

CITY OF POSTFALLS, IDAHO



2016 PAFR

*City of Post Falls, Idaho
Popular Annual Financial Report
For the Year Ended September 30, 2016*

TABLE OF CONTENTS

Financial Report Message1
 Mayor’s Message2
 Council & Organization3
 City Department Listing4
 Demographics & Economics5
 City Stats & History6
 Major Initiatives7
 PAFR Award8
 General Financial9
 Statement of Net Position10
 General Fund11
 Capital Asset Additions12
 Enterprise13
 Contact14



Above: “Max”, the fish sculpture, greets visitors when they enter the city center on Spokane Street

The FY 2016 CAFR can be viewed and downloaded on the City’s website at <http://www.postfallsidaho.org/departments/finance-support-services/budget-book-cafr-pafr/>

Dear Citizens,

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 2016. 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.

Much of the information in the PAFR comes from the City’s FY 2016 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, 2016 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 2016 CAFR and FY2016 budget documents can be found on the City’s website at <http://www.postfallsidaho.org/financesupport.html>, 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 Ronald G. Jacobson



Dear Citizens,

The City Council and I are pleased to present the 2016 Popular Annual Financial Report (PAFR) for the City of Post Falls to our citizens.

2015 Post Falls City Council: *Seated: Mayor Ronald G Jacobson. (Standing (L-R): Linda Wilhelm, Lynn Borders, Betty Ann Henderson, Joe Malloy, Alan Wolfe, and Kerri Thoreson.*

This report is an easy to read annual report of our City's financial operations in 2016 and provides a summary of the City's revenue, spending and financial condition.

The PAFR is designed to take information from the Comprehensive Annual Financial Report (CAFR) and display the highlights in a simplified format. Doing so increases the transparency of the City's finances and operations.

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

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

A handwritten signature in blue ink that reads "R. G. Jacobson".

Ronald G. Jacobson, Mayor

2015 Post Falls City Council and Organization



2016 City Council— Seated: Mayor Ronald G. Jacobson. (Standing (L-R): Linda Wilhelm, Lynn Borders, Betty Ann Henderson, Joe Malloy, Alan Wolfe, and Kerri Thoreson.

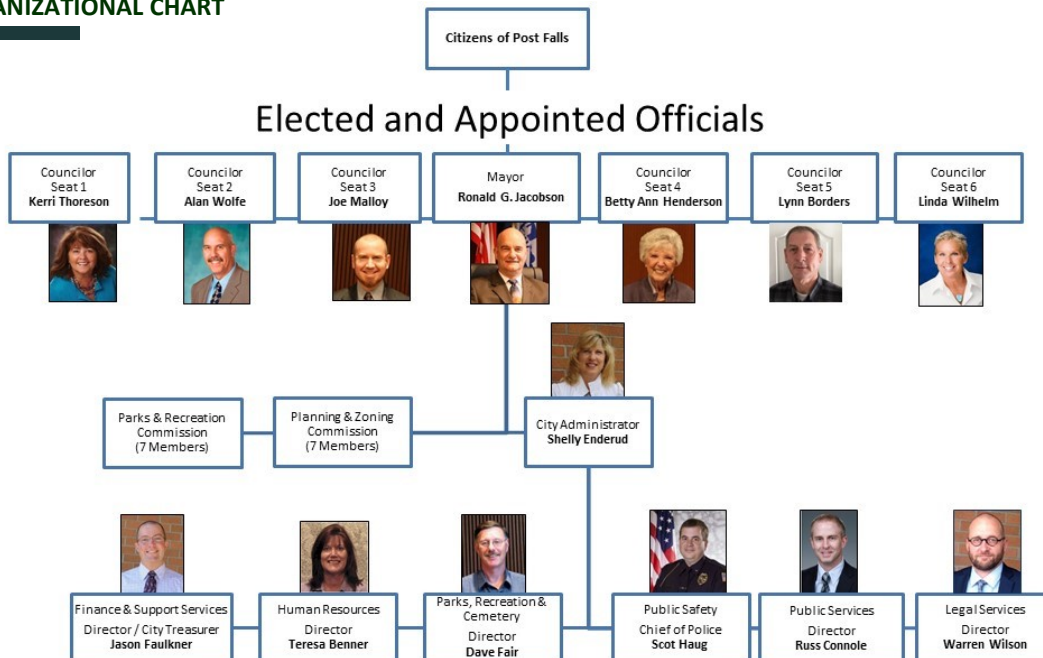
ELECTED OFFICIALS

NAME	OFFICE	OCCUPATION	TERM
Ronald G. Jacobson	Mayor	Senior VP – bankcda	2017
Linda Wilhelm	Council President - Seat 6	Realtor – Coldwell Banker	2017
Kerri Thoreson	Councilor - Seat 1	Self Employed	2019
Alan Wolfe	Councilor - Seat 2		2017
Joe Malloy	Councilor - Seat 3	Project Coordinator - Outotec Energy Products	2019
Betty Ann Henderson	Councilor - Seat 4	Retired	2017
Lynn Borders	Councilor - Seat 5	Retired	2019

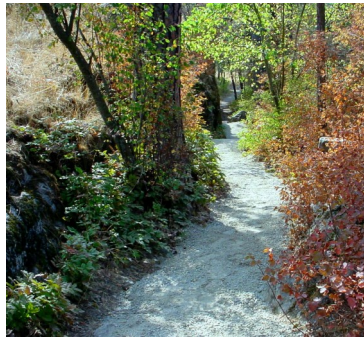
APPOINTED OFFICIALS

Shelly Enderud	City Administrator
Jason Faulkner	Director of Finance
Scot Haug	Chief of Police
David Fair	Parks & Recreation Director
Russ Connole	Public Services Director
Teresa Benner	Human Resources Director
Shannon Howard	City Clerk

2016 CITY ORGANIZATIONAL CHART



City Department Listing



Photos: Qemiln Park trail system offers hiking trails for all ages and abilities

ADMINISTRATION

The City Administration has responsible for the 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. Maintains professional and effective relations with external agencies and the citizens.

Administration Divisions:

City Clerk's Department

I.T. Services Department

The Public Information Office / City Cable

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.

Finance Divisions:

The Clerk's Department

The Utilities Department

HUMAN RESOURCES DEPARTMENT

The Human Resources Department provides services with respect to employment, employee relations, policy and systems development, compensation and benefits administration, safety, and organizational development training issues. Assures the City complies with its policies and the law.

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

Utilities Division

Water Department

Storm Water Department

Water Reclamation Department

Community Development Division:

Building Department

Engineering Department

Planning Department

POST FALLS POLICE DEPARTMENT

The 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 divisions and 14 programs.

Police Divisions:

Patrol

Investigations

Communications

Legal Services Department

Prosecuting Attorney

The Legal Services Department provides legal representation to the mayor, city council and city staff concerning all legal matters affecting the City. The department also prosecutes misdemeanor criminal cases occurring within the City as well as those occurring in Rathdrum.

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.



Entry water feature greets visitors

Population

The City of Post Falls has grown from 7,350 residents in 1990 to an estimated 33,709 at the end of 2016. This influx of new residents resulted in a strong construction industry. Post Falls grew at a more modest annual growth rate of approximately 2.4% between 2010 through 2015. 2015 showed signs of change as Post Falls grew at a higher 3.76% growth rate. Residential construction should remain strong through 2017. The Kootenai County Commercial Market Review and Forecast Forum real estate data analysis handout depicted that manufacturing employment is on the increase; if continued, demand for additional workforce housing will continue. If Post Falls realizes approximately 350-400 single family homes in 2017, in addition to the potential multi-family projects; Post Falls may see a population bump over 6%. Of which, Post Falls population would be approximately 35,500 or higher.

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, it has become more diverse with an increase in manufacturing, health care, retail, and tourism. Jobs Plus, Inc., this area's economic development organization has recruited small to medium sized firms to the county. With the assistance of Jobs Plus, Inc. and the Urban Renewal Agency (URA) to help build infrastructure, Post Falls can assist in relocating or establishing new businesses within the community. Post Falls has an expedited permitting process to assist business development.

URA also plays a key role in developing and creating jobs. URA and Community Development Block Grant funds helped pay for the necessary infrastructure in the West Post Falls Urban Renewal District, attracting Sysco, Cabela's and a second Wal-Mart and will assist with developing The Pointe at the Post Falls retail area. The joint efforts by Jobs Plus, Inc., URA, Panhandle Area Council and the City have brought a number of other businesses to Post Falls, including Center Partners, Buck Knives, the 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, 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 Community Development Block Grant for \$500,000 helped fund public infrastructure to support the new business venture of Ground Force Worldwide, known as UnderGround Force Manufacturing. In exchange for the funding, the company created more than 50 manufacturing jobs in Post Falls.

In 2016, significant additional rooftops have been added to the City. There were 342 single family housing unit (HU) permits issued and an additional 331 multi-family housing HU created. 2016 definitely marked the beginning of a residential construction boom, but also some major developments occurred in the Commercial and Industrial development sectors. Most notable was the former Kimball Office Manufacturing facility purchase by Orgill, Inc. a hardware distributor servicing the Pacific Northwest and 3 western provinces in Canada. Kootenai Health Medical Facility and ALK Abello manufacturing had major expansions. Tedder Industries completed improvements to the old outlet mall. The Post Falls Brewery and Roger's Ice Cream and Burgers opened up in City Center, which are the first developments within the City Center Planning area for some time. Along Mullan Avenue, west of HWY 41 commercial infill development is occurring and along HWY 41 Goodwill Industries is working on completing a new facility.

In 2017, continued residential and commercial/industrial development is expected to remain strong. The City Center planning area has received application for a Tenant Improvement application to open the Republic Kitchen and Taphouse. A number of proposed multifamily projects are speculated to commence in 2017. It will be exciting to see all that develops in 2017.

City Statistics & History

Did you know?

MISCELLANEOUS STATISTICS

Date of Incorporation	1891
Form of Government	Mayor & Council
Population	33,709
Number of Employees	190
Miles of Streets	168
Police:	
Calls for service	33,659
Burglary	128
Phone harassment	9
Motor Vehicle Theft	45
Municipal Utilities:	
Water Customers	7,182
Wastewater Customers	10,733
Public School Enrollment	5,838

Post Falls has 463 acres of park land
286 acres of open space
12.25 miles of asphalt trails
12,000 urban trees
13 children's playgrounds
3.5 miles of river frontage
21,000square feet of beach area
Whitewater access
112 climbing routes
5.29 miles of hiking trails

The City's Recreation Division had over 8,400 participants that spent over 189,000 hours engaged in activities that enhanced their healthy lifestyles. Offered over 148 programs, from sports leagues to special interest classes and outdoor recreation trips.

The Parks & Recreation Department hosted many community-wide events such as the Adult Triathlon, Shoes & Microbrews 5k Fun Run, Post Falls Festival, Movies in the Park, Family Fishing Derby, Winterfest/Tree Lighting Celebration and sports tournaments.



Third Channel Dam at Q'emilín Park

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.

Ongoing efforts on behalf of the City and the Post Falls Urban Renewal Agency continue to provide for growth and business attraction with the City Center area. Spokane Street improvements south of I-90 were substantially completed in 2016, with landscape beautification, traffic signalization, Centennial Trail safety improvements, and spur connections. The Greensferry Overpass was also completed in 2016, adding an additional connection from the north side of Post Falls to the south side of Post Falls. This connection assists the commercial properties in the area, as well as provide more efficient connectivity for emergency services. The City and Agency continue to work on transportation improvements within other areas of the community, including completing the Spencer Street connection to Seltice Way and a providing multi-use trail along the east side of Highway 41 that received grant funding through the Community Choices for Idaho program.



The goal of effective and timely maintenance and repair of facilities and equipment is one of our highest priorities. We continue to work towards better treatment of all pollutants and provide the best service to our community. Equally important is the effort to assure that the infrastructure constructed by developers, builders and private contractors is constructed to the highest possible standard while complying with recognized standards and specifications. A program has been initiated to pave or replace badly deteriorated chip sealed streets with new pavement in residential districts, investing over \$1,000,000 to improve the traveling service. The Water Utility Division operates a water system to serve the City which consists of 9 wells and 5 reservoirs with pumping capacity of 14 million gallons a day and reservoir capacity of 6.5 million gallons. The Water Utility Division is currently conducting an update to the system Master Plan to understand necessary capital improvement and maintenance needs over the next 20 years in general and 5 years in detail. The Water Reclamation Facility has a capacity of 4.1 million gallons a day. The City now maintains 33 lift stations to serve the community.

The Water Reclamation Division has 628 acres for future land application for reclaimed water. In 2014, the City was issued a 5-year National Pollution Discharge Elimination System (NPDES) permit with some of the most stringent permit requirements in the nation. Construction was substantially completed in late 2016 on the first of several phased upgrades toward future compliance with that permit. The City submitted a plan outlining the necessary steps to meet the compliance schedule. As the next step, a pilot test is currently underway to determine the appropriate technology for the next treatment plant upgrade. That test will conclude in fall of 2017. In 2016, the City purchases 245 acres of timbered property for use as the future recycled water site. This offsets a need identified in the City's Water Reclamation master plan to obtain additional acreage for water reuse projects. The City's Surface Water program continues to maintain the drainage system and associated NPDES permit.

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. Over the last few years the department has made improvements in the following areas: state of the art irrigation systems, ADA compliance, up-graded picnic shelters, modern restroom facilities, trails and pathways, maintenance equipment, trash collection, security cameras, energy efficient lighting, wildlife management, and new playground equipment.



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, 2015

A handwritten signature in black ink, reading "Jeffrey R. Enos".

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 2015 PAFR. The City has received this award annually since 2008. 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 \$6,846,442 or 28.0 percent of total governmental revenue. These charges are for park rentals, recreation classes, building permits and other fees related to public safety and administration. Public safety includes police, domestic violence assistance, animal

control and dispatch services and accounts for \$6,426,096 in expenditures, or 35.3 percent of the total. Highway and public works accounts for \$4,205,220 in expenditures, or 23.1 percent of the total. Culture and recreation accounts for \$2,128,314 in expenditures, or 11.7 percent of the total. General government accounts for \$5,329,285 in expenditures, or 29.3 percent of the total.

The majority of the City of Post Falls' governmental activities' revenue is received from property tax (39 percent) with other taxes following at (17.6 percent). When all taxes are added together, they make up 56.7 percent of the budget.

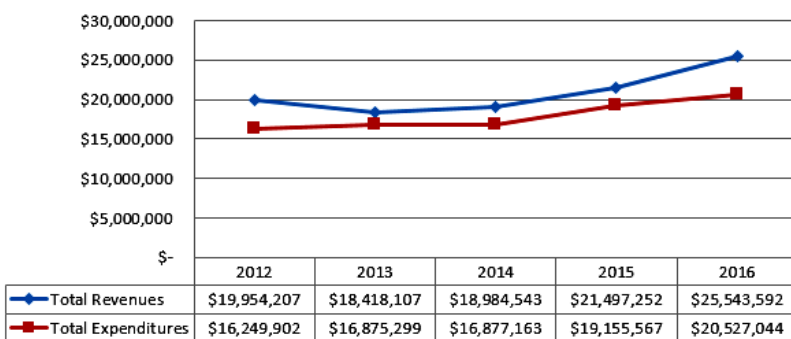
When revenues are compared to expenses, it shows that none of the City of Post Falls' programs are self-supporting. They all require tax support to continue at their current level of service.

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. The City currently runs a domestic violence program that is significantly funded through federal grants each year.

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 16. No significant losses or revenues were received during the year and building permit revenue has increased during FY 16.

	Changes in Net Position		
	Governmental Activities		
	2016	2015	Change
REVENUES			
Program revenues:			
Charges for services	\$6,846,442	\$4,622,306	\$2,224,136
Operating grants and contributions	1,110,119	948,524	\$161,595
Capital grants and contributions	2,623,618	1,325,403	\$1,298,215
General revenues:			
Property taxes	9,530,731	9,519,735	\$10,996
Other taxes	4,075,023	3,605,032	\$469,991
Other	223,974	283,598	-\$59,624
Total revenues	\$24,409,907	\$20,304,598	\$4,105,309
EXPENSES			
General government	\$5,329,285	\$5,308,266	\$21,019
Public safety	6,426,096	6,319,746	\$106,350
Highway and public works	4,205,220	3,911,463	\$293,757
Culture and recreation	2,128,314	2,046,169	\$82,145
Interest on long-term debt	108,825	140,031	-\$31,206
Total expenses	\$18,197,740	\$17,725,675	\$472,065
INCREASE IN NET POSITION BEFORE TRANSFERS	6,212,167	2,578,923	\$3,633,244
TRANSFERS IN (OUT)	1,209,430	1,191,003	18,427
INCREASE IN NET POSITION	7,421,597	3,769,926	\$3,651,671
NET POSITION beginning	75,530,886	75,891,021	-\$360,135
Prior Period Adjustment		-4,130,061	\$4,130,061
NET POSITION ending	\$82,952,483	\$75,530,886	\$7,421,597

**Total Revenues & Expenditures
5 Year Trend**



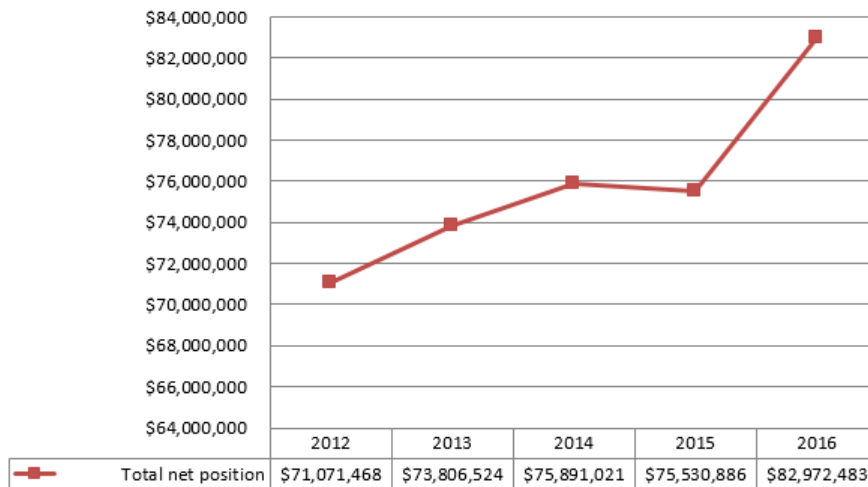
Statement of Net Position

In the case of the City of Post Falls, assets and deferred outflows, exceeded liabilities and deferred inflows by \$214,420,778 at the close of the most recent fiscal year. By far the largest portion of the City of Post Falls' net position (66.6 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 (16.9 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$36,261,322) 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 Position
5 Year Trend**



**Statement of Net Position
Governmental Activities**

	2016	2015	Change
ASSETS			
Current and other assets	\$30,802,388	\$26,479,476	\$4,322,912
Capital assets	<u>61,232,448</u>	<u>58,639,396</u>	<u>2,593,052</u>
Total assets	92,034,836	85,118,872	6,915,964
DEFERRED OUTFLOW OF RESOURCES			
Proportionate share of collective deferred outflow of resources	<u>3,032,520</u>	<u>1,581,664</u>	<u>1,450,856</u>
LIABILITIES			
Long-term liabilities outstanding	7,447,525	5,117,941	2,329,584
Other liabilities	<u>2,924,919</u>	<u>3,888,308</u>	<u>-963,389</u>
Total liabilities	10,372,444	9,006,249	1,366,195
DEFERRED INFLOW OF RESOURCES			
Proportionate share of collective deferred inflow of resources	<u>1,742,429</u>	<u>2,163,404</u>	<u>(420,975)</u>
NET POSITION			
Net investment in capital assets	59,777,448	57,104,396	2,673,052
Restricted	8,410,596	6,541,874	1,868,722
Unrestricted	<u>14,764,439</u>	<u>11,884,616</u>	<u>2,879,823</u>
Total net position	<u>\$82,952,483</u>	<u>\$75,530,886</u>	<u>\$7,421,597</u>

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 \$27,167,696, an increase of \$5,016,549 in comparison with the prior year. The current fund balance contains \$9,119 of non-spendable dollars, \$8,410,596 of restricted dollars, \$3,321,283 of committed dollars, \$1,922,966 of assigned dollars and the balance of \$13,503,732 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 \$13,297,458 with a total fund balance of \$18,550,826. 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 71.7 percent of total general fund expenditures, while total fund balance represents 100.00 percent of that same amount.

General Fund Expenditures by Function

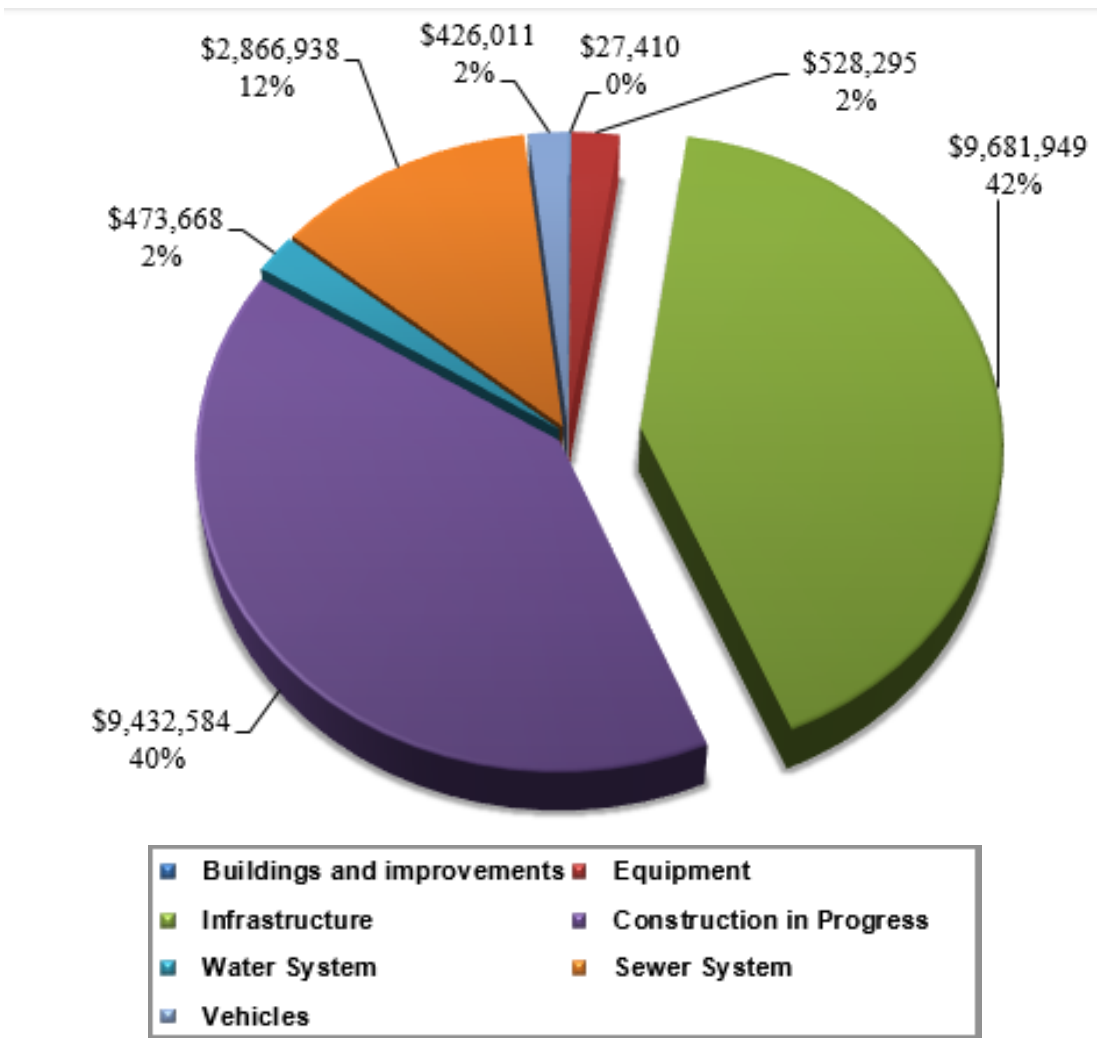


Capital Asset Additions

The City of Post Falls' investment in capital assets for its governmental and business -type activities as of September 30, 2016 amounts to \$156,062,335 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, other improvements, and infrastructure. The total increase in the City of Post Falls' investment in capital assets for the fiscal year was 13.29 percent (a 4.42 percent increase for governmental activities and a 19.85 percent increase for business-type activities).

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

- Donated capital assets from developers as they develop commercial areas and subdivisions.
- Upgrades to the cemetery owned by the City.
- Focused on capital street projects during the course of the fiscal year.
- Various Reclaimed Water projects, including a plant upgrade and the 3rd Avenue lift station, and beginning construction on the wastewater reclamation plant upgrade in an effort to keep up with growth.



Enterprise

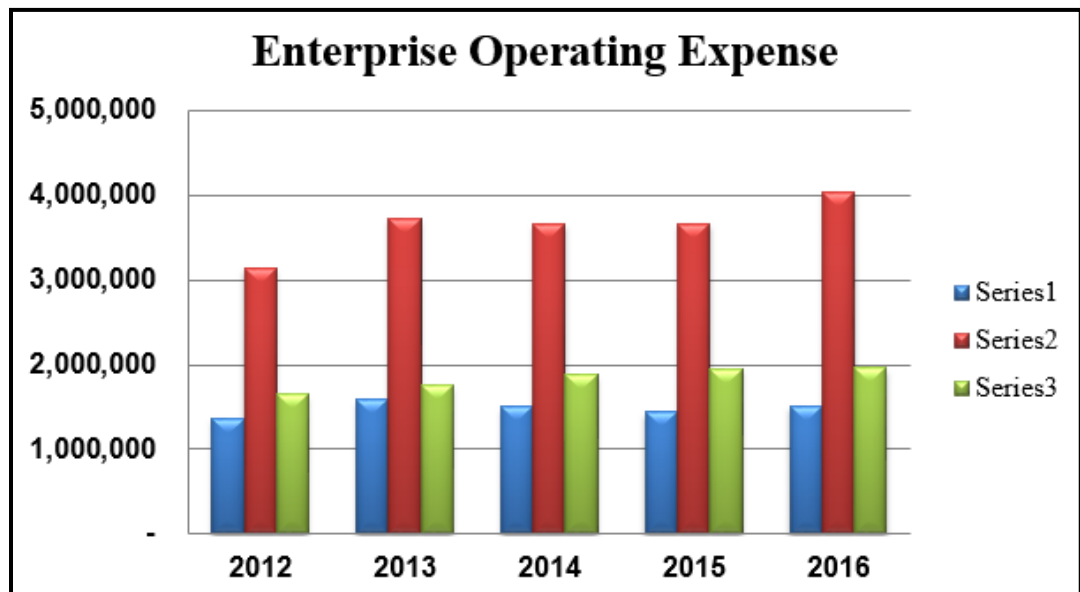
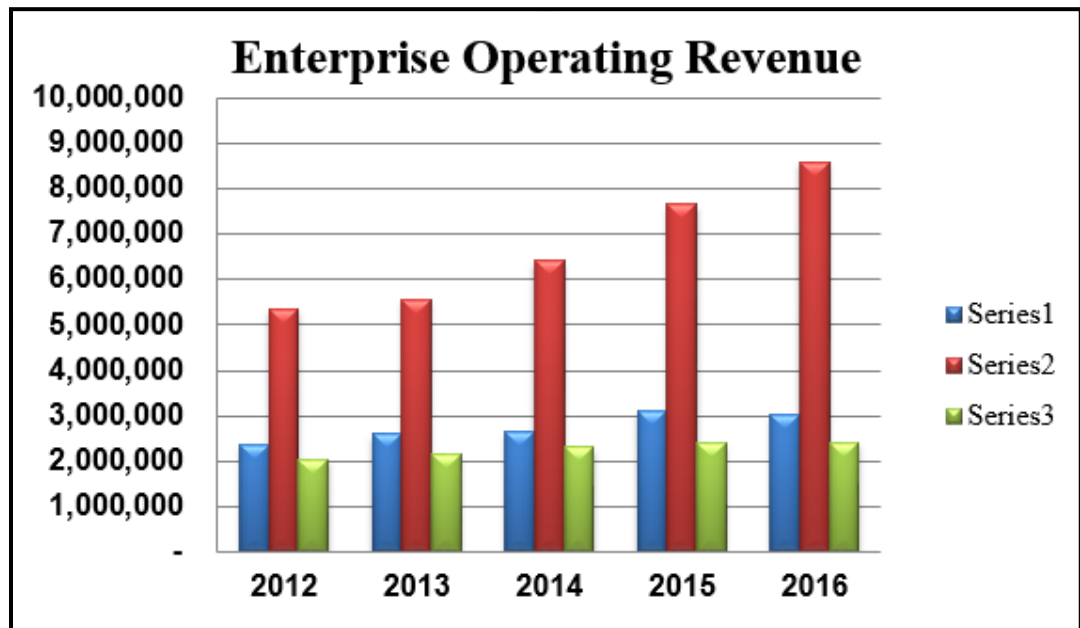
One of the major sources of the City of Post Falls' business-type activities' revenue is received from charges for services (70.8 percent). Currently, the City of Post Falls' business-type activities do not use property taxes for any type of funding.

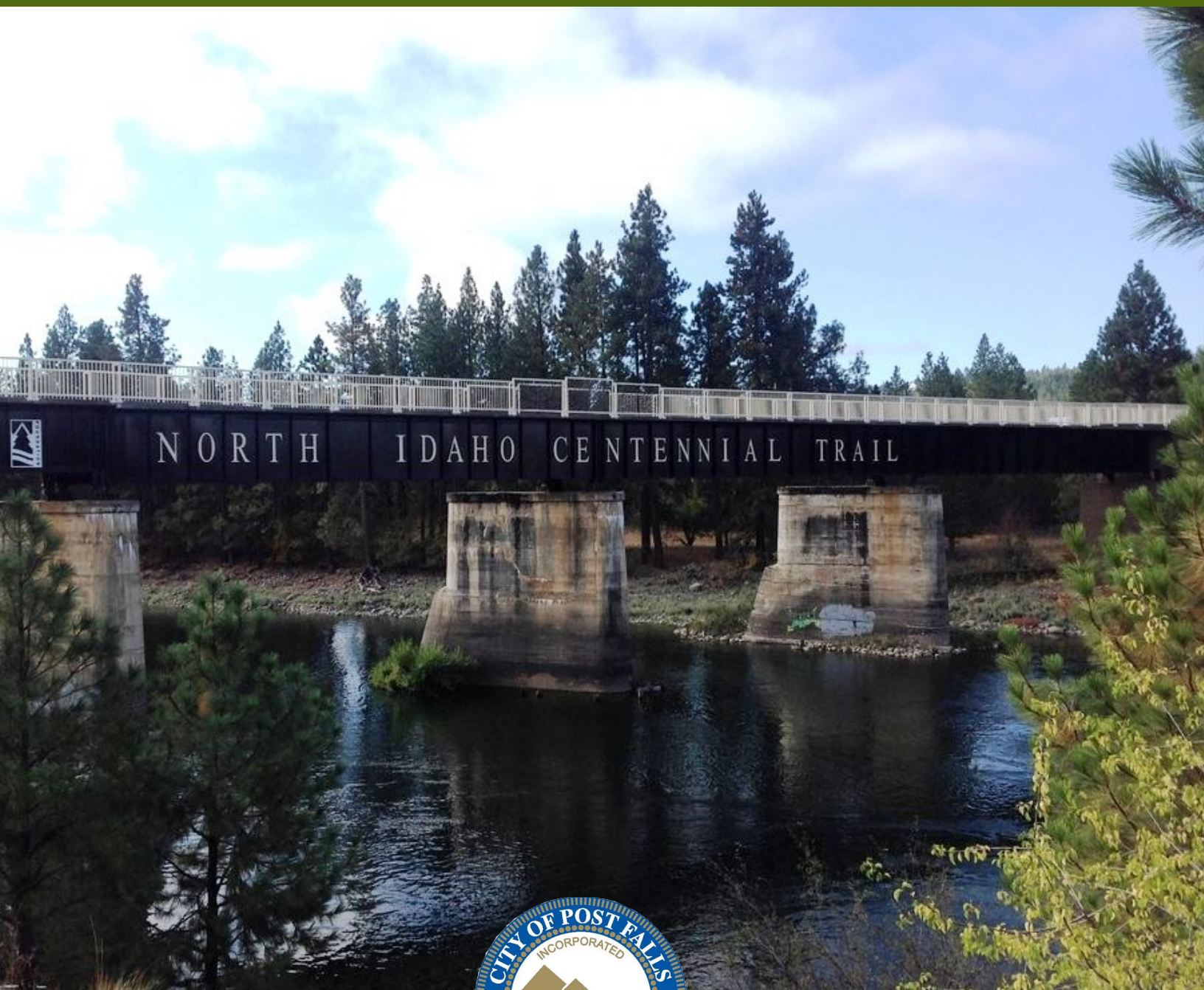
The second major source of revenue is capital construction (27.6 percent). These contributions are received by water and reclaimed water only. The sanitation for the City of Post Falls is contracted out, and the City has no capital investment in that program.

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
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