

City of Post Falls, Idaho
 Popular Annual Financial Report
 Fiscal Year Ended September 30, 2009



The Popular Annual Financial Report (PAFR), sometimes called the Annual Report to Citizens, is a summary of the financial activities of the City's governmental funds and is drawn from information found in the CAFR. Unlike the CAFR, the PAFR is unaudited and presented on a non-GAAP basis.

The City of Post Falls received the Award for Outstanding Achievement in Popular Annual Financial Reporting from the GFOA for the 2008 PAFR. This Annual Report to Citizens is the City's second Popular Annual Financial Report (PAFR) and has been submitted for the award. The award is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a report, with contents that conform to standards of creativity, presentation, understandability, and reader appeal.



City of Post Falls
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 www.postfallsidaho.org



Seated: Larkin, L-R: Hissong, Wilhelm, Bodman, Grant, Thoreson, and Jacobson

ELECTED OFFICIALS

NAME	OFFICE	OCCUPATION	TERM EXPIRES
Clay Larkin	Mayor	Retired	2009
Scott Grant	Council President	Retired	2011
Joe Bodman	Councilor	Spokane Deputy Sheriff	2009
Ron Jacobson	Councilor	Senior VP - Inland Northwest Bank	2009
Kerri Thoreson	Councilor	Self Employed	2011
Skip Hissong	Councilor	Owner - Summit Equipment	2011
Linda Wilhelm	Councilor	Realtor - Coldwell Banker	2009

APPOINTED OFFICIALS

- City Administrator**, Eric Keck
- Finance Director/Treasurer**, Shelly Enderud
- City Clerk**, Carol Fairhurst
- Public Works Director**, Terry Werner
- Parks & Recreation Director**, David Fair
- Chief of Police**, Scot Haug
- Human Resources Director**, Teresa Benner

POST FALLS AT A GLANCE

Fiscal Year	2000	2009
City Assessed Valuation	\$841,776,651	\$2,599,701,389
Total Tax Levy	\$3,368,327	\$8,767,658
Total Budget	\$18,831,957	\$48,876,766
Outstanding Debt	\$8,129,893	\$17,232,865
Population	17,500	26,053
Employees	142.69	183.49
Park Acreage	250.19	437.4
Sanitary sewers(miles)	86	159
Police Units	31	54
Street Miles	103	153.05

Miscellaneous Statistics

Date of Incorporation	1891
Form of Government	Mayor and Council
Population	26,053
Number of Employees	183
Miles of Streets	153
Police:	
Calls for service	28,840
Burglary	106
Phone harassment	39
Motor Vehicle Theft	31
Municipal Utilities:	
Water Customers	6,500
Wastewater Customers	9,700
Public School Enrollment	5,500

City of Post Falls, Idaho

PAFR
 Popular Annual Financial Report



Fiscal Year Ended
 September 30, 2009



Message from Mayor Clay Larkin



It gives me great pleasure to present the 2009 Popular Annual Financial Report (PAFR) for the City of Post Falls on behalf of the Post Falls City Council.

Also known as the Annual Report to Citizens, the PAFR is a brief analysis of where the revenues come from to operate the City and where those same dollars are spent. It is our goal to provide a means of communicating the financial operations of the City in an easy to understand financial report.

The PAFR is a summary of the financial activities for the City of Post Falls and was drawn from the 2009 Comprehensive Annual Financial Report (CAFR) and contains information only from selected funds. Copies of the City's PAFR and CAFR are available on the City's website at www.postfallsidaho.org.

This year the city began to see a slowdown in economic growth. My staff and I are committed to promoting economic development along with addressing the slow-down of the economy.

During the coming year, city officials and administration will continue planning for the future by developing long-range strategic plans and continue to promote economic and smart growth. The city will also continue to listen to the citizens and their concerns about the direction of the city and the economic slowdown.

With these initiatives and our commitment to sound financial management practices and reporting standards, Post Falls City Council is working with and for our community to build an impressive legacy that will benefit our city in both the near and distant future.

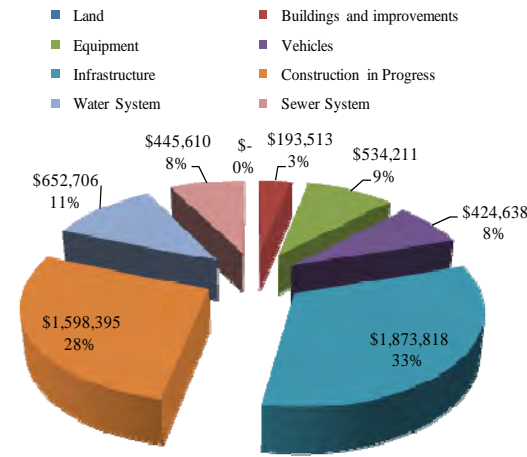
Capital Assets—Capital assets are the largest net asset the City records (69.9%) for FY 09. This was a net increase of 3.9% over the prior year. Additional break-down information is available in the CAFR on-line.

Governmental Funds—The City generally uses these funds to account for tax-supported activities. The five types of governmental funds are: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

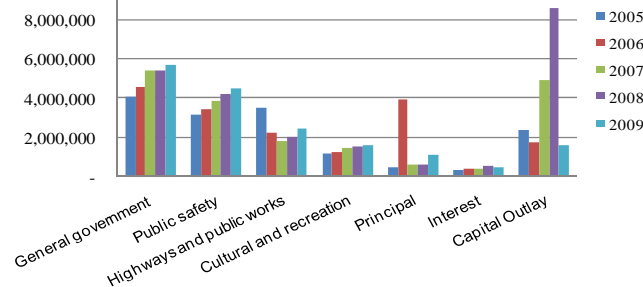
Enterprise Funds—The City generally uses these funds to account for activities for which a fee is charged to external users for goods or services. The City has a water fund, sewer fund, and a sanitation fund.

Significant Changes—The only significant change in financial reporting from prior year is the capital expenditures in the Government Fund was significantly higher in FY 08 due to the construction of a new City Hall.

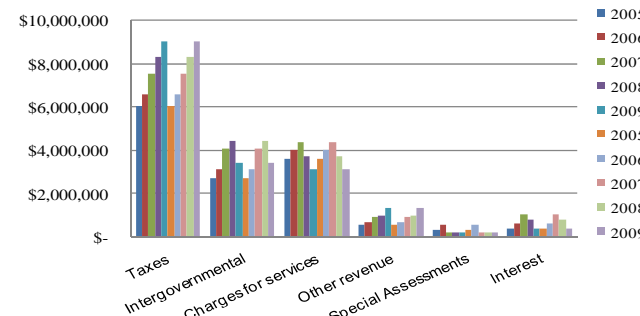
Capital Asset Additions



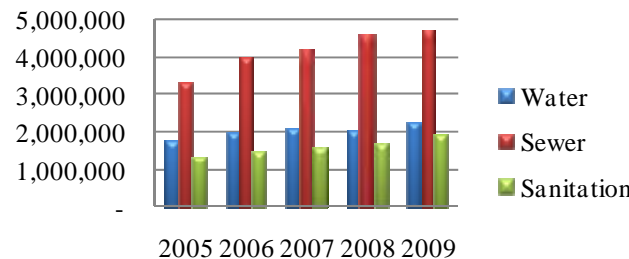
Government Fund Expenditures by Function Last Five Years



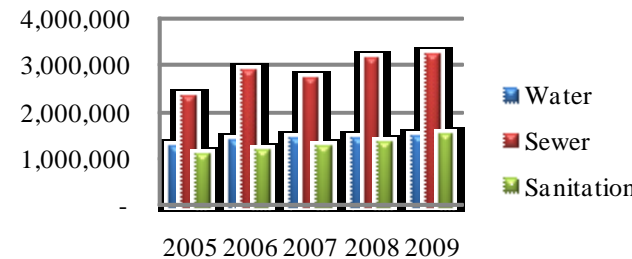
Government Fund Revenues by Source Last Five Years



Enterprise Operating Revenue



Enterprise Operating Expense



MAJOR INITIATIVES

Current Year Projects

Our area has seen a downturn in growth over the last year. Following are projects the City was involved with during FY 09:

The Police department implemented new in car video technology allowing video upload via a wireless connection.

Several grants were secured by the City, allowing for additional public safety equipment, traffic enforcement, domestic violence programs, and transportation enhancements.

Tennis court lights were installed at Black Bay Park.

City greenway project completed on east end of Karen Streeter trail (grant funds).

Radio read replacement is 50% complete at this point, reducing labor hours for the water department.

Digitized community development plans, plats and drawings.

Police Chief retired after 26 years.

City Clerk retired after 30+ years.

Both positions were replaced through promotions within their respective departments.

Future Projects

Highlights of some of our future projects are as follows:

We will continue construction to upgrade the Water Reclamation Division to treat 4 million gallons per day.

Implement new financial software to improve communication with external and internal customers.

We will continue to work aggressively to draw economic development to the area.