

**COUNCIL MEMBERS:**

Suzanne Jim Shawn Chris Gregory Don Rebecca  
 Hawkins Munn Barigar Talkington Lanting Hall Mills Sojka

Vice Mayor

Mayor



**AGENDA**

Meeting of the Twin Falls City Council  
**Monday, March 10, 2014**  
 City Council Chambers  
 305 3<sup>rd</sup> Avenue East -Twin Falls. Idaho

**5:00 P.M.**

**PLEDGE OF ALLEGIANCE TO THE FLAG**  
**CONFIRMATION OF QUORUM**  
**CONSIDERATION OF THE AMENDMENTS TO THE AGENDA**  
**PROCLAMATIONS: Girl Scout Week**  
**Fair Housing Month**

| <b>GENERAL PUBLIC INPUT</b>   |  |                |                               |
|---|--|----------------|-------------------------------|
| <b>AGENDA ITEMS</b>   |  | <b>Purpose</b> | <b>By:</b>                    |
| <b>I. CONSENT CALENDAR:</b>   |  | Action         | Staff Report                  |
| 1. Consideration of a request to approve the Accounts Payable for March 3 –10, 2014.  |  | Action         | Sharon Bryan                  |
| 2. Consideration of a request to approve the following Council Minutes: February 18, 2014 and February 24, 2014.  |  | Action         | Leila A. Sanchez              |
| 3. Consideration of a request to approve the Findings of Fact, Conclusions of Law, and Decision for the Final Plat of the Westpark No. 8 – A PUD.   |  | Action         | Mitchel Humble                |
| <b>II. ITEMS FOR CONSIDERATION:</b>   |  | Update/Action  | Terry McCurdy                 |
| 1. Update on the Downtown Commons and to formally request to name the project, “The Downtown Commons”.  |  | Presentation   | Lorie Race/<br>Scott Hunsaker |
| 2. Presentation of the City of Twin Falls’ 2013 audited financial statements by Scott Hunsaker of Mahlke Hunsaker & Company, PLLC.  |  | Action         | Bill Carberry                 |
| 3. Consideration of a request to approve a contract with CSHQA Architects for Phase I, Schematic Design and Feasibility Study, for the Airport Terminal Modification Project.   |  | Action         | Mitchel Humble                |
| 4. Consideration of a request to adopt an ordinance for a zoning district change and zoning map amendment from R-4 to RB; Residential Business, for property located at the northwest corner of Filer Avenue and Adams Street.  |  | Action         | Mitchel Humble                |
| 5. Consideration of a request to adopt an ordinance to amend Twin Falls City Code 10-9-9(K); Real Estate Signs, to allow temporary real estate open house signs in the public right-of-way under specific conditions.   |  | Action         | Travis Rothweiler             |
| 6. Consideration of a request to adopt a resolution authorizing certain city officials to receive informal bids, objections and specifications and procedures and to approve the lowest responsible bid in the informal bidding process.  |  |                |                               |
| 7. Public input and/or items from the City Manager and City Council.  |  |                |                               |
| <b>III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:</b>   |  |                |                               |
| <b>IV. PUBLIC HEARINGS: 6:00 P.M.</b>   |  | Action         | Carleen Herring/<br>Region IV |
| 1. Request to adopt a resolution authorizing the Mayor to sign and submit the application materials for an Idaho Community Development Block Grant (ICDBG) to partially finance infrastructure development for Clif Bar’s new baking facility.  |  | Action         | Jonathan Spendlove            |
| 2. Request for a PUD Agreement Amendment to amend the Magic Valley Mall, LLC PUD Agreement #215 to allow a modification to the sign criteria on property located at 1485 Pole Line Road East.   |  | Action         | Jonathan Spendlove            |
| 3. Request for a PUD Agreement Amendment to amend the WS&V PUD Agreement #263 to allow a mixed use development; consisting of professional and residential uses, on the remaining four (4) undeveloped lots within the WS&V First Amended Subdivision-A PUD, consisting of lots 2-5 Block 1 and totaling 16 (+/-) acres, located west of the 1000 block of Field Stream Way and southwest of Cheney Drive West, extended. |  |                |                               |
| <b>V. ADJOURNMENT TO: Executive Sessions:</b>   |  |                |                               |
| 1. 67-2345 (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. The mere presence of legal counsel at an executive session does not satisfy this requirement.  |  |                |                               |

*Any person(s) needing special accommodations to participate in the above noticed meeting could contact Leila Sanchez at (208) 735-7287 at least two working days before the meeting. Si desea esta información en español, llame Leila Sanchez (208)735-7287.*

### **Twin Falls City Council-Public Hearing Procedures for Zoning Requests**

- 1. Prior to opening the first Public Hearing of the session, the Mayor shall review the public hearing procedures.**
  - 2. Individuals wishing to testify or speak before the City Council shall wait to be recognized by the Mayor, approach the microphone/podium, state their name and address, then proceed with their comments. Following their statements, they shall write their name and address on the record sheet(s) provided by the City Clerk. The City Clerk shall make an audio recording of the Public Hearing.**
  - 3. The Applicant, or the spokesperson for the Applicant, will make a presentation on the application/request (request). No changes to the request may be made by the applicant after the publication of the Notice of Public Hearing. The presentation should include the following:**
    - A complete explanation and description of the request.**
    - Why the request is being made.**
    - Location of the Property.**
    - Impacts on the surrounding properties and efforts to mitigate those impacts.**

**Applicant is limited to 15 minutes, unless a written request for additional time is received, at least 72 hours prior to the hearing, and granted by the Mayor.**
  - 4. A City Staff Report shall summarize the application and history of the request.**
    - The City Council may ask questions of staff or the applicant pertaining to the request.**
  - 5. The general public will then be given the opportunity to provide their testimony regarding the request. The Mayor may limit public testimony to no less than two minutes per person.**
    - Five or more individuals, having received personal public notice of the application under consideration, may select by written petition, a spokesperson. The written petition must be received at least 72 hours prior to the hearing and must be granted by the mayor. The spokesperson shall be limited to 15 minutes.**
    - Written comments, including e-mail, shall be either read into the record or displayed to the public on the overhead projector.**
    - Following the Public Testimony, the applicant is permitted five (5) minutes to respond to Public Testimony.**
  - 6. Following the Public Testimony and Applicant's response, the hearing shall continue. The City Council, as recognized by the Mayor, shall be allowed to question the Applicant, Staff or anyone who has testified. The Mayor may again establish time limits.**
  - 7. The Mayor shall close the Public Hearing. The City Council shall deliberate on the request. Deliberations and decisions shall be based upon the information and testimony provided during the Public Hearing. Once the Public Hearing is closed, additional testimony from the staff, applicant or public is not allowed. Legal or procedural questions may be directed to the City Attorney.**
- \* Any person not conforming to the above rules may be prohibited from speaking. Persons refusing to comply with such prohibitions may be asked to leave the hearing and, thereafter removed from the room by order of the Mayor.**

*Office of the Mayor  
City of Twin Falls, Idaho*

# Proclamation

## Girl Scout Week

**WHEREAS**, March 12, 2014, marks the 102<sup>nd</sup> anniversary of Girl Scouts of the USA, founded by Juliette Gordon Low in 1912 in Savannah, Georgia; and,

**WHEREAS**, throughout its distinguished history, Girl Scouting has inspired millions of girls and women with courage, confidence, and character to make the world a better place; and,

**WHEREAS**, through the Girl Scout Leadership Experience girls develop the skills and lessons that will serve them throughout their lives so that they may contribute to their communities; and,

**WHEREAS**, Girl Scouting takes an active role in increasing girls' awareness of the opportunities in math, science, sports, technology, and many fields of interest that can expand their horizons; and,

**WHEREAS**, current Girl Scout members nationwide will be celebrating this American tradition, and welcome girls from every background to join;

**NOW, THEREFORE**, I, Don Hall, by virtue of the authority vested in me as Mayor of Twin Falls, do hereby applaud the commitment Girl Scouting has made to support the leadership development of America's girls and proudly proclaim the week of March 12, 2014, as Girl Scout Week, in the City of Twin Falls and urge all City of Twin Falls citizens to join in this observance.

In witness whereof I have hereunto set my hand and caused this seal to be affixed.

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Mayor Don Hall

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Deputy City Clerk Leila A. Sanchez

March 10, 2014



P.O. Box 1907

321 Second Avenue East

Twin Falls, Idaho 83303-1907

Fax: (208) 736-2296

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### ***FAIR HOUSING MONTH PROCLAMATION***

*WHEREAS, April 2014 marks the 46th anniversary of the passage of Title VIII of the Civil Rights Act of 1968, commonly known as the Federal Fair Housing Act; and*

*WHEREAS, the Idaho Human Rights Commission Act has prohibited discrimination in housing since 1969; and*

*WHEREAS, equal opportunity for all-regardless of race, color, religion, sex, disability, familial status or national origin-is a fundamental goal of our nation, state and city; and*

*WHEREAS, equal access to housing is an important component of this goal-as fundamental as the right to equal education and employment; and*

*WHEREAS, housing is a critical component of family and community health and stability and*

*WHEREAS, housing choice impacts our children's access to education, our ability to seek and retain employment options, the cultural benefits we enjoy, the extent of our exposure to crime and drugs, and the quality of health care we receive in emergencies; and*

*WHEREAS, the laws of this nation and our state seek to ensure such equality of choice for all transactions involving housing; and*

*WHEREAS, ongoing education, outreach and monitoring are key to raising awareness of fair housing principles, practices, rights and responsibilities; and*

*WHEREAS, only through continued cooperation, commitment and support of all Idahoans can barriers to fair housing be removed;*

*NOW, THEREFORE, I, Don Hall, Mayor of City of Twin Falls, Twin Falls County, do hereby proclaim April 2014 to be **FAIR HOUSING MONTH** in the City of Twin Falls/Twin Falls County, State of Idaho.*

*IN WITNESS WHEREOF, I have hereunto set my hand at the City of Twin Falls/Twin Falls County in Twin Falls on this 10<sup>th</sup> day of March in the year of our Lord 2014.*

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*Don Hall  
Mayor of Twin Falls*

*Attest: \_\_\_\_\_  
Leila A. Sanchez*

COUNCIL MEMBERS:

|                 |          |               |                  |                 |          |                     |
|-----------------|----------|---------------|------------------|-----------------|----------|---------------------|
| Suzanne Hawkins | Jim Munn | Shawn Barigar | Chris Talkington | Gregory Lanting | Don Hall | Rebecca Mills Sojka |
| Vice Mayor      |          |               |                  |                 | Mayor    |                     |



**MINUTES**  
**Meeting of the Twin Falls City Council**  
**Tuesday, February 18, 2014**  
**City Council Chambers**  
**305 3<sup>rd</sup> Avenue East -Twin Falls, Idaho**

**5:00 P.M.**

**PLEDGE OF ALLEGIANCE TO THE FLAG**  
**CONFIRMATION OF QUORUM**  
**INTRODUCTION OF STAFF**  
**CONSIDERATION OF THE AMENDMENTS TO THE AGENDA**  
**PROCLAMATIONS**

**GENERAL PUBLIC INPUT**

| AGENDA ITEMS  | Purpose                        | By:  |
|---|--------------------------------|--|
| <b>I. <u>CONSENT CALENDAR:</u></b>  |                                |  |
| 1. Consideration of a request to approve the accounts payable for February 11-17, 2014.   | Action                         | <u>Staff Report</u>  |
| 2. Consideration of a request to approve the minutes from the following City Council meetings: January 13, January 21, January 27, and February 3, 2014.  | Action                         | Sharon Bryan<br>Leila Sanchez                                      |
| 3. Authorize the Mayor to sign the Completion of Right of Way Activities for three Local Highway Safety Improvement Projects (keys 13544, 13545, and 13546)   | Action                         | Jackie Fields  |
| <b>II. <u>ITEMS FOR CONSIDERATION:</u></b>  |                                |  |
| 1. Presentation of POST certificates to the following individuals before the Twin Falls City Council: Officer Brad Baisch, Officer Denis Suljevic, Officer Jerry Hutchison, Officer Dan Heil, Detective Nate Silvester, and Detective Eric Barzee.                      | Action                         | Chief Brian Pike,<br>Capt. Anthony Barnhart, and Capt. Bryan Krear |
| 2. Request from Local 1556 to support legislation being proposed at the Idaho Legislature.  | Discussion and Possible Action | Ed Morris  |
| 3. Present Council with an update regarding the Wood Waste site.  | Discussion and Possible Action | Jon Caton  |
| 4. Discussion and possible action seeking direction on how to proceed with Canyon Springs grade after impacts from construction traffic during the Waste Water Treatment Plant expansion, along with a request for direction in regard to public access to Auger Falls. | Discussion and Possible Action | Troy Vitek   |
| 5. Discussion and a request for direction regarding the City's regulation of on-street large truck parking.   | Discussion and Possible Action | Mitch Humble   |
| 6. Consideration to authorize the City Manager to sign an agreement with Kushlan & Associates to review and assist the City Manager in aligning the organization around the City's 2030 Strategic Plan.   | Discussion and Possible Action | Travis Rothweiler  |
| 7. Discussion on City Council advisory committees/commissions member appointment process.   | Discussion and Possible Action | Don Hall   |
| 8. Public input and/or items from the City Manager and City Council.  |                                |  |
| 9. Executive Session 67-2345( c ) To conduct deliberations concerning labor negotiations <b>or to acquire an interest in real property which is not owned by a public agency.</b>   |                                |  |
| <b>III. <u>ADVISORY BOARD REPORTS/ANNOUNCEMENTS:</u></b>  |                                |  |
| <b>IV. <u>PUBLIC HEARINGS:</u>      6:00    None.</b>   |                                |  |
| <b>V. <u>ADJOURNMENT:</u></b>   |                                |  |

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Present: Suzanne Hawkins, Jim Munn, Shawn Barigar, Chris Talkington, Greg Lanting, Don Hall, Rebecca Mills Sojka

Staff Present: City Manager Travis Rothweiler, City Attorney Fritz Wonderlich, Community Development Director Mitchel Humble, Public Works Director Jon Caton, Chief Brian Pike, City Engineer Jacqueline Fields, Captain Anthony Barnhart, Captain Bryan Krear, Assistant City Engineer Troy Vitek, Streets Department Director Dean Littler, Deputy City Clerk/Recording Secretary Leila A. Sanchez.

Mayor Hall called the meeting to order at 5:00 p.m. He then invited all present, who wished to, to recite the pledge of Allegiance to the Flag. A quorum is present.

**CONSIDERATION OF THE AMENDMENTS TO THE AGENDA:**

City Manager Rothweiler requested the following to be removed from the Items for Consideration:

7. Discussion on City Council advisory committees/commissions member appointment process.

**MOTION:**

Councilperson Talkington made the motion to approve the amendment to the agenda. The motion was seconded by Councilperson Lanting and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

**PROCLAMATIONS: None**

**GENERAL PUBLIC INPUT: None**

**I. CONSENT CALENDAR:**

1. Consideration of a request to approve the accounts payable for February 11-17, 2014, \$368,967.50 and Payroll, Feb 14, 2014, \$115,031.68
2. Consideration of a request to approve the minutes from the following City Council meetings: January 13, January 21, January 27, and February 3, 2014.
3. Authorize the Mayor to sign the Completion of Right of Way Activities for three Local Highway Safety Improvement Projects (keys 13544, 13545, and 13546)

**MOTION:**

Councilperson Lanting made the motion to approve the Consent Calendar as presented. The motion was seconded by Councilperson Hawkins.

Discussion followed.

-Definition of Stop Bars

Roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

**II. ITEMS FOR CONSIDERATION:**

1. Presentation of POST certificates to the following individuals before the Twin Falls City Council: Officer Brad Baisch, Officer Denis Suljevic, Officer Jerry Hutchison, Officer Dan Heil, Detective Nate Silvester, and Detective Eric Barzee.

Captain Barnhart gave the presentation.

Mayor Hall and Chief Pike presented certificates to Officer Brad Baisch, Officer Denis Suljevic, Officer Jerry Hutchison, and Officer Dan Heil.

Captain Bryan Krear gave the presentation.

Mayor Hall and Chief Pike presented certificates to Detective Nate Silvester and Detective Eric Barzee.

2. Request from Local 1556 to support legislation being proposed at the Idaho Legislature.

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Ed Morris explained the request. Members of Local 1556 are seeking support from the City Council on legislation that would amend the Workers' Compensation Act.

Majority of the Council stated they would like to review Senate Bill 1273, prior to making a decision on the request.

Discussion followed.

- Firefighter occupational diseases
- Burden of proof of diseases
- Cost Summary of Workers' Compensation
- Fiscal impact on taxpayers throughout the state
- Component in the bill addressing fraudulent use

Councilperson Barigar stated that Senate Bill 1273 is on line. The estimated total fiscal impact for state government entities is approximately \$48,500 to \$165,000, with no impact to the general fund. The bill outlines the presumptive diseases.

Mayor Hall requested that the *Item for Consideration* from Local 1556 to support legislation being proposed at the Idaho Legislature be brought back to the Council on February 24, 2014.

3. Present Council with an update regarding the Wood Waste site.

Public Works Director Caton gave an update on the City's wood waste site located at 967 Rose Street. The site was originally intended to provide a convenient place for citizens to dispose of their tree trimmings and landscape waste. The past years the site has been used for dumping trash. Last year, Southern Idaho Solid Waste, for many reasons, is unable to process the wood waste. Currently there are approximately 300 truckloads to process.

Staff recommends that the City inform and educate the public on suitable alternatives to the wood waste site including regular curbside garbage pickup, local waste transfer station, landfill and personal recycling of these items. The Street Department intends to clean up the site using the most economical means. Staff recommends that the wood waste processing site remain closed and after clean-up, discontinue wood and other solid waste processing and transporting to the landfill.

Staff is seeking Council's direction.

Discussion followed.

- Curbside wood waste
- Education period for citizens
- Possible fire hazard at wood waste site
- Breeding ground for rodents, etc.
- Signage at wood waste site indicating wood waste locations
- Possible purchase of Southern Idaho Solid Waste's used wood waste chipper

Streets Department Director Littler explained the Streets Department is unable to process the wood waste at the current site. The City does not own a chipper. Southern Idaho Solid Waste purchased a chipper and is unable to run the chipper at the City's wood waste site. Southern Idaho Solid Waste will have the chipper at designated locations throughout Southern Idaho. Locally, wood waste to be chipped can be sent to a location south of the Airport.

Public Works Director Caton stated that Southern Idaho Solid Waste will accept waste at the transfer station and landfill. Curbside wood waste combined with trash is sent to the landfill.

Streets Department Director Littler explained the costs associated with purchasing the "old" wood waste chipper from Southern Idaho Solid Waste. Costs would entail the purchase of a truck for transport of the equipment, fuel, repair, and manpower costs. Southern Idaho Solid Waste has indicated they will assist the Streets Department in chipping the wood waste at the current site.

**MOTION:**

Councilperson Munn made the motion to permanently close the wood waste located at Rose Street and South Park West, and secondly include to dispose and clean out existing wood waste site and place reasonable signage from the Street Department stating that wood waste can be disposed of at HUB Butte or dispose at transfer station.

Councilperson Talkington made an amendment to the motion to include an aggressive advertising awareness program through the City services as to what the public can and cannot do.

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Councilperson Munn requested that the verbiage "to include an aggressive advertising awareness program through the City services be added to his motion. Councilperson Barigar concurred.

Roll call vote showed all members present voted in favor of them motion. Approved 7 to 0.

4. Discussion and possible action seeking direction on how to proceed with Canyon Springs grade after impacts from construction traffic during the Waste Water Treatment Plant expansion, along with a request for direction in regard to public access to Auger Falls.

Troy Vitek, Assistant City Engineer, gave an update on Waste Water Treatment Plant.

With the estimated 24 heavy concrete trucks a day at the peak of construction, Canyon Springs Road would be vastly impacted and show signs of wear, this combined with impacts to citizens and their safety on the roadway. Staff would like to discuss options with the Council and determine the future course of action.

Options may include the cost of addressing the wear on Canyon Springs Grade as part of the Sewer Bond improvements and address the wear in a future streets project.

In addition, he asked the following questions: 1) Does the council wish the grade to function in the same way it currently does with two small lanes and full pedestrian access. Reconstruction efforts currently are estimated at \$700k/lane mile. 2) Limit traffic to one lane through signalization which provides pedestrians more room but impacts neighboring residences as vehicles stack up waiting for the signal to change at the top of the grade. This option would require installation of a timed signal estimated at \$500k in addition to the \$700k/lane mile listed above. 3) Install two small lanes, place a jersey barrier separating the vehicles from the pedestrians and provide a pedestrian walking area that is capable of handling people in a single file line. The cost of the jersey barrier and guard rail is estimated at \$160k in addition to the \$700k/lane mile listed above. Small pedestrian overhang walkways will need to be constructed in several locations due to width issues and are estimated at \$100k. 4) Reconstruct the roadway to accommodate two lanes each direction and a wider pedestrian walking area. This is by far the most far-reaching and expensive project at approximately \$1.5million/lane mile. This would require acquiring easements and blasting of the existing wall, as well as stabilizing the existing slope and constructing large retaining walls. Traffic control during construction would be extreme.

Staff recommends that the Council discuss the options and direct Staff with a recommendation of how to proceed with reconstruction of the Canyon Springs Grade and Auger Falls Access.

Council discussion followed regarding the following options:

- Rock blasting the canyon wall
- Involve the public on options (pros/cons)
- Closing Canyon Springs Road to pedestrians
- Use of foregone balance to widen the road

City Manager Rothweiler explained the use of the foregone balance adds to the permanent revenue streams of the City. The City Council has the ability to allocate the foregone balance during the appropriation process. Based upon the numbers that staff provided, it would take a few years of accumulated foregone balance after it was collected to be able to cover some of the projects. Currently, the City's foregone balance is approximately \$1.472 million. The options staff provided range from \$1 million to \$3.5 million projects. Another option would be to use tax resources as they were captured, whether that would be foregone balance, direct appropriation process, as well as the use of sewer bond proceeds that may not be used directly for the WWTP facility or collections. This may be an eligible expense because the cause and the damage to the roadway would be as a result of the construction. The challenge is whether there will be enough money. At the 60% review of the project, the WWTP project was coming in at \$34 Million. The bond sale captured \$39.5 million. Capacity fees and connection fees accumulated amounts to \$3.4 million. With the project at \$34 million and adding \$6 million to offset some of the improvements to the collection system, there appears to be some amount for roadway improvement, but it is important to realize the engineering estimates are preliminary and potential change orders may need to be applied to the project.

The Engineering Department places the City on an annual project list on an eight year rotation basis. The Council could forego projects on the project list and dedicate available resources under the constrained revenue sources to apply to the roadway project. Bond proceeds can also be used.

Streets Department Superintendent Littler stated his concern of spending money on road improvements prior to addressing rock falls. Road construction complicates the issue with rock fall.

Council discussion followed.

- Pedestrian access needs to be addressed
- Cost estimate to create a pedestrian trail
- Stabilization of roadway / unstable wall

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- Weight limits of concrete trucks
- Traffic control
- Public education

Assistant City Engineer Vitek stated that construction will begin in April. He stated he will come back before Council with information requested.

City Manager Rothweiler stated staff has received Council input and will bring back to Council options with costs, and provide a series of financial opportunities for review and consideration.

Assistant City Engineer Vitek explained that with the WWTP upgrades an extremely large area will be excavated for the IFAS system and secondary Clarifier. Staff is recommending the excavated material be transported to Auger Falls and placed in an area identified in the attached exhibit. The engineering consultants estimate 33 trucks a day hauling material from the WWTP to Auger Falls in 20 cubic yard dump trucks. These are extremely large vehicles on a narrow roadway. Staff feels this is a safety issue with people who plan on using Auger Falls as a recreation facility during construction. Options are to 1) Require the contractor to haul materials elsewhere. This would be a substantial cost to the project and would require smaller street licensed vehicles resulting in a larger number of loads. This would impact Canyon Springs grade even more and the safety hazard would be shifted there. 2) Close Auger Falls throughout the duration of the project. This of course impacts those who use the site for recreation. 3) Allow only the contractor to use Auger Falls from 8:00am to 5:30pm Monday through Friday then the public only from 5:30pm to 8:00am the next morning and all day Saturday and Sunday during the peak months of construction.

Council discussion followed.

- Time frame of project
- Ramifications of placing time restrictions on the contractor
- Compromise of time periods for use by contractor and public
- Signage at top of grade indicating public use of Auger Falls

Parks & Recreation Director Bowyer stated the large user groups of Auger Falls indicated they are not in favor of closing Auger Falls. He stated his support of allowing the contractor use of Auger Falls from 8:00 a.m. to 5:30 p.m. Monday through Friday, and public use from 5:30 p.m. to 8:00 a.m. the next morning and all day Saturday and Sunday during the peak months of construction.

**MOTION:**

Councilperson Talkington made the motion to approve Option 3, to allow only the contractor to use Auger Falls from 8:00 a.m. to 5:30 p.m., Monday through Friday; the public only from 5:30 p.m. to 8:00 a.m., the next morning and all day Saturday and Sunday during the peak months of construction. The motion was seconded by Councilperson Lanting and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

5. Discussion and a request for direction regarding the City's regulation of on-street large truck parking.

Community Development Director Humble explained the request.

Staff recommends that the Council authorize staff to prepare an amendment to City Code 9-6-8 regarding the regulation of on-street large truck parking.

Staff is requesting Council direction.

- Fall/Spring Fred Meyer and Walmart trucks
- Issuance of citations
- Review Idaho cities codes on truck parking
- Trash in the North Haven area
- ZOAC's opinion on the regulation of on-street large truck parking

Community Development Director Humble stated he would not call Fred Meyer and Walmart a truck parking lot because they are making deliveries. Issues would occur if the stores were selling parking spaces to trucks as overnight storage.

The Zoning Ordinance Amendment Committee was established to deal with zoning ordinance amendments. The Zoning Ordinance Amendment Committee has not discussed the City's regulation of on-street large truck parking. Council may direct ZOAC to review Title 9.

- Big trucks in a C-1 Zone
- Nuisance of trucks in North Haven
- Trash in the area

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- Keeping City clean and friendly
- Measuring complaints received

Community Development Director Humble stated discussion was made adding signage in the area.

City Manager Rothweiler stated that signage has been placed in other areas including the Shilo Inn area because of the high volume of complaints.

Community Development Director Humble stated that the Police Department traffic sergeant has indicated that a large number of complaints have been received for the North Haven area. Dispatch will explain to the caller that the trucks are legally allowed to park in the area. Dispatch does not count the number of complaints. Code Enforcement has received five complaints.

Gerald Martens, property owner and developer, spoke in favor of the regulating on-street parking and signage. He explained that 17 trucks were parked in the neighborhood the past weekend, 9 trucks had generators running, and most of the trucks are unoccupied.

Bob Veeh, Canyonside Realty, explained that trucks parking on the street are detrimental to marketing of the site.

Evan Robertson, property owner, stated that nightly, the road is down to a single lane, because trucks are parking on both sides of the street. He spoke in favor of signage in the area.

**MOTION:**

Councilperson Talkington made the motion that the Council issue a code amendment to 9-6-8 allowing large truck parking only in the M-1 and M-2 Zones. The motion was seconded by Councilperson Munn.

Councilperson Mills Sojka stated that she has not received enough information to make a decision on this motion. She stated that on-street parking has not been addressed in the Canyon Crest Drive and North College between Falls and Locust and asked the process. She stated she was bothered that the request presented came up so quickly but the other on-street parking has not been addressed.

Community Development Director Humble stated that the on-street parking at Canyon Crest is residential cars in front of the River Crest Apartment Complex. No parking signage can be placed on the street. Staff did not believe there was a big enough problem to post signs.

Councilperson Mills Sojka spoke in favor of signage in the areas discussed.

Roll call vote showed Councilpersons Hawkins, Munn, Barigar, Talkington, Lanting, and Hall voted in favor of the motion. Councilperson Mills Sojka voted against. Approved 6 to 1.

City Manager Rothweiler stated that staff will look at the parking issues at the Canyon Crest location.

6. Consideration to authorize the City Manager to sign an agreement with Kushlan & Associates to review and assist the City Manager in aligning the organization around the City's 2030 Strategic Plan.

City Manager Rothweiler explained the request. The recent departure of the Assistant to the City Manager, in addition to the impending retirement of several key department directors, will translate into an organizational transition, managed or not. To ensure the most effective long-term outcomes, it is incumbent on leadership to purposefully move the organization to a well-considered new era.

In the agreement, as a part of the scope, the consultant and the City Manager will review the current organizational structure, seek comments and thoughts from members of the City Council and City's staff, and explore opportunities to enhance organizational efficiency and effectiveness. At the end of the project, the consultant will assist the City Manager in developing a reorganization strategy, including an implementation strategy that will be presented to the City Council for its review.

Council discussion followed.  
-Time frame of the agreement

City Manager Rothweiler reviewed the steps in the agreement and discussed the temporary internal internship program. He estimated that the project will be completed in six months and a course of action can be implemented in conjunction with the budgeting process.

- Transitions in the community
- Cost of the contract

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City Manager Rothweiler stated that the cost of approximately \$20,000 will be paid for with salary savings from the vacated assistant to the city manager position that recently occurred. He stated for clarification that the agreement will not go beyond June 2014. The adjustment will be made to the contract.

Councilperson Talkington stated his concern of the City Manager's ability to run the City effectively and monitor the strategic plan. He suggested the hiring of an ombudsman to assist the City Manager.

-Deadline date of June 2014

**MOTION:**

Councilperson Lanting made the motion to authorize the City Manager to sign an agreement with Kushlan & Associates to review and assist the City Manager in aligning the organization around the City's 2030 Strategic Plan for the expenditure of up to \$20,000. The motion was seconded by Councilperson Mills Sojka.

-Clarification of expenditure not to exceed \$20,000

Roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

7. Public input and/or items from the City Manager and City Council.

Councilperson Lanting gave an update on the Friends of Muni Tournament.

Councilperson Barigar stated for clarification that a comment was made February 10, 2014, during the presentation on the Twin Falls School District Bond Levy Election 2014, by Councilperson Mills Sojka that 85% of our citizens in Twin Falls are within the poverty range and in the lower income. The comment was picked up in a Times News article. This was an extreme overstatement of that number. In fact, the U.S. Census Bureau reports the city's persons below poverty level are 17%, 15.1 % in the state, and 15.4% in the County. The clarification is being made because they get picked up in newspaper articles and then are all over the internet, challenging us in the recruitment of companies and in showing a positive image of the community.

Vice Mayor Hall stated he spoke to Councilperson Mills Sojka prior to the meeting and she stated she would go back and research. Vice Mayor Hall stated that staff contacted Carleen Herring, Region IV, who provided the 2010 American Communities Report that showed all families below the poverty level is 14% and 17% in the Twin Falls area.

Councilperson Talkington stated that he wanted to refute the comments with some figures. Idaho as a whole, not Twin Falls, has the lowest weekly family paycheck of any state of the nation.

Councilperson Mills Sojka thanked Councilperson Barigar for bringing it to her attention. She stated that she didn't mean to say poverty level; she was meaning to say low income. The median household income is \$41,000. She was referring to the level of income in our community. There are different charts in different areas where low income falls but she would not consider \$41,000 as being upper income level.

Mayor Hall stated that he has information if anyone is interested.

8. Executive Session 67-2345( c ) To conduct deliberations concerning labor negotiations **or to acquire an interest in real property which is not owned by a public agency.**

**MOTION:**

Councilperson Lanting made the motion to adjourn to Executive Session 67-2345( c ). The motion was seconded by Vice Mayor Hawkins and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

**III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:**

**IV. PUBLIC HEARINGS:        6:00    None.**

**V. ADJOURNMENT:        The meeting adjourned at 7:19 p.m.**

**COUNCIL MEMBERS:**

|                 |          |               |                  |                 |          |                     |
|-----------------|----------|---------------|------------------|-----------------|----------|---------------------|
| Suzanne Hawkins | Jim Munn | Shawn Barigar | Chris Talkington | Gregory Lanting | Don Hall | Rebecca Mills Sojka |
| Vice Mayor      |          |               |                  |                 | Mayor    |                     |



**MINUTES**  
**Meeting of the Twin Falls City Council**  
**Monday, February 24, 2014**  
**City Council Chambers**  
**305 3rd Avenue East -Twin Falls, Idaho**

**5:00 P.M.**

**PLEDGE OF ALLEGIANCE TO THE FLAG**  
**Boy Scouts from Troop 74.**  
**CONFIRMATION OF QUORUM**  
**INTRODUCTION OF STAFF**  
**CONSIDERATION OF THE AMENDMENTS TO THE AGENDA**  
**PROCLAMATIONS: None**

**GENERAL PUBLIC INPUT**

| AGENDA ITEMS  | Purpose                    | By:                                    |
|---|----------------------------|--|
| <b>I. <u>CONSENT CALENDAR:</u></b>  |                            |  |
| 1. Consideration of a request to approve the Accounts Payable for February 19 – 24, 2014.   | Action                     | <u>Staff Report</u>                    |
| 2. Consideration of a request to approve the annual Saint Patrick’s Day Parade Application and Special Event Celebration sponsored by Bev and Steve O’Connor to be held on Monday, March 17, 2014.                    | Action                     | Sharon Bryan<br>Sgt. Ryan Howe         |
| 3. Consideration of a request to approve the Findings of Fact, Conclusions of Law and Decisions for Cedarpark #10 Subdivision.  | Action                     | Mitchel Humble                         |
| <b>II. <u>ITEMS FOR CONSIDERATION:</u></b>  |                            |  |
| 1. Consideration of a request to waive the residency requirement for Dan Olmstead during the last 18 months of his second term on the Airport Advisory Board.   | Action                     | Bill Carberry                          |
| 2. Consideration of a request to authorize the Mayor to sign the Sub-Agreement Material Purchase Contract for Local Falls Ave. Intersection Improvements, Key No. 13544 and approve payment of the local match.       | Action<br>Action<br>Update | Rob Bohling<br>Ed Morris<br>Lorie Race |
| 3. An update on the \$38 million bond issuance for the voter-approved projects and improvements at the City’s Waste Water Treatment Plant.  | Action                     | Jacqueline Fields                      |
| 4. Consideration of a request to approve the implementation of a Cross-Connection Program.  | Action                     | Mitchel Humble                         |
| 5. Consideration of a request to adopt an ordinance for a Zoning District Change and Zoning Map Amendment from R-4 to R-4 PRO for property located at 840 Addison Avenue.   | Action                     | Mitchel Humble                         |
| 6. Consideration of a request to adopt an ordinance amending City Code 9-6-8 regarding the City’s regulation of on-street large truck parking.  |                            |  |
| 7. Public input and/or items from the City Manager and City Council.  |                            |  |
| <b>III. <u>ADVISORY BOARD REPORTS/ANNOUNCEMENTS:</u></b>  |                            |  |
| <b>IV. <u>PUBLIC HEARINGS:</u> <b>6:00 P.M.</b></b>   |                            |  |
| 1. Public hearing to consider adoption of a resolution authorizing the Mayor to sign and submit an application to the Idaho Department of Commerce to partially finance improvements to the Twin Falls Senior Center. | Action                     | Jeanette Roe/<br>TF Senior Center      |
| 2. Public Hearing to consider the City’s intent to dispose of a 6,200± square foot portion of a City owned lot located at # on 2nd Avenue South, Block 119 Lots 9 & 10.   | Action                     | Melinda Anderson                       |
| <b>V. <u>ADJOURNMENT:</u></b>   |                            |  |

*Any person(s) needing special accommodations to participate in the above noticed meeting could contact Leila Sanchez at (208) 735-7287 at least two working days before the meeting. Si desea esta información en español, llame Leila Sanchez (208)735-7287.*

Present: Suzanne Hawkins, Jim Munn, Shawn Barigar, Chris Talkington, Greg Lanting, Don Hall, Rebecca Mills Sojka

Staff Present: City Manager Travis Rothweiler, City Attorney Fritz Wonderlich, Community Development Director Mitchel Humble, Public Works Director Jon Caton, Sgt. Ryan Howe, Airport Manager Bill Carberry, Water Superintendent Rob Bohling, Chief Finance Director Lorie Race, City Engineer Jacqueline Fields, Economic Development Director Melinda Anderson, Deputy City Clerk/Recording Secretary Leila A. Sanchez.

Mayor Hall called the meeting to order at 5:00 p.m. He then invited all present, who wished to, to recite the pledge of Allegiance to the Flag. Boy Scout Troop 74 led the pledge of Allegiance to the Flag. A quorum is present.

**CONSIDERATION OF THE AMENDMENTS TO THE AGENDA:**

City Manager Rothweiler requested a change to the lineup for Items for Consideration.

**PROCLAMATIONS: None**

**GENERAL PUBLIC INPUT: None**

**AGENDA ITEMS**

**I. CONSENT CALENDAR:**

1. Consideration of a request to approve the Accounts Payable for February 19 – 24, 2014, total: \$1,156,377.95; and Payroll for Feb 25, 2014; \$5,064.
2. Consideration of a request to approve the annual Saint Patrick's Day Parade Application and Special Event Celebration sponsored by Bev and Steve O'Connor to be held on Monday, March 17, 2014.
3. Consideration of a request to approve the Findings of Fact, Conclusions of Law and Decisions for Cedarpark #10 Subdivision.

Council discussion followed.

-Accounts Payable to Bank of New York for \$715,000. Chief Finance Officer Race stated that the payment was made on the existing debt. City Manager Rothweiler stated that all fees associated with the new debt will be taken out of the proceeds.

-To purchase bonds, local citizens may contact Cameron Arial with Zions Bank. This should be done prior to the issuance of bonds.

**MOTION:**

Councilperson Lanting made a motion to approve the Consent Calendar as presented. The motion was seconded by Councilperson Barigar and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

**II. ITEMS FOR CONSIDERATION:**

1. Consideration of a request to waive the residency requirement for Dan Olmstead during the last 18 months of his second term on the Airport Advisory Board.

Airport Manager Carberry explained the request.

Dan Olmstead has attended meetings regularly and has been a contributing member to the Airport Board. Staff recommends the City Council waive the city residency requirement for the remainder of Dan Olmstead's current term as a member of the Airport Board.

**MOTION:**

Councilperson Talkington made the motion to waive the residency requirement for Dan Olmstead during the last 18 months of his second term on the Airport Advisory Board. The motion was seconded by Councilperson Lanting and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

2. Consideration of a request to authorize the Mayor to sign the Sub-Agreement Material Purchase Contract for Local Falls Ave. Intersection Improvements, Key No. 13544 and approve payment of the local match.

City Engineer Fields explained the request.

Staff recommends that the Council authorize the Mayor sign the Sub-Agreement Material Purchase Contract for Local Falls Ave. Intersection Improvements, Key 13544 and approve payment of \$1,000 towards the match for the project.

**MOTION:**

Vice Mayor Hawkins made a motion to authorize the Mayor to sign the Sub-Agreement Material Purchase Contract for Local Falls Ave. Intersection Improvements, Key No. 13544 and approve the local match payment of \$1,000. The motion was seconded by Councilperson Munn and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

Council discussion followed on the startup of the signal at the intersection of North College Road and Fillmore Street will start up on March 3, 2014.

4. Consideration of a request to approve a letter of support for SB1273: Firefighter presumptive illness.

Ed Morris, Twin Falls Firefighter Local 1556, explained the request.

The Twin Falls Firefighter Local 1556 and the Professional Firefighters of Idaho (PFFI) would like to ask for your support on Senate Bill 1273.

**MOTION:**

Councilperson Munn made the motion to approve the letter to support for Senate Bill 1273: Firefighter presumptive illness. The motion was seconded by Councilperson Barigar.

Council discussion followed.

Councilperson Talkington stated the average impact on overall department budgets in the State is 1/10<sup>th</sup> of a percent off 44/100's of 1% which translated dollars is \$48,500 to \$165,000 annually of all Idaho government entities.

Councilperson Mills Sojka stated that the Association of Idaho Cities is taking a neutral stand on Senate Bill 1273, therefore she will remain neutral.

Mayor Hall stated he understands the hazards of chemicals and asked what technology is being used as turnouts to shield firefighters. Ed Morris stated that the International Fire Chiefs and other groups are working on positive pressure turnouts where exhalation goes in and creates a positive pressure inside, which will help keep some of the smoke out. The Fire Department is making sure repository protection is being used at the right times. Turnouts are cleaned out on a regular basis and inspected on an annual semi basis.

Councilperson Lanting stated that he would be in favor of replacing tanks.

Roll call vote showed Councilpersons Hawkins, Munn, Barigar, Talkington, Lanting, and Hall voted in favor of the motion. Councilperson Mills Sojka abstained from voting. Approved 6 to 0. 1 abstained.

5. An update on the \$38 million bond issuance for the voter-approved projects and improvements at the City's Waste Water Treatment Plant.

Chief Finance Officer Race gave the update on the bond issuance and background of why the City is using the Idaho Bond Bank, and two different types of sales. The Idaho Bond Bank has easy access to the capital markets and by issuing debt through the bond bank the City benefits by a better interest rate. Their credit rating is typically rated AA1, which is high grade for long term debt; AAA is considered prime. The City benefits by having lower underwriting costs and because of the state shared revenues' attractive feature for bond buyers it can result in even lower rates. The two kinds of sales are negotiated and competitive. A negotiated sale is used when you need to explain the terms of the sale. A negotiated sale is what the City has done in the past. A competitive sale is straight forward and easily explainable. Because of its competitive nature, it typically results in the best rates. The City has used this for the last two sales. On February 12, 2014, bonds were sold. The total issuance was \$51.6 Million.

There have been 182 bond sales in Idaho since 1990, and this was the largest competitive sale, with a record number of twelve bidders. When the sale was over, interest rates were ranging from 3.47% to 3.73% on the total issuance. The difference between the lowest and the highest bid will result in a total savings of more than \$5 million in total interest costs over the life of the debt. Because the City share of the debt has a shorter duration (twenty years) than the other bonding entity, the City's true interest cost is at 3.31%.

A credit rating is an evaluation of credit worthiness of the debtor, and is made by a rating agency on the debtor's ability to pay back the debt and the likelihood of default. AGM issued the City of Twin Falls a bond surety policy without going through the process or expense of having to be rated. The surety bond policy cost \$226,460. If the City was unable to obtain the policy, the City would be required to set aside \$3.5 million to be held in a debt reserve fund for the duration of the debt. This would have taken the deposit for the project construction fund from the \$39.5 Million to \$36.2 Million. Cameron Arial, Zion's Bank, shared that this is the first time his organization has seen a surety policy issued without going through the process of being rated.

The bonds were issued at a premium and were attractive to the investors based on the results. This was a very successful bond issuance for the City, but most importantly for the rate payers. The type of sale used saved millions of dollars in interest costs plus the strength of the Waste Water Fund allowed the City to not have tie up \$3.5 million in a debt reserve fund. These dollars will go directly to the project.

Council discussion followed.

- The City of Twin Falls paired up with the City of Jerome
- AA 1 rating
- Rate of 3.31% rate is out of the range of 3.47% – and 3.73%
- \$226,460 payment for surety policy

Chief Finance Officer Race stated that the City of Jerome's portion of the issuance was \$13.6 million. Twin Falls' portion was \$38 million. The AA 1 rating is typical of the Idaho Bond Bank's debt. The City of Jerome true interest cost (TIC) will be higher than the City's because their portion of the debt is longer (25 years). The \$226,460 is the cost the City pays to not have to place the \$3.5 million in the debt reserve fund.

City Manager Rothweiler stated that the true interest cost that is assessed is the average over the course of the entire 25 year period will be at 3.47%. The City of Twin Falls' TIC is 3.31% and the City is Jerome's TIC is 3.89%. The City of Twin Falls is not responsible for the entire 25 years. The interest being assessed in years 2021 – 2025 was substantially larger on the whole than the interest being issued in the first twenty years. This drove up the true interest costs of 3.47%, which is the responsibility of Jerome.

Councilperson Barigar commended Chief Finance Officer and her team for saving money for the ratepayers, allowing improvements to be made at less costs.

3. Consideration of a request to approve the implementation of a Cross-Connection Program.

Water Superintendent Bohling introduced Mike Brown with Department of Environmental Quality (DEQ).

Mike Brown, DEQ, explained that that in September, 2013, DEQ performed a Sanitary Survey. One of the significant deficiencies found was the lack of a Cross Connection Control Program as required by the Idaho Rules for Public Drinking Water Systems – Community Water Systems. Significant deficiencies pose a threat to human health through inaction or deficiencies in apparatus, plumbing and operations of the water systems. DEQ requires that a plan is in place within 180 days. He explained how backflow may occur in the drinking water system.

Water Superintendent Bohling explained a backflow device is not required for a hose bib and for pressure irrigation systems. Systems hooked to City water are required to have a backflow device on a lawn sprinkler system. A backflow device on a lawn sprinkler system helps protect the drinking water system and the homeowner's water supply.

In moving forward with the Cross – Connection Program the plan is to provide (1) public education through commercials, movie house clips, bill stuffers, blips on water bills, work with the local media, and making a specific site for backflow on the City's website. (2) Industry involvement, through landscape and maintenance companies, fire suppression companies and pipe companies. (3) Enforcement with the backing of City officials, compliance with the City's ordinance, and backing from the local DEQ. (4) Manpower from City employees from building inspection, water employees, meter readers, and lawn sprinkler/fire suppression companies. (5) Listing of certified testers on the City's web page, and require paperwork on file providing certification of tester and equipment. Requiring a city tester to agree on a set price that the Council deems fair. The average price for a tester is \$45.

Staff is seeking direction from the Council.

Council discussion followed.

- Homeowner costs associated with compliance
- Certified city tester
- Enforcement of compliance

Water Superintendent Bohling stated that a 1" backflow device is roughly estimate at \$50, and installation may cost \$200 to \$1,000.

City Manager Rothweiler stated that the Council has the opportunity to determine the maximum price for advertising on the website. However, the City is not setting a maximum price for the service. This is what is done for tow trucks.

Water Superintendent Bohling explained he has a list of 2,000 backflow devices on record. Software is in place to collect data of sprinkler system users. The Water Supply Department will send out a total of three letters to a homeowner who is non-compliant prior to turning off the water.

**MOTION:**

Councilperson Munn made the motion to have staff proceed forward with the Backflow Cross Connection Program with testers who chose to be on the city's web page as certified testers to proceed with \$35 or less for the certification. The motion was seconded by Councilperson Mills Sojka.

- Discussion followed on the sample form letter to the homeowner
- Priority in contacting homeowners who are non-compliant

Roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

Public Works Director Caton stated that an open house will be scheduled to inform the public.

4. Consideration of a request to adopt an ordinance for a Zoning District Change and Zoning Map Amendment from R-4 to R-4 PRO for property located at 840 Addison Avenue.

Community Development Director Humble explained the request.

On February 10, 2014 the City Council unanimously approved the request for a Zoning District Change and Zoning Map Amendment from R-4 to R-4 PRO for property located at 840 Addison Avenue as presented and directed staff to prepare and present an ordinance. Staff recommends the City Council adopt the ordinance so it can be published and codified.

**MOTION:**

Councilperson Talkington made the motion to suspend the rules and place Ordinance 3062, on third and final reading by title only. The motion was seconded by Vice Mayor Hawkins and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

Deputy City Clerk Sanchez read Ordinance 3062 by title only, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, REZONING REAL PROPERTY BELOW DESCRIBED; PROVIDING THE ZONING CLASSIFICATION THEREFOR; AND ORDERING THE NECESSARY AREA OF IMPACT AND ZONING DISTRICTS MAP AMENDMENT.

**MOTION:**

Councilperson Lanting made the motion to adopt Ordinance 3062. The motion was seconded by Councilperson Munn and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

5. Consideration of a request to adopt an ordinance amending City Code 9-6-8 regarding the City's regulation of on-street large truck parking.

Community Development Director Humble explained he request.

This topic was discussed at the February 18, 2014 City Council meeting. Traffic Sergeant Howe is present for Council's questions that may relate to enforcement. At that meeting, the Council directed staff to prepare an ordinance making the change as described to City Code 9-6-8. This use would be what a large truck parking lot would be regulated as, if established on private property. For this use to be outright permitted on private property requires a M1 or M2 zoning designation. Staff believes that City Code 9-6-8 should be amended to allow on-street large truck parking only in the M1 and M2 zones to be consistent with zoning regulations for off-street large truck parking. A large truck is defined as a one and one-half ton capacity.

Council discussion followed.

- Availability and location of manufacturing zones for truck parking
- Cost of violating the proposed ordinance

Community Development Director Humble showed on overhead projection the M1 and M2 designation zones where trucks will be allowed to park. Code Enforcement's intent is to have an education program in place. This would include placing flyers on trucks.

City Attorney Wonderlich stated that violating the on-street parking is a traffic infraction. The violation is \$75 including court costs and if violation is not paid are turned over to collections, and failure to pay may cause license suspension.

**MOTION**

Councilperson Lanting made the motion to suspend the rules and place Ordinance 3063 on third and final reading by title only. The motion was seconded by Vice Mayor Hawkins.

**AMENDMENT TO THE MAIN MOTION:**

Councilperson Talkington made an amendment to the motion to place Ordinance 3063 on first reading. The motion was seconded by Councilperson Mills Sojka.

Councilperson Talkington explained this is a logistical log jam for the truckers and to give them the courtesy of a week or so for the word to get out and for them, if they so choose, to come out and try to defend themselves.

Councilperson Mills Sojka stated this could be like the food truck ordinance, to inform the public and allow for some time so people can be aware, because we have the opportunity to change city code without a public hearing and without any really outreach to let people know we are doing it.

Councilperson Lanting stated that this is the second time the Council has discussed the issue and staff has stated education will take place for several weeks prior to issuing tickets. This will give truckers ample time to find new places. If the truckers cannot find places in three weeks they will have to go somewhere else.

Roll call vote on the motion showed Councilpersons Hawkins, Munn, Barigar, Talkington, and Mills Sojka voted in favor of the motion. Councilperson Hall and Lanting voted against the motion. Approved 5 to 2.

Deputy City Clerk Sanchez read Ordinance 3063 by title only. **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, THAT TWIN FALLS CITY CODE §9-6-8 BE AMENDED TO PROHIBIT ON-STREET TRUCK PARKING EXCEPT IN MANUFACTURING DISTRICTS, OR WHILE ENGAGED IN LOADING OR UNLOADING.**

Mayor Hall stated that Ordinance 3063 will come before the Council on March 3, 2014.

6. Public input and/or items from the City Manager and City Council.

Councilperson Mills Sojka reported that the Intermountain Fair Housing Council will conduct a workshop on March 19, 2014, 9:00 a.m. to 12:00 p.m. in Boise, Idaho. City Manager Rothweiler stated that staff will be attending the workshop.

Recess at 6:29 p.m.  
Reconvened at 6:35 p.m.

Mayor Hall reported that a Mayor and Manager Breakfast meeting will be conducted once a month and are inviting the public to attend to discuss questions and concerns. The meeting will be held on March 10, 2014, at 7:00 a.m. at Kelly's located at 110 Main Avenue North.

**III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:**

**IV. PUBLIC HEARINGS: 6:00 P.M.**

1. Public hearing to consider adoption of a resolution authorizing the Mayor to sign and submit an application to the Idaho Department of Commerce to partially finance improvements to the Twin Falls Senior Center.

Jeannette Roe, Twin Falls Senior Center, explained the request. The City of Twin Falls is submitting a proposal to the Idaho Department of Commerce for an Idaho Community Development Block Grant (ICDBG) in an amount of no more than \$150,000. The proposed project is to make improvements to the Twin Falls Senior Center.

Council discussion followed.  
- Senior Center building not built to City standards  
- Inspection prior to the City acquiring property

Mayor Hall stated that the building was privately built as Treasure Cove.

City Manager Rothweiler stated the City had a two year levy override that allowed the City to acquire the existing structure. The building was not built by the City. At the time the original building was constructed it was an era before the state had mandatory mechanical inspections. He also stated that Carleen Herring, Region IV, was present for any questions the Council may have. He stated he is unable to answer if an inspection was done prior to the City acquiring the property.

Jeanette Roe stated that she and Community Development Director Humble have been unable to locate a record of inspection.

Councilperson Hawkins thanked Jeanette Roe for her tour of the Senior Center and commended her and her staff for their hard work on the improvement at the center.

City Manager Rothweiler stated that Carleen Herring, Region IV, was present for any questions the Council may have on how approval of the resolution may impact other block grants. He stated that this will not impact other block grants. All federal requirements that are associated with this will be running through the City's grant processes to alleviate them of those concerns. Carleen Herring shared with him that Region IV will run them associated with the two Clif Bar. Staff is supportive of the request.

Mayor Hall opened and closed the public testimony of the public hearing with no public input.

**MOTION:**

Councilperson Talkington made the motion to approve Resolution 1919, authorizing the Mayor to sign and submit an application for an Idaho Community Development Block Grant to partially finance improvements at the Twin Falls Senior Center. The motion was seconded by Councilperson Lanting and roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

2. Public Hearing to consider the City's intent to dispose of a 6,200± square foot portion of a City owned lot located on 2nd Avenue South, Block 119 Lots 9 & 10.

Economic Development Anderson explained the request.

The City received a request from Twin Falls Urban Renewal Agency to acquire this vacant lot to combine with a building it owns at 242 2nd Avenue South. TFURA would like to combine the City's vacant lot with its building to offer as a package for redevelopment.

Staff recommends that the Council open a public hearing and then provide Staff direction as to the transfer of City owned property located on 2nd Avenue South, Block 119, Lots 9 & 10. March 3, 2014, staff will bring back to the Council a proposed ordinance for approval.

Mayor Hall opened and closed the public testimony of the public hearing with no public input.

**MOTION:**

Councilperson Lanting made the motion to approve the request of the City's intent to dispose of a 6,200± square foot portion of a City owned lot located at on 2nd Avenue South, Block 119 Lots 9 & 10, to the Urban Renewal Agency and brings back an ordinance for Council consideration. The motion was seconded by Councilperson Barigar. Roll call vote showed Councilpersons Hawkins, Munn, Barigar, Talkington, Lanting, and Hall vote in favor of the motion. Councilperson Mills Sojka voted against the motion. Approved 6 to 1.

- V. **ADJOURNMENT:** The meeting adjourned at 7:19 p.m.

Leila A. Sanchez  
Deputy City Clerk/Recording Secretary



# BEFORE THE CITY COUNCIL OF THE CITY OF TWIN FALLS

|   |   |                     |
|---|---|---------------------|
| In Re:                                  | ) |                     |
|   | ) |                     |
| <u>Final Plat Application,</u>          | ) | FINDINGS OF FACT,   |
|   | ) |                     |
| <u>Westpark Commercial No. 8 –A PUD</u> | ) | CONCLUSIONS OF LAW, |
| <u>c/o EHM Engineers, Inc.</u>          | ) |                     |
| Applicant(s).                           | ) | AND DECISION        |

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This matter having come before the City Council of the City of Twin Falls, Idaho on March 3, 2014 for consideration of the final plat of the Westpark Commercial No.8 Subdivision-A PUD consisting of 2.03 (+/-) acres with 2 lots and 1 tract for commercial development on property located north of Pole Line Road & west Canyon Crest Drive, and the City Council having heard testimony from interested parties, having received written Findings from the Planning and Zoning Commission and being fully advised in the matter, now makes the following

### FINDINGS OF FACT

1. Applicant has requested approval of the final plat of the Westpark Commercial No.8 Subdivision-A PUD consisting of 2.03 (+/-) acres with 2 lots and 1 tract for commercial development on property located north of Pole Line Road & west Canyon Crest Drive.
2. The property in question is zoned C-1 PUD pursuant to the Zoning Ordinance of the City of Twin Falls. The property is designated as Commercial/Retail in the duly adopted Comprehensive Plan of the City of Twin Falls.
3. The existing neighboring land uses in the immediate area of this property are: to the north, Undeveloped; to the south, Pole Line Road/Undeveloped; to the east, Farmer’s National Bank; to the west, Undeveloped
4. The City Engineering Office has reviewed the final plat and has approved the proposed street accesses and public utility extensions, subject to availability of such services at the time of development. The

developer will pay all costs of public improvements, including but not limited to streets, curb gutter and sidewalks, sewer, water and pressurized irrigation systems. The proposed development includes dedication of additional right-of-way in compliance with the Master Street Plan.

Based on the foregoing Findings of Fact and the regulations and standards set forth below, the City Council hereby makes the following

#### CONCLUSIONS OF LAW

1. The final plat of the Westpark Commercial No.8 Subdivision-A PUD consisting of 2.03 (+/-) acres with 2 lots and 1 tract for commercial development on property located north of Pole Line Road & west Canyon Crest Drive is in conformance with the objectives of the zoning ordinance and the policy for developments in Twin Falls City Code §10-1-4. Specifically, the land can be used safely for building purposes without danger to health or peril from fire, flood or other menace, proper provision has been made for drainage, water sewerage and capital improvements including schools, parks, recreation facilities, transportation facilities and improvements, all existing and proposed public improvements conform to the Comprehensive Plan.

2. The final plat is in conformance with the Comprehensive Plan as required by Twin Falls City Code §10-12-2.3(H)(2)(a).

3. Public services are currently available to accommodate the proposed development, as required by Twin Falls City Code §10-12-2.3(H) (2) (b). Public services may not be available at the time of development, depending upon the speed of development of this and other subdivisions and the ability of the City to obtain additional water and/or sewer capacity.

4. The development of streets, sewer, water, irrigation, dedication of park land and other public improvements at the cost of the developer will not adversely affect any capital improvement plan and will integrate with existing public facilities, as required by Twin Falls City Code §10-12-2.3(H)(2)(c).

5. There is sufficient public financial capability of supporting services for the proposed development, as required by Twin Falls City Code §10-12-2.3(H)(2)(d).

6. There are no other health, safety or environmental problems associated with the proposed development that were brought to the City Council's attention, per Twin Falls City Code §10-12- 2.3(H)(2)(e).

7. The final plat is in conformance with the Preliminary Plat. Based on the foregoing Conclusions of Law, the Twin Falls City Council hereby enters the following

DECISION

The request for approval of the final plat of the Westpark Commercial No.8 Subdivision-A PUD consisting of 2.03 (+/-) acres with 2 lots and 1 tract for commercial development on property located north of Pole Line Road & west Canyon Crest Drive is hereby granted, subject to final technical review by the City Engineer's Office and subject to the conditions which are attached as "Exhibit No. A", and incorporated by reference as though fully set forth herein. The applicant shall comply with all applicable requirements of the Adopted Standard Drawings, the Zoning Ordinance, and the City Code of the City of Twin Falls.

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MAYOR - TWIN FALLS CITY COUNCIL

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DATE

"EXHIBIT NO. A"

1. Subject to final technical review and amendments as required by Building, Engineering, Fire and Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to compliance with Northbridge PUD
3. Subject to the deed being revised in Westpark Commercial Subdivision #3, Lot 4 exclude this subdivision, if approved.



# **TWIN FALLS COMMUNITY FOUNDATION**

**P. O. Box 5632**

**TWIN FALLS, IDAHO 83303-5632**

**(208) 734-6181 ext 113**

## **UPDATE ON DOWNTOWN COMMONS** **TO** **TWIN FALLS CITY COUNCIL**

March 10, 2014

- 1- Request to officially name the project The Downtown Commons
- 2- Disclose the change in Leadership with Terry C. McCurdy leaving for three years on an LDS Mission to the Philippines (Cebu)
- 3- Invitation to the Annual Meeting of the Twin Falls Community Foundation on March 28, 2014, at noon at the Twin Falls Senior Center. Lunch optional
- 4- Financial/ Fundraising update
- 5- Timetable to begin and end construction – Begin August 20, 2014, completed December 31, 2014

Estimated timing – 10 -15 minutes

**DOWNTOWN COMMON PROJECT  
MAIN AVENUE PLAZA AND SPLASH PARK  
January 2014**

**CURRENT FINANCIAL STATUS**

|                                |  |
|--------------------------------|--|
| Original Project Cost          | <b>\$376,205.75</b>                      |
| City Commitment- Bathrooms     | (\$ 58,000.00)                           |
| Chobani Commitment             | (\$ 50,000.00)                           |
| Glanbia Commitment             | (\$ 10,000.00)                           |
| Clif Bar                       | (\$ 5,000.00)                            |
| Maurice Bowers Trust           | (\$ 5,000.00)                            |
| Idaho Power (Rotary)           | (\$ 2,000.00)                            |
| Idaho Power (TFCF)             | (\$ 500.00)                              |
| Kapstone (Longview)            | (\$ 1,000.00)                            |
| TFCF Fund (Inman/Bricks)       | (\$ 38,738.51)                           |
| MagicFest Fund                 | (\$ 14,519.53)                           |
| The Times News                 | (\$ 1,000.00)                            |
| Rotary Fundraising 2012        | (\$ 15,788.88)                           |
| Rotary Fundraising 2013        | (\$ 6,723.42)                            |
| Rotary Death by Chocolate 2013 | (\$ 13,693.50)                           |
| Rotary Death by Chocolate 2014 | (\$ 12,500.00)                           |
| Rotary Danny Marona Show       | (\$ 11,415.00)                           |
| Ice Cream Funday – 2013        | (\$ 6,100.00)                            |
| Already paid to The Land Group | (\$ 39,835.20)                           |
| Urban Renewal Commitment       | ( \$50,000.00) Subject to Final Approval |
| <br>Balance to raise           | <br><b><u>\$34,391.71</u></b>            |

**OTHER GRANTS SUBMITTED**  
St. Lukes MVRMC, INL, Wells Fargo



**Date:** Monday, March 10, 2014

**To:** Honorable Mayor and City Council

**From:** Lorie Race, CFO

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**Request:**

A presentation of the City of Twin Falls' 2013 audited financial statements. The presentation will be made by Scott Hunsaker of Mahlke Hunsaker & Company, PLLC.

**Time Estimate:**

Scott will give a brief presentation, followed by questions from the Council. I would estimate this item taking approximately 10 minutes.

**Background:**

The finance team, led by Brent Hyatt, prepared an audit plan for 2013. We met with Susan Klein and Scott Hunsaker to ensure the plan was reasonable and worked for all involved. Scott and Susan began field work on the City's 2013 audit in late December. Their work was completed by the end of January 2014, and statements were issued February 10, 2014.

**Budget Impact:**

There is no budget impact.

**Regulatory Impact:**

Idaho Code 67-450B states "The governing body of a local governmental entity whose annual expenditures (from all sources) exceed two hundred fifty thousand dollars (\$250,000) shall cause a full and complete audit of its financial statements to be made each fiscal year."

**Conclusion:**

There is no action required by the City Council.

**Attachments:**

Electronic copy of the 2013 audited financial statements.

A copy of the statements is also available on the City's website at [www.tfid.org](http://www.tfid.org) .

**CITY OF TWIN FALLS, IDAHO**

**FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2013**

**CITY OF TWIN FALLS, IDAHO  
FINANCIAL STATEMENTS**

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## INDEPENDENT AUDITORS' REPORT

February 10, 2014

City Council  
City of Twin Falls, Idaho

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Twin Falls, Idaho, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Twin Falls, Idaho, as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-12 and 54-62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Twin Falls, Idaho's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2014, on our consideration of the City of Twin Falls, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Twin Falls, Idaho's internal control over financial reporting and compliance

Sincerely,

*Mahlke Hunsaker & Co.*

MAHLKE HUNSAKER & CO., pllc  
Twin Falls, Idaho



# City of Twin Falls, Idaho

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## Management's Discussion and Analysis As of and for the Year Ended September 30, 2013

This section of the City of Twin Falls' annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2013. Please read it in conjunction with the School's financial statements, which begin on page 13.

### Financial Highlights

- During the year, the City's revenues generated from taxes and other revenues of the governmental and business-type programs were \$4,445,346 more than the \$47,748,486 governmental and business-type program expenditures. Of that total, governmental activities increased by \$1,706,016 and business-type activities increase by \$2,739,330.
- The general fund reported a \$3,431,117 current year surplus primarily due to a repayment of \$2,900,000 from the Wastewater Fund.
- The capital improvement fund reported a \$253,071 current year surplus, but this can be attributed to the timing of work completed and billed by outside sources. Funds are encumbered to cover projects where there was a legal obligation to pay, but work has not been completed.

### Overview of the Financial Statements

This report consists of three parts – management's discussion and analysis (this section), the basic financial statements and required supplementary information. The basic financial statements include:

- Government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- Fund financial statements that focus on individual parts of the City's government, reporting the City's operations in more detail than the government-wide statements.
- Fiduciary fund statements that provide reporting on the financial relationships where the City acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong. The City of Twin Falls has no fiduciary statements this year.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed information or date. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

The table below summarizes the major features of the basic financial statements.

| <b>Major Features of the Basic Financial Statements</b> |  |  |  |
|---|--|--|--|
|   | <b>Government-wide Financial Statements</b>  | <b>Fund Financial Statements</b>   |  |
|   |  | <b><i>Governmental Funds</i></b>   | <b><i>Proprietary Funds</i></b>  |
| <b>Scope</b>  | Entire City government and the City's component unit                                   | Activities of the City that are not proprietary  | Activities of the City that are operated similar to private business   |
| <b>Required financial statements</b>                    | - Statement of net position<br>- Statement of activities                               | - Balance sheet<br>- Statement of revenues, expenditures, and changes in fund balances   | - Statement of net position<br>- Statement of revenues, expenses, and changes in net position<br>- Statement of cash flows |
| <b>Accounting basis and measurement focus</b>           | Accrual accounting and economic resources focus  | Modified accrual accounting and current financial resources focus  | Accrual accounting and economic resources focus  |
| <b>Type of asset / liability information</b>            | All assets and liabilities, both financial and capital, and short-term and long-term   | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included  | All assets and liabilities, both financial and capital, and short-term and long-term                                       |
| <b>Type of inflow / outflow information</b>             | All revenues and expenses during the year, regardless of when cash is received or paid | - Revenues for which cash is received during or soon after the end of the year<br>- Expenditures when goods or services have been received and payment is due during the year or soon thereafter | All revenues and expenses during the year, regardless of when cash is received or paid                                     |

## **Financial Analysis of the City as a Whole**

### ***Analysis of Condensed Statement of Net Position***

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the City, consisting of revenue bonds, and compensated absences payable, have been reported in this manner on the Statement of Net Position. The difference between the City's assets and liabilities is its net position.

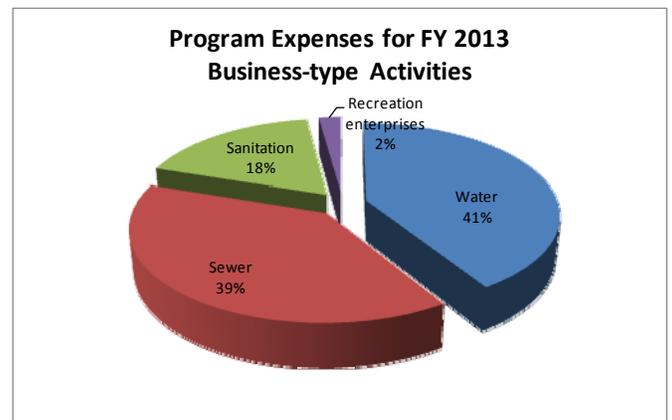
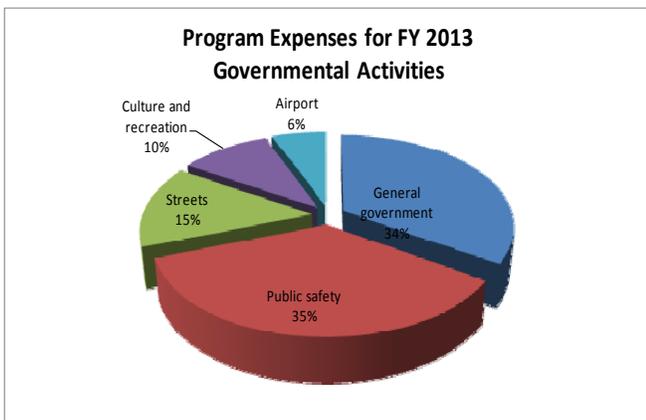
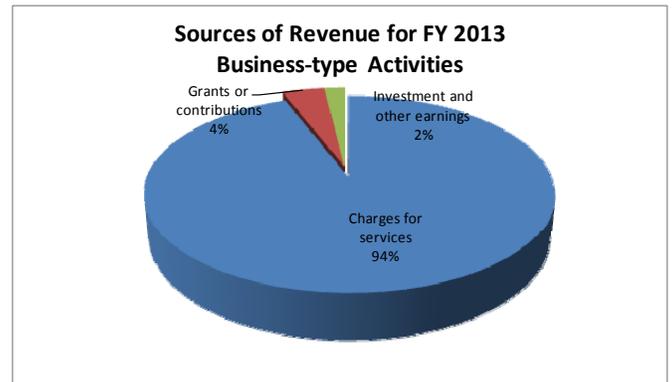
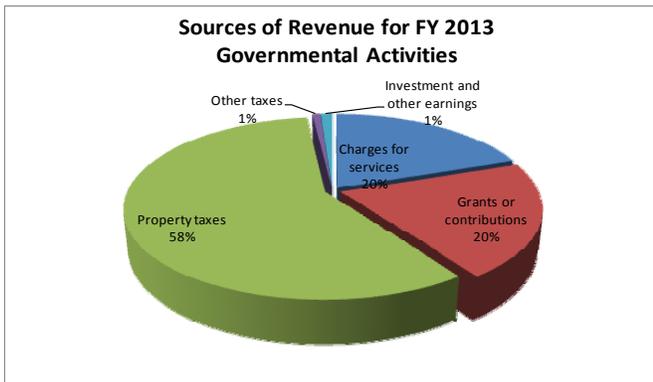
The table below presents the City's Condensed Statement of Net Position as of September 30, 2013 and 2012, derived from the government-wide Statement of Net Position. The assets of the City exceeded its liabilities (net position) at the close of the year by approximately \$177,319,000 for governmental activities and by \$60,063,000 for business-type activities, for a combined total of \$237,382,000 for the primary government. Governmental activities increased by approximately \$1,764,000 from 2012 to 2013, while the net position for business type activities increased by approximately \$2,682,000 during the same period.

The three components of net position include net investment in capital assets; restricted; and unrestricted. The largest component of net position, totaling approximately \$190,996,000 at year end, is the investment in capital assets, which includes all of the sewer and water lines and roads of the City. The City uses these capital assets to provide services to the citizens and businesses in the City; consequently, these net assets are not available for future

spending. Restricted assets totaling approximately \$16,459,000 represent resources that are subject to external restrictions and other provisions on how they can be used. The remaining balance of approximately \$29,928,000 is unrestricted and available to meet the ongoing obligations of the City to its citizens and creditors.

**Condensed Statement of Net Position**  
As of September 30

|                              | Governmental Activities |                    | Business-type Activities |                   | Total Primary Government |                    |
|------------------------------|-------------------------|--------------------|--------------------------|-------------------|--------------------------|--------------------|
|                              | <u>2013</u>             | <u>2012</u>        | <u>2013</u>              | <u>2012</u>       | <u>2013</u>              | <u>2012</u>        |
| Current and other assets     | 31,281,615              | 24,411,262         | 21,381,952               | 16,765,072        | 52,663,567               | 41,176,334         |
| Capital assets               | 149,862,775             | 153,880,017        | 79,523,131               | 78,468,832        | 229,385,906              | 232,348,849        |
| <b>Total assets</b>          | <b>181,144,390</b>      | <b>178,291,279</b> | <b>100,905,083</b>       | <b>95,233,904</b> | <b>282,049,473</b>       | <b>273,525,183</b> |
| Current liabilities          | 1,613,903               | 682,553            | 2,332,606                | 5,537,204         | 3,946,509                | 6,219,757          |
| Noncurrent liabilities       | 2,211,509               | 2,053,394          | 38,509,741               | 32,315,664        | 40,721,250               | 34,369,058         |
| <b>Total liabilities</b>     | <b>3,825,412</b>        | <b>2,735,947</b>   | <b>40,842,347</b>        | <b>37,852,868</b> | <b>44,667,759</b>        | <b>40,588,815</b>  |
| <b>Net position:</b>         |                         |                    |                          |                   |                          |                    |
| Investment in capital assets | 149,862,775             | 153,880,017        | 41,132,893               | 44,224,642        | 190,995,668              | 198,104,659        |
| Restricted                   | 16,259,022              | 15,353,423         | 199,519                  | 1,781,582         | 16,458,541               | 17,135,005         |
| Unrestricted                 | 11,197,181              | 6,321,892          | 18,730,324               | 11,374,812        | 29,927,505               | 17,696,704         |
| <b>Total net position</b>    | <b>177,318,978</b>      | <b>175,555,332</b> | <b>60,062,736</b>        | <b>57,381,036</b> | <b>237,381,714</b>       | <b>232,936,368</b> |



**Analysis of Condensed Statement of Activities**

The following table presents the City’s condensed statement of activities for the fiscal year 2012-13 and fiscal year 2011-12, as derived from the government-wide Statement of Activities. Over time, increase and decreases in net position measure whether the City’s financial position is improving or deteriorating. The City’s total net position increased during the fiscal year 2012-13 by approximately \$4,445,000. Of that total, governmental activities increased by approximately \$1,763,000 and the net position of business-type activities increased by approximately \$2,682,000. These changes differ from those detailed on the previous page due to the elimination, in the current year, of some smaller funds and the transfer of their balances to the general fund, a governmental type fund.

| <b>Condensed Statement of Activities</b>                |                            |                    |                             |                   |                             |                    |
|---|----------------------------|--------------------|-----------------------------|-------------------|-----------------------------|--------------------|
| For the Fiscal Year Ended September 30                  |                            |                    |                             |                   |                             |                    |
|   | Governmental<br>Activities |                    | Business-type<br>Activities |                   | Total Primary<br>Government |                    |
|   | <u>2013</u>                | <u>2012</u>        | <u>2013</u>                 | <u>2012</u>       | <u>2013</u>                 | <u>2012</u>        |
| <b>Program revenues</b>                                 |                            |                    |                             |                   |                             |                    |
| Charges for services                                    | 5,652,382                  | 5,629,074          | 19,902,491                  | 18,906,147        | 25,554,873                  | 24,535,221         |
| Grants and contributions                                |                            |                    |                             |                   |                             |                    |
| Operating   | 5,882,115                  | 5,898,413          | -                           | -                 | 5,882,115                   | 5,898,413          |
| Capital   | 2,314,982                  | 668,580            | 845,391                     | 81,463            | 3,160,373                   | 750,043            |
| <b>Total program revenue</b>                            | <b>13,849,479</b>          | <b>12,196,067</b>  | <b>20,747,882</b>           | <b>18,987,610</b> | <b>34,597,361</b>           | <b>31,183,677</b>  |
| <b>General revenues and payments</b>                    |                            |                    |                             |                   |                             |                    |
| Property taxes  | 16,651,268                 | 16,075,739         | -                           | -                 | 16,651,268                  | 16,075,739         |
| Other taxes   | 223,358                    | 196,323            | -                           | -                 | 223,358                     | 196,323            |
| Investment earnings                                     | (44,176)                   | 259,959            | (56,627)                    | 111,004           | (100,803)                   | 370,963            |
| Other revenues  | 370,696                    | 554,904            | 451,952                     | 122,845           | 822,648                     | 677,749            |
| Total general revenues<br>and payments                  | <b>17,201,146</b>          | <b>17,086,925</b>  | <b>395,325</b>              | <b>233,849</b>    | <b>17,596,471</b>           | <b>17,320,774</b>  |
| <b>Total general revenues<br/>and payments</b>          | <b>31,050,625</b>          | <b>29,282,992</b>  | <b>21,143,207</b>           | <b>19,221,459</b> | <b>52,193,832</b>           | <b>48,504,451</b>  |
| <b>Program expenses</b>                                 |                            |                    |                             |                   |                             |                    |
| General government                                      | 11,474,562                 | 10,564,109         | -                           | -                 | 11,474,562                  | 10,564,109         |
| Public safety   | 11,799,703                 | 11,326,990         | -                           | -                 | 11,799,703                  | 11,326,990         |
| Streets   | 4,803,308                  | 4,073,657          | -                           | -                 | 4,803,308                   | 4,073,657          |
| Culture and recreation                                  | 3,396,872                  | 3,321,978          | -                           | -                 | 3,396,872                   | 3,321,978          |
| Airport   | 2,050,091                  | 1,380,459          | -                           | -                 | 2,050,091                   | 1,380,459          |
| Water   | -                          | -                  | 5,842,097                   | 5,398,289         | 5,842,097                   | 5,398,289          |
| Sewer   | -                          | -                  | 5,528,219                   | 4,560,436         | 5,528,219                   | 4,560,436          |
| Sanitation  | -                          | -                  | 2,524,489                   | 2,479,909         | 2,524,489                   | 2,479,909          |
| Recreation enterprises                                  | -                          | -                  | 308,754                     | 368,731           | 308,754                     | 368,731            |
| Other   | -                          | -                  | 20,391                      | 111,407           | 20,391                      | 111,407            |
| <b>Total program expenses</b>                           | <b>33,524,536</b>          | <b>30,667,193</b>  | <b>14,223,950</b>           | <b>12,918,772</b> | <b>47,748,486</b>           | <b>43,585,965</b>  |
| Excess (deficiency) before<br>gain (loss) and transfers | (2,473,911)                | (1,384,201)        | 6,919,257                   | 6,302,687         | 4,445,346                   | 4,918,486          |
| Transfers   | 4,179,927                  | (5,274,297)        | (4,179,927)                 | 5,274,297         | -                           | -                  |
| Change in net position                                  | 1,706,016                  | (6,658,498)        | 2,739,330                   | 11,576,984        | 4,445,346                   | 4,918,486          |
| Beginning net position                                  | 175,555,332                | 182,213,830        | 57,381,036                  | 45,804,052        | 232,936,368                 | 228,017,882        |
| Transfers of net position                               | 57,630                     | -                  | (57,630)                    | -                 | -                           | -                  |
| Ending net position                                     | <b>177,318,978</b>         | <b>175,555,332</b> | <b>60,062,736</b>           | <b>57,381,036</b> | <b>237,381,714</b>          | <b>232,936,368</b> |

## Governmental Revenues

The City is heavily reliant on property taxes and shared state revenues to support governmental operations. Total revenues for 2013, in the governmental funds, are comprised of property taxes (54%), shared state revenues are (21%), charges for services (18%), and federal grants (6%), with all other sources of revenue account for the remaining (1%) governmental revenues.

### *Program Expenses and Revenue for Governmental Activities*

The following table presents the net costs for governmental activities. Net program costs increased 6.5% compared to the prior year. Overall program revenues increased 13.5% this year and contributed 41% to programs expenses, with the balance coming from general revenues, i.e. property taxes and state shared revenues.

Program revenues for 2013 are more than in 2012 by approximately \$1,653,000 and program expenses for 2013 are more than in 2012 by approximately \$2,857,000.

The City again renewed an operating agreement for management of the City's pool. The City does not receive any revenue from the pool and has provided support for the pool with an allocation of governmental revenues. Budget expenditures are kept at a level where it can keep the pool operational and provide it as a recreational resource for community members. The pool activities are included in the culture and recreation function below.

#### Net Cost of Governmental Activities For the Fiscal Year Ended September 30

| Functions/Programs     | Program Expenses<br>2013 | Less<br>Program Revenues<br>2013 | Net Program Costs |                   | Program Revenues<br>as a Percentage of<br>Program Expenses |              |
|------------------------|--------------------------|----------------------------------|-------------------|-------------------|--|--------------|
|                        |                          |                                  | 2013              | 2012              | 2013   | 2012         |
| General government     | 11,474,562               | 5,135,835                        | 6,338,727         | 5,654,451         | 44.8%  | 46.9%        |
| Fire                   | 3,949,996                | 401,375                          | 3,548,621         | 3,313,263         | 10.2%  | 10.4%        |
| Police                 | 7,849,707                | 799,935                          | 7,049,772         | 6,846,806         | 10.2%  | 10.2%        |
| Engineering & planning | 1,492,029                | 868,107                          | 623,922           | 639,916           | 58.2%  | 41.8%        |
| Library                | 1,521,534                | 62,454                           | 1,459,080         | 1,431,393         | 4.1%   | 8.4%         |
| Culture & recreation   | 1,705,144                | 205,040                          | 1,500,104         | 1,405,029         | 12.0%  | 12.3%        |
| Highways & streets     | 3,311,279                | 3,428,845                        | (117,566)         | (551,312)         | 103.6%   | 125.5%       |
| Pool                   | 170,194                  | 124,974                          | 45,220            | 34,166            | 73.4%  | 125.5%       |
| Airport                | 2,050,091                | 2,822,914                        | (772,823)         | (302,586)         | 137.7%   | 189.8%       |
| <b>Totals</b>          | <b>33,524,536</b>        | <b>13,849,479</b>                | <b>19,675,057</b> | <b>18,471,126</b> | <b>41.3%</b>   | <b>41.3%</b> |

### *Program Expenses and Revenue for Business-type Activities*

The following table presents net income and costs for business-type activities. Program revenues generated from business-type activities were generally sufficient to cover most program expenses. An exception is the City's golf activities. In the previous year the City entered into a new contract leasing the golf course. The contract reduced the City's exposure to losses and still allows the City to retain enough input to assure that this asset of the City retains its value and continues to provide recreation services to the community. Even though the program revenues from this activity did not cover program expenditures in the current year, the loss is a significant improvement over historical averages and the golf course financial activities are projected to be trending up. The lease allows the City

to participate in profits of its lessee/partner at a certain level. This year the golf course achieved that level and the lessee sent the City a distribution of the excess earnings. The City is cautiously optimistic this level of profitability will continue or increase.

In an earlier year the City opted to offer curbside recycling as part of its sanitation services. The City elected to subsidize the additional costs of that service initially. Last year the City reevaluated that position and adjusted rates to make sanitation services self-funding. This year is the first full year that the Sanitation function has had the benefit of those increased rates and the Sanitation Fund was able to cover all of its operating costs.

Revenues in the water fund are impacted by weather’s effect on irrigation usage, growth in the city, and rates. The current year was the first full year the City was using a new system for blending a new source of City water from the Pristine Springs area with other City water sources having a higher arsenic content. This process now fully assures the City’s compliance with new mandated federal arsenic level requirements. Bonds secured to finance the project were schedule to be repaid with an \$11.15 monthly charge to all the City water users. After review the City was able to reduce that rate to \$10.75 for each water user.

In the Wastewater Fund and the Water Fund the City implemented an increase in rates for residential and industrial users. Those increased rates along with increased usage, particularly among the City’s industrial users, resulted in better than projected revenues in the funds. The rate increases were on historical information and the City’s need to remain in compliance with rate requirements in its bond covenants. Another significant increase is scheduled to take place for the 2013-2014 fiscal year. The City must maintain significant profits in the Water and Sewer area to be able to repay bond liabilities and fund capital improvements.

**Net Income (Costs) of Business-type Activities**  
For the Fiscal Year Ended September 30

| <u>Functions/Programs</u> | <u>Program Revenues</u> | <u>Less Program Expenses</u> | <u>Net Program Income (Costs)</u> |                  | <u>Program Expenses as a Percentage of Program Revenues</u> |              |
|---------------------------|-------------------------|------------------------------|-----------------------------------|------------------|---|--------------|
|                           |                         |                              | <u>2013</u>                       | <u>2012</u>      | <u>2013</u>   | <u>2012</u>  |
| Water                     | 9,440,638               | 5,842,097                    | 3,598,541                         | 3,796,199        | 61.9%   | 58.1%        |
| Sewer                     | 8,500,465               | 5,528,219                    | 2,972,246                         | 2,425,405        | 65.0%   | 85.3%        |
| Sanitation                | 2,567,778               | 2,524,489                    | 43,289                            | (2,297)          | 98.3%   | 113.0%       |
| Golf                      | 7,378                   | 82,998                       | (75,620)                          | (93,014)         | 1124.9%   | 133.0%       |
| Dierkes Lk/Shoshone Fls   | 202,547                 | 225,756                      | (23,209)                          | 86,306           | 111.5%  | 71.5%        |
| Parking                   | -                       | -                            | -                                 | 8,771            | 0.0%  | 86.9%        |
| Common Area Maintenance   | 29,076                  | 20,391                       | 8,685                             | (9,179)          | 70.1%   | 138.3%       |
| <b>Totals</b>             | <b>20,747,882</b>       | <b>14,223,950</b>            | <b>6,523,932</b>                  | <b>6,212,191</b> | <b>68.6%</b>  | <b>77.5%</b> |

**Fund Analysis**

**Governmental Funds**

The City’s governmental funds reported a combined ending fund balance of approximately \$27,789,000 at September 30, 2013, with approximately \$14,534,000 reported as unassigned; compared to a combined ending fund balance of approximately \$21,959,000 at September 30, 2012. The most dramatic change was in the General Fund itself. The General Fund experienced an increase in its fund balance by approximately \$3,341,000. The bulk of that increase came from transfers into the general fund of approximately \$4,558,000. In a previous year the General Fund had transferred approximately \$2,900,000 to the Wastewater Fund to finance a construction project. The City Council made a conscience decision this year to “repay” the General Funds those funds after long-term financing was secured, through the bonding process, for those construction projects.

### ***Proprietary Funds***

The City's proprietary funds reported combined ending net position of approximately \$60,063,000 at September 30, 2013, with approximately \$41,133,000 invested in capital assets (net of debt) and approximately \$18,730,000 reported as unrestricted. On September 30, 2012 the funds net position were approximately \$57,381,000, of which approximately \$44,225,000 was invested in capital assets (net) and approximately \$11,375,000 was reported as unrestricted.

### **Capital Asset Activity**

At September 30, 2013 the City reported, on a government wide basis, net investment in capital assets of approximately \$229,386,000, a decrease of approximately \$4,017,000 for governmental activities and an increase of approximately \$1,054,000 for business-type activities from the previous year. Most of the major increases in capital assets for the government activities fell into two groups. Assets between \$20,000 and \$100,000 which related to scheduled asset replacements due to equipment wear and obsolescence or significant improvements in infrastructure. During the year the City committed resources to improvements for the airport runways, initial design planning to make the airport terminal more functional, park improvements, and road development on Eastland Drive North, final construction costs associated with the arsenic project, a new fire truck, and engineering costs associated with future projects.

Most of the City's large construction projects take several years from conception to completion. During the course of construction those costs are inventoried annually in a category called Construction in Progress. As projects are completed they are transferred out of this temporary holding account into an asset classification. During the year the City's water system enhancement called the Arsenic System became fully operational and allowed the City to meet Federal water quality requirements. \$18,771,000 was moved out of construction in progress and classified as infrastructure in the Water Fund for the project.

In its mission to provide citizens of the City the services and protections they require, the City maintains a substantial investment in streets, water systems, waste treatment and disposal structures, offices, a pool of vehicles, and general and heavy equipment. All of those capital assets have a definitive useful life and are subject to depreciation, or a decrease in value, over time. During the current year that depreciation was estimated to be around \$8,671,000 for the government funds and \$2,041,000 for the business type activities. One way to quantify the average capital replacement needed is through depreciation. Using the City's current depreciation amounts the City would need to average \$10,700,000 in capital acquisitions each year to maintain its present level of services. The City will continue to maintain a balance with its budgeting efforts to assure that this investment in capital assets is appropriately maintained at a level which will allow the City to fulfill its mission and still assure that those needs are met in an affordable way.

### **Long-Term Debt Activity**

The City is fortunate enough to have operated without incurring any outstanding general obligation bonds. The only long-term debt in the governmental activities is compensated absences. Compensated absences have been included as a future obligation of the City in the amount of \$1,407,000. That obligation represents unused vacation pay that employees have earned and not used as well as hours worked that an employee has elected to defer payment for until a future period. As the City has grown, the number of employees has also increased. That has caused a natural increase in the balance of compensated absences being reported as a liability. The City never anticipates reducing or eliminating this liability.

In its business type activities for this year, the City secured new financing from the Idaho Bond Bank totaling \$14,670,000. The City typically undertakes major infrastructure projects through borrowed funding. Half of the new bond proceeds were used to pay off old wastewater and water bonds from previous projects. In doing so the City took advantage of better rates and terms it could now secure. The other half was used to fund capital projects in the Sewer Fund. In addition to paying off the bonds just mentioned, the city made principal payments of

\$2,970,000 on existing debt in the enterprise funds leaving a balance due at September 30, 2013 of \$38,341,000; this excludes \$120,000 for future compensation issues outlined above.

One issue that has been festering over the past several years for state and local entities relates to the reporting of unfunded liabilities, primarily retirement benefits. Several studies have attempted to quantify the amount of unfunded liabilities that exist and are not reported on the financial statements of state and local municipalities, estimates exceed a trillion dollars. Fortunately the City has been very judicious in the benefits it has awarded to retiring employees. The City participates in the State sponsored retirement program, the Public Employee Retirement System of Idaho (PERSI). The administrators of PERSI have been fairly conservative in forecasting the performance of investments within portfolios as well as designing a system that is fair to retirees and not too burdensome to the taxpaying citizens. Beginning this next year municipalities and states will have to compute and report unfunded liabilities. The City will have to reflect its proportionate share of any unfunded liability PERSI has. We are not anticipating a significant impact on the net financial position the City has as a result of these new requirements.

### **Economic Factors**

Twin Falls continues to grow but at a very modest pace. Like the rest of the nation, residential construction is not as robust as it has been in the past, but it does show signs of strengthening. Activity levels continue to exceed budgeted forecasts. Single family building permits issued by the City for the past five years are as follows:

| Fiscal Year Ending |  | Permits Issued |
|--------------------|--|----------------|
| 2009               |  | 158            |
| 2010               |  | 159            |
| 2011               |  | 96             |
| 2012               |  | 151            |
| 2013               |  | 182            |

As measured by the number of permits issued, commercial construction also remained relatively flat increasing from 19 permits issued for the last fiscal year to 20 this year. The total estimated value of building permits issued increased from \$58.4 million last year to \$65.1 this year.

Differing a little from national trends where there is some moderation of high unemployment rates, unemployment levels increased within the City. A year ago the City's unemployment level was reported at 6.8% at year end. At the end of the current year, unemployment stood at 7.3%. That 7.3% was somewhat higher than the State and National rates. It occurred at a time when the Idaho State unemployment was 6.8% and the National unemployment was 7.2%.

The reduced rate of building growth has impacted the city utilities as well, with water service accounts only increasing from 15,757 to 15,786 between September 30, 2012 and 2013.

Appraised values within the City decreased from \$2,314,981,873 to \$2,152,055,074. This is the third year the City has experienced a slight decrease in property values which is very unusual. Perhaps one factor contributing to the decrease may be the way the County cycles through its appraisal process. Every five years properties are required to be reassessed by the County Appraiser. It may be that these properties have lost value in earlier years but the impact of that reduction is manifesting itself as the five year cycle plays out. One related note of interest is that State shared revenues came in ahead of the budgeted amounts. Further investigation into the cause revealed that even though City property values had decreased, the decrease was less than the average drop in values State wide. Property values are one factor used by the State to allocate revenues. The City received a larger proportionate share of these allocated revenues because property values within the City had been negatively affected less.

Following is a table showing a comparison of the levy rates for 2012 and 2011.

| <u>Taxing District</u>               | 2012 Levy<br>Rates (funded<br>2012-13 budget) | 2011 Levy<br>Rates (funded<br>2011-12 budget) | Percent<br>Change |
|--------------------------------------|---|---|-------------------|
| City of Twin Falls                   | 0.007713994                                   | 0.006922194                                   | 11.4%             |
| Twin Falls County                    | 0.004526841                                   | 0.004190567                                   | 8.0%              |
| Twin Falls County Ambulance District | 0.000206622                                   | 0.000187362                                   | 10.3%             |
| Twin Falls County Abatement District | 0.000125974                                   | 0.000115022                                   | 9.5%              |
| Twin Falls School District 411       | 0.003788780                                   | 0.003706993                                   | 2.2%              |
| Twin Falls Highway District          | 0.001181484                                   | 0.001077720                                   | 9.6%              |
| College of Southern Idaho            | 0.000957570                                   | 0.000904474                                   | 5.9%              |
| Combined                             | <u>0.018501265</u>                            | <u>0.017104332</u>                            | <u>8.2%</u>       |

### **Future Issues**

During the previous year the City engage in a process of strategic planning whereby it analyzed the needs of the community and the role the City may have in meeting those needs. A plan was established and goals were identified along with specific timelines. Those goals have been and will continue to be integrated with the budgeting process and regularly reviewed and reevaluated to determine the best way to move forward.

#### Compensation

One issue that the City has dealt with, and that will continue into the future, is City wide compensation. The City was able to determine that many employees were being compensated at a level that was below the surrounding market. An attempt was made to compute the indirect costs to the City of the excessive turnover this caused. A strategy was planned which will eventually bring compensation up to a level that is competitive with the local market and maintain it going forward. The strategy is being implemented over several years and a determination is being made during the budgeting process at the level of progress that can be made and sustained.

#### Wastewater Capacity

For a number of years the City has been advised by its engineers that the wastewater system was reaching capacity limitations on the amount of waste water that could be collected in the community and processed. City Engineers evaluated the community's future needs and the best way to meet any increased demand on the wastewater system. They developed a basic idea of what the needs were and the City went to its voters with a request to fund those treatment needs. The citizens approved a bond issuance of \$38,000,000 to rehabilitate and expand the existing sewer treatment plant and replace sever miles of sewer lines. Over the next several years, work will commence on detailed design and construction to create the needed infrastructure.

#### Road and Street Maintenance

The City has gone through a process to organize its regular road and street maintenance program. Instead of just listing critical needs and starting with those that are the worst, the City was divided up into eight geographic areas. Each year the City will focus on one area and rotate through these natural occurring zones. This will allow the Street Department to be more efficient in meeting road overlay and maintenance needs on a regular basis. An additional advantage is that the Water and Wastewater Departments will be able to coordinate with the Street

Department for repairs and maintenance in the same areas so the roads and streets are only damaged once. The repair zone concept will require a stabilized approach to street maintenance funding.

#### Water Supply

Over the years the City's water supply vacillates between drought conditions, which frequently jeopardize existing water supplies and wet water years that impact water revenue. The City has developed a new water source with the purchase and development of the Pristine Springs area. However, a commitment has been made to not use that water source for meeting expanding needs. The City will need to monitor water supply and demand issues going forward.

#### Building Capacity

Other than constructing some outlying fire stations to trim response times and the remodeling of a warehouse to accommodate public works, the City has not constructed a major building in nearly 40 years. Overcrowding is particularly troublesome in the police department. When the police station was constructed, it was built when the City had 45 employees using the facility. Now the City has over 100. Locker use is especially congested. The original design did not adequately plan for the number of women, now 29, which the City would eventually employ

For several years an effort has been in place to design a remodel of the building so that it could accommodate the increased growth in the department. During the past year, plans were bid for the remodel project. The bids that came in were twice the original architect's estimate and the City determined that with the high construction costs, the City may be better off reevaluating other options to address the issue. Accommodating the space requirements of the department is one the critical needs near term that the City has."

#### **Urban Renewal Agency**

The Urban Renewal Agency of the City of Twin Falls, Idaho (URA) was organized under Idaho law in 1965 to redevelop deteriorating areas and to promote economic development. During the previous year a resolution was adopted by the Agency's Board of Directors which established a new area the Agency could participate in. That area encompasses the site that the new Chobani facility sits in. The URA and the City partnered to assist Chobani meet their requirements to construct a production facility in the area. During the year that facility became fully operational. It is now the world's largest yogurt plant. The one-million-square-foot plant was completed in just 326 days following a \$450 million investment.

In recognition of their participation the, City and the URA received the Council of Development Finance Agencies (CDFA) annual *CDFA Excellence in Tax Increment Finance Award*. The award was presented at the National Summit in Washington DC. The project was showcased in several national and state business publications as an example of the way private business and public entities can successfully partnership.

During the year the URA established another area next to the Chobani facility. This will allow the URA and the City to participate in a similar project to provide all of the infrastructure needs of Clif Bar & Company (CLIF Bar). CLIF Bar is a leading maker of nutritious and organic food and drink for people on the go and plans to build the world's largest bakery under one roof over the next several years at the site.

Under governmental accounting standards the Agency is considered a component unit of the City so a summary of its financial information is discretely presented in the City's financial statements. The Agency's financial statements are available upon request.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**City of Twin Falls, Idaho**  
Statement of Net Position  
September 30, 2013

|   | <u>Primary Government</u>          |   |                       | <b>Component<br/>Unit-<br/>Urban<br/>Renewal</b> |
|---|------------------------------------|---|-----------------------|--|
|   | <b>Governmental<br/>Activities</b> | <b>Business<br/>Type<br/>Activities</b> | <b>Total</b>          |  |
| <b><u>Assets</u></b>                      |                                    |   |                       |  |
| Cash and Cash Equivalents                 | \$ 2,236,708                       | \$ 5,221,251                            | \$ 7,457,959          | \$ 7,222,559                                     |
| Restricted Cash                           | 1,029,240                          | 199,519                                 | 1,228,759             | 3,573,360  |
| Investments                               | 24,149,371                         | 12,833,402                              | 36,982,773            | -  |
| Receivables:                              |                                    |   |                       |  |
| Taxes                                     | 504,422                            | -                                       | 504,422               | 110,166  |
| Fees and Services                         | 28,040                             | 2,176,028                               | 2,204,068             | -  |
| Intergovernmental                         | 2,270,462                          | 1,063,747                               | 3,334,209             | 7,677  |
| Interest                                  | 665                                | -                                       | 665                   | -  |
| Accounts                                  | 430,359                            | 42,672                                  | 473,031               | -  |
| Internal Balances                         | 632,348                            | (632,348)                               | -                     | -  |
| Inventory                                 | -                                  | 477,681                                 | 477,681               | -  |
| Prepaid Items                             | -                                  | -                                       | -                     | 33,000   |
| Land                                      | 6,694,877                          | 11,252,387                              | 17,947,264            | 2,688,889  |
| Land, Buildings and Structures            | 17,438,333                         | 18,753,067                              | 36,191,400            | 5,129,695  |
| Infrastructure                            | 256,697,280                        | 23,917,614                              | 280,614,894           | -  |
| Improvements                              | 17,389,029                         | 39,244,033                              | 56,633,062            | -  |
| Machinery and Equipment                   | 16,149,219                         | 7,582,994                               | 23,732,213            | 475,000  |
| Accumulated Depreciation                  | (172,656,243)                      | (30,550,053)                            | (203,206,296)         | (568,207)  |
| Construction in Progress                  | 8,150,280                          | 9,323,089                               | 17,473,369            | 27,152,357                                       |
| <b>Total Assets</b>                       | <b>\$ 181,144,390</b>              | <b>\$ 100,905,083</b>                   | <b>\$ 282,049,473</b> | <b>\$ 45,824,496</b>                             |
| <br>                                      |                                    |   |                       |  |
| <b><u>Liabilities</u></b>                 |                                    |   |                       |  |
| Pooled Cash                               | \$ 102,409                         | \$ 310,953                              | \$ 413,362            | \$ -   |
| Accounts Payable                          | 1,411,353                          | 1,780,221                               | 3,191,574             | 406,582  |
| Accrued Expenses                          | 100,141                            | -                                       | 100,141               | -  |
| Accrued Interest                          | -                                  | 40,113                                  | 40,113                | 1,204,928  |
| Due to Other Governments                  | -                                  | -                                       | -                     | 574,354  |
| Deferred Revenue                          | 562,427                            | -                                       | 562,427               | -  |
| Customer Deposits                         | 241,923                            | 201,319                                 | 443,242               | -  |
| Advances on Construction                  | -                                  | -                                       | -                     | -  |
| Leases, Equipment and Property Notes      | -                                  | 49,445                                  | 49,445                | 215,942  |
| Revenue Bond Payable                      | -                                  | 38,340,793                              | 38,340,793            | 38,979,375                                       |
| Compensated Absences                      | 1,407,159                          | 119,503                                 | 1,526,662             | -  |
| <b>Total Liabilities</b>                  | <b>3,825,412</b>                   | <b>40,842,347</b>                       | <b>44,667,759</b>     | <b>41,381,181</b>                                |
| <br>                                      |                                    |   |                       |  |
| <b><u>Net Position</u></b>                |                                    |   |                       |  |
| Net Investment in Capital Assets          | 149,862,775                        | 41,132,893                              | 190,995,668           | (5,522,511)                                      |
| Restricted for:                           |                                    |   |                       |  |
| Capital Projects                          | 8,977,961                          | -                                       | 8,977,961             | -  |
| Debt Service                              | 20,191                             | 199,519                                 | 219,710               | 3,573,360  |
| Other Purposes                            | 7,260,870                          | -                                       | 7,260,870             | -  |
| Unrestricted                              | 11,197,181                         | 18,730,324                              | 29,927,505            | 6,392,466  |
| <b>Total Net Position</b>                 | <b>177,318,978</b>                 | <b>60,062,736</b>                       | <b>237,381,714</b>    | <b>4,443,315</b>                                 |
| <br>                                      |                                    |   |                       |  |
| <b>Total Liabilities and Net Position</b> | <b>\$ 181,144,390</b>              | <b>\$ 100,905,083</b>                   | <b>\$ 282,049,473</b> | <b>\$ 45,824,496</b>                             |

See accompanying notes and accountants' report.

**City of Twin Falls, Idaho**  
**Statement of Activities**  
For the Year Ended September 30, 2013

| Functions/Programs                                   | Program Revenues |                         |  |  | Net (Expense) Revenue and<br>Changes in Net Assets |                                 |   |
|--|------------------|-------------------------|--|--|--|---------------------------------|---|
|  | Expenses         | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Primary Government                                 |                                 | Component<br>Unit -<br>Urban<br>Renewal |
|  |                  |                         |  |  | Governmental<br>Activities                         | Business-<br>Type<br>Activities |   |
| <b>Primary Government:</b>                           |                  |                         |  |  |  |                                 |   |
| <b>Governmental Activities:</b>                      |                  |                         |  |  |  |                                 |   |
| General Government                                   | \$ 11,474,562    | \$ 1,481,311            | \$ 3,117,074                             | 537,450                                | \$ (6,338,727)                                     | \$ -                            | \$ (6,338,727)                          |
| Fire   | 3,949,996        | 401,375                 | -  | -                                      | (3,548,621)  | -                               | (3,548,621)                             |
| Police   | 7,849,707        | 799,935                 | -  | -                                      | (7,049,772)  | -                               | (7,049,772)                             |
| Engineering/Planning                                 | 1,492,029        | 868,107                 | -  | -                                      | (623,922)  | -                               | (623,922)                               |
| Library  | 1,521,534        | 62,454                  | 0  | -                                      | (1,459,080)  | -                               | (1,459,080)                             |
| Culture and Recreation                               | 1,705,144        | 203,515                 | 1,525                                    | -                                      | (1,500,104)  | -                               | (1,500,104)                             |
| Highway and Street                                   | 3,311,279        | 1,143,419               | 2,285,426                                | -                                      | 117,566  | -                               | 117,566                                 |
| Pool   | 170,194          | -                       | 124,974                                  | -                                      | (45,220)   | -                               | (45,220)                                |
| Airport  | 2,050,091        | 692,266                 | 353,116                                  | 1,777,532                              | 772,823  | -                               | 772,823                                 |
| Total Governmental Activities                        | 33,524,536       | 5,652,382               | 5,882,115                                | 2,314,982                              | (19,675,057)                                       | -                               | (19,675,057)                            |
| <b>Business-Type Activities:</b>                     |                  |                         |  |  |  |                                 |   |
| Water  | 5,842,097        | 9,440,638               | -  | -                                      | -  | 3,598,541                       | 3,598,541                               |
| Sewer  | 5,528,219        | 7,655,074               | -  | 845,391                                | -  | 2,972,246                       | 2,972,246                               |
| Sanitation   | 2,524,489        | 2,567,778               | -  | -                                      | -  | 43,289                          | 43,289                                  |
| Golf   | 82,998           | 7,378                   | -  | -                                      | -  | (75,620)                        | (75,620)                                |
| Dierkes Lake/Shoshone Falls                          | 225,756          | 202,547                 | -  | -                                      | -  | (23,209)                        | (23,209)                                |
| Parking  | -                | -                       | -  | -                                      | -  | -                               | -                                       |
| Common Area Maintenance                              | 20,391           | 29,076                  | -  | -                                      | -  | 8,685                           | 8,685                                   |
| Total Business-Type Activities                       | 14,223,950       | 19,902,491              | -  | 845,391                                | -  | 6,523,932                       | 6,523,932                               |
| Total Primary Government                             | \$ 47,748,486    | \$ 25,554,873           | \$ 5,882,115                             | \$ 3,160,373                           | \$ (19,675,057)                                    | \$ 6,523,932                    | \$ (13,151,125)                         |
| <b>Component Unit:</b>                               |                  |                         |  |  |  |                                 |   |
| Urban Renewal Agency                                 |                  |                         |  |  |  |                                 | \$ (2,086,494)                          |
| <b>General Revenues:</b>                             |                  |                         |  |  |  |                                 |   |
| Taxes:   |                  |                         |  |  |  |                                 |   |
| Property taxes, Levied for General Purposes          |                  |                         |  |  | \$ 16,651,268                                      | \$ -                            | \$ 16,651,268                           |
| Property taxes, Levied for Debt Service              |                  |                         |  |  | -  | -                               | 2,482,504                               |
| Franchise and Public Service Taxes                   |                  |                         |  |  | 223,358  | -                               | 223,358                                 |
| Interest and Investment Earnings                     |                  |                         |  |  | (44,176)   | (56,627)                        | (100,803)                               |
| Gain on sale of assets                               |                  |                         |  |  | -  | -                               | 60,000                                  |
| Miscellaneous Revenues                               |                  |                         |  |  | 370,696  | 451,952                         | 822,648                                 |
| Transfers  |                  |                         |  |  | 4,179,927  | (4,179,927)                     | -                                       |
|  |                  |                         |  |  | 21,381,073   | (3,784,602)                     | 17,596,471                              |
| Changes in Net Position                              |                  |                         |  |  | 1,706,016  | 2,739,330                       | 4,445,346                               |
| <b>Net Position - October 1, 2012</b>                |                  |                         |  |  | 175,555,332  | 57,381,036                      | 232,936,368                             |
| <b>Transfer of Fund Net Position to General Fund</b> |                  |                         |  |  | 57,630   | (57,630)                        | -                                       |
| <b>Net Position - September 30, 2013</b>             |                  |                         |  |  | \$ 177,318,978                                     | \$ 60,062,736                   | \$ 237,381,714                          |

See accompanying notes and accountants' report.

## **FUND FINANCIAL STATEMENTS**

**City of Twin Falls, Idaho**

Fund Balance Sheets

Governmental Funds

September 30, 2013

|  | <u>General</u>       | <u>Street</u>       | <u>Airport</u>      | <u>Capital<br/>Improvement</u> | <u>Airport<br/>Construction</u> | <u>Other<br/>Governmental</u> | <u>Total<br/>Governmental</u> |
|--|----------------------|---------------------|---------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|
| <b><u>Assets</u></b>   |                      |                     |                     |                                |                                 |                               |                               |
| Cash and Cash Equivalents  | \$ 806,214           | \$ 38,981           | \$ 14,922           | \$ 8,444                       | \$ -                            | \$ 881,525                    | \$ 1,750,086                  |
| Restricted Cash  | 249,939              | -                   | -                   | 37,320                         | 453,024                         | 288,957                       | 1,029,240                     |
| Investments  | 12,666,064           | 3,870,733           | 1,454,458           | 3,782,266                      | -                               | 2,220,067                     | 23,993,588                    |
| Receivables (net of allowance)   |                      |                     |                     |                                |                                 |                               |                               |
| Taxes  | 404,285              | 52,337              | 4,359               | 14,674                         | -                               | 23,133                        | 498,788                       |
| Fees and Services  | -                    | 28,040              | -                   | -                              | -                               | -                             | 28,040                        |
| Intergovernmental  | 771,058              | 381,732             | 3,628               | 705,301                        | 355,039                         | 51,881                        | 2,268,639                     |
| Interest   | 665                  | -                   | -                   | -                              | -                               | -                             | 665                           |
| Accounts   | 162,049              | 92                  | 31,336              | -                              | 19,938                          | 216,944                       | 430,359                       |
| Due from Other Funds   | 1,558,033            | -                   | -                   | -                              | -                               | -                             | 1,558,033                     |
| <b>Total Assets</b>  | <b>\$ 16,618,307</b> | <b>\$ 4,371,915</b> | <b>\$ 1,508,703</b> | <b>\$ 4,548,005</b>            | <b>\$ 828,001</b>               | <b>\$ 3,682,507</b>           | <b>\$ 31,557,438</b>          |
| <b><u>Liabilities</u></b>  |                      |                     |                     |                                |                                 |                               |                               |
| Pooled Cash  | \$ -                 | \$ -                | \$ -                | \$ -                           | \$ 76,247                       | \$ 26,162                     | \$ 102,409                    |
| Accounts Payable   | 94,902               | 550,684             | 15,758              | 278,518                        | 449,572                         | 21,843                        | 1,411,277                     |
| Accrued Expenses   | 88,824               | -                   | -                   | -                              | -                               | 11,317                        | 100,141                       |
| Customer Deposits Payable  | 241,923              | -                   | -                   | -                              | -                               | -                             | 241,923                       |
| Due to Other Funds   | -                    | -                   | -                   | 53,854                         | 295,973                         | 575,859                       | 925,686                       |
| <b>Total Liabilities</b>   | <b>425,649</b>       | <b>550,684</b>      | <b>15,758</b>       | <b>332,372</b>                 | <b>821,792</b>                  | <b>635,181</b>                | <b>2,781,436</b>              |
| <b><u>Deferred Inflows of Resources</u></b>                                  |                      |                     |                     |                                |                                 |                               |                               |
| Unavailable Revenue - Property Taxes   | 344,451              | 44,592              | 566,139             | 12,502                         | -                               | 19,709                        | 987,393                       |
| <b><u>Fund Balances</u></b>  |                      |                     |                     |                                |                                 |                               |                               |
| Nonspendable Fund Balance  | -                    | -                   | -                   | -                              | -                               | -                             | -                             |
| Restricted Fund Balance  | 249,939              | -                   | -                   | 37,320                         | 453,024                         | 288,957                       | 1,029,240                     |
| Committed Fund Balance   | 158,843              | -                   | -                   | -                              | -                               | 3,197,704                     | 3,356,547                     |
| Assigned Fund Balance  | -                    | 3,776,639           | 926,806             | 4,165,811                      | -                               | -                             | 8,869,256                     |
| Unassigned Fund Balance  | 15,439,425           | -                   | -                   | -                              | (446,815)                       | (459,044)                     | 14,533,566                    |
| <b>Total Fund Balance</b>  | <b>15,848,207</b>    | <b>3,776,639</b>    | <b>926,806</b>      | <b>4,203,131</b>               | <b>6,209</b>                    | <b>3,027,617</b>              | <b>27,788,609</b>             |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources and Fund Balance</b> | <b>\$ 16,618,307</b> | <b>\$ 4,371,915</b> | <b>\$ 1,508,703</b> | <b>\$ 4,548,005</b>            | <b>\$ 828,001</b>               | <b>\$ 3,682,507</b>           | <b>\$ 31,557,438</b>          |

See accompanying notes and accountants' report.

**City of Twin Falls, Idaho**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended September 30, 2013

|   | <u>General</u>       | <u>Street</u>       | <u>Airport</u>    | <u>Capital<br/>Improvement</u> | <u>Airport<br/>Construction</u> | <u>Other<br/>Governmental</u> | <u>Total<br/>Governmental</u> |
|---|----------------------|---------------------|-------------------|--------------------------------|---------------------------------|-------------------------------|-------------------------------|
| <b>Revenues</b>                                 |                      |                     |                   |                                |                                 |                               |                               |
| Property Taxes, Including Interest              | \$ 12,686,003        | \$ 1,493,021        | \$ 341,689        | \$ 407,259                     | \$ -                            | \$ 1,589,451                  | \$ 16,517,423                 |
| Other Taxes                                     | 520,231              | -                   | -                 | -                              | -                               | 223,358                       | 743,589                       |
| Special Assessments, Including Interest         | -                    | -                   | -                 | -                              | -                               | 72,757                        | 72,757                        |
| Fines and Forfeitures                           | 5,505                | -                   | -                 | -                              | -                               | 40,463                        | 45,968                        |
| Licenses and Permits                            | 891,886              | -                   | -                 | -                              | -                               | -                             | 891,886                       |
| Fees and Services                               | 1,084,014            | 249,986             | 530,221           | -                              | 94,315                          | 786,689                       | 2,745,225                     |
| Intergovernmental                               | 2,142,179            | 2,284,426           | 343,116           | 1,478,945                      | -                               | 124,975                       | 6,373,641                     |
| Federal Grants                                  | 28,083               | 1,000               | -                 | -                              | 1,777,532                       | 2,311                         | 1,808,926                     |
| Miscellaneous                                   | 652,239              | 884,170             | 134,158           | (9,193)                        | 153                             | 13,138                        | 1,674,665                     |
| <b>Total Revenue</b>                            | <u>18,010,140</u>    | <u>4,912,603</u>    | <u>1,349,184</u>  | <u>1,877,011</u>               | <u>1,872,000</u>                | <u>2,853,142</u>              | <u>30,874,080</u>             |
| <b>Expenditures</b>                             |                      |                     |                   |                                |                                 |                               |                               |
| Current   |                      |                     |                   |                                |                                 |                               |                               |
| General Government                              | 2,958,105            | -                   | -                 | 489,670                        | -                               | -                             | 3,447,775                     |
| Public Safety                                   | 11,961,954           | -                   | -                 | 449,695                        | -                               | 35,612                        | 12,447,261                    |
| Engineering                                     | 1,350,315            | -                   | -                 | -                              | -                               | -                             | 1,350,315                     |
| Community Development                           | 141,714              | -                   | -                 | -                              | -                               | 55,477                        | 197,191                       |
| Culture and Recreation                          | 1,471,042            | -                   | -                 | 210,458                        | -                               | 1,706,694                     | 3,388,194                     |
| Highway and Streets                             | -                    | 1,345,708           | -                 | 8,538                          | -                               | 285,707                       | 1,639,953                     |
| Airport   | -                    | -                   | 815,064           | -                              | 2,348,565                       | -                             | 3,163,629                     |
| Capital Outlay                                  | -                    | 3,017,336           | -                 | 452,891                        | -                               | -                             | 3,470,227                     |
| <b>Total Expenditures</b>                       | <u>17,883,130</u>    | <u>4,363,044</u>    | <u>815,064</u>    | <u>1,611,252</u>               | <u>2,348,565</u>                | <u>2,083,490</u>              | <u>29,104,545</u>             |
| Excess of Revenues Over<br>(Under) Expenditures | 127,010              | 549,559             | 534,120           | 265,759                        | (476,565)                       | 769,652                       | 1,769,535                     |
| <b>Interfund Transfers, Donations and Other</b> |                      |                     |                   |                                |                                 |                               |                               |
| Donation of Assets                              | -                    | -                   | -                 | 2,512                          | -                               | -                             | 2,512                         |
| Transfers In                                    | 4,558,113            | 1,301,667           | -                 | -                              | 176,168                         | 12,000                        | 6,047,948                     |
| Transfers Out                                   | (1,254,006)          | (257,244)           | (500,885)         | (15,200)                       | -                               | (20,737)                      | (2,048,072)                   |
| Net Transfers and Donations                     | <u>3,304,107</u>     | <u>1,044,423</u>    | <u>(500,885)</u>  | <u>(12,688)</u>                | <u>176,168</u>                  | <u>(8,737)</u>                | <u>4,002,388</u>              |
| <b>Net Change in Fund Balance</b>               | 3,431,117            | 1,593,982           | 33,235            | 253,071                        | (300,397)                       | 760,915                       | 5,771,923                     |
| <b>Fund Balance October 1, 2012</b>             | 12,324,861           | 2,182,657           | 893,571           | 3,950,060                      | 306,606                         | 2,301,301                     | 21,959,056                    |
| Transfer of Fund Balance to General Fund        | 92,229               | -                   | -                 | -                              | -                               | (34,599)                      | 57,630                        |
| <b>Fund Balance September 30, 2013</b>          | <u>\$ 15,848,207</u> | <u>\$ 3,776,639</u> | <u>\$ 926,806</u> | <u>\$ 4,203,131</u>            | <u>\$ 6,209</u>                 | <u>\$ 3,027,617</u>           | <u>\$ 27,788,609</u>          |

See accompanying notes and accountants' report.

**City of Twin Falls, Idaho**  
 Reconciliation of Governmental Fund Statements to Government Wide Statements

**Reconciliation of Governmental Fund Balances to Government Wide Net Position at September 30, 2013**

|   |                |
|---|----------------|
| Governmental Fund Balances at September 30, 2013  | \$ 27,788,609  |
| Amounts reported for governmental activities in the Statement of Net Position are different because:  |                |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.   | 149,534,058    |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.  | 429,768        |
| Internal service funds are used by management to charge the costs of certain activities, such as insurance, and vehicle repairs and maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. | 950,038        |
| Long-term liabilities, including capitalized leases, equipment notes and related accrued interest, are not due and payable in the current period and therefore are not reported in the funds.   | (1,383,495)    |
| Net Position for Governmental Activities-per reconciliation   | \$ 177,318,978 |

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities for the year ended September 30, 2013**

|   |              |
|---|--------------|
| Net Change in Fund Balances - Total Government Funds  | \$ 5,771,923 |
| Amounts reported for governmental activities in the Statement of Activities are different because:  |              |
| Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlays exceeded depreciation in the current period | (4,014,127)  |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in government funds.   | (104,814)    |
| Internal service funds are used by management to charge the costs of certain activities, such as insurance and shop repairs and maintenance, to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.   | (12,944)     |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.  | 65,978       |
| Change in Net Position of Governmental Activities   | \$ 1,706,016 |

See accompanying notes and accountants' report.

City of Twin Falls, Idaho  
Statement of Net Position  
Proprietary Funds  
September 30, 2013

|   | <b>Business-Type Activities</b> |                      |                   |                                     |                       | <b>Governmental<br/>Activities -<br/>Internal<br/>Service Funds</b> |
|---|---------------------------------|----------------------|-------------------|-------------------------------------|-----------------------|---|
|   | <b>Waterworks</b>               | <b>Wastewater</b>    | <b>Sanitation</b> | <b>Other<br/>Business-<br/>Type</b> | <b>Total</b>          |   |
| <b>Assets</b>                                 |                                 |                      |                   |                                     |                       |   |
| Cash and Cash Equivalents                     | \$ 427,177                      | \$ 4,600,991         | \$ 95,025         | \$ 98,058                           | \$ 5,221,251          | \$ 486,622  |
| Investments                                   | 8,442,491                       | 3,848,339            | 316,171           | 226,401                             | 12,833,402            | 155,783   |
| Receivables (net of allowance for uncollect.) |                                 |                      |                   |                                     |                       |   |
| Taxes   | -                               | -                    | -                 | -                                   | -                     | 5,634   |
| Fees and Services                             | 931,740                         | 987,297              | 252,169           | 4,822                               | 2,176,028             | -   |
| Intergovernmental                             | 149,109                         | 914,638              | -                 | -                                   | 1,063,747             | 1,823   |
| Interest                                      | -                               | -                    | -                 | -                                   | -                     | -   |
| Accounts                                      | 12,671                          | 1,831                | 23,014            | 5,156                               | 42,672                | -   |
| Inventories                                   | 477,681                         | -                    | -                 | -                                   | 477,681               | -   |
| Total Current Assets                          | 10,440,869                      | 10,353,096           | 686,379           | 334,437                             | 21,814,781            | 649,862   |
| Restricted Assets                             | 197,090                         | 2,429                | -                 | -                                   | 199,519               | -   |
| Due from Other Funds                          | -                               | 20,794               | -                 | -                                   | 20,794                | -   |
| Fixed Assets (Net of Accum. Depreciation)     | 45,466,870                      | 32,490,639           | 44,587            | 1,521,035                           | 79,523,131            | 328,716   |
| <b>Total Assets</b>                           | <b>\$ 56,104,829</b>            | <b>\$ 42,866,958</b> | <b>\$ 730,966</b> | <b>\$ 1,855,472</b>                 | <b>\$ 101,558,225</b> | <b>\$ 978,578</b>   |
| <b>Liabilities and Net Position</b>           |                                 |                      |                   |                                     |                       |   |
| Current Liabilities:                          |                                 |                      |                   |                                     |                       |   |
| Pooled Cash                                   | \$ -                            | \$ -                 | \$ -              | \$ 310,953                          | \$ 310,953            | \$ -  |
| Accounts Payable                              | 310,326                         | 1,259,380            | 197,147           | 13,368                              | 1,780,221             | 76  |
| Accrued Expenses                              | 31,171                          | 8,942                | -                 | -                                   | 40,113                | -   |
| Due to Other Funds                            | 291,121                         | -                    | -                 | 362,021                             | 653,142               | -   |
| Unavailable Revenue                           | -                               | -                    | -                 | -                                   | -                     | 4,800   |
| Notes Payable - Current                       | -                               | -                    | -                 | -                                   | -                     | -   |
| Compensated Absences                          | 77,582                          | 33,247               | 977               | 7,697                               | 119,503               | 23,664  |
| <b>Total Current Liabilities</b>              | <b>710,200</b>                  | <b>1,301,569</b>     | <b>198,124</b>    | <b>694,039</b>                      | <b>2,903,932</b>      | <b>28,540</b>   |
| Current Liab. Payable from Restricted Assets: |                                 |                      |                   |                                     |                       |   |
| Revenue Bonds Payable - Current               | 1,930,000                       | 11,814,685           | -                 | -                                   | 13,744,685            | -   |
| Customer Deposits Payable                     | 198,890                         | 2,429                | -                 | -                                   | 201,319               | -   |
| Total Curr. Liab. From Restricted Assets      | 2,128,890                       | 11,817,114           | -                 | -                                   | 13,946,004            | -   |
| NonCurrent Liabilities:                       |                                 |                      |                   |                                     |                       |   |
| Notes Payable - Equipment                     | -                               | 49,445               | -                 | -                                   | 49,445                | -   |
| Revenue Bonds Payable (Net of Discounts)      | 24,596,108                      | -                    | -                 | -                                   | 24,596,108            | -   |
| <b>Total Non-current Liabilities</b>          | <b>24,596,108</b>               | <b>49,445</b>        | <b>-</b>          | <b>-</b>                            | <b>24,645,553</b>     | <b>-</b>  |
| <b>Total Liabilities</b>                      | <b>27,435,198</b>               | <b>13,168,128</b>    | <b>198,124</b>    | <b>694,039</b>                      | <b>41,495,489</b>     | <b>28,540</b>   |
| <b>Net Position</b>                           |                                 |                      |                   |                                     |                       |   |
| Net Investment In Capital Assets              | 18,940,762                      | 20,626,509           | 44,587            | 1,521,035                           | 41,132,893            | 328,716   |
| Restricted                                    | 197,090                         | 2,429                | -                 | -                                   | 199,519               | -   |
| Unrestricted                                  | 9,531,779                       | 9,069,892            | 488,255           | (359,602)                           | 18,730,324            | 621,322   |
| <b>Total Net Position</b>                     | <b>28,669,631</b>               | <b>29,698,830</b>    | <b>532,842</b>    | <b>1,161,433</b>                    | <b>60,062,736</b>     | <b>950,038</b>  |
| <b>Total Liabilities and Net Position</b>     | <b>\$ 56,104,829</b>            | <b>\$ 42,866,958</b> | <b>\$ 730,966</b> | <b>\$ 1,855,472</b>                 | <b>\$ 101,558,225</b> | <b>\$ 978,578</b>   |

See accompanying notes and accountants' report.

**City of Twin Falls, Idaho**  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended September 30, 2013

|   | <b>Business-Type Activities</b> |                      |                   |                                     | <b>Total</b>         | <b>Governmental<br/>Activities -<br/>Internal<br/>Service Funds</b> |
|---|---------------------------------|----------------------|-------------------|-------------------------------------|----------------------|---|
|   | <b>Waterworks</b>               | <b>Wastewater</b>    | <b>Sanitation</b> | <b>Other<br/>Business-<br/>Type</b> |                      |   |
| <b>Operating Revenues:</b>  |                                 |                      |                   |                                     |                      |   |
| Charges for Services  | \$ 9,347,841                    | \$ 7,521,962         | \$ 2,567,778      | \$ 239,001                          | \$ 19,676,582        | \$ 305,492  |
| Property Taxes, Including Interest                                    | -                               | -                    | -                 | -                                   | -                    | 173,697   |
| Taps, Connection and Other Fees                                       | 92,796                          | 160                  | -                 | -                                   | 92,956               | -   |
| Miscellaneous   | 112,290                         | 269,901              | -                 | 3,600                               | 385,791              | (494)   |
| <b>Total Operating Revenues</b>                                       | <b>9,552,927</b>                | <b>7,792,023</b>     | <b>2,567,778</b>  | <b>242,601</b>                      | <b>20,155,329</b>    | <b>478,695</b>  |
| <b>Operating Expenses:</b>  |                                 |                      |                   |                                     |                      |   |
| Contracted Services   | 216,393                         | 3,065,245            | 1,675,622         | 70,599                              | 5,027,859            | 1,534   |
| Personnel Expenses  | 1,493,076                       | 545,246              | 216,831           | 79,767                              | 2,334,920            | 244,741   |
| Depreciation and Amortization   | 956,722                         | 986,728              | 7,519             | 90,344                              | 2,041,313            | 15,163  |
| Utilities   | 889,730                         | 8,242                | -                 | 5,444                               | 903,416              | 6,278   |
| Landfill Expenses   | -                               | -                    | 602,884           | -                                   | 602,884              | -   |
| Supplies  | 434,907                         | 12,938               | 1,264             | 4,003                               | 453,112              | 25,740  |
| Insurance   | -                               | -                    | -                 | -                                   | -                    | 354,592   |
| Repairs and Maintenance   | 172,909                         | 23,656               | 5,489             | 9,087                               | 211,141              | 9,492   |
| Vehicle Expenses  | 141,421                         | 49,029               | 7,110             | 1,180                               | 198,740              | 958   |
| Small Equipment   | 323,054                         | 173,068              | -                 | 64,020                              | 560,142              | 15,807  |
| Studies and Projects  | 8,610                           | -                    | 1,382             | -                                   | 9,992                | -   |
| Rental Expense  | 124,714                         | -                    | -                 | -                                   | 124,714              | -   |
| Miscellaneous Expense   | 66,653                          | 244,643              | 5,994             | 4,371                               | 321,661              | 385   |
| Testing and Monitoring  | 75,669                          | -                    | -                 | -                                   | 75,669               | -   |
| Telephone   | 11,841                          | -                    | -                 | -                                   | 11,841               | -   |
| Travel and Meetings   | 5,596                           | 648                  | 394               | 329                                 | 6,967                | -   |
| <b>Total Operating Expenses</b>                                       | <b>4,921,295</b>                | <b>5,109,443</b>     | <b>2,524,489</b>  | <b>329,144</b>                      | <b>12,884,371</b>    | <b>674,690</b>  |
| <b>Operating Income (Loss)</b>  | <b>4,631,632</b>                | <b>2,682,580</b>     | <b>43,289</b>     | <b>(86,543)</b>                     | <b>7,270,958</b>     | <b>(195,995)</b>  |
| <b>Non-Operating Revenues (Expenses):</b>                             |                                 |                      |                   |                                     |                      |   |
| Development Fees  | -                               | 132,954              | -                 | -                                   | 132,954              | -   |
| Interest Income   | (29,127)                        | (24,338)             | (1,934)           | (1,229)                             | (56,628)             | -   |
| Rent and Royalties  | 66,159                          | -                    | -                 | -                                   | 66,159               | -   |
| Federal Grants  | -                               | 845,391              | -                 | -                                   | 845,391              | -   |
| Intergovernmental   | -                               | -                    | -                 | -                                   | -                    | -   |
| Interest Expense  | (915,801)                       | (418,778)            | -                 | -                                   | (1,334,579)          | -   |
| <b>Total Non-Operating Revenues (Exp.)</b>                            | <b>(878,769)</b>                | <b>535,229</b>       | <b>(1,934)</b>    | <b>(1,229)</b>                      | <b>(346,703)</b>     | <b>-</b>  |
| <b>Income (Loss) Before Interfund<br/>Transfers and Contributions</b> | <b>3,752,863</b>                | <b>3,217,809</b>     | <b>41,355</b>     | <b>(87,772)</b>                     | <b>6,924,255</b>     | <b>(195,995)</b>  |
| <b>Interfund Transfers, Contributions and Changes:</b>                |                                 |                      |                   |                                     |                      |   |
| Contribution of Assets  | -                               | -                    | -                 | -                                   | -                    | -   |
| Operating Transfers In  | 267,208                         | -                    | -                 | 38,700                              | 305,908              | 234,894   |
| Operating Transfers Out   | (859,846)                       | (3,457,344)          | (161,976)         | (11,669)                            | (4,490,835)          | (51,843)  |
| Net Transfers and Contributions                                       | <b>(592,638)</b>                | <b>(3,457,344)</b>   | <b>(161,976)</b>  | <b>27,031</b>                       | <b>(4,184,927)</b>   | <b>183,051</b>  |
| <b>Net Income</b>   | <b>3,160,225</b>                | <b>(239,535)</b>     | <b>(120,621)</b>  | <b>(60,741)</b>                     | <b>2,739,328</b>     | <b>(12,944)</b>   |
| <b>Total Net Position, October 1, 2012</b>                            | <b>25,509,406</b>               | <b>29,938,365</b>    | <b>653,463</b>    | <b>1,279,804</b>                    | <b>57,381,038</b>    | <b>962,982</b>  |
| Transfer of Fund Balance to General Fund                              | -                               | -                    | -                 | (57,630)                            | (57,630)             | -   |
| <b>Total Net Position, September 30, 2013</b>                         | <b>\$ 28,669,631</b>            | <b>\$ 29,698,830</b> | <b>\$ 532,842</b> | <b>\$ 1,161,433</b>                 | <b>\$ 60,062,736</b> | <b>\$ 950,038</b>   |

See accompanying notes and accountants' report.

**City of Twin Falls, Idaho**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended September 30, 2013

|  | <b>Business-Type Activities</b> |                     |                   |                                     | <b>Total</b>         | <b>Governmental<br/>Activities -<br/>Internal<br/>Service Funds</b> |
|--|---------------------------------|---------------------|-------------------|-------------------------------------|----------------------|---|
|  | <b>Waterworks</b>               | <b>Wastewater</b>   | <b>Sanitation</b> | <b>Other<br/>Business-<br/>Type</b> |                      |   |
| <b>Cash Flows from Operating Activities</b>  |                                 |                     |                   |                                     |                      |   |
| Receipts from Customers  | \$ 9,910,345                    | \$ 10,455,238       | \$ 2,566,329      | \$ 259,487                          | \$ 23,191,399        | \$ 400,344  |
| Property Taxes, Including Interest   | -                               | -                   | -                 | -                                   | -                    | 173,697   |
| Payments to Suppliers  | (2,435,411)                     | (5,059,179)         | (2,299,729)       | (160,419)                           | (9,954,738)          | (416,487)   |
| Payments to Employees  | (1,488,200)                     | (547,079)           | (219,063)         | (78,545)                            | (2,332,887)          | (240,423)   |
| Other Receipts (Payments)  | 112,290                         | 269,901             | -                 | 3,600                               | 385,791              | (494)   |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <b>6,099,024</b>                | <b>5,118,881</b>    | <b>47,537</b>     | <b>24,123</b>                       | <b>11,289,565</b>    | <b>(83,363)</b>   |
| <b>Cash Flows from Non-Capital Financing Activities</b>  |                                 |                     |                   |                                     |                      |   |
| Operating Subsidies and Transfers to<br>Other Funds  | (592,638)                       | (3,457,344)         | (161,974)         | (30,599)                            | (4,242,555)          | 183,051   |
| Other Revenue Sources - Non-Operating  | 66,159                          | 978,345             | -                 | -                                   | 1,044,504            | -   |
| <b>Net Cash Provided (Used) by Non-Capital Financing<br/>Activities</b>                                  | <b>(526,479)</b>                | <b>(2,478,999)</b>  | <b>(161,974)</b>  | <b>(30,599)</b>                     | <b>(3,198,051)</b>   | <b>183,051</b>  |
| <b>Cash Flows from Capital and Related Financing Activities</b>  |                                 |                     |                   |                                     |                      |   |
| Proceeds from Capital Debt   | 3,398,386                       | 12,534,685          | -                 | -                                   | 15,933,071           | -   |
| Purchase of Capital Assets   | (631,825)                       | (2,605,227)         | -                 | (47,487)                            | (3,284,539)          | (12,046)  |
| Disposals, Transfers of Capital Assets   | 88,868                          | 47,682              | -                 | 2,000                               | 138,550              | -   |
| Principal Paid on Capital Debt   | (5,702,073)                     | (6,034,573)         | -                 | -                                   | (11,736,646)         | -   |
| Increase in Amounts Due to Other Funds   | -                               | -                   | -                 | (311,635)                           | (311,635)            | -   |
| Interest Paid on Capital Debt  | (972,272)                       | (477,209)           | -                 | -                                   | (1,449,481)          | -   |
| Increase in Restricted Assets  | 649,720                         | 932,343             | -                 | -                                   | 1,582,063            | -   |
| <b>Net Cash Provided (Used) by Capital and Related<br/>Financing Activities</b>                          | <b>(3,169,196)</b>              | <b>4,397,701</b>    | <b>-</b>          | <b>(357,122)</b>                    | <b>871,383</b>       | <b>(12,046)</b>   |
| <b>Cash Flows from Investing Activities</b>  |                                 |                     |                   |                                     |                      |   |
| (Purchase) or Sale of Securities   | (3,370,496)                     | (3,776,496)         | 114,083           | 29,768                              | (7,003,141)          | (2,116)   |
| Interest, Dividends and Changes in Market Value  | (24,227)                        | (24,269)            | (1,520)           | (931)                               | (50,947)             | 149   |
| <b>Net Cash Provided (Used) by Investing Activities</b>  | <b>(3,394,723)</b>              | <b>(3,800,765)</b>  | <b>112,563</b>    | <b>28,837</b>                       | <b>(7,054,088)</b>   | <b>(1,967)</b>  |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>  | <b>(991,374)</b>                | <b>3,236,818</b>    | <b>(1,874)</b>    | <b>(334,761)</b>                    | <b>1,908,809</b>     | <b>85,675</b>   |
| <b>Balances - Beginning of the Year</b>  | <b>1,418,551</b>                | <b>1,364,173</b>    | <b>96,899</b>     | <b>121,866</b>                      | <b>3,001,489</b>     | <b>400,947</b>  |
| <b>Balances - End of the Year</b>  | <b>\$ 427,177</b>               | <b>\$ 4,600,991</b> | <b>\$ 95,025</b>  | <b>\$ (212,895)</b>                 | <b>\$ 4,910,298</b>  | <b>\$ 486,622</b>   |
| <b>Reconciliation of Operating Income (Loss) to Net<br/>Cash Provided (Used) by Operating Activities</b> |                                 |                     |                   |                                     |                      |   |
| Operating Income   | \$ 4,631,632                    | \$ 2,682,580        | \$ 43,289         | \$ (86,543)                         | \$ 7,270,958         | \$ (195,995)  |
| Adjustments to Reconcile Operating Income to net<br>Cash Provided (Used) by Operating Activities:        |                                 |                     |                   |                                     |                      |   |
| Depreciation and Amortization  | 956,722                         | 986,728             | 7,518             | 90,344                              | 2,041,312            | 15,163  |
| Change in Assets and Liabilities:  |                                 |                     |                   |                                     |                      |   |
| Receivables, Net   | 115,900                         | 2,611,880           | (24,278)          | (6,667)                             | 2,696,835            | (569)   |
| Prepaid Expenses   | -                               | -                   | -                 | -                                   | -                    | -   |
| Inventories  | (74,090)                        | -                   | -                 | -                                   | (74,090)             | -   |
| Due From Other Funds   | 334,217                         | 321,405             | 22,830            | 28,713                              | 707,165              | 94,464  |
| Deferred Revenue   | -                               | -                   | -                 | -                                   | -                    | 957   |
| Accounts Payable   | 110,177                         | (1,481,708)         | 410               | (1,386)                             | (1,372,507)          | (1,701)   |
| Customer Deposits  | 19,590                          | (171)               | -                 | (1,560)                             | 17,859               | -   |
| Compensated Absences   | 4,876                           | (1,833)             | (2,232)           | 1,222                               | 2,033                | 4,318   |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <b>\$ 6,099,024</b>             | <b>\$ 5,118,881</b> | <b>\$ 47,537</b>  | <b>\$ 24,123</b>                    | <b>\$ 11,289,565</b> | <b>\$ (83,363)</b>  |

See accompanying notes and accountants' report.

**City of Twin Falls, Idaho**  
Statement of Fiduciary Net Position - Fiduciary Fund  
September 30, 2013

|   | Agency<br>Fund   |
|---|------------------|
| <b><u>Assets</u></b>                          |                  |
| Cash and Cash Equivalents                     | \$ -             |
| Receivables (net of allowance for uncollect.) |                  |
| Intergovernmental                             | 26,159           |
| <b>Total Assets</b>                           | <b>\$ 26,159</b> |
| <br><b><u>Liabilities</u></b>                 |                  |
| Pooled Cash                                   | 25,037           |
| Accounts Payable                              | 1,122            |
| <b>Total Liabilities</b>                      | 26,159           |
| <br><b><u>Net Position</u></b>                |                  |
| Held in Trust for Specific Purposes           | -                |
| <b>Total Net Position</b>                     | <b>\$ -</b>      |

See accountants' report.

**NOTES TO FINANCIAL STATEMENTS**

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES**

The City of Twin Falls, Idaho is a municipal corporation governed by an elected seven-member council.

The financial statements of the City of Twin Falls, Idaho have been prepared in conformity with generally accepted accounting principles, (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities at the government wide financial reporting level and to its enterprise funds at the fund reporting level, provided they do not conflict with or contradict GASB pronouncements. The more significant of the City's accounting policies are described below.

**FINANCIAL REPORTING ENTITY**

As required by generally accepted accounting principles, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. Each blended component unit and each discretely presented component unit has a September 30 year end. A brief description of the discretely presented components units follows:

**Blended Component Unit-Twin Falls Public Library**

Blended component units are legally separate from the City but are so intertwined with the City that they are, in substance, the same as the City. The component unit is reported as part of the City and blended into the appropriate fund.

The Library is governed by a separate board appointed by the City Council; however, final responsibility relative to budget, taxing and debt remains with the City. The Library is reported as a special revenue fund.

**Discretely Presented Component Units-Urban Renewal Agency**

The Urban Renewal Agency is a directly presented component unit of the City

A discretely presented component unit is legally separate from the City but is financially accountable to the City, or its relationship with the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. Component units are reported in a separate column to emphasize that they are legally separate from the primary government.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

***1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued***

The Urban Renewal Agency is responsible for rehabilitation, conservation and redevelopment of deteriorated properties in areas within the City's jurisdiction. The seven-member board is appointed by the City Council. The City and the Agency have an agreement that the City will make available certain personnel for administrative, legal, engineering, budgeting and accounting services and assistance to the Agency to the extent that the City has appropriated necessary funds to provide such assistance. The Agency has agreed to reimburse the City annually for these costs. The City has no responsibility for debt issuance of the Agency. The Agency is presented as a governmental fund type.

Complete financial statements for the Urban Renewal Agency may be obtained at the entity's administrative offices.

**BASIS OF PRESENTATION**

The City's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**Government-Wide Financial Statements**

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and grants and the City's general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. The fiduciary funds of the primary government are not included in the government-wide financial statements.

The statement of net position presents the financial position of the governmental and business-type activities of the City and its discretely presented component unit at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities and for each identifiable activity of the business-type activities of the City. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The City does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the City's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which function the revenues are restricted.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued**

Other revenue sources not properly included with program revenues are reported as general revenues of the City. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the City.

**Fund Financial Statements**

During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental and enterprise funds are reported in separate columns.

**Fund Accounting**

The City uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The City uses three categories of funds: governmental, proprietary and fiduciary.

**Governmental Funds**

Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The City reports the difference between its governmental fund assets and its liabilities and deferred inflows of resources as fund balance. The following are the City's major governmental funds:

**Major Governmental Funds**

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

The *debt service fund* accounts for the servicing of general long-term debt not being financed by proprietary or non-expendable trust funds.

The *capital projects funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or non-expendable trust funds.

**Proprietary funds**

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The proprietary funds are classified as enterprise funds.

The *waterworks* fund is used to account for the costs necessary to operate the City's water system and the charges necessary to offset those costs.

The *wastewater* fund is used to account for the costs necessary to operate the City's sewer system and the charges necessary to offset those costs.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

***1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued***

The *sanitation* fund is used to account for the costs necessary to operate the City's garbage collection and the charges necessary to offset those costs.

**Fiduciary funds**

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the City under the terms of a formal trust agreement.

**Other Fund Types**

The City also reports the following fund types:

*Internal service funds* account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

**MEASUREMENT FOCUS**

**Government-wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, all liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. The statement of activities reports revenues and expenses.

**Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statements of cash flows provide information about how the City finances and meets the cash flow needs of its proprietary activities.

**BASIS OF ACCOUNTING**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Fiduciary funds use the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources, and in the presentation of expenses versus expenditures.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

***1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued***

**Revenues-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

**Revenues-Non-exchange Transactions**

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized in the governmental funds.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: Property taxes, franchise taxes, licenses, interest, federal and state grants and special assessments. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

**Unearned Revenue**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

***1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued***

**ASSETS, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND EQUITY**

**Deposits and Investments**

Cash and cash equivalents include amounts of cash on hand, demand deposits and highly liquid short-term investments with an original maturity of three months or less from the date acquired by the government.

State statutes authorize the City and Agency to invest any available funds in obligations issued or guaranteed by the U.S. Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

The City's Investment Policy requires that investments within the portfolio be diversified in order to avoid risks in specific instruments, individual financial institutions or maturities.

Investments are stated at fair market value, as determined by quoted market prices, except for certificates of deposits, which are non-participating contracts, and are therefore carried at amortized cost. Idaho Code provided authorization for the investment of funds as well as to what constitutes an allowable investment. The City policy allows for investment of idle funds consistent with the Idaho State Code 67-1210 and 67-1210A.

The City is a voluntary participant in the State of Idaho Local Government Investment Pool (LPIG). The LPIG is regulated by State of Idaho Code under the oversight of the Treasurer of the State of Idaho. The fair value of the City's investments in the pool is reported in the accompanying financial statements at amounts based on the City's pro-rata share of the fair market value provided by the fund for the entire portfolio. The LGIP is not rated by a nationally recognized statistical rating organization.

**Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund balance sheets. They are eliminated on the government-wide financial statements. Short-term inter-fund loans are classified as "interfund receivables /payables".

All trade and property tax receivables are shown net of an allowance for uncollectibles for the City and the Agency.

**Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of inventory items are recognized as expenditures in governmental financial statements and as expenses in government-wide and proprietary fund financial statements when used (consumption method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

***1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued***

**Restricted Assets**

Passenger fees collected at the City's airport are committed for future airport expansion.

Urban Renewal Agency tax increment property tax revenues are restricted first to the ongoing payment of revenue bonds outstanding. When received the revenues are deposited in a separate account controlled by a bank trustee. All use of the funds must be requisitioned for approval by the trustee before payment is made. The amount shown as restricted cash for the Urban Renewal Agency in these financial statements is based on the largest principal and interest payment due. The payment is the required payment on August 1, 2013.

**Capital Assets, Depreciation, and Amortization**

The City's property, plant equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The City maintains infrastructure asset records consistent with all other capital assets. Proprietary and component unit capital assets are also reported in their respective fund and combining component unit's financial statements. Donated assets are stated at fair value on the date donated. The City generally capitalizes assets with a cost of \$5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets, including those of component units, are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

|                          |                 |
|--------------------------|-----------------|
| Land                     | Not depreciated |
| Buildings and Structures | 20-50           |
| Infrastructure           | 40              |
| Improvements             | 30              |
| Machinery and equipment  | 3-20            |

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of proprietary fund fixed assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Property, plant and equipment are depreciated in the proprietary funds using the straight-line method over the following estimated useful lives:

|                            |                 |
|----------------------------|-----------------|
| Land                       | Not depreciated |
| Buildings and improvements | 50 years        |
| Machinery and equipment    | 5-20 years      |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

***1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued***

The Urban Renewal Agency has acquired certain properties and made improvements such as streets, parking lots and parks in its effort to rehabilitate many areas of the City of Twin Falls. Many of these parcels acquired and constructed have been contributed to the City of Twin Falls but certain real estate acquisitions are held by the Agency for future rehabilitation, conservation, redevelopment, and sale in accordance with its purpose.

No depreciation has been computed or recorded in these statements for any existing buildings on these properties for the Agency.

**Fund Overdrafts**

The City uses a pooled cash system of cash management. All city obligations are paid through the general fund. Cash is then allocated to the other funds based on amounts received and spent. Some funds have investments that cover the fund overdrafts. Also, some funds are involved in federal grants that the City must fund and then request reimbursement from the federal government.

**Deferred Inflows of Resources**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation, comp hours in lieu of overtime hours, and sick pay benefits. Vacation pay and comp hours are accrued when incurred in proprietary funds and reported as a fund liability. Vacation pay and comp hours for governmental funds are reported as expenditures of the related fund when paid. Accrued vacation pay and comp hours of governmental funds are further recorded as liabilities in the Government Wide Financial Statements.

No liability is reported for unpaid accumulated sick leave. However, once employees reach a maximum sick leave accrual amount, any excess hours are accumulated in a "Retirement Account" and at retirement they may be converted to their dollar equivalent and used exclusively for the purchase of health insurance. Retirement hour accruals and expenditures are treated the same as unused vacation and comp hours.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

***1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued***

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are “due for payment” during the current year. Capital leases are recognized as a liability in the governmental fund financial statements when due.

**Debt Premiums, Discounts and Issuance Costs**

On the government-wide statement of net position and the proprietary fund type statement of net position, debt premiums and discounts are netted against debt payable and debt issuance costs are recognized as an outflow of resources in the period incurred. On the government-wide and proprietary fund type statement of activities, unamortized debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method.

At the government fund reporting level, debt premiums and discounts are reported as other financing sources and uses, separately from the face amount of the debt issued. Debt issuance costs are reported as debt service expenditures.

**Fund Equity**

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

**Governmental Fund Balances**

Generally, governmental fund balances represent the difference between the current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources. Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those resources can be spent. Fund balances are classified as follows:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are not in spendable form, or they are legally or contractually required to be maintained intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted Fund Balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed Fund Balance - Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the City’s highest level of decision-making authority, the City Council.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

***1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued***

Assigned Fund Balance – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City manager through the budgetary process.

Unassigned Fund Balance – This classification includes amounts that are available for any purpose. Positive amounts are reported only in the general fund.

**Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted. The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for services for water, wastewater and sanitation. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. Items that do not result from the provision of goods or services to customers or directly relate to the principal and usual activity of the fund are recorded as nonoperating revenues and expenses. These items include investment earnings and gains or losses on the disposition of capital assets.

**Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the non-operating revenues/expenses section in proprietary funds. Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated.

**Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. It is at least reasonably possible that the significant estimates used will change within the next year.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued**

**Comparative Data**

Comparative total data for the prior year have been presented only for individual funds in the required supplementary information and in the supplementary information in order to provide an understanding of the changes in the financial position and operations of these funds.

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

On or before June 1<sup>st</sup> of each year, all agencies of the City submit requests for appropriation to the City's manager so that a budget may be prepared. The Budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. The budget includes amounts for capital expenditures but does not include allowances for depreciation.

Before August 31, the proposed budget is presented to the City's Council for review. The City Council holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the City's manager or the revenue estimates must be changed by an affirmative vote of a majority of the City's Council. The City's department heads may make transfers of appropriations within a department.

Expenditures may not legally exceed budgeted appropriations at the activity level. During the year, some supplementary appropriations were necessary.

**Excess of Expenditures over Appropriations**

For the fund year ended September 30, 2013, expenditures exceeded appropriation in the Airport Construction Fund by \$48,870, the Sanitation Fund by \$120,621, the Dierkes Lake Fund by \$31,911, the Pool Fund by \$2,323, the Shop Revolving Fund by \$9,027, the Golf Fund by \$34,919 and the Fireworks Fund by \$365.

**2. DEPOSITS AND INVESTMENTS**

**Cash and Cash Equivalents –**

A reconciliation of cash and cash equivalents at September 30, 2013 is as follows:

|                           |                     |
|---------------------------|---------------------|
| Reconciled Bank Accounts  | \$ 136,126          |
| State Investment Pool     | 4,862,145           |
| Certificates of Deposit   | 2,606,442           |
| Money Market Mutual Funds | 654,633             |
| Library Operating Fund    | 12,008              |
| Petty Cash                | 2,002               |
| Total                     | <u>8,273,356</u>    |
| Reported as Restricted    | <u>(1,228,759)</u>  |
| Total Net Cash            | <u>\$ 7,044,597</u> |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**1. DEPOSITS AND INVESTMENTS-Continued**

At September 30, 2013, the Urban Renewal Agency’s reconciliation of cash and cash equivalents is as follows:

|                         |                     |
|-------------------------|---------------------|
| Cash in Bank            | \$ 959,541          |
| Money-Market Bond Funds | <u>9,836,378</u>    |
| Total                   | 10,795,919          |
| Reported as Restricted  | <u>(3,573,360)</u>  |
| Total Net Cash          | <u>\$ 7,222,559</u> |

The City’s reconciled bank balance is covered by \$136,128 federal depository insurance with the remainder covered by collateral held by the City’s agent in the City’s name. The reconciled bank balance for Urban Renewal Agency a discretely presented component unit, is covered by FDIC insurance of \$ 250,000.

**Investments** – The City held the following investments at September 30, 2013.

|   |                      |
|---|----------------------|
| Federal National Mortgage Association (FNMA)    | \$ 2,293,405         |
| Federal Home Loan Mortgage Corporation (FHLM)   | 1,035,095            |
| Federal Home Loan Bank (FHLB)                   | 3,556,628            |
| Government National Mortgage Association (GNMA) | 2,176,026            |
| Federal Farm Credit Bank (FFCB)                 | 1,382,690            |
| Resolution Funding Corporation (RFC)            | 791,158              |
| Other Mortgage Backed Securities                | 987,643              |
| Corporate Obligations                           | <u>24,760,128</u>    |
| Total   | <u>\$ 36,982,773</u> |

All investments are guaranteed by the U.S. Government except for the corporate obligations. All investments were held in trust for the City in the Agents name. The City or Agency has no investments in foreign currency and no exposure to foreign currency risk.

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely impact the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the exposure of the City’s debt type investments to this risk, using the segmented time distribution model is as follows:

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**3. DEPOSITS AND INVESTMENTS-Continued**

| Investment     | Fair Value           | Investment Maturities (in Years) |                      |                     |                     |
|----------------|----------------------|----------------------------------|----------------------|---------------------|---------------------|
|                |                      | Less Than<br>1 Year              | 1-5<br>Years         | 6-10<br>Years       | Over 10<br>Years    |
| FNMA           | \$ 2,293,405         | \$ 15,124                        | \$ 845,256           | \$ 34,980           | \$ 1,398,045        |
| FHLM           | 1,035,095            | -                                | 501,665              | 533,430             | -                   |
| FHLB           | 3,556,628            | -                                | 976,440              | 239,510             | 2,340,678           |
| GNMA           | 2,176,026            | -                                | -                    | 23,445              | 2,152,581           |
| FFCB           | 1,382,690            | -                                | 193,942              | 1,188,748           | -                   |
| RFC            | 791,158              | -                                | -                    | 791,158             | -                   |
| Other Mtg. Sec | 987,643              | -                                | -                    | 987,643             | -                   |
| Corporate      | 24,760,128           | 4,833,473                        | 15,534,210           | 4,392,445           | -                   |
| Total          | <u>\$ 36,982,773</u> | <u>\$ 4,848,597</u>              | <u>\$ 18,051,513</u> | <u>\$ 8,191,359</u> | <u>\$ 5,891,304</u> |

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy requires a rating of A- or its equivalent by two or more public rating agencies at the time of purchase. Short term credit ratings for commercial paper must be top tier AI/PI/FI by two of the three credit rating agencies at the time of purchase. The ratings of investments subject to credit risk are as follows:

| <b>Investments subject to credit risk:</b> | <u>Fair Value</u> | <u>Rating</u> |
|--|-------------------|---------------|
| FNMA                                       | \$ 2,293,405      | AAA-          |
| FHLM                                       | 1,035,095         | AA+           |
| FHLB                                       | 3,556,628         | AA+           |
| GNMA                                       | 2,176,026         | AA+           |
| FFCB                                       | 1,382,690         | AA+           |
| Resolution FDG Corp                        | 791,158           | Not Rated     |
| Piper Jaffray & Co.                        | 987,643           | Not Rated     |
| Corporate Bonds                            | 2,261,970         | A+            |
| Corporate Bonds                            | 4,585,390         | A             |
| Corporate Bonds                            | 4,983,996         | A-            |
| Corporate Bonds                            | 3,979,370         | AA-           |
| Corporate Bonds                            | 2,444,235         | BBB+          |
| Corporate Bonds                            | 5,677,102         | BBB           |
| Corporate Bonds                            | 328,065           | BB-           |
| Corporate Bonds                            | 500,000           | BBB-          |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**4. DEPOSITS AND INVESTMENTS-Continued**

**Concentration of Credit Risk**

The City's investment policy has limits on the amount that can be invested in any one issuer. The City did not have investments in any one issuer (other than State investment pools) that represented 5% or more of total City investments.

| <u>Issuer</u>                             | <u>Investment Type</u> | <u>Reported Amount</u> | <u>Percentage</u> |
|---|------------------------|------------------------|-------------------|
| Federal National Mortgage Assn (FNMA)     | U.S. Agency Bond       | \$ 2,293,440           | 6.21%             |
| Federal Home Loan Bank (FHLB)             | U.S. Agency Bond       | 3,556,628              | 9.62%             |
| Government National Mortgage Assn. (GNMA) | U.S. Agency Bond       | 2,176,026              | 5.89%             |
| Corporate Bonds                           | Corporate Obligations  | 24,760,128             | 66.95%            |

**Custodial Credit Risk**

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party. The City only conducts investment purchases on a delivery versus payment basis with all securities held by a safe keeper, in the City's name, to eliminate custodial credit risk.

**5. RESTRICTED ASSETS**

Restriction on cash and cash equivalents were due to the following:

|  | <u>2013</u>         |
|--|---------------------|
| <b>General Fund</b>                                |                     |
| Customer or Developer Deposits                     | \$ 189,695          |
| Custody/Evidence Account                           | 54,331              |
| Other  | 5,913               |
| Trail Fund   | 541                 |
| Park Development Fund                              | 203,416             |
| Pool Fund-Bubble                                   | 85,000              |
| <b>Capital Projects Funds</b>                      |                     |
| Public Art Fund                                    | 37,320              |
| Passenger Facility Charges Held for Lease Payments | 453,024             |
| <b>Enterprise Funds</b>                            |                     |
| Refundable Customer Utility Deposits               | 199,519             |
| <b>Total Restricted Assets</b>                     | <u>\$ 1,228,759</u> |

Restriction on cash and cash equivalents for the Urban Renewal Agency were due to the following:

|  |                     |
|--|---------------------|
|  | Total               |
| Cash reserved to pay interest and principal on the revenue bonds | <u>\$ 3,573,360</u> |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**5. TAXES RECEIVABLE, UNAVAILABLE REVENUE, AND DUE FROM OTHER GOVERNMENTS**

The City of Twin Falls and its component unit, the Urban Renewal Agency, are located in Twin Falls County.

Taxes on property are due on the 20<sup>th</sup> of December; however, they may be paid in two installments with the second installment due June 20. Penalties and interest are assessed if a taxpayer fails to pay an installment within ten days of the installment due date.

Taxes on real property are a lien on the property and attach on July 1, of the year for which taxes are levied. After a three-year waiting period, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and costs before sale.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the Department of Taxation.

Property taxes uncollected by November 30, 2013, are considered to be deferred revenue.

Taxes receivable and deferred revenue as of September 30, 2013, consist of the following for the City:

| <u>Fund</u>         | <u>Taxes Receivable</u> | <u>Unavailable Revenue</u> |
|---------------------|-------------------------|----------------------------|
| General             | \$ 404,285              | \$ 344,451                 |
| Street              | 52,337                  | 44,592                     |
| Street Lighting     | 3,704                   | 3,156                      |
| Airport             | 4,359                   | 566,139                    |
| Library             | 19,429                  | 16,553                     |
| Capital Improvement | 14,674                  | 12,502                     |
| Insurance           | 5,634                   | 4,800                      |
| Total               | <u>\$ 504,422</u>       | <u>\$ 992,193</u>          |

Unavailable revenue, per the fund balance sheets fund types and account groups, consists of the following:

|                        |                   |
|------------------------|-------------------|
| Property Taxes         | \$ 429,768        |
| Prepaid Rent & Parking | <u>562,425</u>    |
| Total                  | <u>\$ 992,193</u> |

Urban Renewal Agency taxes receivable and unavailable revenue at September 30, 2013 consist of 2012 property tax revenue to be collected after November 30, 2013.

**CITY OF TWIN FALLS, IDAHO**

*Notes to Financial Statements*

September 30, 2013

**5. TAXES RECEIVABLE, UNAVAILABLE REVENUE, AND DUE FROM OTHER GOVERNMENTS**  
*- Continued*

Amounts due from other governments at September 30, 2013, are presented as follows for the City:

| <u>Fund</u>           | <u>Federal</u>    | <u>State</u>        | <u>County</u>     | <u>Local</u>      | <u>Total</u>        |
|-----------------------|-------------------|---------------------|-------------------|-------------------|---------------------|
| General               | \$ 400            | \$ 541,626          | \$ 150,921        | \$ 78,110         | \$ 771,057          |
| Street                | -                 | 361,853             | 19,880            | -                 | 381,733             |
| Street Light          | -                 | -                   | 1,297             | -                 | 1,297               |
| Library               | -                 | -                   | 15,546            | -                 | 15,546              |
| Airport               | 355,039           | -                   | 3,628             | -                 | 358,667             |
| Capital Improvement   | -                 | 406,198             | 38,713            | 260,390           | 705,301             |
| Liability Insurance   | -                 | -                   | 1,823             | -                 | 1,823               |
| Pool                  | -                 | 32,727              | -                 | -                 | 32,727              |
| Historic Preservation | 2,311             | -                   | -                 | -                 | 2,311               |
| Water Works           | -                 | -                   | -                 | 149,109           | 149,109             |
| Waste Water           | 228,779           | 521,004             | -                 | 164,855           | 914,638             |
|                       | <u>\$ 586,529</u> | <u>\$ 1,863,408</u> | <u>\$ 231,808</u> | <u>\$ 652,464</u> | <u>\$ 3,334,209</u> |

Urban Renewal Agency receivable from other governments consists of property taxes collected by the County prior to December 1, 2013.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**6. FIXED ASSETS**

Changes in the fixed asset groups for the City for the year ended September 30, 2013, are as follows:

|  | Balance<br>October 1,<br>2012 | Additions/<br>Transfers In | Disposals/<br>Transfers Out | Balance<br>September 30,<br>2013 |
|--|-------------------------------|----------------------------|-----------------------------|----------------------------------|
| <b>Government-wide Assets</b>                      |                               |                            |                             |                                  |
| Land   | \$ 6,694,877                  | \$ -                       | \$ -                        | \$ 6,694,877                     |
| Buildings and Structures                           | 17,290,672                    | 186,420                    | (38,759)                    | 17,438,333                       |
| Infrastructure                                     | 255,772,292                   | 924,988                    | -                           | 256,697,280                      |
| Improvements                                       | 17,086,256                    | 302,773                    | -                           | 17,389,029                       |
| Machinery and Equipment                            | 15,289,231                    | 1,523,827                  | (663,839)                   | 16,149,219                       |
| Construction in Progress                           | 6,363,656                     | 3,637,472                  | (1,850,848)                 | 8,150,280                        |
| Total  | <u>\$ 318,496,984</u>         | <u>\$ 6,575,480</u>        | <u>\$ (2,553,446)</u>       | <u>\$ 322,519,018</u>            |
| <b>Accum. Deprec. For Govt. Wide</b>               |                               |                            |                             |                                  |
| Buildings and Structures                           | \$ 5,479,521                  | \$ 398,824                 | \$ (7,752)                  | \$ 5,870,593                     |
| Infrastructure                                     | 143,014,582                   | 6,778,974                  | -                           | 149,793,556                      |
| Improvements                                       | 7,792,502                     | 598,842                    | -                           | 8,391,344                        |
| Machinery and Equipment                            | 8,330,362                     | 909,305                    | (638,917)                   | 8,600,750                        |
| Total Accum. Deprec.                               | <u>\$ 155,941,429</u>         | <u>\$ 8,685,945</u>        | <u>\$ (646,669)</u>         | <u>\$ 172,656,243</u>            |
| <b>Business Type Activity Assets:</b>              |                               |                            |                             |                                  |
| Land   | \$ 11,252,387                 | \$ -                       | \$ -                        | \$ 11,252,387                    |
| Buildings and Structures                           | 18,753,067                    | -                          | -                           | 18,753,067                       |
| Infrastructure                                     | 879,700                       | 23,037,914                 | -                           | 23,917,614                       |
| Improvements                                       | 39,203,660                    | 54,183                     | (13,810)                    | 39,244,033                       |
| Machinery and Equipment                            | 6,956,283                     | 711,193                    | (84,482)                    | 7,582,994                        |
| Construction in Progress                           | 29,980,388                    | 2,270,727                  | (22,928,026)                | 9,323,089                        |
| Total  | <u>\$ 98,971,831</u>          | <u>\$ 26,074,017</u>       | <u>\$ (23,026,318)</u>      | <u>\$ 110,073,184</u>            |
| <b>Accum. Deprec. For Business Type Activities</b> |                               |                            |                             |                                  |
| Buildings and Structures                           | \$ 11,875,439                 | \$ 428,336                 | \$ -                        | \$ 12,303,775                    |
| Infrastructure                                     | 161,597                       | 483,856                    | -                           | 645,453                          |
| Improvements                                       | 12,455,327                    | 834,908                    | (13,810)                    | 13,276,425                       |
| Machinery and Equipment                            | 4,064,290                     | 344,593                    | (84,483)                    | 4,324,400                        |
| Total Accum. Deprec.                               | <u>\$ 28,556,653</u>          | <u>\$ 2,091,693</u>        | <u>\$ (98,293)</u>          | <u>\$ 30,550,053</u>             |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**7. FIXED ASSETS - Continued**

Changes in the fixed asset group for the Urban Renewal Agency for the year ended September 30, 2013, is as follows:

|  | Balance<br>October 1,<br>2012 | Additions            | Disposals   | Balance<br>September 30,<br>2013 |
|--|-------------------------------|----------------------|-------------|----------------------------------|
| <b>Government-wide Assets</b>                                    |                               |                      |             |                                  |
| Construction in Progress   | \$ 11,553,589                 | \$ 15,598,768        | \$ -        | \$ 27,152,357                    |
| Land and Buildings   | 2,688,889                     | -                    | -           | 2,688,889                        |
| <b>Total</b>   | <b>\$ 14,242,478</b>          | <b>\$ 15,598,768</b> | <b>\$ -</b> | <b>\$ 29,841,246</b>             |
| <b>Business Type Activities:</b>                                 |                               |                      |             |                                  |
| Land   | \$ 1,350,000                  | \$ -                 | \$ -        | \$ 1,350,000                     |
| Buildings & Improvments  | 3,500,000                     | -                    | -           | 3,500,000                        |
| Equipment  | 690,264                       | 64,431               | -           | 754,695                          |
| <b>Total</b>   | <b>\$ 5,540,264</b>           | <b>\$ 64,431</b>     | <b>\$ -</b> | <b>\$ 5,604,695</b>              |
| <b>Accumulated Depreciation<br/>for Business-Type Activities</b> |                               |                      |             |                                  |
| Building & Improvements  | \$ 186,667                    | \$ 79,040            | \$ -        | \$ 265,707                       |
| Equipment  | 220,000                       | 82,500               | -           | 302,500                          |
| <b>Total</b>   | <b>\$ 406,667</b>             | <b>\$ 161,540</b>    | <b>\$ -</b> | <b>\$ 568,207</b>                |

Investments in real estate have not been allocated between land and buildings. Depreciation expense was charged to the governmental functions for the City as follows:

|  |                            |
|--|----------------------------|
| General Government   | \$ 6,702,486               |
| Fire   | 123,237                    |
| Police   | 193,053                    |
| Library  | 109,366                    |
| Culture and Recreation   | 224,687                    |
| Highway and Street   | 403,382                    |
| Pool   | 37,397                     |
| Airport  | 877,174                    |
|  | <u>8,670,782</u>           |
| Depreciation on Capital Assets held by the City's Internal Service Fund. | <u>15,163</u>              |
| <b>Total Depreciation Expense - Governmental Activities</b>              | <b><u>\$ 8,685,945</u></b> |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**8. LONG-TERM LIABILITIES**

Long-term liabilities consist of bonds, notes, and other indebtedness including liabilities associated with compensated absences.

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, government fund types recognize bond premiums and discounts as well as bond issuance cost, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

A summary of Long-term liabilities for the City for the year ended is as follows. Additional detailed information is available on the following pages.

|   | Beginning<br>Balance | Additions     | Reductions      | Ending<br>Balance | Due Within<br>One year |
|---|----------------------|---------------|-----------------|-------------------|------------------------|
| <b>PRIMARY GOVERNMENT</b>   |                      |               |                 |                   |                        |
| <b>Governmental Activities:</b>   |                      |               |                 |                   |                        |
| Compensated absences  | \$ 1,298,029         | \$ 109,130    | \$ -            | \$ 1,407,159      | \$ -                   |
| Total   | \$ 1,298,029         | \$ 109,130    | \$ -            | \$ 1,407,159      | \$ -                   |
| <b>Business-type Activities:</b>  |                      |               |                 |                   |                        |
| Idaho Bond Bank Authority<br>Water Bonds  | \$ 25,337,881        | \$ -          | \$ (1,930,159)  | \$ 23,407,722     | \$ 1,930,159           |
| Idaho Bond Bank Authority,<br>Parity Lien Revenue<br>Refunding Bond, Series 2012C       | -                    | 3,398,386     | (280,000)       | 3,118,386         | 275,000                |
| Idaho Bond Bank Authority,<br>Parity Lien Sewer Revenue<br>Refunding Bond, Series 2012A | -                    | 4,467,924     | (340,000)       | 4,127,924         | 365,000                |
| Idaho Bond Bank Authority,<br>Parity Lien Sewer Revenue<br>Bond, Series 2012B           | -                    | 8,066,761     | (380,000)       | 7,686,761         | 420,000                |
| State Revolving Fund Loan   | 8,906,309            | -             | (8,906,309)     | -                 | -                      |
| Compensated Absences  | 117,472              | 2,031         | -               | 119,503           | -                      |
| Total   | 34,361,662           | 15,935,102    | (11,836,468)    | 38,460,296        | 2,990,159              |
| Total Long-Term Liabilities   | \$ 35,659,691        | \$ 16,044,232 | \$ (11,836,468) | \$ 39,867,455     | \$ 2,990,159           |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**8. LONG-TERM LIABILITIES - Continued**

**Business-Type Activities - Revenue Obligations**

In 2004, the City issued refunding certificates of participation to refund and refinance, the Water Revenue Certificates of Participation, Series 1993 that were originally used to upgrade the City's water system.

Following are the outstanding certificates of participation and other obligations that the City has pledged income derived from the acquired or constructed assets to pay debt service.

|  |                  |                      |
|--|------------------|----------------------|
| <i>Idaho Bond Bank Authority Loan Payable</i> , Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5.1%.  | \$ 7,955,000     |                      |
| Less: Unamortized discount   | <u>(117,611)</u> |                      |
| Total  |                  | \$ 7,837,389         |
|  |                  |                      |
| <i>Idaho Bond Bank Authority Loan Payable</i> , Payable in semi-annual installments over 15 years with interest rates that varies from 3 to 5.06%.   | 15,640,000       |                      |
| Less: Unamortized discount   | <u>(69,667)</u>  |                      |
| Total  |                  | 15,570,333           |
|  |                  |                      |
| <i>Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012C</i> , Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%. | 2,790,000        |                      |
| Plus: Premium  | <u>328,386</u>   |                      |
| Total  |                  | 3,118,386            |
|  |                  |                      |
| <i>Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012C</i> , Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%. | 3,690,000        |                      |
| Plus: Premium  | <u>437,924</u>   |                      |
| Total  |                  | 4,127,924            |
|  |                  |                      |
| <i>Idaho Bond Bank Authority, Parity Lien Sewer Revenue Bond Series 2012B</i> , Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%.            | 7,190,000        |                      |
| Plus: Premium  | <u>496,761</u>   |                      |
| Total  |                  | <u>7,686,761</u>     |
| Total  |                  | <u>\$ 38,340,793</u> |

**CITY OF TWIN FALLS, IDAHO**

*Notes to Financial Statements*

September 30, 2013

**8. LONG-TERM LIABILITIES-Continued**

Debt service requirements to maturity are as follows:

| Year Ending<br>September | Total                | Interest             | Principal            |
|--------------------------|----------------------|----------------------|----------------------|
| 2014                     | \$ 3,134,462         | \$ 1,356,353         | \$ 1,778,109         |
| 2015                     | 3,122,377            | 1,310,601            | 1,811,776            |
| 2016                     | 5,346,829            | 1,325,053            | 4,021,776            |
| 2017                     | 5,338,919            | 1,212,143            | 4,126,776            |
| 2018                     | 4,223,096            | 1,101,530            | 3,121,566            |
| 2019-2023                | 19,920,163           | 3,562,967            | 16,357,196           |
| 2018-2022                | 7,613,550            | 489,956              | 7,123,594            |
| <b>Total</b>             | <u>\$ 48,699,396</u> | <u>\$ 10,358,603</u> | <u>\$ 38,340,793</u> |

**Urban Renewal Agency**

**Continuing Disclosure**

The 2005 bonds are subject to the requirements of Continuing Disclosure under S.E.C Rule 15c2-12(b) (5). The following information is provided in compliance with this requirement. Additionally, these financial statements have been submitted to Wells Fargo Bank, Trustee and Dissemination Agent for the bonds, for placement in a nationally recognized repository.

Continuing Disclosure Bond Information

| Maturity       | Interest Rate | Original Principal  | Outstanding Principal |
|----------------|---------------|---------------------|-----------------------|
| August 1, 2008 | 4.35%         | \$ 955,000          | \$ -                  |
| August 1, 2010 | 4.60%         | 705,000             | -                     |
| August 1, 2014 | 4.95%         | 1,640,000           | 1,260,000             |
| August 1, 2017 | 5.15%         | 1,455,000           | 1,455,000             |
| August 1, 2022 | 5.45%         | 2,980,000           | 2,980,000             |
| <b>Total</b>   |               | <u>\$ 7,735,000</u> | <u>\$ 5,695,000</u>   |

Amounts on deposit

|                         |                     |
|-------------------------|---------------------|
| Revenue Allocation Fund | \$ 2,777,160        |
| Bond Fund               | 796                 |
| Reserve Fund            | 699,913             |
| <b>Total on deposit</b> | <u>\$ 3,477,869</u> |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
 September 30, 2013

**8. LONG-TERM LIABILITIES-Continued**

|  |                     |
|--|---------------------|
| Revenue Allocation Revenues                            |                     |
| Property Taxes – 2013 (2012 budget & reporting period) | \$ 2,438,499        |
| Property Taxes for prior periods                       | <u>65,436</u>       |
| Total reported in Governmental Funds                   | <u>\$ 2,503,935</u> |

|  |                       |
|--|-----------------------|
| Assessed values of property within Revenue Allocation Area Total assessed value for 2012 | <u>\$ 207,601,916</u> |
|--|-----------------------|

|                              |                       |
|------------------------------|-----------------------|
| Tax increment value for 2012 | <u>\$ 130,839,765</u> |
|------------------------------|-----------------------|

There are no Continuing Disclosure Significant Events to report.

Long term debt of the Urban Renewal Agency outstanding at September 30, 2013, is as follows:

*Revenue Allocation Refunding Bonds, Series 2005A*, dated August 1, 2005 and maturing August 1, 2022. These are revenue allocation (tax-increment) bonds payable, both principal and interest, solely from the income, proceeds, revenues and funds the Agency derives from and in connection with the increased property taxes generated from the revenue allocation area as described in the bond ordinance and instrument. The proceeds of the bonds provided funds to advance refund prior obligations issued, and establish a reserve fund required by terms of the issue. The bonds are term bonds that require annual sinking fund deposits on August 1 each year. Bonds maturing August 1, 2016 and later are subject to prior redemption on August 1, 2015. The bonds bear interest at rates ranging from 4.35% to 5.45%

\$ 4,875,000

*Revenue Allocation Bonds, Series 2013A*, dated February 21, 2013 and maturing April 1, 2032. These are revenue allocation (tax-increment) bonds payable, both principal and interest, solely from the income, proceeds, revenues and funds the Agency derives from and in connection with the increased property taxes generated from the revenue allocation area as described in the bond ordinance and instrument. The proceeds of the bonds provided funds to acquire land and to prepare the land for industrial development and to establish a reserve fund required by terms of the issue. The bonds are term bonds that require annual sinking fund deposits on April 1 each year. Bonds maturing August 1, 2016 and later are subject to prior redemption on August 1, 2015. The bonds bear interest at 5.002%

32,509,000

**CITY OF TWIN FALLS, IDAHO**

*Notes to Financial Statements*

September 30, 2013

**8. LONG-TERM LIABILITIES-Continued**

*Revenue Allocation Bonds, Series 2013B*, dated February 21, 2013 and maturing April 1, 2032. These are revenue allocation (tax-increment) bonds payable, both principal and interest, solely from the income, proceeds, revenues and funds the Agency derives from and in connection with the increased property taxes generated from the revenue allocation area as described in the bond ordinance and instrument. The proceeds of the bonds provided funds to acquire land and to prepare the land for industrial development and to establish a reserve fund required by terms of the issue. The bonds are term bonds that require annual sinking fund deposits on April 1 each year. Bonds maturing August 1, 2016 and later are subject to prior redemption on August 1, 2015. The bonds bear interest at 5.002%.

2,024,000

*Promissory Note due Larry and Karen Tucker*, dated June 8, 2009, for the purchase of real estate. This note is payable in monthly installments of \$3,663.68, beginning August 1, 2009, including interest of 6.00% and matures August 1, 2019.

215,942

|                            |       |                      |
|----------------------------|-------|----------------------|
|                            | Total | 39,623,942           |
| Less: Unamortized discount |       | <u>(428,625)</u>     |
|                            | Total | <u>\$ 39,195,317</u> |

Expected annual maturities of the obligations, are as follows:

| Year Ending<br>September | Total                | Interest             | Principal            |
|--------------------------|----------------------|----------------------|----------------------|
| 2014                     | 3,616,362            | 2,190,479            | 1,425,883            |
| 2015                     | 3,613,928            | 1,927,087            | 1,686,841            |
| 2016                     | 3,615,564            | 1,841,636            | 1,773,928            |
| 2017                     | 3,615,911            | 1,751,767            | 1,864,144            |
| 2018                     | 3,613,820            | 1,657,323            | 1,956,497            |
| 2019-2023                | 17,188,291           | 6,691,642            | 10,496,649           |
| 2024-2028                | 14,366,252           | 4,133,252            | 10,233,000           |
| 2029-2032                | 11,491,922           | 1,304,922            | 10,187,000           |
| <b>Total</b>             | <b>\$ 61,122,050</b> | <b>\$ 21,498,108</b> | <b>\$ 39,623,942</b> |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**8. LONG-TERM LIABILITIES-Continued**

Changes in Long-Term Debt of the Agency for the year ended September 30, 2013 is as follows:

|   | <b>09/30/12</b>     | <b>Additions</b>  | <b>Repayments</b> | <b>09/30/13</b>      |
|---|---------------------|-------------------|-------------------|----------------------|
| Promissory note payable to Larry McElliot | \$ 2,878            | \$ -              | \$ 2,878          | \$ -                 |
| Promissory note payable to Larry Tucker   | 245,965             | -                 | 30,023            | 215,942              |
| Revenue Allocation Bond, Series 2005A     | 5,295,000           | -                 | 420,000           | 4,875,000            |
| Revenue Allocation Bond, Series 2013A     | -                   | 32,509,000        | -                 | 32,509,000           |
| Revenue Allocation Bond, Series 2013B     | -                   | 2,024,000         | -                 | 2,024,000            |
| Total                                     | <b>\$ 5,543,843</b> | <b>34,533,000</b> | <b>\$ 452,901</b> | <b>\$ 39,623,942</b> |

**9. INTERFUND TRANSACTIONS**

During the course of normal operations, the City has numerous transactions among funds, including expenditures and transfers of resources primarily to provide services. The Governmental Fund Type and Proprietary Fund Types financial statements generally reflect such transactions as transfers.

All City funds record payments to the Internal Service Funds as operating expenses. The Proprietary Funds Types record operating subsidies as other revenue whereas the fund paying the subsidy records it as either an expenditure or transfer.

Individual fund interfund receivable/payable balances at September 30, 2013:

|                      | <b>Interfund<br/>Receivable</b> | <b>Interfund<br/>Payable</b> |
|----------------------|---------------------------------|------------------------------|
| Airport Construction | -                               | 295,973                      |
| Capital Improvement  | -                               | 53,854                       |
| Fireworks            | -                               | 666                          |
| General Fund         | \$ 1,558,033                    | \$ -                         |
| Golf                 | -                               | 362,021                      |
| Historic             | -                               | 3,987                        |
| Pool                 | -                               | 337,286                      |
| Street Light         | -                               | 233,920                      |
| Waterworks           | 20,794                          | 291,120                      |
| Total                | <b>\$ 1,578,827</b>             | <b>\$ 1,578,827</b>          |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**10. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There are a few lawsuits and claims pending against the City. The City currently is defending its position through its legal staff, other law firms or its insurance company if the insurance company acknowledges coverage.

The fund is budgeted through property tax assessments and transfers from the general fund. The City is insured for all risk through ICRMP (Idaho County Risk Management Program). The annual deductible is \$20,000.

The City participates in a number of federal and state assisted grant programs, the principal of which are the Community Development Block Grants, FAA Airport Improvement Program and Local Public Works Programs which have been subjected to financial and compliance audit under Circular A-133. All audits are subject to review by the granting agencies but the City does not expect any questioned costs as a result of review.

**11. PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO**

The Public Employee Retirement System of Idaho (PERSI) – The PERSI Base Plan, a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible member or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for political subdivisions to participate by contractual agreement with PERSI. After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% (2.3% police/firefighter) of average monthly salary for the highest consecutive 42 months.

PERSI issues publicly available stand alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website [www.persi.idaho.gov](http://www.persi.idaho.gov)

The actuarially determined contribution requirements of the City and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended September 30, 2013, the required contribution rate as a percentage of covered payrolls for members was 6.79% for general members and 8.36% for police/firefighters. The employer rate as a percentage of covered payroll was 11.32% for general members and 11.66% for police/firefighter members. The City employer contributions required and paid were \$1,709,167, \$1,709,167 and \$1,668,948 for the three years ended September 30, 2013, 2012 and 2011, respectively.

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**12. FUND BALANCE AND NET ASSET DEFICITS**

Fund deficits as of September 30, 2013, which are significant, are as follows:

Golf Fund- The deficit of \$223,727 is due to accumulated costs exceeding revenues over a number of years. The City has entered into a new lease agreement where the lessor will be responsible for golf course costs in the future.

Street Light- The deficit of \$128,173 is being reduced through excess revenues.

Pool Fund – The deficit of \$231,813 will be taken care of through the budget process over a period of years.

**13. CHANGE IN GENERAL FUND NET POSITION AND FUND BALANCE**

During the current fiscal year the following funds were closed out and their fund balances were transferred to the General Fund:

|                    |            |
|--------------------|------------|
| LID Bond Guarantee | \$(18,376) |
| CDBG               | 61         |
| Historic Downtown  | (16,284)   |
| Parking            | 57,630     |

**14. URBAN RENEWAL SUMMARIZED INFORMATION**

|   | <b>Year Ended</b><br><b>September 30, 2013</b> |
|---|--|
| <b>Assets</b>   | <u>\$ 45,824,496</u>                           |
| <b>Total Assets</b>                                   | <u><u>\$ 45,824,496</u></u>                    |
| <br><b>Liabilities &amp; Net Position</b>             |  |
| Liabilities   | \$ 41,381,181                                  |
| Net Assets:   |  |
| Net Investment in Capital Assets                      | (5,522,511)                                    |
| Restricted  | 3,573,360                                      |
| Unrestricted  | 6,392,466                                      |
| <b>Total Liabilities &amp; Net Position</b>           | <u><u>\$ 45,824,496</u></u>                    |
| <br><b>Revenues</b>                                   | \$ 2,974,618                                   |
| <b>Expenditures</b>                                   | <u>2,504,177</u>                               |
| <b>Excess (Deficiency) Revenues over Expenditures</b> | 470,441  |
| <br><b>Net Position - Beginning of Year</b>           | <u>3,972,874</u>                               |
| <br><b>Net Position - End of Year</b>                 | <u><u>\$ 4,443,315</u></u>                     |

**CITY OF TWIN FALLS, IDAHO**  
*Notes to Financial Statements*  
September 30, 2013

**15. COMMITMENTS AND SUBSEQUENT EVENTS**

On October 17, 2013 the City and the Urban Renewal Agency entered into a development agreement with Clif Bar & Company, a California corporation (Clif Bar). Clif Bar is desirous of constructing a manufacturing plant in the City of Twin Falls. Construction costs are estimated to range between \$90,000,000 and \$160,000,000 and employ approximately 450 full time employees when fully operational. The City's public wastewater collection systems, water systems, and roadways will require upgrades and improvements in order to serve the new plant.

**City of Twin Falls**

The City has committed to provide \$3,500,000 toward the construction of a new five million gallon per day water storage tank. The new water tank will service the Clif Bar plant and provide additional needed capacity to the entire City of Twin Falls

The City has evaluated subsequent events through February 10, 2014, the date which the financial statements were available to be issued.

**Urban Renewal Agency**

The Urban Renewal Agency has committed to providing funds for the project as well. The Agency will provide \$4,479,083 for land acquisition; \$4,057,873 for the above increase water storage tank;\$5,823,146 to enhance the capacity for wastewater treatment including pretreatment at the plant; \$1,650,000 for improvements to local streets; \$3,800,000 for a twenty million megawatt substation; and \$268,960 to the City for Impact and other fees.

94% of the funding that is provided by the Agency will be financed by the issuance of bonds. The improvements to the property by Clif Bar will substantially increase the taxes generated by the property and most of those new property taxes will be used for repayment of the bonds.

In addition to the City commitment and the Agency's commitments, the State of Idaho, Department of Commerce, has agreed to a contribution of \$1,800,000 toward construction of the project.

The Agency has evaluated subsequent events through February 10, 2014, the date which the financial statements were available to be issued.

**16. BOND COVENANT COMPLIANCE**

The City is subject to various covenants as a result of the various bonds and certificates of participation issued by the City. During the year ended September 30, 2013, the City is in compliance with these covenants.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF TWIN FALLS, IDAHO**

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|   | 2013               |                       |                      |  |                       |
|---|--------------------|-----------------------|----------------------|--|-----------------------|
|   | Proposed<br>Budget | Final<br>Budget       | Actual               | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual        |
| <b>Revenues:</b>  |                    |                       |                      |  |                       |
| Property Taxes, Including Penalty and Interest  | \$ 12,611,988      | \$ 12,611,989         | \$ 12,686,003        | \$ 74,014                              | \$ 11,742,238         |
| Non-property Taxes  | 552,000            | 552,000               | 520,231              | (31,769)                               | 600,727               |
| Fines and Forfeitures   | 4,500              | 4,500                 | 5,505                | 1,005                                  | 4,536                 |
| Licenses and Permits  | 610,250            | 610,250               | 891,886              | 281,636                                | 765,285               |
| Fees and Services   | 1,044,700          | 1,044,700             | 1,084,014            | 39,314                                 | 1,099,629             |
| Intergovernmental   | 1,952,028          | 1,952,028             | 2,142,179            | 190,151                                | 1,970,627             |
| Federal Grants  | 43,200             | 43,200                | 28,083               | (15,117)                               | 91,295                |
| Miscellaneous   | 739,846            | 739,846               | 652,239              | (87,607)                               | 696,918               |
| <b>Total Revenues</b>   | <u>17,558,512</u>  | <u>17,558,513</u>     | <u>18,010,140</u>    | <u>451,627</u>                         | <u>16,971,255</u>     |
| <b>Expenditures:</b>  |                    |                       |                      |  |                       |
| Current   |                    |                       |                      |  |                       |
| General Government  | 3,052,525          | 3,052,525             | 2,958,105            | 94,420                                 | 2,757,684             |
| Public Safety   | 12,813,430         | 12,813,430            | 11,961,954           | 851,476                                | 11,410,936            |
| Engineering   | 1,633,374          | 1,633,374             | 1,378,999            | 254,375                                | 1,266,254             |
| Economic Development  | 162,007            | 162,007               | 113,030              | 48,977                                 | 118,115               |
| Culture and Recreation  | 1,517,788          | 1,517,788             | 1,471,042            | 46,746                                 | 1,387,822             |
| Total Expenditures  | <u>19,179,124</u>  | <u>19,179,124</u>     | <u>17,883,130</u>    | <u>1,295,994</u>                       | <u>16,940,811</u>     |
| <b>Excess (Deficiency) of Revenue Over Expenditures</b>                                   | <u>(1,620,612)</u> | <u>(1,620,611)</u>    | <u>127,010</u>       | <u>1,747,621</u>                       | <u>30,444</u>         |
| <b>Other Financing Sources (Uses)</b>   |                    |                       |                      |  |                       |
| Operating Transfers In  | 1,658,112          | 1,658,111             | 4,558,113            | 2,900,002                              | 1,609,817             |
| Operating Transfers Out   | (37,500)           | (1,254,006)           | (1,254,006)          | -                                      | (6,485,899)           |
| Total Other Financing Sources (Uses)  | <u>1,620,612</u>   | <u>404,105</u>        | <u>3,304,107</u>     | <u>2,900,002</u>                       | <u>(4,876,082)</u>    |
| <b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b> | <u>\$ -</u>        | <u>\$ (1,216,506)</u> | <u>\$ 3,431,117</u>  | <u>\$ 4,647,623</u>                    | <u>\$ (4,845,638)</u> |
| <b>Fund Balance, October 1st</b>  |                    |                       | 12,324,861           |  | 17,170,499            |
| <b>Transfer of Fund Balances to General Account</b>                                       |                    |                       | <u>92,229</u>        |  | <u>-</u>              |
| <b>Fund Balance, September 30th</b>   |                    |                       | <u>\$ 15,848,207</u> |  | <u>\$ 12,324,861</u>  |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
 General Fund  
 Statement of Expenditures - Budget and Actual  
 For the Fiscal Year Ended September 30, 2013  
 With Comparative Actual Amounts from the Previous Year

|                                | 2013                        |                             |                             |  | 2012<br>Actual              |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|--|-----------------------------|
|                                | Proposed<br>Budget          | Final<br>Budget             | Actual                      | Variance<br>Favorable<br>(Unfavorable) |                             |
| <b>Expenditures:</b>           |                             |                             |                             |  |                             |
| Data Processing                | \$ 1,226,399                | \$ 1,226,399                | \$ 1,141,092                | \$ 85,307                              | \$ 1,056,911                |
| Council                        | 145,978                     | 145,978                     | 145,423                     | 555                                    | 147,270                     |
| Manager                        | 467,858                     | 467,858                     | 498,382                     | (30,524)                               | 452,913                     |
| Finance                        | 679,392                     | 679,392                     | 651,878                     | 27,514                                 | 619,108                     |
| Attorney                       | 186,000                     | 186,000                     | 185,019                     | 981                                    | 173,618                     |
| Personnel                      | 346,898                     | 346,898                     | 336,311                     | 10,587                                 | 307,864                     |
| Total General Government       | <u>3,052,525</u>            | <u>3,052,525</u>            | <u>2,958,105</u>            | <u>94,420</u>                          | <u>2,757,684</u>            |
| Police                         | 8,031,129                   | 8,031,129                   | 7,278,243                   | 752,886                                | 7,088,411                   |
| Fire                           | 3,999,790                   | 3,999,790                   | 3,826,759                   | 173,031                                | 3,610,312                   |
| Inspection                     | 405,637                     | 405,637                     | 478,465                     | (72,828)                               | 371,663                     |
| Animal Control                 | 376,874                     | 376,874                     | 378,487                     | (1,613)                                | 340,550                     |
| Total Public Safety            | <u>12,813,430</u>           | <u>12,813,430</u>           | <u>11,961,954</u>           | <u>851,476</u>                         | <u>11,410,936</u>           |
| Engineering                    | 1,246,967                   | 1,246,967                   | 976,872                     | 270,095                                | 922,857                     |
| Planning and Zoning            | 386,407                     | 386,407                     | 402,127                     | (15,720)                               | 343,397                     |
| Total Engineering and Planning | <u>1,633,374</u>            | <u>1,633,374</u>            | <u>1,378,999</u>            | <u>254,375</u>                         | <u>1,266,254</u>            |
| Economic Development           | 162,007                     | 162,007                     | 113,030                     | 48,977                                 | 118,115                     |
| Parks                          | 1,073,187                   | 1,073,187                   | 982,516                     | 90,671                                 | 962,133                     |
| Recreation                     | 444,601                     | 444,601                     | 488,526                     | (43,925)                               | 425,689                     |
| Total Culture and Recreation   | <u>1,517,788</u>            | <u>1,517,788</u>            | <u>1,471,042</u>            | <u>46,746</u>                          | <u>1,387,822</u>            |
| <b>Total Expenditures</b>      | <u><u>\$ 19,179,124</u></u> | <u><u>\$ 19,179,124</u></u> | <u><u>\$ 17,883,130</u></u> | <u><u>\$ 1,295,994</u></u>             | <u><u>\$ 16,940,811</u></u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Special Revenue - Street Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|   | 2013                |                     |                     |  | 2012<br>Actual      |
|---|---------------------|---------------------|---------------------|--|---------------------|
|   | Proposed<br>Budget  | Final<br>Budget     | Actual              | Variance<br>Favorable<br>(Unfavorable) |                     |
| <b>Revenues:</b>  |                     |                     |                     |  |                     |
| Property Taxes  | \$ 1,473,985        | \$ 1,473,985        | \$ 1,493,021        | \$ 19,036                              | \$ 1,825,203        |
| Fees and Services   | 247,000             | 247,000             | 249,986             | 2,986                                  | 245,183             |
| Intergovernmental   | 2,191,000           | 2,191,000           | 2,284,426           | 93,426                                 | 2,237,455           |
| Grants  | -                   | -                   | 1,000               | 1,000                                  | -                   |
| Miscellaneous   | 843,040             | 843,040             | 884,170             | 41,130                                 | 1,038,786           |
| <b>Total Revenues</b>   | <u>4,755,025</u>    | <u>4,755,025</u>    | <u>4,912,603</u>    | <u>157,578</u>                         | <u>5,346,627</u>    |
| <b>Expenditures:</b>  |                     |                     |                     |  |                     |
| Current   |                     |                     |                     |  |                     |
| Highways and Streets  | 1,489,093           | 1,505,074           | 1,345,708           | 159,366                                | 1,271,394           |
| Capital Outlay  | 3,653,850           | 4,854,375           | 3,017,336           | 1,837,039                              | 4,496,363           |
| Debt Service  |                     |                     |                     |  |                     |
| Principal Retirement  | -                   | -                   | -                   | -                                      | -                   |
| Interest  | -                   | -                   | -                   | -                                      | -                   |
| <b>Total Expenditures</b>   | <u>5,142,943</u>    | <u>6,359,449</u>    | <u>4,363,044</u>    | <u>1,996,405</u>                       | <u>5,767,757</u>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | (387,918)           | (1,604,424)         | 549,559             | 2,153,983                              | (421,130)           |
| <b>Other Financing Sources (Uses)</b>   |                     |                     |                     |  |                     |
| Operating Transfers In  | 85,162              | 1,301,668           | 1,301,667           | 1                                      | 82,681              |
| Operating Transfers Out   | (257,244)           | (257,244)           | (257,244)           | -                                      | (249,534)           |
| <b>Total Other Sources (Uses)</b>   | <u>(172,082)</u>    | <u>1,044,424</u>    | <u>1,044,423</u>    | <u>1</u>                               | <u>(166,853)</u>    |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ (560,000)</u> | <u>\$ (560,000)</u> | 1,593,982           | <u>\$ 2,153,982</u>                    | \$ (587,983)        |
| <b>Fund Balances, October 1st</b>   |                     |                     | <u>2,182,657</u>    |  | <u>2,770,640</u>    |
| <b>Fund Balances, September 30th</b>  |                     |                     | <u>\$ 3,776,639</u> |  | <u>\$ 2,182,657</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Special Revenue - Airport Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|   | 2013             |                     |                   |                   |                   |
|---|------------------|---------------------|-------------------|-------------------|-------------------|
|   | Proposed         | Final               | Actual            | Variance          | 2012              |
|   | Budget           | Budget              |                   | (Unfavorable)     | Actual            |
| <b>Revenues:</b>  |                  |                     |                   |                   |                   |
| Property Taxes  | \$ 343,116       | \$ 343,116          | \$ 341,689        | \$ (1,427)        | \$ 321,916        |
| Fees and Services   | 451,795          | 451,795             | 530,221           | 78,426            | 719,411           |
| Intergovernmental   | 343,116          | 343,116             | 343,116           | -                 | 343,464           |
| Federal Grants  | -                | -                   | -                 | -                 | -                 |
| Farm Income   | 29,775           | 29,775              | 62,729            | 32,954            | 33,555            |
| Miscellaneous   | 18,209           | 28,209              | 71,429            | 43,220            | 183,711           |
| <b>Total Revenues</b>   | <u>1,186,011</u> | <u>1,196,011</u>    | <u>1,349,184</u>  | <u>153,173</u>    | <u>1,602,057</u>  |
| <b>Expenditures:</b>  |                  |                     |                   |                   |                   |
| Current   |                  |                     |                   |                   |                   |
| Airport   | 861,294          | 871,294             | 815,064           | 56,230            | 991,876           |
| <b>Total Expenditures</b>   | <u>861,294</u>   | <u>871,294</u>      | <u>815,064</u>    | <u>56,230</u>     | <u>991,876</u>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | 324,717          | 324,717             | 534,120           | 209,403           | 610,181           |
| <b>Other Financing Sources (Uses)</b>   |                  |                     |                   |                   |                   |
| Operating Transfers In  | -                | -                   | -                 | -                 | -                 |
| Operating Transfers Out   | (324,717)        | (500,885)           | (500,885)         | -                 | (367,692)         |
| <b>Total Other Sources (Uses)</b>   | <u>(324,717)</u> | <u>(500,885)</u>    | <u>(500,885)</u>  | <u>-</u>          | <u>(367,692)</u>  |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ -</u>      | <u>\$ (176,168)</u> | 33,235            | <u>\$ 209,403</u> | 242,489           |
| <b>Fund Balances, October 1st</b>   |                  |                     | <u>893,571</u>    |                   | <u>651,082</u>    |
| <b>Fund Balances, September 30th</b>  |                  |                     | <u>\$ 926,806</u> |                   | <u>\$ 893,571</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
Special Revenue - Capital Improvement Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2013  
With Comparative Actual Amounts from the Previous Year

|   | 2013               |                   |                     | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual      |
|---|--------------------|-------------------|---------------------|--|---------------------|
|   | Proposed<br>Budget | Final<br>Budget   | Actual              |  |                     |
| <b>Revenues:</b>  |                    |                   |                     |  |                     |
| Property Taxes  | \$ 403,701         | \$ 403,701        | \$ 407,259          | \$ 3,558                               | \$ 570,152          |
| Intergovernmental   | 1,347,972          | 1,347,972         | 1,478,945           | 130,973                                | 1,434,886           |
| Federal Grants  | -                  | -                 | -                   | -                                      | -                   |
| Miscellaneous or Reserves   | 54,000             | 54,000            | (9,193)             | (63,193)                               | 57,309              |
| <b>Total Revenues</b>   | <u>1,805,673</u>   | <u>1,805,673</u>  | <u>1,877,011</u>    | <u>71,338</u>                          | <u>2,062,347</u>    |
| <b>Expenditures:</b>  |                    |                   |                     |  |                     |
| Current   |                    |                   |                     |  |                     |
| General Government  | 617,178            | 617,178           | 489,670             | 127,508                                | 396,106             |
| Public Safety   | 530,500            | 530,500           | 449,695             | 80,805                                 | 490,979             |
| Culture and Recreation  | 379,300            | 379,300           | 210,458             | 168,842                                | 414,751             |
| Highways and Streets  | -                  | -                 | 8,538               | (8,538)                                | -                   |
| Capital Outlay  | 263,495            | 263,495           | 452,891             | (189,396)                              | 452,988             |
| <b>Total Expenditures</b>   | <u>1,790,473</u>   | <u>1,790,473</u>  | <u>1,611,252</u>    | <u>179,221</u>                         | <u>1,754,824</u>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | 15,200             | 15,200            | 265,759             | 250,559                                | 307,523             |
| <b>Other Financing Sources (Uses)</b>   |                    |                   |                     |  |                     |
| Contribution of Assets  |                    |                   | 2,512               | 2,512                                  | 741                 |
| Operating Transfers In  | -                  | -                 | -                   | -                                      | -                   |
| Operating Transfers Out   | (15,200)           | (20,482)          | (15,200)            | 5,282                                  | (133,247)           |
| <b>Total Other Sources (Uses)</b>   | <u>(15,200)</u>    | <u>(20,482)</u>   | <u>(12,688)</u>     | <u>7,794</u>                           | <u>(132,506)</u>    |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ -</u>        | <u>\$ (5,282)</u> | 253,071             | <u>\$ 258,353</u>                      | 175,017             |
| <b>Fund Balances, October 1st</b>   |                    |                   | <u>3,950,060</u>    |  | <u>3,775,043</u>    |
| <b>Fund Balances, September 30th</b>  |                    |                   | <u>\$ 4,203,131</u> |  | <u>\$ 3,950,060</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
 Capital Projects - Airport Construction Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended September 30, 2013  
 With Comparative Actual Amounts from the Previous Year

|   | 2013               |                     |                  |  | 2012              |
|---|--------------------|---------------------|------------------|--|-------------------|
|   | Proposed<br>Budget | Final<br>Budget     | Actual           | Variance<br>Favorable<br>(Unfavorable) | Actual            |
| <b>Revenues:</b>  |                    |                     |                  |  |                   |
| Fees and Services   | \$ 115,000         | \$ 115,000          | \$ 94,315        | \$ (20,685)                            | \$ 101,492        |
| Intergovernmental   | -                  | -                   | -                | -                                      | -                 |
| Federal Grants  | 1,000,000          | 1,414,818           | 1,777,532        | 362,714                                | 319,587           |
| Miscellaneous   | 140                | 7,815               | 153              | (7,662)                                | 158               |
| <b>Total Revenues</b>   | <u>1,115,140</u>   | <u>1,537,633</u>    | <u>1,872,000</u> | <u>334,367</u>                         | <u>421,237</u>    |
| <b>Expenditures:</b>  |                    |                     |                  |  |                   |
| Current   |                    |                     |                  |  |                   |
| Airport   | 1,066,667          | 1,965,328           | 2,348,565        | (383,237)                              | 279,035           |
| <b>Total Expenditures</b>   | <u>1,066,667</u>   | <u>1,965,328</u>    | <u>2,348,565</u> | <u>(383,237)</u>                       | <u>279,035</u>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | 48,473             | (427,695)           | (476,565)        | (48,870)                               | 142,202           |
| <b>Other Financing Sources (Uses)</b>   |                    |                     |                  |  |                   |
| Operating Transfers In  | -                  | 176,168             | 176,168          | -                                      | 52,650            |
| Operating Transfers Out   | -                  | -                   | -                | -                                      | -                 |
| <b>Total Other Sources (Uses)</b>   | <u>-</u>           | <u>176,168</u>      | <u>176,168</u>   | <u>-</u>                               | <u>52,650</u>     |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ 48,473</u>   | <u>\$ (251,527)</u> | (300,397)        | <u>\$ (48,870)</u>                     | 194,852           |
| <b>Fund Balances, October 1st</b>   |                    |                     | <u>306,606</u>   |  | <u>111,754</u>    |
| <b>Fund Balances, September 30th</b>  |                    |                     | <u>\$ 6,209</u>  |  | <u>\$ 306,606</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
Enterprise - Waterworks Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2013  
With Comparative Actual Amounts from the Previous Year

|  | 2013               |                       |                      |  | 2012<br>Actual       |
|--|--------------------|-----------------------|----------------------|--|----------------------|
|  | Proposed<br>Budget | Final<br>Budget       | Actual               | Variance<br>Favorable<br>(Unfavorable) |                      |
| <b>Operating Revenues:</b>                 |                    |                       |                      |  |                      |
| Charges for Services                       | \$ 8,563,570       | \$ 8,563,570          | \$ 9,347,841         | \$ 784,271                             | \$ 8,984,545         |
| Taps, Connection and Other Fees            | 26,262             | 26,262                | 92,796               | 66,534                                 | 38,904               |
| Miscellaneous                              | 85,001             | 85,001                | 112,290              | 27,289                                 | 123,823              |
| <b>Total Operating Revenues</b>            | <u>8,674,833</u>   | <u>8,674,833</u>      | <u>9,552,927</u>     | <u>878,094</u>                         | <u>9,147,272</u>     |
| <b>Operating Expenses:</b>                 |                    |                       |                      |  |                      |
| Contracted Expenses                        | 290,625            | 290,625               | 216,393              | 74,232                                 | 402,599              |
| Personnel Expenses                         | 1,743,539          | 1,743,539             | 1,493,076            | 250,463                                | 1,437,174            |
| Depreciation and Amortization              | -                  | -                     | 956,722              | (956,722)                              | 526,111              |
| Utilities                                  | 828,583            | 828,583               | 889,730              | (61,147)                               | 799,574              |
| Supplies                                   | 525,121            | 525,121               | 434,907              | 90,214                                 | 391,098              |
| Repairs and Maintenance                    | 157,019            | 157,019               | 172,909              | (15,890)                               | 117,571              |
| Vehicle Expense                            | 152,236            | 152,236               | 141,421              | 10,815                                 | 134,783              |
| Capital & Equipment                        | 1,253,000          | 1,253,000             | 323,054              | 929,946                                | 139,989              |
| Studies and Projects                       | 22,600             | 22,600                | 8,610                | 13,990                                 | 193,578              |
| Rental Expense                             | 113,900            | 113,900               | 124,714              | (10,814)                               | 117,567              |
| Miscellaneous Expenses                     | 71,400             | 71,400                | 66,653               | 4,747                                  | 65,235               |
| Testing and Monitoring                     | 85,000             | 85,000                | 75,669               | 9,331                                  | 54,051               |
| Telephone                                  | -                  | -                     | 11,841               | (11,841)                               | -                    |
| Travel and Meetings                        | 5,500              | 5,500                 | 5,596                | (96)                                   | 2,961                |
| <b>Total Operating Expenses</b>            | <u>5,248,523</u>   | <u>5,248,523</u>      | <u>4,921,295</u>     | <u>327,228</u>                         | <u>4,382,291</u>     |
| Operating Income (Loss)                    | 3,426,310          | 3,426,310             | 4,631,632            | 1,205,322                              | 4,764,981            |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                       |                      |  |                      |
| Interest Income                            | 94,172             | 94,172                | (29,127)             | (123,299)                              | 112,256              |
| Rent and Royalties                         | 65,010             | 65,010                | 66,159               | 1,149                                  | 65,010               |
| Federal Grants                             | -                  | -                     | -                    | -                                      | -                    |
| Debt Principal Payments                    | (2,115,000)        | (5,728,083)           | -                    | 5,728,083                              | -                    |
| Interest Expense                           | (882,854)          | (970,292)             | (915,801)            | 54,491                                 | (1,016,000)          |
| <b>Total Non-operating Revenues (Exp.)</b> | <u>(2,838,672)</u> | <u>(6,539,193)</u>    | <u>(878,769)</u>     | <u>5,660,424</u>                       | <u>(838,734)</u>     |
| Income (Loss) before operating transfers   | 587,638            | (3,112,883)           | 3,752,863            | 6,865,746                              | 3,926,247            |
| <b>Interfund Transfers and Donations:</b>  |                    |                       |                      |  |                      |
| Donation of Assets                         | -                  | -                     | -                    | -                                      | -                    |
| Operating Transfers In                     | 267,208            | 267,208               | 267,208              | -                                      | 259,423              |
| Operating Transfers Out                    | (854,846)          | (859,846)             | (859,846)            | -                                      | (829,465)            |
| Net Transfers and Donations                | <u>(587,638)</u>   | <u>(592,638)</u>      | <u>(592,638)</u>     | <u>-</u>                               | <u>(570,042)</u>     |
| Net Income (Loss)                          | <u>\$ -</u>        | <u>\$ (3,705,521)</u> | 3,160,225            | <u>\$ 6,865,746</u>                    | 3,356,205            |
| <b>Net Position, October 1st</b>           |                    |                       | <u>25,509,406</u>    |  | <u>22,153,201</u>    |
| <b>Net Position, September 30th</b>        |                    |                       | <u>\$ 28,669,631</u> |  | <u>\$ 25,509,406</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Enterprise - Wastewater Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                       |                      | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual       |
|--|--------------------|-----------------------|----------------------|--|----------------------|
|  | Proposed<br>Budget | Final<br>Budget       | Actual               |  |                      |
| <b>Operating Revenues:</b>                 |                    |                       |                      |  |                      |
| Charges for Services                       | \$ 6,998,789       | \$ 6,998,788          | \$ 7,521,962         | \$ 523,174                             | \$ 6,637,147         |
| Taps, Connection and Other Fees            | 1,500              | 1,500                 | 160                  | (1,340)                                | 335                  |
| Miscellaneous                              | 192,566            | 192,566               | 269,901              | 77,335                                 | 166,756              |
| <b>Total Operating Revenues</b>            | <u>7,192,855</u>   | <u>7,192,854</u>      | <u>7,792,023</u>     | <u>599,169</u>                         | <u>6,804,238</u>     |
| <b>Operating Expenses:</b>                 |                    |                       |                      |  |                      |
| Contracted Expenses                        | 3,608,260          | 3,608,260             | 3,065,245            | 543,015                                | 2,845,488            |
| Personnel Expenses                         | 518,466            | 518,466               | 545,246              | (26,780)                               | 525,145              |
| Depreciation and Amortization              | -                  | -                     | 986,728              | (986,728)                              | 983,499              |
| Utilities                                  | -                  | -                     | 7,747                | (7,747)                                | 29                   |
| Supplies                                   | 16,400             | 16,400                | 12,938               | 3,462                                  | 23,554               |
| Repairs & Maintenance                      | 18,300             | 18,300                | 23,656               | (5,356)                                | 16,440               |
| Vehicle Expense                            | 50,548             | 50,548                | 49,524               | 1,024                                  | 49,978               |
| Capital & Equipment                        | 1,338,000          | 1,957,547             | 173,068              | 1,784,479                              | (168,322)            |
| Studies and Projects                       | -                  | -                     | -                    | -                                      | -                    |
| Rental Expense                             | -                  | -                     | -                    | -                                      | -                    |
| Miscellaneous Expenses                     | 2,300              | 2,300                 | 244,643              | (242,343)                              | 40,256               |
| Telephone                                  | -                  | -                     | -                    | -                                      | -                    |
| Travel and Meetings                        | 1,000              | 1,000                 | 648                  | 352                                    | 51                   |
| <b>Total Operating Expenses</b>            | <u>5,553,274</u>   | <u>6,172,821</u>      | <u>5,109,443</u>     | <u>1,063,378</u>                       | <u>4,316,118</u>     |
| Operating Income (Loss)                    | 1,639,581          | 1,020,033             | 2,682,580            | 1,662,547                              | 2,488,120            |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                       |                      |  |                      |
| Development Fees                           | 116,000            | 116,000               | 132,954              | 16,954                                 | 125,118              |
| Interest Income                            | 21,637             | 21,637                | (24,338)             | (45,975)                               | 11,107               |
| Debt Principal Payments                    | (885,000)          | (6,114,234)           | -                    | 6,114,234                              | -                    |
| Interest Expense                           | (334,874)          | (417,617)             | (418,778)            | (1,161)                                | (244,317)            |
| Federal Grant                              | -                  | -                     | 845,391              | 845,391                                | 81,463               |
| <b>Total Non-operating Revenues (Exp.)</b> | <u>(1,082,237)</u> | <u>(6,394,214)</u>    | <u>535,229</u>       | <u>6,929,443</u>                       | <u>(26,629)</u>      |
| Income (Loss) before operating transfers   | 557,344            | (5,374,181)           | 3,217,809            | 8,591,990                              | 2,461,491            |
| <b>Interfund Transfers and Donations:</b>  |                    |                       |                      |  |                      |
| Donation of Assets                         | -                  | -                     | -                    | -                                      | -                    |
| Operating Transfers In                     | -                  | -                     | -                    | -                                      | 6,440,899            |
| Operating Transfers Out                    | (557,344)          | (3,457,344)           | (3,457,344)          | -                                      | (539,776)            |
| Net Transfers and Donations                | <u>(557,344)</u>   | <u>(3,457,344)</u>    | <u>(3,457,344)</u>   | <u>-</u>                               | <u>5,901,123</u>     |
| Net Income (Loss)                          | <u>\$ -</u>        | <u>\$ (8,831,525)</u> | <u>(239,535)</u>     | <u>\$ 8,591,990</u>                    | <u>8,362,614</u>     |
| <b>Net Position, October 1st</b>           |                    |                       | <u>29,938,365</u>    |  | <u>21,575,751</u>    |
| <b>Net Position, September 30th</b>        |                    |                       | <u>\$ 29,698,830</u> |  | <u>\$ 29,938,365</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Enterprise - Sanitation Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                  |                   | Variance<br>Favorable<br>(Unfavorable) | 2012              |
|--|--------------------|------------------|-------------------|--|-------------------|
|  | Proposed<br>Budget | Final<br>Budget  | Actual            |  | Actual            |
| <b>Operating Revenues:</b>                 |                    |                  |                   |  |                   |
| Charges for Services                       | \$ 2,408,452       | \$ 2,408,452     | \$ 2,567,778      | \$ 159,326                             | \$ 2,460,651      |
| Miscellaneous                              | 413,900            | 413,900          | -                 | (413,900)                              | 35,590            |
| <b>Total Operating Revenues</b>            | <u>2,822,352</u>   | <u>2,822,352</u> | <u>2,567,778</u>  | <u>(254,574)</u>                       | <u>2,496,241</u>  |
| <b>Operating Expenses:</b>                 |                    |                  |                   |  |                   |
| Contracted Expenses                        | 1,809,808          | 1,809,808        | 1,675,622         | 134,186                                | 1,744,639         |
| Personnel Expenses                         | 208,460            | 208,460          | 216,831           | (8,371)                                | 119,519           |
| Depreciation and Amortization              | -                  | -                | 7,519             | (7,519)                                | 7,519             |
| Landfill Expenses                          | 630,360            | 630,360          | 602,884           | 27,476                                 | 595,166           |
| Supplies                                   | 2,700              | 2,700            | 1,264             | 1,436                                  | 731               |
| Repairs and Maintenance                    | 6,100              | 6,100            | 5,489             | 611                                    | 4,858             |
| Vehicle Expense                            | 7,173              | 7,173            | 7,110             | 63                                     | 5,411             |
| Small Equipment                            | -                  | -                | -                 | -                                      | -                 |
| Studies and Projects                       | 1,625              | 1,625            | 1,382             | 243                                    | 1,515             |
| Miscellaneous Expenses                     | 1,150              | 1,150            | 5,994             | (4,844)                                | 18,850            |
| Telephone                                  | -                  | -                | -                 | -                                      | -                 |
| Travel and Meetings                        | 1,000              | 1,000            | 394               | 606                                    | 330               |
| <b>Total Operating Expenses</b>            | <u>2,668,376</u>   | <u>2,668,376</u> | <u>2,524,489</u>  | <u>143,887</u>                         | <u>2,498,538</u>  |
| Operating Income (Loss)                    | 153,976            | 153,976          | 43,289            | (110,687)                              | (2,297)           |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                  |                   |  |                   |
| Interest Income                            | 8,000              | 8,000            | (1,934)           | (9,934)                                | 7,889             |
| Interest Expense                           | -                  | -                | -                 | -                                      | -                 |
| <b>Total Non-operating Revenues (Exp.)</b> | <u>8,000</u>       | <u>8,000</u>     | <u>(1,934)</u>    | <u>(9,934)</u>                         | <u>7,889</u>      |
| Income (Loss) before operating transfers   | 161,976            | 161,976          | 41,355            | (120,621)                              | 5,592             |
| <b>Operating Transfers:</b>                |                    |                  |                   |  |                   |
| Operating Transfers In                     | -                  | -                | -                 | -                                      | -                 |
| Operating Transfers Out                    | (161,976)          | (161,976)        | (161,976)         | -                                      | (157,203)         |
| Net Transfers                              | <u>(161,976)</u>   | <u>(161,976)</u> | <u>(161,976)</u>  | <u>-</u>                               | <u>(157,203)</u>  |
| Net Income (Loss)                          | <u>\$ -</u>        | <u>\$ -</u>      | <u>(120,621)</u>  | <u>\$ (120,621)</u>                    | <u>(151,611)</u>  |
| <b>Net Position, October 1st</b>           |                    |                  | <u>653,463</u>    |  | <u>805,074</u>    |
| <b>Net Position, September 30th</b>        |                    |                  | <u>\$ 532,842</u> |  | <u>\$ 653,463</u> |

See accountants' report.

**SUPPLEMENTARY INFORMATION**

**City of Twin Falls, Idaho**  
Combining Statement - Other Governmental Funds  
Fund Balance Sheets  
September 30, 2013

|  | <u>Special Revenue Funds</u> |                     |                   |                     | <u>Debt Service Fund</u>          |                         |                  |
|--|------------------------------|---------------------|-------------------|---------------------|-----------------------------------|-------------------------|------------------|
|  | <u>Street<br/>Light</u>      | <u>Library</u>      | <u>Pool</u>       | <u>Total</u>        | <u>LID<br/>Guarantee<br/>Bond</u> | <u>Library<br/>Bond</u> | <u>Total</u>     |
| <b><u>Assets</u></b>   |                              |                     |                   |                     |                                   |                         |                  |
| Cash and Cash Equivalents  | \$ 123,365                   | \$ 87,197           | \$ -              | \$ 210,562          | \$ -                              | \$ 20,191               | \$ 20,191        |
| Restricted Cash  | -                            | -                   | 85,000            | 85,000              | -                                 | -                       | -                |
| Investments  | -                            | 993,295             | -                 | 993,295             | -                                 | -                       | -                |
| Receivables (net of allowance)   | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| Taxes  | 3,704                        | 19,429              | -                 | 23,133              | -                                 | -                       | -                |
| Fees and Services  | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| Intergovernmental  | 1,297                        | 15,546              | 32,727            | 49,570              | -                                 | -                       | -                |
| Interest   | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| Accounts   | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| Due from Other Funds   | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| Deferred Charges   | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| <b>Total Assets</b>  | <b>\$ 128,366</b>            | <b>\$ 1,115,467</b> | <b>\$ 117,727</b> | <b>\$ 1,361,560</b> | <b>\$ -</b>                       | <b>\$ 20,191</b>        | <b>\$ 20,191</b> |
| <b><u>Liabilities</u></b>  |                              |                     |                   |                     |                                   |                         |                  |
| Pooled Cash  | \$ -                         | -                   | \$ 14,446         | \$ 14,446           | -                                 | -                       | -                |
| Accounts Payable   | 19,463                       | 2,232               | (2,192)           | 19,503              | -                                 | -                       | -                |
| Accrued Expenses   | -                            | 11,317              | -                 | 11,317              | -                                 | -                       | -                |
| Customer Deposits Payable  | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| Due to Other Funds   | 233,920                      | -                   | 337,286           | 571,206             | -                                 | -                       | -                |
| <b>Total Liabilities</b>   | <b>253,383</b>               | <b>13,549</b>       | <b>349,540</b>    | <b>616,472</b>      | <b>-</b>                          | <b>-</b>                | <b>-</b>         |
| <b><u>Deferred Inflows of Resources</u></b>                                  |                              |                     |                   |                     |                                   |                         |                  |
| Unavailable Revenue - Property Taxes   | 3,156                        | 16,553              | -                 | 19,709              | -                                 | -                       | -                |
| <b><u>Fund Balance</u></b>   |                              |                     |                   |                     |                                   |                         |                  |
| Nonspendable Fund Balance  | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| Restricted Fund Balance  | -                            | -                   | 85,000            | 85,000              | -                                 | -                       | -                |
| Committed Fund Balance   | -                            | 1,085,365           | -                 | 1,085,365           | -                                 | 20,191                  | 20,191           |
| Assigned Fund Balance  | -                            | -                   | -                 | -                   | -                                 | -                       | -                |
| Unassigned Fund Balance  | (128,173)                    | -                   | (316,813)         | (444,986)           | -                                 | -                       | -                |
| <b>Total Fund Balance</b>  | <b>(128,173)</b>             | <b>1,085,365</b>    | <b>(231,813)</b>  | <b>725,379</b>      | <b>-</b>                          | <b>20,191</b>           | <b>20,191</b>    |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources and Fund Balance</b> | <b>\$ 128,366</b>            | <b>\$ 1,115,467</b> | <b>\$ 117,727</b> | <b>\$ 1,361,560</b> | <b>\$ -</b>                       | <b>\$ 20,191</b>        | <b>\$ 20,191</b> |

See accountants' report.

**City of Twin Falls, Idaho**  
 Combining Statement - Other Governmental Funds  
 Fund Balance Sheets  
 September 30, 2013

| <u>Capital Projects Fund</u> |                      |                   |                     |             |                     | <u>Other Permanent Funds</u> |                          |                  |                   | <u>Total</u>                  |
|------------------------------|----------------------|-------------------|---------------------|-------------|---------------------|------------------------------|--------------------------|------------------|-------------------|-------------------------------|
| <u>Historic Preservation</u> | <u>Park Develop.</u> | <u>Trail Fund</u> | <u>Impact Fee</u>   | <u>CDBG</u> | <u>Total</u>        | <u>Drug Seizure</u>          | <u>Historic Downtown</u> | <u>Fireworks</u> | <u>Total</u>      | <u>Other Government Funds</u> |
| \$ -                         | \$ -                 | \$ -              | \$ 549,107          | \$ -        | \$ 549,107          | \$ 101,665                   | \$ -                     | \$ -             | \$ 101,665        | \$ 881,525                    |
| -                            | 203,416              | 541               | -                   | -           | 203,957             | -                            | -                        | -                | -                 | 288,957                       |
| -                            | -                    | -                 | 1,226,772           | -           | 1,226,772           | -                            | -                        | -                | -                 | 2,220,067                     |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | -                             |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | 23,133                        |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | -                             |
| 2,311                        | -                    | -                 | -                   | -           | 2,311               | -                            | -                        | -                | -                 | 51,881                        |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | -                             |
| -                            | -                    | -                 | -                   | -           | -                   | 216,944                      | -                        | -                | 216,944           | 216,944                       |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | -                             |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | -                             |
| <u>\$ 2,311</u>              | <u>\$ 203,416</u>    | <u>\$ 541</u>     | <u>\$ 1,775,879</u> | <u>\$ -</u> | <u>\$ 1,982,147</u> | <u>\$ 318,609</u>            | <u>\$ -</u>              | <u>\$ -</u>      | <u>\$ 318,609</u> | <u>\$ 3,682,507</u>           |
| \$ 1,479                     | \$ -                 | \$ 1              | \$ -                | \$ -        | 1,480               | \$ -                         | \$ -                     | \$ 10,236        | \$ 10,236         | \$ 26,162                     |
| -                            | -                    | -                 | 2,340               | -           | 2,340               | -                            | -                        | -                | -                 | 21,843                        |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | 11,317                        |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | -                             |
| 3,987                        | -                    | -                 | -                   | -           | 3,987               | -                            | -                        | 666              | 666               | 575,859                       |
| 5,466                        | -                    | 1                 | 2,340               | -           | 7,807               | -                            | -                        | 10,902           | 10,902            | 635,181                       |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | 19,709                        |
| -                            | 203,416              | 541               | -                   | -           | 203,957             | -                            | -                        | -                | -                 | 288,957                       |
| -                            | -                    | -                 | 1,773,539           | -           | 1,773,539           | 318,609                      | -                        | -                | 318,609           | 3,197,704                     |
| -                            | -                    | -                 | -                   | -           | -                   | -                            | -                        | -                | -                 | -                             |
| (3,155)                      | -                    | (1)               | -                   | -           | (3,156)             | -                            | -                        | (10,902)         | (10,902)          | (459,044)                     |
| <u>(3,155)</u>               | <u>203,416</u>       | <u>540</u>        | <u>1,773,539</u>    | <u>-</u>    | <u>1,974,340</u>    | <u>318,609</u>               | <u>-</u>                 | <u>(10,902)</u>  | <u>307,707</u>    | <u>3,027,617</u>              |
| <u>\$ 2,311</u>              | <u>\$ 203,416</u>    | <u>\$ 541</u>     | <u>\$ 1,775,879</u> | <u>\$ -</u> | <u>\$ 1,982,147</u> | <u>\$ 318,609</u>            | <u>\$ -</u>              | <u>\$ -</u>      | <u>\$ 318,609</u> | <u>\$ 3,682,507</u>           |

See accountants' report.

**City of Twin Falls, Idaho**  
Combining Statement - Other Governmental Funds  
Statements of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended September 30, 2013

|  | <b>Special Revenue Funds</b> |                     |                     |                   | <b>Debt Service Fund</b>          |                         |                  |
|--|------------------------------|---------------------|---------------------|-------------------|-----------------------------------|-------------------------|------------------|
|  | <b>Street<br/>Light</b>      | <b>Library</b>      | <b>Pool</b>         | <b>Total</b>      | <b>LID<br/>Guarantee<br/>Bond</b> | <b>Library<br/>Bond</b> | <b>Total</b>     |
| <b>Revenues</b>                                  |                              |                     |                     |                   |                                   |                         |                  |
| Property Taxes, Including Interest               | \$ 123,327                   | \$ 1,466,124        | \$ -                | \$ 1,589,451      | \$ -                              | \$ -                    | \$ -             |
| Other Taxes                                      | 223,358                      | -                   | -                   | 223,358           | -                                 | -                       | -                |
| Special Assessments, Including Interest          | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Fines and Forfeitures                            | -                            | 40,463              | -                   | 40,463            | -                                 | -                       | -                |
| Licenses and Permits                             | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Fees and Services                                | -                            | 34,297              | -                   | 34,297            | -                                 | -                       | -                |
| Intergovernmental                                | -                            | -                   | 124,975             | 124,975           | -                                 | -                       | -                |
| Federal Grants                                   | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Miscellaneous                                    | -                            | (4,016)             | 2,585               | (1,431)           | -                                 | -                       | -                |
| Total Revenue                                    | <u>346,685</u>               | <u>1,536,868</u>    | <u>127,560</u>      | <u>2,011,113</u>  | <u>-</u>                          | <u>-</u>                | <u>-</u>         |
| <b>Expenditures</b>                              |                              |                     |                     |                   |                                   |                         |                  |
| Current  |                              |                     |                     |                   |                                   |                         |                  |
| General Government                               | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Public Safety                                    | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Engineering                                      | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Community Development                            | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Culture and Recreation                           | -                            | 1,573,896           | 132,798             | 1,706,694         | -                                 | -                       | -                |
| Highway and Streets                              | 285,707                      | -                   | -                   | 285,707           | -                                 | -                       | -                |
| Airport  | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Capital Outlay                                   | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Debt Service                                     | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Principal Retirement                             | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Interest   | -                            | -                   | -                   | -                 | -                                 | -                       | -                |
| Total Expenditures                               | <u>285,707</u>               | <u>1,573,896</u>    | <u>132,798</u>      | <u>1,992,401</u>  | <u>-</u>                          | <u>-</u>                | <u>-</u>         |
| Excess of Revenues Over<br>(Under) Expenditures  | 60,978                       | (37,028)            | (5,238)             | 18,712            | -                                 | -                       | -                |
| <b>Operating Transfer:</b>                       |                              |                     |                     |                   |                                   |                         |                  |
| Transfers In                                     | -                            | -                   | 5,500               | 5,500             | -                                 | -                       | -                |
| Transfers Out                                    | 20,737                       | -                   | -                   | 20,737            | -                                 | -                       | -                |
| Net Transfers                                    | <u>(20,737)</u>              | <u>-</u>            | <u>5,500</u>        | <u>(15,237)</u>   | <u>-</u>                          | <u>-</u>                | <u>-</u>         |
| <b>Net Change in Fund Balance</b>                | 40,241                       | (37,028)            | 262                 | 3,475             | -                                 | -                       | -                |
| <b>Fund Balance October 1, 2012</b>              | (168,414)                    | 1,122,393           | (232,075)           | 721,904           | 18,376                            | 20,191                  | 38,567           |
| Transfer of Fund Balances<br>to the General Fund | -                            | -                   | -                   | -                 | (18,376)                          | -                       | (18,376)         |
| <b>Fund Balance September 30, 2013</b>           | <u>\$ (128,173)</u>          | <u>\$ 1,085,365</u> | <u>\$ (231,813)</u> | <u>\$ 725,379</u> | <u>\$ -</u>                       | <u>\$ 20,191</u>        | <u>\$ 20,191</u> |

See accountants' report.

**City of Twin Falls, Idaho**  
 Combining Statement - Other Governmental Funds  
 Statements of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended September 30, 2013

| Capital Projects Fund    |                  |               |               |      |              | Other Permanent Fund |                      |             |            | Total<br>Other<br>Governmental<br>Funds |
|--------------------------|------------------|---------------|---------------|------|--------------|----------------------|----------------------|-------------|------------|---|
| Historic<br>Preservation | Park<br>Develop. | Trail<br>Fund | Impact<br>Fee | CDBG | Total        | Drug<br>Seizure      | Historic<br>Downtown | Fireworks   | Total      |   |
| \$ -                     | \$ -             | \$ -          | \$ -          | \$ - | \$ -         | \$ -                 | \$ -                 | \$ -        | \$ -       | \$ 1,589,451                            |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | 223,358                                 |
| -                        | -                | -             | -             | -    | -            | 72,757               | -                    | -           | 72,757     | 72,757                                  |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | 40,463                                  |
| -                        | -                | -             | 751,367       | -    | 751,367      | -                    | -                    | 1,025       | 1,025      | 786,689                                 |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | 124,975                                 |
| 2,311                    | -                | -             | -             | -    | 2,311        | -                    | -                    | -           | -          | 2,311                                   |
| -                        | 17,455           | -             | (4,411)       | -    | 13,044       | -                    | -                    | 1,525       | 1,525      | 13,138                                  |
| 2,311                    | 17,455           | -             | 746,956       | -    | 766,722      | 72,757               | -                    | 2,550       | 75,307     | 2,853,142                               |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | -                                       |
| -                        | -                | -             | -             | -    | -            | 35,612               | -                    | -           | 35,612     | 35,612                                  |
| 2,281                    | 6,521            | -             | 37,260        | -    | 46,062       | -                    | -                    | 9,415       | 9,415      | 55,477                                  |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | 1,706,694                               |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | 285,707                                 |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | -                                       |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | -                                       |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | -                                       |
| 2,281                    | 6,521            | -             | 37,260        | -    | 46,062       | 35,612               | -                    | 9,415       | 45,027     | 2,083,490                               |
| 30                       | 10,934           | -             | 709,696       | -    | 720,660      | 37,145               | -                    | (6,865)     | 30,280     | 769,652                                 |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | 6,500       | 6,500      | 12,000                                  |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | -           | -          | 20,737                                  |
| -                        | -                | -             | -             | -    | -            | -                    | -                    | 6,500       | 6,500      | (8,737)                                 |
| 30                       | 10,934           | -             | 709,696       | -    | 720,660      | 37,145               | -                    | (365)       | 36,780     | 760,915                                 |
| (3,185)                  | 192,482          | 540           | 1,063,843     | (61) | 1,253,619    | 281,464              | 16,284               | (10,537)    | 287,211    | 2,301,301                               |
| -                        | -                | -             | -             | 61   | 61           | -                    | (16,284)             | -           | (16,284)   | (34,599)                                |
| \$ (3,155)               | \$ 203,416       | \$ 540        | \$ 1,773,539  | \$ - | \$ 1,974,340 | \$ 318,609           | \$ -                 | \$ (10,902) | \$ 307,707 | \$ 3,027,617                            |

See accountants' report.

**City of Twin Falls, Idaho**  
Combining Statement - Proprietary Funds  
Fund Balance Sheets  
September 30, 2013

**Business-Type Activities**

|   | <b>Business-Type Activities</b> |  |                |  | <b>Total</b>        |
|---|---------------------------------|--|----------------|--|---------------------|
|   | <b>Golf</b>                     | <b>Dierkes Lake<br/>Shoshone<br/>Falls</b> | <b>Parking</b> | <b>Common<br/>Area<br/>Maintenance</b> |                     |
| <b>Assets</b>                                   |                                 |  |                |  |                     |
| Cash and Cash Equivalents                       | \$ -                            | \$ 79,196                                  | \$ -           | \$ 18,862                              | \$ 98,058           |
| Investments                                     | -                               | 226,401                                    | -              | -                                      | 226,401             |
| Receivables (net of allowance for uncollected.) | -                               | -  | -              | -                                      | -                   |
| Fees and Services                               | -                               | -  | -              | 4,822                                  | 4,822               |
| Intergovernmental                               | -                               | -  | -              | -                                      | -                   |
| Interest  | -                               | -  | -              | -                                      | -                   |
| Accounts  | 4,607                           | 549  | -              | -                                      | 5,156               |
| Due From Other Funds                            | -                               | -  | -              | -                                      | -                   |
| Inventories                                     | -                               | -  | -              | -                                      | -                   |
| <b>Total Current Assets</b>                     | <b>4,607</b>                    | <b>306,146</b>                             | <b>-</b>       | <b>23,684</b>                          | <b>334,437</b>      |
| Restricted Assets                               | -                               | -  | -              | -                                      | -                   |
| Deferred Charges                                | -                               | -  | -              | -                                      | -                   |
| Fixed Assets (Net of Accum. Depreciation)       | 452,035                         | 1,069,000                                  | -              | -                                      | 1,521,035           |
| <b>Total Assets</b>                             | <b>\$ 456,642</b>               | <b>\$ 1,375,146</b>                        | <b>\$ -</b>    | <b>\$ 23,684</b>                       | <b>\$ 1,855,472</b> |
| <b>Liabilities and Equity</b>                   |                                 |  |                |  |                     |
| Current Liabilities:                            |                                 |  |                |  |                     |
| Pooled Cash                                     | \$ 310,953                      | \$ -                                       | \$ -           | \$ -                                   | \$ 310,953          |
| Accounts Payable                                | (302)                           | 12,465                                     | -              | 1,205                                  | 13,368              |
| Accrued Expenses                                | -                               | -  | -              | -                                      | -                   |
| Due to Other Funds                              | 362,021                         | -  | -              | -                                      | 362,021             |
| Notes Payable - Current                         | -                               | -  | -              | -                                      | -                   |
| Compensated Absences                            | 7,697                           | -  | -              | -                                      | 7,697               |
| <b>Total Current Liabilities</b>                | <b>680,369</b>                  | <b>12,465</b>                              | <b>-</b>       | <b>1,205</b>                           | <b>694,039</b>      |
| Current Liab. Payable from Restricted Assets:   |                                 |  |                |  |                     |
| Revenue Bonds Payable - Current                 | -                               | -  | -              | -                                      | -                   |
| Customer Deposits Payable                       | -                               | -  | -              | -                                      | -                   |
| <b>Total Curr. Liab. From Restricted Assets</b> | <b>-</b>                        | <b>-</b>                                   | <b>-</b>       | <b>-</b>                               | <b>-</b>            |
| NonCurrent Liabilities:                         |                                 |  |                |  |                     |
| Notes Payable - Equipment                       | -                               | -  | -              | -                                      | -                   |
| Revenue Bonds Payable (Net of Discounts)        | -                               | -  | -              | -                                      | -                   |
| <b>Total Non-Current Liabilities</b>            | <b>-</b>                        | <b>-</b>                                   | <b>-</b>       | <b>-</b>                               | <b>-</b>            |
| <b>Total Liabilities</b>                        | <b>680,369</b>                  | <b>12,465</b>                              | <b>-</b>       | <b>1,205</b>                           | <b>694,039</b>      |
| <b>Net Position</b>                             |                                 |  |                |  |                     |
| Invested In Capital Assets, net of related debt | 452,035                         | 1,069,000                                  | -              | -                                      | 1,521,035           |
| Restricted                                      | -                               | -  | -              | -                                      | -                   |
| Unrestricted                                    | (675,762)                       | 293,681                                    | -              | 22,479                                 | (359,602)           |
| <b>Total Equity</b>                             | <b>(223,727)</b>                | <b>1,362,681</b>                           | <b>-</b>       | <b>22,479</b>                          | <b>1,161,433</b>    |
| <b>Total Liabilities and Equity</b>             | <b>\$ 456,642</b>               | <b>\$ 1,375,146</b>                        | <b>\$ -</b>    | <b>\$ 23,684</b>                       | <b>\$ 1,855,472</b> |

See accountants' report.

**City of Twin Falls, Idaho**  
Combining Statement - Proprietary Funds  
Statements of Revenues, Expenses, and Changes in Fund Net Position  
For the Year Ended September 30, 2013

|   | <b>Business-Type Activities</b>  |                     |                        |                    |                     |
|---|----------------------------------|---------------------|------------------------|--------------------|---------------------|
|   | <b>Dierkes Lake<br/>Shoshone</b> |                     | <b>Common<br/>Area</b> |                    | <b>Totals</b>       |
|   | <b>Golf</b>                      | <b>Falls</b>        | <b>Parking</b>         | <b>Maintenance</b> |                     |
| <b>Operating Revenues:</b>                      |                                  |                     |                        |                    |                     |
| Charges for Services                            | \$ 7,378                         | \$ 202,547          | \$ -                   | \$ 29,076          | \$ 239,001          |
| Taps, Connection and Other Fees                 | -                                | -                   | -                      | -                  | -                   |
| Miscellaneous                                   | -                                | 3,600               | -                      | -                  | 3,600               |
| <b>Total Operating Revenues</b>                 | <b>7,378</b>                     | <b>206,147</b>      | <b>-</b>               | <b>29,076</b>      | <b>242,601</b>      |
| <b>Operating Expenses:</b>                      |                                  |                     |                        |                    |                     |
| Contracted Services                             | -                                | 55,166              | -                      | 15,433             | 70,599              |
| Personal Expenses                               | (3,986)                          | 83,753              | -                      | -                  | 79,767              |
| Depreciation and Amortization                   | 39,288                           | 51,056              | -                      | -                  | 90,344              |
| Utilities                                       | -                                | 4,596               | -                      | 848                | 5,444               |
| Landfill Expenses                               | -                                | -                   | -                      | -                  | -                   |
| Supplies  | -                                | 4,003               | -                      | -                  | 4,003               |
| Insurance                                       | -                                | -                   | -                      | -                  | -                   |
| Repairs and Maintenance                         | -                                | 5,016               | -                      | 4,071              | 9,087               |
| Vehicle Expenses                                | -                                | 1,180               | -                      | -                  | 1,180               |
| Small Equipment                                 | 47,366                           | 16,654              | -                      | -                  | 64,020              |
| Studies and Projects                            | -                                | -                   | -                      | -                  | -                   |
| Rental Expense                                  | -                                | -                   | -                      | -                  | -                   |
| Miscellaneous Expense                           | -                                | 4,332               | -                      | 39                 | 4,371               |
| Testing and Monitoring                          | -                                | -                   | -                      | -                  | -                   |
| Telephone                                       | -                                | -                   | -                      | -                  | -                   |
| Travel and Meetings                             | 329                              | -                   | -                      | -                  | 329                 |
| <b>Total Operating Expenses</b>                 | <b>82,997</b>                    | <b>225,756</b>      | <b>-</b>               | <b>20,391</b>      | <b>329,144</b>      |
| Operating Income (Loss)                         | (75,619)                         | (19,609)            | -                      | 8,685              | (86,543)            |
| <b>Non-Operating Revenues (Expenses):</b>       |                                  |                     |                        |                    |                     |
| Development Fees                                | -                                | -                   | -                      | -                  | -                   |
| Interest Income                                 | -                                | (1,229)             | -                      | -                  | (1,229)             |
| Rent and Royalties                              | -                                | -                   | -                      | -                  | -                   |
| Federal Grants                                  | -                                | -                   | -                      | -                  | -                   |
| Intergovernmental                               | -                                | -                   | -                      | -                  | -                   |
| Loss on Transfer of Assets                      | -                                | -                   | -                      | -                  | -                   |
| Interest Expense                                | -                                | -                   | -                      | -                  | -                   |
| <b>Total Non-Operating Revenues (Exp.)</b>      | <b>-</b>                         | <b>(1,229)</b>      | <b>-</b>               | <b>-</b>           | <b>(1,229)</b>      |
| Income (Loss) Before Operating Transfers        | (75,619)                         | (20,838)            | -                      | 8,685              | (87,772)            |
| <b>Operating Transfers:</b>                     |                                  |                     |                        |                    |                     |
| Operating Transfers In                          | 40,700                           | (2,000)             | -                      | -                  | 38,700              |
| Operating Transfers Out                         | -                                | (9,073)             | -                      | (2,596)            | (11,669)            |
| <b>Net Transfers</b>                            | <b>40,700</b>                    | <b>(11,073)</b>     | <b>-</b>               | <b>(2,596)</b>     | <b>27,031</b>       |
| Net Income (Loss)                               | (34,919)                         | (31,911)            | -                      | 6,089              | (60,741)            |
| <b>Total Net Position, October 1, 2012</b>      | <b>(188,808)</b>                 | <b>1,394,592</b>    | <b>57,630</b>          | <b>16,390</b>      | <b>1,279,804</b>    |
| <b>Transfer of Fund Balance to General Fund</b> | <b>-</b>                         | <b>-</b>            | <b>(57,630)</b>        | <b>-</b>           | <b>(57,630)</b>     |
| <b>Total Net Position, September 30, 2013</b>   | <b>\$ (223,727)</b>              | <b>\$ 1,362,681</b> | <b>\$ -</b>            | <b>\$ 22,479</b>   | <b>\$ 1,161,433</b> |

See accountants' report.

**City of Twin Falls, Idaho**  
Combining Statement - Internal Service Funds  
Statement of Net Position  
September 30, 2013

|   | <b>Governmental Activities -<br/>Internal Service Funds</b> |                          |                          |
|---|---|--------------------------|--------------------------|
|   | <b>Shop</b>   |                          |                          |
|   | <b>Insurance</b>  | <b>Revolving</b>         | <b>Total</b>             |
| <b><u>Assets</u></b>                          |   |                          |                          |
| Cash and Cash Equivalents                     | \$ 59,761   | \$ 426,861               | \$ 486,622               |
| Investments                                   | 155,783   | -                        | 155,783                  |
| Receivables (net of allowance for uncollect.) |   |                          | -                        |
| Taxes   | 5,634   | -                        | 5,634                    |
| Fees and Services                             | -   | -                        | -                        |
| Intergovernmental                             | 1,823   | -                        | 1,823                    |
| Interest                                      | -   | -                        | -                        |
| Accounts                                      | -   | -                        | -                        |
| Due From Other Funds                          | -   | -                        | -                        |
| Inventories                                   | -   | -                        | -                        |
| Total Current Assets                          | <u>223,001</u>  | <u>426,861</u>           | <u>649,862</u>           |
| Restricted Assets                             |   |                          |                          |
| Deferred Charges                              |   |                          |                          |
| Fixed Assets (Net of Accum. Depreciation)     | -   | 328,716                  | 328,716                  |
| <b>Total Assets</b>                           | <u><u>\$ 223,001</u></u>                                    | <u><u>\$ 755,577</u></u> | <u><u>\$ 978,578</u></u> |
| <b><u>Liabilities and Net Position</u></b>    |   |                          |                          |
| Current Liabilities:                          |   |                          |                          |
| Pooled Cash                                   | \$ -  | \$ -                     | \$ -                     |
| Accounts Payable                              | -   | 76                       | 76                       |
| Accrued Expenses                              | -   | -                        | -                        |
| Deferred Revenue                              | 4,800   | -                        | 4,800                    |
| Notes Payable - Current                       | -   | -                        | -                        |
| Compensated Absences                          | -   | 23,664                   | 23,664                   |
| <b>Total Current Liabilities</b>              | <u>4,800</u>  | <u>23,740</u>            | <u>28,540</u>            |
| <b>Total Liabilities</b>                      | 4,800   | 23,740                   | 28,540                   |
| <b><u>Net Position</u></b>                    |   |                          |                          |
| Net Investment in Capital Assets              | -   | 328,716                  | 328,716                  |
| Restricted                                    | -   | -                        | -                        |
| Unrestricted                                  | 218,201   | 403,121                  | 621,322                  |
| <b>Total Net Position</b>                     | <u>218,201</u>  | <u>731,837</u>           | <u>950,038</u>           |
| <b>Total Liabilities and Net Position</b>     | <u><u>\$ 223,001</u></u>                                    | <u><u>\$ 755,577</u></u> | <u><u>\$ 978,578</u></u> |

See accountants' report.

**City of Twin Falls, Idaho**  
Combining Statement - Internal Service Funds  
Statements of Revenues, Expenses, and Changes in Fund Net Assets  
For the Year Ended September 30, 2013

|   | <b>Governmental Activities -<br/>Internal Service Funds</b> |                           |                   |
|---|---|---------------------------|-------------------|
|   | <b>Insurance</b>  | <b>Shop<br/>Revolving</b> | <b>Total</b>      |
| <b>Operating Revenues:</b>                    |   |                           |                   |
| Charges for Services                          | \$ -  | \$ 305,492                | \$ 305,492        |
| Property Taxes, Including Interest            | 173,697   | -                         | 173,697           |
| Taps, Connection and Other Fees               | -   | -                         | -                 |
| Miscellaneous                                 | (688)   | 194                       | (494)             |
| <b>Total Operating Revenues</b>               | <u>173,009</u>  | <u>305,686</u>            | <u>478,695</u>    |
| <b>Operating Expenses:</b>                    |   |                           |                   |
| Contracted Services                           | -   | 1,534                     | 1,534             |
| Personal Expenses                             | -   | 244,741                   | 244,741           |
| Depreciation and Amortization                 | -   | 15,163                    | 15,163            |
| Utilities                                     | -   | 6,278                     | 6,278             |
| Landfill Expenses                             | -   | -                         | -                 |
| Supplies                                      | -   | 25,740                    | 25,740            |
| Insurance                                     | 354,592   | -                         | 354,592           |
| Repairs and Maintenance                       | -   | 9,492                     | 9,492             |
| Vehicle Expenses                              | -   | 958                       | 958               |
| Small Equipment                               | -   | 15,807                    | 15,807            |
| Studies and Projects                          | -   | -                         | -                 |
| Rental Expense                                | -   | -                         | -                 |
| Miscellaneous Expense                         | 385   | -                         | 385               |
| Testing and Monitoring                        | -   | -                         | -                 |
| Telephone                                     | -   | -                         | -                 |
| Travel and Meetings                           | -   | -                         | -                 |
| <b>Total Operating Expenses</b>               | <u>354,977</u>  | <u>319,713</u>            | <u>674,690</u>    |
| Operating Income (Loss)                       | (181,968)   | (14,027)                  | (195,995)         |
| <b>Non-Operating Revenues (Expenses):</b>     |   |                           |                   |
| Development Fees                              | -   | -                         | -                 |
| Interest Income                               | -   | -                         | -                 |
| Rent and Royalties                            | -   | -                         | -                 |
| Federal Grants                                | -   | -                         | -                 |
| Intergovernmental                             | -   | -                         | -                 |
| Interest Expense                              | -   | -                         | -                 |
| <b>Total Non-Operating Revenues (Exp.)</b>    | <u>-</u>  | <u>-</u>                  | <u>-</u>          |
| Income (Loss) Before Operating Transfers      | (181,968)   | (14,027)                  | (195,995)         |
| <b>Operating Transfers:</b>                   |   |                           |                   |
| Operating Transfers In                        | 229,894   | 5,000                     | 234,894           |
| Operating Transfers Out                       | (51,843)  | -                         | (51,843)          |
| <b>Net Transfers</b>                          | <u>178,051</u>  | <u>5,000</u>              | <u>183,051</u>    |
| Net Income (Loss)                             | (3,917)   | (9,027)                   | (12,944)          |
| <b>Total Net Position, October 1, 2012</b>    | <u>222,118</u>  | <u>740,864</u>            | <u>962,982</u>    |
| <b>Total Net Position, September 30, 2013</b> | <u>\$ 218,201</u>   | <u>\$ 731,837</u>         | <u>\$ 950,038</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
Special Revenue - Street Light Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2013  
With Comparative Actual Amounts from the Previous Year

|   | 2013               |                 |                     |  | 2012<br>Actual      |
|---|--------------------|-----------------|---------------------|--|---------------------|
|   | Proposed<br>Budget | Final<br>Budget | Actual              | Variance<br>Favorable<br>(Unfavorable) |                     |
| <b>Revenues:</b>  |                    |                 |                     |  |                     |
| Property Taxes  | \$ 122,537         | \$ 122,537      | \$ 123,327          | \$ 790                                 | \$ 99,979           |
| Non-Property Taxes  | 199,260            | 199,260         | 223,358             | 24,098                                 | 196,323             |
| Miscellaneous & Intergovernmental   | -                  | -               | -                   | -                                      | -                   |
| <b>Total Revenues</b>   | <u>321,797</u>     | <u>321,797</u>  | <u>346,685</u>      | <u>24,888</u>                          | <u>296,302</u>      |
| <b>Expenditures:</b>  |                    |                 |                     |  |                     |
| Current   |                    |                 |                     |  |                     |
| Highways and Streets  | 301,060            | 301,060         | 285,707             | 15,353                                 | 250,225             |
| <b>Total Expenditures</b>   | <u>301,060</u>     | <u>301,060</u>  | <u>285,707</u>      | <u>15,353</u>                          | <u>250,225</u>      |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | 20,737             | 20,737          | 60,978              | 40,241                                 | 46,077              |
| <b>Other Financing Sources (Uses)</b>   |                    |                 |                     |  |                     |
| Operating Transfers In  | -                  | -               | -                   | -                                      | -                   |
| Operating Transfers Out   | (20,737)           | (20,737)        | (20,737)            | -                                      | (20,133)            |
| <b>Total Other Sources (Uses)</b>   | <u>(20,737)</u>    | <u>(20,737)</u> | <u>(20,737)</u>     | <u>-</u>                               | <u>(20,133)</u>     |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ -</u>        | <u>\$ -</u>     | 40,241              | <u>\$ 40,241</u>                       | 25,944              |
| <b>Fund Balances, October 1st</b>   |                    |                 | <u>(168,414)</u>    |  | <u>(194,358)</u>    |
| <b>Fund Balances, September 30th</b>  |                    |                 | <u>\$ (128,173)</u> |  | <u>\$ (168,414)</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Special Revenue - Library Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|   | 2013                |                     |                     |  | 2012<br>Actual      |
|---|---------------------|---------------------|---------------------|--|---------------------|
|   | Proposed<br>Budget  | Final<br>Budget     | Actual              | Variance<br>Favorable<br>(Unfavorable) |                     |
| <b>Revenues:</b>  |                     |                     |                     |  |                     |
| Property Taxes  | \$ 1,473,293        | \$ 1,473,293        | \$ 1,466,124        | \$ (7,169)                             | \$ 1,446,755        |
| Fines and Forfeits  | 28,000              | 28,000              | 40,463              | 12,463                                 | 41,328              |
| Fees and Services   | 32,500              | 32,500              | 34,297              | 1,797                                  | 32,886              |
| Grants  | -                   | -                   | -                   | -                                      | 35,300              |
| Miscellaneous   | 14,000              | 14,000              | (4,016)             | (18,016)                               | 29,561              |
| <b>Total Revenues</b>   | <u>1,547,793</u>    | <u>1,547,793</u>    | <u>1,536,868</u>    | <u>(10,925)</u>                        | <u>1,585,830</u>    |
| <b>Expenditures:</b>  |                     |                     |                     |  |                     |
| Current   |                     |                     |                     |  |                     |
| Culture and Recreation  | 61,500              | 61,500              | 1,409,791           | (1,348,291)                            | 1,418,617           |
| Capital Outlay  | 1,673,293           | 1,673,293           | 164,105             | 1,509,188                              | 112,885             |
| <b>Total Expenditures</b>   | <u>1,734,793</u>    | <u>1,734,793</u>    | <u>1,573,896</u>    | <u>160,897</u>                         | <u>1,531,502</u>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | (187,000)           | (187,000)           | (37,028)            | 149,972                                | 54,328              |
| <b>Other Financing Sources (Uses)</b>   |                     |                     |                     |  |                     |
| Operating Transfers In  | -                   | -                   | -                   | -                                      | 60,000              |
| Operating Transfers Out   | -                   | -                   | -                   | -                                      | -                   |
| <b>Total Other Sources (Uses)</b>   | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>                               | <u>60,000</u>       |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ (187,000)</u> | <u>\$ (187,000)</u> | (37,028)            | <u>\$ 149,972</u>                      | \$ 114,328          |
| <b>Fund Balances, October 1st</b>   |                     |                     | <u>1,122,393</u>    |  | <u>1,008,065</u>    |
| <b>Fund Balances, September 30th</b>  |                     |                     | <u>\$ 1,085,365</u> |  | <u>\$ 1,122,393</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Special Revenue - Pool Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |              |  | 2012<br>Actual |
|--|--------------------|-----------------|--------------|--|----------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual       | Variance<br>Favorable<br>(Unfavorable) |                |
| <b>Operating Revenues:</b>                 |                    |                 |              |  |                |
| Charges for Services                       | \$ -               | \$ -            | \$ -         | \$ -                                   | \$ -           |
| Miscellaneous and Reserves                 | -                  | 2,586           | -            | (2,586)                                | -              |
| <b>Total Operating Revenues</b>            | -                  | 2,586           | -            | (2,586)                                | -              |
| <b>Operating Expenses:</b>                 |                    |                 |              |  |                |
| Contracted Expenses                        | 120,000            | 120,000         | 120,000      | -                                      | 120,000        |
| Personnel Expenses                         | -                  | -               | -            | -                                      | -              |
| Depreciation and Amortization              | -                  | -               | -            | -                                      | -              |
| Utilities                                  | -                  | -               | -            | -                                      | -              |
| Supplies                                   | -                  | 300             | (520)        | 820                                    | (14)           |
| Repairs and Maintenance                    | -                  | 2,396           | 3,466        | (1,070)                                | 3,943          |
| Rental Expense                             | -                  | -               | -            | -                                      | 249            |
| Telephone                                  | -                  | -               | -            | -                                      | -              |
| Travel and Meetings                        | -                  | -               | -            | -                                      | -              |
| <b>Total Operating Expenses</b>            | 120,000            | 122,696         | 122,946      | (250)                                  | 124,178        |
| Operating Income (Loss)                    | (120,000)          | (120,110)       | (122,946)    | (2,836)                                | (124,178)      |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                 |              |  |                |
| Intergovernmental                          | 120,000            | 120,000         | 124,975      | 4,975                                  | 127,409        |
| Loss on Transfer of Assets                 | -                  | -               | 2,585        | -                                      | -              |
| Capital Outlay                             | (5,500)            | (10,672)        | (9,852)      | 820                                    | -              |
| <b>Total Non-operating Revenues (Exp.)</b> | 114,500            | 109,328         | 117,708      | 5,795                                  | 127,409        |
| Income (Loss) before operating transfers   | (5,500)            | (10,782)        | (5,238)      | 2,959                                  | 3,231          |
| <b>Operating Transfers:</b>                |                    |                 |              |  |                |
| Operating Transfers In                     | 5,500              | 10,782          | 5,500        | (5,282)                                | -              |
| Operating Transfers Out                    | -                  | -               | -            | -                                      | (815,253)      |
| Net Transfers                              | 5,500              | 10,782          | 5,500        | (5,282)                                | (815,253)      |
| Net Income (Loss)                          | \$ -               | \$ -            | 262          | \$ (2,323)                             | (812,022)      |
| <b>Fund Balances, October 1st</b>          |                    |                 | (232,075)    |  | 579,947        |
| <b>Fund Balances, September 30th</b>       |                    |                 | \$ (231,813) |  | \$ (232,075)   |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Special Revenue - LID Guarantee Bond Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|   | 2013               |                 |          |  |                |
|---|--------------------|-----------------|----------|--|----------------|
|   | Proposed<br>Budget | Final<br>Budget | Actual   | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual |
| <b>Revenues:</b>  |                    |                 |          |  |                |
| Miscellaneous   | \$ -               | \$ -            | \$ -     | \$ -                                   | \$ -           |
| <b>Total Revenues</b>   | -                  | -               | -        | -                                      | -              |
| <b>Expenditures:</b>  |                    |                 |          |  |                |
| Debt Service  |                    |                 |          |  |                |
| Principal Retirement  | -                  | -               | -        | -                                      | -              |
| Interest  | -                  | -               | -        | -                                      | 6              |
| <b>Total Expenditures</b>   | -                  | -               | -        | -                                      | 6              |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | -                  | -               | -        | -                                      | (6)            |
| <b>Other Financing Sources (Uses)</b>   |                    |                 |          |  |                |
| Operating Transfers In  | -                  | -               | -        | -                                      | -              |
| Operating Transfers Out   | -                  | -               | -        | -                                      | -              |
| <b>Total Other Sources (Uses)</b>   | -                  | -               | -        | -                                      | -              |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | \$ -               | \$ -            | -        | \$ -                                   | (6)            |
| <b>Fund Balances, October 1st</b>   |                    |                 | 18,376   |  | 18,382         |
| <b>Transfer of Fund Balance to General Account</b>                              |                    |                 | (18,376) |  | -              |
| <b>Fund Balances, September 30th</b>  |                    |                 | \$ -     |  | \$ 18,376      |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
Special Revenue - Library Bond Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2013  
With Comparative Actual Amounts from the Previous Year

|   | 2013               |                 |                  | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual   |
|---|--------------------|-----------------|------------------|--|------------------|
|   | Proposed<br>Budget | Final<br>Budget | Actual           |  |                  |
| <b>Revenues:</b>  |                    |                 |                  |  |                  |
| Property Taxes, Including Penalty and Interest                                  | \$ -               | \$ -            | \$ -             | \$ -                                   | \$ -             |
| Miscellaneous   | -                  | -               | -                | -                                      | -                |
| <b>Total Revenues</b>   | <u>-</u>           | <u>-</u>        | <u>-</u>         | <u>-</u>                               | <u>-</u>         |
| <b>Expenditures:</b>  |                    |                 |                  |  |                  |
| Current   |                    |                 |                  |  |                  |
| Culture and Recreation  | -                  | -               | -                | -                                      | 7                |
| Debt Service  |                    |                 |                  |  |                  |
| Principal Retirement  | -                  | -               | -                | -                                      | -                |
| Interest  | -                  | -               | -                | -                                      | -                |
| <b>Total Expenditures</b>   | <u>-</u>           | <u>-</u>        | <u>-</u>         | <u>-</u>                               | <u>7</u>         |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | -                  | -               | -                | -                                      | (7)              |
| <b>Other Financing Sources (Uses)</b>   |                    |                 |                  |  |                  |
| Operating Transfers In  | -                  | -               | -                | -                                      | -                |
| Operating Transfers Out   | -                  | -               | -                | -                                      | -                |
| <b>Total Other Sources (Uses)</b>   | <u>-</u>           | <u>-</u>        | <u>-</u>         | <u>-</u>                               | <u>-</u>         |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ -</u>        | <u>\$ -</u>     | -                | <u>\$ -</u>                            | (7)              |
| <b>Fund Balances, October 1st</b>   |                    |                 | <u>20,191</u>    |  | <u>20,198</u>    |
| <b>Fund Balances, September 30th</b>  |                    |                 | <u>\$ 20,191</u> |  | <u>\$ 20,191</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
 Capital Projects - Historic Preservation Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended September 30, 2013  
 With Comparative Actual Amounts from the Previous Year

|   | 2013               |                 |                   | Variance<br>Favorable<br>(Unfavorable) | 2012              |
|---|--------------------|-----------------|-------------------|--|-------------------|
|   | Proposed<br>Budget | Final<br>Budget | Actual            |  | Actual            |
| <b>Revenues:</b>  |                    |                 |                   |  |                   |
| Property Taxes  | \$ -               | \$ -            | \$ -              | \$ -                                   | \$ -              |
| Federal Grants  | 6,000              | 6,000           | 2,311             | (3,689)                                | 5,826             |
| Miscellaneous   | -                  | -               | -                 | -                                      | -                 |
| <b>Total Revenues</b>   | <u>6,000</u>       | <u>6,000</u>    | <u>2,311</u>      | <u>(3,689)</u>                         | <u>5,826</u>      |
| <b>Expenditures:</b>  |                    |                 |                   |  |                   |
| Current   |                    |                 |                   |  |                   |
| Community Development   | 6,000              | 6,000           | 2,281             | 3,719                                  | 889               |
| <b>Total Expenditures</b>   | <u>6,000</u>       | <u>6,000</u>    | <u>2,281</u>      | <u>3,719</u>                           | <u>889</u>        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | -                  | -               | 30                | 30                                     | 4,937             |
| <b>Other Financing Sources (Uses)</b>   |                    |                 |                   |  |                   |
| Operating Transfers In  | -                  | -               | -                 | -                                      | -                 |
| Operating Transfers Out   | -                  | -               | -                 | -                                      | -                 |
| <b>Total Other Sources (Uses)</b>   | <u>-</u>           | <u>-</u>        | <u>-</u>          | <u>-</u>                               | <u>-</u>          |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ -</u>        | <u>\$ -</u>     | 30                | <u>\$ 30</u>                           | 4,937             |
| <b>Fund Balances, October 1st</b>   |                    |                 | <u>(3,185)</u>    |  | <u>(8,122)</u>    |
| <b>Fund Balances, September 30th</b>  |                    |                 | <u>\$ (3,155)</u> |  | <u>\$ (3,185)</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
 Capital Projects - Park Development  
 Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended September 30, 2013  
 With Comparative Actual Amounts from the Previous Year

|   | 2013               |                    |                   | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual    |
|---|--------------------|--------------------|-------------------|--|-------------------|
|   | Proposed<br>Budget | Final<br>Budget    | Actual            |  |                   |
| <b>Revenues:</b>  |                    |                    |                   |  |                   |
| Miscellaneous   | \$ -               | \$ -               | \$ 17,455         | \$ 17,455                              | \$ 2,542          |
| <b>Total Revenues</b>   | <u>-</u>           | <u>-</u>           | <u>17,455</u>     | <u>17,455</u>                          | <u>2,542</u>      |
| <b>Expenditures:</b>  |                    |                    |                   |  |                   |
| Current   |                    |                    |                   |  |                   |
| Industrial Development  | 11,150             | 11,150             | 6,521             | 4,629                                  | 104,318           |
| <b>Total Expenditures</b>   | <u>11,150</u>      | <u>11,150</u>      | <u>6,521</u>      | <u>4,629</u>                           | <u>104,318</u>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | (11,150)           | (11,150)           | 10,934            | 22,084                                 | (101,776)         |
| <b>Other Financing Sources (Uses)</b>   |                    |                    |                   |  |                   |
| Operating Transfers In  | -                  | -                  | -                 | -                                      | -                 |
| Operating Transfers Out   | -                  | -                  | -                 | -                                      | -                 |
| <b>Total Other Sources (Uses)</b>   | <u>-</u>           | <u>-</u>           | <u>-</u>          | <u>-</u>                               | <u>-</u>          |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ (11,150)</u> | <u>\$ (11,150)</u> | 10,934            | <u>\$ 22,084</u>                       | (101,776)         |
| <b>Fund Balances, October 1st</b>   |                    |                    | <u>192,482</u>    |  | <u>294,258</u>    |
| <b>Fund Balances, September 30th</b>  |                    |                    | <u>\$ 203,416</u> |  | <u>\$ 192,482</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Capital Projects - Trail Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|   | 2013               |                 |               | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual |
|---|--------------------|-----------------|---------------|--|----------------|
|   | Proposed<br>Budget | Final<br>Budget | Actual        |  |                |
| <b>Revenues:</b>  |                    |                 |               |  |                |
| Miscellaneous   | \$ -               | \$ -            | \$ -          | \$ -                                   | \$ 499         |
| <b>Total Revenues</b>   | <u>-</u>           | <u>-</u>        | <u>-</u>      | <u>-</u>                               | <u>499</u>     |
| <b>Expenditures:</b>  |                    |                 |               |  |                |
| Current   |                    |                 |               |  |                |
| Trail Fund  | -                  | -               | -             | -                                      | -              |
| <b>Total Expenditures</b>   | <u>-</u>           | <u>-</u>        | <u>-</u>      | <u>-</u>                               | <u>-</u>       |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures                    | -                  | -               | -             | -                                      | 499            |
| <b>Other Financing Sources (Uses)</b>   |                    |                 |               |  |                |
| Operating Transfers In  | -                  | -               | -             | -                                      | -              |
| Operating Transfers Out   | -                  | -               | -             | -                                      | -              |
| <b>Total Other Sources (Uses)</b>   | <u>-</u>           | <u>-</u>        | <u>-</u>      | <u>-</u>                               | <u>-</u>       |
| Excess (Deficiency) of Revenues/Other<br>Sources Over (Under) Expenditures/Uses | <u>\$ -</u>        | <u>\$ -</u>     | -             | <u>\$ -</u>                            | 499            |
| <b>Fund Balances, October 1st</b>   |                    |                 | <u>540</u>    |  | <u>41</u>      |
| <b>Fund Balances, September 30th</b>  |                    |                 | <u>\$ 540</u> |  | <u>\$ 540</u>  |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Other Funds - Impact Fees

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |              | Variance                   | 2012         |
|--|--------------------|-----------------|--------------|----------------------------|--------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual       | Favorable<br>(Unfavorable) | Actual       |
| <b>Operating Revenues:</b>               |                    |                 |              |                            |              |
| Fees and Services                        | \$ -               | \$ -            | \$ 751,367   | \$ 751,367                 | \$ 610,473   |
| Miscellaneous                            | -                  | -               | (4,411)      | (4,411)                    | 8,778        |
| <b>Total Operating Revenues</b>          | -                  | -               | 746,956      | 746,956                    | 619,251      |
| <b>Operating Expenses:</b>               |                    |                 |              |                            |              |
| Public Safety                            | -                  | -               | -            | -                          | -            |
| Community Development                    | -                  | -               | -            | -                          | -            |
| Capital Outlay                           | 392,000            | 392,000         | 37,260       | 354,740                    | -            |
| <b>Total Operating Expenses</b>          | 392,000            | 392,000         | 37,260       | 354,740                    | -            |
| Income (Loss) before operating transfers | (392,000)          | (392,000)       | 709,696      | 1,101,696                  | 619,251      |
| <b>Operating Transfers:</b>              |                    |                 |              |                            |              |
| Operating Transfers In                   | -                  | -               | -            | -                          | -            |
| Operating Transfers Out                  | -                  | -               | -            | -                          | -            |
| Net Transfers                            | -                  | -               | -            | -                          | -            |
| Net Income (Loss)                        | \$ (392,000)       | \$ (392,000)    | 709,696      | \$ 1,101,696               | 619,251      |
| <b>Fund Balances, October 1st</b>        |                    |                 | 1,063,843    |                            | 444,592      |
| <b>Fund Balances, September 30th</b>     |                    |                 | \$ 1,773,539 |                            | \$ 1,063,843 |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Other Funds - CDBG

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |        |  |                |
|--|--------------------|-----------------|--------|--|----------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual |
| <b>Operating Revenues:</b>                   |                    |                 |        |  |                |
| Federal Grants                               | \$ -               | \$ -            | \$ -   | \$ -                                   | \$ -           |
| Miscellaneous                                | -                  | -               | -      | -                                      | -              |
| <b>Total Operating Revenues</b>              | -                  | -               | -      | -                                      | -              |
| <b>Operating Expenses:</b>                   |                    |                 |        |  |                |
| Community Development                        | -                  | -               | -      | -                                      | -              |
| <b>Total Operating Expenses</b>              | -                  | -               | -      | -                                      | -              |
| Income (Loss) before operating transfers     | -                  | -               | -      | -                                      | -              |
| <b>Operating Transfers:</b>                  |                    |                 |        |  |                |
| Operating Transfers In                       | -                  | -               | -      | -                                      | -              |
| Operating Transfers Out                      | -                  | -               | -      | -                                      | -              |
| Net Transfers                                | -                  | -               | -      | -                                      | -              |
| Net Income (Loss)                            | \$ -               | \$ -            | -      | \$ -                                   | -              |
| <b>Fund Balances, October 1st</b>            |                    |                 | (61)   |  | (61)           |
| <b>Transfer Fund Balance to General Fund</b> |                    |                 | 61     |  | -              |
| <b>Fund Balances, September 30th</b>         |                    |                 | \$ -   |  | \$ (61)        |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Other Funds - Drug Seizure Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |            |  |                |
|--|--------------------|-----------------|------------|--|----------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual     | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual |
| <b>Operating Revenues:</b>               |                    |                 |            |  |                |
| Special Assessments, Including Interest  | \$ -               | \$ -            | \$ 72,757  | \$ 72,757                              | \$ 91,567      |
| Miscellaneous                            | -                  | -               | -          | -                                      | -              |
| <b>Total Operating Revenues</b>          | -                  | -               | 72,757     | 72,757                                 | 91,567         |
| <b>Operating Expenses:</b>               |                    |                 |            |  |                |
| Public Safety                            | 33,800             | 35,612          | 35,612     | -                                      | 67,261         |
| <b>Total Operating Expenses</b>          | 33,800             | 35,612          | 35,612     | -                                      | 67,261         |
| Income (Loss) before operating transfers | (33,800)           | (35,612)        | 37,145     | 72,757                                 | 24,306         |
| <b>Operating Transfers:</b>              |                    |                 |            |  |                |
| Operating Transfers In                   | -                  | -               | -          | -                                      | -              |
| Operating Transfers Out                  | -                  | -               | -          | -                                      | -              |
| Net Transfers                            | -                  | -               | -          | -                                      | -              |
| Net Income (Loss)                        | \$ (33,800)        | \$ (35,612)     | 37,145     | \$ 72,757                              | 24,306         |
| <b>Fund Balances, October 1st</b>        |                    |                 | 281,464    |  | 257,158        |
| <b>Fund Balances, September 30th</b>     |                    |                 | \$ 318,609 |  | \$ 281,464     |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
 Other Funds - Historic Downtown Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended September 30, 2013  
 With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |                 |  | 2012<br>Actual   |
|--|--------------------|-----------------|-----------------|--|------------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual          | Variance<br>Favorable<br>(Unfavorable) |                  |
| <b>Operating Revenues:</b>                   |                    |                 |                 |  |                  |
| Special Assessments, Including Interest      | \$ -               | \$ -            | \$ -            | \$ -                                   | \$ -             |
| Miscellaneous                                | -                  | -               | -               | -                                      | -                |
| <b>Total Operating Revenues</b>              | <u>-</u>           | <u>-</u>        | <u>-</u>        | <u>-</u>                               | <u>-</u>         |
| <b>Operating Expenses:</b>                   |                    |                 |                 |  |                  |
| Community Development                        | -                  | -               | -               | -                                      | -                |
| <b>Total Operating Expenses</b>              | <u>-</u>           | <u>-</u>        | <u>-</u>        | <u>-</u>                               | <u>-</u>         |
| Income (Loss) before operating transfers     | -                  | -               | -               | -                                      | -                |
| <b>Operating Transfers:</b>                  |                    |                 |                 |  |                  |
| Operating Transfers In                       | -                  | -               | -               | -                                      | -                |
| Operating Transfers Out                      | -                  | -               | -               | -                                      | -                |
| Net Transfers                                | <u>-</u>           | <u>-</u>        | <u>-</u>        | <u>-</u>                               | <u>-</u>         |
| Net Income (Loss)                            | <u>\$ -</u>        | <u>\$ -</u>     | -               | <u>\$ -</u>                            | -                |
| <b>Fund Balances, October 1st</b>            |                    |                 | 16,284          |  | 16,284           |
| <b>Transfer Fund Balance to General Fund</b> |                    |                 | <u>(16,284)</u> |  | <u>-</u>         |
| <b>Fund Balances, September 30th</b>         |                    |                 | <u>\$ -</u>     |  | <u>\$ 16,284</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Other Funds - Fireworks Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |             |  |                |
|--|--------------------|-----------------|-------------|--|----------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual      | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual |
| <b>Operating Revenues:</b>               |                    |                 |             |  |                |
| Intergovernmental                        | \$ -               | \$ -            | \$ -        | \$ -                                   | \$ -           |
| Miscellaneous and Permits                | 1,500              | 3,000           | 2,550       | (450)                                  | 1,869          |
| <b>Total Operating Revenues</b>          | 1,500              | 3,000           | 2,550       | (450)                                  | 1,869          |
| <b>Operating Expenses:</b>               |                    |                 |             |  |                |
| Community Development                    | 8,000              | 9,500           | 9,415       | 85                                     | 8,000          |
| <b>Total Operating Expenses</b>          | 8,000              | 9,500           | 9,415       | 85                                     | 8,000          |
| Income (Loss) before operating transfers | (6,500)            | (6,500)         | (6,865)     | (365)                                  | (6,131)        |
| <b>Operating Transfers:</b>              |                    |                 |             |  |                |
| Operating Transfers In                   | 6,500              | 6,500           | 6,500       | -                                      | 6,500          |
| Operating Transfers Out                  | -                  | -               | -           | -                                      | -              |
| Net Transfers                            | 6,500              | 6,500           | 6,500       | -                                      | 6,500          |
| Net Income (Loss)                        | \$ -               | \$ -            | (365)       | \$ (365)                               | 369            |
| <b>Fund Balances, October 1st</b>        |                    |                 | (10,537)    |  | (10,906)       |
| <b>Fund Balances, September 30th</b>     |                    |                 | \$ (10,902) |  | \$ (10,537)    |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Enterprise - Golf Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |                     |  | 2012<br>Actual      |
|--|--------------------|-----------------|---------------------|--|---------------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual              | Variance<br>Favorable<br>(Unfavorable) |                     |
| <b>Operating Revenues:</b>                 |                    |                 |                     |  |                     |
| Charges for Services                       | \$ -               | \$ -            | \$ 7,378            | \$ 7,378                               | \$ 18,029           |
| Miscellaneous                              | -                  | -               | -                   | -                                      | 969                 |
| <b>Total Operating Revenues</b>            | <u>-</u>           | <u>-</u>        | <u>7,378</u>        | <u>7,378</u>                           | <u>18,998</u>       |
| <b>Operating Expenses:</b>                 |                    |                 |                     |  |                     |
| Contracted Expenses                        | 37,500             | 37,500          | -                   | 37,500                                 | 11,380              |
| Personnel Expenses                         | -                  | -               | (3,986)             | 3,986                                  | 38,497              |
| Depreciation and Amortization              | -                  | -               | 39,288              | (39,288)                               | 40,145              |
| Utilities                                  | -                  | -               | -                   | -                                      | 2,548               |
| Supplies                                   | -                  | -               | -                   | -                                      | 5,161               |
| Repairs and Maintenance                    | -                  | -               | -                   | -                                      | 8,697               |
| Vehicle Expense                            | -                  | -               | -                   | -                                      | 3,415               |
| Small Equipment                            | 3,200              | 3,200           | 47,366              | (44,166)                               | 1,396               |
| Studies and Projects                       | -                  | -               | -                   | -                                      | -                   |
| Rental Expense                             | -                  | -               | -                   | -                                      | -                   |
| Miscellaneous Expenses                     | -                  | -               | -                   | -                                      | 87                  |
| Telephone                                  | -                  | -               | -                   | -                                      | -                   |
| Travel and Meetings                        | -                  | -               | 329                 | (329)                                  | 184                 |
| <b>Total Operating Expenses</b>            | <u>40,700</u>      | <u>40,700</u>   | <u>82,997</u>       | <u>(42,297)</u>                        | <u>111,510</u>      |
| Operating Income (Loss)                    | (40,700)           | (40,700)        | (75,619)            | (34,919)                               | (92,512)            |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                 |                     |  |                     |
| Interest Income                            | -                  | -               | -                   | -                                      | -                   |
| Interest Expense                           | -                  | -               | -                   | -                                      | 467                 |
| <b>Total Non-operating Revenues (Exp.)</b> | <u>-</u>           | <u>-</u>        | <u>-</u>            | <u>-</u>                               | <u>467</u>          |
| Income (Loss) before operating transfers   | (40,700)           | (40,700)        | (75,619)            | (34,919)                               | (92,045)            |
| <b>Operating Transfers:</b>                |                    |                 |                     |  |                     |
| Operating Transfers In                     | 40,700             | 40,700          | 40,700              | -                                      | 111,747             |
| Operating Transfers Out                    | -                  | -               | -                   | -                                      | -                   |
| Net Transfers                              | <u>40,700</u>      | <u>40,700</u>   | <u>40,700</u>       | <u>-</u>                               | <u>111,747</u>      |
| Net Income (Loss)                          | <u>\$ -</u>        | <u>\$ -</u>     | <u>(34,919)</u>     | <u>\$ (34,919)</u>                     | <u>19,702</u>       |
| <b>Net Position, October 1st</b>           |                    |                 | <u>(188,808)</u>    |  | <u>(208,510)</u>    |
| <b>Net Position, September 30th</b>        |                    |                 | <u>\$ (223,727)</u> |  | <u>\$ (188,808)</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
Enterprise - Dierkes Lake/Shoshone Falls Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2013  
With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |                     |  | 2012<br>Actual      |
|--|--------------------|-----------------|---------------------|--|---------------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual              | Variance<br>Favorable<br>(Unfavorable) |                     |
| <b>Operating Revenues:</b>                 |                    |                 |                     |  |                     |
| Charges for Services                       | \$ 170,866         | \$ 170,866      | \$ 202,547          | \$ 31,681                              | \$ 215,724          |
| Miscellaneous and Reserves                 | -                  | -               | 3,600               | 3,600                                  | 3,262               |
| <b>Total Operating Revenues</b>            | <u>170,866</u>     | <u>170,866</u>  | <u>206,147</u>      | <u>35,281</u>                          | <u>218,986</u>      |
| <b>Operating Expenses:</b>                 |                    |                 |                     |  |                     |
| Contracted Expenses                        | 61,300             | 61,300          | 55,166              | 6,134                                  | 56,143              |
| Personnel Expenses                         | 69,973             | 69,973          | 83,753              | (13,780)                               | 82,942              |
| Depreciation and Amortization              | -                  | -               | 51,056              | (51,056)                               | 49,408              |
| Utilities                                  | 4,320              | 4,320           | 4,596               | (276)                                  | 4,494               |
| Supplies                                   | 5,000              | 5,000           | 4,003               | 997                                    | 4,893               |
| Repairs and Maintenance                    | 8,000              | 8,000           | 5,016               | 2,984                                  | 8,715               |
| Vehicle Expense                            | -                  | -               | 1,180               | (1,180)                                | 1,008               |
| Small Equipment                            | 11,000             | 11,000          | 16,654              | (5,654)                                | (190)               |
| Miscellaneous Expenses                     | 5,500              | 5,500           | 4,332               | 1,168                                  | 6,824               |
| Telephone                                  | -                  | -               | -                   | -                                      | -                   |
| <b>Total Operating Expenses</b>            | <u>165,093</u>     | <u>165,093</u>  | <u>225,756</u>      | <u>(60,663)</u>                        | <u>214,237</u>      |
| Operating Income (Loss)                    | 5,773              | 5,773           | (19,609)            | (25,382)                               | 4,749               |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                 |                     |  |                     |
| Interest Income                            | 3,300              | 3,300           | (1,229)             | (4,529)                                | 3,759               |
| Interest Expense                           | -                  | -               | -                   | -                                      | -                   |
| <b>Total Non-operating Revenues (Exp.)</b> | <u>3,300</u>       | <u>3,300</u>    | <u>(1,229)</u>      | <u>(4,529)</u>                         | <u>3,759</u>        |
| Income (Loss) before operating transfers   | 9,073              | 9,073           | (20,838)            | (29,911)                               | 8,508               |
| <b>Operating Transfers:</b>                |                    |                 |                     |  |                     |
| Operating Transfers In                     | -                  | -               | (2,000)             | (2,000)                                | -                   |
| Operating Transfers Out                    | (9,073)            | (9,073)         | (9,073)             | -                                      | (8,808)             |
| Net Transfers                              | <u>(9,073)</u>     | <u>(9,073)</u>  | <u>(11,073)</u>     | <u>(2,000)</u>                         | <u>(8,808)</u>      |
| Net Income (Loss)                          | <u>\$ -</u>        | <u>\$ -</u>     | (31,911)            | <u>\$ (31,911)</u>                     | (300)               |
| <b>Net Position, October 1st</b>           |                    |                 | <u>1,394,592</u>    |  | <u>1,394,892</u>    |
| <b>Net Position, September 30th</b>        |                    |                 | <u>\$ 1,362,681</u> |  | <u>\$ 1,394,592</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**

Enterprise - Parking Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended September 30, 2013

With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |                 | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual   |
|--|--------------------|-----------------|-----------------|--|------------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual          |  |                  |
| <b>Operating Revenues:</b>                       |                    |                 |                 |  |                  |
| Charges for Services                             | \$ 63,525          | \$ 63,525       | \$ -            | \$ (63,525)                            | \$ 46,322        |
| Miscellaneous                                    | -                  | -               | -               | -                                      | 11,167           |
| <b>Total Operating Revenues</b>                  | <u>63,525</u>      | <u>63,525</u>   | <u>-</u>        | <u>(63,525)</u>                        | <u>57,489</u>    |
| <b>Operating Expenses:</b>                       |                    |                 |                 |  |                  |
| Contracted Expenses                              | 3,885              | 3,885           | -               | 3,885                                  | 1,065            |
| Personnel Expenses                               | 57,135             | 57,135          | -               | 57,135                                 | 50,513           |
| Depreciation and Amortization                    | -                  | -               | -               | -                                      | -                |
| Supplies   | 150                | 150             | -               | 150                                    | 44               |
| Repairs and Maintenance                          | 500                | 500             | -               | 500                                    | 821              |
| Miscellaneous Expenses                           | 2,785              | 2,785           | -               | 2,785                                  | 15,651           |
| Telephone  | -                  | -               | -               | -                                      | 35               |
| Travel   | -                  | -               | -               | -                                      | -                |
| <b>Total Operating Expenses</b>                  | <u>64,455</u>      | <u>64,455</u>   | <u>-</u>        | <u>64,455</u>                          | <u>68,129</u>    |
| Operating Income (Loss)                          | (930)              | (930)           | -               | 930                                    | (10,640)         |
| <b>Non-operating Revenues (Expenses):</b>        |                    |                 |                 |  |                  |
| Interest Income                                  | 930                | 930             | -               | (930)                                  | 916              |
| Interest Expense                                 | -                  | -               | -               | -                                      | -                |
| <b>Total Non-operating Revenues (Exp.)</b>       | <u>930</u>         | <u>930</u>      | <u>-</u>        | <u>(930)</u>                           | <u>916</u>       |
| Income (Loss) before operating transfers         | -                  | -               | -               | -                                      | (9,724)          |
| <b>Operating Transfers:</b>                      |                    |                 |                 |  |                  |
| Operating Transfers In                           | -                  | -               | -               | -                                      | -                |
| Operating Transfers Out                          | -                  | -               | -               | -                                      | -                |
| Net Transfers                                    | <u>-</u>           | <u>-</u>        | <u>-</u>        | <u>-</u>                               | <u>-</u>         |
| Net Income (Loss)                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>-</u>        | <u>\$ -</u>                            | <u>(9,724)</u>   |
| <b>Net Position, October 1st</b>                 |                    |                 | 57,630          |  | 67,354           |
| <b>Transfer Net Position to the General Fund</b> |                    |                 | <u>(57,630)</u> |  | <u>-</u>         |
| <b>Net Position, September 30th</b>              |                    |                 | <u>\$ -</u>     |  | <u>\$ 57,630</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
Enterprise - Common Area Maintenance  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2013  
With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |                  | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual   |
|--|--------------------|-----------------|------------------|--|------------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual           |  |                  |
| <b>Operating Revenues:</b>                 |                    |                 |                  |  |                  |
| Charges for Services                       | \$ 26,676          | \$ 26,676       | \$ 29,076        | \$ 2,400                               | \$ 27,269        |
| Miscellaneous                              | -                  | -               | -                | -                                      | -                |
| <b>Total Operating Revenues</b>            | <u>26,676</u>      | <u>26,676</u>   | <u>29,076</u>    | <u>2,400</u>                           | <u>27,269</u>    |
| <b>Operating Expenses:</b>                 |                    |                 |                  |  |                  |
| Contracted Expenses                        | 22,200             | 22,200          | 15,433           | 6,767                                  | 21,090           |
| Personnel Expenses                         | -                  | -               | -                | -                                      | -                |
| Depreciation and Amortization              | -                  | -               | -                | -                                      | -                |
| Utilities                                  | 1,080              | 1,080           | 848              | 232                                    | 847              |
| Supplies                                   | -                  | -               | -                | -                                      | -                |
| Repairs and Maintenance                    | 800                | 800             | 4,071            | (3,271)                                | 2,567            |
| Vehicle Expense                            | -                  | -               | -                | -                                      | -                |
| Miscellaneous Expenses                     | -                  | -               | 39               | (39)                                   | 146              |
| Telephone                                  | -                  | -               | -                | -                                      | -                |
| <b>Total Operating Expenses</b>            | <u>24,080</u>      | <u>24,080</u>   | <u>20,391</u>    | <u>3,689</u>                           | <u>24,650</u>    |
| Operating Income (Loss)                    | 2,596              | 2,596           | 8,685            | 6,089                                  | 2,619            |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                 |                  |  |                  |
| Interest Income                            | -                  | -               | -                | -                                      | -                |
| Interest Expense                           | -                  | -               | -                | -                                      | -                |
| <b>Total Non-operating Revenues (Exp.)</b> | <u>-</u>           | <u>-</u>        | <u>-</u>         | <u>-</u>                               | <u>-</u>         |
| Income (Loss) before operating transfers   | 2,596              | 2,596           | 8,685            | 6,089                                  | 2,619            |
| <b>Operating Transfers:</b>                |                    |                 |                  |  |                  |
| Operating Transfers In                     | -                  | -               | -                | -                                      | -                |
| Operating Transfers Out                    | (2,596)            | (2,596)         | (2,596)          | -                                      | (2,520)          |
| Net Transfers                              | <u>(2,596)</u>     | <u>(2,596)</u>  | <u>(2,596)</u>   | <u>-</u>                               | <u>(2,520)</u>   |
| Net Income (Loss)                          | <u>\$ -</u>        | <u>\$ -</u>     | 6,089            | <u>\$ 6,089</u>                        | 99               |
| <b>Net Position, October 1st</b>           |                    |                 | <u>16,390</u>    |  | <u>16,291</u>    |
| <b>Net Position, September 30th</b>        |                    |                 | <u>\$ 22,479</u> |  | <u>\$ 16,390</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
Internal Service - Insurance Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2013  
With Comparative Actual Amounts from the Previous Year

|  | 2013               |                   |                   |  | 2012<br>Actual    |
|--|--------------------|-------------------|-------------------|--|-------------------|
|  | Proposed<br>Budget | Final<br>Budget   | Actual            | Variance<br>Favorable<br>(Unfavorable) |                   |
| <b>Operating Revenues:</b>                 |                    |                   |                   |  |                   |
| Special Assessments, Including Interest    | \$ 172,322         | \$ 172,322        | \$ 173,697        | \$ 1,375                               | \$ 169,693        |
| Miscellaneous                              | 2,200              | 2,200             | (688)             | (2,888)                                | 1,847             |
| <b>Total Operating Revenues</b>            | <u>174,522</u>     | <u>174,522</u>    | <u>173,009</u>    | <u>(1,513)</u>                         | <u>171,540</u>    |
| <b>Operating Expenses:</b>                 |                    |                   |                   |  |                   |
| Insurance Expense                          | 351,773            | 357,773           | 354,592           | 3,181                                  | 352,815           |
| Miscellaneous Expenses                     | 650                | 650               | 385               | 265                                    | 431               |
| Travel and Meetings                        | 150                | 150               | -                 | 150                                    | -                 |
| <b>Total Operating Expenses</b>            | <u>352,573</u>     | <u>358,573</u>    | <u>354,977</u>    | <u>3,596</u>                           | <u>353,246</u>    |
| Operating Income (Loss)                    | (178,051)          | (184,051)         | (181,968)         | 2,083                                  | (181,706)         |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                   |                   |  |                   |
| Interest Income                            | -                  | -                 | -                 | -                                      | -                 |
| Interest Expense                           | -                  | -                 | -                 | -                                      | -                 |
| <b>Total Non-operating Revenues (Exp.)</b> | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                               | <u>-</u>          |
| Income (Loss) before operating transfers   | (178,051)          | (184,051)         | (181,968)         | 2,083                                  | (181,706)         |
| <b>Operating Transfers:</b>                |                    |                   |                   |  |                   |
| Operating Transfers In                     | 229,894            | 229,894           | 229,894           | -                                      | 220,893           |
| Operating Transfers Out                    | (51,843)           | (51,843)          | (51,843)          | -                                      | (50,333)          |
| Net Transfers                              | <u>178,051</u>     | <u>178,051</u>    | <u>178,051</u>    | <u>-</u>                               | <u>170,560</u>    |
| Net Income (Loss)                          | <u>\$ -</u>        | <u>\$ (6,000)</u> | (3,917)           | <u>\$ 2,083</u>                        | (11,146)          |
| <b>Net Position, October 1st</b>           |                    |                   | <u>222,118</u>    |  | <u>233,264</u>    |
| <b>Net Position, September 30th</b>        |                    |                   | <u>\$ 218,201</u> |  | <u>\$ 222,118</u> |

See accountants' report.

**CITY OF TWIN FALLS, IDAHO**  
Internal Service - Shop Revolving Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2013  
With Comparative Actual Amounts from the Previous Year

|  | 2013               |                 |                   | Variance<br>Favorable<br>(Unfavorable) | 2012<br>Actual    |
|--|--------------------|-----------------|-------------------|--|-------------------|
|  | Proposed<br>Budget | Final<br>Budget | Actual            |  |                   |
| <b>Operating Revenues:</b>                 |                    |                 |                   |  |                   |
| Charges for Services                       | \$ 293,447         | \$ 293,447      | \$ 305,492        | \$ 12,045                              | \$ 267,433        |
| Miscellaneous                              | -                  | -               | 194               | 194                                    | 230               |
| <b>Total Operating Revenues</b>            | <u>293,447</u>     | <u>293,447</u>  | <u>305,686</u>    | <u>12,239</u>                          | <u>267,663</u>    |
| <b>Operating Expenses:</b>                 |                    |                 |                   |  |                   |
| Contracted Expenses                        | 1,450              | 1,450           | 1,534             | (84)                                   | 1,690             |
| Personnel Expenses                         | 222,847            | 227,847         | 244,741           | (16,894)                               | 216,074           |
| Depreciation and Amortization              | -                  | -               | 15,163            | (15,163)                               | 13,416            |
| Utilities                                  | 9,200              | 9,200           | 6,278             | 2,922                                  | 5,288             |
| Supplies                                   | 26,100             | 26,100          | 25,740            | 360                                    | 19,687            |
| Repairs and Maintenance                    | 12,000             | 12,000          | 9,492             | 2,508                                  | 3,957             |
| Vehicle Expense                            | 1,000              | 1,000           | 958               | 42                                     | 660               |
| Small Equipment                            | 19,850             | 19,850          | 15,807            | 4,043                                  | 11,346            |
| Studies and Prjects                        | -                  | -               | -                 | -                                      | -                 |
| Miscellaneous Expenses                     | 1,000              | 1,000           | -                 | 1,000                                  | -                 |
| Telephone                                  | -                  | -               | -                 | -                                      | -                 |
| <b>Total Operating Expenses</b>            | <u>293,447</u>     | <u>298,447</u>  | <u>319,713</u>    | <u>(21,266)</u>                        | <u>272,118</u>    |
| Operating Income (Loss)                    | -                  | (5,000)         | (14,027)          | (9,027)                                | (4,455)           |
| <b>Non-operating Revenues (Expenses):</b>  |                    |                 |                   |  |                   |
| Interest Income                            | -                  | -               | -                 | -                                      | -                 |
| Interest Expense                           | -                  | -               | -                 | -                                      | -                 |
| <b>Total Non-operating Revenues (Exp.)</b> | <u>-</u>           | <u>-</u>        | <u>-</u>          | <u>-</u>                               | <u>-</u>          |
| Income (Loss) before operating transfers   | -                  | (5,000)         | (14,027)          | (9,027)                                | (4,455)           |
| <b>Operating Transfers:</b>                |                    |                 |                   |  |                   |
| Operating Transfers In                     | -                  | 5,000           | 5,000             | -                                      | -                 |
| Operating Transfers Out                    | -                  | -               | -                 | -                                      | 8,767             |
| Net Transfers                              | <u>-</u>           | <u>5,000</u>    | <u>5,000</u>      | <u>-</u>                               | <u>8,767</u>      |
| Net Income (Loss)                          | <u>\$ -</u>        | <u>\$ -</u>     | <u>(9,027)</u>    | <u>\$ (9,027)</u>                      | <u>4,312</u>      |
| <b>Net Position, October 1st</b>           |                    |                 | <u>740,864</u>    |  | <u>736,552</u>    |
| <b>Net Position, September 30th</b>        |                    |                 | <u>\$ 731,837</u> |  | <u>\$ 740,864</u> |

See accountants' report.

**SINGLE AUDIT INFORMATION**

**CITY OF TWIN FALLS, IDAHO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended September 30, 2013**

| Federal Grantor/<br>Pass Through Grantor/<br>Program Title | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's<br>Number | Expenditures |
|--|---------------------------|-------------------------------------|--------------|
| <b>Historical Society</b>                                  |                           |                                     |              |
| Historic Preservation Fund Grants                          | 15.904                    |                                     | \$ 5,826     |
| <b>Department of Transportation</b>                        |                           |                                     |              |
| State and Community Highway Safety                         | 20.600                    |                                     | 4,326        |
| Alcohol Traffic Safety & Drunk Driving Prevention          | 20.601                    |                                     | 1,716        |
| <b>Department of Justice</b>                               |                           |                                     |              |
| Bulletproof Vest Partnership Program                       | 16.607                    |                                     | 6,935        |
| Internet Crimes Against Children                           | 16.800                    |                                     | 24,998       |
| <b>Department of Homeland Security</b>                     |                           |                                     |              |
| Law Enforcement Officer Reimbursement Program              | 97.090                    |                                     | 3,569        |
| <b>Department of Housing and Urban Development</b>         |                           |                                     |              |
| Community Development Block Grant                          | 14.228                    |                                     | 552,395      |
| <b>Federal Highway Administration</b>                      |                           |                                     |              |
| CSI Safety Initiative                                      | 20.205                    |                                     | 38,378       |
| Highway Planning and Construction                          | 20.205                    |                                     | 1,105        |
| <b>Environmental Protection Agency</b>                     |                           |                                     |              |
| Congressionally Mandated Projects                          | 66.202                    |                                     | 851,026      |
| <b>Federal Aviation Administration</b>                     |                           |                                     |              |
| Airport Improvement Program-Runway and Apron Rehab.        | 20.106                    |                                     | 309,961      |
| Airport Improvement Program-SRE Building                   | 20.106                    |                                     | 1,458,261    |
| Airport Improvement Program-Master Plan                    | 20.106                    |                                     | 1,635        |
| <b>Total Expenditures of Federal Awards</b>                |                           |                                     | \$ 3,260,131 |

The City of Twin Falls received equipment in the amount of \$48,173 from Department of Homeland Security.

CITY OF TWIN FALLS, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year ended September 30, 2013

**Financial Statements**

Unqualified

Type of auditor's report issued:

Internal Control over financial reporting:

Material Weakness(es) identified? Yes  No

Significant deficiency(ies) identified that are not considered to be a Material Weakness? Yes  No

Non-Compliance material to financial statements noted? Yes  No

**Federal Awards**

Internal Control over major programs:

Material Weakness(es) identified? Yes  No

Significant deficiency(ies) identified that are not considered to be a Material Weakness? Yes  No

Type of auditor's report issued on compliance for major programs

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes  No

Identification of major programs

| <u>Name of Federal Program or Cluster</u> | <u>CFDA Number</u> |
|---|--------------------|
| Congressionally Mandated Projects         | 66.202             |

Dollar threshold used to distinguish between type A and Type B programs \$300,000

Auditee Qualified as low-risk auditee? Yes  No

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the City Council  
City of Twin Falls, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Twin Falls, Idaho, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise City of Twin Falls, Idaho's basic financial statements, and have issued our report thereon dated February 10, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Twin Falls, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Twin Falls, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Twin Falls, Idaho's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Twin Falls, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

*Mahlke Hunsaker & Co.*

MAHLKE HUNSAKER & Co., PLLC  
Twin Falls, Idaho  
February 10, 2014



Mahlke Hunsaker & Company PLLC

C e r t i f i e d P u b l i c A c c o u n t a n t s

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the City Council  
City of Twin Falls, Idaho

**Report on Compliance for Each Major Federal Program**

We have audited City of Twin Falls, Idaho's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City of Twin Falls, Idaho's major federal programs for the year ended September 30, 2013. The City of Twin Falls, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Twin Falls, Idaho's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Twin Falls, Idaho's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Twin Falls, Idaho's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City of Twin Falls, Idaho, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

**Report on Internal Control Over Compliance**

Management of the City of Twin Falls, Idaho, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered The City of Twin Falls, Idaho's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Twin Falls, Idaho's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Sincerely,

*Mahlke Hunsaker & Co.*

MAHLKE HUNSAKER & Co., PLLC  
February 10, 2014



**Date:** March 10 , 2014 City Council Meeting  
**To:** Honorable Mayor and City Council  
**From:** Bill Carberry, Airport Manager

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**Request:**

Consideration of a Contract with CSHQA Architects for Phase I, Schematic Design and Feasibility Study, for the Airport Terminal Modification Project.

**Time Estimate:**

10 minutes with additional time for questions

**Background:**

The Strategic Plan identifies goals to implement the airport’s master plan & follow the capital improvement plan (CIP) for airport maintenance and development projects. The master plan completed in 2012 identified the need to address new terminal development concepts.

**The Master Plan recommended terminal development concept overall goals include:**

- Provide additional sterile hold-room area for peak- hour enplaned passengers
- Provide areas for “behind-the-wall” baggage screening & bag sorting
- Improve the efficient flow of passengers in the terminal/ticket areas
- Accommodate rest room facilities in the sterile hold-room area

The airport conducted a qualification based selection process for an architect to assist with the project. At the January 21<sup>st</sup> City Council meeting the Council selected CSHQA as the architectural firm for the project.

Developing a phase I contract separately from phase II, design & bidding, and phase III, construction services, holds advantages. By moving forward with the first phase, we will be better able to understand more fully what the new design will look like and be better able to anticipate costs and funding options for construction. Further, we will more accurately scope the work and structure costs for the additional 2 phases of the contract with CSHQA.

In summary, the scope of work for this first phase will include concept alternatives/narratives, schematic design drawings, opinion of probable construction cost, and a financial planning report. (See enclosures for full details)

**Budget Impact:**

The 2014 Airport Budget included \$100,000 from its passenger facility charge (PFC) account in anticipation of moving forward with the initial terminal study phase. Although the pending first phase of the contract is in the amount of \$113,395.70, the additional \$13,395.70, along with future phases, II & III, will be funded by FAA Airport Improvement Program (AIP) grants. In the unlikely event we do not move to a phase II and III, another alternative for funding the \$13,395.70 would be through an adjustment in the airports current PFC application with the

FAA, wherein the expense would be recouped. I have reviewed the budget plan with the City CFO, Lorie Race, and she is in agreement with the approach.

**Regulatory Impact:**

There is no regulatory impact associated with the Councils approval of this request. The airport will work in conjunction with the architect to address those regulatory requirements associated with the development of the project.

**Conclusion:**

Staff recommends that the Council approve the contract with CSHQA for Phase I of the airport terminal modification project in the amount of \$113,395.70.

**Attachments:**

1. CSHQA Project description & task list
2. CSHQA Phase I Contract

**TECHNICAL SERVICE AGREEMENT**

**PROJECT NAME:** Magic Valley Regional Airport  
Terminal Building Modification Project  
Twin Falls, ID

**PROJECT NO:** 14TBD.000

**CLIENT:** City of Twin Falls

**ADDRESS:** Joslin Field - Magic Valley Regional Airport  
Twin Falls, ID 83301

**SCOPE OF SERVICES**

- A. The **Architect** shall provide for the **Client** limited architectural, interior design, engineering (civil, structural, mechanical, electrical, and communications), land-surveying, and financial planning services to provide Schematic Design and a Feasibility Study per the enclosed revised proposal letter dated February 27, 2014, for the above referenced project.
- B. The **Architect** agrees to perform for **Client** additional tasks not stated above in accordance with generally accepted Architectural practices upon authorization by the Client.

**COMPENSATION AND PAYMENT**

Compensation by the **Client** to **Architect** shall be on the basis of the following:

- A. Compensation for the services described in Item A above shall be charged on a Fixed Fee basis of One Hundred Six Thousand Five Hundred Forty and 10/100 Dollars (\$106,540.10) plus Reimbursable Expenses not-to-exceed \$6,855.60 per the Provisions of Article II of this Agreement.
- B. Compensation for the services described in Item B above shall be negotiated with the Client upon determination of the Scope of Services desired.

**OTHER TERMS**

Services covered by this Agreement shall be performed in accordance with the Provisions stated on the back of this Agreement and any attachments or schedules. The Agreement supersedes all prior agreements and understandings and may only be changed by written amendment executed by both parties.

Approved for CLIENT  
Twin Falls County Commission

By: \_\_\_\_\_  
Terry Kramer, Chairman

Date: \_\_\_\_\_

City of Twin Falls

By: \_\_\_\_\_  
Don Hall, Mayor

Date: \_\_\_\_\_

Accepted for ARCHITECT  
CSHQA, a professional association

By: \_\_\_\_\_  
Craig A. Slocum, Secretary/Treasurer

Date: March 4, 2014

Attest

By: \_\_\_\_\_

Date: \_\_\_\_\_

**people who listen – design that speaks**

# PROVISIONS

## **ARTICLE I - SCOPE OF SERVICES**

Architect agrees to perform for Client the services described under the scope of services. Execution of this Agreement by the Client will be authorization for Architect to proceed with the services, unless otherwise provided for in this Agreement. The Architect and its consultants shall perform services under this Agreement in accordance with the accepted standard of care for similar professionals rendering similar services under similar circumstances in the area of the project.

## **ARTICLE II - COMPENSATION AND PAYMENT**

Client shall compensate the Architect for costs and expenses incurred by Architect in the performance of the services referenced to hereinabove. Such costs include:

1. **Payroll Cost** - Multiple of Direct Personnel Expense, as defined by AIA Document B141 is defined "as the direct salaries of the Architect's personnel engaged on the project, and the portion of the cost of their mandatory and customary contributions and benefits related thereto, such as employment taxes and other statutory employee benefits, insurance, sick leave, holidays, vacations, pensions, and similar contributions and benefits." Employee's time will be charged at two and seventy-five one hundredths (2.75) times the "Direct Personnel Expense."
2. **Reimbursable Expenses** - Including, but not limited to, materials, supplies, reproduction costs for plans, details, reports, long distance communications, travel time, mileage, and subsistence will be charged at a multiple of one and ten one hundredths (1.10) times the actual cost to the Architect, when furnished by commercial sources and on the basis of current rates when furnished by Architect.
3. **Manner of Payment** - Client agrees to pay charges not in dispute within thirty days of receipt of Architect's invoice. Client agrees that Architect has the right to suspend or terminate services if undisputed charges are not paid within forty-five days of receipt of Architect's invoice, and Client agrees to waive any claim against Architect, and to indemnify, defend, and hold Architect harmless from and against any claims arising from Architect's suspension or termination due to Client's failure to provide timely payment. Charges held in dispute shall be called to Architect's attention within ten days of receipt of Architect's invoice. Past due charges shall bear interest at a rate of one and one-half percent (1.5%) per month from the date of the original invoice.

## **ARTICLE III - ACCOUNTING OF COSTS**

During the period of this Agreement, Architect shall maintain books and accounts of Costs in accordance with generally accepted accounting principles and practices. Client shall have access to these books and accounts during normal business hours to the extent required to verify costs for a period of one year after completion of Architect's services.

## **ARTICLE IV - USE OF ARCHITECT'S DOCUMENTS**

Drawings, Specifications, and other documents prepared by the Architect for this Project are Instruments of the Architect's Service for use solely with respect to this Project and, unless otherwise provided, the Architect shall be deemed the author of the documents and shall retain common law, statutory, and other reserved rights, including the copyright. The Client shall be permitted to retain copies, including reproducible copies, of the Architect's Instruments of Service for information and reference in connection with the Client's use and occupancy of the Project. The Instruments of Service shall not be used by the Client or others on other projects, or for additions to or completion of this Project by others, except by agreement in writing and with appropriate compensation to the Architect.

## **ARTICLE V - SCHEDULE AND DELAYS**

Architect's services shall be performed as expeditiously as is consistent with professional skill and care and orderly progress of the project. Neither party hereto shall be considered in default in the performance of its obligations hereunder to the extent that the performance of any such obligation is prevented or delayed by any cause, existing or future, which is beyond the reasonable control of such party.

## **ARTICLE VI - CLAIM FOR CONSEQUENTIAL DAMAGES**

Architect and Client mutually waive consequential damages for claims, disputes, or other matters in question arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination in accordance with Article VIII of the Provisions.

## **ARTICLE VII - LIMITATION OF LIABILITY**

Client agrees that the limit of Architect's (or its employees, agents, representatives, related engineers, or other professional staff who work on the project) liability for any claims, including but not limited to negligent acts, errors, omissions, or breach of contractual obligations relating to or arising out of the project shall not exceed the total aggregate sum of \$50,000.00 or the Architect's total fee for services rendered on the project, whichever is greater. This limitation will apply to Client, contractors and/or subcontractors on the project. The Client agrees to require contractors to execute an agreement limiting the Architect's liability in accordance with the provisions of this paragraph.

## **ARTICLE VIII - TERMINATION, CREDIT-CHECK, ASSIGNMENT AND CERTIFICATION**

Client may terminate this Agreement at any time upon payment to Architect of all expenditures incurred in the performance of its service plus termination expenses of ten percent (10%) of the total compensation to date. Architect may terminate this Agreement in the event of non-payment as specified herein.

This Agreement is subject to credit approval. Client authorizes Architect to run a Dunn and Bradstreet Report or equivalent to verify Client information, credit history, and legal background. If the report findings are determined to be unfavorable, the Architect reserves the right to either require Client to render a retainer up to the contract amount to guarantee payment hereunder or terminate this Agreement for cause.

This Agreement shall not be assigned by either party without prior written approval of the other party. If Client assigns this Agreement to an affiliate or institutional lender providing financing for the project, such affiliate or lender shall assume Client's rights and obligations. Architect shall have no obligation to execute lender certifications required to facilitate assignments.

## **ARTICLE IX - SEVERABILITY AND SURVIVAL**

If any of the provisions contained in this Agreement are held illegal, invalid, or unenforceable, the enforceability of the remaining provisions shall not be impaired thereby. Limitations of liability and indemnities shall survive termination of this Agreement for any cause.

## **ARTICLE X - AFFIRMATIVE ACTION NOTICE/EMPLOYEE LABOR LAW RIGHTS**

**Affirmative Action Notice:** This Professional Service Provider and Subconsultants shall abide by the requirements of 41 CFR 60-741.5(a). This regulation prohibits discrimination against qualified individuals on the basis of disability, and requires affirmative action by covered Professional Service Provider and Subconsultants to employ and advance in employment qualified individual with disabilities.

**Employee Labor Law Rights:** Vendors and Subconsultants are notified that they may be subject to the provisions of Executive Order 13496, 29 CFR Part 471, Appendix A.

## **ARTICLE XI - HAZARDOUS MATERIALS**

Architect and Architect's consultants shall have no responsibility for the discovery, presence, handling, removal or disposal of or exposure of persons to hazardous materials in any form at the Project site, including but not limited to asbestos, asbestos products, poly-chlorinated biphenyl (PCB), lead-based paints, molds, or other toxic substances.

## **ARTICLE XII - ADA COMPLIANCE AND LEED COMPLIANCE**

Architect's review and evaluation for ADA is performed upon the Architect's best knowledge, information, and belief based on what Architect's observations have revealed, and Architect's interpretation of the ADA requirements. The Architect and Architect's consultants have no responsibility relative to the total compliance of the project with Americans with Disability Act (ADA).

Architect's review and evaluation for LEED is performed upon the Architect's best knowledge, information, and belief based on what Architect's observations have revealed, and Architect's interpretation of the LEED requirements. The Architect cannot, however, guarantee LEED certification or the actual performance of the building based on the Consultant's design drawings, specification, or resource use or consumption modeling for the Project, nor can it guarantee certain performance levels anticipated through the LEED-certification process.

## **ARTICLE XIII - PROMOTIONAL MATERIALS**

Architect shall have the right to include representations of the design of the Project, including photographs of the exterior and interior, among the Architect's promotional and professional materials. The Architect's materials shall not include the Client's confidential or proprietary information if the Client has previously advised the Architect in writing of specific information considered by the Client to be confidential or proprietary.

## **ARTICLE XIV - PROFESSIONAL CREDIT**

Client shall provide professional credit for the Architect on the construction sign and in the promotional materials for the Project.

## **ARTICLE XV - AGREEMENT TERMS AND CONDITIONS**

The terms and conditions of this Agreement shall have the same meaning as those in the AIA B141, Standard Form of Agreement Between Owner & Architect (1997 Version) current as of the date of this Agreement.

## **ARTICLE XVI - GOVERNING LAW**

The laws of the state of Idaho shall govern the validity of this Agreement, its interpretation and performance and any other claims related to it.

## **ARTICLE XVII - MEDIATION**

Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to the institution of legal or equitable proceedings by either party unless the parties mutually agree otherwise. If such matter relates to or is the subject of a lien arising out of Architect's services, Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation. Non-binding-mediation shall be in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect.

## **ARTICLE XVIII - ATTORNEY'S FEES**

In the event of controversy, claim or action being made, filed, or instituted by the Architect to enforce the terms and conditions hereof or arising from the breach of any provision hereof, the Architect will be entitled to receive from the Client all costs, damages, and expenses, including reasonable attorney's fees, incurred whether or not such controversy or claim is litigated or prosecuted to judgment.

February 27, 2014

Mr. Bill Carberry, Airport Manager  
City of Twin Falls  
Joslin Field, Magic Valley Regional Airport  
Twin Falls, ID 83301

Re: Magic Valley Regional Airport  
Terminal Building Modification Project  
Twin Falls, ID  
Project No. 14TBD.000

Dear Mr. Carberry:

CSHQA is pleased to submit this revised fee proposal for architectural, interior design, engineering (civil, structural, mechanical, electrical, and communications), land-surveying, and financial planning services for the above referenced project. This proposal is based on our understanding of the project from discussions and site visits with you in addition to reviewing the FAA Master Plan Update for Magic Valley Regional Airport (TWF) completed December 2012; we are also familiar with the Master Plan recommendations to expand and remodel some areas of the existing terminal building to meet current and future demand capacity within the planning period. Following is a summary of the terminal improvements we understand this project will include.

- Provide additional Sterile Hold Room area to accommodate potential peak-hour enplaned passengers. The existing Hold Room is undersized with inadequate circulation, due, in large part, to the passenger screening space that was enlarged and expanded into the existing Hold Room following 9/11.
- Add restrooms to the Sterile Hold Room. The existing Hold Room has no restrooms, making it difficult for passengers to remain in the Hold Room for an extended period of time prior to boarding the aircraft. This results in passengers waiting to proceed through the checkpoint until it is time to board the aircraft causing congestion at the passenger screening check point and potential for delayed flights.
- Possibly add a food and beverage concession to the Hold Room (snack bar). A snack bar is a desirable amenity that would improve the passenger experience and encourage passengers to move through the screening check point in advance of the boarding time.
- Provide additional passenger screening area to accommodate additional passenger screening equipment and potentially a second screening lane. TSA requirements continually change with evolving protocols, processes, and advancements in technology and equipment. The design should be open and provide flexibility and expandability so that future expansion of the passenger screening area does not encroach on adjacent spaces.
- Provide additional area to move TSA baggage screening behind the ticket counter back wall. The existing Terminal Building was not designed to accommodate checked-baggage screening in the Ticket Lobby or anywhere else in the facility. The ETD baggage screening stations in the Ticket Lobby

are encroaching on passenger circulation and queuing at the ticket counters and reducing the space for potential new or expanded airline service/tenants in the Ticket Lobby. The “behind-the-wall” baggage screening solution is anticipated to include one or two manual feed EDS machines and backup ETD open bag search tables. A mini-inline EDS conveyor system is another potential option, but we don’t expect TSA to fund a mini-inline solution, therefore, a mini-inline solution is not included in our project scope or fees, but is available as an Additional Task. Moving the baggage screening behind the wall will require building expansion and renovation of existing ATO and baggage make-up areas. The baggage conveyor system will be replaced with a conveyor system that delivers bags to the baggage screening area and then to the baggage make-up area.

- Improve the efficient flow of passengers in the Terminal Ticketing Lobby. Efficient flow of passengers will be restored when baggage screening is removed from the Ticket Lobby. Minor remodeling will be required to restore finishes and return the ticket lobby to its original configuration. This may include upgrading finishes (paint, carpet, and ticket counter finishes), repositioning ticket counters, and improving the integration of new technology.
- Restore/preserve space for up to three airline tenants, including ticket counters, ATO, and baggage make-up space. The existing Terminal Building was originally designed for three airlines, but TSA offices currently occupy the third airline space. TSA offices and break room may occupy the third airline ATO/bag make-up area for the foreseeable future, but the design should preserve the ability to convert the space back to a third airline position, with the ability to relocate TSA offices if a third airline arrives.
- Other related work may include upgrades to security doors (to add card reader access controls) and the addition of Closed Circuit Television (CCTV) video surveillance systems.
- The client has indicated a desire to identify and implement sustainable design goals or standards for renovation and expansion areas of the building. In addition, the existing building should be analyzed to determine the potential for LEED certification and to provide sustainability goals, standards and practices for future upgrades and remodels.

It is anticipated that the building expansion will occur on the East end of the building since the program areas requiring revision are on the East end of the building. Expansion to the South would impact aircraft parking and expansion to the North would impact the terminal roadway and curb front. With this in mind, we will focus our analysis on the East end of the building and design up to three concept alternates for expansion and renovation in this area of the building. There is a significant grade change on the East end of the building that will need to be considered when developing design options, otherwise, there are no known obstacles that would limit building expansion to the East.

The existing building is Type I construction which allows for unlimited area without fire sprinkler systems. Building expansion areas will be Type I construction. The expansion area will be designed as a precast concrete structural system to match the existing structural system. Existing mechanical systems will either be upgraded for new areas or a stand-alone mechanical system will be designed for new areas. Power systems will be evaluated and upgraded as necessary to support the building expansion area.

**Anticipated project scale and budget**

Expansion area: 6,000 – 8,000 square feet  
Renovation area: 6,000 – 8,000 square feet  
Construction budget: \$1,500,000 - \$2,000,000

**Design Team:**

Base Services (prime consultant)

- Architectural - CSHQA, a professional association (CSHQA)
- Interior Design - CSHQA
- Structural Engineering - CSHQA
- Mechanical Engineering - CSHQA
- Electrical Engineering - CSHQA
- Communications Engineering – CSHQA

Specialty Consultant Services

- Technical Advisor - Harald Gerber (Original building Architect)
- Civil Engineering/Land Survey/A-E Local Liaison - Riedesel Engineering
- Financial Planning - Ricondo & Associates, Inc.

**Project Scope:**

This proposal only includes the scope of services for Task 1: Schematic Design and Feasibility Study. After completing the Task 1 scope of services, we will submit a proposal for Task 2 – Design Development through Bidding, and Task 3 – Construction Administration. A basic brief description of the services included in Task 1 are noted below; refer to the Fee Matrix (Exhibit A) for a detailed description of the tasks, labor rates and hours of labor. Refer to the enclosed Exhibit documents for a detailed description of Architect-retained Specialty Consultant services.

**Task 1 - Schematic Design and Feasibility Study**

- Preliminary Programming and Building Survey Meeting: Meet with the Client and stakeholders to validate the program requirements identified in the 2012 FAA Master Plan and confirm the detailed program requirements including functional space requirements, interior finishes, equipment requirements, functional space adjacencies, mechanical, power, lighting, data, security, and other special requirements. This will include one trip to Twin Falls and a meeting with TSA in Boise. Follow-up programming discussions will occur in combination with other trips to Twin Falls and conference calls as required.
- Building Survey: Confirm the accuracy of the original Construction Documents, including architectural, structural, mechanical, electrical, and communications drawings.

- Second programming meeting and follow-up Building Survey: Review the Preliminary Programming document with the Client and stakeholders and make revisions as required. Follow up on building survey information that is unclear or incomplete.
- Prepare Auto-CAD Base drawings including Floor Plans, Ceiling Plans and Roof Plans.
- Prepare Site Survey drawings for the building expansion area including the identification of utilities.
- Prepare a Sustainability Analysis of the existing building using LEED-Existing Building (LEED-EB) as the baseline for the Analysis. The review process will identify the potential for LEED-EB certification and identify opportunities to enhance the Sustainable features of the building. The analysis will also identify Sustainable Design goals for the building renovation and addition. It is important to note that it is highly unlikely that the building can achieve any level of LEED certification without a comprehensive approach to the entire building, but this analysis will identify worthwhile Sustainable Upgrades and Practices that can be considered for implementation.
- Prepare three Concept Floor Plan alternatives to address the program requirements.
- Review the Concept Floor Plans with the Client and identify the preferred alternative.
- Prepare Schematic Design Drawings and outline Specifications based on the preferred concept alternative (30% Design).
- Review the Schematic Design drawings with the Client.
- Incorporate Client-requested revisions to the Schematic Design drawings.
- Prepare an Opinion of Probable Construction Cost based on the Schematic Design drawings.
- Prepare Financial Planning Analysis and Report.
- Prepare a bound Feasibility Study document including: table of contents, building program, concept alternatives/narratives, Schematic Design drawings, Opinion of Probable Construction Cost, and Financial Planning Report.
- Review the Feasibility Study documents with the Client (including the Airport Board). Hold a public open house at the Airport and invite the public to view the Plans and provide comment.
- Present the Schematic Design to the Twin Falls City Council for approval.
- Assist the Client with preparing FAA Grant applications including completing the forms and providing supporting documents.

We propose to provide Schematic Design and Feasibility Study services on a Fixed Fee basis plus Reimbursable Expenses as listed in the enclosed (Exhibit A).

**Proposed Project Schedule:**

Task 1: March 2014 – June 2014

Pending scheduled completion of Task 1 following is the proposed schedule for Tasks 2 and 3:

Task 2: July 2014 – January 2015 ( )

Task 3: March 2015 – November 2015

Reimbursable Expenses such as, but not limited to, materials, supplies, reproduction costs (plans, manuals, reports), travel-related expenses, and permit fees will be charged at a multiple of one and ten-hundredths (1.10) times the actual cost to the Architect. Employee's time for Additional Tasks including

Mr. Bill Carberry  
Page 5  
February 27, 2014

modifications to the above scope will be charged at 2.75 times the employee's direct personnel expense or as negotiated on a Fixed Fee basis with the Client prior to commencing services.

This proposal includes a Reimbursable Expense for "Submittal Exchange", a secure online file management, information archive and file sharing service that will enhance communication between the design team and client. The Submittal Exchange product is job specific (for this project only) and will be used from project beginning to end, including Schematic Design, Construction Documents, and Construction Administration. It will provide the Client and Design Team a well-organized archival record of important documents at the end of the project. Submittal Exchange could be purchased in a later phase of the project (for Construction Administration only), but the full value of the product will only be realized, if the product is purchased at the beginning of the project.

The following services are not included in the above scope but are available as an Additional Task.

- Environmental Testing (asbestos, Lead, soil contamination, or any other).
- Hazardous Materials Abatement.
- 3-D renderings.
- Change Orders initiated by the Client to add scope or re-design after design approval.
- TSA - Mini-inline EDS baggage conveyor system design.
- Design Development Documents.
- Construction Documents.
- Bidding
- Construction Administration.

Enclosed is a Technical Service Agreement for the above services. Upon your approval of these services, please sign the Agreement and return an executed copy to this office. Commencement of the services described above will be initiated upon receipt of an executed Agreement. If the services noted in this fee proposal are not contracted within 60-days from the date of the letter, then the proposal shall be subject to review and subsequent revisions.

We appreciate this opportunity and look forward to working with you on this project. If you have any questions, please do not hesitate to call.

Sincerely,

CSHQA, a professional association



Martin Hähle, AIA

Enclosures

Joslin Field - Magic Valley Regional Airport  
Terminal Building Modification Project  
Total Labor & Reimbursable Summary Schedule  
Exhibit A

| TOTAL LABOR & REIMBURSABLES  | CSHQA              | CSHQA             | CSHQA             | CSHQA             | CSHQA             | CSHQA             | CSHQA                                    | CSHQA                           | Harald Gerber      | Riedesel           | Ricondo       | Totals              |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|---------------------------------|--------------------|--------------------|---------------|---------------------|
|  | Architectural      | Structural        | Mechanical        | Electrical        | Communications    | Technical Advisor | Civil/ Land Survey/ A-E<br>Local Liaison | Financial/ Terminal<br>Planning |                    |                    |               |                     |
| Base Services  |                    |                   |                   |                   |                   |                   |  |                                 |                    |                    |               |                     |
| Task 01: Schematic Design and Feasibility Study  | \$50,679.00        | \$3,944.00        | \$6,458.00        | \$7,402.00        | \$4,385.00        |                   |  |                                 |                    |                    |               | \$72,868.00         |
| Reimbursable Expenses (Estimated)  | \$6,618.00         | N/A               | N/A               | N/A               | N/A               |                   |  |                                 |                    |                    |               | \$6,618.00          |
| <b>Subtotals</b>   | <b>\$57,297.00</b> | <b>\$3,944.00</b> | <b>\$6,458.00</b> | <b>\$7,402.00</b> | <b>\$4,385.00</b> | <b>\$0.00</b>     | <b>\$0.00</b>                            | <b>\$0.00</b>                   | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b> | <b>\$79,486.00</b>  |
| Specialty Consultant Services  |                    |                   |                   |                   |                   |                   |  |                                 |                    |                    |               |                     |
| Consultant services will be invoiced to the client at a multiplier of 1.10 to cover management, coordination, and administrative expenses. |                    |                   |                   |                   |                   |                   |  |                                 |                    |                    |               |                     |
| Task 01: Schematic Design and Feasibility Study  |                    |                   |                   |                   |                   |                   |  |                                 | \$1,336.50         | \$11,990.00        | \$20,345.60   | \$33,672.10         |
| Reimbursable Expenses  |                    |                   |                   |                   |                   |                   |  | N/A                             |                    | \$237.60           | \$0.00        | \$237.60            |
| <b>Subtotals</b>   | <b>\$0.00</b>      | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$1,336.50</b>                        | <b>\$12,227.60</b>              | <b>\$20,345.60</b> | <b>\$33,909.70</b> | <b>\$0.00</b> | <b>\$33,909.70</b>  |
| <b>Grand Total</b>   | <b>\$57,297.00</b> | <b>\$3,944.00</b> | <b>\$6,458.00</b> | <b>\$7,402.00</b> | <b>\$4,385.00</b> | <b>\$1,336.50</b> | <b>\$12,227.60</b>                       | <b>\$20,345.60</b>              | <b>\$33,909.70</b> | <b>\$0.00</b>      | <b>\$0.00</b> | <b>\$113,395.70</b> |
| <b>SUMMARY TOTAL BY TASK</b>   |                    |                   |                   |                   |                   |                   |  |                                 |                    |                    |               |                     |
| Task 01: Schematic Design and Feasibility Study  |                    |                   |                   |                   |                   |                   |  |                                 |                    |                    |               | \$106,540.10        |
| Reimbursable Expenses  |                    |                   |                   |                   |                   |                   |  |                                 |                    |                    |               | \$6,855.60          |
| <b>Grand Total</b>   |                    |                   |                   |                   |                   |                   |  |                                 |                    |                    |               | <b>\$113,395.70</b> |

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| ARCHITECTURAL   | CSHOA               |                 |             |              |                   |          |            |  | Total Hours |
|---|---------------------|-----------------|-------------|--------------|-------------------|----------|------------|--|-------------|
|   | Principal Architect | Project Manager | Job Captain | AIT Designer | Interior Designer | CAD Tech | Admin Asst |  |             |
| Task 01: Schematic Design and Feasibility Study   |                     |                 |             |              |                   |          |            |  |             |
| Scope of work meeting with client (includes 4 hours travel time)  | 8.00                |                 |             |              |                   |          |            |  | 8.00        |
| Scope of work development   | 24.00               |                 |             |              |                   |          |            |  | 24.00       |
| Prepare Auto-CAD base drawings (floor plans, ceiling plans, roof plan)  | 1.00                |                 | 40.00       | 16.00        |                   |          |            |  | 57.00       |
| Preliminary Programming Meeting and preliminary building survey (includes 4 hours travel time)  | 10.00               |                 | 10.00       |              |                   |          |            |  | 20.00       |
| Meet with client and TSA at TSA office in Boise to discuss the project, TSA programming requirements and funding potential.                           | 3.00                |                 | 3.00        |              |                   |          |            |  | 6.00        |
| Prepare written programming document  | 8.00                |                 | 4.00        |              |                   |          | 2.00       |  | 14.00       |
| Second Programming meeting and follow up building survey (includes 4 hours of travel time)  | 10.00               |                 | 10.00       |              |                   |          |            |  | 20.00       |
| Update written programming document   | 3.00                |                 | 2.00        |              |                   |          | 2.00       |  | 7.00        |
| Prepare a sustainability analysis and sustainability goals for the building expansions and renovation.  | 12.00               | 26.00           | 8.00        |              |                   |          | 2.00       |  | 48.00       |
| Prepare a project schedule from design through construction   | 2.00                |                 | 4.00        |              |                   |          |            |  | 6.00        |
| Update Auto-CAD base drawings based on survey   | 2.00                |                 | 8.00        | 8.00         |                   |          |            |  | 18.00       |
| Visit Idaho Falls Airport and Pocatello Airport with client to observe and learn from similar recent projects (2 days total)                          | 16.00               |                 |             |              |                   |          |            |  | 16.00       |
| Code research and prepare written report (2012 IBC)   | 2.00                |                 | 2.00        |              |                   |          |            |  | 4.00        |
| Prepare three concept design alternatives (floor plans only)  | 8.00                |                 | 40.00       | 8.00         |                   |          |            |  | 56.00       |
| Prepare narrative description for each concept alternative  | 4.00                |                 |             |              |                   |          |            |  | 4.00        |
| Concept alternative review meeting with owner (4 hours travel time included). Owner to approve the preferred concept alternative                      | 8.00                |                 |             |              |                   |          |            |  | 8.00        |
| Preliminary Code Plan Review Meeting with Building Department (The meeting will occur on the same trip as the concept review meeting with the client) | 1.00                |                 |             |              |                   |          |            |  | 1.00        |
| Prepare Schematic Design Drawings based on preferred concept alternative (30 % design drawings)   |                     |                 |             |              |                   |          |            |  |             |
| Title Sheet   | 1.00                |                 | 2.00        |              |                   |          |            |  | 3.00        |
| Code Plan   | 1.00                |                 | 2.00        |              |                   |          |            |  | 3.00        |
| Site Plan   | 1.00                |                 | 2.00        |              |                   |          |            |  | 3.00        |
| Demo Plan   | 2.00                |                 | 4.00        |              |                   |          |            |  | 6.00        |
| Floor Plan  | 8.00                |                 | 40.00       | 8.00         |                   |          |            |  | 56.00       |
| Ceiling Plan  | 1.00                |                 | 4.00        |              |                   |          |            |  | 5.00        |
| Roof Plan   | 1.00                |                 | 4.00        |              |                   |          |            |  | 5.00        |
| Exterior Elevations   | 2.00                |                 | 4.00        | 4.00         |                   |          |            |  | 10.00       |
| Building Sections   | 2.00                |                 | 4.00        | 4.00         |                   |          |            |  | 10.00       |
| Interior Elevations   | 1.00                |                 | 2.00        | 4.00         | 2.00              |          |            |  | 9.00        |
| Finish Schedule and Door Schedule   | 1.00                |                 | 2.00        | 4.00         | 2.00              |          |            |  | 9.00        |
| Preliminary Phasing Plan  | 2.00                |                 | 2.00        | 4.00         |                   |          |            |  | 8.00        |
| Prepare outline specifications  | 4.00                |                 |             |              |                   |          | 2.00       |  | 6.00        |
| Quality Control Review  | 4.00                |                 | 4.00        |              |                   |          |            |  | 8.00        |
| Schematic design review meeting with client.  | 8.00                |                 | 8.00        |              |                   |          |            |  | 16.00       |
| Make client requested revisions   | 2.00                |                 | 8.00        |              |                   |          |            |  | 10.00       |
| Prepare Opinion of probable construction cost based on schematic docs   | 4.00                |                 | 16.00       | 8.00         |                   |          |            |  | 28.00       |
| Coordinate with financial planner   | 4.00                |                 |             |              |                   |          |            |  | 4.00        |

|  |             |            |             |            |          |         |          |      |                    |
|--|-------------|------------|-------------|------------|----------|---------|----------|------|--------------------|
| Prepare a bound Feasibility Study document as final deliverable including: Table of contents, building program, concept alternatives/narratives, schematic design drawings, opinion of probable construction cost and financial planning report. | 2.00        | 8.00       |             |            |          |         |          | 2.00 | 12.00              |
| Feasibility Study review meeting with client (including Airport Board). Hold a public open house at the airport and invite the public to view the plans and provide comment. (4 hour travel time included)                                       | 8.00        | 8.00       |             |            |          |         |          |      | 16.00              |
| Feasibility Study - Twin Falls City Council presentation (4 hour travel time included)   | 8.00        |            |             |            |          |         |          |      | 8.00               |
| Assist with Grant application process and supplying supporting documents   | 16.00       | 16.00      |             |            |          |         |          |      | 32.00              |
|  |             |            |             |            |          |         |          |      | 0.00               |
| <b>Total Hours</b>   | 205.00      | 26.00      | 271.00      | 68.00      | 4.00     | 0.00    | 10.00    |      | 584.00             |
| <b>Hourly Rate</b>   | \$120.00    | \$93.00    | \$69.00     | \$60.00    | \$78.00  | \$58.00 | \$57.00  |      |                    |
| <b>Total Labor</b>   | \$24,600.00 | \$2,418.00 | \$18,699.00 | \$4,080.00 | \$312.00 | \$0.00  | \$570.00 |      | <b>\$50,679.00</b> |

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| Harald Gerber (Existing building Architect)  |                   |        |        |        |        |        |            |             |  |
|--|-------------------|--------|--------|--------|--------|--------|------------|-------------|--|
| Technical Advisor  | Technical Advisor |        |        |        |        |        | Admin Asst | Total Hours |  |
| Task 01: Schematic Design and Feasibility Study  | 3.00              |        |        |        |        |        |            | 3.00        |  |
| Tour terminal building with Architect and identify and discuss technical issues related to building renovation and expansion of the existing building.     |                   |        |        |        |        |        |            |             |  |
| Review concept plan alternatives and identify technical issues or concerns (related to the existing building modification) that require special attention. | 3.00              |        |        |        |        |        |            | 3.00        |  |
| Review schematic design drawings and identify technical issues or concerns (related to the existing building modification) that require special attention. | 3.00              |        |        |        |        |        |            | 3.00        |  |
|  |                   |        |        |        |        |        |            | 0.00        |  |
| <b>Total Hours</b>   | 9.00              | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00       | 9.00        |  |
| <b>Hourly Rate</b>   | \$135.00          |        |        |        |        |        |            |             |  |
| <b>Total Labor</b>   | \$1,215.00        | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00     | \$1,215.00  |  |

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 Terminal Building Modification Project  
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| CSHQA  |                    |                    |                 |              |             |          |            |             |  |                   |
|--|--------------------|--------------------|-----------------|--------------|-------------|----------|------------|-------------|--|-------------------|
| Structural   | Engineer-in-Charge | Sr Struct Engineer | Project Manager | Designer/EIT | Sr CAD Tech | CAD Tech | Admin Asst | Total Hours |  |                   |
| Task 01: Schematic Design and Feasibility Study                    |                    |                    |                 |              |             |          |            |             |  |                   |
| Internal design team kickoff meeting                               |                    | 2.00               |                 | 2.00         |             |          |            | 4.00        |  |                   |
| Review existing structural drawings                                |                    | 2.00               |                 | 4.00         |             |          |            | 6.00        |  |                   |
| Draw existing structural foundation and framing plan Auto-CAD base |                    |                    |                 |              | 8.00        |          |            | 8.00        |  |                   |
| Schematic level foundation plan                                    |                    | 4.00               |                 |              | 8.00        |          |            | 12.00       |  |                   |
| Schematic level framing plan                                       |                    | 4.00               |                 |              | 8.00        |          |            | 12.00       |  |                   |
| Coordinate with architectural                                      |                    | 2.00               |                 |              | 2.00        |          |            | 4.00        |  |                   |
| Quality control review   |                    | 2.00               |                 | 2.00         |             |          |            | 4.00        |  |                   |
| Print drawings for review and comment                              |                    |                    |                 |              | 2.00        |          |            | 2.00        |  |                   |
|  |                    |                    |                 |              |             |          |            | 0.00        |  |                   |
| <b>Total Hours</b>   | 0.00               | 16.00              | 0.00            | 8.00         | 28.00       | 0.00     | 0.00       | 52.00       |  |                   |
| <b>Hourly Rate</b>   | \$125.00           | \$108.00           | \$90.00         | \$67.00      | \$60.00     | \$58.00  | \$57.00    |             |  |                   |
| <b>Total Labor</b>   | \$0.00             | \$1,728.00         | \$0.00          | \$536.00     | \$1,680.00  | \$0.00   | \$0.00     |             |  | <b>\$3,944.00</b> |

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| CSHQA   |                    |                  |                 |              |             |          |            |             |  |                   |
|---|--------------------|------------------|-----------------|--------------|-------------|----------|------------|-------------|--|-------------------|
| MECHANICAL  | Engineer-in-Charge | Sr Mech Engineer | Project Manager | Designer/EIT | Sr CAD Tech | CAD Tech | Admin Asst | Total Hours |  |                   |
| Task 01: Schematic Design and Feasibility Study               |                    |                  |                 |              |             |          |            |             |  |                   |
| Internal design team kickoff meeting                          |                    | 2.00             |                 |              |             |          |            | 2.00        |  |                   |
| Review existing mechanical drawings                           |                    | 4.00             |                 |              |             |          |            | 4.00        |  |                   |
| Programming/Building Survey (includes 4 hours of travel time) |                    | 10.00            |                 |              |             |          |            | 10.00       |  |                   |
| Draw existing Mech/Plumbing Auto-CAD base                     |                    | 2.00             |                 | 8.00         |             |          |            | 10.00       |  |                   |
| Preliminary HVAC calculations                                 |                    | 16.00            |                 |              |             |          |            | 16.00       |  |                   |
| Schematic level HVAC demolition plan                          |                    | 1.00             |                 | 3.00         |             |          |            | 4.00        |  |                   |
| Schematic level HVAC plan                                     |                    | 2.00             |                 | 4.00         |             |          |            | 6.00        |  |                   |
| Schematic level plumbing demolition plan                      |                    | 1.00             |                 | 3.00         |             |          |            | 4.00        |  |                   |
| Schematic level plumbing plan                                 |                    | 2.00             |                 | 2.00         |             |          |            | 4.00        |  |                   |
| Coordinate with Architectural                                 |                    | 1.00             |                 |              |             |          |            | 1.00        |  |                   |
| Coordinate with Electrical                                    |                    | 1.00             |                 |              |             |          |            | 1.00        |  |                   |
| Prepare outline specifications                                |                    | 2.00             |                 |              |             |          | 1.00       | 3.00        |  |                   |
| Print drawings for review and comment                         |                    |                  |                 | 1.00         |             |          |            | 1.00        |  |                   |
| Make revisions and print final schematic drawings.            |                    | 1.00             |                 | 2.00         |             |          |            | 3.00        |  |                   |
|   |                    |                  |                 |              |             |          |            | 0.00        |  |                   |
| <b>Total Hours</b>  | 0.00               | 45.00            | 0.00            | 23.00        | 0.00        | 0.00     | 1.00       | 69.00       |  |                   |
| <b>Hourly Rate</b>  | \$125.00           | \$108.00         | \$90.00         | \$67.00      | \$60.00     | \$58.00  | \$57.00    |             |  |                   |
| <b>Total Labor</b>  | \$0.00             | \$4,860.00       | \$0.00          | \$1,541.00   | \$0.00      | \$0.00   | \$57.00    |             |  | <b>\$6,458.00</b> |

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| CSHQA   |   |                      |                    |                  |                |             |               |                   |  |  |
|---|---|----------------------|--------------------|------------------|----------------|-------------|---------------|-------------------|--|--|
| ELECTRICAL  | Engineer-<br>in-Charge                          | Sr Elect<br>Engineer | Project<br>Manager | Designer/<br>EIT | Sr CAD<br>Tech | CAD<br>Tech | Admin<br>Asst | Total<br>Hours    |  |  |
|   | Task 01: Schematic Design and Feasibility Study |                      |                    |                  |                |             |               |                   |  |  |
| Internal design team kickoff meeting  | 2.00  |                      |                    | 2.00             |                |             |               | 4.00              |  |  |
| Review existing electrical drawings   | 4.00  |                      |                    | 4.00             |                |             |               | 8.00              |  |  |
| Preliminary Programming/ Building Survey<br>(includes 4 hours of travel time)       | 10.00   |                      |                    |                  |                |             |               | 10.00             |  |  |
| Draw existing electrical power and lighting<br>Auto-CAD base                        | 1.00  |                      |                    | 8.00             |                |             |               | 9.00              |  |  |
| Second Programming meeting and building<br>survey (includes 4 hours of travel time) | 10.00   |                      |                    |                  |                |             |               | 10.00             |  |  |
| Schematic level power demolition plan   | 1.00  |                      |                    | 2.00             |                |             |               | 3.00              |  |  |
| Schematic level power plan  | 2.00  |                      |                    | 4.00             |                |             |               | 6.00              |  |  |
| Schematic level lighting demolition plan  | 1.00  |                      |                    | 4.00             |                |             |               | 5.00              |  |  |
| Schematic level lighting demolition plan  | 2.00  |                      |                    | 2.00             |                |             |               | 4.00              |  |  |
| Coordinate with Architectural   | 2.00  |                      |                    | 2.00             |                |             |               | 4.00              |  |  |
| Coordinate with mechanical  | 1.00  |                      |                    | 1.00             |                |             |               | 2.00              |  |  |
| Coordinate with communications  | 1.00  |                      |                    | 1.00             |                |             |               | 2.00              |  |  |
| Coordinate with electric utility  | 1.00  |                      |                    | 2.00             |                |             |               | 3.00              |  |  |
| Prepare outline specifications  | 1.00  |                      |                    |                  |                |             | 1.00          | 2.00              |  |  |
| Print drawings for review and comment   |   |                      |                    | 1.00             |                |             |               | 1.00              |  |  |
| Make revisions and print final schematic<br>drawings.                               | 1.00  |                      |                    | 2.00             |                |             |               | 3.00              |  |  |
|   |   |                      |                    |                  |                |             |               | 0.00              |  |  |
| <b>Total Hours</b>  | 40.00   | 0.00                 | 0.00               | 35.00            | 0.00           | 0.00        | 1.00          | 76.00             |  |  |
| <b>Hourly Rate</b>  | \$125.00  | \$108.00             | \$90.00            | \$67.00          | \$60.00        | \$58.00     | \$57.00       |                   |  |  |
| <b>Total Labor</b>  | \$5,000.00                                      | \$0.00               | \$0.00             | \$2,345.00       | \$0.00         | \$0.00      | \$57.00       | <b>\$7,402.00</b> |  |  |

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| CSHQA  |                    |                  |                 |              |             |          |            |                   |  |  |
|--|--------------------|------------------|-----------------|--------------|-------------|----------|------------|-------------------|--|--|
| COMMUNICATIONS   | Engineer-in-Charge | Sr Comm Designer | Project Manager | Designer/EIT | Sr CAD Tech | CAD Tech | Admin Asst | Total Hours       |  |  |
| Task 01: Schematic Design and Feasibility Study            |                    |                  |                 |              |             |          |            |                   |  |  |
| Internal design team kickoff meeting                       |                    | 2.00             |                 |              |             |          |            | 2.00              |  |  |
| Review existing communications drawings                    |                    | 2.00             |                 |              |             |          |            | 2.00              |  |  |
| Programming/ Site Survey (includes 4 hours of travel time) |                    | 10.00            |                 |              |             |          |            | 10.00             |  |  |
| Schematic level Video Surveillance plans                   |                    | 4.00             |                 |              |             |          |            | 4.00              |  |  |
| Schematic level Voice and Data plans                       |                    | 4.00             |                 |              |             |          |            | 4.00              |  |  |
| Schematic level Sound and Paging plans                     |                    | 4.00             |                 |              |             |          |            | 4.00              |  |  |
| Schematic level Access Control plans                       |                    | 4.00             |                 |              |             |          |            | 4.00              |  |  |
| Coordinate with Architectural                              |                    | 2.00             |                 |              |             |          |            | 2.00              |  |  |
| Coordinate with Electrical                                 |                    | 2.00             |                 |              |             |          |            | 2.00              |  |  |
| Prepare outline specifications                             |                    | 2.00             |                 |              |             |          | 1.00       | 2.00              |  |  |
| Print drawings for review and comment                      |                    | 1.00             |                 |              |             | 1.00     |            | 2.00              |  |  |
| Make revisions and print final schematic drawings          |                    | 2.00             |                 |              |             | 1.00     |            | 3.00              |  |  |
|  |                    |                  |                 |              |             |          |            | 0.00              |  |  |
| <b>Total Hours</b>   | 0.00               | 39.00            | 0.00            | 0.00         | 0.00        | 2.00     | 1.00       | 41.00             |  |  |
| <b>Hourly Rate</b>   | \$125.00           | \$108.00         | \$90.00         | \$67.00      | \$60.00     | \$58.00  | \$57.00    |                   |  |  |
| <b>Total Labor</b>   | \$0.00             | \$4,212.00       | \$0.00          | \$0.00       | \$0.00      | \$116.00 | \$57.00    | <b>\$4,385.00</b> |  |  |

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| Reidese Engineering, Inc.                       |                 |                   |                 |            |              |                 |             |          |            |                    |
|---|-----------------|-------------------|-----------------|------------|--------------|-----------------|-------------|----------|------------|--------------------|
| Civil/ Land Survey/ A-E Local Liaison           | Civil In-Charge | Sr Civil Engineer | Project Manager | Surveyor   | Designer/EIT | Constr Obs/ Ins | Sr CAD Tech | CAD Tech | Admin Asst | Total Hours        |
| Task 01: Schematic Design and Feasibility Study |                 |                   |                 |            |              |                 |             |          |            |                    |
| Attend programming meeting                      |                 | 4.00              |                 |            |              |                 |             |          |            | 4.00               |
| Attend concept design review meeting            |                 | 4.00              |                 |            |              |                 |             |          |            | 4.00               |
| Land Survey                                     |                 | 2.00              | 10.00           |            |              |                 |             |          |            | 12.00              |
| DBE Goal  |                 |                   |                 |            |              |                 |             |          |            |                    |
| Base Map  |                 | 4.00              |                 |            |              |                 | 8.00        |          |            | 12.00              |
| Preliminary pavement, grading and drainage plan |                 | 4.00              |                 |            |              |                 | 8.00        |          |            | 12.00              |
| Investigate utilities                           |                 |                   |                 |            |              |                 | 2.00        |          |            |                    |
| Preliminary site plan                           | 2.00            | 8.00              |                 |            |              |                 | 20.00       |          |            | 30.00              |
| Site tour of other terminal buildings           |                 | 12.00             |                 |            |              |                 |             |          |            |                    |
| Grant funding application process (support)     | 2.00            | 4.00              |                 |            |              |                 |             |          |            | 6.00               |
|   |                 |                   |                 |            |              |                 |             |          |            | 0.00               |
| <b>Total Hours</b>                              | 4.00            | 42.00             | 0.00            | 10.00      | 0.00         | 0.00            | 38.00       | 0.00     | 0.00       | 80.00              |
| <b>Hourly Rate</b>                              | \$150.00        | \$140.00          | \$130.00        | \$100.00   | \$110.00     | \$90.00         | \$90.00     | \$80.00  | \$50.00    |                    |
| <b>Total Labor</b>                              | \$600.00        | \$5,880.00        | \$0.00          | \$1,000.00 | \$0.00       | \$0.00          | \$3,420.00  | \$0.00   | \$0.00     | <b>\$10,900.00</b> |

Joslin Field - Magic Valley Regional Airport  
Terminal Building Modification Project  
Total Labor & Reimbursable Summary Schedule  
Exhibit A

| Ricondo & Associates, Inc.  |                   |                  |        |        |            |                    |
|---|-------------------|------------------|--------|--------|------------|--------------------|
| Financial/ Terminal Planning  | Financial Planner | Terminal Planner |        |        | Admin Asst | Total Hours        |
| Task 01: Schematic Design and Feasibility Study   |                   |                  |        |        |            |                    |
| Identify and project potential funding sources  | 8.00              |                  |        |        |            | 8.00               |
| Work with federal and state agencies, as appropriate, to determine funding eligibility and availability.  | 2.00              |                  |        |        |            | 2.00               |
| Update Master Plan financial model  | 10.00             |                  |        |        |            | 10.00              |
| Assess the financial impact of the terminal project within the context of the overall CIP.  | 20.00             |                  |        |        |            | 20.00              |
| Prepare a financial plan report to include in the feasibility study document compiled by the Architect.   | 10.00             |                  |        |        | 1.00       | 11.00              |
| Conference meeting with owner and architect to review financial plan.   | 2.00              |                  |        |        |            | 2.00               |
| Planning: Review and comment on programming document. Provide general planning comments related to ticket lobby, ticket counters, ATO, Baggage screening, baggage make-up, passenger screening, and hold room area. |                   | 12.00            |        |        |            | 12.00              |
| Planning: Review and comment on concept design alternatives.  |                   | 6.00             |        |        |            | 6.00               |
| Review and comment on schematic design plans.   |                   | 4.00             |        |        |            | 4.00               |
|   |                   |                  |        |        |            | 0.00               |
|   |                   |                  |        |        |            | 0.00               |
| <b>Total Hours</b>  | 52.00             | 22.00            | 0.00   | 0.00   | 1.00       | 75.00              |
| <b>Hourly Rate</b>  | \$234.00          | \$282.00         |        |        | \$124.00   |                    |
| <b>Total Labor</b>  | \$12,168.00       | \$6,204.00       | \$0.00 | \$0.00 | \$124.00   | <b>\$18,496.00</b> |

Joslin Field - Magic Valley Regional Airport  
Terminal Building Modification Project  
Total Labor & Reimbursable Summary Schedule  
Exhibit A

| CSHQA   |          |                 |            |                 |
|---|----------|-----------------|------------|-----------------|
| REIMBURSABLES (Estimated)                     | Quantity | Unit of Measure | Unit Price | Extended Amount |
| Airfare                                       | 0        | Trip            | \$0        | \$0             |
| Nightly Lodging                               | 1        | Night           | \$120      | \$120           |
| Meals   | 18       | Day             | \$30       | \$540           |
| Rental Car (including fuel)                   | 7        | Day             | \$155      | \$1,085         |
| Rental Car (including fuel) Trip to Pocatello | 1        | Day             | \$300      | \$300           |
| Parking                                       | 0        | Day             | \$0        | \$0             |
| Mileage                                       | 0        | Mile            | \$0.56     | \$0             |
| Printing                                      | 1        | Lump Sum        | \$800      | \$800           |
| Courier                                       | 0        | Lump Sum        | \$25       | \$0             |
| Submittal Exchange                            | 1        | Lump Sum        | \$3,773    | \$3,773         |
| <b>TOTAL EXPENSES</b>                         |          |                 |            | <b>\$6,618</b>  |

| Riedesel Engineering Inc.   |          |                 |            |                 |
|-----------------------------|----------|-----------------|------------|-----------------|
| REIMBURSABLES (Estimated)   | Quantity | Unit of Measure | Unit Price | Extended Amount |
| Airfare                     | 0        | Trip            | \$0        | \$0             |
| Nightly Lodging             | 0        | Night           | \$0        | \$0             |
| Meals                       | 2        | Day             | \$30       | \$60            |
| Rental Car (including fuel) | 0        | Day             | \$0        | \$0             |
| Parking                     | 0        | Day             | \$0        | \$0             |
| Mileage                     | 100      | Mile            | \$0.56     | \$56            |
| Printing                    | 1        | Lump Sum        | \$100      | \$100           |
| Courier                     | 0        | Lump Sum        | \$25       | \$0             |
| <b>TOTAL EXPENSES</b>       |          |                 |            | <b>\$216</b>    |



**Date:** MARCH 10, 2014

**To:** Honorable Mayor and City Council

**From:** Mitchel Humble, Community Development Director

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**Request:** To adopt an ordinance for a zoning district change and zoning map amendment from R-4 to RB; Residential Business, for property located at the north west corner of Filer Avenue and Adams Street.

**Time Estimate:** Staff presentation will be five (5 +/-) minutes. This is not a public hearing item but there may be an additional five (5) minutes for questions by the City Council.

**Background:** On January 14, 2014 a request for a zoning district change and zoning map amendment from R-4 to RB; Residential Business, for property located at the north west corner of Filer Avenue and Adams Street was presented to the Planning & Zoning Commission. There was no public testimony given. Upon conclusion of the public hearing the Commission unanimously recommended approval of the amendment as presented. On February 10, 2014 the City Council held a public hearing on this request whereby they unanimously granted approval as presented and directed staff to prepare an ordinance to be presented for adoption at a later meeting.

**Approval Process:** To rezone property Twin Falls City Code requires a public hearing before the Planning & Zoning Commission who shall make a recommendation on the proposed amendment to the City Council. The City Council shall then hold at least one public hearing regarding the proposed amendment. The City Council is tasked to approve the amendment as presented, deny the amendment or remand back to the Commission with changes.

As per Title 10; Chapter 14; ...in the event the Council shall approve an amendment, such amendment shall thereafter be made a part of this Title upon the preparation and passage of an ordinance. The ordinance shall be published within 30 days of adoption. Upon publication the ordinance shall be codified into the code.

**Budget Impact:** Adoption of the ordinance will allow the property owner to pursue a building permit to develop the property.

**Regulatory Impact:** Twin Falls City Code 10-14-1 thru 7

**Conclusion:** On February 10, 2014 the City Council unanimously approved the request for a Zoning District Change and Zoning Map Amendment from R-4 to RB; Residential Business, for a .22 +/- acre undeveloped parcel of land located at the north west corner of Filer Avenue and Adams Street as presented and directed staff to prepare and present an ordinance. Staff recommends the City Council adopt the ordinance so it can be published and codified.

**Attachments:** Ordinance and Attachments

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, REZONING REAL PROPERTY BELOW DESCRIBED; PROVIDING THE ZONING CLASSIFICATION THEREFOR; AND ORDERING THE NECESSARY AREA OF IMPACT AND ZONING DISTRICTS MAP AMENDMENT.

WHEREAS, Gerald Martens for EHM Engineers had made application for a rezone of property located at the northwest corner of Filer Avenue and Adams Street; and,

WHEREAS, the City Planning and Zoning Commission for the City of Twin Falls, Idaho, held a Public Hearing as required by law on the 14th day of January, 2014, to consider the Zoning Designation and necessary Area of Impact and Zoning Districts Map amendment upon a REZONE of the real property below described; and,

WHEREAS, the City Planning and Zoning Commission has made recommendations to the City Council for the City of Twin Falls, Idaho; and,

WHEREAS, the City Council for the City of Twin Falls, Idaho, held a Public Hearing to consider the same matter on the 10th day of February, 2014.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO:

SECTION 1. That the following described real property located at the northwest corner of Filer Avenue and Adams Street is the subject of a Zoning District Change and Zoning Map Amendment from R-4 to RB:

**SEE ATTACHMENT "A"**

SECTION 2. Public services may not be available at the time of development of this property, depending upon the speed of development of this and other developments, and the ability of the City to obtain additional water and/or sewer capacity. The zoning of this property shall not constitute a commitment by the City to provide water and/or wastewater services.

SECTION 3. That the Area of Impact and Zoning Districts Map for the City of Twin Falls, Idaho, be and the same is hereby amended to reflect the rezoning of the real property above described.

PASSED BY THE CITY COUNCIL

, 20\_\_

SIGNED BY THE MAYOR

, 20\_\_

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Deputy City Clerk

PUBLISH: Thursday,

, 20\_\_

### Rezone Description

A parcel of land located in a portion of the SW<sup>4</sup>NW<sup>4</sup>, of Section 9, Township 10 South, Range 17 East, Boise Meridian, Twin Falls County, Idaho; being more particularly described as follows:

Commencing at the Southwest corner of said SW<sup>4</sup>NW<sup>4</sup> of Section 9, Thence South 89°45'53" East 330.36 feet along the centerline of Filer Avenue to the intersection of Adams Street. Thence North 00°24'54" East 154.77 feet along the centerline of Adams Street. Thence North 89°44'48" West 25.00 feet to a point on the Westerly Right of Way of Adams Street and being the REAL POINT OF BEGINNING.

Thence continuing North 89°44'48" West 75.00 feet

Thence South 00°24'54" West 129.80 feet to a point on the Northerly Right of Way of Filer Avenue.

Thence South 89°45'53" East 75.00 feet along the Northerly Right of Way of Filer Avenue.

Thence North 00°24'54" East 129.78 feet along the Westerly Right of Way of Adams Street to the REAL POINT OF BEGINNING.

Containing approximately 0.22 acres.





# Aerial Image Map Reference Only

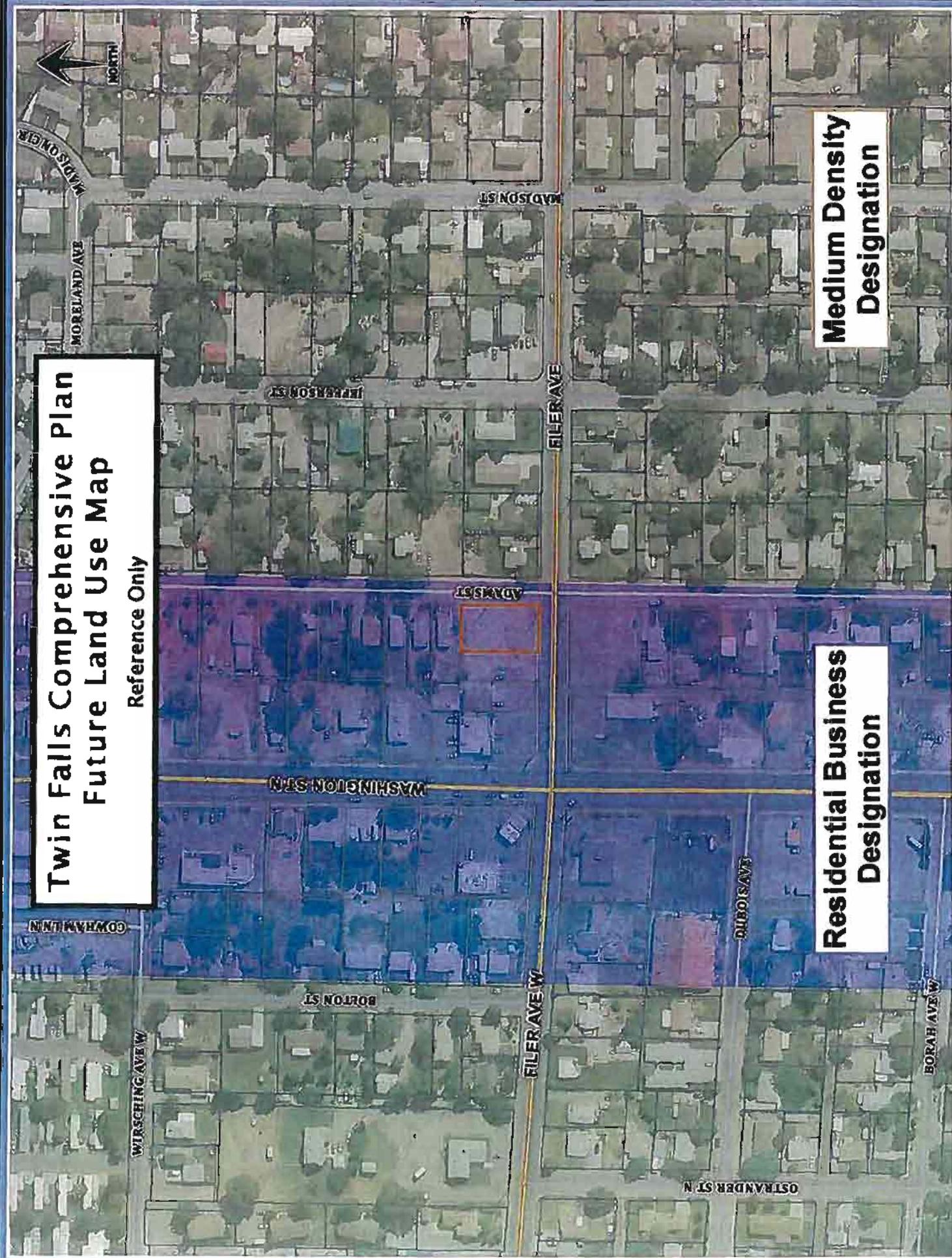


# Twin Falls Comprehensive Plan Future Land Use Map

Reference Only

Medium Density  
Designation

Residential Business  
Designation





**Date:** MARCH 10, 2014

**To:** Honorable Mayor and City Council

**From:** Mitch Humble, Community Development Director

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#### AMENDED STAFF REPORT

**Request:** To adopt an ~~resolution~~ Ordinance to amend Twin Falls City Code 10-9-9(K); Real Estate Signs, to allow temporary real estate open house signs in the public right-of-way under specific conditions.

**Time Estimate:** Staff presentation to take less than five (5) minutes. This is not a public hearing item but there may be an additional five (5) minutes for questions by the City Council.

**Background:** On March 03, 2014 the City Council granted a request to amend Twin Falls City Code 10-9-9(K); Real Estate Signs, to allow temporary real estate open house signs in the public right-of-way under specific conditions.

**Approval Process:** To amend Title 10 of the Twin Falls City Code requires a public hearing before the Planning & Zoning Commission who shall make a recommendation on the request to the City Council. The City Council shall then hold at least one public hearing regarding the request. The City Council is tasked to either approve as presented, deny or remand back to the Commission with changes. Upon granting a request to amend Title 10 the council shall adopt an ordinance. The ordinance shall be published within 30 days of adoption. Upon publication the ordinance shall be codified into the code.

**Budget Impact:** none

**Regulatory Impact:** Twin Falls City Code 10-14-1 thru 7

**Conclusion:** On March 03, 2014 the City Council granted the request as presented and directed staff to present an ordinance. Staff recommends the City Council adopt the ordinance so it can be published and codified.

**Attachments:**

1. Ordinance

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, AMENDING TWIN FALLS CITY CODE §10-9-9(K) BY PERMITTING OPEN HOUSE SIGNS OFF PREMISES AND WITHIN THE RIGHT OF WAY SUBJECT TO CERTAIN CONDITIONS.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF TWIN FALLS, IDAHO:

That Twin Falls City Code §10-9-9(K) regulating real estate signs is amended by the addition of a new subsection (K)(3) as follows:

“10-9-9: ALLOWABLE SIGNS THAT DO NOT REQUIRE THE ISSUANCE OF A SIGN PERMIT: ...

(K) Real Estate Signs: ...

3. Open House Real Estate Signs: Open house real estate signs, both on premises and off premises, are permissible subject to the following conditions:

a. Time:

(1) Open house signs may only be permitted on the public right of way one (1) hour before and one (1) hour after a scheduled open house. The total time an open house sign will be permitted on the public right of way shall not exceed five (5) hours in one (1) day.

(2) No open house sign shall block the access of any public right of way so as to prevent passage by the general public including wheelchair access.

(3) All open house signs are to be removed from the public right of way within one (1) hour after the completion of the open house.

(4) Open house signs are permitted only during the hours between sunrise and sunset.

b. Manner:

(1) Real estate open house signs placed on a sidewalk shall have a pedestrian or wheelchair passageway of a minimum of 36”.

(2) Real estate open house signs shall not exceed nine (9) square feet in area.

(3) Real estate open house signs shall not be placed in a manner that would obstruct an ADA sidewalk ramp.

(4) Real estate open house sign placed in the right of way will not exceed 36” in height.

(5) Real estate open house signs may not be illuminated, either internally or externally.”

PASSED BY THE CITY COUNCIL,

March \_\_, 2014.

SIGNED BY THE MAYOR

March \_\_, 2014.

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MAYOR

ATTEST:

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DEPUTY CITY CLERK



**Date:** Monday, March 10, 2014  
**To:** Honorable Mayor and City Council  
**From:** Travis Rothweiler, City Manager

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**Request:**

Adopt a resolution of the City Council of the City of Twin Falls authorizing certain city officials to receive informal bids, objections and specifications and procedures and to approve the lowest responsible bid in the informal bidding process.

**Time Estimate:**

The presentation will take approximately 5 minutes in addition to time needed for answering questions.

**Background:**

Idaho Code Sections 67-2805 and 67-2806 provide the process and the guidance on how local government units procure services and capital assets. The estimated dollar value of the service or asset is used to determine the type of bidding process used by the local government. Public works construction projects \$25,000 - \$100,000 and procurement of services or personal property \$25,000 - \$50,000 follow a process referred to as the informal bidding process.

The informal bidding process requires receipt of bids by the "clerk, secretary or other *authorized official*." In the past, the City Council authorized the City Manager and/or his designee(s) to receive the informal bids. In an effort to clarify who is authorized to approve the lowest responsive bid by the governing board or *board-authorized official*, the City Manager is requesting the City Council approve the attached resolution which will allow the City Manager, Chief Financial Officer (City Clerk/Treasurer), Chief of Police, Fire Chief, City Engineer, Public Works Director, Streets Superintendent, Water Superintendent, Community Development Director, Human Resource Director, Information Services Director, Parks and Recreation Director, and Airport Manager to receive informal bids, objections to specifications and procedures, and to approve the lowest responsive bid for informal bidding of public works construction projects (\$25,000 - \$100,000) and procurement of services or personal property (\$25,000 - \$50,000).

**Approval Process:**

Approval of the proposed resolution is a simple majority vote of the City Council members present.

**Budget Impact:**

There is no impact associated with the proposed resolution.

**Regulatory Impact:**

The informal bidding process is discussed and defined in the Idaho Code Sections 67-2805 and 67-2806.

**Attachments**

1. Proposed Resolution.
2. Idaho Code 67-2805.
3. Idaho Code 67-2806.

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, AUTHORIZING CERTAIN CITY OFFICIALS TO RECEIVE INFORMAL BIDS, OBJECTIONS TO SPECIFICATIONS AND PROCEDURES, AND TO APPROVE THE LOWEST RESPONSIVE BID.

WHEREAS, Idaho Code §§ 67-2805 and 67-2806 provide procedures for informal bidding of projects and procurement of services or personal property; and,

WHEREAS, the informal bidding process requires receipt of bids by the “clerk, secretary or other *authorized official*”; and,

WHEREAS, the informal bidding process provides for the approval of the lowest responsive bid by the governing board or *board-authorized official*; and,

WHEREAS, the City Manager has requested authorization of certain positions to receive informal bid proposals and objections, and to approve the lowest responsive bid.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TWIN FALLS, IDAHO:

That the following officials are hereby authorized to receive informal bids, objections to specifications and procedures, and to approve the lowest responsive bid, for informal bidding of public works construction projects (\$25,000 - \$100,000) and procurement of services or personal property (\$25,000 - \$50,000):

- City Manager
- Chief Financial Officer (City Clerk/Treasurer)
- Chief of Police
- Fire Chief
- City Engineer
- Public Works Director
- Streets Superintendent
- Water Superintendent
- Community Development Director
- Human Resource Director
- Information Services Director
- Parks and Recreation Director
- Airport Manager

PASSED BY THE CITY COUNCIL  
SIGNED BY THE MAYOR

, 2014.  
, 2014.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
DEPUTY CITY CLERK



# Idaho Statutes

## TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

### CHAPTER 28 PURCHASING BY POLITICAL SUBDIVISIONS

67-2805. PROCUREMENT OF PUBLIC WORKS CONSTRUCTION. (1) For any contemplated public works construction project with an estimated total cost of less than fifty thousand dollars (\$50,000), where the political subdivision determines that there may be a lack of available licensed contractors, a political subdivision may publish a notice of intent to procure in its official newspaper, concurrently sending such notice to the public works contractors license board, in order to solicit statements of interest from licensed public works contractors to determine whether one (1) or more licensed contractors is interested in submitting bids. Such notice of intent to procure shall be provided by the same means required for published solicitation of competitive bids and shall contain essentially the same information as such published notice. If no licensed public works contractor submits a statement of interest, the political subdivision may purchase public works construction from other than a licensed public works contractor by using the same procurement procedures otherwise specified herein.

(2) When a political subdivision contemplates an expenditure to procure public works construction valued in excess of twenty-five thousand dollars (\$25,000) but not to exceed one hundred thousand dollars (\$100,000), the procurement procedures of this subsection (2) shall apply:

(a) The solicitation for bids for the public works construction to be performed shall be supplied to no fewer than three (3) owner-designated licensed public works contractors by written means, either by electronic or physical delivery. The solicitation shall describe the construction work to be completed in sufficient detail to allow an experienced public works contractor to understand the construction project the political subdivision seeks to build.

(b) The solicitation for bids shall describe the electronic or physical delivery method or methods authorized to submit a bid, the date and time by which a bid proposal must be received by the clerk, secretary or other authorized official of the political subdivision, and shall provide a reasonable time to respond to the solicitation, provided that except in the event of an emergency, such time shall not be less than three (3) business days.

(c) Written objections to specifications or bid procedures must be received by the clerk, secretary or other authorized official of the political subdivision at least one (1) business day before the date and time upon which bids are scheduled to be received.

(d) When written bids have been received, by either physical or electronic delivery, they shall be submitted to the governing board or governing board-authorized official which shall approve the responsive bid proposing the lowest procurement price or reject all bids and publish notice for bids, as before.

(e) If the political subdivision finds that it is impractical or

impossible to obtain three (3) bids for the proposed public works procurement, the political subdivision may acquire the work in any manner the political subdivision deems best from a qualified public works contractor quoting the lowest price. When fewer than three (3) bids are considered, a description of the efforts undertaken to procure at least three (3) bids shall be documented by the political subdivision and such documentation shall be maintained for at least six (6) months after the procurement decision is made. If two (2) or more price quotations offered by different licensed public works contractors are the same and the lowest responsive bids, the governing board or governing-board authorized official may accept the one (1) it chooses.

(3) When a political subdivision contemplates an expenditure to purchase public works construction valued in excess of one hundred thousand dollars (\$100,000), the procurement procedures of this subsection (3) shall apply. The purchase of construction services shall be made pursuant to a competitive sealed bid process with the purchase to be made from the qualified public works contractor submitting the lowest bid price complying with bidding procedures and meeting the prequalifications, if any are provided, established by the bid documents. Competitive bidding for public works may proceed through either of two (2) alternative procedures as set forth below:

(a) Category A. Competitive bidding procedures shall be open to receipt of bids from any licensed public works contractor desiring to bid upon a public works project. For a category A bid, the political subdivision may only consider the amount bid, bidder compliance with administrative requirements of the bidding process, and whether the bidder holds the requisite license, and shall award the bid to the qualified bidder submitting the lowest responsive bid.

(i) The request for bids for a category A procurement shall set a date and place for the public opening of bids. Two (2) notices soliciting bids shall be published in the official newspaper of the political subdivision. The first notice shall be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request and payment of a reasonable plan copy fee by any interested bidder.

(ii) Written objections to specifications or bidding procedures must be received by the clerk, secretary or other authorized official of the political subdivision at least three (3) business days before the date and time upon which bids are scheduled to be opened. The administrative officer or governing board supervising the bidding process shall respond to any such objection in writing and communicate such response to the objector and all other plan holders, adjusting bidding timeframes if necessary.

(iii) All bids shall be presented or otherwise delivered under sealed cover to the clerk of the political subdivision or other authorized agent of the political subdivision designated by the information provided to bidders by the political subdivision with a concise statement marked on the outside generally identifying the expenditure to which the bid pertains.

(iv) If the political subdivision deems it is in the political

subdivision's best interest, it may require the bidder to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid shall not be considered unless one (1) of the forms of bidder's security is enclosed with it, and unless the bid is submitted in a form which substantially complies with the form provided by the political subdivision. The political subdivision may require that the bid security be in one (1) of the following forms:

(A) Cash;

(B) A cashier's check made payable to the political subdivision;

(C) A certified check made payable to the political subdivision; or

(D) A bidder's bond executed by a qualified surety company, made payable to the political subdivision.

(v) Any bid received by the political subdivision may not be withdrawn after the date and time set in the notice for opening of bids. When sealed bids have been received, they shall be opened in public at a designated place and time, thereafter to be compiled and submitted to the governing board for award.

(vi) If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the political subdivision at the sole discretion of the political subdivision and the proceeds shall be deposited in a designated fund out of which the expenses of procuring substitute performance are paid.

(vii) The political subdivision may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the qualified bidder submitting the next lowest responsive bid. If the governing board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the political subdivision to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security to the owner.

(viii) In its discretion, the governing board may reject all bids presented and re-bid, or the governing board may, after finding it to be a fact, pass a resolution declaring that the project sought to be accomplished by the expenditure can be performed more economically by purchasing goods and services on the open market. If identical bids are received, the governing board may choose the bidder it prefers. If no bids are received, the governing board may procure the goods or services without further competitive bidding procedures.

(ix) If the governing board of any political subdivision chooses to award a competitively bid contract involving the procurement of public works construction to a bidder other than the apparent low bidder, the political subdivision shall declare its reason or reasons on the record and shall communicate such reason or reasons in writing to all persons who have submitted a competing bid.

(x) If any participating bidder objects to such award, such bidder shall respond in writing to the notice from the political

subdivision within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the express reason or reasons that the award decision of the governing board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the governing board shall review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason or reasons therefor. After completion of the review process, the political subdivision may proceed as it deems to be in the public interest.

(b) Category B. Competitive bidding procedures shall be open to licensed public works contractors only after meeting preliminary supplemental qualifications established by the political subdivision. The solicitation for bids in a category B procurement shall consist of two (2) stages, an initial stage determining supplemental prequalifications for licensed contractors, either prime or specialty contractors, followed by a stage during which bid prices will be accepted only from prequalified contractors.

(i) Notice of the prequalification stage of the category B competitive bidding process shall be given in the same manner that notice of competitive bidding is provided for a category A competitive bid request, providing a specific date and time by which qualifications statements must be received. Political subdivisions may establish prequalification standards premised upon demonstrated technical competence, experience constructing similar facilities, prior experience with the political subdivision, available nonfinancial resources, equipment and personnel as they relate to the subject project, and overall performance history based upon a contractor's entire body of work. Such request must include the standards for evaluating the qualifications of prospective bidders.

(ii) During the initial stage of the category B bidding process, licensed contractors desiring to be prequalified to bid on a project must submit a written response to a political subdivision's request for qualifications.

(iii) Written objections to prequalification procedures must be received by the clerk, secretary or other authorized official of the political subdivision at least three (3) business days before the date and time upon which prequalification statements are due. The administrative officer or governing board supervising the bidding process shall respond to any such objection in writing and communicate such response to the objector and all other contractors seeking to prequalify, adjusting bidding timeframes if necessary. After a review of qualification submittals, the political subdivision may select licensed contractors that meet the prequalification standards. If any licensed contractor submits a statement of qualifications but is not selected as a qualified bidder, the political subdivision shall supply a written statement of the reason or reasons why the contractor failed to meet prequalification standards.

(iv) Any licensed contractor that fails the prequalification stage can appeal any such determination to the governing board within seven (7) days after transmittal of the prequalification results to contest the determination. If the governing board sustains the decision that a contractor fails to meet

prequalification standards, it shall state its reason or reasons for the record. A governing board decision concerning prequalification may be appealed to the public works contractors license board no more than fourteen (14) days following any decision on appeal made by the governing board. The public works contractors license board shall decide any such appeal within thirty-five (35) days of the filing of a timely appeal. The public works contractors license board shall allow participation, written or oral, by the appealing contractor and the political subdivision, either by employing a hearing officer or otherwise. The public works contractors license board shall not substitute its judgment for that of the political subdivision, limiting its review to determining whether the decision of the governing board is consistent with the announced prequalification standards, whether the prequalification standards comport with the law and whether the governing board's decision is supported by the entirety of the record. The decision of the public works contractors license board shall be written and shall state the reason or reasons for the decision. Category B prequalification procedures that are appealed shall be stayed during the pendency of the prequalification appeal until the public works contractors license board completes its review, but in no instance more than forty-nine (49) days after the appellate decision of the governing board regarding prequalification. Any licensed public works contractor affected by a decision on appeal by the public works contractors license board may, within twenty-eight (28) days of the final decision, seek judicial review as provided by chapter 52, title 67, Idaho Code.

(v) Following the conclusion of the prequalification administrative procedures, the bidding stage shall proceed by the setting of a time, date and place for the public opening of bids. In circumstances involving prequalified prime contractors, a notice soliciting bids shall be transmitted to prequalified bidders at least fourteen (14) days before the date of opening the bids. In circumstances involving prequalified specialty or subordinate contractors, the notice soliciting bids shall be published in the same manner applicable to category A bids. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request and payment of a reasonable plan copy fee by any eligible bidder.

(vi) Written objections to specifications or bidding procedures must be received by the clerk, secretary or other authorized official of the political subdivision at least three (3) business days before the date and time upon which bids are scheduled to be opened.

(vii) All category B bids shall be presented or otherwise delivered under sealed cover to the clerk or other authorized agent of the political subdivision designated by the instructions to bidders with a concise statement marked on the outside generally identifying the expenditure to which the bid pertains.

(viii) If the political subdivision deems it is in the political subdivision's best interest, it may require the bidder to provide bid security in an amount equal to at least five percent

(5%) of the amount bid. If required, a bid shall not be considered unless one (1) of the forms of bidder's security is enclosed with it, and unless the bid is submitted in a form which substantially complies with the form provided by the political subdivision. The political subdivision may require that the bid security be in one (1) of the following forms:

(A) Cash;

(B) A cashier's check made payable to the political subdivision;

(C) A certified check made payable to the political subdivision; or

(D) A bidder's bond executed by a qualified surety company, made payable to the political subdivision.

(ix) Any category B bid received by a political subdivision may not be withdrawn after the date and time set in the notice for opening of bids. When sealed bids have been received, they shall be opened in public at a designated place and time, thereafter to be compiled and submitted to the governing board for award. If identical bids are received, the governing board may choose the bidder it prefers. If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the political subdivision, in the sole discretion of the political subdivision, and the proceeds shall be deposited in a designated fund out of which the expenses for procuring substitute performance are paid.

(x) The political subdivision may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the qualified bidder submitting the next lowest responsive bid. If the governing board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security, if forfeited, shall be applied by the political subdivision to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security.

(xi) In its discretion, the governing board may reject all bids presented and re-bid, or the governing board may, after finding it to be a fact, pass a resolution declaring that the project sought to be accomplished by the expenditure can be performed more economically by purchasing goods and services on the open market. If no bids are received, the governing board may make the expenditure without further competitive bidding procedures.

(xii) If the governing board of any political subdivision chooses to award a competitively bid contract involving the procurement of public works construction to a bidder other than the apparent low bidder, the political subdivision shall declare its reason or reasons on the record and shall communicate such reason or reasons in writing to all persons who have submitted a competing bid.

(xiii) If any participating bidder objects to such award, such bidder shall respond in writing to the notice from the political subdivision within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the

express reason or reasons that the award decision of the governing board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the governing board shall review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason or reasons therefor. After completion of the review process, the political subdivision may proceed as it deems to be in the public interest.

**History:**

[67-2805, added 2005, ch. 213, sec. 37, p. 669; am. 2005, ch 295, sec. 2, p. 935.]

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# Idaho Statutes

## TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

### CHAPTER 28 PURCHASING BY POLITICAL SUBDIVISIONS

67-2806. PROCURING SERVICES OR PERSONAL PROPERTY. (1) When a political subdivision contemplates an expenditure to purchase or lease personal property or to procure services, other than those services excluded pursuant to section [67-2803](#), Idaho Code, valued in excess of twenty-five thousand dollars (\$25,000) but not to exceed fifty thousand dollars (\$50,000), the procurement procedures of this subsection (1) shall apply.

(a) The solicitation for bids shall be supplied to no fewer than three (3) vendors by written means, either by electronic or physical delivery. The solicitation shall describe the personal property or services to be purchased or leased in sufficient detail to allow a vendor dealing in such goods or services to understand what the political subdivision seeks to procure.

(b) The solicitation for bids shall describe the electronic or physical delivery method or methods authorized to submit a bid, the date and time by which a bid proposal must be received by the clerk, secretary or other authorized official of the political subdivision, and shall provide a reasonable time to respond to the solicitation, provided that except in the event of an emergency, such time shall not be less than three (3) business days.

(c) Written objections to specifications or bid procedures must be received by the clerk, secretary or other authorized official of the political subdivision at least one (1) business day before the date and time upon which bids are scheduled to be received.

(d) When written bids have been received, by either physical or electronic delivery, they shall be compiled and submitted to the governing board or governing board-authorized official which shall approve the responsive bid proposing the lowest procurement price or reject all bids and publish notice for bids, as before.

(e) If the political subdivision finds that it is impractical or impossible to obtain three (3) bids for the proposed procurement, the political subdivision may acquire the property in any manner the political subdivision deems best from a qualified vendor quoting the lowest price. When fewer than three (3) bids are considered, a description of the efforts undertaken to procure at least three (3) bids shall be documented by the political subdivision and such documentation shall be maintained for at least six (6) months after any such procurement is made. If two (2) or more price quotations are the same and the lowest responsive bids, the authorized decision maker may accept the one (1) it chooses.

(2) When a political subdivision contemplates an expenditure to purchase or lease personal property or to procure services, other than those services excluded pursuant to section [67-2803](#), Idaho Code, valued in excess of fifty thousand dollars (\$50,000), the procurement procedures of this subsection (2) shall apply.

(a) The purchase or lease shall be made pursuant to an open

competitive sealed bid process with the procurement to be made from the qualified bidder submitting the lowest bid price complying with bidding procedures and meeting the specifications for the goods and/or services sought to be procured.

(b) The request for bids shall set a date, time and place for the opening of bids. Two (2) notices soliciting bids shall be published in the official newspaper of the political subdivision. The first notice shall be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice shall succinctly describe the personal property and/or service to be procured. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request by any interested bidder.

(c) Written objections to specifications or bidding procedures must be received by the clerk, secretary or other authorized official of the political subdivision at least three (3) business days before the date and time upon which bids are scheduled to be opened.

(d) If the political subdivision deems it is in the political subdivision's best interest, it may require the bidder to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid shall not be considered unless one (1) of the forms of bidder's security is enclosed with it, and unless the bid is submitted in a form which substantially complies with the form provided by the political subdivision. The political subdivision may require that the bid security be in one (1) of the following forms:

- (i) Cash;
- (ii) A cashier's check made payable to the political subdivision;
- (iii) A certified check made payable to the political subdivision; or
- (iv) A bidder's bond executed by a qualified surety company, made payable to the political subdivision.

(e) Any bid received by the political subdivision may not be withdrawn after the time set in the notice for opening of bids. When sealed bids have been received, they shall be opened in public at a designated place and time, thereafter to be compiled and submitted to the governing board.

(f) If the successful bidder fails to execute the contract, the amount of his bidder's security may be forfeited to the political subdivision at the sole discretion of the governing board and thereafter the proceeds may be deposited in a designated fund out of which the reasonable expenses for procuring substitute performance are paid.

(g) The political subdivision may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the next lowest qualified bidder. If the governing board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the political subdivision to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security.

(h) In its discretion, the governing board may reject all bids

presented and re-bid, or the governing board may, after finding it to be a fact, pass a resolution declaring that the subject goods or services can be procured more economically on the open market. If two (2) or more bids are the same and the lowest responsive bids, the governing board may accept the one (1) it chooses. In its discretion, the governing board of a political subdivision may preauthorize the purchase of equipment at a public auction.

(i) If the governing board of any political subdivision chooses to award a competitively bid contract involving the procurement of personal property or services to a bidder other than the apparent low bidder, the political subdivision shall declare its reason or reasons on the record and shall communicate such reason or reasons in writing to all who have submitted a competing bid.

(j) If any participating bidder objects to such award, such bidder shall respond in writing to the notice from the political subdivision within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the express reason or reasons that the award decision of the governing board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the governing board shall review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason or reasons therefor. After completion of the review process, the political subdivision may proceed as it deems to be in the public interest.

**History:**

[67-2806, added 2005, ch. 213, sec. 37, p. 675.]

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March 10, 2014, City Council Meeting

To: Honorable Mayor and City Council

From: Carleen Herring, Region IV Development Association

---

**Request:** Adopt a resolution authorizing the Mayor to sign/submit the application materials for an Idaho Community Development Block Grant (ICDBG) to partially finance infrastructure development for Clif Bar's new baking facility.

**Time:** Roughly 15 minutes

**Background:** The City of Twin Falls is eligible to apply for Idaho Community Development Block Grant funds to partially finance the range of infrastructure improvements that Clif Bar requires to begin construction of their new baking facility on the east side of the community. This initial application will provide assistance to build a sub-station providing power to the new plant.

**History:** During the recruitment of Clif Bar, staff from the Idaho Department of Commerce participated in the negotiations and indicated that should the City be successful in receiving a commitment from Clif Bar to locate in Twin Falls then the City would be eligible to apply for two Idaho Community Development Block Grants to support the construction of critical infrastructure. This application is the first of two requesting financial support from the State's small cities' program.

**Budget Impact:** This application for funding from the ICDBG program does require matching funds. It is anticipated the Twin Falls Urban Renewal Agency will provide all the necessary match for this project.

**Regulatory Impact:** None – although the ICDBG funds do come with federal strings attached, the City of Twin Falls has implemented the majority of the requirements during the completion of previous ICDBG funded projects in the community.

**Conclusion:** Recommendation is to adopt the resolution authorizing the Mayor to sign and submit the ICDBG application materials.

**Attachments:** Resolution; Program Overview

RESOLUTION # \_\_\_\_\_

**CITY OF TWIN FALLS  
SIGN AND SUBMIT AUTHORIZATION**

**A RESOLUTION OF THE COUNCIL, CITY OF TWIN FALLS, IDAHO, AUTHORIZING THE MAYOR TO SIGN AND SUBMIT AN APPLICATION FOR AN IDAHO COMMUNITY DEVELOPMENT BLOCK GRANT TO PARTIALLY FINANCE THE CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS.**

**WHEREAS**, the City of Twin Falls understands the economic value of supporting business development in the community; and

**WHEREAS**, the City Council has determined it is in the best interest of the community to assist Clif Bar expand its operation to Twin Falls; and

**WHEREAS**, Clif Bar has committed to constructing a new baking facility in the community, but requires access to adequate electrical power; and

**WHEREAS**, the City has engaged Idaho Power to upgrade the existing power services to support the new facility; and

**WHEREAS**, the City of Twin Falls is seeking the financial assistance of the Idaho Department of Commerce through the Idaho Community Development Block Grant program to help finance a portion of these public improvements.

**NOW THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL FOR THE CITY OF TWIN FALLS, IDAHO**, that the Mayor is hereby authorized to sign and submit appropriate application materials to the Idaho Department of Commerce for funds to assist the City with the construction of the infrastructure improvements that will support job creation and private sector investment.

Adopted this 10<sup>th</sup> day of March, 2014

\_\_\_\_\_  
Don Hall, Mayor

Attest: \_\_\_\_\_  
Leila Sanchez, Deputy City Clerk

## Economic Development Grants - Idaho Community Development Block Grant

Infrastructure to support job creation – eligible projects

- a. Projects designed to construct or expand public infrastructure, such as water, wastewater, streets, power, railroads, or other infrastructure systems that are necessary for a specific business development or expansion.
- b. Projects designed to construct or expand publicly regulated utilities such as natural gas, electrical systems or telecommunications that are necessary for a specific business development or expansion.

Economic Development - Job Creation projects combine eligible activities to stimulate private investment and expand economic opportunities, especially to low-and-moderate-income persons. Business expansion projects generally address the HUD low-and-moderate-income national objective by resulting in permanent job creation. At least 51 percent of the newly created jobs will then be held by low-and-moderate-income persons. Family income must be certified by the employee at the time of hire in a confidential income survey or be documented through an Idaho Department of Commerce-approved screening referral agency. Job creation from economic development projects must occur within two years from the completion of the public infrastructure project.

Idaho Community Development Block Grants (CDBG) are available to cities and counties and generally do not exceed \$500,000 of grant funds.

Strings attached:

- Environmental Protection
- Fair Housing
- Anti-Displacement and Relocation Assistance
- Handicapped Accessibility
- Limited English Proficiency Language Access Plan



Public Hearing: **MONDAY March 10, 2014**  
 To: Honorable Mayor Hall & City Council  
 From: Mitch Humble, Community Development

## ITEM IV-

**Request:** Request for a PUD Agreement Amendment to amend the Magic Valley Mall, LLC PUD Agreement #215 to allow a modification to the sign criteria on property located at 1485 Pole Line Road East c/o David Thibault, EHM Engineers, Inc. on behalf of Magic Valley Mall. (app. 2612)

**Time Estimate:**

The applicant's presentation may take up to fifteen (15) minutes. Staff presentation may take five (5) minutes. Time available for questions by the Commission.

**Background:**

|   |   |   |
|---|---|---|
| <b>Applicant:</b>   | <b>Status:</b> Property Owner   | <b>Size:</b> 57.77(+/-) acres   |
| Magic Valley Mall, LLC<br>A Utah Limited Liability Co.<br>2733 East Parley's Way, Suite 300<br>Salt Lake City, UT 84109<br><br>c/o Brent White, Manager of the<br>Magic Valley Mall<br>208-733-3000 ext. 25 | <b>Current Zoning:</b> C-1 PUD  | <b>Requested Zoning:</b> PUD Agreement Amendment request  |
|   | <b>Comprehensive Plan:</b><br>Commercial – Retail   | <b>Lot Count:</b> N/A   |
|   | <b>Existing Land Use:</b><br>Magic Valley Mall; a retail shopping center consisting of developed & undeveloped pad sites. | <b>Proposed Land Use:</b> proposed change to the allowed signage within the Magic Valley Mall PUD.                    |
| <b>Representative:</b>  | <b>Zoning Designations &amp; Surrounding Land Use(s)</b>  |   |
| EHM Engineers, Inc.<br>c/o David Thibault<br>621 N. College Rd, Suite 100<br>Twin Falls, ID 83301<br>208-734-4888<br><a href="mailto:dthibault@ehminc.com">dthibault@ehminc.com</a>                         | <b>North:</b> C-1 PUD; Bridgeview Blvd, Canyon Park East PUD development  | <b>East:</b> C-1 PUD; Bridgeview Blvd, Bridgeview Estates   |
|   | <b>South:</b> C-1 PUD; Pole Line Rd E, Retail uses; Auto dealerships/ Home Depot  | <b>West:</b> C-1 PUD; Blue Lakes Blvd N, Canyon Park West Amended PUD -Concept 91 Subdivision development; CostCo/C-3 |
|   | <b>Applicable Regulations:</b> 10-1-4, 10-1-5, 10-4-8, 10-6-1.1 thru 1.4, 10-14-1 thru 10-14-6 and the PUD Agreement(s)   |   |

**Approval Process:**

The first step in the approval process for a PUD amendment is a preliminary presentation before the Planning and Zoning Commission; this took place on Jan 28<sup>th</sup> 2014. The Second step is a recommendation from the Planning and Zoning Commission (this public hearing) that will be forwarded to the City Council. The City Council will then render their final decision on the amendment to the PUD Agreement.

**Budget Impact:**

Approval of this request will not have a financial impact on the City budget.

**Regulatory Impact:**

After a public hearing, a recommendation from the Planning and Zoning Commission for the requested change will allow the request to proceed to the City Council for a decision.

## History:

In September 1981 the area was rezoned from R-4 PUD to C-1 PUD by the City Council. In 1983, the C-1 PUD was amended and an additional PUD Agreement was required. In June of 1986 a Special Use Permit was approved by the Commission to allow a drive-through window at a bank at one of the pad sites at 1864 Blue Lakes Boulevard North. The Magic Valley Mall opened October 1986.

In 1988, the Magic Valley Mall requested a Zoning Title Amendment to the sign code to change the requirements for message center signs. The request was combined with multiple sign code changes that were approved by the City Council, including allowing message center signs up to 75 square feet in size. An SUP for a message center sign was approved by the Commission August 30, 1988. Another message center sign was requested in 1994. The Commission denied the request but an appeal was granted by the City Council on November 11, 1994. SUP #0394 was issued for the sign.

In April of 1994, a PUD Agreement amendment was approved to develop the southwest portion of the property, add sq. footage to the Sears Roebuck and Company store site, and other alterations. Another PUD Amendment was requested on May 15, 2004, to develop additional pad parcels. The last PUD Amendment was April 11, 2006, where the City Council approved changes to the signage section of the PUD Agreement.

Pad site development has required Special Use Permits on occasion for uses such as beer and wine sales in restaurants and drive-through windows.

A preliminary presentation was given to the Planning and Zoning Commission on March 13, 2007, on proposed PUD modifications.

On March 27, 2007 the Planning and Zoning Commission recommended approval of the PUD modification to allow two (2) additional pad sites and the expansion of two existing sites. On April 23, 2007 the Council approved the PUD Amendment request. The amended PUD Agreement was recorded.

A Preliminary Presentation for this request to allow a PUD Agreement Amendment was held on January 28, 2014.

## Analysis:

This is a request for the Commission to consider an amendment to the Magic Valley Mall PUD Agreement to allow a modification to the sign criteria on property located at 1485 Pole Line Road East. The modification would allow future signage at the Magic Valley Mall to follow current and revised City Code 10-9; Sign Regulation standards.

The proposed change will affect sign design and layout of proposed signs on the subject property. The proposed change is as follows:

1. **Signs: All signs hereafter constructed or installed on the subject property shall meet the applicable provisions of the Twin Falls City Code. No other restriction shall be placed on signs permitted under this agreement.**
  - a. **Exception: All flag poles and pennant type signs previously permitted under the PUD Amendment dated December 18, 2007 will be allowed.**

The applicant is trying to eliminate confusion in the sign criteria and in the many addendums to the Magic Valley Mall, LLC PUD Agreements.

City Code requires that the applicants make a preliminary presentation to the Commission and to the public when an amendment to a PUD Agreement is desired. This presentation, which took place on January 28, 2014, allows the Commission and the public to become familiar with the proposed amendment(s) to the project prior to the actual public hearing. At the presentation there were questions concerning who could have signs along the exterior of the mall and what type of sign. The PUD amendment will allow signs that comply with the current Twin Falls City Sign Code. Each new sign will have to go through the permitting process. Staff will evaluate the permit applications for compliance with City Code 10-9 before permitting any new signs.

The proposed development and amendment is still in compliance with the Comprehensive Plan which designates this area as appropriate for Commercial/Retail development.

**On February 11, 2014 the Commission held a public hearing on this request. There was no public comment. Upon conclusion of the public hearing the Commission unanimously recommended approval of the amendment as presented subject to the following conditions:**

1. Subject to Master Development Plan amendments as required by Building, Fire, Engineering and Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to recordation of Magic Valley Mall, LLC PUD Agreement #215; 2014 Amendment, as approved by the City Council, prior to development of this site.

**Staff concurs with the Commission recommendation.**

**Attachments:**

1. Narrative
2. Zoning Vicinity/Aerial Map
3. Proposed Addendum to C-1 PUD Agreement
4. Master Development Plan
5. Magic Valley Mall PUD Agreement #242 - Addendum 01-23-07
6. Site Photos
7. Portion of the February 11, 2014 P&Z minutes

Supplemental Information For MV MALL PUD Amendment Application

ITEM 3a)

This request will allow the MV Mall to modify the existing PUD governing criteria for signs and align the PUD restrictions with currently adopted guidelines as written in City Code. It is the desire of the MV Mall to comply with the City of Twin Falls currently adopted sign ordinance.

ITEM 3c)

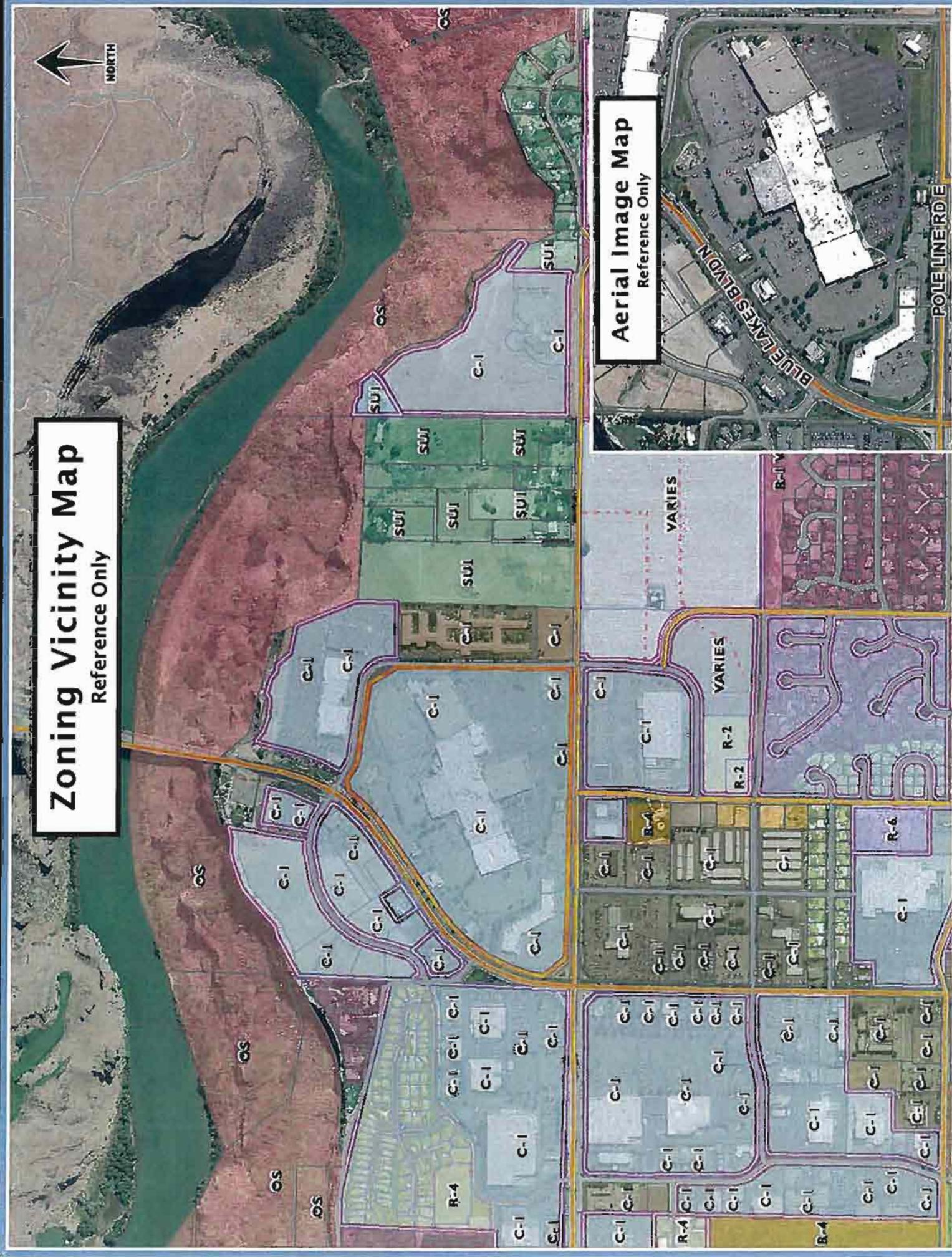
The proposed change will affect sign design and layout of proposed signs on the subject property. Previously the PUD specified many options which led to confusion in some instances. It is the desire of the MC Mall to engage local sign companies to complete work associated with sign design, layout, location, and construction. At the recommendation of one such company the MV Mall has determined to amend the current PUD to align the sign restrictions with currently adopted City Code.

ITEM 3d)

The proposed change will effectively mandate that any new sign construction will comply with the provisions of the Twin Falls sign ordinance as adopted by City Code. As the MV Mall continues to maintain and grow their operations and amenities within the Magic Valley Area, the PUD has evolved to address varying restrictions and conditions. This proposed amendment is one such evolution in the continued maintenance of the governing PUD. Little affect is to surrounding properties is anticipated as the proposal will align current restrictions with City Code. The City Code is likely to govern the surrounding properties.

# Zoning Vicinity Map

Reference Only



# Aerial Image Map

Reference Only



ADDENDUM TO C-1 PLANNED UNIT DEVELOPMENT AGREEMENT  
MAGIC VALLEY MALL, LLC

The Addendum Agreement is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the City of Twin Falls, Idaho, a Municipal Corporation (hereinafter called "City") and Magic Valley Mall L.L.C., a Utah Limited Liability Company whose address is 2733 East Parley's Way, Suite 300, Salt Lake City, Utah 84109.

RECITALS:

**DRAFT**

WHEREAS, the City and Price Development Company entered into a C-1 Planned Unit Development Agreement for the development of Magic Valley Mall dated February 6, 1984;

WHEREAS, on July 23, 1985, Price Development Company and the City executed an Addendum to C-1 Planned Unit Development Agreement;

WHEREAS, on April 17, 1995, Fund A. Magic Valley, Inc., a successor to Price Development Company and predecessor in interest to Magic Valley Partners, L.P., entered into an Addendum to C-1 Planned Unit Development Agreement;

WHEREAS, on May 21, 2004, Magic Valley Partners, L.P., a successor to Fund A, Magic Valley, Inc. and Price Development Company entered into an addendum to C-1 Planned Unit Development Agreement;

WHEREAS, on November 4, 2004, Magic Valley Mall, L.L.C., a Utah Limited Liability Company was a successor in interest to Magic Valley Partners, L.P. by special warranty deed inst. No. 2004-023931;

WHEREAS, on April 11, 2006, Magic Valley Mall, L.L.C., a Utah Limited Liability Company, a successor to Magic Valley Partners, L.P., a successor to Fund A, Magic Valley, Inc. and Price Development Company entered into an addendum to C-1 Planned Unit Development agreement;

WHEREAS, on January 15, 2008, Magic Valley Mall, L.L.C., a Utah Limited Liability Company, a successor to Magic Valley Partners, L.P., a successor to Fund A, Magic Valley, Inc. and Price Development Company entered into an addendum to C-1 Planned Unit Development agreement;

WHEREAS, the parties hereto now desire to amend the above referenced C-1 Planned Unit Development agreement to amend, as a part of this amendment, certain criteria governing signage;

NOW THEREFORE, the parties hereto, agree as follows:

1. **Signs**: All signs hereafter constructed or installed on the subject property shall meet the applicable provisions of the Twin Falls City Code. No other restriction shall be placed on signs permitted under this agreement.

a. **Exception**: All flag poles and pennant type signs previously permitted under the PUD Amendment dated December 18, 2007 will be allowed.

IN WITNESS WHEREOF, this Addendum Agreement has been executed on the day and year first above written.

DRAFT

\_\_\_\_\_  
City of Twin Falls, a Municipal Corporation  
By: Mayor

Magic Valley Mall, L.L.C.,  
By: TF MALL MANAGER L.L.C. a limited liability corporation, Its Manager

By: Woodbury Corporation, a Utah Corporation, Its Co-Manager

\_\_\_\_\_  
By: W. Richards Woodbury, Its President

\_\_\_\_\_  
By: O Randall Woodbury, Its Vice President

By: THORTON DEVELOPMENT AND INVESTMENT, L.L.C., a Utah limited liability company, Its Co-Manager

\_\_\_\_\_  
By: Scott W. Thornton, Its Manager

STATE OF IDAHO

COUNTY OF TWIN FALLS

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, before me, a Notary Public in and for said County and State, personally appeared Mr. Greg Lanting, Mayor of Twin Falls, known or identified to me to be the individual whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

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

\_\_\_\_\_  
NOTARY PUBLIC FOR IDAHO

STATE OF UTAH

COUNTY OF SALT LAKE

On this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, before me personally appeared W. Richards Woodbury and O. Randall Woodbury, to me personally known who, being by me duly sworn, did each for himself say that they are President and Vice President for that certain corporation known as Woodbury Corporation, a Co-Manager of TF MALL MANAGER, L.L.C., a Utah limited liability company, Manager of MAGIC VALLEY MALL LLC, and that the within instrument was executed by them, for and on behalf of said limited liability company.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: \_\_\_\_\_

STATE OF UTAH

COUNTY OF SALT LAKE

On this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, before me personally appeared Scott Thornton, to me personally known, who being by me duly sworn, did for himself say that he is the Manager for that certain company known as THORTON DEVELOPMENT AND INVESTMENT, LLC, a Utah limited liability company, Co-Manager of MAGIC VALLEY MALL LLC, and that the within instrument was executed by him, for and on behalf of said limited liability company.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: \_\_\_\_\_

**DRAFT**



RECORDED FOR:

TWIN FALLS, CITY OF

3:46:21 pm 01-23-2007

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2007-001749

NO. PAGES: 9 FEE: \$

KRISTINA GLASCOCK  
COUNTY CLERK  
DEPUTY: BRUNTER

ADDENDUM TO C-1 PLANNED UNIT DEVELOPMENT AGREEMENT  
MAGIC VALLEY MALL, LLC

This Addendum Agreement is made and entered into as of the 18<sup>th</sup> day of December, 2006 by and between the City of Twin Falls, Idaho, a Municipal Corporation (hereinafter called "City") and Magic Valley Mall L.L.C., a Utah Limited Liability Company whose address is 2733 East Parley's Way, Suite 300, Salt Lake City, Utah 84109.

RECITALS:

WHEREAS, the City and Price Development Company entered into a C-1 Planned Unit Development Agreement for the development of Magic Valley Mall dated February 6, 1984;

WHEREAS, on July 23, 1985, Price Development Company and the City executed an Addendum to C-1 Planned Unit Development Agreement;

WHEREAS, on April 17, 1995, Fund A, Magic Valley, Inc., a successor to Price Development Company and predecessor in interest to Magic Valley Partners, L.P., entered into an Addendum to C-1 Planned Unit Development Agreement;

WHEREAS, on May 21, 2004, Magic Valley Partners, L.P., a successor to Fund A, Magic Valley, Inc. and Price Development Company entered into an addendum to C-1 Planned Unit Development Agreement;

WHEREAS, on November 4, 2004, Magic Valley Mall, L.L.C., a Utah Limited Liability Company was a successor in interest to Magic Valley Partners, L.P. by special warranty deed inst. No. 2004-023931;

WHEREAS, the C-1 Planned Unit Development Agreement, as amended, in section 10 provides for the restriction of all free-standing signs hereafter constructed or installed on or within the Magic Valley Mall;

WHEREAS, Magic Valley Mall, L.L.C., has requested a PUD agreement modification to allow a modification to free-standing sign restrictions at the Magic Valley Mall.

WHEREAS, the City, at a meeting of it's City Council held on April 24, 2006 considered and approved the proposed PUD agreement modifications to allow a modification to free-standing sign restrictions and consented to their inclusion in the Planned Unit Development Agreement, subject to certain terms and conditions hereinafter specified; and

WHEREAS, the parties hereto now desire to amend the above referenced C-1 Planned Unit Development Agreement to allow a modification, to free-standing sign restrictions;

WHEREAS, the parties desire to establish, as a part of this amendment, certain criteria governing the installation and maintenance of signs within the Magic Valley Mall;

NOW, THEREFORE, the parties hereto, agree to modify the sign limitations within PUD Agreement #215 as follows:

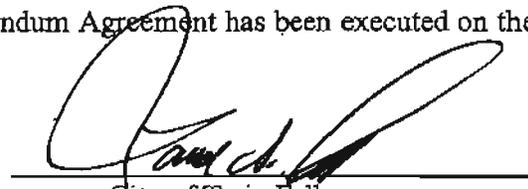
1) To allow the maximum height of the monument sign proposed on Bridgeview Boulevard and Blue Lakes Boulevard North to be 9' and could include up to two flag poles w/flags at 25' and 1 flag pole with flag at 35', as presented, to be placed 7' to 10' from irrigation pipe, placement to be determined by City Engineer.

2) To allow the maximum height of the pennant signs to be 17'-0", each pennant may be a maximum 32.6 sq ft; and

3) To allow a maximum of 30 pennant signs – locations to be placed specifically as shown on the Master Sign Plan.

4) Such signs and modifications shall be in full compliance with all applicable building engineering, and zoning regulations.

IN WITNESS WHEREOF, this Addendum Agreement has been executed on the day and year first above written.



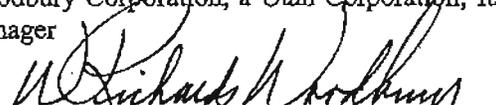
City of Twin Falls, a  
Municipal Corporation

By: It's Mayor

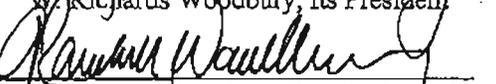
MAGIC VALLEY MALL, L.L.C.,

By: TF MALL MANAGER L.L.C, a Utah limited liability corporation, Its Manager

By: Woodbury Corporation, a Utah Corporation, Its Co-Manager

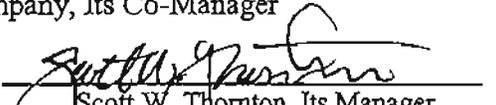


By: W. Richards Woodbury  
W. Richards Woodbury, Its President



By: O. Randall Woodbury  
O. Randall Woodbury, Its Vice President

By: THORNTON DEVELOPMENT AND INVESTMENT, L.L.C., a Utah limited liability company, Its Co-Manager



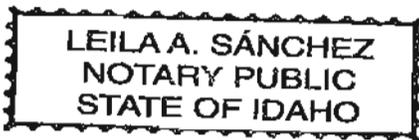
By: Scott W. Thornton  
Scott W. Thornton, Its Manager

STATE OF IDAHO

COUNTY OF TWIN FALLS

On this 19<sup>th</sup> day of January, 2007 before me, a Notary Public in and for said County and State, personally appeared Lance W. Clow, Mayor of Twin Falls, known or identified to me to be the individual whose name is subscribed to the within instrument, and acknowledged to me that he excused same.

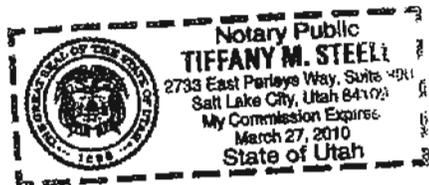
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Leila Sanchez  
NOTARY PUBLIC FOR IDAHO  
Residing at Twin Falls Idaho  
My commission expires: 5/15/2012

STATE OF UTAH )  
: ss.  
COUNTY OF SALT LAKE )

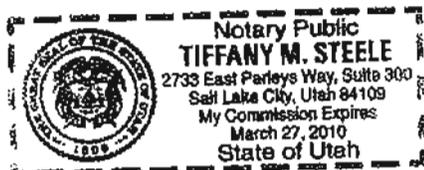
On this 4<sup>th</sup> day of January, 2007, before me personally appeared W. RICHARDS WOODBURY and O. RANDALL WOODBURY, to me personally known who, being by me duly sworn, did each for himself say that they are President and Vice President for that certain corporation known as WOODBURY CORPORATION, a Co-Manager of TF MALL MANAGER, LLC, a Utah limited liability company, Manager of MAGIC VALLEY MALL LLC, and that the within instrument was executed by them, for and on behalf of said limited liability company.



Tiffany M. Steele  
Notary Public  
My commission expires: 3/27/10

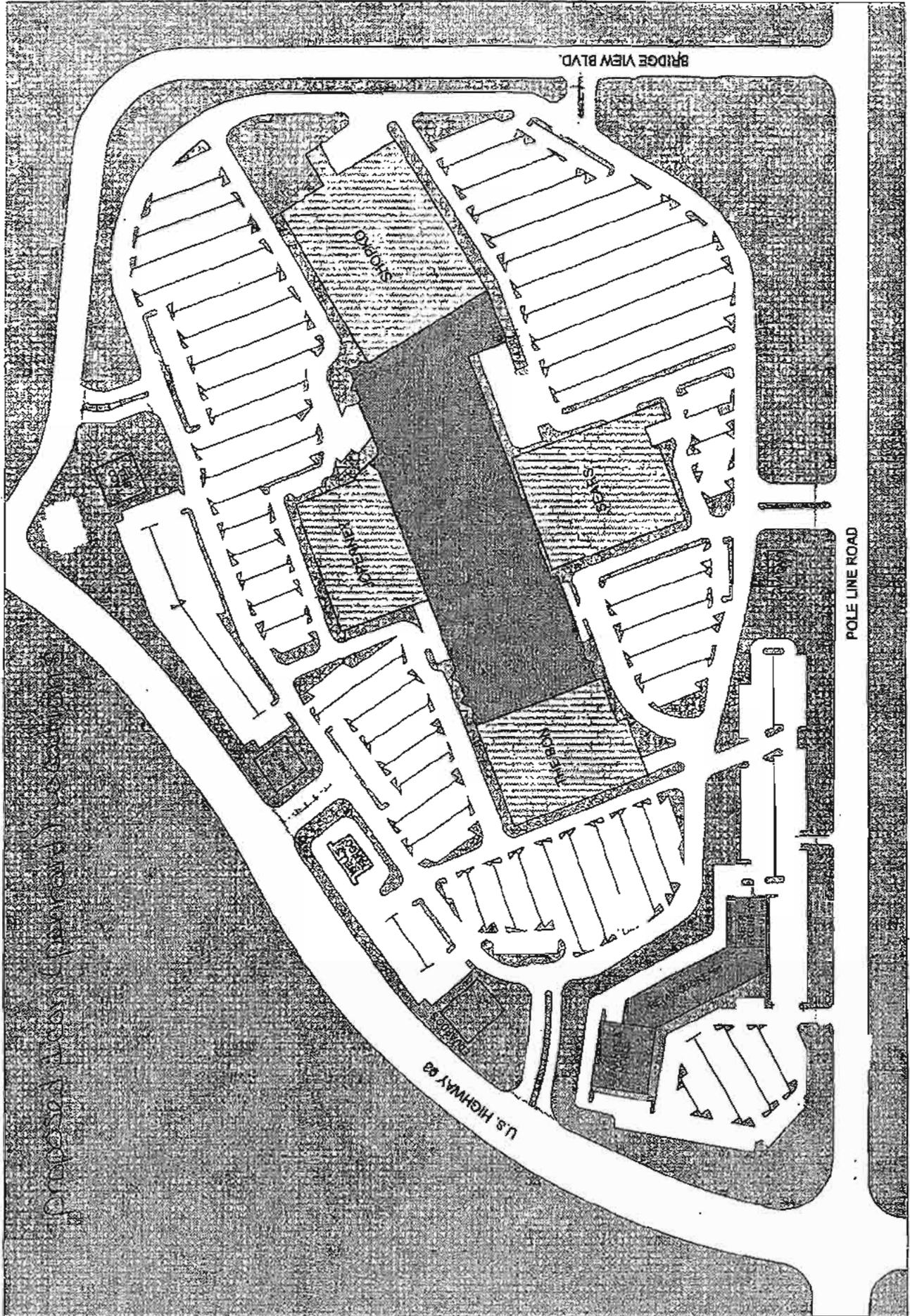
STATE OF UTAH )  
: ss.  
COUNTY OF SALT LAKE )

On this 5<sup>th</sup> day of January, 2007, before me personally appeared SCOTT W. THORNTON, to me personally known who, being by me duly sworn, did for himself say that he is the Manager for that certain company known as THORNTON DEVELOPMENT AND INVESTMENT, LLC, a Utah limited liability company, a Co-Manager of TF MALL MANAGER, LLC, a Utah limited liability company, Manager of MAGIC VALLEY MALL LLC, and that the within instrument was executed by him, for and on behalf of said limited liability company.



Tiffany M. Steele  
Notary Public  
My commission expires: 3/27/10





Proposed Access (Proposed)

DRIVE

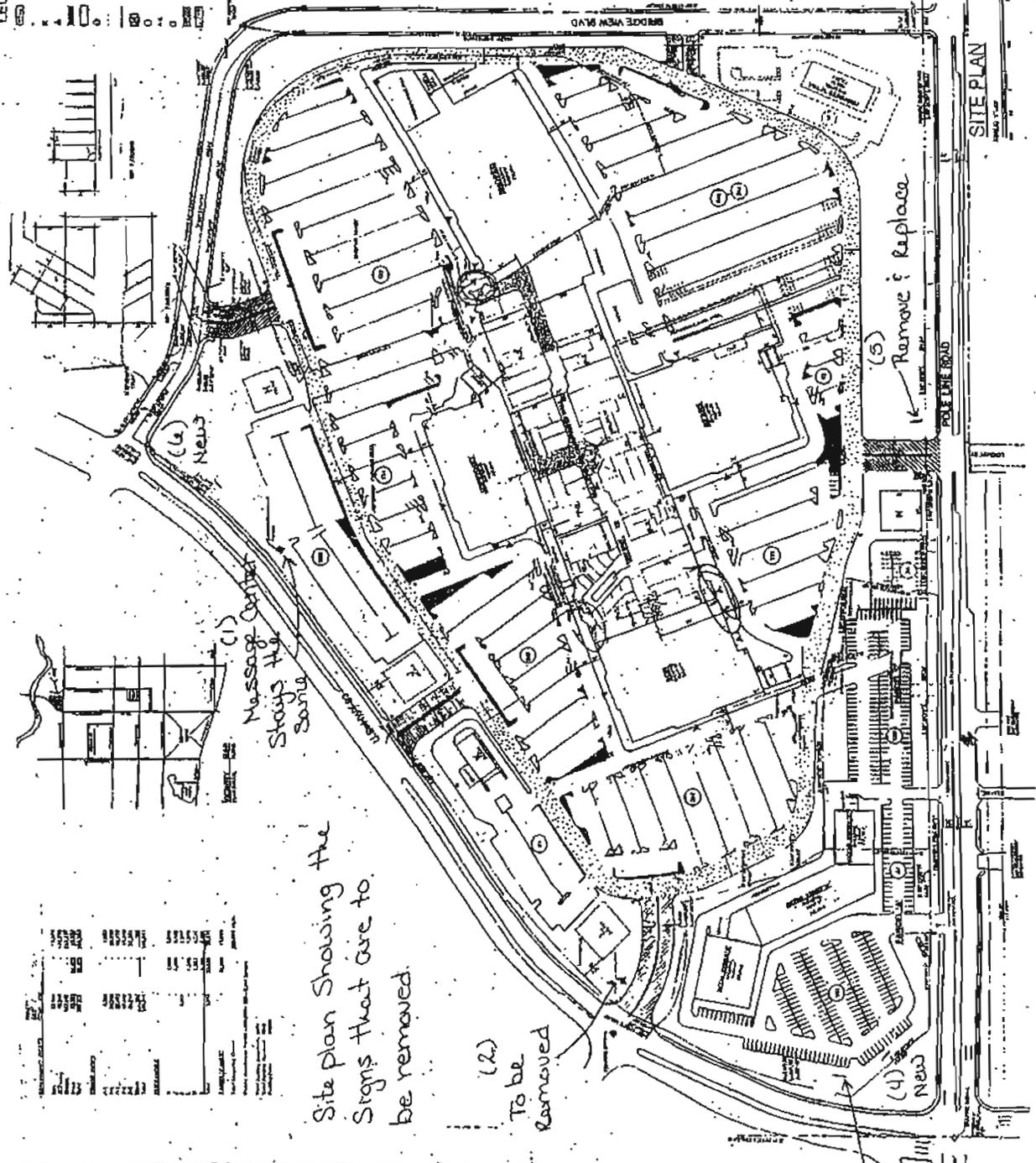
BRIDGE VIEW BLVD.

POLE LINE ROAD

U.S. HIGHWAY 82



SITE PLAN



Site plan showing the signs that are to be removed.

(2) To be removed

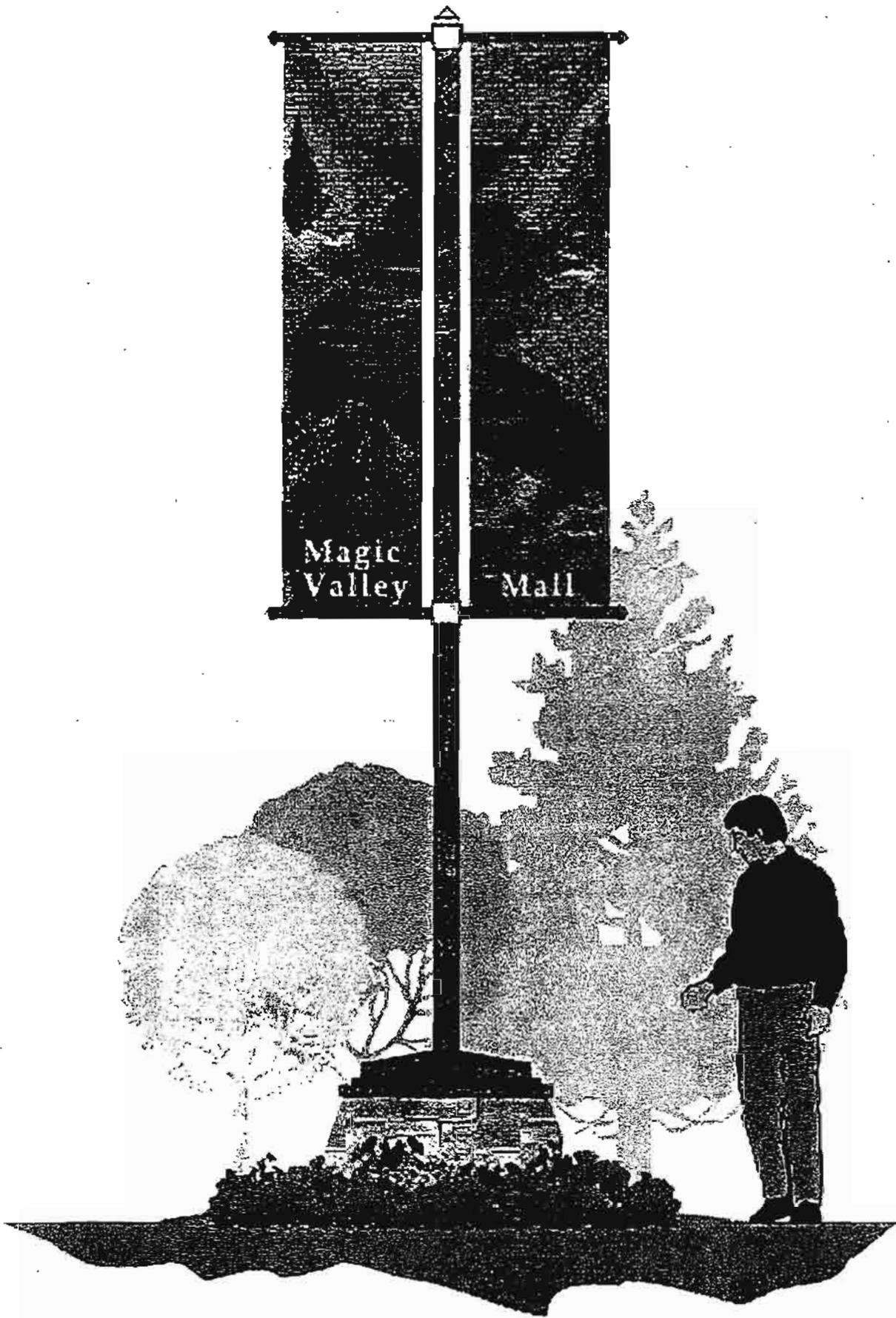
(3) To be removed

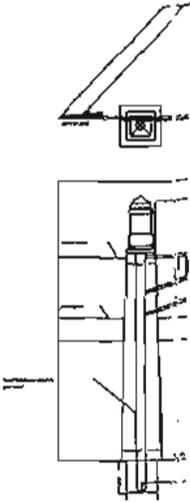
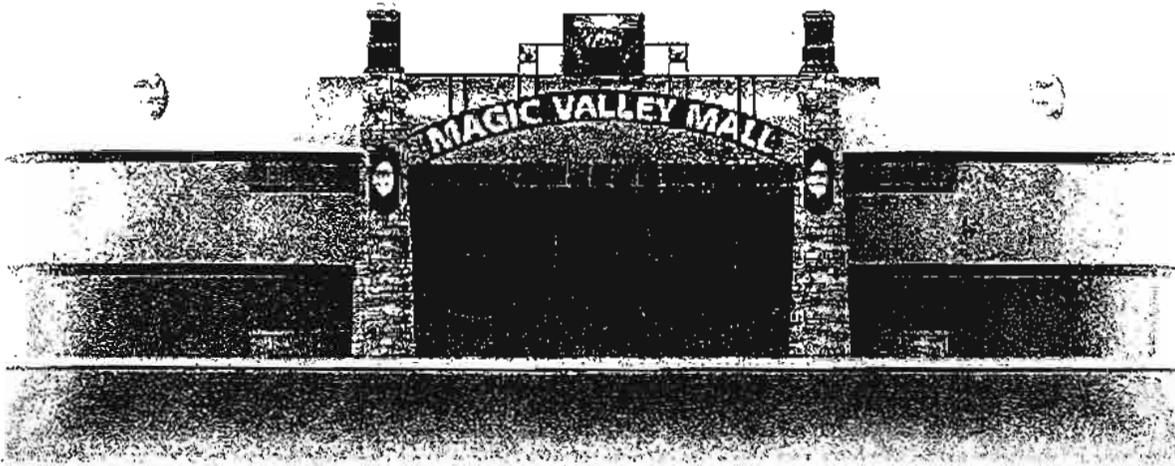
(5) Remove & Replace

(1) Message Center Stays the same

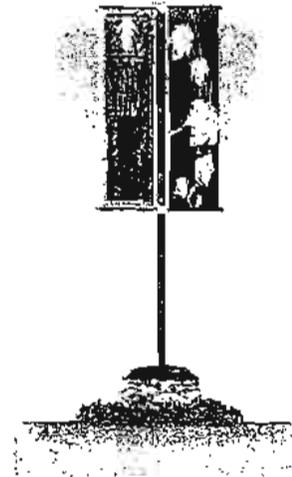
(4) New

| NO. | DESCRIPTION | DATE     | BY        |
|-----|-------------|----------|-----------|
| 1   | PREPARED    | 11/15/88 | J. W. ... |
| 2   | REVISION    | 11/15/88 | J. W. ... |
| 3   | REVISION    | 11/15/88 | J. W. ... |
| 4   | REVISION    | 11/15/88 | J. W. ... |
| 5   | REVISION    | 11/15/88 | J. W. ... |
| 6   | REVISION    | 11/15/88 | J. W. ... |
| 7   | REVISION    | 11/15/88 | J. W. ... |
| 8   | REVISION    | 11/15/88 | J. W. ... |
| 9   | REVISION    | 11/15/88 | J. W. ... |
| 10  | REVISION    | 11/15/88 | J. W. ... |
| 11  | REVISION    | 11/15/88 | J. W. ... |
| 12  | REVISION    | 11/15/88 | J. W. ... |
| 13  | REVISION    | 11/15/88 | J. W. ... |
| 14  | REVISION    | 11/15/88 | J. W. ... |
| 15  | REVISION    | 11/15/88 | J. W. ... |
| 16  | REVISION    | 11/15/88 | J. W. ... |
| 17  | REVISION    | 11/15/88 | J. W. ... |
| 18  | REVISION    | 11/15/88 | J. W. ... |
| 19  | REVISION    | 11/15/88 | J. W. ... |
| 20  | REVISION    | 11/15/88 | J. W. ... |





SECONDARY ENTRY MONUMENT



FESTIVAL ICON



Northeast quarter of mall



Northwest quarter of mall



Southwest quarter of mall



Main South Entrance to the Mall

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February 11, 2014**

**APPROVED, AS PRESENTED, WITH STAFF RECOMMENDATIONS**

1. Subject to final technical review and amendments as required by Building, Engineering, Fire, and Zoning officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to Council approval of an Ordinance for the rezoning of the property from R-2 to R-4 PRO PUD.
3. Subject to Council approval of an Ordinance for the vacation of the dedicated public rights-of-way and easements consisting of 2.7 (+/-) acres located within a portion of the Fieldstone Subdivision located south of the 900-1100 blocks of Cheney Drive West, undeveloped and east of the 1350-1450 blocks of Fields Stream Way.
4. Subject to Council approval and recordation of the Fieldstone Professional P.U.D. R-4 Professional Planned Unit Development Agreement.
5. Subject to no building permits being issued for Lots 1 through 5, Block 1, Fieldstone Professional Subdivision, until Cheney Drive West, extended, has been constructed.
6. Subject to road right-of-way being dedicated to the City of Twin Falls from the Twin Falls Reformed Church, Inc. for their portion of Cheney Drive West, extended.
7. Subject to Twin Falls Canal Company approval of the relocation of Lateral #43 and the dedication of necessary easements.

**IV. PUBLIC HEARINGS:**

1. **Request for the Commission's recommendation on a request for a PUD Agreement Amendment to amend the Magic Valley Mall, LLC PUD Agreement #215 to allow a modification to the sign criteria on property located at 1485 Pole Line Road East c/o David Thibault, EHM Engineers, Inc. on behalf of Magic Valley Mall. (app. 2612)**

**Applicant Presentation:**

Dave Thibault, EHM Engineers, Inc., representing the applicant stated this PUD Agreement was created in the mid 80's and has had several amendments subsequently as the Mall has grown. The request is that the PUD be amended to include language that would make the mall subject to the updated City Sign Code ordinance. The PUD would read that all signs constructed or installed on the subject property shall meet the applicable provisions of the Twin Falls City Code with no other restriction being placed on signs permitted under this agreement. They want to play by the same rules and the Mall has discovered that as they have tried to erect and construct signs for their property that trying to ensure compliance with the PUD Agreement has been laborious for their contractors to sift through their PUD requirements. The one exception to this change would be the pennant signs; the Mall has recently remodeled some of the entrances and added pennant signs previously called out in the PUD Agreement, they would ask that those remain in the PUD Agreement and permitted as allowed through the PUD Agreement. These signs don't necessarily advertise for specific stores or products they are more decorative and gives the customer a sense of place and location. The mall is a destination and these signs assist the customers.

**Staff Analysis:**

Planner I Spendlove displayed the exhibits on the over heads and reviewed the staff analysis of the request. He stated this request is for the Commission to consider an amendment to the Magic Valley Mall PUD Agreement to allow a modification to the sign criteria on property located at 1485 Pole Line Road East. The modification would allow future signage at the Magic Valley Mall to follow current and revised City Code 10-9; Sign Regulation standards. At the preliminary presentation there was a question from the Commissioners about the change this impact will have on sign for the property. The staff report tried to address the question but essentially there are too many variables to give a specific

**Planning & Zoning Commission Minutes  
February 11, 2014**

yes or no answer. The will have to comply with the current city sign code and without a plan with dimensions or locations there is no way of knowing the answer.

Planner I Spendlove stated upon conclusion should the Commission recommend approval of the request, as presented, staff recommends the following conditions:

1. Subject to Master Development Plan amendments as required by Building, Fire, Engineering and Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to recordation of Magic Valley Mall, LLC PUD Agreement #215; 2014 Amendment, as approved by the City Council, prior to development of this site.

**PZ Questions/Comments:**

- Commissioner Tatum asked if this is approved will this set precedence for other PUD Agreements to change their sign criteria and would that open things up for detracting from the development.
- Planner I Spendlove stated an applicant can always come in and request a PUD Amendment as fro detracting is they wanted to come through and change the construction design if it is removed they would have to comply with city code if there are deficiencies in the city code that might be a place to asked whether or not the amendment is adequate.
- Commissioner Sharp clarified that this will bring their requirements into alignment with the City Sign Code.
- Commissioner Woods asked if a sign could be built along the Bridgeview corridor with bright lights next to sleeping quarters.
- Planner I Spendlove stated that if he is referring to message center signs there are provisions for how bright those can be specifically, it does not preclude any certain areas where they can or can't be except for in commercially zone properties. There are size requirements and conditions that have to be met.
- Commissioner Woods states so message center signs would be allowed.
- Planner I Spendlove stated if he saw a plan he could be more specific but Bridgeview could also be able to have the same type of sign pointed towards the mall property, it is a possibility both properties are commercially zoned.
- Commissioner Woods asked if there are lighting considerations when the sign is next to sleeping quarters.
- Commissioner Frank asked if the current PUD Agreement prohibited message center signs.
- Planner I Spendlove stated he is not sure but he does know that the City Sign Code addresses message center signs and has provisions to address the brightness of the sign, frequency of messages; there are conditions that have to be met.
- Commissioner Woods stated we are here to protect the adjacent properties and while Bridgeview may be commercial it is still somewhat residential and people may be trying to sleep.
- Planner I Spendlove explained if the sign code is deficient in addressing this situation maybe that needs to be discussed.
- Zoning & Development Manager Carraway stated the City has not heard any concerns from the adjacent property owners. Bridgeview was notified through this process if they had concerns she believes they would have been here.

**Public Hearing: Open**

**Public Hearing: Closed**

**Deliberations Followed:**

- Commissioner Munoz stated that he reviewed the sign code and what is allowed currently. The sign code makes enforcement easier and rather than studying a massive PUD to make sure it meets the PUD Agreement criteria. The current sign code is much more restrictive than what is in the PUD Agreement. It won't fix signs that are not in currently in compliance but it will be much easier to enforce in the future.

**Motion:**

Commissioner Tatum made a motion to recommend approval of the request, as presented, with staff recommendations. Commissioner Woods seconded the motion. All members present voted in favor of the motion.

**RECOMMENDED FOR APPROVAL, AS PRESENTED, WITH STAFF RECOMMENDATIONS**

1. Subject to Master Development Plan amendments as required by Building, Fire, Engineering and Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to recordation of Magic Valley Mall, LLC PUD Agreement #215; 2014 Amendment, as approved by the City Council, prior to development of this site.

**SCHEDULE FOR PUBLIC HEARING WITH CITY COUNCIL MARCH 10, 2014**

.....



Public Hearing: **MONDAY MARCH 10, 2014**

To: Honorable Mayor Hall & City Council

From: Jonathan Spendlove, Planning and Zoning

## ITEM IV-

**Request:** Request for a PUD Agreement Amendment to amend the WS&V PUD Agreement #263 to allow a mixed use development; consisting of professional and residential uses, on the remaining four (4) undeveloped lots within the WS&V First Amended Subdivision-A PUD, consisting of lots 2-5 Block 1 and totaling 16 (+/-) acres, located west of the 1000 block of Field Stream Way and southwest of Cheney Drive West, extended c/o John O Fitzgerald, II on behalf of WS&V, LLC (app. 2614)

**Time Estimate:**

The applicant's presentation may take up to fifteen (15) minutes. Staff presentation will be approximately ten (10) minutes.

**Background:**

|   |  |   |
|---|--|---|
| <b>Applicant:</b>   | <b>Status:</b> Owner/Developer   | <b>Size:</b> 16 (+/-) Acres   |
| W S & V, LLC c/o<br>Douglas Vollmer<br>P.O. Box 31<br>Twin Falls, ID 83303<br>208-420-5650<br><a href="mailto:doug@areaidaho.com">doug@areaidaho.com</a>                                | <b>Current Zoning:</b> R-6 PRO PUD   | <b>Requested Zoning:</b> Amendment to WS&V PUD Agreement #263 and Master Development Plan |
|   | <b>Comprehensive Plan:</b> Urban Village/<br>Urban Infill  | <b>Lot Count:</b> 4 Lots  |
|   | <b>Existing Land Use:</b> Undeveloped  | <b>Proposed Land Use:</b> mixed use;<br>professional and residential                      |
| <b>Representative:</b>  | <b>Zoning Designations &amp; Surrounding Land Use(s)</b>   |   |
| John O. Fitzgerald, II<br><i>Worst, Fitzgerald, and Stover, P.L.L.C.</i><br>P.O. Box 1428<br>Twin Falls, ID 83303<br><a href="mailto:jof@magicvalleylaw.com">jof@magicvalleylaw.com</a> | <b>North:</b> C-1 PUD, agricultural  | <b>East:</b> R-2; Field Stream Way;<br>Fieldstone Subdivision- residential                |
|   | <b>South:</b> R-2; Xavier Charter school and<br>LDS Church Building  | <b>West:</b> <b>R-1 VAR Aol</b> ; Creekside Way<br>(Extended) agricultural                |
|   | <b>Applicable Regulations:</b> 10-1-4, 10-1-5, 10-6-1.1 thru 1.4, 10-14-1 thru 7, and the<br>WS&V PUD Agreement #263 and Master Development Plan |   |

**Approval Process:**

The first step in the approval process for a PUD amendment is a preliminary presentation before the Planning and Zoning Commission; this took place on Jan 28<sup>th</sup> 2014. The Second step is a recommendation from the Planning and Zoning Commission (this public hearing) that will be forwarded to the City Council. The City Council will then render their final decision on the amendment to the PUD Agreement.

**Budget Impact:**

Approval of this request will impact the City budget as developed property may be assessed at a higher value than undeveloped property.

**Regulatory Impact:**

After a public hearing, a recommendation from the Planning and Zoning Commission for the requested change will allow the request to proceed to the City Council for a decision.

**History:**

On November 6, 2006 the City Council approved annexation of 36.5 (+/-) acres, which includes this property that is being proposed for a zoning amendment this evening. The site was annexed with the existing R-2 zoning designation. Ordinance #2884 was adopted on November 13, 2006, and later recorded.

On July 8, 2008 the Church of Jesus Christ of Latter Day Saints was granted a Special Use Permit to construct a religious facility on a 5 (+/-) acre parcel located at the southeast corner of this property. On April 25, 2012 the Planning & Zoning Commission reactivated Special Use Permit #1102. As of this date the church has not been constructed.

The WS&V Conveyance Plat, consisting of 30 (+/-) acres and 2 lots, was approved & later recorded on March 12, 2009. The Xavier Charter School was granted a Special Use Permit on December 16, 2008 to develop a public charter school on the southwest corner of this property. The Xavier Subdivision, consisting of 1 - 8.5(+/-) acre lot, was approved by the City Council and recorded on August 19, 2009. The school has been in operation since 2010.

The Cottages, a residential R-4 PUD, was approved by the City Council on Feb 9, 2009. Ordinance #2964 was adopted on March 23, 2009 and later recorded. The project consisted of 6 (+/-) acres located north of the LDS church site and on the west side of Field Stream Way. The project was not developed and was included with a zoning request to rezone 20 acres, including the cottages, in 2010 under an R-6 PRO PUD designation.

A Preliminary PUD presentation for a Zoning District and Zoning Map Amendment from R-2 & R-4 PUD to R-6 PRO PUD was given to the Planning and Zoning Commission on Tuesday, August 10, 2010 followed by a public hearing on August 24, 2010. The City Council approved the request on Sept 20, 2010. Ord #2992 was later recorded. The PUD Agreement was adopted by the City Council on March 12, 2012/recorded on April 18, 2012.

On February 6, 2012 The Council approved the final plat of the WS&V Subdivision – A PUD, subject to seven conditions.

A Preliminary Presentation for a request to allow a PUD Agreement Amendment, for a 60-unit residential apartment complex on Lot 1, +/- 5 acres within the subdivision, was held on September 11, 2012. This was followed by a public hearing on September 25, 2012 for PUD Agreement Amendment. The City Council approved the request for the PUD Amendment on October 22, 2013.

On November 2, 2012 the WS&V Subdivision – A PUD plat was recorded; approval had been given in February of 2012.

On January 28<sup>th</sup> 2014, a preliminary presentation was given to the Planning and Zoning Commission on a PUD Agreement Amendment to allow a mixed use development on lots 2-5 of the WS&V Subdivision – A PUD.

## Analysis:

A Preliminary Presentation for the Commission to consider a request for a PUD Agreement Amendment to amend the WS&V PUD Agreement #263 to allow a mixed use development; consisting of professional office and residential uses, on the remaining undeveloped lots within the WS&V First Amended Subdivision -A PUD, consisting of lots 2-5 Block 1 and totaling 16 (+/-) acres, located west of the 1000 block of Field Stream Way and southwest of Cheney Drive West, extended.

There are multiple proposed changes to Exhibit "C" in the PUD Agreement. For organizational purposes staff has numbered and annotated the proposed changes as follows:

**#1. Land Use Regulations – (A) Permitted Uses and (B) Special Uses:** "Doctor's Office" was listed under both the Permitted Uses and Special Uses sections; the amendment has eliminated the listing under Special Uses, leaving the use in the Permitted Uses section. In so doing, the numbering of categories in the Permitted Section was also amended to reflect that "Doctor's Office" is a type of use found under the category of "Medical Facility" and not a separate use unto itself.

*According to the applicant, this amendment was performed in order to eliminate conflict within the document. The Planning and Zoning Commission recommended approval of this change.*

**#2. Land Use Regulations – (A) Permitted Uses:**

6. Residential (Unrestricted hours of operation):

a. Detached Accessory accessory buildings (less than 1,000 square feet),

*According to the applicant, this amendment was performed in order to clarify that accessory buildings are to be detached accessory buildings. Current City code does make a distinction between these two types of accessory buildings. Current City Code 10-4-6: R-6 Residential Multi-Household: lists accessory buildings (under 1,000 square feet) as a permitted use. The Planning and Zoning Commission recommended approval of this change.*

**#3. Land Use Regulations – (A) Permitted Uses:**

6. Residential (Unrestricted hours of operation):

e. Dwellings – multiple household (max ~~6~~ 8 units),

*According to the applicant, this amendment originated from the applicants original application. The applicant points towards the Devon Senior Housing Project located at 1338 North College Road East as an example of a conceptual design of a portion of this subject property. Specifically, this amendment changes the outright permitted use of a multiple household from 6 dwelling units per building, to 8 dwelling units per building. The Planning and Zoning Commission did not recommend approval of this change. The Commission amended this section during deliberations and voted to remove the proposed change from the document.*

**#4. Land Use Regulations – (B) Special Uses:**

7. Residential

- a. Detached accessory buildings (more than 1,000 square feet) associated to a residential use i.e., carports, garages, clubhouse and other accessory buildings,

*According to the applicant, this amendment was performed in order to clarify the types of detached accessory buildings that may need a special use permit if they are more than 1,000 square feet. The Planning and Zoning Commission recommended approval of this change.*

#### **#5. Land Use Regulations – (B) Special Uses:**

##### 7. Residential

- f. Dwellings – Multiple household (more than 8 units to a maximum of 12 units)

*According to the applicant, this amendment originated from the applicants original application. The applicant points towards the Devon Senior Housing Project located at 1338 North College Road East as an example of a conceptual design of a portion of this subject property. Specifically, this amendment will require a project that wishes to have more than the outright permitted number of 8 dwelling units per building to get a Special Use Permit before establishing the use. It also places a maximum of 12 dwelling units per building on the project. The Planning and Zoning Commission did not recommend approval of this change. The Commission amended this section during deliberations and voted to remove the proposed change from the document.*

#### **#6. Land Use Regulations – (D) Property Development Standards:**

1. Use of Lots: Under section (A) PERMITTED USES hereinabove, ~~Each~~ each building, except accessory structures buildings, shall be located on a separate lot and each such lot and the buildings or structures thereon shall conform to the minimum dimensional standards contained herein. Under section (B) SPECIAL USES hereinabove, multiple buildings, including accessory buildings, may be located on a lot and each such lot and the buildings or structures thereon shall conform to the minimum dimensional standards contained herein.

*According to the applicant, this amendment was performed to facilitate WS&V's development and marketing of the subject property in a manageable process yet providing governmental oversight, input and approvals, including opportunity for public comment, without having to trudge through the process to amend the PUD Agreement on a project by project or proposal by proposal basis. The applicant further explains that this amendment would provide the opportunity for a proposed array of multiple buildings consisting of permitted 6 units/building to be constructed on a single lot through the Special Use Permit process. The applicant believes this request is wholly consistent with the City of Twin Falls desire and intention to allow certain uses outright and other uses only with its oversight and approval, including public comment. The Planning and Zoning Commission recommended approval of this change.*

#### **#7. Land Use Regulations – (D) Property Development Standards:**

7. Access: all lots shall have a vehicular access on a dedicated improved public street with a fifty foot (50') minimum right of way, unless a secondary means of permanent vehicular access has been approved on a subdivision plat, or by a recorded easement.

*The applicant did not provide a reason for requesting this amendment to the PUD. During the presentation with the Planning and Zoning Commission, the applicant withdrew this change to the document. All language associated with this particular request has been removed from the analysis and the conditions due to the withdrawal.*

#### **#8. Land Use Regulations – (D) Property Development Standards:**

##### 12. Building Standards:

- a. Buildings: New buildings are to be designed in such a way as to conform with the general residential nature of the neighborhood. All buildings shall be of residential character with the exteriors of architectural masonry, stone, stucco, ~~or~~ architectural steel siding, wood or cementitious materials (e.g. Hardie board). Building faces shall include windows, setbacks, awnings, parapet variations, material variations, color variations and other architectural treatments to break up large uniform surfaces.

*The applicant did not provide a reason for requesting this amendment to the PUD. The Planning and Zoning Commission recommended approval of this change.*

#### **#9 Land Use Regulations – (D) Property Development Standards:**

##### 12. Building Standards:

- d. Buildings shall have exteriors of architectural masonry, stone, stucco, ~~or~~ architectural steel siding, wood, or cementitious materials (e.g. Hardie board).

*The applicant did not provide a reason for requesting this amendment to the PUD. The Planning and Zoning Commission recommended approval of this change.*

#### **Possible Impacts of the PUD Amendment as listed above:**

**#1:** Staff does not feel this amendment has a significant impact on the development in terms of design and use of the property. The changes being made are consistent with Current City Code and the overall design of surrounding neighborhoods and existing zoning districts.

**#2 & #4:** Although City Code does identify detached accessory and accessory buildings differently in our definitions, this amendment will clarify any discrepancy that may have existed. Staff does not feel this amendment will have a significant impact on the surrounding area in terms of overall design or use of the property.

**#3, #5, & #6:** In 8 years this area has been up-zoned to include a dramatic increase in available dwelling units and density. In 2006 the area was annexed as an R-2 zoning designation that requires separate lots for each building, and a maximum of 2 dwelling units per building, and no commercial aspect to the development. In

2009, a portion of that area was zoned R-4, which still requires separate lots for buildings, and a maximum of 4 dwelling units in one building (per special use permit). This rezone also brought an inclusion of some commercial/office aspect into a portion of the property. In 2010 the entirety (both R-2 and R-4 PRO areas) was again rezoned to R-6 PRO, this too required each building to be on its own lot, and put a permitted maximum of 6 dwelling units per building. In 2012, a PUD Amendment was approved for a +/- 5 acre portion of the project that allowed multiple buildings on one lot, with a maximum of 6 units per building. This current amendment is asking to increase the permitted number of units per building as well as allow multiple buildings on one lot through a Special Use Permit Process.

The allowance of multiple buildings on one lot is a type of design language not found in any Residential Zone in the Twin Falls City Code. This language is found in the Commercial and Industrial zoning code sections. The Devon Senior Housing project mentioned by the applicant in their letter is found in the C-1: Commercial Highway zoning district.

The amendment to allow 8 dwelling units per building is significantly different from the total allowable units that were possible in 2006 when this area was annexed under the R-2 Zoning district, as well as the subsequent rezone to R-4 PRO that took place in 2009. The approved R-6 PRO PUD currently in effect does place a maximum of 6 dwelling units per building. The base R-6 Zoning District does not have a maximum dwelling unit built into the current code. However, the increase in available density from 6 to 8 units will have an impact on the current uses in the area as well as the potential surrounding uses if approved. Per **City Code 10-6-1.3(A)**: "In residential zoning subdistricts, the number of units per building shall be determined by commission and council action."

The potential for an increase in the amount of possible dwelling units will have an impact on water and sewer services in the area. The recorded subdivision and its lots were calculated at a certain rate of usage for water and sewer. We are unable to determine the actual impacts that may occur due to the conceptual nature of the submitted development plan. Typically, we would be able to ascertain the impacts of these types of developments on a case by case basis when they went through the subdivision process. If the amendment to allow multiple buildings on a lot is approved, we do not have a mechanism that provides for this modeling to be required prior to development of the land. Therefore the extent of the impacts on the surrounding area cannot be determined at this time. We need a new infrastructure model of the water and sewer systems take place prior to any development on Lots 2-5 of the WS&V Subdivision First Amended, due to the changes in capacity being proposed, because there is no way to responsibly size the infrastructure. The flexibility sought by the applicant means the infrastructure size is likely to be too big or too small.

**#8:** Staff does not feel this amendment has a significant impact on the development in terms of design and use of the property. The changes being made are consistent with Current City Code and the overall design of surrounding neighborhoods and existing zoning districts.

**On February 11, 2014 the Planning and Zoning Commission held a public hearing on this request. There were numerous comments from the public which can be reviewed in the approved Minutes (see Attachment #7). Upon conclusion of the public hearing, a motion and recommendation were made by the Planning and Zoning Commission as follows:**

**Motion:**

Commissioner Tatum made a motion to approve the request, as presented, with the following amendments: to allow Dwellings-Multiple household with a maximum of 6 units as a permitted use, and to remove the Dwellings-multiple household allowing more than 8 units to a maximum of 12 units as allowed through Special Use Permit. Commissioners Boyd, Derricott, Frank, Grey, Munoz, Sharp, Tatum & DeVore voted in favor of the motion, and Commissioner Woods voted against the motion.

**RECOMMEND APPROVAL OF THE REQUEST, AS AMENDED BY THE PLANNING AND ZONING COMMISSION, AND AS PRESENTED, WITH STAFF RECOMMENDATIONS**

1. Subject to amendments as required by Building, Engineering, Fire, and Zoning Officials to ensure compliance with all applicable City Code requirements and standards and the WS&V PUD #263; a R-6 PRO Planned Unit Development.
2. Subject to a new infrastructure model for sewer and water systems, and corresponding construction plans, being approved by the City prior to any development occurring on lots 2-5 of the WS&V Subdivision First Amended.

**Attachments:**

1. Letter of Request (5)
2. Zoning Vicinity & Aerial Map (1)
3. Applicant Submitted Development Plan (1)
4. Current WS&V PUD Agreement (9)
5. Proposed Amendment / Changes (6)
6. Site Photos (2)
7. Feb 11, 2014 P&Z minutes (8)
8. Applicant Submitted Site Overview (1)

**WORST, FITZGERALD &  
STOVER, P.L.L.C.**

**RICHARD J. "TUG" WORST  
JOHN O. FITZGERALD, II  
TIMOTHY J. STOVER  
DAVID W. GADD  
KARA M. GLECKLER  
LOUIS V. SPIKER  
KIRK A. MELTON**

*Attorneys at Law*

November 4, 2013  
*Hand Delivered*

City of Twin Falls  
Attn: Jonathon Spendlove  
305 3<sup>rd</sup> Ave. E.  
Twin Falls, ID 83301

RE: Request of WS&V, LLC for Amendment to WS&V PUD R-6 PRO PLANNED  
UNIT DEVELOPMENT AGREEMENT

Dear Mr. Spendlove:

WS&V, LLC, an Idaho limited liability company ("WS&V"), respectfully comes before you requesting further amendment to WS&V PUD R-6 PRO PLANNED UNIT DEVELOPMENT AGREEMENT (the "PUD Agreement") to correct errors, conflicts and ambiguities in the PUD Agreement, and to amend the development approval process under the PUD Agreement without diminishing the intended governmental oversight and approval of the development of the subject property, to include the opportunity for public comment.

Enclosed is the existing PUD Agreement with the requested amendments identified, by redline revision, at Exhibit "C".

1. Listed under both "Permitted Uses" and "Special Uses" is doctor's office. The first amendment is to delete the doctor's office use from "Special Uses" to correct the error and conflict, and clarify doctor's office is a permitted use. *See* Land Use Regulations, (A) Permitted Uses, section 3.a. and (B) Special Uses, section 4.b.
2. Permitted Uses, section 6.a. is amended to clarify accessory buildings are detached accessory buildings. *Compare* Land Use Regulations, (A) Permitted Uses, section 6.a. and (B) Special Uses, section 7.a. Further, consistent with the R-6 zoning district provisions, Special Uses, section 7.a. is clarified with respect to detached accessory buildings of more than 1,000 square feet.
3. Permitted Uses, section 6.e. is modified to provide "Dwellings – multiple household" to a maximum of eight (8) units from six (6) units; and Special Uses, section 7.f. is modified to provide "Dwelling – multiple household" from more than eight (8) units to a maximum of twelve (12) units.

---

Main Office: 905 Shoshone Street North, Twin Falls, ID 83301  
P.O. Box 1428, Twin Falls, ID 83303-1428  
Phone: (208) 736-9900 | Facsimile: (208) 736-9929  
[www.magicvalleylaw.com](http://www.magicvalleylaw.com)

Boise Office: 3858 N. Garden Center Way, Ste. 200, Boise, ID 83703 | (208) 391-4542

These two requested amendments originate from WS&V's original application and the attachments to the PUD Agreement identifying Devon Senior Housing, located at 1338 North College Road East (the corner of North College Road East and Locust Street North) as a conceptual development of a portion of the subject property. Devon Senior Housing is a multiple household complex consisting of twenty-four (24) units per building with detached accessory buildings of more than 1,000 square feet.

4. Section 1 of Property Development Standards is amended to distinguish between uses that are permitted outright under "Permitted Uses" and uses that are allowed by special permit under "Special Uses" to facilitate WS&V's development and marketing of the subject property in a manageable process yet providing governmental oversight, input and approvals, including opportunity for public comment, without having to trudge through the process to amend the PUD Agreement on a project by project or proposal by proposal basis.

Consistent with the existing PUD Agreement, those uses permitted under "Permitted Uses" are permitted outright without further governmental oversight, input or otherwise approval, including without public comment. In contrast, those uses under "Special Uses" are permitted upon the grant of a special use, which invokes governmental oversight, input and approval, including opportunity for public comment. By way of examples:

- If WS&V proposed "dwellings – multiple household" consisting of more than eight (8) units, it is required to seek and obtain a special use permit (the City of Twin Falls' approval with opportunity for public comment) for such development and use of the subject property; and
- If WS&V proposed "dwellings – multiple household" consisting of six (6) units (a permitted use), but desired multiple buildings, such as four buildings of six household units each, on one lot of the subject property, WS&V is required, under Section 1 of Property Development Standards as amended, to seek and obtain a special use permit (the City of Twin Falls' approval with opportunity for public comment) for such development and use of the subject property due to the number of desired buildings on the particular lot of the subject property.

Thus, the requested amendment to Section 1 of Property Development Standards is wholly consistent with the City of Twin Falls desire and intention to allow certain uses outright and other uses only with its oversight and approval, including allowing for public comment on such other uses.

Through counsel, J. Dee May, homeowners within the Fieldstone Subdivision have made objection to WS&V's previously sought amendments (and reconsiderations) to the PUD Agreement. WS&V submits the grant of the foregoing requested amendments to the PUD Agreement are not inconsistent or contrary to the objections previously presented by Mr. May.

Mr. May's clients' objections were couched in the expansion of a prior approval and granting WS&V "carte blanche" ability to develop and market the subject property, under the PUD Agreement, without further governmental oversight, input or otherwise approval, including without public comment. Mr. May wrote in his March 4, 2013 letter to Honorable Mayor Lanting and City Council Members:

We understanding that the goal of every developer is to make a profit; and that this is hard to do in the midst of the national and local economic challenges of the last couple of years. Nevertheless, it is even more important in these unstable times to make sure that over sight of such development projects by our government is not compromised or fast tracked in any way.

J. Dee May March 4, 2013 Letter at pg. 2.

Not contrary to, but consistent with, Mr. May's clients' position, WS&V submits the requested amendments properly and appropriately balance: **(a)** the City of Twin Falls' desire and intent to maintain oversight, input and otherwise approval authority, including public comment on, the development of the subject property; and **(b)** WS&V's ability to develop and market the subject property in a manageable process.

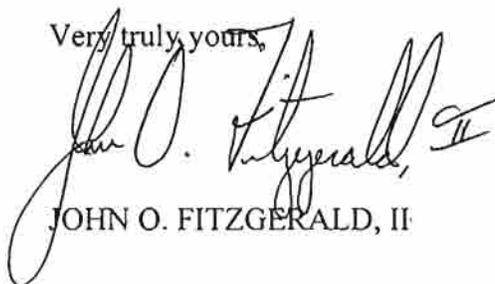
Moreover, the changes proposed by the Amended Planned Unit Development Agreement, in no way impede the PUD's ability to meet the standards set forth in Twin Falls City Code Section 10-6-1.4. Specifically, to the best of our knowledge, information and belief:

- The present or potential surrounding uses of the area include the following: residential housing (single family, duplex and multi-family), school, church facility, potential office and commercial (based upon existing and proposed uses as outlined in the transitional uses identified in the comprehensive plan). The proposed special use and permitted uses of the WS&V PUD are not detrimental to such uses, nor are they detrimental to the health, safety and general welfare of the public.
- The density of the planned unit development is based on the R-6 PRO designation allowing for multi-plex dwelling units, which density is in substantial conformity with the density of surrounding districts. Specifically the density of the surrounding areas are as follows: to the immediate south, church and school, to the future development to the east the R-4 PRO designation has been granted, and the property to the north has been granted the C-1 designation. The land to the west is currently agricultural in nature.

City of Twin Falls  
Attn: Jonathon Spendlove  
November 4, 2013  
Page 4

- The variations from the basic zoning district requirements are as follows: the allowance of more than one structure on an individual lot. Such variations are warranted by the design and amenities proposed to be incorporated in the final development plan in that any proposed development would be under one ownership and would be only granted through the special use permit, giving opportunity for individual project review and public comment.
- Based upon the general street and utility layout as depicted on the Master Plan, it is our belief that the existing streets and proposed streets and utility services will be suitable and adequate for the proposed development.

Accordingly, WS&V respectfully requests approval of the presented amendments to the PUD Agreement.

Very truly yours,  
  
JOHN O. FITZGERALD, II

JOFII:kmg/clh  
Enclosures  
cc: Client

WS&V PUD

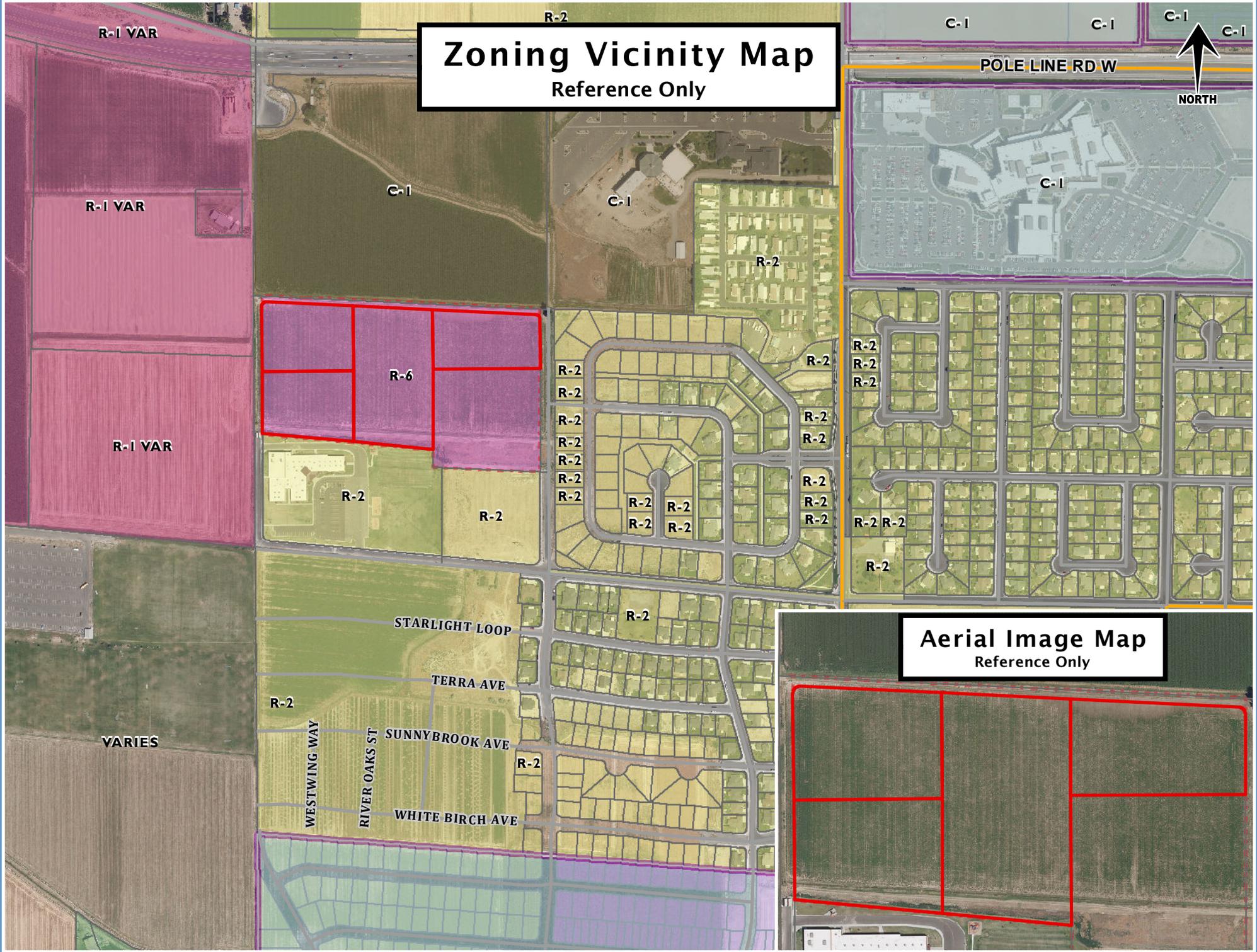
Addendum to R-6 PRO Planned Unit Development Agreement Statement

### **C.3. DETAILED STATEMENT INFORMATION**

- a. The reason for the request is to more clearly define permitted uses and incorporate the ability to allow multiple buildings to be placed on one lot for a residential development as well as associated detached accessory buildings through a special use permit. The request also includes previously approved clarification of residential percentages and building materials.
- b. Proposed changes attached.
- c. This amendment would only change the development by clarifying permitted uses and allowing for a residential multi-family development that can be approved through the special use permit process. It allows the Commission the opportunity to review any multi-family residential development for conformance to the agreement while allowing more than one building to be placed on an individual lot.
- d. The surrounding area should not be changed by this amendment. The normal process would allow for this it would just be more time consuming. The changes proposed do not change the intent of the original PUD it only clarifies some items that weren't originally addressed.

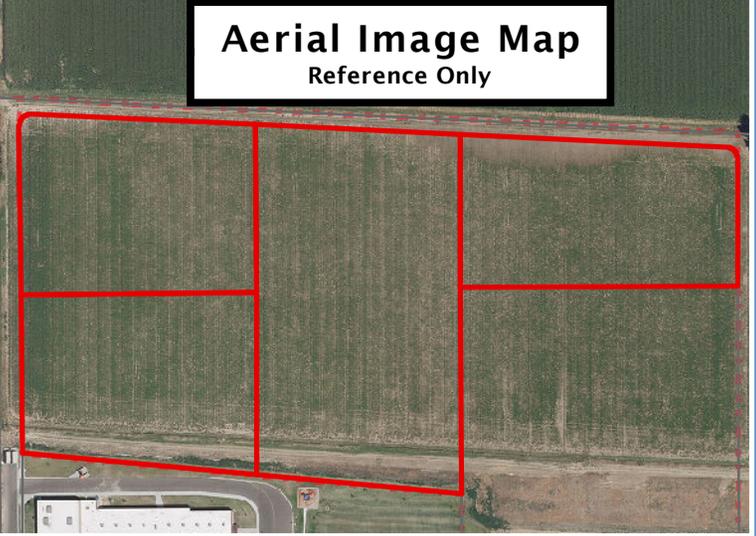
# Zoning Vicinity Map

Reference Only



# Aerial Image Map

Reference Only





**WS&V PUD**  
**R-6 PRO PLANNED UNIT DEVELOPMENT AGREEMENT**

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the CITY OF TWIN FALLS, a municipal corporation, State of Idaho (hereinafter called "City"), and WS&V LLC (hereinafter called "Developer"), whose address is PO Box 566, Twin Falls, Idaho 83301-0566.

**RECITALS**

WHEREAS, Developer is the owner of that certain tract of land in the City of Twin Falls, State of Idaho, more particularly described in Exhibit "A", attached hereto, (the "Property") which Property is north of the northwest corner of the intersection of North College Road and Field Stream Way.

WHEREAS, Developer intends to develop and/or sell all or portions of the property from time to time; and

WHEREAS, Developer has made request of the City to develop a mixed use medical/professional office and residential (the "Project") on the Property and has submitted to the City a Master Development Plan (Exhibit "B") thereof which has been approved for development as a "R-6 PRO PUD" by the City Council of the City; and

WHEREAS, City, by and through its City Council on September 20, 2010, has agreed to the development of said land within the City of Twin Falls, Idaho, subject to certain terms, conditions and understandings, which terms, conditions and understandings are the subject of this Agreement and are as follows:

1. Subject to site plan amendments as required by Building, Engineering, Fire and Zoning officials to ensure compliance with all applicable City Zone requirements and Standards and approval of a PUD Agreement prior to recordation of a final plat.
2. Subject to arterial and collector streets adjacent and within the property being dedicated to the City of Twin Falls and to be rebuilt or built to current City standards upon development or change of use of the property.
3. Subject to development meeting or exceeding R-6 PRO Code Requirements and Required Improvements (10-11-1 through 9) and/or subject to compliance with attached - Exhibit "C" W, S & V - R-6 PRO PUD, as approved, or whichever is greater.

## COVENANTS

Now, THEREFORE, in consideration of the mutual promises and covenants contained herein, Developer and City agree as follows:

- I. NATURE OF THE AGREEMENT. This Agreement shall become part of the “R-6 PRO PUD” zone with respect to the Project upon its full execution and recording. Developer and its assigns or successors in interest, as well as City and its assigns or successors (if any), shall be bound by the terms and conditions contained herein.
  
- II. NATURE OF THE DEVELOPMENT. It is agreed by the parties hereto that certain language and requirements pertaining to the “Project” zone shall be interpreted as follows:
  - A. Uses: as per “Exhibit C”
    1. Except as provided herein, the uses shall be limited to those allowed in the R-6 PRO (PUD) zone (Code Section 10-4-18.2) as amended and attached hereto as “Exhibit C”.
  
  - B. Lot Area: as per “Exhibit C”
    1. Except as provided herein, the minimum lot area per single household dwelling shall be four thousand (4,000) square feet, six thousand five hundred (6,500) square feet for a duplex and the lot area for multiplex dwelling units will increase over the duplex area by two thousand (2,000) square feet per dwelling unit or one thousand (1,000) square feet per unit above or below the ground level unit and attached hereto as “Exhibit C”.
    2. For medical/professional offices, the lot size shall be of sufficient size to provide for the building, off street parking and landscaping and attached hereto as “Exhibit C”.
  
  - C. Lot Occupancy: as per “Exhibit C”

No dwelling, including its accessory buildings, shall occupy more than sixty percent (60%) of a lot.

For professional offices, there is no occupancy requirement.
  
  - D. Building Size: as per “Exhibit C”

The maximum building size is 14,000 S.F. (a larger building may be allowed with an application for special use permit).

E. Building Height: as per “Exhibit C”

No building shall be greater than 35’ above grade, as measured per 10-2-1 of City Code, as amended.

F. Hours of Operation: as per “Exhibit C”

Hours of operation for all professional office buildings shall be 7:00 am to 9:00 pm unless extended hours of operation are permitted with an approved special use permit.

G. Phasing of Development

Developer shall be permitted to develop the property in phases, so long as these phases are in compliance with the Master Development Plan and this PUD Agreement. Approval for each phase may be obtained by submission to the City Engineer of technically correct designs and improvement plans for necessary construction. The designation and location of specific uses on the Master Development Plan are conceptual and changes therefrom shall not provide basis for disapproval of any phase. There shall be no minimum or maximum limit between the occurrence of phases.

III. STREET, SEWER, WATER AND DRAINAGE IMPROVEMENTS.

Developer, or their designee by appropriate agreement, shall be responsible for the design and construction of street, sewer, water and drainage systems on the Property and adjacent right-of-ways (hereinafter “Improvements”) as described herein in accordance with City Standards.

A. Improvement Plans. Developer shall file or cause to be filed with the City a complete set of plans showing all improvements contemplated. The Improvement Plans and all improvements shall thereon meet the approval of the City, which approval shall be given if such plans conform with established City requirements, the Master Development Plan and this PUD Agreement.

B. Improvement Design and Construction. Developer, at its expense, shall cause all improvements shown on the Improvement Plan to be designed, constructed and installed consistent with approved Improvement Plans except as otherwise provided herein. Notwithstanding the foregoing, nothing in this Agreement shall prohibit City, State or Federal participation in the cost or financing of Improvements on the Property if mutually agreed by the parties hereto.

C. Phased Construction. Developer may install the Improvements at one time, or in phases, as the Developer shall determine in its sole discretion. Developer shall provide the City with written notification of the timing and scope of the phase, or phases, of said Improvements it intends to complete at that time. Developer agrees to

make modifications to construct any temporary facilities necessitated by such phased construction work as shall be reasonably required and approved by the City.

- D. Non-Compliance. In the event any of the Improvements are not consistent with the Improvement Plans, the City shall give written notice to Developer of said non-compliance. Developer shall cure said non-compliance within thirty days of its receipt of notice, or in the case of non-compliance that will require in excess of thirty days to cure, Developer shall commence to cure within thirty days of receipt of notice and diligently pursue the same to completion. In the event Developer fails to cure said non-compliance in the manner set forth hereinabove, the City shall have the right to withhold the issuance of any future building permits and certificates of occupancy within only that phase of such "PUD" until such time as requirements specified in this Section 3 have been complied with; PROVIDED, HOWEVER, Developer shall have the right to appear before the City Council at any regular meeting after any building permits and certificates of occupancy shall have been withheld for reasons set forth in this paragraph and shall have the right to be heard as to why such building permits and certificates should be issued. The City Council shall then, in good faith and in an objective manner, decide whether said building permits and certificates of occupancy should be issued, and its decision shall be final, except that the right of the parties are preserved at law and equity.
- E. Fees. Developer shall pay, or cause to be paid, to the City all applicable fees, if any, with regard to the installation of Improvements pursuant to the Improvement Plans. However, City water and sewer connection and service charges shall be paid for by individual developers and users at the rates set by applicable City ordinances and resolutions.
- F. Maintenance of Improvements. City hereby agrees to accept maintenance responsibility for the public improvements upon their completion to City Standards in accordance with current City policy.

#### IV. PLATS.

- A. Developer agrees to file with City preliminary plat and final plates prepared by a registered professional engineer, of the real property, which is the subject of this agreement. Preliminary and final plats shall be submitted specifically identifying and dedicating all necessary public easements and those rights-of-ways the City agrees to accept herein and in the Standard Developer's Agreement. It is agreed that said plats and any amendments thereto must first be approved by the City.
- V. PARCEL DEVELOPMENT CRITERIA, as per "Exhibit C". The Property or any portion thereof shall be developed in accordance with the criteria set forth in this Section V -- as per "Exhibit C".

- A. Approval and Construction. All improvements shall be constructed in accordance with engineered drawings and specifications, describing in reasonable detail the work to be performed, with drawings and specifications to first be approved by City, which approval shall not be unreasonably withheld.
- B. Landscaping and Planting, as per “Exhibit C”.
- C. Landscaping Plan, as per “Exhibit C”.
- D. Building Standards, as per “Exhibit C”. Buildings and improvements shall comply with the following standards.
  - 1. Architectural Standards. as per “Exhibit C”.
  - 2. Outside Storage / Loading Docks. as per “Exhibit C”.
  - 3. Utilities. All on-site utility service lines located within a parcel shall be placed underground. Any transformer or terminal equipment provided within or immediately adjacent to the parcel shall be visibly screened from the view from streets, with screening material such as landscaping or other approved material.
  - 4. Sign Plan. All signage shall conform to City of Twin Falls Sign Regulations Ordinance, subject to the following:
    - a) Building Signs. as per “Exhibit C”.

VI. STANDARD DEVELOPER’S AGREEMENT. It is understood and agreed by the parties hereto that Developer shall execute the City’s Standard Developer’s Agreement.

VII. GENERAL PROVISIONS.

- A. Cooperation. The parties hereto agree to cooperate each with the other. Developer shall submit to the City all plans, specifications and working drawings required by the City.
- B. Entire Agreement. This Agreement constitutes the entire agreement between the parties concerning the Property and improvements described herein, and no amendment or modification to this Agreement shall be valid or effective unless reduced to writing and signed by the parties.
- C. Applicable Law. This Agreement shall be construed in accordance with the laws of the State of Idaho.
- D. Notices. If notices from one party to the other are desired or required hereunder such notices shall be delivered or mailed to the party to receive such at its address last known to the sender of such notice. Notices shall be deemed received on the date of

hand delivery or upon seventy-two (72) hours following deposit in the United States mail, if properly addressed, stamped and sent with “return receipt requested”.

- E. Successors and Assigns. This Agreement shall be binding upon the successors, assigns and legal representatives of the parties hereto. Transfer of all or a portion of the Property shall create a notation releasing the transferor from obligations under this Agreement with respect to said transferred property.
- F. Severability. In the event any portion of this Agreement is declared by a Court of competent jurisdiction to be invalid, illegal, or unenforceable, such portion shall be deemed from this Agreement, and the remaining portions thereof shall not be affected.
- G. Signatories. Each of the persons executing this Agreement hereby warrants that he or she is duly authorized and empowered to so act on behalf of the entity for which he or she is signing, and that this Agreement is binding on, and enforceable against, such entity.
- H. Effective Date. This Agreement shall become valid and binding upon its approval by the City, through its City Council, and upon its execution by the Mayor and the Developer.
- I. Attorney Fees. In the event that either party should be required to retain an attorney to institute litigation because of the default or breach of the other, or to pursue any remedy provided by law, the party, which prevails, shall be entitled to a reasonable attorney’s fee.
- J. Construction. Should any provision of this Agreement require judicial interpretation, the Court interpreting or construing the same shall not apply a presumption that the terms hereof shall be more strictly construed against one party, by reason of the rule of construction that a contract is to be construed more strictly against the person who himself, or through his agents, prepared the same, it being acknowledged that both parties have participated in the preparation hereof.
- K. Attachment. All attachments to this Agreement and recitals are incorporated herein and made a part thereof as if set forth in full.
- L. Captions. The captions, sections and paragraph numbers appearing in this Agreement are inserted only as a matter of convenience and shall in no way affect interpretation of this Agreement.

IN WITNESS WHEREOF, the City has affixed its seal and caused these presents to be executed by its Mayor on the date above written.

CITY OF TWIN FALLS

ATTEST: \_\_\_\_\_

BY: \_\_\_\_\_

Mayor  
DEVELOPER  
WS&V LLC

ATTEST: \_\_\_\_\_

BY: \_\_\_\_\_

ACKNOWLEDGMENTS

STATE OF IDAHO )  
 )ss.  
COUNTY OF TWIN FALLS )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned, a Notary Public in and for said State and County, personally appeared \_\_\_\_\_ known to me to be the \_\_\_\_\_ of Twin Falls, the municipal corporation that executed the within and foregoing instrument, and acknowledged to me that such municipal corporation executed the same.

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

\_\_\_\_\_  
NOTARY PUBLIC FOR IDAHO  
Residing At: \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

ACKNOWLEDGMENTS

STATE OF IDAHO            )  
  )ss.  
COUNTY OF TWIN FALLS)

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally appeared \_\_\_\_\_, known and identified to me to be \_\_\_\_\_ of the corporation that executed the instrument of the persons who executed the instrument on behalf of said corporation, and acknowledge to me that such corporation executed the same.

\_\_\_\_\_  
NOTARY PUBLIC FOR IDAHO  
Residing At: \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

## EXHIBIT A - LEGAL DESCRIPTION

Lots 2, 3, 4, and 5, Block 1, WS&V Subdivision First Amended, Lot 2, Block 1, WS&V Subdivision Conveyance Plat, according to the official plat thereof recorded in the office of the Twin Falls County Recorder in book 2324 of plats on ~~page 4~~ page 13.

**EXHIBIT "C"**  
**WS&V**  
**R-6 PRO PUD**  
**September 20, 2010 - CC DECISIONS**

**LAND USE REGULATIONS: -**

- (A) **PERMITTED USES: Buildings, structures or premises shall be used and buildings and structures shall hereunder be erected, altered or enlarged only for the following uses:**

(Hours of operation shall be 7:00 am to 9:00 pm unless extended hours of operation are permitted with an approved special use permit or unless stated elsewhere in this Exhibit)

1. Communications and Utilities:
  - a. Underground and aboveground transmission lines.
  - b. Utility owned buildings and structures less than twenty five (25) square feet in area and less than three feet (3') aboveground.
2. Governmental Facilities:
  - a. Governmental office buildings
3. Medical Facilities
  - a. 4-a. Doctor's office
- ~~5.4.~~ Parks:
  - a. Open space.
  - b. Private parks and playgrounds without crowd attracting facilities.
  - c. Public parks and playgrounds without crowd attracting facilities.
- ~~6.5.~~ Public Assembly:
  - a. Religious facilities.
  - b. Schools - private academic.
  - c. Schools - public.
- ~~7.6.~~ Residential (unrestricted hours of operation):
  - a. ~~Detached Accessory-accessory~~ buildings (less than 1,000 square feet), personal swimming pools and other accessory uses.
  - b. Dwellings - attached single household dwellings on lots fronting on an arterial or collector street.
  - c. Dwellings - detached single household.
  - d. Dwellings - duplex.
  - e. Dwellings - multiple household (max ~~6-8~~ units).
  - f. Dwellings - triplex and four-plex. (Ord. 2526, 5-20-1996)
  - g. Household units in the same building as an allowed use and occupied by owner or an employee of the allowed use.
  - h. Nursing homes and rest homes with a maximum of 16 residents/beds - including staff
- ~~8.7.~~ Services:
  - a. Finance and investment offices.

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- b. Insurance and related business.
- c. Professional services.
- d. Photography studios.
- e. Real estate and related business.

(B) **SPECIAL USES:** A special use may be granted for a permanent use that is not in conflict with the comprehensive plan and that is not permitted outright because it may conflict with other uses unless special provisions are taken. Special use permits may be granted for the following uses:  
(Hours of operation shall be 7:00 am to 9:00 pm unless extended hours of operation are permitted with an approved special use permit)

1. Communications and Utilities:
  - a. Utility owned buildings and structured more than twenty five (25) square feet in area or more than three feet (3') aboveground.
2. Cultural Facilities:
  - a. Botanical gardens and arboretums.
  - b. Historic sites and monuments.
  - c. Libraries, museums and art galleries.
  - d. Planetariums and aquariums.
3. Governmental Facilities:
  - a. Fire stations and police stations.
  - b. Judicial facilities.
4. Medical Facilities:
  - a. Ambulance service.
  - b. ~~Doctor's Offices~~
5. Parks:
  - a. Park concessions.
  - b. Public parks and playgrounds with crowd attracting facilities.
6. Public Assembly:
  - a. Auditoriums.
7. Residential:
  - a. Detached accessory buildings (more than 1,000 square feet) associated to a residential use i.e., carports, garages, clubhouse and other accessory buildings.
  - b. Bed and breakfast facilities.
  - c. Home occupations.
  - d. Nursing home and rest homes with 17 or more residents/beds - including resident staff
  - e. Residence halls-medical related, residence hotels-medical related, rooming houses-medical related
  - e-f. Dwellings – multiple household (more than 8 units to maximum of 12 units).
8. Services:
  - a. Beauty salons/barbershops.
  - b. Commercial daycare facilities and preschools.

- c. Consumer credit collection.
  - d. Employment agency.
  - e. In home daycare services.
9. Sports Facilities:
- a. Outdoor, public and commercial ice and roller skating facilities.
  - b. Outdoor, public and commercial swimming pools.
  - c. Outdoor, public and commercial tennis courts.
10. Transportation:
- a. Bus - pick up shelters.

(C) **Prohibited Uses:** Uses not specified above are prohibited unless administrative determination in accordance with subsection 10-17-1(F) of this title is made that the use is similar enough to a use listed above that distinction between them is of little consequence.

(D) **PROPERTY DEVELOPMENT STANDARDS:**

1. Use of Lots: Under section (A) PERMITTED USES hereinabove, Each each building, except accessory structures/buildings, shall be located on a separate lot and each such lot and the buildings or structures thereon shall conform to the minimum dimensional standards contained herein. Under section (B) SPECIAL USES hereinabove, multiple buildings, including accessory buildings, may be located on a lot and each such lot and the buildings or structures thereon shall conform to the minimum dimensional standards contained herein.
  - a. Minimum of 15% and a Maximum of 85% of the project to be residential development.
2. Lot Area:
  - a. The minimum lot area per single household dwelling shall be four thousand (4,000) square feet, six thousand five hundred (6,500) square feet for a duplex and the lot area for multiplex dwelling units will increase over the duplex area by two thousand (2,000) square feet per dwelling unit or one thousand (1,000) square feet per unit or below the ground level unit.
  - b. For professional offices, the lot size shall be of sufficient size to provide for the building, off street parking and landscaping.
3. Lot Occupancy: No dwelling, including its accessory buildings, shall occupy more than sixty percent (60%) of a lot.
  - a. For professional offices, there is no occupancy requirement.
4. Building Height: No building shall be greater than 35' above grade, as measured per 10-2-1 of City Code, as amended.
5. Building Size: The maximum building size is 14,000 sf (a larger building may be permitted with a Special Use Permit.)

6. Yards:

- a. Front Yard: Front yards shall conform to the following standards, or section 10-7-6 of this title, whichever is greater: (Ord. 2741, 11-4-2002)
  - 1) The front building line shall not be closer than twenty feet (20') to the front property line.
  - 2) Where lots have double frontage on two (2) streets, the required front yard of twenty feet (20') shall be provided on both streets.
  - 3) On a corner lot the required front yard of twenty feet (20') shall be provided on both streets.
  - 4) No accessory buildings shall be constructed in the front yard nor closer than twenty feet (20') to the property line on other street frontages.
- b. Side Yard:
  - 1) The side building line shall not be closer than five feet (5') to the side property line.
  - 2) Detached accessory buildings shall not be closer than three feet (3') to the rear property line nor closer than ten feet (10') to a main building except as provided by section 10-7-5 of this title. Architectural projections of detached accessory buildings shall not be closer than two feet (2') to the side property line except as provided in section 10-7-5 of this title.
  - 3) Architectural projections of main buildings and attached accessory buildings shall not be closer than two and one-half feet (2 ½') to the side property line.
- c. Rear Yard:
  - 1) The rear building line shall not be closer than fifteen feet (15') to the rear property line for residential uses and fifteen feet (15') for other uses.
  - 2) Detached accessory building shall not be closer than three feet (3') to the rear property line nor closer than ten feet (10') to a main building except as provided by section 10-7-5 of this title. Architectural projections of detached accessory buildings shall not be closer than two feet (2') to the rear property line except as provided in section 10-7-5 of this title.
  - 3) On a corner lot, the rear yard setback may be reduced to the side yard setback.
  - 4) For professional offices, the rear yard may be reduced to the side yard setback of the basic district.

7. Access: All lots shall have vehicular access on a dedicated improved public street with a fifty foot (50') minimum right of way, unless a secondary means of permanent vehicular access has been approved on a subdivision plat or by a recorded easement.

8. Landscaping Plan (PUD): All landscaped shall comply with the provisions of section 10-11-2 of this title.
- a. Professional Uses: Professional offices shall provide landscaping equal to twenty-five percent (25%) of the total lot area.
  - b. Residential Uses: Residential development, excluding single family and/or duplex dwellings, shall provide landscaping equal to ten percent (10%) of the total lot area.
  - c. Landscaping shall be required to be installed on each parcel/lot of the Property at the same site and building improvements are completed thereon, or by the next planting season subject to a Temporary Certificate of Occupancy. Landscaped perimeters shall be installed from the back of the curb in the public right-of-way and shall be extended to the dimensions set forth below.
  - d. A minimum 20 foot wide landscape buffer, including sidewalk, measured from back of the curb will be constructed along Field Stream Way and Creekside Way.
    - (1) Fifty percent (50%) of the lineal footage of landscaping shall have berms with a ridge elevation of at least eighteen inches (18") in height and with at least fifty percent (50%) of the berms to have a minimum ridge elevation of thirty percent (30%) in height. Trees and shrubs will be provided in ratios meeting the City Code 10-11-2. Trees and shrubs may be grouped, but there shall be no space greater than seventy-five feet (75') between tree and shrub groupings.
  - e. A minimum 20 foot wide landscape buffer, measured from the property line, will be constructed along the north and south boundaries of the PUD project boundary. The landscaping shall include berms with a minimum height of 18 inches to a maximum height of 30 inches.
  - f. The use of planters and landscaped islands within parking lots will be used to reduce visual impact of large paved areas and these shall be planted with shade trees and shrubbery. The area adjacent to residential areas shall be landscaped with coniferous and deciduous trees and/or solid fencing with shrubs, berms, solid wall and/or planter boxes to create a defense buffer in a relatively short period of time.
  - g. All landscaping shall be installed in conformance with the project Master Development Plan. All landscaping maintenance will be in a uniform manner.
  - h. The property landscaping will utilize a city pressure irrigation system constructed in compliance with applicable standards.
9. Off Street Parking:
- a. Each use shall provide parking in compliance with city code.

10. Signs:
  - a. All uses shall comply with the provisions of chapter 9 of this title.
  - b. Multiple-occupancy buildings shall have a sign plan approved by the administrator.
  
11. Walls, Fences, Hedges, Trees, Shrubs And Landscaping Structures: Walls, fences, hedges, trees, shrubs and landscaping structures shall be permitted on the property line or within the required side or rear yard and shall be permitted in the front yard with the following restriction: no wall, fence, hedge, trees, shrubs or landscaping structures shall be placed within public rights of way without first obtaining approval from the city. Notwithstanding the foregoing, all walls, fences, hedges, trees, shrubs and landscaping structures shall comply with the provisions of section 9-9-16 of the code. (Ord. 2550, 6-2-1997)
  - a. Professional offices shall provide a fence not less than six feet (6') in height that will act as a sight and sound barrier between the professional office use and any contiguous residential lot or use.
  
12. Building Standards:
  - a. Buildings: New buildings are to be designed in such a way as to conform with the general residential nature of the neighborhood. All buildings shall be of residential character with exteriors of architectural masonry, stone, stucco, ~~or architectural steel siding, wood, or cementitious materials (e.g. Hardie board)~~. Building faces shall include windows, setbacks, awnings, parapet variations, material variations, color variations and other architectural treatments to break up large uniform surfaces.
  - b. Buildings shall have pitched roofs with a gable or hip roof with a minimum 5/12 pitch and twelve inch (12") eave. Roofing material shall consist of architectural asphalt shingles, architectural metal or tile.
  - c. Building faces shall be broken up with windows, recesses, awnings or other architectural features that break up large flat surfaces.
  - d. Buildings shall have exteriors of architectural masonry, stone, stucco, ~~or architectural steel siding, wood, or cementitious materials (e.g. Hardie board)~~.
  - e. All building public access will be oriented toward the project interior.
  - f. Lighting: Building and parking area lighting shall be enclosed in fixtures or soffits that direct lighting to the ground surface in a manner that the light source cannot be seen from adjacent properties.
  - g. Outside Storage/Trash Containers/Loading Docks/Emergency Facilities: Outside storage and/or display is prohibited. Loading docks, trash containers and emergency facilities shall be visibly screened from roadways, residential areas and adjacent properties with screening materials. Screening may consist of landscaping - as per D8, masonry walls, buildings or fencing (vinyl, block, wood).

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Looking North from undeveloped portion of Field Stream Way

02/03/2014 11:28 AM



Looking Northwest from undeveloped Portion of Field Stream Way

02/03/2014 11:27 AM



Looking West towards Xavier  
Charter School

02/03/2014 11:28 AM

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**Deliberations Followed:**

- Commissioner Munoz stated that he reviewed the sign code and what is allowed currently. The sign code makes enforcement easier and rather than studying a massive PUD to make sure it meets the PUD Agreement criteria. The current sign code is much more restrictive than what is in the PUD Agreement. It won't fix signs that are not in currently in compliance but it will be much easier to enforce in the future.

**Motion:**

Commissioner Tatum made a motion to recommend approval of the request, as presented, with staff recommendations. Commissioner Woods seconded the motion. All members present voted in favor of the motion.

**RECOMMENDED FOR APPROVAL, AS PRESENTED, WITH STAFF RECOMMENDATIONS**

1. Subject to Master Development Plan amendments as required by Building, Fire, Engineering and Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to recordation of Magic Valley Mall, LLC PUD Agreement #215; 2014 Amendment, as approved by the City Council, prior to development of this site.

**SCHEDULE FOR PUBLIC HEARING WITH CITY COUNCIL MARCH 10, 2014**

2. Request for the Commission's recommendation on a request for a PUD Agreement Amendment to amend the WS&V PUD Agreement #263 to allow a mixed use development; consisting of professional office and residential uses, on the remaining undeveloped lots within the WS&V First Amended Subdivision-A PUD, consisting of lots 2-5 Block 1 and totaling 16 (+/-) acres, located west of the 1000 block of Field Stream Way and southwest of Cheney Drive West, extended c/o John O Fitzgerald, II on behalf of WS&V, LLC (app. 2614)

**Applicant Presentation:**

John Fitzgerald, II, representing the applicant, stated they are here to request an amendment that will help to move the process forward with some clarification. He reviewed the area on the overhead and what is surrounding the property. The property to the east of this development has been rezoned to R-4 PRO through a PUD Agreement. The first amendment is a clarification making

Dr. Office's an allowed use without a Special Use Permit process. The second amendment is a clarification that detached accessory buildings be allowed without a Special Use Permit if less than 1000 sq. ft in size. The next amendment is an amendment to the land use regulations the PUD is written presently it provides for 6 units per building. The applicant is asking that this be amended to allow for 8 units per building as a permitted use. This is in line with the concept initially presented; the Devon Senior Housing project would be the concept that they have for the development. Part of the problem with this project in and of itself is that it is conceptual in nature. This is not a typical PUD in which a master development plan is presented. What they are looking for is to provide a list of permitted uses and special uses consistent with the concept of how the property would be marketed and developed. To be consistent with that concept is amending the PUD Agreement allowing 8 units which would be consistent with the Devon Senior Housing project. The next amendment #4 is a clarification associated with detached accessory building larger than 1000 sq. ft. associated with residential carports and clubhouses. The next item in conjunction with taking 6 units up to 8 units they would like to allow anything about 8 units to a maximum of 12 units be allowed by Special Use Permit. In the previous hearings there has been objection associated with

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this process and it has been misrepresented. It has been implied that the developer is seeking carte blanche approval in other words this is our concept give us permitted uses and let us go; thereby eliminating governmental oversight and public input. Part of the amendment is to seek a process by which this is a less cumbersome process to go through rather than each time a project comes up a concept comes up that they have to come back and seek amendments to the PUD Agreement. What they have done in this amendment is make seeking a Special Use Permit part of the process which allows for governmental oversight and public input. For example if there is a concept or project that would fall under the Special Use list then they would come back and request approval through the Special Use Permit process providing for input and oversight. That is the item that is listed as number 6 in the staff report. They are looking for a mechanism by which this PUD Agreement and the projects and conceptual development as it progresses into the future it is more amenable and less burdensome process but fulfill the need for governmental oversight and public input. One of the other amendments was the land use regulation associated with access. They included in the statement “or by recorded easement” the applicant is willing to withdraw that from the amendment. The next two items numbered 8 & 9 were previously approved and included them in the amendment to show it was part of the previous amendment. That was via a separate document he was trying to keep all the changes together to make it all part of one document. These items were approved in October of 2013. With respect to conclusions as it relates to the condition that a new water and sewer model be completed, WS&V, LLC is more than happy to cooperate if it was found to be necessary however with respect to the properties in the area and the owners they are working together and in fact have an agreement with respect to the water and sewer systems out in the area and Mr. Gerald Martens one of the owners of the land in this area and he can speak more specifically to that concern. In conclusion with respect to condition #2 it is being worked out amongst the property owners.

**PZ Questions/Comments:**

- Commissioner Frank asked for clarification of what is being withdrawn.
- Mr. Fitzgerald stated items #7 related to the statement “or by recorded easement” will be removed.

**Staff Analysis:**

Planner I Spendlove displayed exhibits on the overhead and review the staff analysis of the request. He stated this property has a long history on this property and in summary 2006 was when the property was annexed with an R-2 zone. The applicant is correct in that the property to the ease was approved for the rezone, and the rezone the map shows R-2 is because the ordinance has been adopted, once adopted the map will be updated to R-4 PRO PUD. There have been developments surrounding the property Xavier Charter School and the LDS Church that is under construction. There have been various rezones and PUD amendments from approximately 2009-2012. Progressively these have come through the public hearing process with different items detailed throughout. As for the analysis the applicant's representative has reviewed each amendment item includes so the staff presentation will be about the possible impacts this amendment may have on the development and surrounding area.

Possible Impacts of the PUD Amendment as listed above:

**#1:** Staff does not feel this amendment has a significant impact on the development in terms of design and use of the property. The changes being made are consistent with Current City Code and the overall design of surrounding neighborhoods and existing zoning districts.

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**#2 & #4:** Although City Code does identify detached accessory and accessory buildings differently in our definitions, this amendment will clarify any discrepancy that may have existed. Staff does not feel this amendment will have a significant impact on the surrounding area in terms of overall design or use of the property.

**#3, #5, & #6:** In 8 years this area has been up-zoned to include a dramatic increase in available dwelling units and density. In 2006 the area was annexed as an R-2 zoning designation that requires separate lots for each building, and a maximum of 2 dwelling units per building, and no commercial aspect to the development. In 2009, a portion of that area was zoned R-4, which still requires separate lots for buildings, and a maximum of 4 dwelling units in one building (per special use permit). This rezone also brought an inclusion of some commercial/office aspect into a portion of the property. In 2010 the entirety (both R-2 and R-4 PRO areas) was again rezoned to R-6 PRO, this too required each building to be on its own lot, and put a permitted maximum of 6 dwelling units per building. In 2012, a PUD Amendment was approved for a +/- 5 acre portion of the project that allowed multiple buildings on one lot, with a maximum of 6 units per building. This current amendment is asking to increase the permitted number of units per building as well as allow multiple buildings on one lot through a Special Use Permit Process.

The allowance of multiple buildings on one lot is a type of design language not found in any Residential Zone in the Twin Falls City Code. This language is found in the Commercial and Industrial zoning code sections. The Devon Senior Housing project mentioned by the applicant in their letter is found in the C-1: Commercial Highway zoning district.

The amendment to allow 8 dwelling units per building is significantly different from the total allowable units that were possible in 2006 when this area was annexed under the R-2 Zoning district, as well as the subsequent rezone to R-4 PRO that took place in 2009. The approved R-6 PRO PUD currently in effect does place a maximum of 6 dwelling units per building. The base R-6 Zoning District does not have a maximum dwelling unit built into the current code. However, the increase in available density from 6 to 8 units will have an impact on the current uses in the area as well as the potential surrounding uses if approved. Per **City Code 10-6-1.3(A)**: "In residential zoning subdistricts, the number of units per building shall be determined by commission and council action."

The potential for an increase in the amount of possible dwelling units will have an impact on water and sewer services in the area. The recorded subdivision and its lots were calculated at a certain rate of usage for water and sewer. We are unable to determine the actual impacts that may occur due to the conceptual nature of the submitted development plan. Typically, we would be able to ascertain the impacts of these types of developments on a case by case basis when they went through the subdivision process. If the amendment to allow multiple buildings on a lot is approved, we do not have a mechanism that provides for this modeling to be required prior to development of the land. Therefore the extent of the impacts on the surrounding area cannot be determined at this time. We

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need a new infrastructure model of the water and sewer systems to take place prior to any development on Lots 2-5 of the WS&V Subdivision First Amended, due to the changes in capacity being proposed, because there is no way to responsibly size the infrastructure. The flexibility sought by the applicant means the infrastructure size is likely to be too big or too small.

**#7:** This amendment will have an impact on the design and use of this development. This amendment will change the requirement for roadways built within the PUD. They roadways will no longer have the requirement to build to City of Twin Falls Standards. The roadways will be private, not maintained or accepted by the City. The development plan does not contain any internal roadways, conceptual or otherwise. The impacts of allowing roadways to be designated via easement could lead to issues with the connectivity to surrounding City Streets. The impacts cannot be determined at this point due to the lack of designated access points on dedicated City Streets. Has been withdrawn by the applicant

**#8:** Staff does not feel this amendment has a significant impact on the development in terms of design and use of the property. The changes being made are consistent with Current City code and the overall design of surrounding neighborhoods and existing zoning districts.

Planner I Spendlove stated upon conclusion should the Commission recommend approval of the request, as presented, staff recommends the following conditions:

1. Subject to amendments as required by Building, Engineering, Fire, and Zoning Officials to ensure compliance with all applicable City Code requirements and standards and the WS&V PUD #263; a R-6 PRO Planned Unit Development.
2. Subject to a new infrastructure model for sewer and water systems, and corresponding construction plans, being approved by the City prior to any development occurring on Lots 2-5 of the WS&V Subdivision First Amended.
3. ~~Subject to a development plan showing private roadway easements, and access points onto dedicated public roadways, being approved by the City prior to any development on Lots 2-5 of the WS&V Subdivision First Amended; or proposed amendment "Land Use Regulations – (D) Property Development Standards: 7 – Access: ...or by a recorded easement" being removed from the Amended PUD Agreement.~~ **Withdrawn By Applicant**

**PZ Questions/Comments:**

- Commissioner Frank asked Mr. Martens to address the modeling condition listed in the staff recommendations.
- Mr. Martens stated that he is the property owner to the north of this property; he is the Engineer for this project as well as the Fieldstone Professional development. He stated they have a new water model dated November 26, 2013 he is not opposed to review of the model and believes it meets all of the requirements.

**Public Hearing: Open**

- Gerald Martens state he is here to represent the property owner to the north there have been some concerns related to the density and the ability to serve the area. They have worked with

this applicant on design. The water will serve both properties and they are working to get Cheney Drive West, extended which has taken a long time. There will be additional traffic relief concerns addressed in future plans for the area, and from the neighbor's standpoint the requested amendments will no compromise their property.

- Megan Humble, 931 Misty Meadows Trail stated she has a couple of concerns with this request. In 2006 this was R-2 zoned, then rezoned to R-4 then to R-6 PRO, then 5 acres was allowed to be rezoned to allow for 60 apartment units. The request to increase the density is concerning as a home owner in the Fieldstone Subdivision to the east of this property. She believes the comprehensive plan this is listed as an urban village mixed use designation. There was already an approval for apartment buildings project on the southeast boundary of this property. She realizes this is a conceptual plan so nobody has any idea what the development will look like; with the requested amendments it could conceptually become a big sea of apartments and this type of development has already been approved on the other portion of the property. We need a different mix of uses in this urban village designation. She understands the need for rental units in the City it seems there are a lot of other properties that could be used for apartment buildings, some on the east side of town that looks great for apartments. There is not a need for all of these apartments on this side of town in this location. Xavier Charter School generates a lot of traffic and this will just increase the congestion especially during peak travel times. In conclusion a similar request was denied by Planning & Zoning and City Council not long ago nothing has really changed, she asked that they Commission not recommend approval of the increased density and multiple apartment buildings on a single lot.
- Steven Dixon, 1006 Cobble Creek Road, in the Fieldstone Subdivision he would like to echo Megan's comments and add that he has issues with adding another level of complexity to the process for someone to request a special use permit every time someone thinks of something new. We will be coming back over and over again because there isn't a plan.
- City Engineer Fields stated she would like to explain why a water and sewer model is necessary. When there is generally known quantity of units being proposed something like with traditional subdivision the staff can gain an understanding of whether or not there will be sufficient fire flow for the neighborhood and to try and avoid any unintended consequences downstream at the sewer and water treatment plant. The issue tonight isn't whether or not the sewage will get merely across Pole Line Road the request to be able to look at any proposal that comes out the request is to be able to ask that if it looks different that is be modeled to verify that it is or isn't different so that we don't have an unintended consequence. It is not known to her at this point and time how the surrounding neighborhoods are going to develop and what type of fire flow needs will have to be met. If the model done in November 2013 is sufficient staff will accept the document if it is not sufficient then another model will be requested. If the model will meet the needs and it matches the needs of the request the staff will work with that information. If she doesn't understand what the plan is for the large lots then she has to make assumption. This has been done in other places around town, and staff has said once the market has been found for the property staff will review the plan and figure out what needs to be done to move forward. That is the sole purpose for the provision listed in the staff recommendations.
- Monica Rojas, 1017 Cobble Creek Rd, a Fieldstone resident. She would like to ask that the Commission recommend denial.

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- Kristina Hill, 932 Starlight Loop, stated she is opposed to this request and agrees with previous testimony. One thought she had is that by amending this document it makes it easier in the future for them to not have to go through a process to approve a project; there shouldn't be projects that don't fit into this agreement because the agreement outlines what was agreed upon at the time of approval. This agreement has changed and the increase density is not what we won't in this area. Her children attend the Xavier School and this is her home, she is concerned with property values, the feeling that exists currently in the neighborhood, and she asks that this request be denied.
- Brad Wills, owner of the property to the east of this property stated he has been involved with planning out this area and trying to keep in mind the traffic and construction of Cheney Drive West, He thinks there is a need for more rentals and there are other uses that will probably happen in this area also. He requested that the Commission recommend approval of the request. He believes that part of the confusion was that the change involved all of the property and it really applied to one lot. He thinks this is a good way to go.
- Michelle Downard, 933 Rice Circle stated she would encourage the Commission to consider carefully what makes it better in the eyes of all of the home owners in the area when you increase the density. Who is this benefiting, that is probably the key issue and to go from 6 to possibly 12 is a huge jump with existing traffic problems, and apartment buildings can impact the home values in the area. Consider carefully the little guys instead of the big guys and what is best for them and what is best for the neighborhood.
- Tara Packham, 966 Rice Circle, stated she lives south of this and was not aware of this request previously and she would like to echo what Ms. Humble said what really concerns her is that plans are being discussed by the developers for property even further west and she hopes that she is made aware of those plans. She would request that this be denied.
- Erika Willsey, 1242 Silver Creek Way, Sunterra Subdivision, she is opposed to this request. There was not confusion about the changes that were approved for the 1 lot, it was clear. She is concerned that she has to keep coming back to defend her neighborhood; because these developers want more and more and more slicing more off for their piece of the pie. She would request that the public notice signs be posted in more visible locations. The neighborhood has given enough and they are done.
- Clint Hales, 213 Edwards, stated he is building a house in this area and had he known this was the plan he is not sure he would have built in this location. There are a lot of problems with that kind of density.

**Closing Statement:**

- Mr. Fitzgerald stated the applicant respects the neighbors they are asking for an amendment to the process and they would like to make the process less cumbersome. They are seeking to move the 6 units to 8 units and anything above 8 units up to 12 has to go through the SUP process. It is not carte blanche; they just want to make the process less cumbersome.
- Commissioner Frank asked if there is anything that could increase the maximum allowable density with this requested zoning.
- Planner I Spendlove stated until a design is available there is no way of knowing. The amount would be based on the design of the project to determine the amount of land needed for each building, if the buildings are going to be upstairs and downstairs or below ground. There is a base number for lot sizes in the R-6 zone and until staff knows what is going to be there it is not possible to calculate the density.

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- Commissioner Grey the R-6 Zone takes it from a maximum of six they are requesting a maximum of eight.
- Planner I Spendlove stated that amount would be per lot under the R-6 Zone, what they are requesting is to allow multiple units per building and multiple buildings on a single lot which makes it even more complicated to determine density calculations along with all the other requirements. In summary this change if approved would increase the number of units in a building and allow multiple buildings on one lot.
- City Attorney Wonderlich stated he and Planner I Spendlove had a long conversation regarding this request and how difficult this is and he is not able to say how dense the project will be with all of the additional requirements that have to be met. What is known is that apartment complex developments only have so much room because of parking and landscaping requirements. This can't be calculated without seeing a design for the project.
- Commissioner Grey wanted to clarify to the audience that until there is a plan there is not a way to know what the density will be for the development.
- City Attorney Wonderlich stated with regards to Mr. Fitzgerald's presentation he is correct, this with the exception of 6-8 it is primarily a process issue. Currently the way it stands is when they choose to develop each lot and decide on a design plan they have to come through the Planning & Zoning Commission & City Council for a PUD Agreement Amendment. This change would require them to come to the Planning & Zoning Commission through a Special Use Permit process. It would not go to the City Council unless there is an appeal.
- Commissioner Munoz clarified as the PUD Agreement stands now a 6-plex is allowed on one lot. This change if approved would allow multiple 6-plexes on a single lot and if they want more than 6 units and multiple units on one lot they would come through a Special Use Permit process.
- Planner I Spendlove explained in the current PUD without these changes a 6-plex can go on one lot they would like to raise the number to an 8-plex and allow multiple buildings on a lot.
- Commissioner Derricott stated there would still be some restrictions because of the parking and landscaping requirements.
- Commissioner Woods stated he sees a gradual degradation in a process that the City has used for years and only for the convenience of the developer. He would see this change making it very difficult for staff to plan for traffic and other development because there is not an existing plan. He also thinks this would set precedence if approved and other developers are going to want the same thing, and the City loses control over transitioning from single family to multi-family.
- Commissioner Sharp stated his big issue is that the home owners in this area were not aware of this plan and was not told that this was going to be the plan and it keeps changing.
- Commissioner Munoz stated he agrees with the transitioning issue and this is allowing a commercial design in a residential zone. This change is changing the nature of how the property will be developed the MV Mall PUD Amendment was not going to change the development it was going to make their process for sign approval less cumbersome.

**Public Hearing:** [Closed](#)

**Discussion Followed:**

- Commissioner Boyd stated progress can be messy and there was once upon a time where home owners were building next to a golf course and now it's a church. We need to look at what is happening in the area and what is good for the neighbors. She asked for ownership clarification.

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- Planner Spendlove explained the applicant owns lots 2-5 they do not own lot 1 it was sold and it has its own PUD Agreement with a development plan for that parcel to look like what is shown on the exhibit.
- Commissioner Munoz stated having to change the plan over and over again without a plan is not good practice because the planning gets lost in the process.
- Commissioner Frank stated he appreciates the need for flexibility to be able to market the property but there are too many unknowns.
- Commissioner Tatum asked if there could a motion to approve some of the changes without approving all of the changes.
- Commissioner Grey stated for example the portion regarding Dr. Offices and detached accessory those changes were just clarifications and he understands that part of the request but the multiple units and density related portion he is not sure about.

**Motion:**

Commissioner Tatum made a motion to approve the request, as presented, with the following amendments: to allow Dwellings-multiple household with a maximum of 6 units as a permitted use, and to remove the Dwellings-multiple household allowing more than 8 units to a maximum of 12 units as allowed through Special Use Permit. Commissioners Boyd, Derricott, Frank, Grey, Munoz, Sharp, Tatum & DeVore voted in favor of the motion and Commissioner Woods voted against the motion.

**RECOMMEND APPROVAL OF THE REQUEST, AS AMENDED BY THE PLANNING & ZONING COMMISSION, AND AS PRESENTED, WITH STAFF RECOMMENDATIONS**

1. Subject to amendments as required by Building, Engineering, Fire, and Zoning Officials to ensure compliance with all applicable City Code requirements and standards and the WS&V PUD #263; a R-6 PRO Planned Unit Development.
2. Subject to a new infrastructure model for sewer and water systems, and corresponding construction plans, being approved by the City prior to any development occurring on Lots 2-5 of the WS&V Subdivision First Amended.

**SCHEDULE FOR PUBLIC HEARING WITH CITY COUNCIL MARCH 10, 2014**

**10 Minute Break**

3. **WITHDRAWN** Request for a Special Use Permit to allow an impound yard, wrecking yard, automobile salvage and junkyard on property located at 198 Gem Street South **c/o Mark Gordoski DBA Marky's Super Tow** (app. 2616)
4. Request for a Special Use Permit to allow parking of two pieces of heavy equipment in conjunction with an excavation business operating as a home occupation on property located at 911 Rice Circle, **c/o Jim & Juline Crandall** (app. 2617)

**Applicant Presentation:**

Jim Crandall, the applicant stated they own an acre lot located at 911 Rice Circle in Twin Falls and are requesting a Special Use Permit to operate a home occupation for Crandall excavation. They moved into the home in November of 2000 have operated their business from this location and have never had any complaints from surrounding neighbors. The business has not additional

**Poleline Road**

Twin Falls Reformed Church C-1 PUD

Latitude 42 C-1

Creekside Extended

Cheney Dr West Extended

M. H. Park

**Subject**

Fieldstone Plaza R4 PUD Offices

Apartments

Field Stream Extended

Xavier School

Church

Cottage Homes

North College Road

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