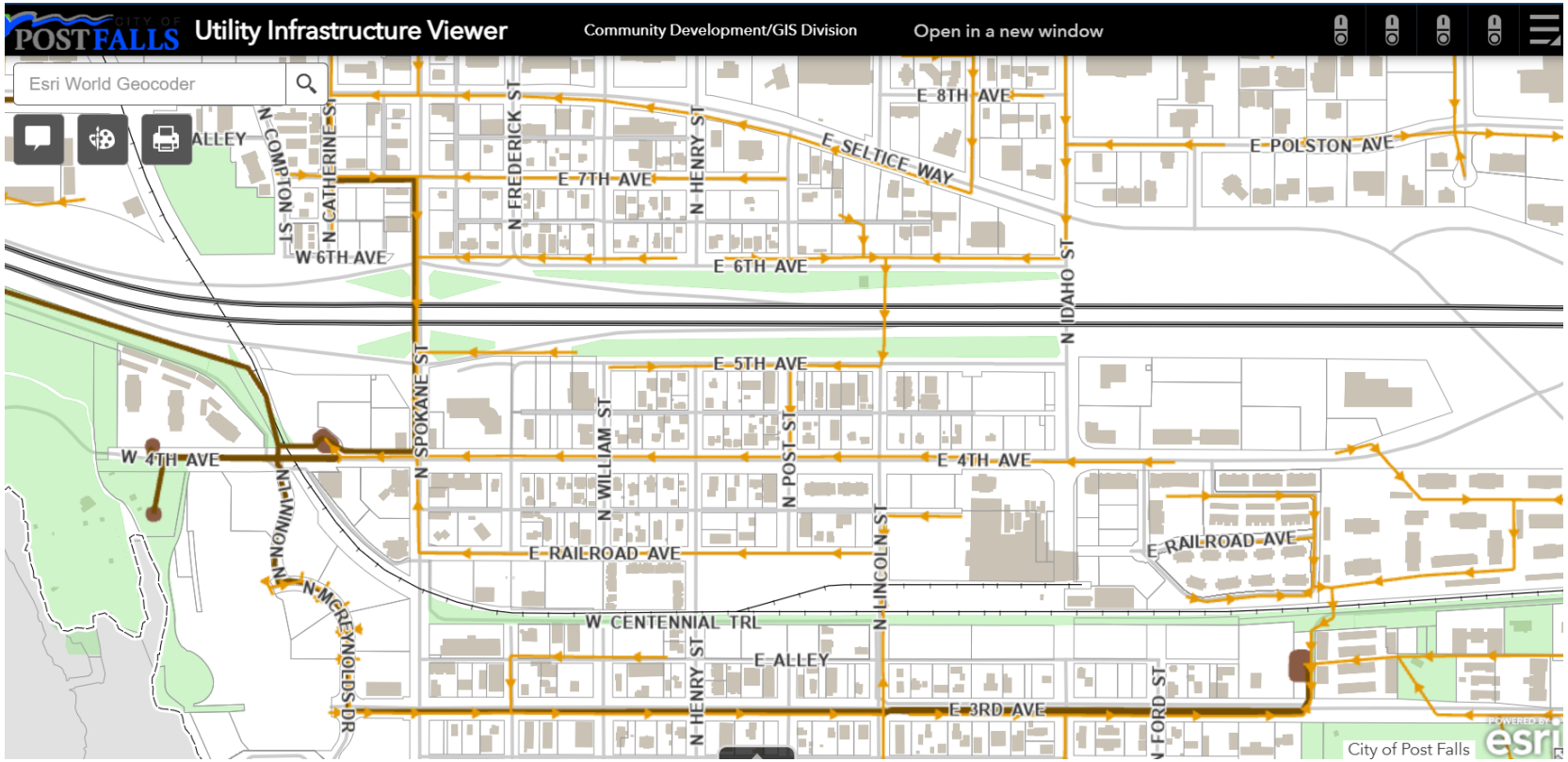
Staff Update: Efficient Collection System Operation with CCTV Camera Truck

Craig Borrenpohl
Utilities Manager
September 2, 2025

CITY OF POST FALLS

Collection System Background

- Started in 1982
- 4201 Manholes
- 29 Lift Stations
- Pipe
  - 194 miles gravity
  - 26 miles forcemain
- Moves 2.8 MGD to WRF

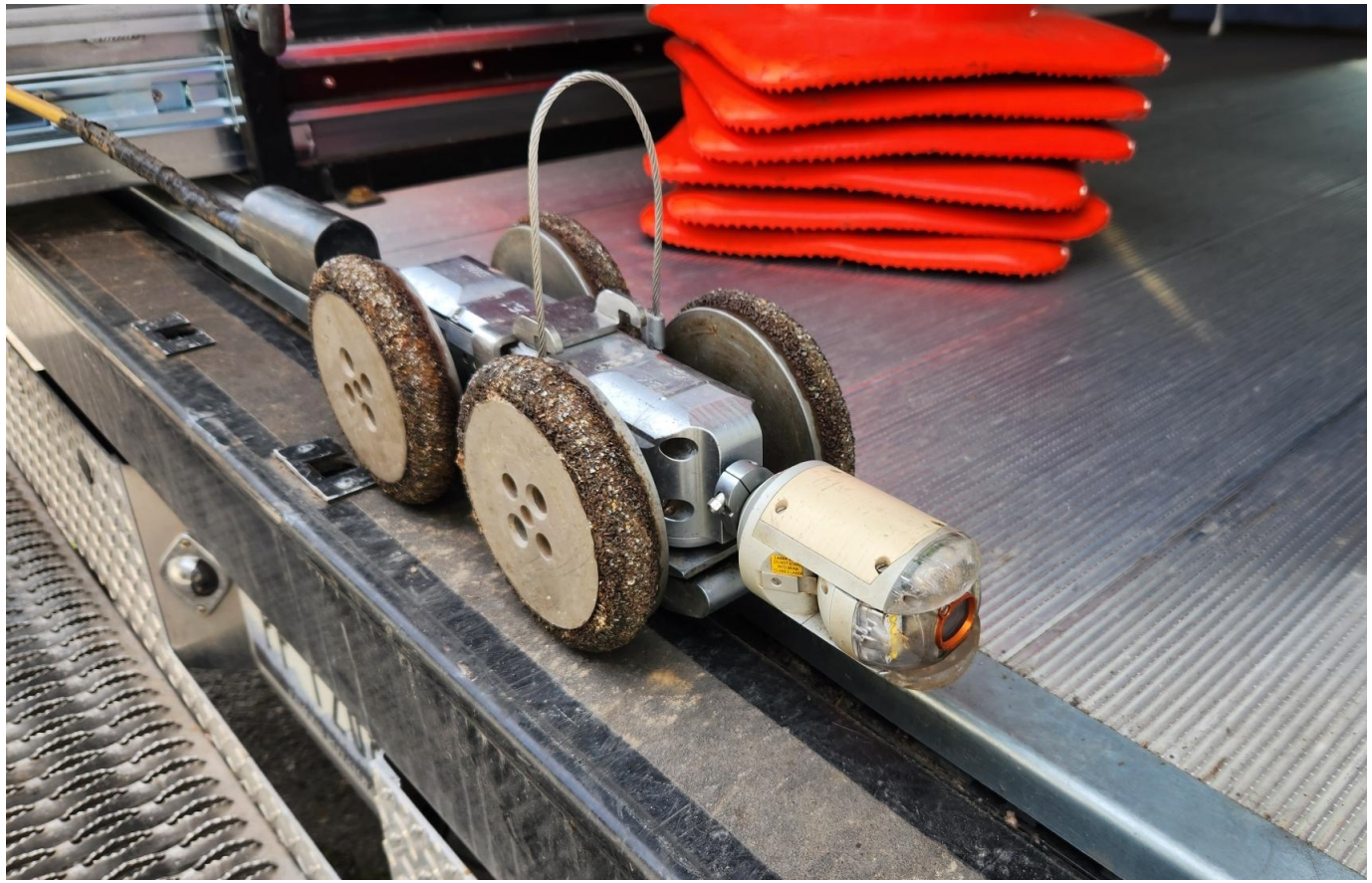


CITY OF POSTFALLS

Closed Circuit Video Inspection

Allows for inspection without physically entering system.

- Identify and prioritize problem areas
- Complete accurate locates
- Confirm connection status
- Pretreatment Compliance



E-450 CCTV Camera Truck

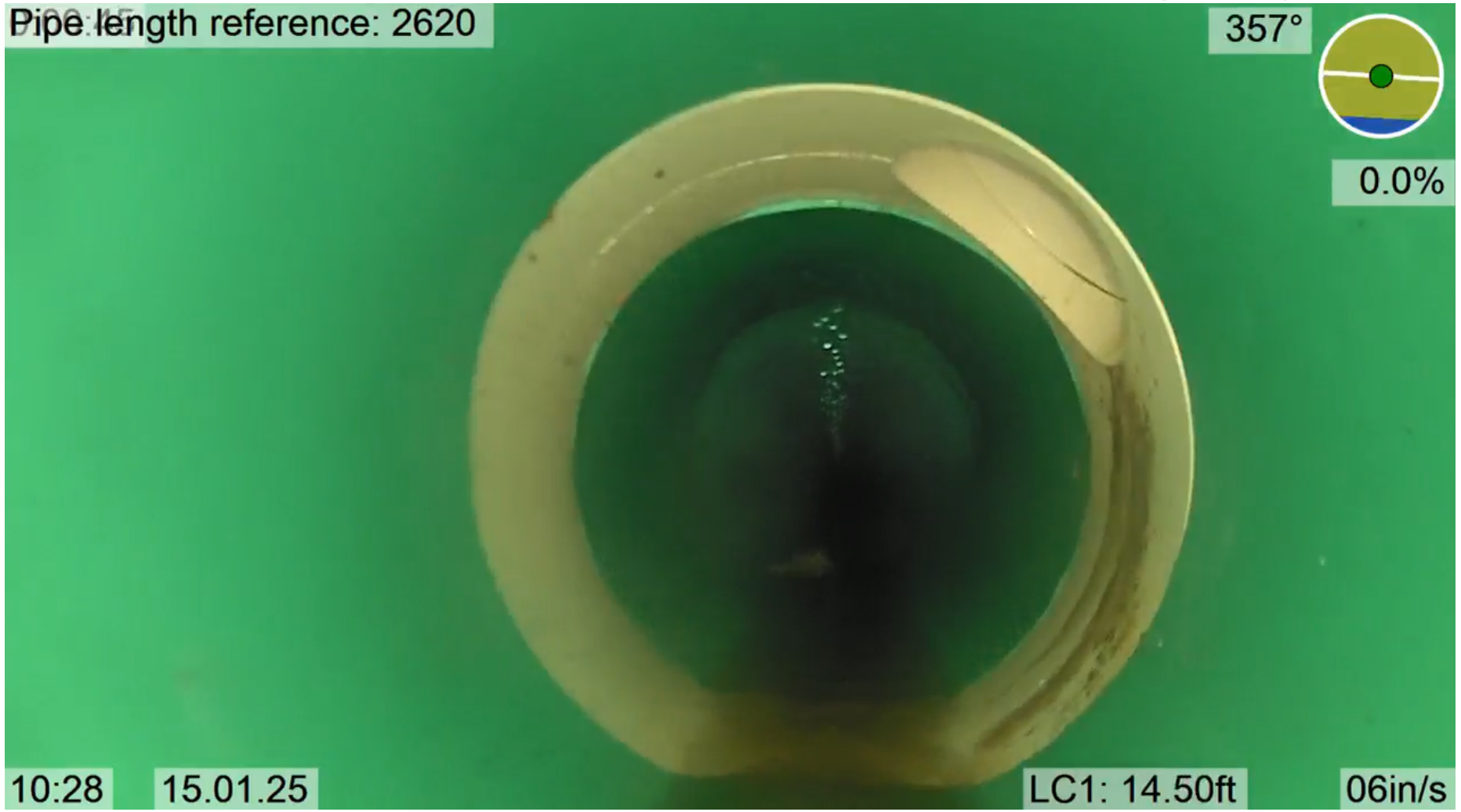
- 2024 E450 W/ 14 ft Inspection Box
- T66 HD Camera Tractor
- Orion 3 HD Camera
- 32X Digital Zoom
- 33kHz Transmitter for locate w/ sonde frequencies
- IKAS Mini for inspections and reports
- Something still missing

E-450 CCTV Camera Truck

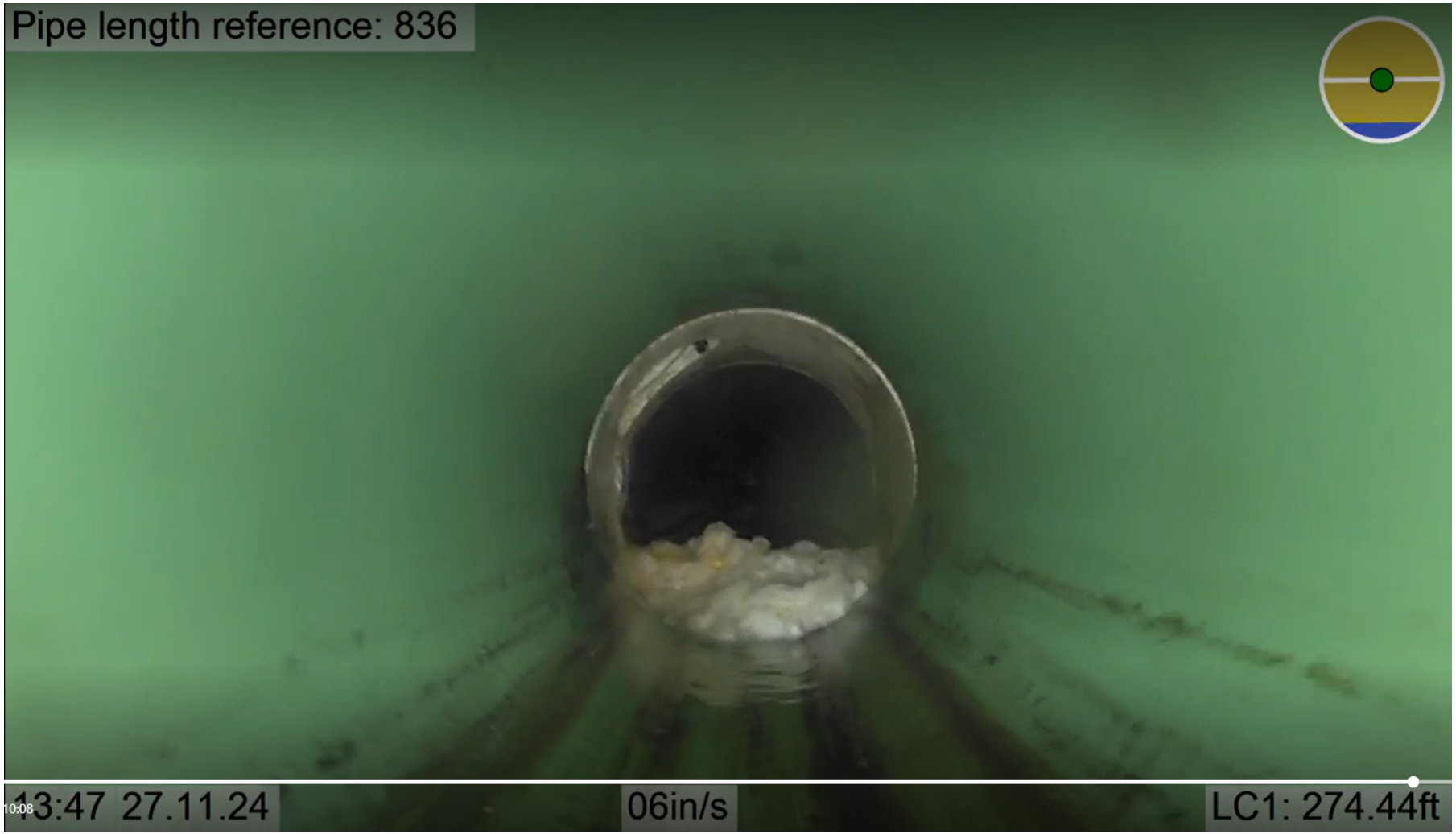
- 2024 E450 W/ 14 ft Inspection Box
- T66 HD Camera Tractor
- Orion 3 HD Camera
- 32X Digital Zoom
- 33kHz Transmitter for locate w/ sonde frequencies
- IKAS Mini for inspections and reports
- Post Falls Logo!

E-450 CCTV Camera Truck

CCTV Results – Free Flowing System



CCTV Results – Residential Blockage



CCTV Results – Root Ball

CCTV Results – Rocks

CCTV Results – Industrial Pretreatment

CCTV Results – Industrial Pretreatment

CCTV Results – Industrial Pretreatment

Questions
CITY OF
POST FALLS
Cargoport