



# 2013 PAFR

City of Post Falls, Idaho  
Popular Annual Financial Report



TABLE OF CONTENTS

Financial Report Message .....1  
 Mayor’s Message .....2  
 Council & Organization .....2  
 City Department Listing .....3  
 Demographics & Economics ....4  
 City Stats & History .....5  
 Major Initiatives .....6  
 PAFR Award.....7  
 General Financial .....8  
 Statement of Net Assets .....9  
 General Fund..... 10  
 Capital Asset Additions ..... 11  
 Enterprise..... 12  
 Contact..... 13



The FY 2014 CAFR can be viewed and downloaded on the City’s website at <http://www.postfallsidaho.org/ftp/CAFR2013PDF.pdf>

Dear Citizens,

For the seventh consecutive year, the City of Post Falls Financial Services Department is proud to present the “popular” form of the City’s Comprehensive Annual Financial Report, the Popular Annual Financial Report (or PAFR) .

The City’s award-winning PAFR is a user friendly report of our City’s financial operations in 2014. The audited financial report of City financials is the City’s CAFR . The average citizen may find it difficult to interpret the vast amount of data in the CAFR. The PAFR is designed to make the City’s finances easier to understand and to communicate with our citizens where City dollars come from and how they are spent.

Much of the information in the PAFR comes from the City’s FY 2014 CAFR. Under State law, the CAFR is prepared annually by City staff in accordance with Generally Accepted Accounting Principles, or GAAP. The City’s financial statements are then audited by an independent third-party professional accounting firm (Magnuson, McHugh & company, P.A.). This step provides a level of assurance to the Mayor, the City Council, the financial community, and citizens-at-large that these financial statements are free of material misstatement. Based on the audit, Magnuson, McHugh & company, P.A. concluded, in an unqualified opinion (meaning without reservation of any kind), that the City of Post Falls’ financial statements for the fiscal year ended September 30, 2014 are fairly presented and in conformity with GAAP. This opinion, its accompanying financial statements, and its Management Letter, containing a concise statement of areas where financial management practices could be improved, are presented in depth by officials Magnuson, McHugh & company, P.A. to the City’s Finance Department. Subsequently, the audit report is then presented to the Mayor and City Council as part of a regular Council Work Session agenda item.

The PAFR is not intended to supplant the CAFR. It is intended as a supplement for an Executive-Summary-level briefing on City services and the overall financial condition of the City. For a complete review of the City’s financial status for the recently concluded fiscal year, the FY 2014 CAFR and FY2015 budget documents can be found on the City’s website, or copies may be obtained from the Finance and Support Services Department. We will be pleased to respond to any questions on this publication, the CAFR, and current budget documents.

Jason Faulkner  
 Finance and Support Services Department  
 Finance Director / Treasurer





## Message from Mayor Ron Jacobson



2014 Post Falls City Council: Seated: Mayor Ron Jacobson;  
(Front Row L-R) Betty Ann Henderson, Joe Malloy, and Kerri Thoreson;  
(Back Row L-R) Linda Wilhelm, Skip Hissong, and Alan Wolfe

*Dear Citizens,*

*I am pleased to present the 2014 Popular Annual Financial Report (PAFR) for the City of Post Falls on behalf of the Post Falls City Council.*

*The PAFR is a user friendly report of our City's financial operations in 2014 for our citizens. the audited financial report of City financials is*

*the City's CAFR . The average citizen may find it difficult to interpret the vast amount of data in the CAFR. The PAFR is the designed to make the City's finances easier to understand and to communicate with our citizens where City dollars come from and how they are spent.*

*The PAFR gives a snapshot of our City's financial health, not only to residents, but also to others outside our community who may be considering relocating their home or business.*

*Continuing to provide open communication and transparency in presenting the City's financial reports is a priority for the City Council*

A handwritten signature in blue ink that reads "Ron Jacobson". The signature is fluid and cursive.

Ron Jacobson, Mayor

# 2013 Post Falls City Council and Organization



**ELECTED OFFICIALS**

2014 City Council: Seated:  
Mayor Ron Jacobson. (Standing (L-R): Betty Ann Henderson, Linda Wilhelm, Skip Hissong, Joe Malloy, Alan Wolfe, and Kerri Thoreson.

NAME	OFFICE	OCCUPATION	TERM
Clay Larkin	Mayor	Retired	2013
Ron Jacobson	Council President	Senior VP - Inland Northwest Bank	2013
Linda Wilhelm	Councilor	Realtor - Coldwell Banker	2013
Betty Ann Henderson	Councilor	Retired	2013
Skip Hissong	Councilor	Owner - Summit Equipment	2015
Joe Malloy	Councilor	Project Coordinator—Outotech Energy Products	2013
Kerri Thoreson	Councilor	Self Employed	2015

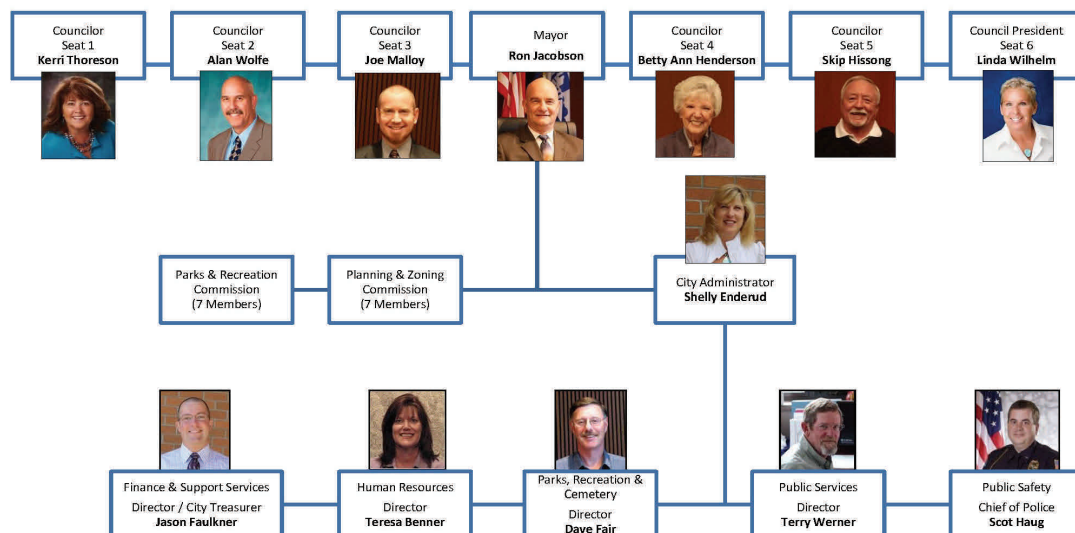


## APPOINTED OFFICIALS

Shelly Enderud	City Administrator
Jason Faulkner	Director of Finance
Scot Haug	Chief of Police
David Fair	Parks & Recreation Director
Terry Werner	Public Services Director
Shannon Howard	City Clerk

## Elected and Appointed Officials

### 2014 City Organizational Chart



# City Department Listing



## **ADMINISTRATION DEPARTMENT**

The City Administrator's Department is responsible for administrative direction for all departments of the City, providing budgetary and policy advice to the Mayor and City Council, and implementing City Council goals, budgets, policies and strategic plan. The Administrative Department implements City Council policy direction, direct cost-effective and customer service oriented city services, and ensures compliance with local, state, and federal requirements. Also maintains professional and effective relations with external agencies and the citizens.

### **Administration Divisions:**

**The Human Resources Department**

**I.T. Services Department**

**The Public Information Office / City Cable 13**

## **FINANCE & SUPPORT SERVICES DEPARTMENT**

Incorporates all accounting services for the City, prepares the Annual Budget, a financial report for City auditors, the Comprehensive Annual Financial Report (CAFR) and Annual Financial Highlights (PAFR). Other functions include: Payroll ; Billing and Collections/ for local improvement districts, utility customers, and miscellaneous services; Accounts Payables; and full-service accounting function for the City.

### **Finance Divisions:**

**The Clerk's Department**

**The Utilities Department**

**Prosecuting Attorney**

## **PARKS AND RECREATION DEPARTMENT**

The Post Falls Parks, Recreation & Cemetery Department strives to provide the community with

high quality, affordable programs and activities for people of all ages and abilities. The department provides recreational services, facilities and parks to our customers and the citizens of Post Falls.

### **Parks and Recreation Divisions:**

**Recreation Division**

**Parks Division**

**Cemetery Division**

**Urban Forestry Division**

## **PUBLIC SERVICES DEPARTMENT**

Comprised of two divisions, Public Works Division and the Community Development Division. The Public Works Division incorporates services to ensure safe maintained travel ways, operation of the City's water and water reclamation facilities, protection of the environment, and maintenance of city facilities. The Community Development Division incorporates services for planning growth and development, and engineering infrastructure to ensure a well planned and livable community.

### **Public Works Division:**

**Facility Maintenance**

**Fleet Services .**

**The Street Department**

**Water Department**

**Storm Water Department**

**Water Reclamation Department / Facility**

**Community Development Division:**

**Building Department**

**Engineering Department**

**Planning Department**

## **POST FALLS POLICE DEPARTMENT**

The Post Falls Police Department is committed to provide a safe, secure environment for the Community and our employees. The Department is dedicated to the prevention of crime, the protection of life and property, the maintenance of law and order, the enforcement of laws and ordinances, and upholding the constitutional rights of all those within our jurisdiction. The department has three primary divisions and 14 programs.

### **Police Divisions:**

**Patrol**

**Investigations**

**Communications**

**Programs:** Administration, Patrol, Motorcycle Patrol Unit, Communications, Animal Safety, Investigations, Community Services, Records, Juvenile Investigations/School Resource officers, Crime Victims Advocates, Information Technology, Chaplaincy, Volunteers in Police Service and Volunteers on Patrol

## Demographics & Economics

Post Falls is located four miles east of the Washington-Idaho border along Interstate 90 in Kootenai County and is bounded by Coeur d'Alene, Idaho to the east, the State of Washington to the west, the Spokane River to the south and the Rathdrum prairie to the north. Post Falls is 20 miles east of Spokane, Washington and approximately 100 miles south of the Canadian border.



## Population

The City of Post Falls has grown from 7,350 residents in 1990 to an estimated 30,075 at the end of 2013. This influx of new residents has resulted in a strong construction industry until the last six years. Building permits for single-family residential had small increases in FY 12 and larger increases in FY 13, with a total of 167 single-family residential permits issued in 2012 and 194 single-family residential permits issued in 2013.

Post Falls, Idaho is an inviting place to live, work and play. Its proximity to numerous lakes, rivers and mountains offers a quality of life that is highly desirable. Just minutes to the east is Coeur d'Alene, ID, with a reputation as a world travel destination due to the five-star Coeur d'Alene Resort and golf course with a floating green. To the west is the largest city in the region, Spokane, WA with a population of approximately 250,000. Post Falls' unique location between these two diverse cities offers Post Falls' residents varied opportunities in their lifestyle, recreation and business opportunities. The I-90 corridor, connecting Spokane and Post Falls/Coeur d'Alene, continues to be a hub of business growth. This is reflected in an increasing number of retail, health care and manufacturing businesses locating in the City.

Traditionally Kootenai County's economy was timber-based, but has become more diverse, with an increase in manufacturing, health care, retail, and tourism. With the assistance of Jobs Plus, Inc., the area economic development organization, and the Urban Renewal Agency Post Falls was chosen as the location for Kimball Office, Inc., a major furniture manufacturer that relocated to Post Falls, nearly sixteen years ago and employs approximately 270. Urban Renewal Agency and Community Development Block Grant funds also helped pay for infrastructure in the West Post Falls Urban Renewal District which helped attract Sysco, Cabela's and a second Walmart to Post Falls and will assist with developing The Pointe at the Post Falls retail area. The joint efforts of Jobs Plus, URA and the City have brought other businesses to Post Falls, including Center Partners, Buck Knives, two Wal-Mart stores, ALK- Abello Source Materials, Ground Force Manufacturing and UnderGround Force, Ednetics, C&S Glass, Love's Travel Center, Carl's Jr., Burger King, Subway, and the State of Idaho Department of Labor. In addition, the infrastructure was completed within the City Center on the first phase of the Post Falls Landing project which has been designed to accommodate a mix of uses including commercial, office and residential when developed. A \$500,000 Community Development Block Grant helped fund public infrastructure for a new business venture of Ground Force Worldwide, UnderGround Force. creating over 50 manufacturing jobs in exchange for the funding.

Despite a sluggish economy, Post Falls experienced additional commercial and industrial development and growth in 2013. As of December 31, 2013, there were 1,041 licensed businesses in the City of Post Falls. Hayden Beverage relocated to Post Falls from Coeur d'Alene. Romney Motion, an aerospace company, relocated to Post Falls from Liberty Lake, WA. Blue Dog RV expanded and is expected to expand further in 2014. H&E Equipment and Cem Lifts opened in 2013. The Pointe at Post Falls' shopping center has new ownership with the purchase by Wadsworth Development. Post Falls' emerging medical community continues to grow with the opening of the Rehabilitation Hospital of the Northwest, Premier Urgent Care, Pleasant View Surgery Center, and Spine Center Surgical in 2013. Aided by generous community support, the Boys and Girls Club of Kootenai County opened a 10,000 square foot facility for area youth in early 2013.

In 2014, the community anticipates additional commercial and industrial development and growth as the economy recovers.

# City Statistics & History



## City History

The City of Post Falls was incorporated in 1891. It is named for Frederick Post, a German immigrant who constructed a lumber mill along the Spokane River in 1871 on land he purchased from Andrew Seltice, Chief of the Coeur d'Alene Tribe. The purchase of the land is preserved in a pictograph on a granite cliff in Treaty Rock park. Post Falls Associate City is Herborn, Germany. (birthplace of City Founder Frederick Post)



## POST FALLS AT A GLANCE

Fiscal Year	2004	2013
City Assessed Valuation	\$1,258,237,363	\$1,969,801,802
Total Tax Levy	\$4,835,070	\$8,739,197
Total Budget	\$22,017,537	\$42,016,795
Outstanding Debt	\$7,876,462	\$8,713,900
Population	21,082	30,075
Employees	153.62	185.6
Park Acreage	382.62	442.7
Sanitary sewers (miles)	105	166.89
Police Units	43	70
Street Miles	129	156.59

## MISCELLANEOUS STATISTICS

Date of Incorporation	1891
Form of Government	Mayor & Council
Population	30,700
Number of Employees	186
Miles of Streets	156
Police:	
Calls for service	29,722
Burglary	88
Phone harassment	11
Motor Vehicle Theft	50
Municipal Utilities:	
Water Customers	7,060
Wastewater Customers	11,150
Public School Enrollment	5,730

# Major Initiatives

*This is a summary of the City's Major Initiatives, a full detailed list of Major Initiatives and department accomplishments are available in the CAFR.*



The Strategic Plan was adopted in February 2013. The city's Strategic Plan received state-wide recognition in October 2013 with a "Planning Excellence Award for Best Practice" from the American Planning Association Idaho Chapter.

Ongoing efforts of the City and the Post Falls Urban Renewal Agency continue to provide for growth and business attraction with the City Center area. Those include: Spokane Street improvements south of I-90, with landscape beautification, traffic signalization, Centennial Trail safety improvements, and spur connections. The traffic signal at Spokane Street and 4th Ave. was started in late 2013, with completion for 2014. The City and URA are also working on transportation improvements within other areas of the community, including the Greensferry Overpass, Spencer Street, and a multi-use trail along the east side of Highway 41 that received grant funding through the Community Choices for Idaho program and the URA.

Staff conducted a Vacant Land Analysis in 2013 using GIS data to evaluate the amount of vacant land in the City by zoning district and began assessing property values as part of economic development efforts. Staff will continue with economic development efforts supporting business recruitment, development of an economic development program for Post Falls.

The goal of effective and timely maintenance and repair of facilities and equipment is a high priority. We continue to work towards better treatment of all pollutants. The Street Maintenance Division has a program of bi-weekly sweeping citywide through the summer months to help with dust control. Increased emphasis on crack sealing, seal coating and maintenance overlay of streets to preserve current paved surfaces. A program was initiated to pave or replace badly deteriorated chip sealed streets with new pavement in residential districts. Over the last two years, over \$1,000,000 invested to improve the traveling service.

The Water Utility Division water system consists of 9 wells and 5 reservoirs with a pumping capacity of 14 million gallons a day with reservoir capacity of 6.5 million gallons. Radio read meters were installed on residential accounts reducing labor time to read meters. The Water Reclamation Division facility expanded to 4.1 million gallons a day, adding one million gallons daily capacity. The City now has 32 lift stations to serve the community. The bio-solids from the plant are hauled off site and processed and composted by Barr Tech at their facility. The Water Reclamation Division has 628 acres for future land application for reclaimed water. A Master Plan was completed for the collection and lift station system. The City continues to work with EPA towards a new NPDES permit for the Water Reclamation facility. This permit will have some of the most stringent limits of any in the United States.

The Police Department implemented a bike patrol program; where officers carry a patrol bike on their patrol vehicle which can be quickly deployed in neighborhoods or parks. They obtained a grant to upgrade key 911 related equipment, secured an armored rescue vehicle to be used in active shooter situations. The Department held the 3rd Annual Kids & Cops & Rodders n' More and Holidays & Heroes program. A third school resource officer was added.

The Parks and Recreation Department is responsible for the operations of the City's Parks, Recreation, Cemetery, and Urban Forestry divisions and assigned general city facilities. The Urban Forestry Division again hosted the annual tree giveaway, providing 3,000 trees, valued at \$300,000. The annual fifth grade Arbor Day field trip was held for over 460 students. The Urban Forestry Division implemented the start of an ongoing street tree maintenance program for the care of all the public right of way trees (13,000).

The Parks Division completed construction of a community garden building in partnership with the Post Falls Rotary and constructed a double pickle ball court at Sportsman Park. The Q'emiln Park Trails were built or repaired, mapped to GIS, new signage added and known hazards removed with Avista monies.

The Administration Department recruited a new Finance Director. The Department submitted a balanced budget that maintained a high level of service without an increase in additional taxes. The Department conducted citizen surveys, including the strategic planning process and also conducted employee surveys regarding benefits and high performance organization strategies. The Media Division held e-recycling event, collecting 3.5 tons of electronics.



# Financial Highlights Award



Government Finance Officers Association

## Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**City of Post Falls  
Idaho**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2012**

Executive Director/CEO

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 2012 PAFR. This was the fifth consecutive year that the city has achieved this 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.

# General Financial

The following charts are derived from the City's Governmental Activities statements included in the CAFR. This report provides a detailed account of the revenues (sources of income) and expenses (the use of money) for City operations. It reflects changes in net assets that occurred during the fiscal year.

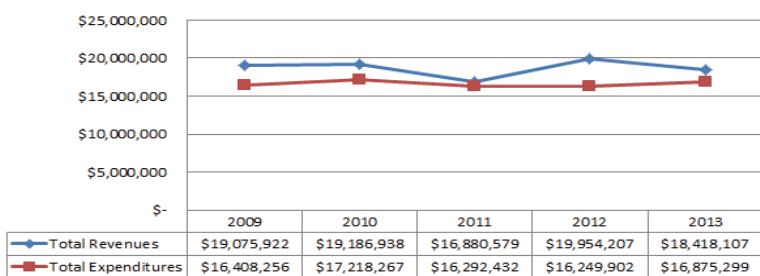
The City's direct charges to users of governmental services made up \$4,285,441 or 23.3 percent of total governmental revenue. These charges are for park rentals, recreation classes, building permits and other fees related to public safety and administration. Public safety, the largest program in FY 13, includes police, domestic violence assistance, animal control and dispatch services and accounts for \$5,691,276 in expenditures, or 33.7 percent of the total. Highway and public works accounts for \$3,878,422 in expenditures, or 23.0 percent of the total. Culture and recreation accounts for \$1,751,145 in expenditures, or 10.4 percent of the total. General government accounts for \$5,357,269 in expenditures, or 31.7 percent of the total.

The majority of the City of Post Falls' governmental activities' revenue is received from property tax (48 percent) with other taxes following at (20 percent). When all taxes are added together, they make up 68 percent of the budget. When revenues are compared to expenses, it shows that none of the City of Post Falls' programs are self-supporting. They all require tax support to continue at their current level of service. Grants and contributions are primarily received by public safety and public works. These grants normally have matching requirements by the City, but allow programs and projects that may not happen without those additional funds.

For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. No significant transactions occurred outside of the Major funds for FY 13. No significant losses or revenues were received during the year and building permit revenue has increased significantly during FY 13.

	Changes in Net Assets		
	Governmental Activities		
	2013	2012	Change
<b>REVENUES</b>			
Program revenues:			
Charges for services	\$4,285,441	\$2,777,134	-\$1,508,307
Operating grants and contributions	536,096	2,473,455	\$1,937,359
Capital grants and contributions	1,084,241	2,375,607	\$1,291,366
General revenues:			
Property taxes	8,863,691	8,609,294	-\$254,397
Other taxes	3,607,019	3,384,489	-\$222,530
Other	41,619	334,228	\$292,609
<b>Total revenues</b>	<b>\$18,418,107</b>	<b>\$19,954,207</b>	<b>\$1,536,100</b>
<b>EXPENSES</b>			
General government	\$5,357,269	\$4,934,403	-\$422,866
Public safety	5,691,276	5,480,365	-\$210,911
Highway and public works	3,878,422	3,795,333	-\$83,089
Culture and recreation	1,751,145	1,717,205	-\$33,940
Interest on long-term debt	197,187	322,596	\$125,409
<b>Total expenses</b>	<b>\$16,875,299</b>	<b>\$16,249,902</b>	<b>-\$625,397</b>
<b>INCREASE IN NET ASSETS BEFORE TRANSFERS</b>	<b>1,542,808</b>	<b>3,704,305</b>	<b>\$2,161,497</b>
<b>TRANSFERS IN (OUT)</b>	<b>1,192,248</b>	<b>1,078,899</b>	
<b>INCREASE IN NET ASSETS</b>	<b>2,735,056</b>	<b>4,783,204</b>	<b>\$2,048,148</b>
<b>NET ASSETS beginning</b>	<b>71,071,468</b>	<b>66,288,264</b>	<b>-\$4,783,204</b>
<b>NET ASSETS ending</b>	<b>\$73,806,524</b>	<b>\$71,071,468</b>	<b>-\$2,735,056</b>

**Total Revenues & Expenditures  
5 Year Trend**



# Statement of Net Assets

The Statement of Net Assets for Governmental Activities reflects the City's net assets at the end of the fiscal year. It may serve over time as a useful indicator of a government's financial position. In the case of the City of Post Falls, assets exceeded liabilities by \$181,940,148 at the close of the most recent fiscal year. By far the largest portion of the City of Post Falls' net position (69.4 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, other improvements, infrastructure, and construction in progress); less any related debt used to acquire those assets that are still outstanding.

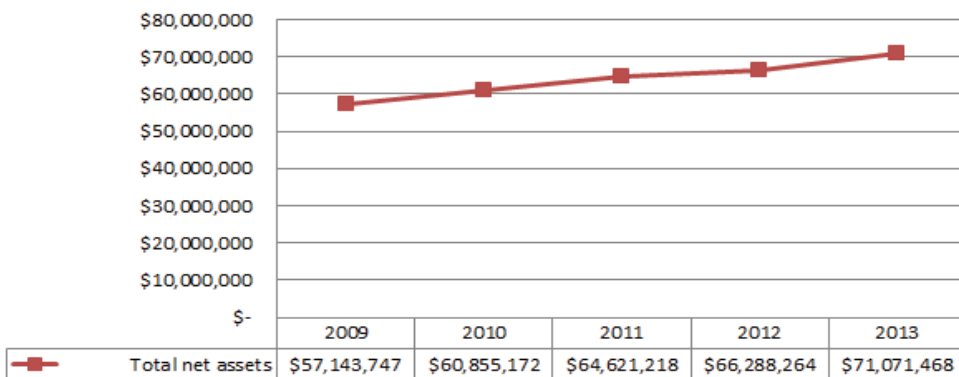
The City of Post Falls uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Post Falls' net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be

provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Post Falls' net position (13.4 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$31,387,576) may be used to meet the government's ongoing obligations to citizens and creditors.

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

**Total Net Assets  
5 Year Trend**



**Statement of Net Assets  
Governmental Activities**

	2013	2012	Change
<b>ASSETS</b>			
Current and other assets	\$20,945,523	\$22,659,407	-\$1,713,884
Capital assets	57,484,197	56,226,401	-1,257,796
<b>Total assets</b>	<b>78,429,720</b>	<b>78,885,808</b>	<b>-2,971,680</b>
<b>LIABILITIES</b>			
Long-term liabilities outstanding	1,988,275	5,317,136	3,328,861
Other liabilities	2,634,921	2,497,204	137,717
<b>Total liabilities</b>	<b>4,623,196</b>	<b>7,814,340</b>	<b>3,466,578</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	55,794,197	51,656,401	4,137,796
Restricted	5,322,972	4,581,294	741,678
Unrestricted	12,689,355	14,833,773	-2,144,418
<b>Total net assets</b>	<b>\$73,806,524</b>	<b>\$71,071,468</b>	<b>\$2,735,056</b>

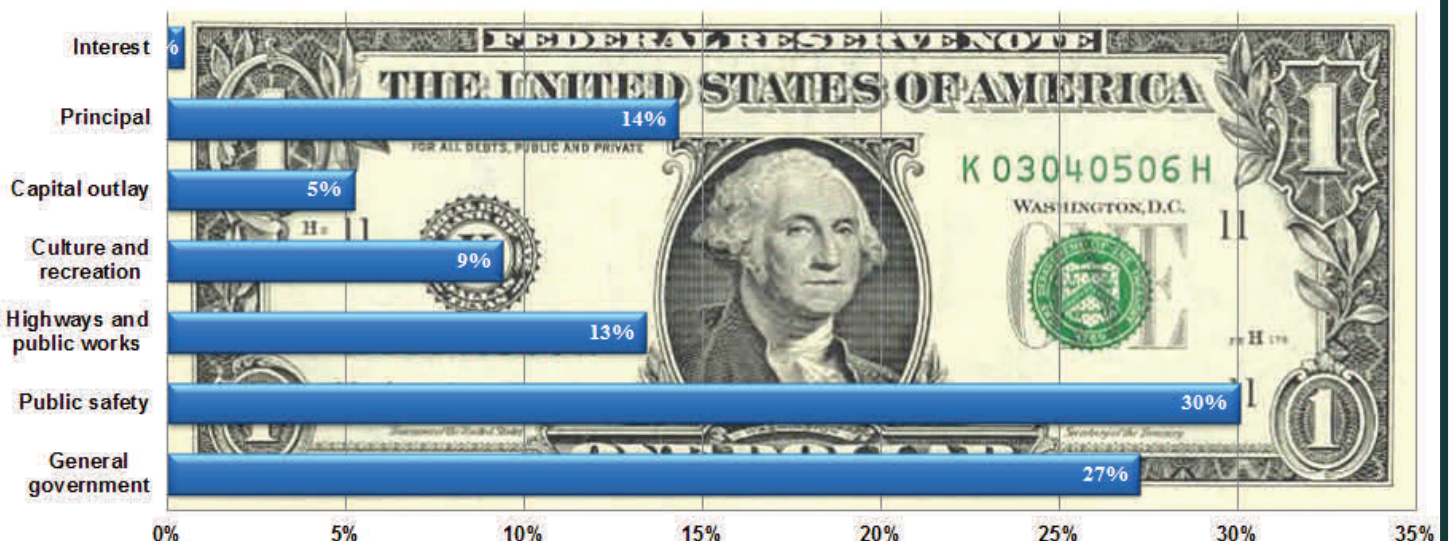
# General Fund

The City of Post Falls, like all other governmental entities in Idaho, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The general fund is the chief operating fund of the City of Post Falls.

Fund balance is the difference between fund assets and fund liabilities in a governmental fund. Unassigned fund balance is the portion of total fund balance available for appropriation that is not constrained for any particular purpose at year end. At the end of the current fiscal year, the City of Post Falls' reported a combined ending fund balance of \$17,702,082, a decrease of \$804,344 in comparison with the prior year. This decrease is primarily due to the retirement of the debt associated with the Post Falls Police Department, timing on capital projects and a cautionary stance on operating expenditures in the current economy. The current fund balance contains \$228,913 of nonspendable dollars, \$5,322,972 of restricted dollars, \$3,178,233 of committed dollars, \$1,417,639 of assigned dollars and the balance of \$7,554,325 is unassigned, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the City of Post Falls. At the end of the current fiscal year, unassigned fund balance of the general fund was \$7,606,444 with a total fund balance of \$12,431,229. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 61.2 percent of total general fund expenditures, while total fund balance represents 100.00 percent of that same amount.

## General Fund Expenditures by Function



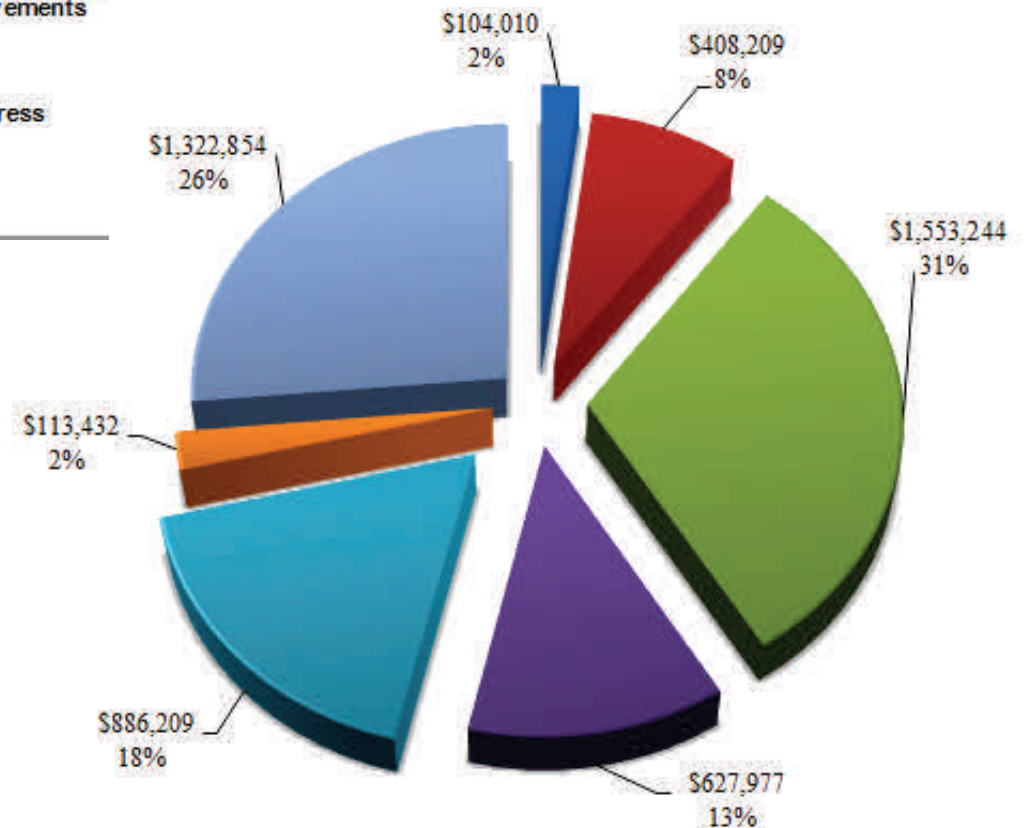
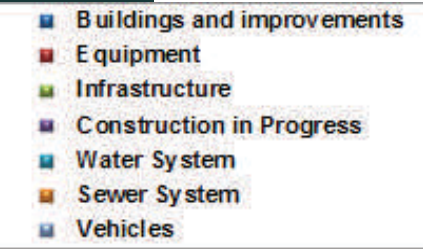
# Capital Asset Additions

The City of Post Falls' investment in capital assets for its governmental and business type activities as of September 30, 2013 amounts to \$134,931,406 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, other improvements, and infrastructure.

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

- Donated capital assets from developers as they develop commercial areas and subdivisions.
- Continued with upgrades in various parks owned by the City.
- Focused on capital street projects during the course of the fiscal year.
- Various Reclaimed Water projects, including a plant upgrade, in an effort to keep up with growth.
- Purchased equipment for Public Safety through the use of federal grants to help keep the community safe.

## Capital Asset Additions



# Enterprise

One of the major sources of the City of Post Falls' business-type activities' revenue is received from charges for services (81 percent). Currently, the City of Post Falls' business-type activities do not use property taxes for any type of funding.

The second major source of revenue is capital construction (17 percent). These contributions are received by water and Reclaimed Water only. The sanitation for the City of Post Falls is contracted out, and the City has no capital investment in that program.

When revenues are compared to expenses, it shows that all of the City of Post Falls' programs are self-supporting. In Reclaimed Water this

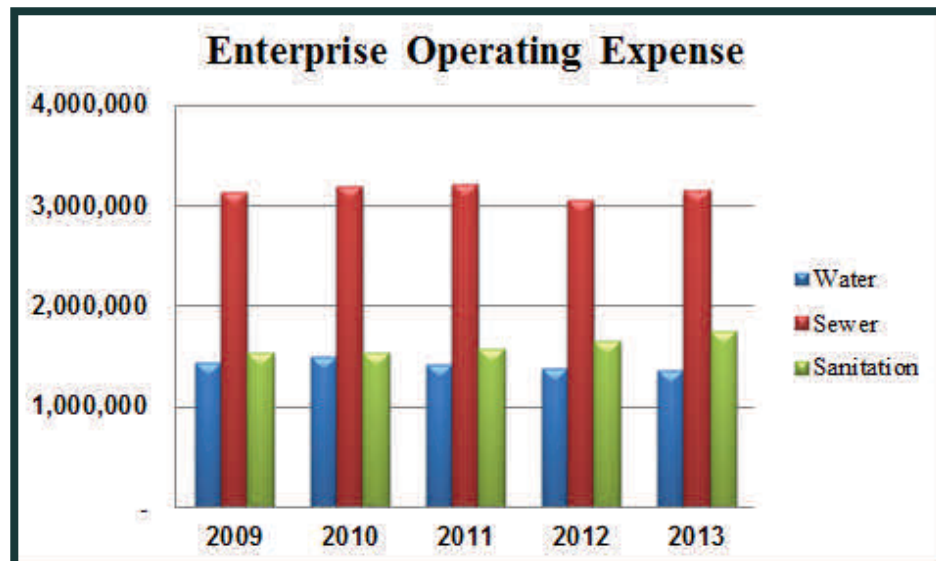
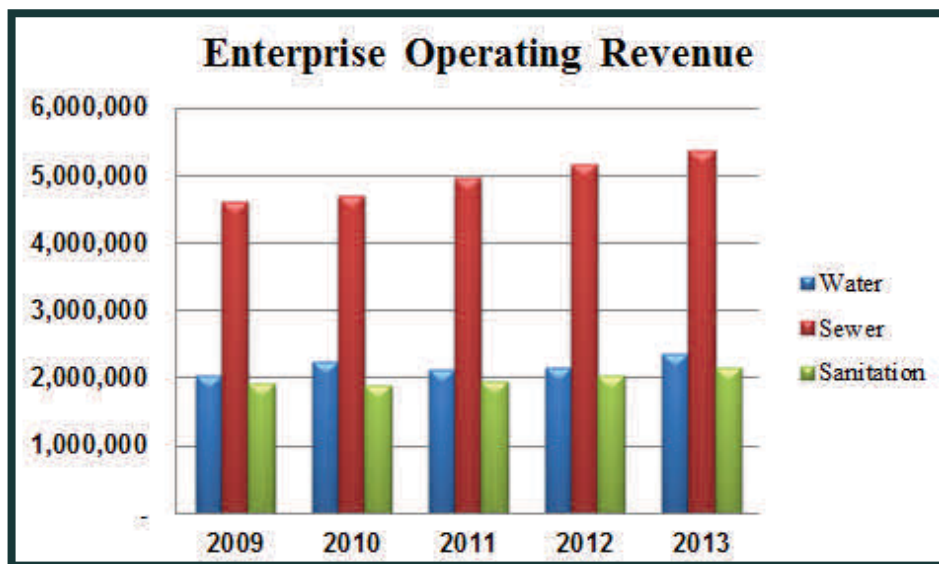
includes capital contributions from developers.

Again, for the most part, increases in expenses closely paralleled inflation and growth in the demand

for services. The City had been growing at a very rapid pace and it has slowed considerably over the

last several years. The only major transaction during the year was the completion of the Water

Reclamation Treatment Plant Upgrade in Reclaimed Water. The City is the only Reclaimed Water provider within the City limits and is one of three providers of water within the City limits. All sanitation services are provided through the City.





City of Post Falls Finance and Support Services

City of Post Falls  
408 N. Spokane Street  
Post Falls, ID 83854  
(208)773-3511  
Toll Free (888)925-9961

