

COUNCIL MEMBERS:

Suzanne Hawkins	Jim Munn	Shawn Barigar	Chris Talkington	Gregory Lanting	Don Hall	Rebecca Mills Sojka
					<i>Mayor</i>	



AGENDA

Meeting of the Twin Falls City Council
 Monday, March 9, 2015

City Council Chambers - 305 3rd Avenue East -Twin Falls, Idaho

PLEDGE OF ALLEGIANCE TO THE FLAG
CONFIRMATION OF QUORUM
CONSIDERATION OF THE AMENDMENTS TO THE AGENDA
PROCLAMATION: Girl Scout Week 2015 – Request made by Nancy Staffen, Girl Scouts Silver Sage Council

GENERAL PUBLIC INPUT

AGENDA ITEMS

I. <u>CONSENT CALENDAR:</u>	<u>Purpose:</u>	<u>By:</u>
1. Consideration of a request to approve the Accounts Payable for March 3 – 9, 2015, total: \$2,087,479.56.	Action	Sharon Bryan
2. Consideration of a request to approve a Beer and Wine License for Leslie Coopersmith dba Coop's at 1703 Addison Avenue East.	Action	Sharon Bryan
3. Consideration of a request to approve the February 17 and 23, 2015, City Council Minutes.	Action	Leila A. Sanchez
4. Consideration of a request to grant additional time for the use of amplified noise for the Lighthouse Church Service to be held outdoors on Easter Sunday, April 5, 2015.	Action	Dennis Pullin
5. Consideration of a request for The Church to hold an Easter church service in the Twin Falls City Park on Sunday, April 5, 2015, from 10:00 a.m. to 1:30 p.m.	Action	Dennis Pullin
6. Consideration of a request to approve the Final Plat for the Benno's Point Subdivision No. 2 consisting of 16.8 (+/-) acres with eighty-four (84) residential lots on property located at the northeast corner of Park Avenue and Harrison Street South for Gary Storrer.	Action	Rene'e V. Carraway-Johnson
7. Consideration of a request to approve the Final Plat for the Morning Sun Subdivision No. 8, consisting of 30.47 (+/-) acres to develop 91 single family residential lots and 1 Tract on property located at the northeast corner of Meadowview Lane and Stadium Blvd., excluding the Boy Scout Property in care of EHM Engineers, Inc.	Action	Rene'e V. Carraway-Johnson
II. <u>ITEMS FOR CONSIDERATION:</u>	<u>Purpose:</u>	<u>By:</u>
1. A presentation of the City of Twin Falls' 2014 audited financial statements by Mahlke Hunsaker & Company, PLLC.	Presentation	Lorie Race Scott Hunsaker
2. Consideration of a request to approve revisions to the Licensed Backflow Assemblies Testers list.	Action	Robert Bohling
3. Consideration of a request to approve the Sunway Conveyance Plat consisting of 2 lots on 93 (+/-) acres located at 2705 East 4025 North within the Area of Impact for the Twin Falls School District.	Action	Rene'e V. Carraway-Johnson
4. Consideration of a request to negotiate with Hummel Architects a scope of work to include remodeling and renovating the Banner Furniture Building, the current City Hall, Police Station and possibly Fire Station #1.	Action	Brian Pike
5. Appointment of Suzanne Hawkins as City Council Liaison to the Twin Falls Library Board.	Action	Don Hall
6. Update on pending Legislative Issues.	Update	Travis Rothweiler
7. Public input and/or items from the City Manager and City Council.		<i>(continued on next page)</i>

III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:		
IV. PUBLIC HEARINGS: 6:00 P.M. - None		
V. ADJOURNMENT:		

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 2015

WHEREAS, March 12, 2015, marks the 103rd 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 the highest ideals of courage, confidence, and character; and,

WHEREAS, girls discover, connect and take action to make their local communities and the world a better place; and,

WHEREAS, more than 2.8 million current Girl Scout members nationwide will be celebrating 103 years of this American tradition, with 59 million women who are former Girl Scouts and living proof of the impact of this amazing Movement;

NOW, THEREFORE, I, Don Hall, by virtue of the authority vested in me as Mayor of the City of Twin, do hereby applaud the commitment Girl Scouting has made to America's girls and proudly proclaim the week of March 8-14, 2015 as Girl Scout Week.

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

Mayor Don Hall

Deputy City Clerk Leila A. Sanchez

Date: March 9, 2015



Date, March 9, 2015, City Council Meeting

To: Honorable Mayor and City Council

From: Sharon Bryan

Request: Approval for a Beer and Wine License for Leslie Coopersmith dba Coop's at 1703 Addison Avenue East.

Time: Consent Calendar

Background: Application to serve on premise Draft Beer.

Budget Impact: N/A

Regulatory Impact: City and State Code Compliance

Conclusion: Staff recommends approval of the license

Attachments: License Application.



ALCOHOL LICENSE APPLICATION

BUSINESS NAME Coop's Leslie Coopersmith STATE LICENSE # 17810
(Please attach a copy of your state license)

DOING BUSINESS AS Coop's

BUSINESS ADDRESS 1703 Addison Ave. E., Twin Falls, ID 83301

LEGAL DESCRIPTION OF PLACE OF BUSINESS Restaurant

Lot _____ Block _____ Subdivision _____

MAILING ADDRESS 1703 Addison Ave. E., Twin Falls, ID 83301

CONTACT PERSON Leslie Coopersmith PHONE # 208-934-6411

			<i>(Check)</i>
BEER:	<i>Bottled for consumption off the premises only</i>	<i>(\$ 50.00)</i>	_____
	<i>Bottled for consumption on premise</i>	<i>(\$ 150.00)</i>	_____
	<i>Bottled & Draught for consumption on premises</i>	<i>(\$200.00)</i>	<u>X</u>
WINE:	<i>Retail Sales for consumption off premises only</i>	<i>(\$200.00)</i>	_____
	<i>Wine by the Drink for consumption on premises only</i>	<i>(\$200.00)</i>	<u>X</u>
LIQUOR:	<i>Liquor license & fees cover wine license & fees</i>	<i>(\$562.50)</i>	_____

As provided by the laws of the City of Twin Falls, Idaho for the term ending **June 30, 2010** tendered herewith is the license fee of \$ 400 . *(Ordinance #2708)*

APPLICANT IS AN INDIVIDUAL (X) PARTNERSHIP (_____) CORPORATION (_____)

IF A PARTNERSHIP, NAME ALL PARTNERS: (PLEASE PRINT)

NAME: _____ RESIDENCE: _____

NAME: _____ RESIDENCE: _____

NAME: _____ RESIDENCE: _____

IF A CORPORATION OR ASSOCIATION, NAME ALL OFFICERS:

NAME: _____ ADDRESS: _____

TITLE: _____

DATE OF INCORPORATION OR ORGANIZATION _____

PLACE OF INCORPORATION OR ORGANIZATION _____

PRINCIPAL PLACE OF BUSINESS IN IDAHO 1703 Addison Ave. E., Twin Falls, ID 83301

OWNER OF PREMISES (Please Print) Leslie Cooper Smith

NAME OF PERSON WHO WILL MANAGE BUSINESS OF SELLING BEER AT RETAIL:
(Please Print) Leslie Cooper Smith

(IF A PARTNERSHIP, ALL PARTNERS NEED TO SIGN)

SIGNATURE OF APPLICANT [Signature]

NAME (Please Print) Leslie Cooper Smith BIRTHDATE: 10-23-75

RESIDENCE OF APPLICANT 1075 Centennial Dr., Twin Falls, ID 83301

LENGTH OF RESIDENCE IN IDAHO 1

SIGNATURE OF APPLICANT _____

NAME (Please Print) _____ BIRTHDATE: _____

RESIDENCE OF APPLICANT _____

LENGTH OF RESIDENCE IN IDAHO _____

SIGNATURE OF APPLICANT _____

NAME (Please Print) _____ BIRTHDATE: _____

RESIDENCE OF APPLICANT _____

LENGTH OF RESIDENCE IN IDAHO _____

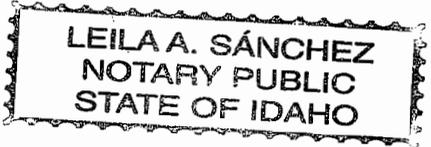
SIGNATURE OF APPLICANT _____

NAME (Please Print) _____ BIRTHDATE: _____

RESIDENCE OF APPLICANT _____

LENGTH OF RESIDENCE IN IDAHO _____

Subscribed and sworn to before me this 5th day of March, 20 15.



[Signature]
Notary Public for Idaho
Residing at: Twin Falls
Notary Expiration Date: 5-18-2018

CITY STAFF USE ONLY:

APPROVALS:

PLANNING AND ZONING: Yes _____ No _____ DATE: _____

COMMENTS: _____

POLICE DEPT: Yes _____ No _____ DATE: _____

COMMENTS: _____

CITY CLERK: Yes _____ No _____ DATE: _____

COMMENTS: _____

State of Idaho

Idaho State Police

Cycle Tracking Number: 77624

Premise Number: 2T-17810

Retail Alcohol Beverage License

License Year: 2015

License Number: 17810

This is to certify, that **Leslie Coopersmith**
doing business as: **Coop's**

is licensed to sell alcoholic beverages as stated below at:
1703 Addison Ave E, Twin Falls, Twin Falls County

Acceptance of a license by a retailer shall constitute knowledge of and agreement to operate by and in accordance to the Alcohol Beverage Code, Title 23. Only the licensee herein specified shall use this license.
County and city licenses are also required in order to operate.

Liquor	No	
Beer	Yes	<u>\$50.00</u>
On-premise consumption	Yes	<u>\$0.00</u>
Kegs to go	No	
Restaurant	Yes	<u>\$0.00</u>
Wine by the bottle	Yes	<u>\$100.00</u>
Wine by the glass	Yes	<u>\$100.00</u>
Multipurpose arena	No	
Growlers	No	

TOTAL FEE: \$250.00

Signature of Licensee, Corporate Officer, LLC Member or Partner

LESLIE COOPERSMITH
COOP'S
1075 CENTENNIAL DR
TWIN FALLS, ID 83301
 Mailing Address

License Valid: 02/27/2015 - 06/30/2015

Expires: 06/30/2015

Director of Idaho State Police



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 17, 2015
 City Council Chambers - 305 3rd 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
 PROCLAMATION: None**

GENERAL PUBLIC INPUT

AGENDA ITEMS

I. CONSENT CALENDAR:

1. Consideration of a request to approve the Accounts Payable for February 10 – 17, 2015.
2. Consideration of a request to approve the February 2, 2015, City Council Minutes.

Purpose:

Action

By:

Sharon Bryan

Action

Leila A. Sanchez

II. ITEMS FOR CONSIDERATION:

1. Presentation announcing the Twin Falls Police Department has met the accreditation standards of the Idaho Chiefs of Police Association.
2. Consideration of a request to confirm the reappointments of Steve Woods, Tom Frank, and Kevin Grey to the Planning & Zoning Commission to serve a three year term through February 2018.
3. Recognition of Jon Laux's appointment to NFPA's Building Code Development Committee (BCDC). This committee consists of 13 members from around the United States.
4. Consideration of a request to approve the recommendation from the Planning & Zoning Commission to negotiate a contract with Logan Simpson Design, Inc. to develop a Comprehensive Plan Update.
5. Consideration of a request to approve expenditures to install a re-circulation system for the Splash Pad to be constructed as part of the 1st Federal Bank Park.
6. Consideration of a request to approve and adopt a new, updated application packet to be required for all special events and/or parades held within the City of Twin Falls.
7. Discussion of the State of the City.
8. Public input and/or items from the City Manager and City Council.

Purpose:

Presentation

By:

Bryan Krear
Retired Chief Doug Moore of the Blackfoot Police Dept.

Appointment

Don Hall

Recognition

Mitchel Humble
Jarrod Bordi

Action

Rene'e V. Carraway-Johnson

Action

Dennis Bowyer

Action

Dennis Pullin

Discussion

Don Hall

III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:

IV. PUBLIC HEARINGS: 6:00 P.M. - NONE

V. ADJOURNMENT:

1. Executive Session 67-2345(1)(b) To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student.

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, Gregory Lanting, Don Hall, Rebecca Mills Sojka

Absent: None

Staff Present: City Manager Travis Rothweiler, Deputy City Attorney Shayne Nope, Deputy City Manager Mitchel Humble, Deputy City Manager Brian Pike, Interim Chief of Police Bryan Krear, Building Inspector Jarrod Bordi, Zoning & Development Manager Rene'e V. Carraway-Johnson, Staff Sergeant Dennis Pullin, Parks & Recreation Director Dennis Bowyer, Grant Writer Mandi Thompson, 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 with him and Boy Scouts from Troop 60. A quorum is present.

CONSIDERATION OF THE AMENDMENTS TO THE AGENDA : None

PROCLAMATION: None

GENERAL PUBLIC INPUT: None

AGENDA ITEMS

I. CONSENT CALENDAR:

1. Consideration of a request to approve the Accounts Payable for February 10 – 17, 2015, total: \$614,294.80
February 13, 2015, Payroll, total: \$134,186.40
February 12, 2015, MasterCard, total: \$6,798.52
2. Consideration of a request to approve the February 2, 2015, City Council Minutes.

MOTION:

Councilmember Lanting moved to approve the Consent Calendar as presented. The motion was seconded by Councilmember Talkington. Roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

II. ITEMS FOR CONSIDERATION:

1. Presentation announcing the Twin Falls Police Department has met the accreditation standards of the Idaho Chiefs of Police Association.

Interim Police Chief Bryan Krear introduced Retired Chief Doug Moore of the Blackfoot Police Department.

Doug Moore spoke on the accreditation process and formalized the awarding to the organization. The award was presented to Interim Police Chief Bryan Krear.

Discussion followed.

- Challenges Police Departments currently face
- Professionalism of the Police Department

Boy Scouts from Troop 80 introduced themselves to the Council.

2. Consideration of a request to confirm the reappointments of Steve Woods, Tom Frank, and Kevin Grey to the Planning & Zoning Commission to serve a three year term through February 2018.

Mayor Hall explained the request. Discussion was made with Planning & Zoning Commission liaison Rebecca Mills Sojka and she agreed that the applicants should be reappointed.

MINUTES

Tuesday, February 17, 2015

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MOTION:

Councilmember Mills Sojka moved to confirm the reappointment of Steve Woods, Tom Frank, and Kevin Grey to the Planning & Zoning Commission to serve a three year term through February 2018, as presented. The motion was seconded by Vice Mayor Hawkins. Roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

Tom Frank, Kevin Grey and Steve Woods spoke on their experience on serving on the Planning & Zoning Commission.

Mayor Hall adjourned the meeting at 5:20 p.m. due to technical difficulties. The meeting reconvened at 5:26 p.m.

3. Recognition of Jon Laux's appointment to NFPA's Building Code Development Committee (BCDC). This committee consists of 13 members from around the United States.

Deputy City Manager Humble and Building Inspector Bordi gave the presentation.

Jon Laux stated it is an honor to serve on the committee and explained his responsibilities serving as a member of the BCDC.

Discussion followed.

-Building Department Team efforts and professionalism

4. Consideration of a request to approve the recommendation from the Planning & Zoning Commission to negotiate a contract with Logan Simpson Design, Inc. to develop a Comprehensive Plan Update.

Zoning & Development Manager Rene'e V. Carraway-Johnson explained the request.

The Planning & Zoning Commission recommends that the City Council direct staff to begin negotiations with Logan Simpson Design, Inc. to develop a contract and bring said contract back to City Council for their consideration.

MOTION:

Councilmember Talkington moved to authorize the Planning & Zoning Commission to negotiate a contract with Logan Simpson Design, Inc. to develop a Comprehensive Plan Update. The motion was seconded by Councilmember Mills Sojka.

Discussion followed.

-Councilmember Mills Sojka explained the recommendation of the Planning & Zoning Commission.

Roll call vote showed all members present voted in favor of the motion.

Councilmember Munn explained that he spoke with City Attorney Wonderlich, and though he does not have a conflict of interest, is choosing to recuse himself from discussion or vote on the following item for consideration. His daughter is a 1st Federal Bank employee.

5. Consideration of a request to approve expenditures to install a re-circulation system for the Splash Pad to be constructed as part of the 1st Federal Bank Park.

Parks & Recreation Director Bowyer explained the request.

After the park was announced and confidentiality was no longer an issue, staff began working more intently with members of the City's Engineering team and DEQ to get the design of the reuse system started. Investigated were three options for water disposal at the splash pad: (1) treatment and recirculation, (2) pumping it into an irrigation pond for use, (3) discharging the water to the wastewater treatment plant. While each option has its advantages and disadvantages, as well as a distinct difference in price, staff believes that the first option is the best.

The cost estimate for the recommended treatment and recirculation system is \$148,000. One option is for the contingency fund to cover 100% of the cost estimates. The second option is to use approximately \$65,000 in savings from capital improvement projects and use contingency funds to pay for the balance of \$83,000.

Staff recommends that the City Council approve the request to install a treatment and recirculation system for the splash pad and use one of the two options above to pay for it.

Terry Ashley and Jeff Jardine from 1st Federal Bank are present for any questions Council may have.

MINUTES

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City Manager Rothweiler highlighted the following points: an indirect cost for the splash pad is water consumption. The recirculation pump allows maximizing water. One of the rules and policies of the City of Twin Falls is to not allow potable water for irrigation purposes for new subdivisions. Right now, this is not a new subdivision but will go through the subdivision process because Sunway Soccer Complex will be split from the farm that is directly to the north. The complex will then be gifted to the City from the School District.

Discussion followed.

-Cost difference between the annual maintenance of option #1 and option #2

Parks & Recreation Director Bowyer explained that costs for option #1 would include chemical costs and staff time.

City Engineer Fields explained that the land application option has several costs that are different from the recirculation. Staff did not estimate them out entirely. The land application option costs would include a waterline, addressing the chlorine residual, small pump, electrical costs and land application permit costs.

Parks & Recreation Director Bowyer stated that for option #1 recirculation, the water line to the restroom can be used to fill up the tank for recirculation. A small sewer line will be minimal.

Councilmember Mills Sojka asked for the annual maintenance costs for the options prior to making a decision.

Councilmember Lanting stated this gives the Council a preview of the potential costs for the upcoming URA downtown splash park. He asked how the downtown water fountain currently works.

City Engineer Fields explained that the water fountain is grandfathered in and is allowed to run on potable water. She explained the difficulty of estimating the cost for the land application permit.

Parks & Recreation Director Bowyer explained that the cost for the UV system is approximately \$50,000.

Dave Moore, Twin Falls resident and retired Chief Engineer at Ameripride, estimated that UV light bulbs run around \$150 a piece and have two to three life expectancy.

Councilmember Talkington asked if the testing of pH can be automated.

City Engineer Fields explained that industrial users have continuous pH monitoring. The unit is available with a capital cost associated with it. Having the unit test the pH does not relieve the City of having an employee test the pH. The capital costs for the unit may be cost prohibitive compared to the manual testing of pH.

Councilmember Mills Sojka is not in favor of reducing improvements at Auger Falls. She spoke in favor of using general reserves or contingency funds.

Mayor Hall spoke in favor of option #1 and is in favor of using a combination of funds. He also is not in favor of delaying amenities at other parks.

Vice Mayor Hawkins stated that she is not in favor of delaying restrooms at Auger Falls but the \$25,000 on trails is reasonable since the money is not needed this year.

Councilmember Barigar is in favor of using reserves funds.

City Manager Rothweiler stated that if Council chose to move forward with option #1 an appropriate motion would be to fund option #1 and to include a "deduct" for one of the projects; and to use contingency or cash reserves, and at the end of the fiscal year the funds that are appropriated to be included in the budget amendment.

MOTION:

Councilmember Talkington moved to authorize and approve the reserve system for the proposed splash pad, present to the Council some possible unknown labor costs including a pH automation system, and to look at funding the project using a combination of contingencies and reserves with Auger Falls being the least optimal option for deferring. The motion was seconded by Councilmember Mills Sojka.

Discussion followed on the motion.

City Manager Rothweiler asked for clarification as to whether or not the Council is authorizing staff to go forward and acquire today or if Council is looking for more research for an automated system. The idea and timing of the project is to insure that it is being constructed at a time in which the other parts and pieces of the splash pad and the universal pieces for the accessible park are being constructed.

Councilmember Talkington and his second, Councilmember Mills Sojka, withdrew the motion.

Councilmember Mills Sojka asked if there is time to provide additional information to the Council.

City Manager Rothweiler stated there are representatives with 1st Federal Bank that will be able to discuss the construction timeline.

Parks & Recreation Director Bowyer stated that he spoke with Jerimiah Webb from Sun Tag Recreation who stated that the lead time for the recirculation system is 12 weeks.

MOTION:

Councilmember Barigar moved approval of the expenditures to install a recirculation system as presented in option #1 and funds to come from a \$25,000 reduction to the Auger Falls trails, and the balance from cash reserves or contingency, whichever is more appropriate, and to have the budget amendment reflect that at the conclusion of the year. The motion was seconded by Vice Mayor Hawkins.

AMENDMENT TO THE MOTION

Councilmember Talkington moved to amend the motion to include a presentation to the Council that would not impact ordering the equipment, the cost to automate the pH system and other appropriate safety water standards within 30 days. The motion was seconded by Councilmember Mills Sojka. Roll call vote showed all members present voted in favor of the motion. Approved 6 to 0.

AMENDMENT TO THE MOTION

Councilmember Mills Sojka amended the motion to not take the \$25,000 from Auger Falls funding but from cash reserves or contingency or what the staff sees fit. The motion was seconded by Councilmember Barigar.

Parks & Recreation Director Bowyer stated that \$25,000 would be sufficient to enhance trails at Auger Falls.

Roll call vote showed Councilmembers Talkington and Mills Sojka voted in favor of the motion. Councilmembers Barigar, Hawkins, Lanting, and Hall voted against the motion. Failed 4 to 2.

Roll call vote on the main motion showed all members present voted in favor of the motion. Approved 6 to 0.

6. Consideration of a request to approve and adopt a new, updated application packet to be required for all special events and/or parades held within the City of Twin Falls.

Staff Sergeant Pullin explained the request. The current Special Events Application and Parade Application lack specific information needed to make a determination on approving the application. The current Parade Application consists of one page and does not specifically request the necessary information. Currently, the City of Twin Falls requires a \$25 fee for a Parade Application and does not require a fee for a Special Events Application.

The proposed Special Event Application packet has combined both Special Events and Parades into the same packet. The proposed packet is larger than the current packet, 22 pages; 15 of these pages are checklist-type forms and some narrative forms. The other pages instruct the applicants which forms need to be completed and explain why the information is requested.

Staff is requesting that the applicant provide the required information when completing the application in an effort to have a smoother and more efficient process.

City Manager Rothweiler explained that Idaho Code requires a public hearing if fees are to be increased by more than 5% or if a fee is created for the Parade Application.

Discussion followed:

-Insurance and Indemnification - Commercial General Liability insurance policy with coverage of not less than \$500,000 combined single limit per occurrence. He asked if non-profit charities will be required to post this insurance policy.

City Manager Rothweiler stated that Idaho Code requires a certificate of liability insurance of \$500,000.

Councilmember Mills Sojka stated her concern of a standard flat fee of \$50 for an event of a commercial nature vs fundraisers or event for awareness.

MINUTES

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Councilmember Barigar stated that the application should include that Special Event Applications require Council approval. In addition, he referred to the following section, "All running/walking events will be held on the City of Twin Falls walking trails or on private property with approved written consent from the owner of the private property." He does not know how feasible it is to require applicants hosting a 5k and 10k event to exclusively use the trail system. The Chamber of Commerce hosts the Color Dash which is held on the trail system and city streets. Western Days 1/2k marathon is held on streets.

Staff Sergeant Pullin clarified that staff will encourage applicants to hold events on walking trails or private property. The City's unbudgeted resources are utilized when events are held on city streets. Safety is the City's concern for using trails and private property.

Councilmember Barigar stated that he does not see a problem with the \$50 application fee because the fee covers the application process and is not covering the impact of the actual event.

Vice Mayor Hawkins asked how long it takes to process an application.

Staff Sgt. Pullin stated that it takes a minimum of eight hours to process an application.

Mayor Hall recommended placing the application on the City's website. He is in favor of a \$25 application fee.

MOTION:

Councilmember Munn moved to approve the new Special Events Application. The motion was seconded by Councilmember Barigar.

Mayor Hall asked the motion maker with the second to allow the public to speak. Both agreed.

Steve Woods representing the Rim to Rim event stated his concern of requiring walking and running events to be held on trails and private property.

Twial Kanutson, representing the Classic Cruiser Car Club, stated her concern of the timeline of the approval process.

Discussion followed.

City Manager Rothweiler explained that applications can be approved a year before the event but no later than 45 days before the event.

Dianne Jolovic, CSI Harvest Time Festival, spoke in favor of providing the application electronically.

Barb Barnes, Chairman of Twin Falls Western Days Parade, clarified that the 1/2 K run is not associated with Western Days.

Sherri Wright, Christmas in the Nighttime Sky, stated her concern of the fee for non-profit events

Interim Police Chief Krear stated that if the Council grants authorization of the Special Events Application, staff will work on the language to encourage that all running/walking events be held on the City of Twin Falls walking trails or on private property.

Councilmember Munn and Barigar moved to approve language to their original motion to reflect that it is strongly encouraged that all running/walking events be held on the City of Twin Falls walking trails or on private property with approved written consent from the owner of the private property. All running/walking events held on public property require mapping and approval by the Special Events Coordination Team.

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

7. Discussion of the State of the City.

Mayor Hall stated The State of the City Address will be held on April 14, 2015, at 12:00 p.m. at the Stonehouse. Council reviewed the format of the luncheon

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

III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:

City Manager Rothweiler invited Council to attend the Chamber of Commerce Banquet to be held on Friday, February 20, 2015, at the Stonehouse.

MINUTES

Tuesday, February 17, 2015

Page 7 of 7

Councilmembers Munn and Lanting will not be present at the March 23, 2015, City Council meeting.

Councilmember Talkington stated that the City Council needs to insure the School District fulfills its intention to provide access to the school to be built on Federation Road. Councilmember Lanting stated that it appears the road is being constructed on the west end of Northern Passage #2. City Manager Rothweiler stated that a condition can be placed on the Special Use Permit.

IV. PUBLIC HEARINGS: 6:00 P.M. - NONE

V. ADJOURNMENT:

1. Executive Session 67-2345(1) (b) To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student.

MOTION:

Councilmember Hawkins moved to adjourn to Executive Session as presented. The motion was seconded by Councilmember Lanting. Roll call vote showed all members present voted in favor of the motion. Approved 7 to 0.

The meeting adjourned at 7:30 p.m.

Leila A. Sanchez
Deputy City Clerk/Recording Secretary

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 23, 2015
City Council Chambers - 305 3rd 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
PROCLAMATION: None**

GENERAL PUBLIC INPUT

AGENDA ITEMS

I. CONSENT CALENDAR:

1. Consideration of a request to approve the Accounts Payable for February 18-23, 2015, total: \$1,788,240.16.
2. Consideration of a request to approve the February 9, 2015, City Council Minutes.
3. Consideration of a request to approve the Final Plat for the Canyon Village Subdivision, a PUD, for Northeast Investments LLC.
4. Consideration of a request to approve the Final Plat for the Fieldstone Professional Subdivision, a PUD, for Wills Inc.

Purpose:

Action
Action
Action
Action

By:

Sharon Bryan
Leila A. Sanchez
Rene'e V. Carraway-Johnson
Rene'e V. Carraway-Johnson

II. ITEMS FOR CONSIDERATION:

1. Consideration of a request to approve a Resolution that will authorize the Mayor to execute the Cooperative Agreement for the Intersection of Blue Lakes Blvd. & Heyburn Ave.
2. Consideration of a request to adopt an Ordinance for a *Zoning District Change and Zoning Map Amendment* from R-1 VAR to R-2 for property located on the east side of the 500, 600, and 700 blocks of Hankins Road North for the Twin Falls School District #411.
3. Consideration of a request to adopt an Ordinance to *Vacate* undeveloped property within a portion of Northern Passage Subdivisions #3 and #4 on property located at the northeast corner of Federation Road (extended) and Grandview Drive North for Northern Passage, Inc.
4. Presentation of the City Pool Financial Report.
5. Public input and/or items from the City Manager and City Council.

Purpose:

Action
Action
Action
Presentation

By:

Jacqueline Fields
Rene'e V. Carraway-Johnson
Rene'e V. Carraway-Johnson
John Pauley, Aquatics Director of the YMCA

III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:

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

1. Consideration of a request for a Zoning Title Amendment to amend Title 10 to increase the required public notice for various public hearings.

PH/Action

Jonathan Spendlove

V. ADJOURNMENT:

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

Present: Suzanne Hawkins, Jim Munn, Chris Talkington, Don Hall, Rebecca Mills Sojka

Absent: Greg Lanting, Shawn Barigar

Staff Present: City Manager Travis Rothweiler, City Attorney Fritz Wonderlich, Deputy City Attorney Shayne Nope, Deputy City Manager Mitchel Humble, Deputy City Manager Brian Pike, Zoning & Development Manager Rene'e V. Carraway-Johnson, Parks & Recreation Director Dennis Bowyer, 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 with him. A quorum is present.

CONSIDERATION OF THE AMENDMENTS TO THE AGENDA: None

PROCLAMATION: None

GENERAL PUBLIC INPUT: None

AGENDA ITEMS

I. CONSENT CALENDAR:

1. Consideration of a request to approve the Accounts Payable for February 18–23, 2015, total: \$1,788,240.16.
2. Consideration of a request to approve the February 9, 2015, City Council Minutes.
3. Consideration of a request to approve the Final Plat for the Canyon Village Subdivision, a PUD, for Northeast Investments LLC.
4. Consideration of a request to approve the Final Plat for the Fieldstone Professional Subdivision, a PUD, for Wills Inc.

Councilmember Talkington asked if there is a better way to process Miscellaneous Refunds. City Manager Rothweiler stated that he will discuss this with Chief Finance Officer Lorie Race.

MOTION

Councilmember Talkington moved to approve the Consent Calendar as presented. The motion was seconded by Councilmember Munn. Roll call vote showed all members present voted in favor of the motion. Approved 5 to 0.

II. ITEMS FOR CONSIDERATION:

1. Consideration of a request to approve a Resolution that will authorize the Mayor to execute the Cooperative Agreement for the Intersection of Blue Lakes Blvd. & Heyburn Ave.

City Engineer Fields explained the request. The Idaho Transportation Department will be conducting maintenance work on Blue Lakes this coming spring. The work will entail mill and inlay of several sections of pavement, primarily in the southbound curb lanes of Blue Lakes. Currently there are loops controlling the Heyburn signal. During the decision making for this maintenance work, Engineering, Streets and ITD staff discussed the opportunity to partner on updating the signal with cameras. City staff would purchase and install the signal equipment and ITD will reimburse 50% of the cost. The agreement enables the partnership.

Discussion followed.

- Loops and camera function
- Detection of vehicles and motorcycles

City Engineer Fields stated staff will look into left turn signals on Blue Lakes.

MOTION:

Councilmember Talkington moved passage of Resolution 1941 and authorized the Mayor to sign. The motion was seconded by Councilmember Mills Sojka. Roll call vote showed all members present voted in favor of the motion. Approved 5 to 0.

2. Consideration of a request to adopt an Ordinance for a *Zoning District Change and Zoning Map Amendment* from R-1 VAR to R-2 for property located on the east side of the 500, 600, and 700 blocks of Hankins Road North for the Twin Falls School District #411.

Zoning & Development Manager Carraway-Johnson explained the request.

On February 9, 2015 the City Council held a public hearing on this request. Upon conclusion of the public hearing and council deliberation Councilmember Talkington moved approval of a Zoning District Change and Zoning Map Amendment from R-1 VAR to R-2 for 51 (+/-) acres located on the east side of the 500, 600, and 700 blocks of Hankins Road North., as presented. Councilwoman Hawkins seconded the motion. The motion was approved 6 for and 0 against.

As directed by the Council, staff has prepared an ordinance for Council's consideration.

Staff recommends the City Council adopt the ordinance so it can be published and codified.

MOTION:

Councilmember Munn moved to suspend the rules and place Ordinance 3089 on third and final reading by title only. The motion was seconded by Councilmember Mills Sojka. Roll call vote showed all members present voted in favor of the motion. Approved 5 to 0.

Deputy City Clerk Sanchez read the ordinance 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:

Vice Mayor Hawkins moved to adopt Ordinance 3090. The motion was seconded by Councilmember Talkington. Roll call vote showed all members present voted in favor of the motion. Approved 5 to 0.

3. Consideration of a request to adopt an Ordinance to *Vacate* undeveloped property within a portion of Northern Passage Subdivisions #3 and #4 on property located at the northeast corner of Federation Road (extended) and Grandview Drive North for Northern Passage, Inc.

Zoning & Development Manager Carraway-Johnson explained the request.

Councilmember Talkington stated that the approval of the vacation ordinance with the attached conditions provides leverage for the City before the issuance of a building permit for vehicular and pedestrian traffic.

Zoning & Development Manager Carraway-Johnson stated this will be on the Commission's agenda Tuesday, February 24, 2015, at 6:00 p.m.

MOTION:

Councilmember Talkington moved to suspend the rules and place Ordinance 3090 on third and final reading by title only. The motion was seconded by Vice Mayor Hawkins. Roll call vote showed all members present voted in favor of the motion. Approved 5 to 0.

Deputy City Clerk Sanchez read the Ordinance by title only: AN ORDINANCE OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, VACATING THE REAL PROPERTY DESCRIBED BELOW AND PROVIDING FOR VESTING OF TITLE TO THE PROPERTY SO VACATED.

MOTION:

Vice Mayor Hawkins moved to adopt Ordinance 3090. The motion was seconded by Councilmember Talkington. Roll call vote showed all members present voted in favor of the motion. Approved 5 to 0.

4. Presentation of the City Pool Financial Report.

Jon Pauley, Aquatics Director of the YMCA, gave the presentation.

Discussion followed on:

- Last year the membership rate was increased
- Corporate rate
- Unemployment issues
- Heating efficiency

Parks & Recreation Director Bowyer stated that the boilers were replaced and staff routinely tests the equipment.

Jon Pauley stated the YMCA will not be increasing membership rates but are finding innovative ways to reduce costs.

Councilmember Munn stated his concern of the \$41,000 deficit in the budget. Jon Pauley stated that the Elizabeth pool caused a portion of the deficit.

Councilmember Talkington complimented Jon Pauley for his management. He is not opposed to consider some type of cost of living increase from the City. He would like to see that done rather than bumping swimming lessons for children.

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

City Manager Rothweiler gave an update on House Bill 173 proposed by Mike Boyle. The bill would remove one half of the city's new construction dollars collected on an annual basis. These funds would be shifted to schools. It is a shift of the City's resources. He is not in favor of the bill

He also explained the significant amount of bills coming through the process relating to cities and their ability to grow and fund services and the use of powers long provided to cities. Bills could significantly impact URA partners and financial responsibilities with cities.

He is seeking Council's guidance on how involved the Council would like to be in the legislative process.

Chris Talkington stated that the AIC is the logical vehicle recording concerns. He is in favor of the City Manager being the conduit to our representatives.

Vice Mayor Hawkins stated that the Council hired City Manager Rothweiler to represent the Council and is in favor of the City Manager handling issues in a professional manner on the Council's behalf.

Councilmember Mills Sojka stated that she would like to be informed of the legislative issues.

City Attorney Wonderlich stated that emails related to legislative issues can be forwarded to Council. He requested that the Council reply to the legislature and not to the City Manager.

Mayor Hall stated that the Council hired the City Manager to handle the day to day responsibilities and is in favor of the City Manager handling issues on the Council's behalf

City Manager Rothweiler stated that he will be participating in a weekly briefing with the Association of Idaho Cities on legislative issues. He will prepare a legislative update and asked for Council input.

Councilmember Mills Sojka requested that he email the Council if he is asking for Council input. Mayor Hall commented it is a citizen's responsibility to contact their local legislatures for input.

Councilmember Talkington thanked the City Manager Rothweiler for his bi-weekly updates.

Councilmember Talkington stated that currently the City sends 15,000 bills monthly, 300 customers have requested online billings and 150 customers pay online.

City Manager Rothweiler explained the service fee charged by credit card companies.

Recess at 6:06 p.m.

Reconvened at 6:11 p.m.

III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:

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

1. Consideration of a request for a Zoning Title Amendment to amend Title 10 to increase the required public notice for various public hearings.

Planner I Spendlove explained the request.

This request was generated by the Planning and Zoning Commission following some discussion regarding the effectiveness of the current public hearing notice requirements as described in Twin Falls City Code Title 10. These discussions occurred as a direct result of some public hearing items that took place in August and September 2014.

Staff has generated this zoning title amendment under the direction given by the Planning and Zoning Commission during multiple publicly advertised work sessions in October, November and December 2014.

On January 27, 2015 the Commission held a public hearing on this amendment. The Commission voted unanimously to recommend approval of the code amendment as written; however, one commissioner requested, upon adoption of the ordinance, the new code section (10-7-20), is referenced specifically in the various code sections being modified. The attachment reflects this addition.

Staff concurs with the Commission's recommendation and asks for City Council approval.

Mayor Hall opened up the public testimony portion of the hearing.

Deputy City Manager Humble read for the record an email received from Danae M. Klimes.

Mayor Hall closed the public testimony portion of the hearing.

MOTION:

Councilmember Talkington moved to approve the Zoning Title Amendment to amend Title 10 to increase the required public notice for various public hearings. The motion was seconded by Councilmember Mills Sojka. Roll call vote showed all members present voted in favor of the motion. Approved 5 to 0.

V. ADJOURNMENT:

The meeting adjourned at 6:24 p.m.

Leila A. Sanchez
Deputy City Clerk/Recording Secretary

Leila Sanchez

From: Leila Sanchez
Sent: Monday, February 23, 2015 8:57 AM
To: 'Danae Klimes'
Subject: RE: Zoning Title Amendment to amend Title 10

Thank you Ms. Klimes.

I will make sure this is entered into the record at tonight's meeting.

Leila

From: Danae Klimes [<mailto:Danae.Klimes@zionsbank.com>]
Sent: Monday, February 23, 2015 8:37 AM
To: Leila Sanchez
Cc: Danae Klimes
Subject: Zoning Title Amendment to amend Title 10

Ms Sanchez,

Please accept this email as my positive input on the expansion of both notice area and lift on the number of letters that can be set out. This is a positive change in my opinion. I am unable to attend the meeting tomorrow night due to scheduling conflicts.

Thank you.

Danae M. Klimes

Vice President
Relationship Manager
Zions First National Bank
1863 Blue Lakes Blvd N
Twin Falls, ID 83301
T: (208) 737-9105
C: (208) 308-3022
F: (888) 490-3550
danae.klimes@zionsbank.com
www.zionsbank.com

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Date: Monday, March 9, 2015, Council Meeting

To: Honorable Mayor and City Council

From: Staff Sergeant Dennis Pullin, Twin Falls Police Department

Request:

Consideration of a request to grant additional time for the use of amplified noise for the Lighthouse Church Service to be held outdoors on their football field on Easter Sunday, April 5, 2015. The current PUD states they can have amplified noise beginning at 10:00 a.m. This one-time request is to begin the amplified noise at 9:00 a.m. on Sunday, April 5, 2015.

Time Estimate:

This is the second year we have received this request and the Police Department had no calls for service during last year's event. Staff requests that this item be placed on the consent calendar.

Background:

Ron Heath, on behalf of the Lighthouse Church, located at 960 Eastland Drive, Twin Falls, Idaho, plans to hold an Easter Service on their football field on Sunday, April 5, 2015. The service will begin at 9:00 a.m. and conclude at 12:00 p.m. (noon). A copy of the PUD Modification was provided, stating the Lighthouse Church can use a PA system for home football games and field events between the hours of 10:00 a.m. to 10:00 p.m. This document is dated September 19, 2008.

Mr. Heath is requesting to start the service at 9:00 a.m., one hour prior to their allotted time of 10:00 a.m. It should be noted this event is not for the use of a PA system, but rather for music and a live band. Mr. Heath noted in his request that this one- (1)-hour time period will be used to conduct a sound check for the band and for soft music to be played.

Approval Process:

Consent of the Council

Budget Impact:

N/A

Regulatory Impact:

The PUD Modification states the time frame is from 10:00 a.m. to 10:00 p.m. Approval of this request would be a change to the PUD Modification. The PUD Modification also states, "During outside events, noise level of the public address system is not to exceed 78 decibels at any point outside property lines."

Conclusion:

No complaints were received during the 2014 Easter Service. Therefore, the Twin Falls Police Department Staff and several relevant City Staff members have met and approved this Special Event Application. Based on this request and the information provided, Staff recommends that this event be approved.

The Twin Falls Police Department Staff also recommends that the on-duty Patrol Supervisor be given the authority to order the event organizers to mitigate the sound of amplified noise. If there are continued noise complaints, disturbances by those participating in the event, and non-compliance, the on-duty Patrol Supervisor shall terminate the event.

Attachments:

1. Special Event Application
2. PUD Modification for the Lighthouse Church

DP:aed



**CITY OF TWIN FALLS
SPECIAL EVENTS APPLICATION**

DATE OF EVENT: SUNDAY APRIL 5TH, 2015

TIME OF EVENT: Start: 9:00 AM End: _____

LOCATION OF EVENT (Include business name, if applicable):

"LIGHTHOUSE" 960 EASTLAND DR, TWIN FALLS, IDAHO 83301
(ATHLETIC COMPLEX AND MAIN BUILDING)

NUMBER OF PEOPLE IN ATTENDANCE: 1,200

WILL EVENT OCCUPY A PUBLIC STREET: Yes: _____ No: X
(If yes, please provide diagram of proposal.)

WILL ALCOHOL BE SERVED: Yes: _____ No: X

HAS CATERING PERMIT BEEN SECURED Yes: _____ No: N/A
(If yes, attach copy of permit to application.)

***For the safety of event participants and law enforcement personnel, it is required that paper or plastic containers be used for alcoholic beverages.**

NAME OF APPLICANT LIGHTHOUSE
ADDRESS 960 EASTLAND DR TWIN FALLS, IDAHO
HOME TELEPHONE MOBILE 208-961-1620 (RON HEATH)
BUSINESS PHONE 208-737-4667

NAME OF RESPONSIBLE PARTY/CONTACT PERSON RON HEATH
ADDRESS 960 EASTLAND DR, TWIN FALLS, ID 83301
HOME PHONE MOBILE (961-1620)
BUSINESS PHONE 208-737-4667

DESCRIPTION OF EVENT:

WE WILL BE HOLDING OUR EASTER SERVICE ON OUR ATHLETIC FIELD BEGINNING @ 10:30A
AND ENDING AT NOON. OUR PUD MODIFICATION DTD 7-7-2008 ALLOWS FOR OUR PA SYSTEM
TO BEGIN BY 10:00AM. WE ARE REQUESTING A "ONETIME" APPROVAL TO DO SOUND CHECKS
AND PLAY SOFT MUSIC BEGINNING AT 9:00 AM. ON 4-5-2015. PARKING IS ONSITE AND
MANAGED BY OUR USHERS. ALL INSURANCES ARE PROVIDED THROUGH A
HUB INTERNATIONAL, SCOTT STANDLEY, AGENT.

I, _____, APPLICANT FOR THE ABOVE EVENT,
AUTHORIZE _____ TO APPLY FOR THE PERMIT
ON MY BEHALF.

Ronald Deth
APPLICANT'S SIGNATURE

FEBRUARY 20, 2015
DATE

**** EVENT APPLICATIONS MUST BE SUBMITTED NO LATER THAN 45 DAYS
PRIOR TO THE EVENT OR THE PERMIT MAY BE DENIED.**

REVIEWED BY:

Pulla
Twin Falls Police Department

Approved Denied _____

Twin Falls Fire Department

Approved _____ Denied _____

Macintosh
Parks & Recreation Department

Approved Denied _____

Urban Renewal

Approved _____ Denied _____

Building Department

Approved _____ Denied _____

John Fisher
Planning & Zoning

Approved Denied _____

Jan Seaman
Information Service

Approved Denied _____



CITY OF TWIN FALLS
Planning and Zoning Department
PO Box 1907
324 Hansen Street East
Twin Falls, Idaho 83303-1907
Phone: 208-735-7267 Fax: 208-736-2641

September 19, 2008

Lighthouse Christian Fellowship
c/o Kevin Newbry
259 Main Avenue East
Twin Falls, ID 83301

RE: PUD Modification

Dear Applicant;

At its July 7, 2008 regularly scheduled public meeting the Twin Falls City Council approved a PUD Modification to allow a PA system to be used for home football games and field events and to allow outside lighting to be used to illuminate night games, parking lots and storage areas on property located at 960 Eastland Drive subject to the following conditions.

1. Subject to site plan amendments as required by building, engineering, fire, and zoning officials to ensure compliance with all applicable City code requirements and standards.
2. During outside events, noise level of the public address system is not to exceed 78 decibels at any point outside property lines.
3. Use of the public address system shall not commence earlier than 10 A.M. or continue later than 10 P.M. on any day of the week with the exception of athletic events extended due to overtime play or injury delays.
4. Field lighting to be turned off no later than 10 P.M. with the exception of athletic events extended due to overtime play or injury delays, and all outside lighting to be positioned so that it minimizes glare to adjacent properties.

Enclosed is a copy of the Findings of Fact, Conclusion of Law and Decisions. This statement establishes the legal basis for the Twin Falls City Council's decision to approve your request.

If you have any questions about the findings, please do not hesitate to contact the office of Planning and Zoning at 735-7267.

Sincerely,

Renee' V. Carraway
Zoning & Development Manager

RVC/lj
Attachments (2)



BEFORE THE CITY COUNCIL
OF THE CITY OF TWIN FALLS

In Re:)	
)	
<u>PUD Modification, Application,</u>)	FINDINGS OF FACT,
)	
<u>Lighthouse Christian Fellowship</u>)	CONCLUSIONS OF LAW,
<u>Applicant(s)</u>)	AND DECISION

This matter having come before the City Council of the City of Twin Falls, Idaho on May 12, 2008 for public hearing pursuant to public notice as required by law for a PUD Agreement Modification for the purpose of allowing a PA system to be used for all outside home football games and outside events and to allow for outside lighting to be utilized for night games for property located at 960 Eastland Drive, and the City Council having heard testimony from interested parties being fully advised in the matter, now makes the following

FINDINGS OF FACT

1. Applicant has applied for a PUD Agreement Modification to allow allowing a PA system to be used for all outside home football games and outside events and to allow for outside lighting to be utilized for night games for property located at 960 Eastland Drive

2 All legal requirements for notice of public hearing have been met with advertisement taking place on the following dates: March 20, 2008 & March 29, 2008

3. 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.

4. The existing neighboring land uses in the immediate area of this property are: to the north, Commercial/K-mart; to the south, 9th Avenue East/Residential/Care Center; to the east, Residential; to the west, Eastland Drive/Residential.

5. The proposed PA system and outdoor lighting will unreasonably interfere with the surrounding residential uses.

Based on the foregoing Findings of Fact, the City Council hereby makes the following

CONCLUSIONS OF LAW

1. The application for a PUD Agreement Modification to allow allowing a PA system to be used for all outside home football games and outside events and to allow for outside lighting to be utilized for night games for property located at 960 Eastland Drive is detrimental to existing residential uses in the surrounding area.

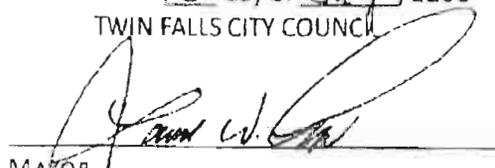
2. The application for a PUD Agreement Modification to allow allowing a PA system to be used for all outside home football games and outside events and to allow for outside lighting to be utilized for night games for property located at 960 Eastland Drive should be denied.

Based on the foregoing Conclusions of Law, the Twin Falls City Council hereby enters the following

DECISION

1. The application for a PUD Agreement Modification to allow allowing a PA system to be used for all outside home football games and outside events and to allow for outside lighting to be utilized for night games for property located at 960 Eastland Drive is hereby denied.

Dated this 15th day of July 2008
TWIN FALLS CITY COUNCIL


MAYOR

APPLICATION #2212



Date: Monday, March 9, 2015, Council Meeting

To: Honorable Mayor and City Council

From: Staff Sergeant Dennis Pullin, Twin Falls Police Department

Request:

Consideration of a request by Bryan Bacon, on behalf of The Church, to begin an Easter Church Service in the Twin Falls City Park on Sunday, April 5, 2015, beginning at 10:00 a.m. and concluding at 1:30 p.m.

Time Estimate:

This is the second year The Church has requested to hold an Easter Service in the Twin Falls City Park. The Twin Falls Police Department had no calls for service during last year's event so Staff is requesting that this item be placed on the consent calendar.

Background:

The Church held their first Easter Service at the Twin Falls City Park last year on April 20, 2014, from 10:00 a.m. until approximately 1:30 p.m. This year's event will be comparable to last year's event with attendance being estimated at approximately 200 people. Although parking for participants was a concern for the 2014 event, no reports of parking complaints were received.

Live music will be played beginning at 10:00 a.m. until approximately 10:45 a.m. The volume will be kept at a low setting; the volume will be set for those sitting in front of the band shell to hear and should not be a disturbance to neighboring church services. A sermon will be provided from 10:45 a.m. until approximately 11:30 a.m. At the conclusion of the sermon, a dinner will be provided for those in attendance, with the event concluding by 1:30 p.m.

Approval Process:

Consent of the Council

Budget Impact:

N/A

Regulatory Impact:

The Parks and Recreation Department restricts amplified sound at the City Park to begin no earlier than 12:15 p.m. on Sundays. Mr. Bacon requests permission to begin their service at 10:00 a.m. With this event being successful last year and the City Council's approval last year, the City Council is being asked to waive the 12:15 p.m. time restriction to allow for the Easter Service to begin at 10:00 a.m.

Agenda Item for March 9, 2015
From Staff Sergeant Dennis Pullin
Page Two

Conclusion:

Since no complaints were received during the 2014 Easter service, the Twin Falls Police Department Staff and several relevant City Staff members met and approved this Special Event Application. Based on this request and the information provided, Staff recommends that this event be approved.

The Twin Falls Police Department Staff further recommends that the on-duty Patrol Supervisor be given the authority to order the event organizers to mitigate the sound of amplified noise. If there are continued noise complaints, disturbances by those participating in the event, and non-compliance, the on-duty Patrol Supervisor shall terminate the event.

Attachments:

None

DP:aed



Public Meeting: **MONDAY, Monday 09, 2015**

To: Honorable Mayor Hall and City Council

From: Rene'e V. Carraway-Johnson, Zoning & Development Manager.

ITEM II

Request: Request for approval of a Final Plat for the Benno's Point Subdivision No. 2 consisting of 16.8 (+/-) acres with eighty-four (84) residential lots on property located at the northeast corner of Park Avenue and Harrison Street South. c/o Gerald Martens, EHM Engineers, Inc. on behalf of Gary Storrer.

Time Estimate:

There is no staff presentation unless the Council has questions and pulls this item off the Consent Calendar.

Background:

Applicant: Gary's Westland, LLC c/o Gary Storrer 1042 Wildwood Way Twin Falls, Id 83301 420-4405 EHM Engineers, Inc. 621 North College Rd, Suite 101 Twin Falls, Id 83301 Gerald Martens 734-4888 gmartens@ehmine.com	Status: Owner/Developer/	Size: 16.8 (+/-)acres
	Zoning: R-4 & R-4 CRO	Requested Zoning: Final Plat
	Comprehensive Plan: Urban Village/Urban Infill	Lot Count: 84 residential lots
	Existing Land Use: Agriculture/Residential	Proposed Land Use: Residential Subdivision
Applicable Regulations: 10-1-4, 10-1-5, 10-4-5, 10-4-19, 10-12-2.4		
Surrounding land Use & Zoning	North: R-4 & R-4 CRO Rock Creek Canyon/Highland Avenue/residential	East: R-4 & R-4 CRO AoI; Agricultural/Rock Creek Canyon
	South: R-4; Park Ave/Oregon Trail Elementary School/residential	West: R-4 & R-6 MHO-1; Harrison St S-extended/residential/LDS Softball Fields

Approval Process:

As per Twin Falls City Code 10-12-2.4 Action on Final Plat:

- (A) Application: After the approval or conditional approval of the preliminary plat, the subdivider may cause the total parcel, or any part thereof, to be surveyed, and a final plat prepared in accordance with the approved preliminary plat. The subdivider shall submit to the administrator three (3) copies of the final plat. (Ord. 2012, 7-6-1981)
- (F) Council Action: The council, at its next meeting following receipt of the administrator's report, shall consider the commission's findings and comments from concerned persons and agencies to arrive at a decision on the final plat. The council shall approve, approve conditionally, disapprove or table the final plat for additional information. A copy of the approved plat shall be filed with the administrator. Upon granting or denying the final plat the council shall specify what if any conditions shall apply prior to recordation or development of the site.

Budget Impact:

Approval and recordation of a final plat will allow the site to be developed as approved. Development of the site will have a positive impact on the City budget.

Regulatory Impact:

Upon approval of a preliminary plat a final plat that is in conformance with the approved preliminary plat and including any conditions the Commission may have required, is then presented to the City Council. Only after a final plat has been approved by the City Council and construction plans approved, may the plat be recorded and lots sold for development.

History:

A Zoning District Change and a Zoning Map Amendment from R-4 to R-4 PUD was approved by City Council in June 1995 to develop a mixed-use residential/commercial community called "The Village". This project did not develop and on August 22, 2005 the City Council approved annexation of a portion of the site with a zoning designation back to R-4. Noble Subdivision, located north of Highland Avenue, was platted in October 1946 and later amended in June 1948. On July 24, 2006 the City Council approved vacation of the platted rights-of-way and easements within the undeveloped portion of Nobel Subdivision. That portion is included within this residential subdivision.

In 2006 the preliminary plat of Benno's Point Subdivision, located within the R-4 & R-4 CRO Zone, consisted of 195 residential lots on 46 (+/-) acres was approved. In 2007 the final plat for Phase I, which consisted of 110 lots on 25 (+/-) acres was approved and recorded.

Analysis:

This is a request for approval of the final phase of this subdivision. Benno's Point Subdivision No 2 which consists of 16.8 +/- acres with 84 residential lots. The R-4 Zone allows a minimum 4,000 sf lot for single-family dwellings and 7,000 for a duplex. The northerly portion of this plat is located within the Canyon Rim Overlay. The Canyon Rim building setback is 100' from the rim or 20' from property line, whichever is greater. The approved preliminary plat designated this development to consist of single family and/or duplex dwellings. This plat is consistent with other residential development in the area. The subdivision is in conformance with the Comprehensive Plan.

The process for approval of a subdivision is: A preliminary plat is presented to the Commission. The Commission may approve the preliminary plat, deny it or approve it with conditions. The preliminary plat only goes to the City Council upon appeal. A final plat, that is in conformance with the approved preliminary plat and including any conditions the Commission may have required, is then presented to the City Council. Upon approval by the City Council only then may the plat be recorded and lots be sold for development.

This plat is consistent with other residential development in the area and is in conformance with the Comprehensive Plan. Any construction of the site shall meet minimum development standards for parking, landscaping, storm water retention, etc. Each development will require a separate building permit and review to ensure compliance with all building, engineering, fire, and zoning codes.

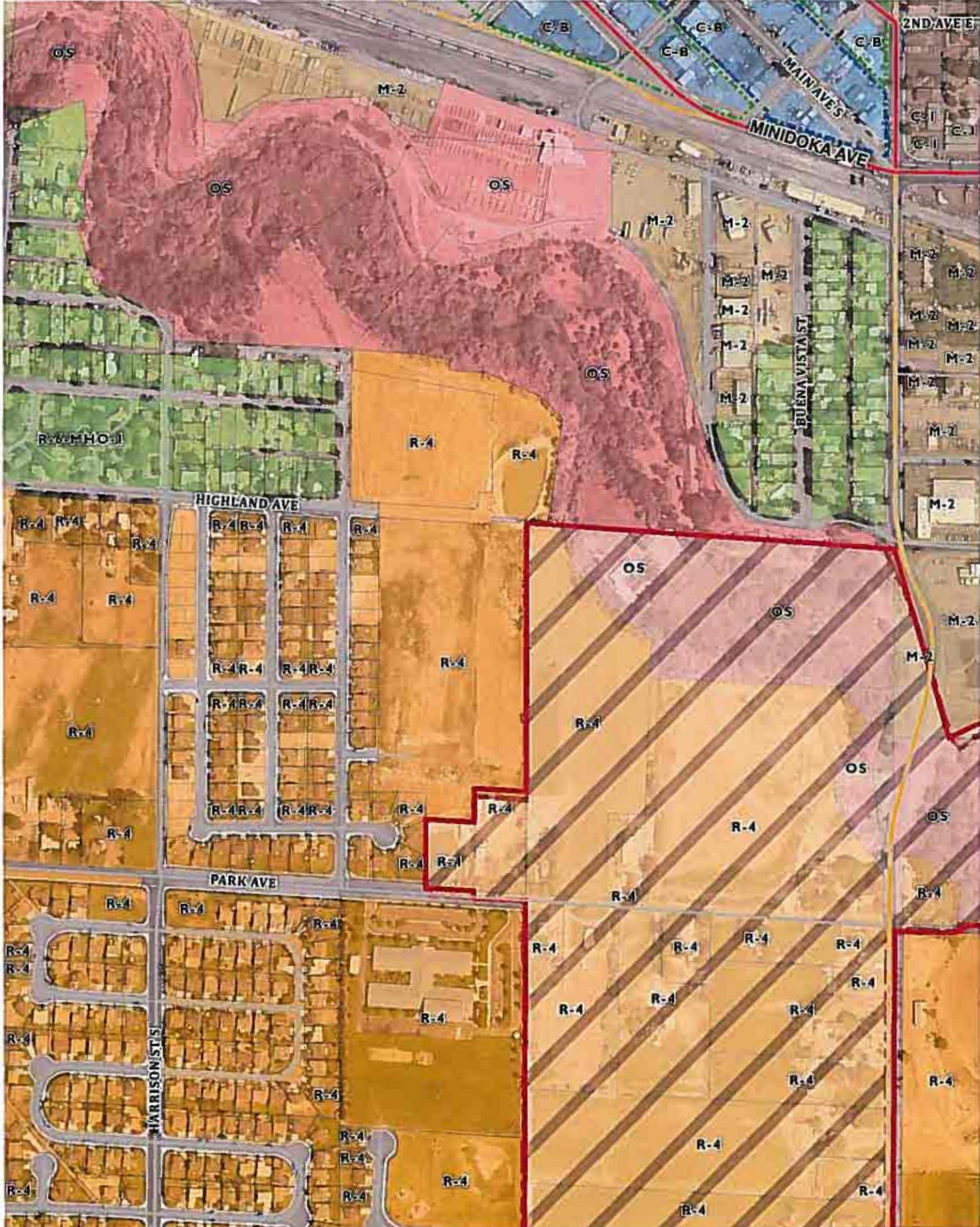
CONCLUSION:

Staff recommends the Council approve the final plat Benno's Point Subdivision, No. 2, as presented, and subject to the following condition:

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.

Attachments:

1. Area Map
2. Approved Preliminary Plat
3. Benno's Point Sub No 2 Final Plat



2ND AVE E

MAIN AVE S
MINIDOKA AVE

BUENA VISTA ST

HIGHLAND AVE

PARK AVE

HARRISON ST S

OS

OS

OS

OS

OS

OS

OS

OS

M-2

R-6 MHO-1

R-4

R-4

R-4 R-4 R-4

R-4 R-4 R-4

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R-4

Located in
A Portion of Section 14, Township 22
North, Range 17 East,
Main Meridian,
Twin Falls County, Idaho



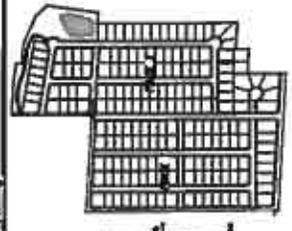
- Special Notes**
1. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 2. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 3. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 4. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 5. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 6. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 7. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 8. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 9. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 10. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 11. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.
 12. All lots shown on this plan are subject to the provisions of the Idaho Subdivision Map Act, Chapter 55, Idaho Statutes.

Storm Drainage Calculations

Method: Rational Method
 Peak Discharge: 1.50 cfs
 Time of Concentration: 1.50 min
 Runoff Coefficient: 0.50
 Area: 1.00 ac
 S: 0.01
 N: 0.01
 K: 1.00
 L: 1.00
 P: 1.00
 Q: 1.50 cfs
 V: 1.00 ft/s
 D: 1.00 ft
 S: 0.01

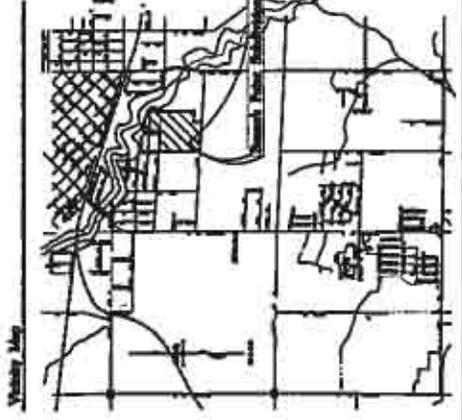


Cross-Section



Drainage Plan

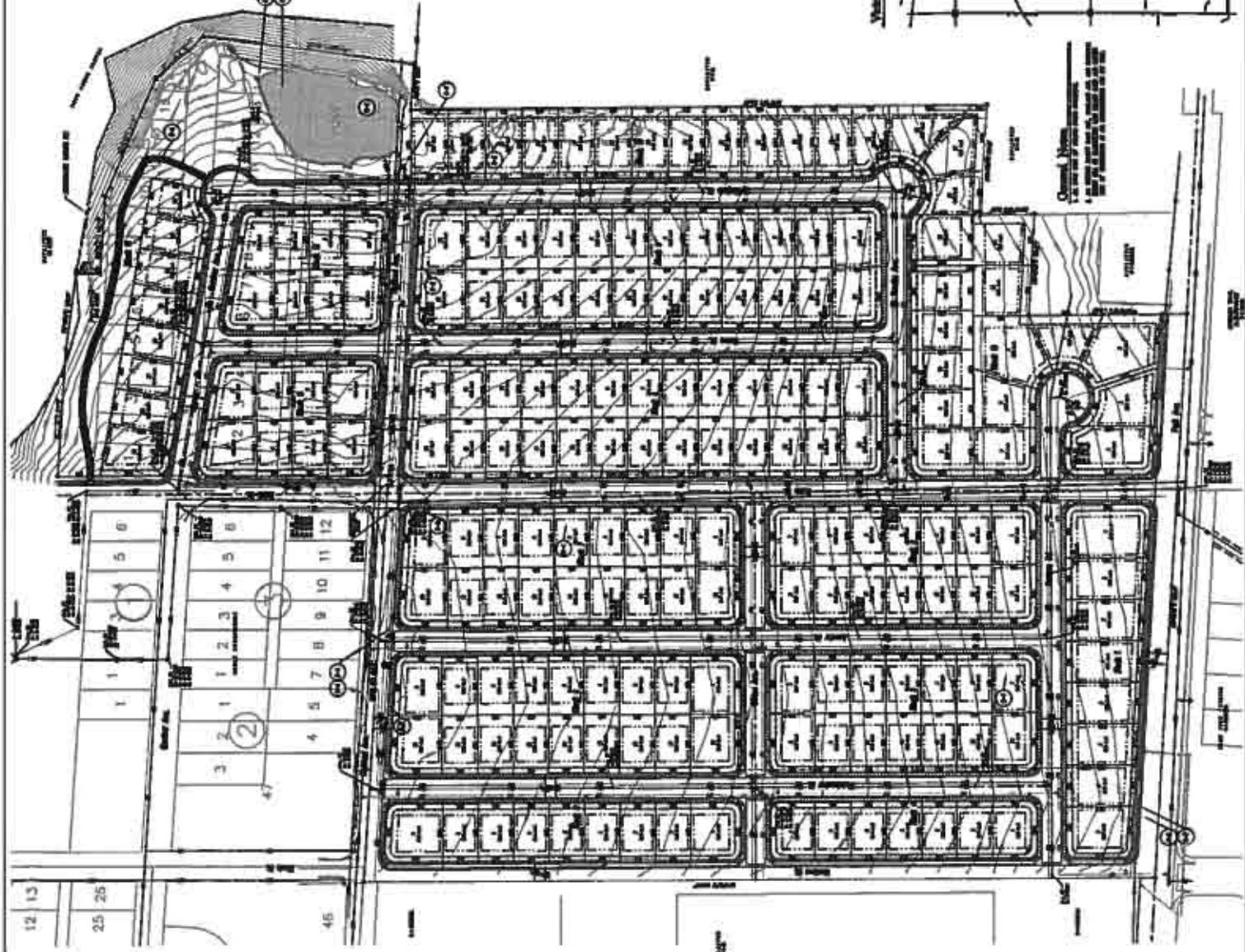
Item	Description	Quantity	Unit
1	Storm Drain	1.50	cfs
2	Storm Drain	1.50	cfs
3	Storm Drain	1.50	cfs
4	Storm Drain	1.50	cfs
5	Storm Drain	1.50	cfs
6	Storm Drain	1.50	cfs
7	Storm Drain	1.50	cfs
8	Storm Drain	1.50	cfs
9	Storm Drain	1.50	cfs
10	Storm Drain	1.50	cfs
11	Storm Drain	1.50	cfs
12	Storm Drain	1.50	cfs



Neighborhood Map

Preliminary Plat
 For
Benno's Point Subdivision
 Twin Falls, Idaho

Benno Engineers, Inc.
 ENGINEERS/SURVEYORS/PLANNERS
 1000 WEST 10TH AVE. TWIN FALLS, IDAHO 83402



12 13
25 25

46

CERTIFICATE OF OWNERS

This is to certify that the undersigned are the owners, or representatives of the owners, in fee simple of the following described property located in a portion of the SW 1/4 NE 1/4 of Section 21, Township 10 South, Range 17 East, Boise Meridian, Teton Fels County, Idaho. Said property being more specifically described as follows:

Commencing at the West Quarter corner of Section 21, T.10N., R.17E., S.2119.97 feet to the center of Section 21. Thence S89°49'24"E 851.63 feet along the South boundary of Benno's Plat Subdivision* to the Southeast corner thereof. Thence S07°17'12"W 287.20 feet along the East boundary of Benno's Plat Subdivision* to the REAL POINT OF BEGINNING. Thence S07°17'12"W 81.54 feet along the boundary of Benno's Plat Subdivision*. Thence S89°49'24"E 160.30 feet along the boundary of Benno's Plat Subdivision*. Thence S07°10'09"W 105.00 feet along the boundary of Benno's Plat Subdivision*. Thence S89°49'24"E 20.00 feet along the boundary of Benno's Plat Subdivision*. Thence S07°10'09"W 80.78 feet along the boundary of Benno's Plat Subdivision*. Thence S07°10'09"W 85.13 feet along the boundary of Benno's Plat Subdivision*. Thence S07°12'30"E 598.71 feet. Thence S07°12'30"E 598.71 feet. Thence S07°12'30"E 86.07 feet. Thence, along a curve C28 as shown on Sheet 1 of 3. Thence, along a curve C27 as shown on Sheet 1 of 3. Thence S07°10'09"E 245.89 feet. Thence S07°30'00"E 121.58 feet along the South boundary of Benno's Plat Subdivision*. Thence S07°17'12"E 872.72 feet along the East boundary of the SW 1/4 NE 1/4 of Section 21. Thence S89°49'24"W 164.82 feet. Thence S07°17'12"E 80.81 feet. Thence S89°49'24"W 170.71 feet to the REAL POINT OF BEGINNING.

Except that parcel of land shown as "Excluded" and being donated previously to the City of Teton Fels as a portion of Highland Avenue.

The gross area contained in this platbed land as described is 14.78 acres.

It is the intention of the undersigned to and they do hereby include said land in this plat. That the undersigned by these presents dedicate to the public for public use forever the road rights of way as shown on this plat. The easements shown on this plat are not dedicated to the public but the rights to use said easements are hereby permanently reserved for public utility and such other uses contemplated on this plat. No structures other than for such utility and other designated public uses are to be erected within the lines of said easements.

Pursuant to Idaho Code 50-1334, I the undersigned, as Manager, do hereby advise that the lots on this plat are eligible to receive water service from the City of Teton Fels Municipal Water System.

Pursuant to Idaho Code 31-2025, I the undersigned as Owner, do hereby advise that the irrigation water rights appurtenant and the easement obligation of the lands in this plat have not been transferred from said lands and that a subsequent irrigation water delivery system is provided for and has been approved by the Teton Fels City Council. Lots which the subdivision will be entitled to water rights and will be obligated for easements from the irrigation district or Canal Company.

Gary's Wellhead, LLC.
 By: _____
 Managing Member

ACKNOWLEDGMENT

STATE OF _____ }
 COUNTY OF _____ } ss

On this _____ day of _____, 20____ before me, a Notary Public, in and for said County and State, personally appeared Gary Sherris, known or identified to me to be the Managing Member of Gary's Wellhead, LLC and acknowledged to me that he executed the above Certificate of Owners on behalf of said limited liability company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this _____ day and year in this certificate first above written.

Notary Public for Idaho _____
 My commission expires _____



CERTIFICATE OF SURVEYOR

This is to certify that I, Roger A. Kruger, a Professional Land Surveyor in the State of Idaho, made the survey of land described in the Certificate of Owners and that this plat is a true and accurate representation of said survey as made and stated under my supervision and direction.

COUNTY SURVEYORS CERTIFICATE

This is to certify that the undersigned has checked the foregoing plat and computations for making the same and has determined that they comply with the laws of the State of Idaho, and the County of Teton Falls Subdivided Blocks.

Richard H. Carlson - Acting County Surveyor _____ Date _____

ACKNOWLEDGMENT

STATE OF _____)
COUNTY OF _____)

On this _____ day of _____, 20____, before me, a Notary Public, in and for said State, personally appeared Richard H. Carlson, known or identified to me to be the person whose name is subscribed to the foregoing certificate 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 _____

Residing at _____

My commission expires _____

COUNTY TREASURERS CERTIFICATE

County Treasurer in and for the County of Teton Falls, Idaho, per the requirements of Idaho Code 50-1305, do hereby certify that all County property taxes due for the property included in this plat have been paid in full. This certification is valid for the next thirty days only.

County Treasurer _____ Date _____

APPROVAL OF CITY ENGINEER

I have reviewed the accompanying plat and hereby certify that it conforms with the applicable ordinances of the City of Teton Falls, Idaho.

City Engineer _____ Attest Clerk _____

APPROVAL OF CITY COUNCIL

Accepted by the City Council of Teton Falls, Idaho at their meeting on the _____ day of _____, 20____.

Mayor _____ City Clerk _____

COUNTY RECORDERS CERTIFICATE

ASTORNEY NUMBER _____
STATE OF IDAHO)
COUNTY OF TETON FALLS)
On this _____ day of _____, 20____, the foregoing plat was filed for record in the office of the Recorder of Teton Falls County, Idaho, and duly recorded in plat book _____ on page _____.

County Recorder _____ Deputy _____ Date _____



Public Hearing: **MONDAY, MARCH 09, 2015**

To: Honorable Mayor Hall and City Council

From: Rene'e V. Carraway-Johnson, Zoning & Development Manager

ITEM II

Request: Request for approval of a Final Plat for the Morning Sun Subdivision No. 8, consisting of 30.47 (+/-) acres to develop 91 single family residential lots and 1 Tract on property located at the north east corner of Meadowview Lane and Stadium Blvd, excluding the Boy Scout property. c/o EHM Engineers, Inc.

Time Estimate:

There is no staff presentation unless the Council has questions and pulls this item off the Consent Calendar.

Background:

Applicant:	Status: Owner	Size: 30.47 +/- Acres
Gerald Martens EHM Engineers, Inc. 621 N College Rd, #100 Twin Falls, ID 83301 734-4888 gmartens@ehminc.com	Current Zoning: R-1 VAR	Requested Zoning: Approval of the final plat of Morning Sun #8
	Comprehensive Plan: Medium Density	Lot Count: 91 single family residential lots and 1 Tract
	Existing Land Use: Undeveloped	Proposed Land Use: single family residential
Representative:	Zoning Designations & Surrounding Land Use(s)	
	North: SUI Area of Impact; Falls Ave East - residential	East: Hankins Road North; R-1 Var partially within the Aol-Boy Scout Office, R-2 Undeveloped
	South: R-1 VAR, Stadium Blvd; LDS Stakehouse/Morning Sun Sub - Residential	West: R-1 VAR; Meadowview Lane N; residential
	Applicable Regulations: 10-1-4, 10-1-5, 10-12-1 through 4,	

Approval Process:

As per Twin Falls City Code 10-12-2.4 Action on Final Plat:

After the approval or conditional approval of the preliminary plat, the subdivider may cause the total parcel, or any part thereof, to be surveyed, and a final plat prepared in accordance with the approved preliminary plat. Upon the determination that the final plat is in compliance with the preliminary plat and all conditional requirements have been met, the administrator shall place the final plat on the council agenda at the next regular meeting. The council, at its next meeting following receipt of the administrator's report, shall consider the commission's findings and comments from concerned persons and agencies to arrive at a decision on the final plat. The council shall approve, approve conditionally, disapprove or table the final plat for additional information. If tabled, approval or denial shall occur at the regular meeting following the meeting at which the plat is first considered by the Council. Final plat shall be filed with the county recorder within two (2) years after written approval by the council; otherwise such approval shall become null and void unless prior to said expiration date an extension of time is applied for by the subdivider and granted by the council. Only one extension may be granted by the council for a term of two (2) years. (Ord. 3006, 7-25-2011) The action and the reasons for such action shall be stated in writing by the Administrator and forwarded to the applicant.

Budget Impact:

Approval and recordation of a final plat will allow the site to be developed as approved. Development of the site will have a positive impact on the City budget.

Regulatory Impact:

Upon approval of a preliminary plat a final plat that is in conformance with the approved preliminary plat and including any conditions the Commission may have required, is then presented to the City Council. Only after a final plat has been approved by the City Council and construction plans approved, may the plat be recorded and lots sold for development.

History:

This site was annexed with an R-1 VAR zoning designation in March 2006. The Eagle Park Preliminary Plat, consisting of 30 acres and 76 single family lots, was originally approved in May 2006. In May 2008 the final plat was approved subject to conditions. Due to the depressed economy the subdivision did not develop. The City Council granted two (2) 1-yr extensions of approval in May 2009 & May 2010. A revised final plat was submitted in November 2010 which changed the name from Eagle Park to Morning Sun #8, a density change from 76 lots to 91 and a lot configuration change. Staff reviewed the revised plat and determined it was not a significant change, however, due to the increase in density it was brought back to the City Council for consideration of the changes. The revised final plat was approved by the City Council as presented and subject to conditions. In July 2011 the Subdivision section of Title 10 was amended to allow a 2-yr extension one (1) time only for both the preliminary plat approval and for the final plat approval time. There has been no activity since November 2011 and therefore the approval of the Morning Sun #8 final plat granted in November 2011 expired in November 2013. The applicant is bringing the plat back through the process with a preliminary, final plat and construction plans.

Analysis:

This is a request for approval of the final plat of Morning Sun Subdivision #8, consisting of 30 +/- acres and 91 single family lots and 1 Tract. The site is zoned R-1 VAR, is undeveloped and is located on the northeast corner of Stadium Blvd and Meadowview Lane North. This is the second step of the plat approval process.

The R-1 Var zone allows a minimum 8,000 square foot for internal single family lots or for lots fronting on arterial streets. All other lots shall have a minimum lot area of at least 85% of the average lots size of platted OR developed lots within 150' of said lots. No lot in this subdivision shall be required to be larger than 18,500 sf.

The Preliminary Plat indicated that the intended use is for single-family residential development. The plat appears to be in compliance with the minimum lot size requirements for single family development.

The streets within this subdivision show an Alternative Street Design. A standard local street is 50' of row -- 36' of pavement plus 14' of curb, gutter & sidewalk (18' asphalt plus 7' c, g & s to C/L). The proposed Alternative Street Design for the Morning Sun #8 subdivision shows 50' of row however the design shows 28' of pavement with a .5' curb, 5' detached landscape strip and a 4' sidewalk + 1.5' on each side (14' asphalt plus 11' c, g & s to C/L). This Alternative Street Design was approved by the City Council on February 2, 2015, see attached staff report. The subdivision will post **No Parking** signs on one side of each street. Enforcement will be by City PD.

A request for a Parks – in – Lieu fee was also approved by the City Council on February 2, 2015, see attached staff report. There are two (2) arterial streets bordering the subdivision; Falls Avenue East on the north and Hankins Road North on the east and two (2) collector streets bordering the subdivision, Stadium Blvd to the south and Meadowview Lane North on the west. Residences are not allowed to back out onto arterial or collector streets and this developed is designed to prohibit this type of driveway.

The plat is in conformance with the Comprehensive Plan land use map which designates this area as appropriate for Medium Density Residential development.

A preliminary plat is first presented to the Planning and Zoning Commission. The Commission may approve the preliminary plat, deny it, or approve it with conditions. The Commission's review is not a public hearing, however generally the Commission has allowed for public input. The preliminary plat only goes to the City Council upon an appeal. A final plat, that is in conformance with the approved preliminary plat and including any conditions the Commission may have required, is then presented to the City Council. Only after a final plat has been approved by the City Council may the plat be recorded and lots sold for development.

Approval of a preliminary plat does not constitute a commitment by the City to provide water or waste water services. The plat indicates that each lot will be connected to City of Twin Falls water and sewer systems. A guarantee of services comes when the City Engineer signs a will-serve letter after final and construction plans are reviewed and approved.

On February 10, 2015 the Commission approved the preliminary plat of the Morning Sun Subdivision #8 by a vote of 6 for and 1 against, as presented and subject to the following condition:

1. Subject to final technical review by the City Engineering Department and Zoning Officials to ensure compliance with all applicable City Code requirements and standards, including correction of plat notes.

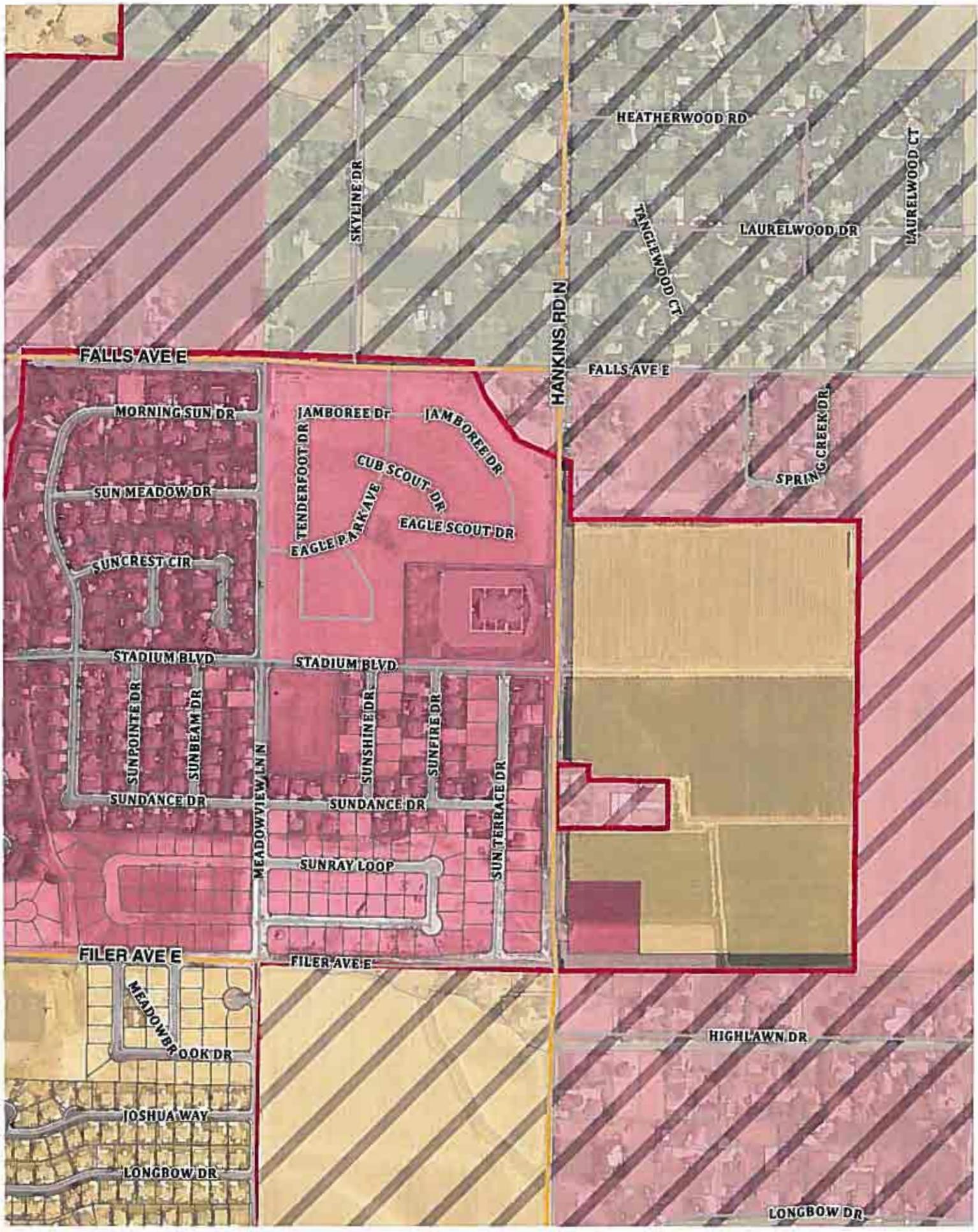
Conclusion:

Staff recommends the City Council approve the final plat of the Morning Sun Subdivision #8, as presented, and subject to the condition placed by the Commission on the preliminary plat.

1. Subject to final technical review by the City Engineering Department and Zoning Officials to ensure compliance with all applicable City Code requirements and standards, including correction of plat notes.

Attachments:

1. Aerial Map
2. Approved Preliminary Plat
3. Final Plat
4. 02-02-15 CC Staff report for Alternative Street Design
5. 02-02-15 CC Staff report for Parks-N-Lieu request
6. Portion of the Feb 10, 2015 P&Z minutes
7. Findings of Fact



SKYLINE DR

HEATHERWOOD RD

LAURELWOOD CT

LAURELWOOD DR

TANGLEWOOD CT

HANKINS RD N

FALLS AVE E

FALLS AVE E

MORNING SUN DR

JAMBOREE DR

JAMBOREE DR

SUN MEADOW DR

TENDERFOOT DR

CUB SCOUT DR

EAGLE SCOUT DR

SPRING CREEK DR

SUNCREST CIR

STADIUM BLVD

STADIUM BLVD

SUNPOINTE DR

SUNBEAM DR

SUNSHINE DR

SUNFIRE DR

SUNDANCE DR

SUNDANCE DR

SUN TERRACE DR

SUNRAY LOOP

FILER AVE E

FILER AVE E

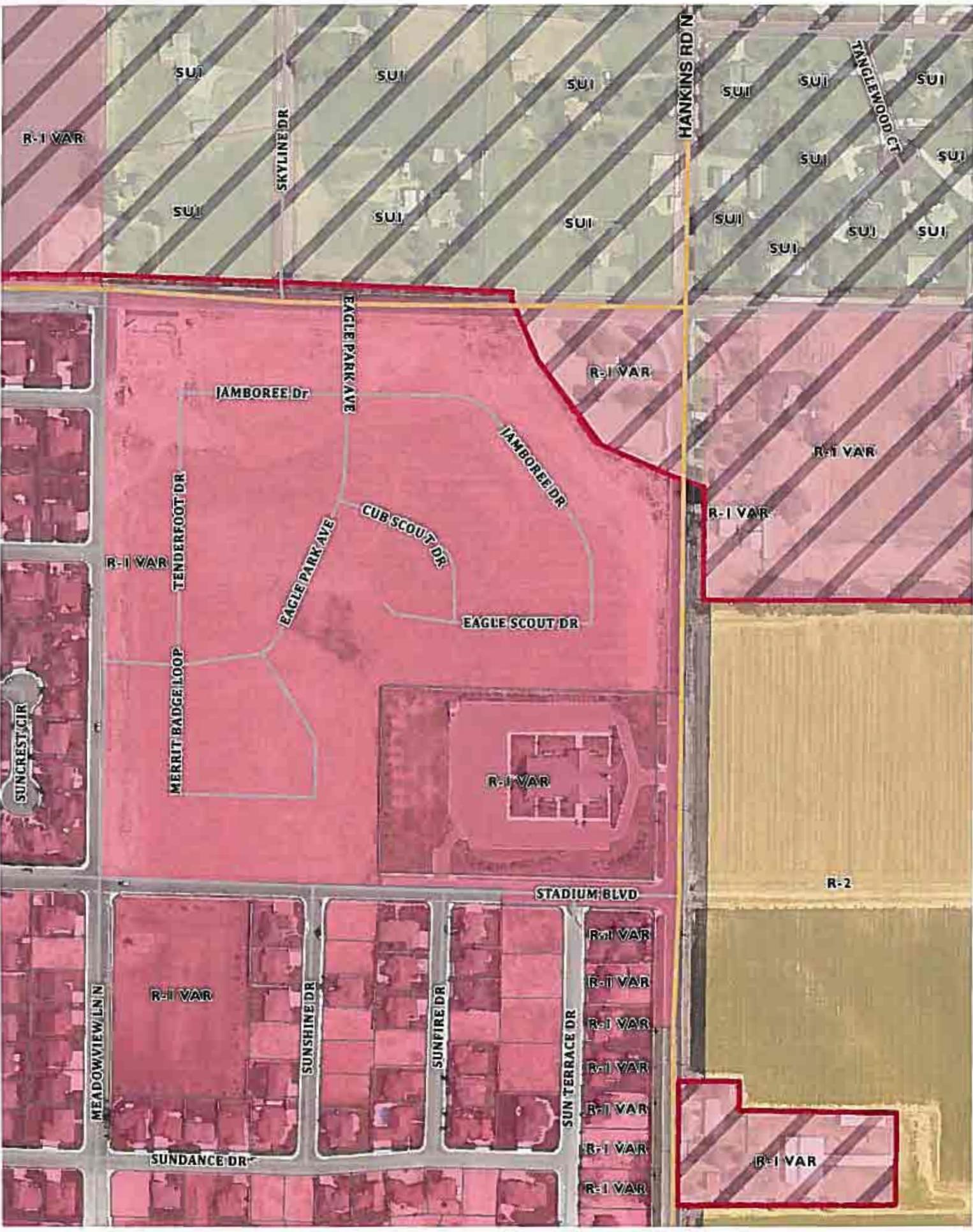
MEADOWBROOK DR

HIGHLAWN DR

JOSHUA WAY

Longbow Dr

Longbow Dr



R-1 VAR

SUI

SKYLINE DR

HANKINS RD N

TANGLEWOOD CT

JAMBOREE DR

EAGLE PARK AVE

R-1 VAR

R-1 VAR

R-1 VAR

TENDERFOOT DR

EAGLE PARK AVE

CUB SCOUT DR

EAGLE SCOUT DR

R-1 VAR

SUNCREST CIR

MERRIT BADGE LOOP

R-1 VAR

R-2

STADIUM BLVD

R-1 VAR

MEADOWVIEW LN

SUNSHINE DR

SUNFIRE DR

SUN TERRACE DR

R-1 VAR

SUNDANCE DR

R-1 VAR

CERTIFICATE

OF

OWNERS

THIS IS TO CERTIFY THAT THE UNDERSIGNED IS THE OWNER OR REPRESENTATIVE OF THE OWNERS IN FEE SIMPLE OF THE FOLLOWING DESCRIBED PROPERTY, LOCATED IN A PORTION OF NE 1/4 NE 1/4, SECTION 11, TOWNSHIP 10 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, TWIN FALLS COUNTY, IDAHO, SAID PROPERTY BEING MORE SPECIFICALLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SECTION 11, SAID POINT UES S 80°45'30"E 2832.50 FEET FROM THE NORTH QUARTER CORNER OF SECTION 11, THENCE, N 88°45'59"W 1316.23 FEET TO THE NORTHWEST CORNER OF THE NE 1/4 NE 1/4, SECTION 11, AND BEING THE REAL POINT OF BEGINNING.
THENCE, S68°45'59"E 920.69 FEET ALONG THE NORTH BOUNDARY OF SECTION 11.
THENCE, S23°13'26"E 145.01 FEET.
THENCE, S37°31'37"E 239.84 FEET.
THENCE, S56°34'14"E 207.61 FEET TO A POINT ON THE EAST BOUNDARY OF SECTION 11.
THENCE, S00°14'20"W 474.06 FEET ALONG THE EAST BOUNDARY OF SECTION 11.
THENCE, N88°46'20"W 680.00 FEET.
THENCE, S00°14'20"W 432.00 FEET TO A POINT ON THE NORTH BOUNDARY OF "MORNING SUN SUBDIVISION NO. 6".
THENCE, N88°46'20"W 633.36 FEET ALONG THE NORTH BOUNDARY OF "MORNING SUN SUBDIVISION NO. 6".
THENCE, N00°07'03"E 1323.77 FEET ALONG THE CENTERLINE OF MEADOW VIEW LAKE, TO THE REAL POINT OF BEGINNING.

THE GROSS AREA CONTAINED IN THIS PLATTED LAND AS DESCRIBED IS 36.47 ACRES.

IT IS THE INTENTION OF THE UNDERSIGNED TO AND THEY DO HEREBY INCLUDE SAID LAND IN THIS PLAT, THAT THE UNDERSIGNED BY THESE PRESENTS DEDICATE TO THE PUBLIC FOR PUBLIC USE FOREVER THE ROAD RIGHTS OF WAY AS SHOWN ON THIS PLAT. THE EASEMENTS SHOWN ON THIS PLAT ARE NOT DEDICATED TO THE PUBLIC BUT THE RIGHTS TO USE SAID EASEMENTS ARE HEREBY PERPETUALLY RESERVED FOR PUBLIC UTILITIES AND OTHER USES SPECIFIED ON THIS PLAT, AND SHALL BE AVAILABLE FOR SUCH UTILITY AND OTHER DESIGNATED PUBLIC USES ARE TO BE EXERCISED WITHIN THE LINES OF SAID EASEMENTS.

PURSUANT TO IDAHO CODE 36-1324, I, THE UNDERSIGNED, AS MANAGER, DO HEREBY STATE THAT THE LOTS ON THIS PLAT ARE ELIGIBLE TO RECEIVE WATER SERVICE FROM THE CITY OF TWIN FALLS MUNICIPAL WATER SYSTEM.

PURSUANT TO IDAHO CODE 31-3805, I, THE UNDERSIGNED AS OWNER, DO HEREBY STATE THAT THE IRRIGATION WATER RIGHTS APPURTENANT AND THE ASSESSMENT OBLIGATION OF THE LANDS IN THIS PLAT HAVE NOT BEEN TRANSFERRED FROM SAID LANDS AND THAT A SATISFACTORY IRRIGATION WATER DELIVERY SYSTEM IS PROVIDED FOR AND HAS BEEN APPROVED BY THE TWIN FALLS CITY COUNCIL. LOTS WITHIN THE SUBDIVISION WILL BE ENTITLED TO WATER RIGHTS AND WILL BE OBLIGATED FOR ASSESSMENTS FROM THE IRRIGATION DISTRICT OR CANAL COMPANY.

MORNING SUN PARTNERS, LLC

BY: GERALD MARTENS - MANAGER

ACKNOWLEDGMENT

STATE OF }
COUNTY OF }

ON THIS DAY OF 2015, AT M., BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED GERALD MARTENS, PERSONALLY KNOWN OR IDENTIFIED TO ME TO BE ONE OF THE MANAGERS OF MORNING SUN PARTNERS, LLC, AND THE MEMBER WHO SUBSCRIBED SAID COMPANY NAME TO THE FOREGOING CERTIFICATE AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME IN SAID COMPANY NAME. 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

RESIDING AT

COMMISSION EXPIRES



ETIM Engineers, Inc.



Date: February 2, 2015
To: Honorable Mayor and City Council
From: Jacqueline D. Fields, P.E., City Engineer

Request:

Consideration of a request to reaffirm consideration of a modified street section on the Morning Sun Subdivision No. 8 preliminary plat.

Time Estimate:

Gerald Martens' presentation will take approximately 10 minutes. The staff presentation will take approximately 10 minutes. Both will be available for questions.

Background:

During the development process, the preliminary plat is reviewed by staff for conformance to the City Code and the appropriate planning documents. Consideration for approval from the Planning and Zoning Commission is conducted in accordance with the Code and planning documents. The land that is now the Morning Sun Subdivision No. 8 plat was reviewed in several different configurations. An alternate street plan was proposed and staff worked with the developer to address concerns. Because that preliminary plat did not conform to the approved Transportation Master Plan, staff and the developer requested consideration from the City Council and we believe that we received indication that a final plat with this street configuration could be approved by the City Council. Because the economy wasn't conducive to development of the land in 2010, the land was not developed. Since that time, the plat expired and, when a plat expires, all of the associated approvals expire.

The basis for consideration was a request to consider narrow pavement section. Cost to place and maintain pavement is a consideration, not only for the developer but for the Streets Department. There are others considerations as well:

ADA accessibility to the sidewalk can be a significant concern. We know rolled curb sections allow citizens to partially utilize the sidewalk for parking which inadvertently denies access to some people and is a violation of that person's rights. High back curb on residential seen in the "presidents" streets. This was not the developer's preference but he was willing to place and perpetuate an unpaved landscaping strip between the curb and sidewalk. This could inhibit parking on the sidewalk so that pedestrian access is available on the sidewalk.

On the street Parking could marginalize access for fire vehicles. While the vehicles can pass through space between parked cars, we understand that setting up the engine to fight the fire requires additional space. The developer agreed to a parking restriction on one side of the street. This restriction will be made known through posted signs and will be communicated to buyers prior to the sale of the lots.

Vehicular Movement is addressed. Restricting parking to one side of the street will also facilitate the ease with which larger vehicles, such as moving vans, can negotiate the corners.

We also considered the possibilities of snow-plowing and delivery of kindergarten-aged children from/to school buses. Currently, the Street Department focuses on arterials and school bus routes. Residential streets could be plowed but this rarely occurs before the melt-off starts. Streets this narrow would be extremely difficult to plow without risking minor damage to adjacent vehicles (mirrors and such, "walls" of

snow against the driver's side, etc). I believe that it is unlikely to become an issue without a significant change in snow-plowing policy...one that would add personnel and equipment to allow immediate clearing of residential streets. We also understand that the school buses pick up children on collector roads and so the school bus turning radius did not need to be considered.

In the neighborhood of the "presidents" streets between Heyburn and Addison/ Blue Lakes and Harrison, the road is narrow with parking on both sides of the road. There is not a designed north-south collector and most streets are used to collect and funnel "cut-through" traffic (or people who have a destination beyond the neighborhood). This presents particular concerns from people in the neighborhood. City staff has attempted to address complaints and concerns about speeding and child safety. While speeding is primarily a perception, there is no question that reaction time to address a child or dog darting into the street is diminished. The Morning Sun No. 8 parcel is bounded by 2 collector and 2 arterial roads. The layout of the subdivision allows for a private feel to the neighborhood in that "cut-through" traffic should be minimal. Traffic in this neighborhood should be destination oriented (friends and yard sales). These possibilities should contribute to an increase in driver awareness.

At the time this proposal was discussed, I was unaware of other public streets in Twin Falls with similar geometry. The Developer had reasonably addressed all of the staff concerns. Finally, the right-of-way is sufficient to accommodate the standard section which is helpful if the neighborhood decides to widen the road, presumably in the distant future.

Approval Process:

A simple majority vote of the Council is required to approve this request.

Budget Impact:

There is no immediate impact to the City's budget. In the future, maintenance actions such as sealcoat will cost less. If the City chooses to widen the road at a future date, in lieu of requiring the neighborhood to fund the work through LID, there will be a cost to new construction.

Regulatory Impact:

None. Considering this request does not modify the Transportation Master Plan and does not imply that this is an appropriate roadway section for all residential streets.

Conclusion:

Staff requests direction on whether or not to continue the preliminary platting with this proposal.

Attachments:

Letter from Gerald Martens, dated 1/20/15, regarding Morning Sun No. 8

Vicinity map

Typical section of the proposed roadway

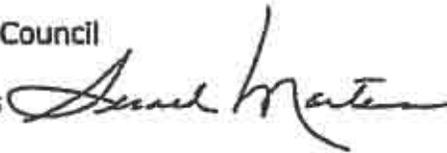


EHM Engineers, Inc.
BUILDING THE FUTURE ON A FOUNDATION OF EXCELLENCE

IN THE FIELDS OF:
 PLANNING
 SURVEYING
 HIGHWAYS
 WATER
 WASTEWATER
 STRUCTURAL
 SUBDIVISIONS
 BRIDGES
 ENVIRONMENTAL
 QUALITY CONTROL
 CONSTRUCTION MGMT
 GRANT ADMINISTRATION

Date: January 20, 2015

To: Twin Falls City Council

From: Gerald Martens 

Via: Hand Deliver

Regarding: Morning Sun No. 8

Dear Council Members:

I am hereby requesting time on your agenda to present to you a request to reconfirm the approval of Morning Sun Subdivision No. 8 with a special street section. The revised preliminary plat and modified street section was approved on (November 22, 2010).

Due to delays in completion of the previous seven phases of Morning Sun the development was delayed and the (November 22, 2010) approval has expired.

To familiarize you with the site, Morning Sun Subdivision No. 8, approximately 30 acres, was purchased from the boy Scouts and has had several development concepts over the years. The site is difficult to develop due to being surrounded by arterial and collector streets with limited access. The limited access resulted in a subdivision with only two access points that results in a subdivision with no thru traffic and very local traffic serving only residents. All of the streets are looped providing two access routes to every lot. This resulted in an opportunity to be creative in the street design by narrowing the streets, adding a tree scape adjacent to each curb, detaching the sidewalk, and creating a unique subdivision with enhanced neighborhood characteristics. The streetscape will be controlled by the developer assuring a consistent street scape and landscaping that separates pedestrians from the traffic.

I know you have seen this subdivision before but I wanted to reintroduce you to the concept, provide you with background regarding the project and I look forward to again presenting this exciting project to you.

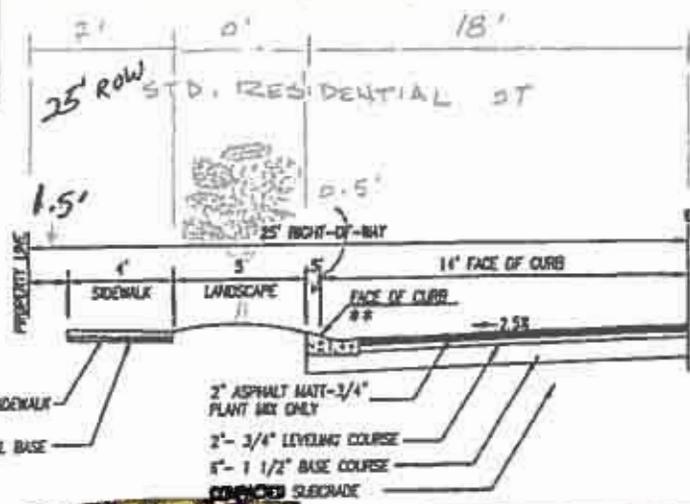
051-02 (8)

RECEIVED

JAN 20 2015

**CITY OF TWIN FALLS
 PLANNING & ZONING**

Bench Mark
 Top of 5/8" Pin @ CL of Stadium
 and Hankins Elev.=3738.68



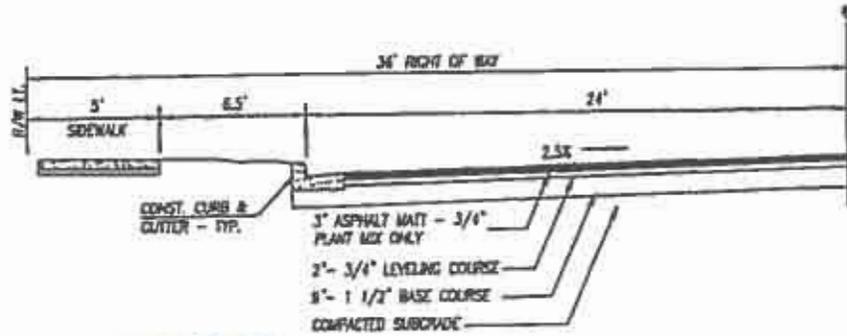
4" THICK CONCRETE SIDEWALK
 2" GRAVEL BASE

2" ASPHALT MAT - 3/4"
 PLANT MIX ONLY
 2" - 3/4" LEVELING COURSE
 6" - 1 1/2" BASE COURSE
 COMPACTED SUBGRADE

Typical Roadway Section
 Residential Streets

D.P.C.

** TYPE OF CURB NEEDED TO BE DETERMINED AFTER INDIVIDUAL CURB CALCULATIONS HAVE BEEN COMPLETED.

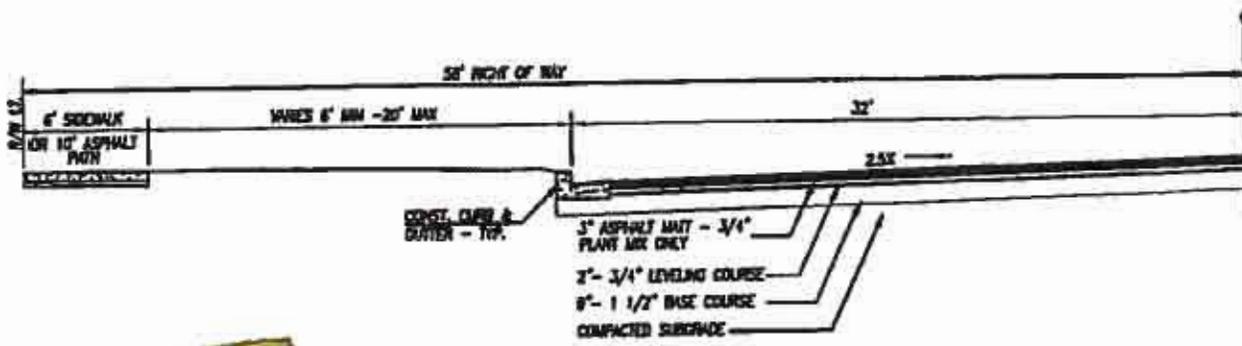


CONST. CURB &
 GUTTER - TYP.

3" ASPHALT MAT - 3/4"
 PLANT MIX ONLY
 2" - 3/4" LEVELING COURSE
 6" - 1 1/2" BASE COURSE
 COMPACTED SUBGRADE

Typical Roadway Section
 Stadium Blvd. and Meadow View Lane

D.P.C.



CONST. CURB &
 GUTTER - TYP.

3" ASPHALT MAT - 3/4"
 PLANT MIX ONLY
 2" - 3/4" LEVELING COURSE
 6" - 1 1/2" BASE COURSE
 COMPACTED SUBGRADE

Typical Roadway Section
 Hankins Road North and Falls Ave B

D.P.C.



Monday February 2, 2015 City Council Meeting

To: Honorable Mayor and City Council

From: Dennis J. Bowyer, Parks & Recreation Director

Request:

Consideration of a request to pay fees in lieu of park land dedication for the Morning Sun # 8 Subdivision.

Time Estimate:

None – Consent Calendar

Background:

The Morning Sun # 8 subdivision is a 91 lot subdivision on 30.47 acres. The subdivision is located at the southwest corner of Falls Avenue East and Hankins Road North, just south and west of the Boy Scouts' office.

Code Section 10-12-3-11 requires a dedication of one acre of land per 100 units developed within a subdivision for the development of a neighborhood park. Therefore, this subdivision will require a dedication of 0.91 acre of park land. However, City Code Section 10-12-3-11(F) states that:

"The City Council may, at their discretion, approve and accept cash contributions in lieu of park land with improvements, which contributions shall be used for park land acquisition and/or park improvements within the boundaries of the arterial streets in which the development is located."

Morning Sun Park is located directly south of the proposed development. Since the park land dedication requirement from this subdivision is only .91 acres and Morning Sun Park is not fully developed neighborhood park (no restroom or shelter), staff supports the developer's request for a Parks in lieu of contribution.

Attached are the letter from the developer requesting the Parks in Lieu Contribution, the Park in Lieu of park application and a map showing the location of the proposed subdivision. A final value for the in lieu of fee has not yet been formulated, but the preliminary estimate is approximately \$43,400.

Ordinance # 3034 allows developments meeting all five (5) criteria shall qualify for a 50% reduction on their cash contribution in lieu of dedication of park land. The five criteria are:

1. The number of household units must be 8 or less per acre, as identified on the preliminary plat.
2. Development shall be located within city limits.
3. Development shall not border an arterial street.
4. Development shall not border the city limits.
5. Development must not have been converted from agricultural land.

The Morning Sun # 8 Subdivision does not qualify for the in-fill reduction due to # 3, 4 & 5.

The developer is requesting to receive a reduction in the Parks in Lieu of fee since they provided a 10' wide public trail on the north side of the subdivision. The developer would only receive a partial reduction of the cost of the trail construction since the development requires a 5' wide sidewalk. Discussions with the developer, he estimates that this deduction will be approximately \$7,100.

Approval Process:

City Code 10-12-3-11 provides for the Council to approve a request to pay fees in lieu of park land dedication. A public hearing is not required. The Code does not require a recommendation from the Parks & Recreation Commission. However, staff has made it a policy to bring these in-lieu requests to the Commission for a recommendation. At their January 13th meeting, the Commission unanimously recommended approval of the request.

Budget Impact:

At this time, the Parks in Lieu of fee has not been determined.

Regulatory Impact:

Approval of this request will allow the applicant to proceed with the development of this property without park land dedication.

Conclusion:

The Parks & Recreation Commission recommends that the City Council accept the developer's request to pay fees in lieu of park land dedication as part of the park ordinance with a reduction due to the construction of the public trail.

Attachments:

1. Area Map
2. Letter from Developer
3. Parks In Lieu Contribution Application
4. Preliminary Plat
5. City Parks & Recreation Facilities Map



IN THE FIELDS OF
PLANNING
SURVEYING
HIGHWAYS
WATER
WASTEWATER
STRUCTURAL
SUBDIVISIONS
BRIDGES
ENVIRONMENTAL
QUALITY CONTROL
CONSTRUCTION MGMT
GRANT ADMINISTRATION

Date: January 7, 2015
To: City of Twin Falls
Attn: Dennis Boyer
From: Gerald Martens *Gerald Martens*
Via: Hand Deliver
Regarding: Morning Sun Subdivision #8
In Lieu Park Contribution

Please accept this as Morning Sun Partners' proposal to complete a modified in lieu park contribution for the development of Morning Sun Subdivision No. 8.

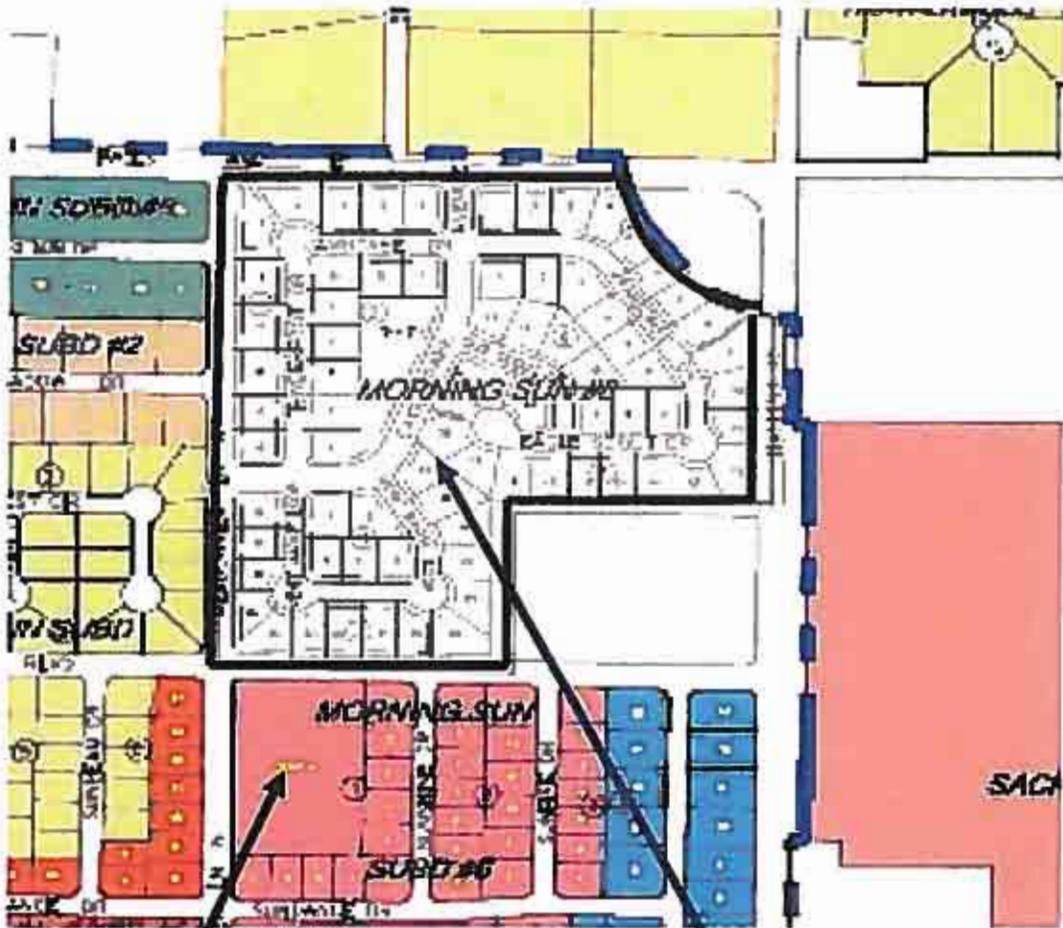
Morning Sun Subdivision No. 8 required the construction of a bicycle/walking trail adjacent to ~~Pease Street~~ East. This trail has already been completed and is being utilized by the public.

Based on the recent approval for the School District property adjacent to the proposed subdivision, and 91 residential units, the in lieu contribution will be approximately \$45,000.00 which will be reduced by the cost of the public trail. I recognize it will be necessary to verify the appraised value and the actual costs of the pathway.

Furthermore, Morning Sun Partners would propose to complete improvements to the existing Morning Sun Park of a value equal to the calculated and agreed upon in lieu value. The nature of the improvement will be that specified by the City of Twin Falls. The work would be completed prior to recordation of the plat or a financial guarantee would be provided.

Thank you for your consideration of this request.

051-02



Morning Sun Park

Morning Sun # 8 Subdivision

PARKS IN LIEU CONTRIBUTION APPLICATION

Subdivision Name: MORNING SUN SUBDIVISION No 8
 Number of Dwelling Units/acres: 81 1 30.47 ACRES
 Developer: MORNING SUN PARTNERS
 Address/phone#: 205-794-4839

Appraiser: NONE - TBD
 Address/phone #: _____

The following items shall be included with the parks in lieu contribution submittal prior to acceptance by the City Administrator. It is the responsibility of the developer to see that all required information is submitted to the city at the time of the application. Please read the application and decide which process you are going to use. The City of Twin Falls allows three different requests. Please mark an X by the method used.

- Have you talked to the parks department about the requirements?
- Enclosed is a copy of the appraiser's value for the land.
- Enclosed copy of a bid/material costs to construct walking path/bike trail.
- I am requesting an in lieu of contribution in concept only. Will present final values at the time of the final plat application for approval.
- I am requesting an in lieu of contribution without walking/bicycle trails, using the following formula:
 - a. Determine the per acre appraised value of the land in the development. (L) (See 10-12-3-11(F).) Appraisal value: (L) 750
 - b. The current park development cost is \$31,700 per acre. (P)
 - c. Total the number of household units in the development. (H) 81 91

Note: Lots large enough for multi-family units will require a certification and supporting covenants addressing the developer's intent relative to the requirement for single family dwellings.

d. Use the contribution (C) formula: $C = (L+P)(H)(.01)$
 $C = (L+31,700)(H)(.01)$

Contribution Amount to be approved: _____

- I am requesting an in Lieu of contribution with walking/bicycle trails, using the following formula;
 - a. Determine the per acre appraised value of the land in the development. (L) (See 10-12-3-11(F).)
 - b. The current park development cost is \$31,700 per acre. (P)
 - c. Total the number of household units in the development. (H) 81 91

Note: Lots large enough for multi-family units will require a certification and supporting covenants addressing the developer's intent relative to the requirement for single family dwellings.

- d Use the following formula
- Land contribution portion
- i. Appraisal value: (L) _____
 - ii. Development costs for the walking/bicycle trail.
 1. Cost of land underneath the trail per square foot (A) _____
 2. Cost to develop the trail per square foot. (B) _____
 3. Trail cost = (A + B) (total trail square footage):
Trail cost _____
 4. Land portion = (L)(H)(0.01) - (Trail cost):
Land portion _____

Note: Land portion cannot be less than 50% of (L)(H)(0.01)

Park improvement portion = (31,700) (H) (.01). _____

Land portion + park improvement portion = _____

Contribution amount to be approved _____

In lieu of contribution must be made prior to final plat recordation.

Date Submitted _____
Application accepted by City Administrator _____

City Council Agenda Date _____
Engineering approval _____

TWIN FALLS PARKS & RECREATION FACILITIES



1. Argo Falls
2. Nathan Ridge Park
3. Canyon Falls
4. Crispwell Park (County owned)
5. Shoshone Falls & Darken Lake
6. Sunway Soccer Complex
7. Frontier Field
8. Rock Creek Trail Eastern Park
9. Rock Creek Park (County owned)
10. Heary Berry Park
11. Butler's Park - Dog Park
12. Fairview Park
13. Courtney Conservation Park
14. Pierce St. Tennis Court
15. Wilson Lane Park
16. Downing Pool & Southwest Softball Fields
17. Sunrise Park
18. Tatum Park
19. Cascade Park
20. Accession Park
21. Jester's Wood and Hills Park
22. Morning Sun Park
23. Farming Estates Park
24. Twin Falls Golf Club
25. Rock Creek Canyon Parkway (City owned)
26. Blake St. Tennis
27. Drury Park
28. City Park
29. Hoopes Park
30. Cyril Thomson Park
31. Oregon Trail Youth Complex
32. Sun Lakes Rotary Park
33. Mike Butts Park
34. Future Parks

SEE PARK TAGS FOR MORE

PROPOSED: SEE PARK TAGS FOR MORE



MINUTES
TWIN FALLS CITY PLANNING & ZONING COMMISSION
February 10, 2015, 6:00PM
 City Council Chambers
 305 3rd Avenue East Twin Falls, ID 83301

PLANNING & ZONING COMMISSION MEMBERS

CITY LIMITS:

Nikki Boyd Jason Derricott Tom Frank Kevin Grey Gerardo "Tato" Muñoz Christopher Reid Jolinda Tatum
 Chairman Vice-Chairman

AREA OF IMPACT:

Ryan Higley Steve Woods
 Vice-Chairman

CITY COUNCIL LIAISON

Rebecca Mills Sojka

MEMBER ATTENDANCE

CITY LIMIT

<u>Present</u>	<u>Absent</u>
Boyd	
Derricott	
Frank	
Grey	
Muñoz	
Reid	
Tatum	

AREA OF IMPACT

<u>Present</u>	<u>Absent</u>
Woods	Higley

CITY COUNCIL LIAISON(S):

CITY STAFF: Carraway-Johnson, Nope, Spendlove, Strickland, Vitek

I. CALL MEETING TO ORDER:

Chairman Frank called the meeting to order at 6:00 P.M. He then reviewed the public meeting procedures with the audience, confirmed there was a quorum present and introduced City Staff.

II. CONSENT CALENDAR:

1. Approval of Minutes from the following public meeting(s): *None*
2. Approval of Findings of Fact and Conclusions of Law: *None*

III. ITEMS OF CONSIDERATION:

1. Request for approval of a Preliminary Plat for the Morning Sun Subdivision No. 8 approximately 30.47 (+/-) acres to develop 91 residential lots and 1 tract on property located at the southwest corner of Falls Avenue East and Hankins Road North and east of Meadowview Lane c/o EHM Engineers, Inc.

Applicant Presentation:

Gerald Martens, EHM Engineers, Inc., representing the applicant, stated the Morning Sun Subdivision has been an ongoing development and this particular piece is phase 8 of the project. This is a new block so it requires a new preliminary plat, it was historically known as the boy scouts property. This property has been through the process previously in 2010 and the market deteriorated and the plat expired. The property will be developed under the R-1 VAR standards which requires larger lots and only single family homes. This property has two access one from the west which is Meadowview Lane and one from the south with is Stadium Boulevard. It is a closed subdivision and the streets are all looped. There is no opportunity for people to cut through the neighborhood, for that reason a proposal was made to the City Council to allow for a special streets section basically narrowing the asphalt but requires a developer constructed tree scape along both sides with detached sidewalks, this proposal was approved. This will allow for a 3-5 foot landscaping strip of trees all planted by the developer making for a very nice quiet residential feel. The streets have low speeds and there will be restricted parking on one side of the street, they will work with the City on signage and that cost will be incurred by the developer. In summary this is a request for approval of a preliminary plat for 91 lots to be developed in phases from west to east.

Staff Analysis:

Planner I Spendlove reviewed the request and stated the applicant presentation was complete. This is a preliminary plat that was approved by the City Council previously had expired so the applicant is bringing the plat back through the process starting with the preliminary plat.

The streets within the subdivision have an alternative design. The standard local street is 36' of pavement (18' ½ of the street) with attached curb/sidewalk totaling 14' (7' on each side)= 50' of RoW (25' c/l to property line). The proposed street design for the Morning Sun #8 subdivision is 28' of pavement (14' @side) with a detached landscape strip and sidewalk on each side totaling 48' RoW (24' @ side). This alternative street design was approved by the City Council on February 2, 2015.

A request for a Parks – in – Lieu fee was also approved by the City Council on February 2, 2015. There are two collector streets bordering the subdivision, Stadium Blvd to the south and Meadowview Lane North on the west and two arterial streets bordering the subdivision; Falls Avenue East on the north and Hankins Road North on the east. Residences are not allowed to back out onto collector streets and this developed is designed to prohibit this type of driveway.

The plat is in conformance with the Comprehensive Plan Land Use Map and the property is zoned R-1 Variable.

A preliminary plat is presented to the Planning and Zoning Commission as a consideration item. The Commission may approve the preliminary plat, deny it, or approve it with conditions. The Commission's review is not a public hearing, however generally the Commission has allowed for public input. The preliminary plat only goes to the City Council upon an appeal. A final plat, that is in conformance with the approved preliminary plat and including any conditions the Commission may have required, is then presented to the City Council. Only after a final plat has been approved by the City Council may the plat be recorded and lots sold for development.

Approval of a preliminary plat does not constitute a commitment by the City to provide water or waste water services. The plat indicates that each lot will be connected to City of Twin Falls water and sewer systems. A guarantee of services comes when the City Engineer signs a will-serve letter after final and construction plans are reviewed and approved.

Planner I Spendlove stated upon conclusion should the Commission approve the preliminary plat for Morning Sun Subdivision #8, as presented, staff recommends the following conditions:

1. Subject to final technical review by the City Engineering Department and Zoning Officials to ensure compliance with all applicable City Code requirements and standards, including correction of plat notes.

PZ Questions/Comments:

- Commissioner Woods asked about the in-lieu value and if those funds will contribute to restrooms.
- Mr. Martens stated they have had extensive discussions about the parks in the area and have expressed a desire to expedite improvements in the Morning Sun Park by doing work of value. They believe they can make the improvements quicker and at less cost than the City. They are willing to write the check but would rather do the equivalent amount in improvements. The Morning Sun Park needs restrooms and picnic areas. The final amount of the in-lieu is an estimate and an appraised valuation will have to be provided. They do get some credit in this case because other public improvements have been made to the area providing a trail along the north side out to the boy scouts building. The cost of the path exceeded the value of the sidewalks.

- Commissioner Woods asked if Mr. Martens could give an estimate on the cost of constructing restrooms in the park.
- Mr. Martens estimates it would be over \$100,000.00 for a nice restroom and they would like to be able to get those done quickly.
- Commissioner Woods asked if it would be appropriate for the Commission to add a condition that requires improvements be made to the Morning Sun Park.
- Planner I Spendlove explained that such a condition would be out of scope for the Commission, these improvements are regulated through the Parks Department and the City Council.

Public Comment: Opened

- Victoria Wakewood, 1165 Skyline Drive, stated she would like to caution the Commission in approving this preliminary plat. She explained the access to and from their subdivision are along Hankins Road and this increase in density is going to impact their neighborhood. The area is getting busier and busier and lately development in this area is beginning to create a more dense area and road improvements are not following suite. She moved to this area on 3 acres in hopes that she could live a certain lifestyle she would hate to think that she has to move further out to avoid this type of density encroachment. She is also concerned with the resources available to support this development, the City needs to think about conservation and not give away so easily our natural resources. Once things are built nothing can be done, this is the time to take a step back and look again now to see if this development is appropriate for the City's future. She is opposed to this request.
- Shawn Athay, 881 Morning Sun Drive, asked if the berm along Falls Avenue will be continued for continuity. He also asked if Meadowview Lane will be widened to match up with the widths of the roads already in the subdivision and will it be fenced by the developer so that there is a barrier like in phase #5.

Public Comment: Closed

Closing Statements:

- Mr. Martens explained that the Meadowview Lane will be widened in its entire length during phase #1 of the project; it will include a detached sidewalk, curb and gutter on the east side with a fence similar to the one on the west side. The berm along will be continued along with a fence to provide a barrier to the backyards of the homes. As for approval of the preliminary plat the subdivision meets City Code requirements for development and therefore the developer has a right to move forward with this project.

Deliberations Followed:

- Commissioner Frank asked for clarification on how City services get approved for a development.
- Assistant City Engineer Vitek stated the platting process requires a water and sewer model to verify capacity. The City is in the process of constructing a waste water treatment plant and this project cannot get a "Will Serve" until that project is complete. There a lot of other things that can begin prior to approval of a "Will Serve". The preliminary plat has been reviewed for compliance and is ready for approval.
- Commissioner Munoz asked for clarification on the roadway width with parking restricted to one side of the road. As these are going to be public roadways how will the enforcement be accomplished.
- Assistant City Engineer Vitek explained they have to follow traffic code and the signage will have to be installed prior to the City accepting the subdivision and lots being sold.
- Commissioner Boyd asked how much narrower is the road.

- Mr. Martens explained the road will be 29' back of curb wide versus 36' back of curb so approximately 7' narrower. The city does have to maintain these roads and this will mean less road width to maintain and seal coat. On street parking is precluded now within this subdivision except for guests, there is a very active home owners association and he expects that will continue. The design with the detached sidewalks will make for a more homelike environment.
- Commissioner Woods stated his concerns are related to sections outside of City Code Title 10 which is outside the scope of the Commission; he feels that other things outside of Title 10 should be considered when looking at development. Morning Sun Park is a concern because they are adding density to the area and the transportation plan is a concern with regards to the narrower streets. Enforcement of the parking puts additional pressure on the police department which is a concern. He is also concerned with emergency vehicle maneuvering with parking on one side of the street. His engineering background has taught him that making a design work is easier than asking people to comply. He thinks all of these impacts should be considered as a whole by the Commission prior to approval of the preliminary plat.
- Commissioner Munoz stated he does agree that the narrow roads may cause some issues but with only two accesses to this neighborhood it makes the concept more acceptable. He has experience with wider roads in the neighborhoods and parking on both sides and maneuvering emergency vehicles through these streets are also a problem. Enforcement is his biggest concern however knowing that these are public roadways and signage will be installed prior to building permits being issued. He thinks the R-1 Variable standards will also keep the density at a minimum compared to an R-2 or R-4 development.
- Commissioner Frank explained this is the third proposal he has seen for this property during his tenure and he thinks this is the best. The detached sidewalks and narrow streets may create more of a sense of community. The rules for the neighborhood will be provided to the people prior to purchasing the lots. He thinks this will be a nice change.
- Commissioner Grey asked what the current zoning is for the property.
- Planner I Spendlove explained the property is zoned R-1 Variable.

Motion:

Commissioner Derricott made a motion to approve the request, as presented, with staff recommendations. Commissioner Munoz seconded. Commissioners Frank, Boyd, Grey, Derricott, Munoz and Reid voted in favor of the motion and Commissioner Woods voted against the motion.

Motion Passed 6-1

Approved, As Presented With The Following Conditions

1. Subject to final technical review by the City Engineering Department and Zoning Officials to ensure compliance with all applicable City Code requirements and standards, including correction of plat notes.

IV. ADJOURN MEETING:

Chairman Frank adjourned the meeting at 8:54 PM

Lisa A Strickland
Administrative Assistant
Planning & Zoning Department



Handwritten signatures and initials: K. Gray, SW, MB, G, and ck.

**BEFORE THE PLANNING &
ZONING COMMISSION
OF THE CITY OF TWIN FALLS**

In Re:)	
)	
<u>Preliminary Plat Application,</u>)	FINDINGS OF FACT,
)	
<u>Morning Sun Subd No. 8</u>)	CONCLUSIONS OF LAW,
<u>EHM Engineers, Inc.</u>)	
Applicant(s))	AND DECISION

This matter having come before the Planning and Zoning Commission of the City of Twin Falls, Idaho at the February 10, 2015 hearing for consideration of the preliminary plat of Morning Sun Subdivision No. 8, approximately 30.47 (+/-) acres, to develop 91 residential lots and 1 tract on property located at the southwest corner of Falls Avenue East and Hankins Road North and east of Meadowview Lane, and the Planning and Zoning Commission having heard testimony from interested parties being fully advised in the matter, now makes the following

FINDINGS OF FACT

1. Applicant has requested approval of the preliminary plat of Morning Sun Subdivision No. 8, approximately 30.47 (+/-) acres, to develop 91 residential lots and 1 tract on property located at the southwest corner of Falls Avenue East and Hankins Road North and east of Meadowview Lane

2. The property in question is zoned R-1 VAR pursuant to the Zoning Ordinance of the City of Twin Falls. The property is designated as Medium Density in the duly adopted Comprehensive Plan of the City of Twin Falls.

4. The existing neighboring land uses in the immediate area of this property are: to the north, Falls Avenue East/Residential; to the south, Stadium Boulevard/LDS Stakehouse/Residential; to the east, Hankins Road North/Boy Scout Office/Residential/Undeveloped; to the west, Meadowview Lane North/Residential

5. The City Engineering Office has reviewed the preliminary 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.

6. Any detrimental effects on the neighborhood would be ameliorated by observance of the conditions, which are attached as "Exhibit No. A", and incorporated by reference as though fully set forth herein.

Based on the foregoing Findings of Fact and the regulations and standards set forth below, the Planning and Zoning Commission hereby makes the following

CONCLUSIONS OF LAW

1. The preliminary plat of the Morning Sun Subdivision No. 8, approximately 30.47 (+/-) acres, to develop 91 residential lots and 1 tract on property located at the southwest corner of Falls Avenue East and Hankins Road North and east of Meadowview Lane 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 preliminary 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).

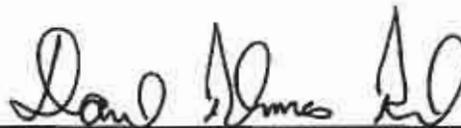
5. There is sufficient public financial capability of supporting services for the proposed development, as required by Twin Falls City Code §10-12-2.3(H) (2) (d).

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

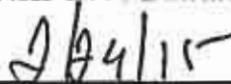
Based on the foregoing Conclusions of Law, the Twin Falls City Planning and Zoning Commission hereby enters the following

DECISION

The request for approval of the preliminary plat of Morning Sun Subdivision No. 8, approximately 30.47 (+/-) acres, to develop 91 residential lots and 1 tract on property located at the southwest corner of Falls Avenue East and Hankins Road North and east of Meadowview Lane 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.



CHAIRMAN-TWIN FALLS CITY PLANNING & ZONING COMMISSION



DATE

"EXHIBIT NO. A"

1. Subject to final technical review by the City Engineering Department and Zoning Officials to ensure compliance with all applicable City Code requirements and standards, including correction of plat notes.



Date: Monday, March 9, 2015

To: Honorable Mayor and City Council

From: Lorie Race, CFO

Request:

A presentation of the City of Twin Falls' 2014 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 5 to 10 minutes.

Background:

The finance team, led by Brent Hyatt, prepared an audit plan for 2014. Susan Klein began field work in late December 2014. Their work was completed by mid-February 2015, and statements were issued February 19, 2015.

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:

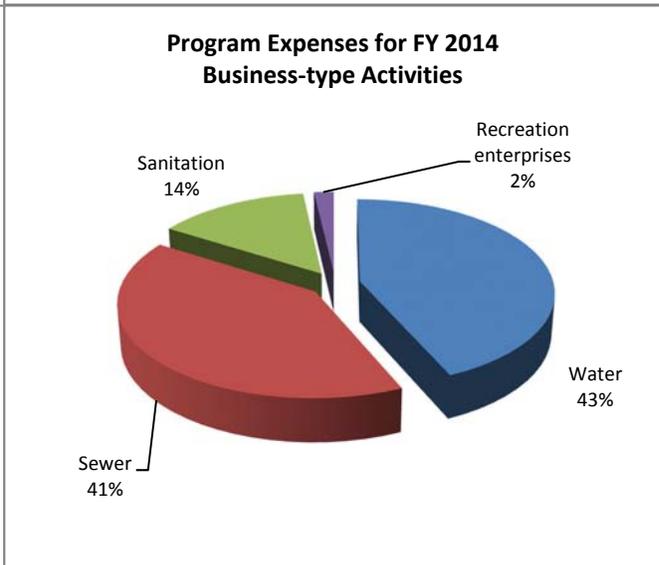
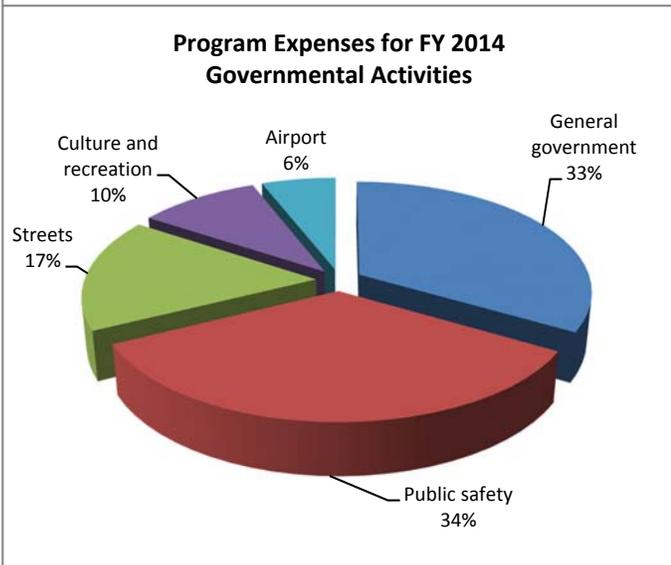
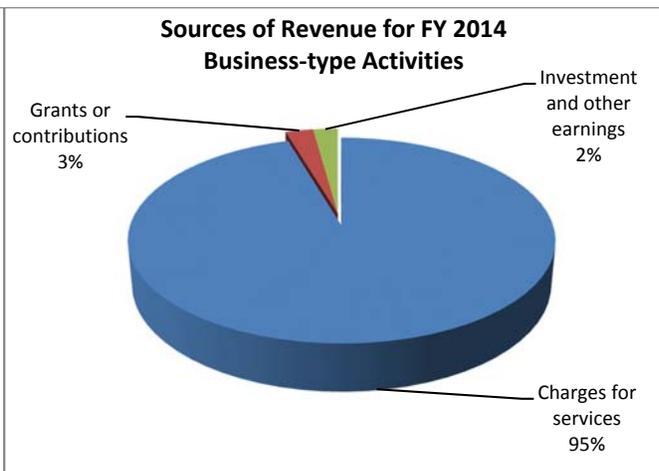
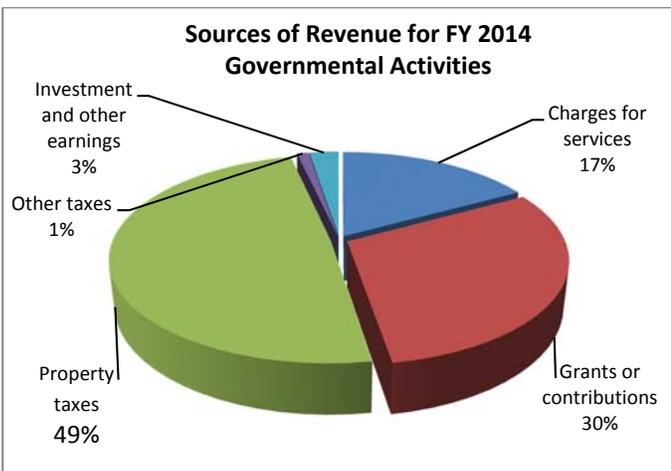
There is no action required by the City Council.

Attachments:

Electronic copy of the 2014 audited financial statements.

A copy of the statements is also available on the City's website at www.tfid.org .

	Governmental Activities		Business-type Activities		Total Primary Government	
	2014	2013	2014	2013	2014	2013
Current and other assets	34,654,740	31,281,615	54,487,710	21,381,952	89,142,450	52,663,567
Capital assets	148,994,442	149,862,775	115,276,911	79,523,131	264,271,353	229,385,906
Total assets	183,649,182	181,144,390	169,764,621	100,905,083	353,413,803	282,049,473
Current liabilities	706,701	1,613,903	2,345,165	2,332,606	3,051,866	3,946,509
Noncurrent liabilities	2,370,315	2,211,509	74,554,820	38,509,741	76,925,135	40,721,250
Total liabilities	3,077,016	3,825,412	76,899,985	40,842,347	79,977,001	44,667,759
Net position:						
Investment in capital assets	148,994,442	149,862,775	40,851,261	41,132,893	189,845,703	190,995,668
Restricted	29,878,583	16,259,022	29,334,545	199,519	59,213,128	16,458,541
Unrestricted	1,699,141	11,197,181	22,641,980	18,730,324	24,341,121	29,927,505
Total net position	180,572,166	177,318,978	92,827,786	60,062,736	273,399,952	237,381,714



CITY OF TWIN FALLS, IDAHO
FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2014

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

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INDEPENDENT AUDITORS' REPORT

February 19, 2015

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 the City of Twin Falls, Idaho, as of and for the year ended September 30, 2014, 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, 2014, 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 53-61 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 19, 2015, 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

Management's Discussion and Analysis

As of and for the Year Ended September 30, 2014

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, 2014. Please read it in conjunction with the City's financial statements, which begin on page 13.

Financial Highlights

- The Urban Renewal Agency of Twin Falls (URA) completed and contributed to the City substantial infrastructure projects relating to the Chobani manufacturing facility. \$6,000,801 and \$20,932,052 were contributed to the water and wastewater systems respectively during the year. \$2,264,987 was contributed to the general fixed assets of the City.
- During the year, the City's revenues generated from taxes, contributions, and other revenues of the governmental and business-type programs were \$35,964,599 more than the \$52,099,175 governmental and business-type program expenditures. Without the contributions of the URA mentioned above, the increases in the Governmental-Type Activities would have been \$897,714 and the increase in the Business-Type Activities would have been \$5,869,045.
- The City adopted a policy of evaluating the budgetary needs of the General Fund and transferring any excess funds to the capital improvement fund, on an annual basis. During the year, \$8,784,729 was moved. Most of that amount was a buildup that had occurred over many years.
- Voters had approved a substantial expansion of the wastewater treatment plant. Thirty eight million (\$38,000,000) of new bonds were secured during the year to finance the construction of that project.

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 general 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 dates. 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.

Major Features of the Basic Financial Statements			
	Government-wide Financial Statements	Fund Financial Statements	
		<i>Governmental Funds</i>	<i>Proprietary Funds</i>
Scope	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
Required financial statements	- Statement of net position - Statement of activities	- Balance sheet - Statement of revenues, expenditures, and changes in fund balances	- Statement of net position - Statement of revenues, expenses, and changes in net position - Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset / liability information	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
Type of inflow / outflow information	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 - 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, 2014 and 2013, 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 \$180,572,166 for governmental activities and by \$92,827,786 for business-type activities, for a combined total of \$273,399,952 for the primary government. Governmental activities increased by \$3,253,188 from 2013 to 2014, while the net position for business type activities increased by \$32,765,050 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 \$189,845,703 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 \$59,213,128 represent resources that are subject to external restrictions and other provisions on how they can be used. The remaining balance of \$24,341,121 is unrestricted and available to meet the ongoing obligations of the City to its citizens and creditors.

Analysis of Condensed Statement of Activities

The following table presents the City’s condensed statement of activities for the fiscal year 2013-14 and fiscal year 2012-13, 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 2013-14 by \$35,964,638. Of that total, governmental activities increased by \$3,203,405 and the net position of business-type activities increased by approximately \$32,761,233.

Condensed Statement of Activities						
For the Fiscal Year Ended September 30						
	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Program revenues						
Charges for services	6,050,556	5,652,382	22,335,115	19,902,491	28,385,671	25,554,873
Grants and contributions						
Operating	6,781,238	5,882,115	569,853	-	7,351,091	5,882,115
Capital	3,989,947	2,314,982	-	845,391	3,989,947	3,160,373
Total program revenue	16,821,741	13,849,479	22,904,968	20,747,882	39,726,709	34,597,361
General revenues and payments						
Property taxes	17,412,749	16,651,268	-	-	17,412,749	16,651,268
Other taxes	356,898	223,358	-	-	356,898	223,358
Investment earnings	452,434	(44,176)	393,336	(56,627)	845,770	(100,803)
Other revenues	459,192	370,696	118,255	451,952	577,447	822,648
Total general revenues and payments	18,681,273	17,201,146	511,591	395,325	19,192,864	17,596,471
Total general revenues and payments	35,503,014	31,050,625	23,416,559	21,143,207	58,919,573	52,193,832
Program expenses						
General government	11,943,398	11,474,562	-	-	11,943,398	11,474,562
Public safety	12,268,337	11,799,703	-	-	12,268,337	11,799,703
Streets, Engineering, P&Z	5,949,576	4,803,308	-	-	5,949,576	4,803,308
Culture and recreation	3,499,365	3,396,872	-	-	3,499,365	3,396,872
Airport	2,132,707	2,050,091	-	-	2,132,707	2,050,091
Water	-	-	7,080,671	5,842,097	7,080,671	5,842,097
Sewer	-	-	6,602,907	5,528,219	6,602,907	5,528,219
Sanitation	-	-	2,321,666	2,524,489	2,321,666	2,524,489
Recreation enterprises	-	-	277,618	308,754	277,618	308,754
Other	-	-	22,930	20,391	22,930	20,391
Total program expenses	35,793,383	33,524,536	16,305,792	14,223,950	52,099,175	47,748,486
Excess (deficiency) before gain (loss) and transfers	(290,369)	(2,473,911)	7,110,767	6,919,257	6,820,398	4,445,346
Transfers	1,278,570	4,179,927	(1,278,570)	(4,179,927)	-	-
Contribution of Fixed Assets	2,264,987	-	26,932,853	-	29,197,840	-
Change in net position	3,253,188	1,706,016	32,765,050	2,739,330	36,018,238	4,445,346
Beginning net position	177,318,978	175,555,332	60,062,736	57,381,036	237,381,714	232,936,368
Transfers of net position		57,630		(57,630)	-	-
Ending net position	180,572,166	177,318,978	92,827,786	60,062,736	273,399,952	237,381,714

Governmental Revenues

The City is heavily reliant on property taxes and shared state revenues to support governmental operations. Total revenues for 2014, in the governmental funds, are comprised of property taxes (49%), shared state revenues are (19%), charges for services (8%), and contributions and federal grants (12%), with all other sources of revenue account for the remaining (12%) governmental revenues. As discussed elsewhere, contributions from the URA have skewed these from historical averages, which have been fairly consistent.

Program Expenses and Revenue for Governmental Activities

The following table presents the net costs for governmental activities. Net program costs decreased approximately 3.6% compared to the prior year. In total program revenues increased approximately 21.5% this year (including the contribution from the URA) and contributed 47.0% to programs expenses, with the balance coming from general revenues, i.e. property taxes and state shared revenues.

Program revenues for 2014 are more than in 2013 by approximately \$2,972,000 and program expenses for 2014 are more than in 2013 by approximately \$2,269,000.

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

<u>Functions/Programs</u>	<u>Program Expenses</u> 2014	<u>Less Program Revenues</u> 2014	<u>Net Program Costs</u>		<u>Program Revenues as a Percentage of Program Expenses</u>	
			2014	2013	2014	2013
General government	11,943,398	5,834,262	6,109,136	6,338,727	48.8%	44.8%
Fire	4,069,035	420,199	3,648,836	3,548,621	10.3%	10.2%
Police	8,199,302	849,297	7,350,005	7,049,772	10.4%	10.2%
Engineering & planning	1,951,363	1,080,634	870,729	623,922	55.4%	58.2%
Library	1,583,001	64,456	1,518,545	1,459,080	4.1%	4.1%
Culture & recreation	1,751,333	207,114	1,544,219	1,500,104	11.8%	12.0%
Highways & streets	3,998,213	3,704,176	294,037	(117,566)	92.6%	103.6%
Pool	165,031	125,684	39,347	45,220	76.2%	73.4%
Airport	2,132,707	4,535,919	(2,403,212)	(772,823)	212.7%	137.7%
Totals	35,793,383	16,821,741	18,971,642	19,675,057	47.0%	41.3%

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. In a previous year the City entered into a contract which leased 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. Leasing out the golf course has allowed a significant financial improvement over historical averages. The lease allows the City to participate in profits of its lessee/partner at a certain level which the City has done in the past. Program expenses in the Golf Fund are primarily attributed to depreciation of the related assets.

In total the City experienced around an 11% net increase in the charges it made for water, wastewater, and sanitation services. Most of that increase was experienced in the wastewater revenues with the water and sanitation services receiving a modest increase. The increase in the wastewater fund is directly attributed to an increase in user rates and an increase in usage by the industrial users of the City services. Wastewater rates increased 27% during the year. As indicated earlier, the City is undergoing a voter approved expansion of its wastewater treatment facilities. Thirty eight million (\$38,000,000) in bonding was secured to construct the expansion. A rate increase of 27% was needed to service the new debt obligation. That increase is in addition to a significant increase that took place in the 2012-2013 fiscal year. Additionally, the City observed a 40% increase in flow charges to industrial users. The City must maintain significant funds in both the water and sewer area to be able to repay bond liabilities and fund capital improvements.

Care should be exercised in reviewing the program revenue in both the water and sewer service functions. During the year the URA contributed substantial infrastructure projects. The development projects were undertaken by the URA and when completed and operational, turned over to the City. Those cost of those projects were recorded as contributions in the current year by the City.

Net Income (Costs) of Business-type Activities

For the Fiscal Year Ended September 30

<u>Functions/Programs</u>	Program	Less	Net Program		Program Expenses	
	Revenues	Program	Income (Costs)		as a Percentage of	
	2014	Expenses	2014	2013	2014	2014
Water	9,630,321	7,080,671	2,549,650	3,598,541	73.5%	61.9%
Sewer	10,394,621	6,602,907	3,791,714	2,972,246	63.5%	65.0%
Sanitation	2,646,171	2,321,666	324,505	43,289	87.7%	98.3%
Golf	28	58,021	(57,993)	(75,620)	207217.9%	1124.9%
Dierkes Lk/Shoshone Fls	206,245	219,597	(13,352)	(23,209)	106.5%	111.5%
Common Area Maintenance	27,582	22,930	4,652	8,685	83.1%	70.1%
Totals	22,904,968	16,305,792	6,599,176	6,523,932	71.2%	77.5%

Fund Analysis

Governmental Funds

The City's governmental funds reported a combined ending fund balance of \$32,139,156 at September 30, 2014, with \$9,035,370 reported as unassigned; compared to a combined ending fund balance of \$27,788,613 at September 30, 2013. The most dramatic changes were in the General Fund and the Capital Improvement Fund. The General Fund experienced a decrease in its fund balance by approximately \$5,814,000. The bulk of that decrease came from transfers into the Capital Improvement Fund of \$8,784,729 which saw an equalizing increase of approximately \$9,617,000 comprised mostly of the General Fund transfer.

Proprietary Funds

The City's proprietary funds reported combined ending net position of \$92,827,786 at September 30, 2014, with \$40,851,261 invested in capital assets (net of debt) and \$22,641,980 reported as unrestricted. On September 30, 2013 the funds net position were approximately \$60,063,000, of which approximately \$41,133,000 was invested in capital assets (net) and approximately \$18,730,000 was reported as unrestricted.

Capital Asset Activity

At September 30, 2014 the City reported, on a government wide basis, net investment in capital assets of approximately \$189,846,000, a decrease of approximately \$868,000 for governmental activities and a decrease of approximately \$282,000 for business-type activities from the previous year. Additions to 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. The other group of asset additions relates to infrastructure projects in the Street, Water, and Wastewater Funds. 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, road development on Eastland Drive, final construction costs associated with the northeast sewer, a new fire truck, a new public works building, and engineering costs associated with future projects, including the new expansion and upgrade of the sewer treatment plant.

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 several of the City's long-term projects became fully completed and operational \$17,962,884 was moved out of construction in progress and classified as infrastructure for the year. Some of these projects received joint funding from the City and the URA. When these projects were completed the costs incurred by the URA were contributed to the City and combined.

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 \$8,837,000 for the government funds and \$2,723,000 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 \$11,560,000 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 \$1,618,860. 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 \$38,000,000. The City typically undertakes major infrastructure projects through borrowed funding and was able to secure very favorable financing terms because of its strong financial position. The city made principal payments of \$1,965,000 on existing debt in the enterprise funds leaving a balance due at September 30, 2014 of \$74,426,000; this excludes \$129,170 for future compensation issues outlined above.

One issue that has been brewing 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. New reporting requirements have been implemented and 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. One reason the issue has been so contentious is that as a practical matter the liability will never be due all at once, but will be perpetually rolling forward as a future liability.

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
2010	159
2011	96
2012	151
2013	182
2014	189

As measured by the number of permits issued, commercial construction also remained relatively flat increasing from 20 permits issued for the last fiscal year to 29 this year. The total estimated value of building permits issued increased from \$65.1 million last year to \$86.0 million this year.

Paralleling national trends where there is some moderation of high unemployment rates, unemployment levels decreased within the City. A year ago the City’s unemployment level was reported at 5.3% at year end. At the end of the current year, unemployment stood at 3.5%. That 3.5% was lower than the State and National rates. It occurred at a time when the Idaho State unemployment was 4.5% and the National unemployment was 5.9%.

The reduced rate of building growth impacts the city utilities as well. This can be illustrated with residential sanitation service accounts, which only increased from 14,039 to 14,137 between September 30, 2013 and 2014.

Appraised values (Net Taxable plus Increment) within the City increased from \$2,303,305,399 to \$2,666,104,392. The increase in taxable value relates directly to the Chobani production facility becoming operational and included in the assessed values of the City. The increase in properties within the URA was \$314,575,000 and the total overall increase was \$362,799,000. Every five years properties are required to be reassessed by the County Appraiser..

Following is a table showing a comparison of the levy rates for the 2014 and 2013 budget years.

Taxing District	2013 Levy Rates (funded 2013-14 budget)	2012 Levy Rates (funded 2012-13 budget)	Percent Change
City of Twin Falls	0.007856543	0.007713994	1.8%
Twin Falls County	0.004622130	0.004526841	2.1%
Twin Falls County Ambulance District	0.000211405	0.000206622	2.3%
Twin Falls County Abatement District	0.000125563	0.000125974	-0.3%
Twin Falls School District 411	0.004396713	0.003788780	16.0%
Twin Falls Highway District	0.001207963	0.001181484	2.2%
College of Southern Idaho	0.000968505	0.000957570	1.1%
Combined	0.019388822	0.018501265	4.8%

Future Issues

Previously the City engaged 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 determined that, in general, employees were being compensated at a level that was below the surrounding market, at the time about 12%. An attempt was made to compute the indirect costs to the City of the excessive turnover this caused. A strategy was planned and implemented which is bringing compensation up to a level that is competitive with the local market and maintain it going forward. This 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. The City closed the gap by about 8% the first year; 2% the second year; and ½% this year.

Wastewater Capacity

For a number of years the City had 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. This year work commenced on detailed design and construction. The construction process for the expansion will take several years.

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 focuses on one area and rotates through these natural occurring zones. This allows 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.

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 112 active law enforcement employees. Locker use is especially congested. The original design did not adequately plan for the number of women which the City would eventually employ.

After several attempts to design a remodel of the building that would accommodate the increased growth in the department the issue became a driving force for the construction of a new City Hall. Current and future needs of the City were identified and detailed. Then a citizen's committee was formed and tasked with reviewing all options for the most cost effective and efficient way to meet those needs. A consensus was reached by the committee to make a major remodel of the current City Hall and dedicate it 100% to law enforcement. At the same time the committee identified a vacant building on Main Street that was currently for sale, the "Banner" building, which could be economically converted into a City Administrative building. The new facility would not only accommodate displaced City employees – but employees located in buildings at various locations and future growth. The building passed a structural assessment and was purchased by the City in the subsequent year. Plans and design work are moving forward.

Downtown Development/Urban Renewal Agency

The earliest revenue allocation are in the URA will terminate in 8 years. In an earlier year the URA board of directors had commissioned an engineering study which reviewed critical infrastructure needs in the downtown area, primarily wastewater and water issues. At the completing of the study the URA, working with the City, prioritized the projects and determining which ones it held and interest in renewing, and how much it could commit to funding. The URA and the City have been working closely together to make this projects successful. That process will be ongoing for several years.

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. Two years ago 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 National 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 entered into another developments agreement which is located next to the Chobani facility. The URA and the City are now involved 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 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, 2014

	<u>Primary Government</u>			Component Unit- Urban Renewal
	Governmental Activities	Business Type Activities	Total	
<u>Assets</u>				
Cash and Cash Equivalents	\$ 1,947,878	\$ 3,780,567	\$ 5,728,445	\$ 8,355,329
Restricted Cash	1,057,533	165,339	1,222,872	3,572,727
Investments	24,982,039	47,704,335	72,686,374	-
Receivables:				
Taxes	469,207	-	469,207	41,347
Fees and Services	28,981	2,732,109	2,761,090	-
Intergovernmental	2,440,279	-	2,440,279	21,856
Interest	15,895	-	15,895	-
Accounts	3,080,580	33,878	3,114,458	70,976
Internal Balances	632,348	(632,348)	-	-
Inventory	-	440,520	440,520	-
Prepaid Items	-	226,460	226,460	18,000
Land	6,733,480	11,699,295	18,432,775	3,080,665
Land, Buildings and Structures	19,203,324	19,532,659	38,735,983	5,184,412
Infrastructure	268,440,103	55,115,981	323,556,084	-
Improvements	17,574,613	39,255,743	56,830,356	-
Machinery and Equipment	17,274,494	9,440,091	26,714,585	475,000
Accumulated Depreciation	(181,076,206)	(33,084,638)	(214,160,844)	(732,624)
Construction in Progress	844,634	13,317,780	14,162,414	4,552,043
Total Assets	\$ 183,649,182	\$ 169,727,771	\$ 353,376,953	\$ 24,639,731
 <u>Liabilities</u>				
Pooled Cash	\$ 261,767	\$ 329,212	\$ 590,979	\$ -
Accounts Payable	235,861	1,771,698	2,007,559	189,975
Accrued Expenses	209,073	-	209,073	-
Accrued Interest	-	78,241	78,241	1,029,307
Due to Other Governments	-	-	-	-
Deferred Revenue	499,933	-	499,933	-
Customer Deposits	251,522	166,014	417,536	68,158
Advances on Construction	-	-	-	4,552,043
Leases, Equipment and Property Notes	-	133,653	133,653	-
Revenue Bond Payable	-	74,291,998	74,291,998	36,230,096
Compensated Absences	1,618,860	129,169	1,748,029	-
Total Liabilities	3,077,016	76,899,985	79,977,001	42,069,579
 <u>Net Position</u>				
Net Investment in Capital Assets	148,994,442	40,851,261	189,845,703	8,007,453
Restricted for:				
Capital Projects	23,389,055	-	23,389,055	-
Debt Service	-	165,339	165,339	3,572,727
Other Purposes	6,489,528	29,169,206	35,658,734	-
Unrestricted	1,699,141	22,641,980	24,341,121	(29,010,028)
Total Net Position	180,572,166	92,827,786	273,399,952	(17,429,848)
 Total Liabilities and Net Position	 \$ 183,649,182	 \$ 169,727,771	 \$ 353,376,953	 \$ 24,639,731

See accompanying notes to the financial statements.

City of Twin Falls, Idaho
Statement of Activities
For the Year Ended September 30, 2014

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit - Urban Renewal
					Governmental Activities	Business- Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	\$ 11,943,398	\$ 1,436,024	\$ 3,986,799	411,439	\$ (6,109,136)	\$ -	\$ (6,109,136)	
Fire	4,069,035	420,199	-	-	(3,648,836)	-	(3,648,836)	
Police	8,199,302	849,297	-	-	(7,350,005)	-	(7,350,005)	
Engineering/Planning	1,951,363	1,080,634	-	-	(870,729)	-	(870,729)	
Library	1,583,001	64,456	0	-	(1,518,545)	-	(1,518,545)	
Culture and Recreation	1,751,333	206,767	347	-	(1,544,219)	-	(1,544,219)	
Highway and Street	3,998,213	1,263,756	2,346,773	93,647	(294,037)	-	(294,037)	
Pool	165,031	-	125,684	-	(39,347)	-	(39,347)	
Airport	2,132,707	729,423	321,635	3,484,861	2,403,212	-	2,403,212	
Total Governmental Activities	35,793,383	6,050,556	6,781,238	3,989,947	(18,971,642)	-	(18,971,642)	
Business-Type Activities:								
Water	7,080,671	9,630,321	-	-	-	2,549,650	2,549,650	
Sewer	6,602,907	9,824,768	569,853	-	-	3,791,714	3,791,714	
Sanitation	2,321,666	2,646,171	-	-	-	324,505	324,505	
Golf	58,021	28	-	-	-	(57,993)	(57,993)	
Dierkes Lake/Shoshone Falls	219,597	206,245	-	-	-	(13,352)	(13,352)	
Parking	-	-	-	-	-	-	-	
Common Area Maintenance	22,930	27,582	-	-	-	4,652	4,652	
Total Business-Type Activities	16,305,792	22,335,115	569,853	-	-	6,599,176	6,599,176	
Total Primary Government	\$ 52,099,175	\$ 28,385,671	\$ 7,351,091	\$ 3,989,947	\$ (18,971,642)	\$ 6,599,176	\$ (12,372,466)	
Component Unit:								
Urban Renewal Agency								\$ (32,630)

General Revenues:

Taxes:				
Property taxes, Levied for General Purposes	\$ 17,412,749	\$ -	\$ 17,412,749	\$ -
Property taxes, Levied for Debt Service	-	-	-	7,421,518
Franchise and Public Service Taxes	356,898	-	356,898	-
Interest and Investment Earnings	452,434	393,336	845,770	2,893
Loss on sale of assets	-	-	-	(67,106)
Miscellaneous Revenues	459,192	118,255	577,447	-
Transfers	1,278,570	(1,278,570)	-	-
Contributions of Assets to the City of Twin Falls	2,264,987	26,932,853	29,197,840	(29,197,840)
	22,224,830	26,165,874	48,390,704	(21,840,535)
Changes in Net Position	3,253,188	32,765,050	36,018,238	(21,873,165)
Net Position - October 1, 2013	177,318,978	60,062,736	237,381,714	4,443,317
Net Position - September 30, 2014	\$ 180,572,166	\$ 92,827,786	\$ 273,399,952	\$ (17,429,848)

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

City of Twin Falls, Idaho
Fund Balance Sheets
Governmental Funds
September 30, 2014

	<u>General</u>	<u>Street</u>	<u>Airport</u>	<u>Capital Improvement</u>	<u>Airport Construction</u>	<u>Other Governmental</u>	<u>Total Governmental</u>
<u>Assets</u>							
Cash and Cash Equivalents	\$ 193,747	\$ 259,924	\$ 46,256	\$ 363,893	\$ -	\$ 569,154	\$ 1,432,974
Restricted Cash	257,598	-	-	42,412	459,577	297,946	1,057,533
Investments	7,524,368	3,141,004	1,369,748	9,915,143	-	2,874,485	24,824,748
Receivables (net of allowance)							
Taxes	394,451	46,946	1,105	13,028	-	8,609	464,139
Fees and Services	-	28,981	-	-	-	-	28,981
Intergovernmental	836,435	407,969	-	839,126	313,255	41,112	2,437,897
Interest	15,895	-	-	-	-	-	15,895
Accounts	108,858	1,093	5,186	2,750,000	16,019	199,403	3,080,559
Due from Other Funds	1,558,033	-	-	-	-	-	1,558,033
Total Assets	<u>\$ 10,889,385</u>	<u>\$ 3,885,917</u>	<u>\$ 1,422,295</u>	<u>\$ 13,923,602</u>	<u>\$ 788,851</u>	<u>\$ 3,990,709</u>	<u>\$ 34,900,759</u>
<u>Liabilities</u>							
Pooled Cash	\$ -	\$ -	\$ -	\$ -	\$ 239,737	\$ 22,030	\$ 261,767
Accounts Payable	86,490	57,922	9,333	39,131	5,558	35,987	234,421
Accrued Expenses	197,723	-	-	-	-	11,350	209,073
Customer Deposits Payable	249,522	2,000	-	-	-	-	251,522
Due to Other Funds	-	-	-	53,854	295,973	575,859	925,686
Total Liabilities	<u>533,735</u>	<u>59,922</u>	<u>9,333</u>	<u>92,985</u>	<u>541,268</u>	<u>645,226</u>	<u>1,882,469</u>
Deferred Inflows of Resources							
Unavailable Revenue - Property Taxes	322,266	38,355	500,837	10,643	-	7,033	879,134
<u>Fund Balances</u>							
Nonspendable Fund Balance	-	-	-	-	-	-	-
Restricted Fund Balance	257,598	-	-	42,412	459,577	297,946	1,057,533
Committed Fund Balance	158,843	-	-	-	-	3,410,083	3,568,926
Assigned Fund Balance	-	3,787,640	912,125	13,777,562	-	-	18,477,327
Unassigned Fund Balance	9,616,943	-	-	-	(211,994)	(369,579)	9,035,370
Total Fund Balance	<u>10,033,384</u>	<u>3,787,640</u>	<u>912,125</u>	<u>13,819,974</u>	<u>247,583</u>	<u>3,338,450</u>	<u>32,139,156</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 10,889,385</u>	<u>\$ 3,885,917</u>	<u>\$ 1,422,295</u>	<u>\$ 13,923,602</u>	<u>\$ 788,851</u>	<u>\$ 3,990,709</u>	<u>\$ 34,900,759</u>

See accompanying notes to the financial statements.

City of Twin Falls, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended September 30, 2014

	<u>General</u>	<u>Street</u>	<u>Airport</u>	<u>Capital Improvement</u>	<u>Airport Construction</u>	<u>Other Governmental</u>	<u>Total Governmental</u>
Revenues							
Property Taxes, Including Interest	\$ 13,425,469	\$ 1,595,104	\$ 332,460	\$ 428,594	\$ -	\$ 1,622,371	\$ 17,403,998
Other Taxes	565,517	-	-	-	-	356,898	922,415
Special Assessments, Including Interest	-	-	-	-	-	69,427	69,427
Fines and Forfeitures	7,405	-	-	-	-	40,598	48,003
Licenses and Permits	1,083,837	-	-	-	-	-	1,083,837
Fees and Services	1,153,031	254,215	575,118	-	102,520	647,146	2,732,030
Intergovernmental	2,211,223	2,346,773	321,635	1,555,966	-	125,685	6,561,282
Federal Grants	94,778	93,647	25,000	527,831	3,459,861	6,036	4,207,153
Miscellaneous	867,669	1,163,226	165,590	107,769	112	70,181	2,374,547
Total Revenue	<u>19,408,929</u>	<u>5,452,965</u>	<u>1,419,803</u>	<u>2,620,160</u>	<u>3,562,493</u>	<u>2,938,342</u>	<u>35,402,692</u>
Expenditures							
Current							
General Government	3,584,886	-	-	165,390	-	-	3,750,276
Public Safety	12,440,261	-	-	957,904	-	103,091	13,501,256
Engineering	1,642,952	-	-	-	-	-	1,642,952
Community Development	308,411	-	-	-	-	387,519	695,930
Culture and Recreation	1,509,994	-	-	441,204	-	1,733,580	3,684,778
Highway and Streets	-	1,660,302	-	-	-	387,572	2,047,874
Airport	-	-	970,268	-	3,450,525	-	4,420,793
Capital Outlay	-	2,385,880	-	218,370	-	-	2,604,250
Total Expenditures	<u>19,486,504</u>	<u>4,046,182</u>	<u>970,268</u>	<u>1,782,868</u>	<u>3,450,525</u>	<u>2,611,762</u>	<u>32,348,109</u>
Excess of Revenues Over (Under) Expenditures	(77,575)	1,406,783	449,535	837,292	111,968	326,580	3,054,583
Interfund Transfers, Donations and Other							
Donations	-	-	-	204	-	-	204
Transfers In	3,047,482	86,780	-	8,795,847	129,405	36,691	12,096,205
Transfers Out	(8,784,729)	(1,482,563)	(464,217)	(16,500)	-	(52,440)	(10,800,449)
Net Transfers and Donations	<u>(5,737,247)</u>	<u>(1,395,783)</u>	<u>(464,217)</u>	<u>8,779,551</u>	<u>129,405</u>	<u>(15,749)</u>	<u>1,295,960</u>
Net Change in Fund Balance	(5,814,822)	11,000	(14,682)	9,616,843	241,373	310,831	4,350,543
Fund Balance October 1, 2013	<u>15,848,206</u>	<u>3,776,640</u>	<u>926,807</u>	<u>4,203,131</u>	<u>6,210</u>	<u>3,027,619</u>	<u>27,788,613</u>
Fund Balance September 30, 2014	<u>\$ 10,033,384</u>	<u>\$ 3,787,640</u>	<u>\$ 912,125</u>	<u>\$ 13,819,974</u>	<u>\$ 247,583</u>	<u>\$ 3,338,450</u>	<u>\$ 32,139,156</u>

See accompanying notes to the financial statements.

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, 2014

Governmental Fund Balances at September 30, 2014	\$ 32,139,156
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.	148,694,482
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	383,342
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.	948,457
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.	<u>(1,593,271)</u>
Net Position for Governmental Activities-per reconciliation	<u><u>\$ 180,572,166</u></u>

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, 2014

Net Change in Fund Balances - Total Government Funds	\$ 4,350,543
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	(839,570)
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.	(209,776)
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.	(1,581)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	<u>(46,428)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 3,253,188</u></u>

See accompanying notes to the financial statements.

City of Twin Falls, Idaho
Statement of Net Position
Proprietary Funds
September 30, 2014

	Business-Type Activities				Total	Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business- Type		
Assets						
Cash and Cash Equivalents	\$ 759,101	\$ 2,600,677	\$ 273,813	\$ 146,976	\$ 3,780,567	\$ 514,904
Investments	9,148,670	38,233,717	125,120	196,828	47,704,335	157,291
Receivables (net of allowance for uncollect.)						
Taxes	-	-	-	-	-	5,068
Fees and Services	905,455	1,567,615	255,725	3,314	2,732,109	-
Intergovernmental	-	-	-	-	-	2,382
Accounts	11,066	1,414	15,627	5,771	33,878	21
Inventories	440,520	-	-	-	440,520	-
Total Current Assets	11,264,812	42,403,423	670,285	352,889	54,691,409	679,666
Prepaid Insurance	-	226,460	-	-	226,460	-
Restricted Assets	163,000	2,339	-	-	165,339	-
Due from Other Funds	-	20,794	-	-	20,794	-
Fixed Assets (Net of Accum. Depreciation)	51,369,586	62,418,304	37,317	1,451,705	115,276,912	299,960
Total Assets	\$ 62,797,398	\$ 105,071,320	\$ 707,602	\$ 1,804,594	\$ 170,380,914	\$ 979,626
Liabilities and Net Position						
Current Liabilities:						
Pooled Cash	\$ -	\$ -	\$ -	\$ 329,212	\$ 329,212	\$ -
Accounts Payable	286,999	1,277,588	197,673	9,439	1,771,699	1,440
Accrued Expenses	31,700	46,541	-	-	78,241	-
Due to Other Funds	291,121	-	-	362,021	653,142	-
Unavailable Revenue	-	-	-	-	-	4,140
Compensated Absences	89,054	31,051	-	9,064	129,169	25,589
Total Current Liabilities	698,874	1,355,180	197,673	709,736	2,961,463	31,169
Current Liab. Payable from Restricted Assets:						
Revenue Bonds Payable - Current	1,995,000	49,420,910	-	-	51,415,910	-
Customer Deposits Payable	163,675	2,339	-	-	166,014	-
Total Curr. Liab. From Restricted Assets	2,158,675	49,423,249	-	-	51,581,924	-
NonCurrent Liabilities:						
Notes Payable - Equipment	-	133,653	-	-	133,653	-
Revenue Bonds Payable (Net of Discounts)	22,876,088	-	-	-	22,876,088	-
Total Non-current Liabilities	22,876,088	133,653	-	-	23,009,741	-
Total Liabilities	25,733,637	50,912,082	197,673	709,736	77,553,128	31,169
Net Position						
Net Investment In Capital Assets	26,498,498	12,863,741	37,317	1,451,705	40,851,261	299,960
Restricted	163,000	29,171,545	-	-	29,334,545	-
Unrestricted	10,402,263	12,123,952	472,612	(356,847)	22,641,980	648,497
Total Net Position	37,063,761	54,159,238	509,929	1,094,858	92,827,786	948,457
Total Liabilities and Net Position	\$ 62,797,398	\$ 105,071,320	\$ 707,602	\$ 1,804,594	\$ 170,380,914	\$ 979,626

See accompanying notes to the financial statements.

City of Twin Falls, Idaho
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2014

	Business-Type Activities				Total	Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business- Type		
Operating Revenues:						
Charges for Services	\$ 9,534,028	\$ 9,644,992	\$ 2,646,172	\$ 233,855	\$ 22,059,047	\$ 314,772
Property Taxes, Including Interest	-	-	-	-	-	168,559
Taps, Connection and Other Fees	96,290	180	-	-	96,470	-
Miscellaneous	30,138	17,985	(1,738)	3,610	49,995	3,736
Total Operating Revenues	9,660,456	9,663,157	2,644,434	237,465	22,205,512	487,067
Operating Expenses:						
Contracted Services	317,002	3,012,948	1,675,027	69,892	5,074,869	3,033
Personnel Expenses	1,685,032	549,003	4,554	86,877	2,325,466	296,627
Depreciation and Amortization	1,569,444	1,058,399	5,520	89,199	2,722,562	14,643
Utilities	973,905	2,802	-	12,970	989,677	8,632
Landfill Expenses	-	-	617,683	-	617,683	-
Supplies	573,689	65,574	-	4,566	643,829	24,456
Insurance	-	-	-	-	-	381,702
Repairs and Maintenance	163,947	21,595	-	5,231	190,773	13,691
Vehicle Expenses	139,044	45,407	-	1,400	185,851	906
Small Equipment	375,599	309,977	4,184	21,871	711,631	9,525
Studies and Projects	18,974	-	566	-	19,540	-
Rental Expense	118,195	105	-	-	118,300	-
Miscellaneous Expense	103,946	19,687	14,132	8,447	146,212	16,370
Testing and Monitoring	88,482	-	-	-	88,482	-
Telephone	11,220	1,503	-	-	12,723	-
Travel and Meetings	4,659	644	-	95	5,398	-
Total Operating Expenses	6,143,138	5,087,644	2,321,666	300,548	13,852,996	769,585
Operating Income (Loss)	3,517,318	4,575,513	322,768	(63,083)	8,352,516	(282,518)
Non-Operating Revenues (Expenses):						
Development Fees	-	179,599	-	-	179,599	-
Interest Income	239,280	132,767	12,890	8,398	393,335	-
Rent and Royalties	66,510	-	-	-	66,510	-
Federal Grants	-	569,853	-	-	569,853	-
Debt Issuance Costs	-	(342,632)	-	-	(342,632)	-
Interest Expense	(878,802)	(1,172,631)	-	-	(2,051,433)	-
Total Non-Operating Revenues (Exp.)	(573,012)	(633,044)	12,890	8,398	(1,184,768)	-
Income (Loss) Before Interfund Transfers and Contributions	2,944,306	3,942,469	335,658	(54,685)	7,167,748	(282,518)
Interfund Transfers, Contributions and Changes:						
Contribution of Assets	6,003,486	21,170,509	-	-	27,173,995	-
Operating Transfers In	394,630	-	-	-	394,630	333,765
Operating Transfers Out	(948,292)	(652,570)	(358,571)	(11,890)	(1,971,323)	(52,828)
Net Transfers and Contributions	5,449,824	20,517,939	(358,571)	(11,890)	25,597,302	280,937
Net Income	8,394,130	24,460,408	(22,913)	(66,575)	32,765,050	(1,581)
Total Net Position, October 1, 2013	28,669,631	29,698,830	532,842	1,161,433	60,062,736	950,038
Total Net Position, September 30, 2014	\$ 37,063,761	\$ 54,159,238	\$ 509,929	\$ 1,094,858	\$ 92,827,786	\$ 948,457

See accompanying notes to the financial statements.

City of Twin Falls, Idaho
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2014

	Business-Type Activities				Total	Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business- Type		
Cash Flows from Operating Activities						
Receipts from Customers	\$ 9,772,104	\$ 9,979,821	\$ 2,650,002	\$ 234,748	\$ 22,636,675	\$ 314,098
Property Taxes, Including Interest	-	-	-	-	-	168,559
Payments to Suppliers	(2,874,828)	(3,688,498)	(2,311,065)	(128,401)	(9,002,792)	(456,951)
Payments to Employees	(1,673,560)	(551,197)	(5,531)	(85,510)	(2,315,798)	(294,702)
Other Receipts (Payments)	30,138	17,985	(1,738)	3,610	49,995	3,736
Net Cash Provided (Used) by Operating Activities	5,253,854	5,758,111	331,668	24,447	11,368,080	(265,260)
Cash Flows from Non-Capital Financing Activities						
Operating Subsidies and Transfers to Other Funds	(553,662)	(652,570)	(358,569)	(11,890)	(1,576,691)	280,937
Other Revenue Sources - Non-Operating	69,195	987,909	-	-	1,057,104	-
Net Cash Provided (Used) by Non-Capital Financing Activities	(484,467)	335,339	(358,569)	(11,890)	(519,587)	280,937
Cash Flows from Capital and Related Financing Activities						
Proceeds from Capital Debt	-	12,534,685	-	-	12,534,685	-
Purchase of Capital Assets	(1,298,805)	(9,956,352)	-	(19,869)	(11,275,026)	-
Disposals, Transfers of Capital Assets	102,428	(582,694)	1,750	-	(478,516)	14,113
Principal Paid on Capital Debt	(1,930,001)	25,298,150	-	-	23,368,149	-
Interest Paid on Capital Debt	(878,273)	(1,135,032)	-	-	(2,013,305)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,970,561)	26,158,847	1,750	(19,869)	22,170,167	14,113
Cash Flows from Investing Activities						
(Purchase) or Sale of Securities	(706,179)	(34,385,378)	191,051	29,573	(34,870,933)	(1,508)
Interest, Dividends and Changes in Market Value	239,277	132,767	12,888	8,398	393,330	-
Net Cash Provided (Used) by Investing Activities	(466,902)	(34,252,611)	203,939	37,971	(34,477,603)	(1,508)
Net Increase (Decrease) in Cash and Cash Equivalents Balances - Beginning of the Year	331,924	(2,000,314)	178,788	30,659	(1,458,943)	28,282
Balances - End of the Year	\$ 759,101	\$ 2,600,677	\$ 273,813	\$ (182,236)	\$ 3,451,355	\$ 514,904
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating Income	\$ 3,517,318	\$ 4,575,513	\$ 322,768	\$ (63,083)	\$ 8,352,516	\$ (282,518)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization	1,569,444	1,058,399	5,519	89,199	2,722,561	14,643
Change in Assets and Liabilities:						
Receivables, Net	177,000	334,737	3,831	893	516,461	(14)
Prepaid Expenses	-	(226,460)	-	-	(226,460)	-
Inventories	37,162	-	-	-	37,162	-
Deferred Revenue	-	-	-	-	-	(660)
Accounts Payable	(23,327)	18,206	527	(3,929)	(8,523)	1,364
Customer Deposits	(35,215)	(90)	-	-	(35,305)	-
Compensated Absences	11,472	(2,194)	(977)	1,367	9,668	1,925
Net Cash Provided (Used) by Operating Activities	\$ 5,253,854	\$ 5,758,111	\$ 331,668	\$ 24,447	\$ 11,368,080	\$ (265,260)
Noncash Activities:						
Donated infrastructure	\$ 6,000,801	\$ 20,932,052	\$ -	\$ -	\$ 26,932,853	\$ -

See accompanying notes to the financial statements.

City of Twin Falls, Idaho
Statement of Fiduciary Net Position - Fiduciary Fund
September 30, 2014

	Agency Fund
<u>Assets</u>	
Cash and Cash Equivalents	\$ -
Receivables (net of allowance for uncollect.)	
Intergovernmental	-
Total Assets	\$ -
 <u>Liabilities</u>	
Pooled Cash	31,323
Accounts Payable	9,490
Total Liabilities	40,813
 <u>Net Position</u>	
Held in Trust for Specific Purposes	(40,813)
Total Net Position	\$ (40,813)

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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.

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

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.

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

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.

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

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.

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

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.

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

On or before June 1st 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.

Although not required by statute, the City also maintains a long-term planning committee which is charged with making budget recommendations, generally for capital items, five years into the future.

Excess of Expenditures over Appropriations

For the fund year ended September 30, 2014, expenditures exceeded appropriation in the Sanitation Fund by \$472, the Dierkes Lake Fund by \$10,591, the Drug Seizure Fund by \$24,482, the Shop Revolving Fund by \$14,369, the Golf Fund by \$57,991 and the Fireworks Fund by \$479.

3. DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents –

A reconciliation of cash and cash equivalents at September 30, 2014 is as follows:

Reconciled Bank Accounts	\$ 651,670
State Investment Pool	3,307,809
Certificates of Deposit	1,474,000
Money Market Mutual Funds	900,416
Library Operating Fund	24,141
Petty Cash	2,302
Total	<u>6,360,338</u>
Reported as Restricted	<u>(1,222,872)</u>
Total Net Cash	<u>\$ 5,137,466</u>

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

3. DEPOSITS AND INVESTMENTS-Continued

At September 30, 2014, the Urban Renewal Agency’s reconciliation of cash and cash equivalents is as follows:

State Investment Pool	\$ 3,251,696
Money-Market Bond Funds	<u>8,485,518</u>
Total	11,928,056
Reported as Restricted	<u>(3,572,727)</u>
Total Net Cash	<u>\$ 8,355,329</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, 2014.

Federal National Mortgage Association (FNMA)	\$ 7,752,958
Federal Home Loan Mortgage Corporation (FHLM)	780,831
Federal Home Loan Bank (FHLB)	14,776,255
Government National Mortgage Association (GNMA)	2,599,614
Federal Farm Credit Bank (FFCB)	3,823,173
Resolution Funding Corporation (RFC)	764,383
Other Mortgage Backed Securities	3,146,527
Corporate Obligations	<u>39,042,633</u>
Total	<u>\$ 72,686,374</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, 2014

3. DEPOSITS AND INVESTMENTS-Continued

Investment	Fair Value	Investment Maturities (in Years)			
		Less Than 1 Year	1-5 Years	6-10 Years	Over 10 Years
FNMA	\$ 7,752,958	\$ 3,743	\$ 6,311,124	\$ 3,707	\$ 1,434,384
FHLM	780,831	-	758,405	15,819	6,607
FHLB	14,776,255	-	7,919,435	3,684,986	3,171,834
GNMA	2,599,614	-	-	23,725	2,575,889
FFCB	3,823,173	-	3,629,079	194,094	-
RFC	764,383	-	764,383	-	-
Other Mtg. Sec.	3,146,527	-	217,242	277,187	2,652,098
Corporate	39,042,633	8,304,893	23,509,945	7,227,795	-
Total	\$ 72,686,374	\$ 8,308,636	\$ 43,109,613	\$ 11,427,313	\$ 9,840,812

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:

Investments subject to credit risk:	<u>Fair Value</u>	<u>Rating</u>
FNMA	\$ 7,752,958	AAA
FHLM	2,494,683	AAA
FHLB	14,776,255	AA+
GNMA	4,032,288	AAA
FFCB	3,823,173	AAA
Resolution FDG Corp	764,383	AAA
Corporate Bonds	3,191,952	AA
Corporate Bonds	4,504,095	AA-
Corporate Bonds	6,718,857	A+
Corporate Bonds	22,685,004	A
Corporate Bonds	1,612,265	A-
Corporate Bonds	330,460	BB

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
 September 30, 2014

3. 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	\$ 7,752,958	10.66%
Federal Home Loan Bank (FHLB)	U.S. Agency Bond	14,776,255	20.33%
Federal Farm Credit Bank (FFCB)	U.S. Agency Bond	3,823,173	5.26%
Corporate Bonds	Corporate Obligations	39,042,633	53.71%

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.

4. RESTRICTED ASSETS

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

	<u>2014</u>
General Fund	
Customer or Developer Deposits	\$ 197,649
Custody/Evidence Account	54,035
Other	5,913
Trail Fund	541
Park Development Fund	212,406
Pool Fund-Bubble	85,000
Capital Projects Funds	
Public Art Fund	42,412
Passenger Facility Charges Held for Lease Payments	459,577
Enterprise Funds	
Refundable Customer Utility Deposits	165,339
Total Restricted Assets	<u>\$ 1,222,872</u>

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

	<u>Total</u>
Cash reserved to pay interest and principal on the revenue bonds	<u>\$ 3,572,727</u>

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

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 20th 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, 2014, are considered to be deferred revenue.

Taxes receivable and deferred revenue as of September 30, 2014, consist of the following for the City:

<u>Fund</u>	<u>Taxes Receivable</u>	<u>Unavailable Revenue</u>
General	\$ 394,451	\$ 322,266
Street	46,946	38,355
Street Lighting	3,756	3,068
Airport	1,105	500,837
Library	4,853	3,965
Capital Improvement	13,028	10,643
Insurance	5,068	4,140
Total	<u>\$ 469,207</u>	<u>\$ 883,274</u>

Unavailable revenue, per the fund balance sheets consists of the following:

Property Taxes	\$ 383,341
Prepaid Rent & Parking	<u>499,933</u>
Total	<u>\$ 883,274</u>

Urban Renewal Agency taxes receivable and unavailable revenue at September 30, 2014 consist of 2013 property tax revenue to be collected after November 30, 2014.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2014

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

Amounts due from other governments at September 30, 2014, are presented as follows for the City:

Fund	Federal	State	County	Local	Total
General	\$ -	\$ 559,187	\$ 191,252	\$ 85,996	\$ 836,435
Street	-	382,765	25,204	-	407,969
Street Light	-	-	1,363	-	1,363
Library	-	-	-	-	-
Airport	-	-	-	-	-
Capital Improvement	-	436,487	402,640	-	839,127
Liability Insurance	-	-	2,382	-	2,382
Pool	-	33,713	-	-	33,713
Historic Preservation	6,036	-	-	-	6,036
Water Works	-	-	-	-	-
Waste Water	313,254	-	-	-	313,254
	\$ 319,290	\$ 1,412,152	\$ 622,841	\$ 85,996	\$ 2,440,279

Urban Renewal Agency receivable from other governments consists of property taxes collected by the County prior to December 1, 2014.

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

6. FIXED ASSETS

Changes in fixed asset for the City for the year ended September 30, 2014, are as follows:

	Balance October 1, 2013	Additions/ Transfers In	Disposals/ Transfers Out	Balance September 30, 2014
Government-wide Assets				
Land	\$ 6,694,877	\$ 38,603	\$ -	\$ 6,733,480
Buildings and Structures	17,438,333	1,765,987	(996)	19,203,324
Infrastructure	256,697,280	11,742,823	-	268,440,103
Improvements	17,389,029	209,748	(24,164)	17,574,613
Machinery and Equipment	16,149,219	1,945,096	(819,821)	17,274,494
Construction in Progress	8,150,280	4,636,639	(11,942,285)	844,634
Total	<u>\$ 322,519,018</u>	<u>\$ 20,338,896</u>	<u>\$ (12,787,266)</u>	<u>\$ 330,070,648</u>
Accum. Deprec. For Govt. Wide				
Buildings and Structures	\$ 5,867,732	\$ 407,921	\$ (209)	\$ 6,275,444
Infrastructure	149,788,526	6,814,178	-	156,602,704
Improvements	8,396,375	615,903	(13,406)	8,998,872
Machinery and Equipment	8,603,610	1,140,657	(545,081)	9,199,186
Total Accum. Deprec.	<u>\$ 172,656,243</u>	<u>\$ 8,978,659</u>	<u>\$ (558,696)</u>	<u>\$ 181,076,206</u>
Business Type Activity Assets:				
Land	\$ 11,252,387	\$ 446,908	\$ -	\$ 11,699,295
Buildings and Structures	18,753,067	779,592	-	19,532,659
Infrastructure	23,917,614	31,198,367	-	55,115,981
Improvements	39,244,033	19,869	(8,159)	39,255,743
Machinery and Equipment	7,582,994	2,121,473	(264,376)	9,440,091
Construction in Progress	9,323,089	10,767,285	(6,772,594)	13,317,780
Total	<u>\$ 110,073,184</u>	<u>\$ 45,333,494</u>	<u>\$ (7,045,129)</u>	<u>\$ 148,361,549</u>
Accum. Deprec. For Business Type Activities				
Buildings and Structures	\$ 12,303,775	\$ 434,353	\$ -	\$ 12,738,128
Infrastructure	645,453	891,419	-	1,536,872
Improvements	13,276,425	827,858	(6,408)	14,097,875
Machinery and Equipment	4,324,400	597,060	(209,697)	4,711,763
Total Accum. Deprec.	<u>\$ 30,550,053</u>	<u>\$ 2,750,690</u>	<u>\$ (216,105)</u>	<u>\$ 33,084,638</u>

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

6. FIXED ASSETS - Continued

Changes in fixed assets for the Urban Renewal Agency for the year ended September 30, 2014, is as follows:

	Balance October 1, 2013	Additions	Disposals	Balance September 30, 2014
Government-wide Assets				
Construction in Progress	\$ 27,152,357	\$ 5,687,949	\$ (28,288,263)	\$ 4,552,043
Land and Buildings	2,688,889	458,882	(67,106)	3,080,665
Total	\$ 29,841,246	\$ 6,146,831	\$ (28,355,369)	\$ 7,632,708
Business Type Activities:				
Land	\$ 1,350,000	\$ -	\$ -	\$ 1,350,000
Buildings & Improvments	3,779,695	54,717	-	3,834,412
Equipment	475,000	-	-	475,000
Total	\$ 5,604,695	\$ 54,717	\$ -	\$ 5,659,412
Accumulated Depreciation for Business-Type Activities				
Building & Improvements	\$ 265,707	\$ 81,917	\$ -	\$ 347,624
Equipment	302,500	82,500	-	385,000
Total	\$ 568,207	\$ 164,417	\$ -	\$ 732,624

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	\$ 6,783,253
Fire	151,159
Police	206,303
Library	109,099
Culture and Recreation	233,340
Highway and Street	416,946
Pool	37,240
Airport	885,355
	<u>8,822,695</u>
Depreciation on Capital Assets held by the City's Internal Service Fund.	<u>14,643</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 8,837,338</u>

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

7. 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 Balance	Additions	Reductions	Ending Balance	Due Within One year
PRIMARY GOVERNMENT					
Governmental Activities:					
Compensated absences	\$ 1,407,159	\$ 211,701	\$ -	\$ 1,618,860	\$ -
Total	\$ 1,407,159	\$ 211,701	\$ -	\$ 1,618,860	\$ -
Business-type Activities:					
Idaho Bond Bank Authority Water Bonds	\$ 23,407,722	\$ -	\$ (1,380,622)	\$ 22,027,100	\$ 1,714,959
Idaho Bond Bank Authority, Parity Lien Revenue Refunding Bond, Series	3,118,386	-	(274,398)	2,843,988	326,123
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Refunding Bond, Series	4,127,924	-	(366,988)	3,760,936	429,492
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Bond, Series 2012B	7,686,761	-	(455,483)	7,231,278	465,483
Idaho Bond Bank Authority Revenue Bonds	-	39,993,696	(1,565,000)	38,428,696	1,064,931
Compensated Absences	119,503	9,666	-	129,169	-
Total	38,460,296	40,003,362	(4,042,491)	74,421,167	4,000,988
Total Long-Term Liabilities	\$ 39,867,455	\$ 40,215,063	\$ (4,042,491)	\$ 76,040,027	\$ 4,000,988

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

7. 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, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5.1%.</i>	\$ 7,355,000	
Less: Unamortized discount	<u>52,187</u>	
Total		\$ 7,387,187
 <i>Idaho Bond Bank Authority Loan Payable, Payable in semi-annual installments over 15 years with interest rates that varies from 3 to 5.06%.</i>	 14,605,000	
Less: Unamortized discount	<u>34,913</u>	
Total		14,639,913
 <i>Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012C, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5.%.</i>	 2,515,000	
Plus: Premium	<u>328,988</u>	
Total		2,843,988
 <i>Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012C, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5.%.</i>	 3,325,000	
Plus: Premium	<u>435,936</u>	
Total		3,760,936

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

7. LONG-TERM LIABILITIES-Continued

Idaho Bond Bank Authority, Parity Lien Sewer Revenue Bond Series 2012B, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%.

6,770,000

Plus: Premium

461,278

Total

7,231,278

Idaho Bond Bank Authority, Revenue Bond Series 2014, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 4%.

36,435,000

Plus: Premium

1,993,696

Total

38,428,696

Total

\$ 74,291,998

Debt service requirements to maturity are as follows:

<u>September</u>	<u>Total</u>	<u>Interest</u>	<u>Principal</u>
2015	\$ 6,737,203	\$ 2,736,214	\$ 4,000,989
2016	6,739,744	2,625,265	4,114,479
2017	6,733,609	2,539,130	4,194,479
2018	6,715,646	2,411,167	4,304,479
2019	6,694,593	2,305,113	4,389,480
2020-2024	32,244,807	8,431,041	23,813,766
2025-2029	20,514,818	4,115,220	16,399,598
2030-2034	14,349,378	1,274,650	13,074,728
Total	<u>\$ 100,729,798</u>	<u>\$ 26,437,800</u>	<u>\$ 74,291,998</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.

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

7. LONG-TERM LIABILITIES-Continued

Continuing Disclosure Bond Information

<u>Maturity</u>	<u>Interest Rate</u>	<u>Original Principal</u>	<u>Outstanding Principal</u>
August 1, 2008	4.35%	\$ 955,000	\$ -
August 1, 2010	4.60%	705,000	-
August 1, 2014	4.95%	1,640,000	-
August 1, 2017	5.15%	1,455,000	1,455,000
August 1, 2022	5.45%	2,980,000	2,980,000
Total		<u>\$ 7,735,000</u>	<u>\$ 4,435,000</u>

Amounts on deposit

Revenue Allocation Fund	\$ 4,048,129
Bond Fund	453
Reserve Fund	<u>698,675</u>
Total on deposit	<u>\$ 4,747,257</u>

Revenue Allocation Revenues for Area 4-1

Property Taxes – 2013 (2014 budget & reporting period)	\$ 2,280,959
Property Taxes for prior periods	<u>35,650</u>
Total reported in Governmental Funds	<u>\$ 2,315,609</u>

Assessed values of property within Revenue Allocation Area Total assessed value for 2012

\$ 237,893,337

Tax increment value for 2013

\$ 136,457,108

There are no Continuing Disclosure Significant Events to report.

Long term debt of the Urban Renewal Agency outstanding at September 30, 2014, 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%

\$ 4,435,000

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

7. LONG-TERM LIABILITIES Continued

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%

31,611,000

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.

184,096

Total

\$36,230,096

Expected annual maturities of the obligations, are as follows:

Year Ending September	Total	Interest	Principal
2015	3,495,249	1,728,153	1,767,096
2016	3,251,222	1,586,222	1,665,000
2017	3,257,121	1,508,121	1,749,000
2018	3,261,076	1,426,076	1,835,000
2019	3,269,393	1,338,393	1,931,000
2020-2024	15,051,956	5,247,956	9,804,000
2025-2029	13,182,294	3,068,294	10,114,000
2030-2034	8,038,949	673,949	7,365,000
Total	<u>\$ 52,807,260</u>	<u>\$ 16,577,164</u>	<u>\$ 36,230,096</u>

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

7. LONG-TERM LIABILITIES-Continued

Changes in Long-Term Debt of the Agency for the year ended September 30, 2014 is as follows:

	<u>09/30/13</u>	<u>Additions</u>	<u>Repayments</u>	<u>09/30/14</u>
Promissory note payable to Larry Tucker	\$ 215,942	\$ -	\$ 31,846	\$ 184,096
Revenue Allocation Bond, Series 2005A	4,875,000	-	440,000	4,435,000
Revenue Allocation Bond, Series 2013A	32,509,000	-	898,000	31,611,000
Revenue Allocation Bond, Series 2013B	2,024,000	-	2,024,000	-
Total	<u>\$ 39,623,942</u>	<u>-</u>	<u>\$ 3,393,846</u>	<u>\$ 36,230,096</u>

8. 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, 2014:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
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	<u>\$ 1,578,827</u>	<u>\$ 1,578,827</u>

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

9. 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.

10. 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

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, 2014, 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 \$2,118,821, \$1,919,872 and \$1,709,167 for the three years ended September 30, 2014, 2013 and 2012, respectively.

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

11. FUND BALANCE AND NET ASSET DEFICITS

Fund deficits as of September 30, 2014, which are significant, are as follows:

Golf Fund- The deficit of \$281,719 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 \$46,125 is being reduced through excess revenues.

Pool Fund – The deficit of \$223,918 will be taken care of through the budget process over a period of years.

12. URBAN RENEWAL SUMMARIZED INFORMATION

Liabilities	\$	42,069,579
Net Assets:		
Net Investment in Capital Assets		8,007,453
Restricted		3,572,727
Unrestricted		(29,010,028)
Total Liabilities & Net Position	\$	24,639,731
Revenues	\$	7,853,036
Contributions		2,750,000
Expenditures		(3,211,255)
Loss on Sale of Assets		(67,106)
Transfer of Capital Assets to the City		(29,197,840)
Excess (Deficiency) Revenues over Expenditures		(21,873,165)
Net Position - Beginning of Year		4,443,317
Net Position - End of Year	\$	(17,429,848)

CITY OF TWIN FALLS, IDAHO
Notes to Financial Statements
September 30, 2014

13. 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 19, 2015, 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.

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 the 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 the construction project.

The Agency was able to refund the 2005A bonds with a current balance of \$4,435,000 on February 5, 2015. The new issuance, 2015A, was placed into escrow and will retire the 2005A bonds on August 15, 2015, the earliest date that the old bonds could be redeemed. The new bonds mature as before on August 1, 2022, but carry a lower interest rate yielding 2.107%.

The Agency has evaluated subsequent events through February 19, 2015, the date which the financial statements were available to be issued.

14. 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, 2014, the City is in compliance with these covenants.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF TWIN FALLS, IDAHO

General Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Revenues:					
Property Taxes, Including Penalty and Interest	\$ 13,238,164	\$ 13,238,163	\$ 13,425,469	\$ 187,306	\$ 12,686,003
Non-property Taxes	545,000	545,000	565,517	20,517	520,231
Fines and Forfeitures	3,800	3,800	7,405	3,605	5,505
Licenses and Permits	878,000	878,000	1,083,837	205,837	891,886
Fees and Services	1,064,950	1,064,950	1,153,031	88,081	1,084,014
Intergovernmental	2,095,783	2,095,783	2,211,223	115,440	2,142,179
Federal Grants	123,516	123,516	94,778	(28,738)	28,083
Miscellaneous	686,330	686,330	867,669	181,339	652,239
Total Revenues	<u>18,635,543</u>	<u>18,635,542</u>	<u>19,408,929</u>	<u>773,387</u>	<u>18,010,140</u>
Expenditures:					
Current					
General Government	3,581,696	3,581,696	3,584,885	(3,189)	2,958,105
Public Safety	13,097,957	13,097,957	12,440,262	657,695	11,961,954
Engineering	1,964,031	1,966,481	1,795,524	170,957	1,378,999
Economic Development	208,163	208,163	155,839	52,324	113,030
Culture and Recreation	1,614,672	1,614,672	1,509,994	104,678	1,471,042
Total Expenditures	<u>20,466,519</u>	<u>20,468,969</u>	<u>19,486,504</u>	<u>982,465</u>	<u>17,883,130</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,830,976)</u>	<u>(1,833,427)</u>	<u>(77,575)</u>	<u>1,755,852</u>	<u>127,010</u>
Other Financing Sources (Uses)					
Operating Transfers In	1,835,976	3,052,482	3,047,482	(5,000)	4,558,113
Operating Transfers Out	-	(8,784,729)	(8,784,729)	-	(1,254,006)
Total Other Financing Sources (Uses)	<u>1,835,976</u>	<u>(5,732,247)</u>	<u>(5,737,247)</u>	<u>(5,000)</u>	<u>3,304,107</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 5,000</u>	<u>\$ (7,565,674)</u>	<u>\$ (5,814,822)</u>	<u>\$ 1,750,852</u>	<u>\$ 3,431,117</u>
Fund Balance, October 1st			<u>15,848,206</u>		<u>12,417,089</u>
Fund Balance, September 30th			<u>\$ 10,033,384</u>		<u>\$ 15,848,206</u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
 General Fund
 Schedule of Expenditures - Budget and Actual
 For the Fiscal Year Ended September 30, 2014
 With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Expenditures:					
Data Processing	\$ 1,475,082	\$ 1,475,082	\$ 1,555,707	\$ (80,625)	\$ 1,141,092
Council	204,677	204,677	146,417	58,260	145,423
Manager	626,069	626,069	576,175	49,894	498,382
Finance	688,748	688,748	662,407	26,341	651,878
Attorney	191,580	191,580	277,416	(85,836)	185,019
Personnel	395,540	395,540	366,763	28,777	336,311
Total General Government	<u>3,581,696</u>	<u>3,581,696</u>	<u>3,584,885</u>	<u>(3,189)</u>	<u>2,958,105</u>
Police	8,085,482	8,085,482	7,598,626	486,856	7,278,243
Fire	4,081,642	4,081,642	3,933,704	147,938	3,826,759
Inspection	510,229	510,229	506,558	3,671	478,465
Animal Control	420,604	420,604	401,374	19,230	378,487
Total Public Safety	<u>13,097,957</u>	<u>13,097,957</u>	<u>12,440,262</u>	<u>657,695</u>	<u>11,961,954</u>
Engineering	1,326,222	1,326,222	1,189,455	136,767	976,872
Planning and Zoning	637,809	640,259	606,069	34,190	402,127
Total Engineering and Planning	<u>1,964,031</u>	<u>1,966,481</u>	<u>1,795,524</u>	<u>170,957</u>	<u>1,378,999</u>
Economic Development	208,163	208,163	155,839	52,324	113,030
Parks	1,125,891	1,125,891	1,014,546	111,345	982,516
Recreation	488,781	488,781	495,448	(6,667)	488,526
Total Culture and Recreation	<u>1,614,672</u>	<u>1,614,672</u>	<u>1,509,994</u>	<u>104,678</u>	<u>1,471,042</u>
Total Expenditures	<u><u>\$ 20,466,519</u></u>	<u><u>\$ 20,468,969</u></u>	<u><u>\$ 19,486,504</u></u>	<u><u>\$ 982,465</u></u>	<u><u>\$ 17,883,130</u></u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO

Special Revenue - Street Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:					
Property Taxes	\$ 1,510,988	\$ 1,510,988	\$ 1,595,104	\$ 84,116	\$ 1,493,021
Fees and Services	248,000	248,000	254,215	6,215	249,986
Intergovernmental	2,210,000	2,210,000	2,346,773	136,773	2,284,426
Grants	614,000	614,000	93,647	(520,353)	1,000
Miscellaneous	834,844	834,844	1,163,226	328,382	884,170
Total Revenues	<u>5,417,832</u>	<u>5,417,832</u>	<u>5,452,965</u>	<u>35,133</u>	<u>4,912,603</u>
Expenditures:					
Current					
Highways and Streets	2,219,554	2,219,554	1,660,302	559,252	1,345,708
Capital Outlay	3,019,000	3,066,553	2,385,880	680,673	3,017,336
Total Expenditures	<u>5,238,554</u>	<u>5,286,107</u>	<u>4,046,182</u>	<u>1,239,925</u>	<u>4,363,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	179,278	131,725	1,406,783	1,275,058	549,559
Other Financing Sources (Uses)					
Operating Transfers In	86,780	86,780	86,780	-	1,301,667
Operating Transfers Out	(266,058)	(1,482,564)	(1,482,563)	(1)	(257,244)
Total Other Sources (Uses)	<u>(179,278)</u>	<u>(1,395,784)</u>	<u>(1,395,783)</u>	<u>(1)</u>	<u>1,044,423</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ (1,264,059)</u>	11,000	<u>\$ 1,275,059</u>	\$ 1,593,982
Fund Balances, October 1st			<u>3,776,640</u>		<u>2,182,658</u>
Fund Balances, September 30th			<u>\$ 3,787,640</u>		<u>\$ 3,776,640</u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO

Special Revenue - Airport Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed	Final	Actual	Variance	
	Budget	Budget		(Unfavorable)	
Revenues:					
Property Taxes	\$ 332,813	\$ 332,813	\$ 332,460	\$ (353)	\$ 341,689
Fees and Services	509,860	509,860	575,118	65,258	530,221
Intergovernmental	340,250	365,250	346,635	(18,615)	343,116
Federal Grants	-	-	-	-	-
Farm Income	47,027	47,027	51,783	4,756	62,729
Miscellaneous	32,000	32,000	113,807	81,807	71,429
Total Revenues	<u>1,261,950</u>	<u>1,286,950</u>	<u>1,419,803</u>	<u>132,853</u>	<u>1,349,184</u>
Expenditures:					
Current					
Airport	932,138	1,001,980	970,268	31,712	815,064
Total Expenditures	<u>932,138</u>	<u>1,001,980</u>	<u>970,268</u>	<u>31,712</u>	<u>815,064</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	329,812	284,970	449,535	164,565	534,120
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(334,812)	(464,217)	(464,217)	-	(500,885)
Total Other Sources (Uses)	<u>(334,812)</u>	<u>(464,217)</u>	<u>(464,217)</u>	<u>-</u>	<u>(500,885)</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (5,000)</u>	<u>\$ (179,247)</u>	(14,682)	<u>\$ 164,565</u>	33,235
Fund Balances, October 1st			<u>926,807</u>		<u>893,572</u>
Fund Balances, September 30th			<u>\$ 912,125</u>		<u>\$ 926,807</u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Special Revenue - Capital Improvement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2014
With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Revenues:					
Property Taxes	\$ 411,026	\$ 411,026	\$ 428,594	\$ 17,568	\$ 407,259
Intergovernmental	1,508,360	1,508,360	1,555,966	47,606	1,478,945
Federal Grants	-	352,428	527,831	175,403	-
Miscellaneous or Reserves	70,000	70,000	107,769	37,769	(9,193)
Total Revenues	<u>1,989,386</u>	<u>2,341,814</u>	<u>2,620,160</u>	<u>278,346</u>	<u>1,877,011</u>
Expenditures:					
Current					
General Government	215,542	245,542	165,390	80,152	489,670
Public Safety	965,803	1,288,231	957,904	330,327	449,695
Culture and Recreation	664,782	664,782	441,204	223,578	210,458
Highways and Streets	-	-	-	-	8,538
Capital Outlay	265,384	3,102,735	218,370	2,884,365	452,891
Total Expenditures	<u>2,111,511</u>	<u>5,301,290</u>	<u>1,782,868</u>	<u>3,518,422</u>	<u>1,611,252</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(122,125)	(2,959,476)	837,292	3,796,768	265,759
Other Financing Sources (Uses)					
Contribution of Assets			204	204	2,512
Operating Transfers In	-	68,223	8,795,847	8,727,624	-
Operating Transfers Out	(16,500)	(16,500)	(16,500)	-	(15,200)
Total Other Sources (Uses)	<u>(16,500)</u>	<u>51,723</u>	<u>8,779,551</u>	<u>8,727,828</u>	<u>(12,688)</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (138,625)</u>	<u>\$ (2,907,753)</u>	9,616,843	<u>\$ 12,524,596</u>	253,071
Fund Balances, October 1st			4,203,131		3,950,060
Fund Balances, September 30th			<u>\$ 13,819,974</u>		<u>\$ 4,203,131</u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
 Capital Projects - Airport Construction Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended September 30, 2014
 With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:					
Fees and Services	\$ 85,000	\$ 85,000	\$ 102,520	\$ 17,520	\$ 94,315
Intergovernmental	-	-	-	-	-
Federal Grants	1,000,000	3,722,684	3,459,861	(262,823)	1,769,857
Miscellaneous	140	140	112	(28)	7,828
Total Revenues	<u>1,085,140</u>	<u>3,807,824</u>	<u>3,562,493</u>	<u>(245,331)</u>	<u>1,872,000</u>
Expenditures:					
Current					
Airport	1,166,667	4,018,756	3,450,525	568,231	2,348,565
Total Expenditures	<u>1,166,667</u>	<u>4,018,756</u>	<u>3,450,525</u>	<u>568,231</u>	<u>2,348,565</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,527)	(210,932)	111,968	322,900	(476,565)
Other Financing Sources (Uses)					
Operating Transfers In	-	129,405	129,405	-	176,168
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>129,405</u>	<u>129,405</u>	<u>-</u>	<u>176,168</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (81,527)</u>	<u>\$ (81,527)</u>	241,373	<u>\$ 322,900</u>	(300,397)
Fund Balances, October 1st			<u>6,210</u>		<u>306,607</u>
Fund Balances, September 30th			<u>\$ 247,583</u>		<u>\$ 6,210</u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Enterprise - Waterworks Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2014
With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Operating Revenues:					
Charges for Services	\$ 8,915,059	\$ 8,915,059	\$ 9,534,028	\$ 618,969	\$ 9,347,841
Taps, Connection and Other Fees	27,312	27,312	96,290	68,978	92,796
Miscellaneous	36,201	36,201	30,138	(6,063)	112,290
Total Operating Revenues	<u>8,978,572</u>	<u>8,978,572</u>	<u>9,660,456</u>	<u>681,884</u>	<u>9,552,927</u>
Operating Expenses:					
Contracted Expenses	369,925	369,925	317,002	52,923	218,326
Personnel Expenses	1,730,423	1,730,423	1,685,032	45,391	1,493,076
Depreciation and Amortization	-	-	1,569,444	(1,569,444)	956,722
Utilities	962,941	962,941	973,905	(10,964)	889,730
Supplies	610,301	610,301	573,689	36,612	434,907
Repairs and Maintenance	142,050	142,050	163,947	(21,897)	173,831
Vehicle Expense	156,351	156,351	139,044	17,307	141,421
Capital & Equipment	927,500	1,620,475	375,599	1,244,876	323,054
Studies and Projects	828,800	828,800	18,974	809,826	8,610
Rental Expense	115,000	115,000	118,195	(3,195)	124,714
Miscellaneous Expenses	63,479	63,479	103,946	(40,467)	63,798
Testing and Monitoring	125,500	125,500	88,482	37,018	75,669
Telephone	7,300	7,300	11,220	(3,920)	11,841
Travel and Meetings	6,100	6,100	4,659	1,441	5,596
Total Operating Expenses	<u>6,045,670</u>	<u>6,738,645</u>	<u>6,143,138</u>	<u>595,507</u>	<u>4,921,295</u>
Operating Income (Loss)	2,932,902	2,239,927	3,517,318	1,277,391	4,631,632
Non-operating Revenues (Expenses):					
Interest Income	135,000	135,000	239,280	104,280	(29,127)
Rent and Royalties	65,010	65,010	66,510	1,500	66,159
Federal Grants	-	-	-	-	-
Debt Principal Payments	(1,930,000)	(1,930,000)	-	1,930,000	-
Interest Expense	(862,423)	(862,423)	(878,802)	(16,379)	(915,801)
Total Non-operating Revenues (Exp.)	<u>(2,592,413)</u>	<u>(2,592,413)</u>	<u>(573,012)</u>	<u>2,019,401</u>	<u>(878,769)</u>
Income (Loss) before operating transfers	340,489	(352,486)	2,944,306	3,296,792	3,752,863
Interfund Transfers and Donations:					
Donation of Assets	-	-	6,003,486	6,003,486	-
Operating Transfers In	394,630	394,630	394,630	-	267,208
Operating Transfers Out	(948,292)	(948,292)	(948,292)	-	(859,846)
Net Transfers and Donations	<u>(553,662)</u>	<u>(553,662)</u>	<u>5,449,824</u>	<u>6,003,486</u>	<u>(592,638)</u>
Net Income (Loss)	<u>\$ (213,173)</u>	<u>\$ (906,148)</u>	8,394,130	<u>\$ 9,300,278</u>	3,160,225
Net Position, October 1st			<u>28,669,631</u>		<u>25,509,406</u>
Net Position, September 30th			<u>\$ 37,063,761</u>		<u>\$ 28,669,631</u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO

Enterprise - Wastewater Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Operating Revenues:					
Charges for Services	\$ 8,968,839	\$ 9,200,117	\$ 9,644,992	\$ 444,875	\$ 7,521,959
Taps, Connection and Other Fees	-	-	180	180	160
Miscellaneous	89,000	158,853	17,985	(140,868)	269,901
Total Operating Revenues	<u>9,057,839</u>	<u>9,358,970</u>	<u>9,663,157</u>	<u>304,187</u>	<u>7,792,020</u>
Operating Expenses:					
Contracted Expenses	3,498,012	3,498,012	3,012,948	485,064	3,065,245
Personnel Expenses	592,404	592,404	549,003	43,401	545,246
Depreciation and Amortization	-	-	1,058,399	(1,058,399)	986,728
Utilities	2,000	2,000	1,389	611	7,747
Supplies	52,950	52,950	65,574	(12,624)	12,938
Repairs & Maintenance	46,000	46,000	21,595	24,405	23,656
Vehicle Expense	53,849	53,849	46,820	7,029	49,524
Capital & Equipment	1,179,300	11,731,190	309,977	11,421,213	173,068
Studies and Projects	-	-	-	-	-
Rental Expense	1,000	1,000	105	895	-
Miscellaneous Expenses	2,750	2,750	19,687	(16,937)	244,643
Telephone	2,500	2,500	1,503	997	-
Travel and Meetings	2,100	2,100	644	1,456	648
Total Operating Expenses	<u>5,432,865</u>	<u>15,984,755</u>	<u>5,087,644</u>	<u>10,897,111</u>	<u>5,109,443</u>
Operating Income (Loss)	3,624,974	(6,625,785)	4,575,513	11,201,298	2,682,577
Non-operating Revenues (Expenses):					
Development Fees	149,350	149,350	179,599	30,249	132,954
Interest Income	132,000	132,000	132,767	767	(24,338)
Debt Principal Payments	(2,265,000)	(2,496,279)	-	2,496,279	-
Debt Issuance Costs	-	-	(342,632)	(342,632)	-
Interest Expense	(988,754)	(988,754)	(1,172,631)	(183,877)	(418,778)
Federal Grant	-	500,000	569,853	69,853	845,391
Total Non-operating Revenues (Exp.)	<u>(2,972,404)</u>	<u>(2,703,683)</u>	<u>(633,044)</u>	<u>2,070,639</u>	<u>535,229</u>
Income (Loss) before operating transfers	652,570	(9,329,468)	3,942,469	13,271,937	3,217,806
Interfund Transfers and Donations:					
Donation of Assets	-	-	21,170,509	21,170,509	-
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(652,570)	(652,570)	(652,570)	-	(3,457,344)
Net Transfers and Donations	<u>(652,570)</u>	<u>(652,570)</u>	<u>20,517,939</u>	<u>21,170,509</u>	<u>(3,457,344)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ (9,982,038)</u>	<u>24,460,408</u>	<u>\$ 34,442,446</u>	<u>(239,538)</u>
Net Position, October 1st			<u>29,698,830</u>		<u>29,938,368</u>
Net Position, September 30th			<u>\$ 54,159,238</u>		<u>\$ 29,698,830</u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO

Enterprise - Sanitation Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Operating Revenues:					
Charges for Services	\$ 2,639,261	\$ 2,639,261	\$ 2,646,172	\$ 6,911	2,567,778
Miscellaneous	-	-	(1,738)	(1,738)	-
Total Operating Revenues	<u>2,639,261</u>	<u>2,639,261</u>	<u>2,644,434</u>	<u>5,173</u>	<u>2,567,778</u>
Operating Expenses:					
Contracted Expenses	1,675,027	1,675,027	1,675,027	-	1,675,622
Personnel Expenses	5,530	5,530	4,554	976	216,831
Depreciation and Amortization	-	-	5,520	(5,520)	7,519
Landfill Expenses	613,000	613,000	617,683	(4,683)	602,884
Supplies	-	-	-	-	1,264
Repairs and Maintenance	-	-	-	-	5,489
Vehicle Expense	-	-	-	-	7,110
Small Equipment	4,184	4,184	4,184	-	-
Studies and Projects	1,690	1,690	566	1,124	1,382
Miscellaneous Expenses	12,700	12,700	14,132	(1,432)	5,994
Telephone	-	-	-	-	-
Travel and Meetings	-	-	-	-	394
Total Operating Expenses	<u>2,312,131</u>	<u>2,312,131</u>	<u>2,321,666</u>	<u>(9,535)</u>	<u>2,524,489</u>
Operating Income (Loss)	327,130	327,130	322,768	(4,362)	43,289
Non-operating Revenues (Expenses):					
Interest Income	9,000	9,000	12,890	3,890	(1,934)
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	<u>9,000</u>	<u>9,000</u>	<u>12,890</u>	<u>3,890</u>	<u>(1,934)</u>
Income (Loss) before operating transfers	336,130	336,130	335,658	(472)	41,355
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(358,571)	(358,571)	(358,571)	-	(161,976)
Net Transfers	<u>(358,571)</u>	<u>(358,571)</u>	<u>(358,571)</u>	<u>-</u>	<u>(161,976)</u>
Net Income (Loss)	<u>\$ (22,441)</u>	<u>\$ (22,441)</u>	<u>(22,913)</u>	<u>\$ (472)</u>	<u>(120,621)</u>
Net Position, October 1st			<u>532,842</u>		<u>653,463</u>
Net Position, September 30th			<u>\$ 509,929</u>		<u>\$ 532,842</u>

See accompanying notes to the financial statements.

SUPPLEMENTARY INFORMATION

City of Twin Falls, Idaho
Combining Statement - Other Governmental Funds
Fund Balance Sheets
September 30, 2014

	<u>Special Revenue Funds</u>				<u>Debt Service Fund</u>	
	<u>Street Light</u>	<u>Library</u>	<u>Pool</u>	<u>Total</u>	<u>Library Bond</u>	<u>Total</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ 207,738	\$ 152,656	\$ -	\$ 360,394	\$ -	\$ -
Restricted Cash	-	-	85,000	85,000	-	-
Investments	-	959,660	-	959,660	-	-
Receivables (net of allowance)				-		
Taxes	3,756	4,853	-	8,609	-	-
Intergovernmental	1,363	-	33,713	35,076	-	-
Accounts	-	-	-	-	-	-
Total Assets	\$ 212,857	\$ 1,117,169	\$ 118,713	\$ 1,448,739	\$ -	\$ -
<u>Liabilities</u>						
Pooled Cash	\$ -	\$ -	\$ 6,111	\$ 6,111	\$ -	-
Accounts Payable	21,994	8,759	(766)	29,987	-	-
Accrued Expenses	-	11,350	-	11,350	-	-
Due to Other Funds	233,920	-	337,286	571,206	-	-
Total Liabilities	255,914	20,109	342,631	618,654	-	-
<u>Deferred Inflows of Resources</u>						
Unavailable Revenue - Property Taxes	3,068	3,965	-	7,033	-	-
<u>Fund Balance</u>						
Nonspendable Fund Balance	-	-	-	-		
Restricted Fund Balance	-	-	85,000	85,000	-	-
Committed Fund Balance	-	1,093,095	-	1,093,095	-	-
Assigned Fund Balance	-	-	-	-		
Unassigned Fund Balance	(46,125)	-	(308,918)	(355,043)	-	-
Total Fund Balance	(46,125)	1,093,095	(223,918)	823,052	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 212,857	\$ 1,117,169	\$ 118,713	\$ 1,448,739	\$ -	\$ -

City of Twin Falls, Idaho
 Combining Statement - Other Governmental Funds
 Fund Balance Sheets
 September 30, 2014

<u>Capital Projects Fund</u>					<u>Other Permanent Funds</u>			<u>Total Other Government Funds</u>
<u>Historic Preservation</u>	<u>Park Develop.</u>	<u>Trail Fund</u>	<u>Impact Fee</u>	<u>Total</u>	<u>Drug Seizure</u>	<u>Fireworks</u>	<u>Total</u>	
\$ -	\$ 2,071	\$ -	\$ 126,266	\$ 128,337	\$ 80,423	\$ -	\$ 80,423	\$ 569,154
-	212,406	540	-	212,946	-	-	-	297,946
-	-	-	1,914,825	1,914,825	-	-	-	2,874,485
-	-	-	-	-	-	-	-	8,609
6,036	-	-	-	6,036	-	-	-	41,112
-	-	-	-	-	199,403	-	199,403	199,403
<u>\$ 6,036</u>	<u>\$ 214,477</u>	<u>\$ 540</u>	<u>\$ 2,041,091</u>	<u>\$ 2,262,144</u>	<u>\$ 279,826</u>	<u>\$ -</u>	<u>\$ 279,826</u>	<u>\$ 3,990,709</u>
\$ 5,205	\$ -	\$ -	\$ -	5,205	\$ -	\$ 10,714	\$ 10,714	\$ 22,030
-	-	-	-	-	6,000	-	6,000	35,987
-	-	-	-	-	-	-	-	11,350
3,987	-	-	-	3,987	-	666	666	575,859
9,192	-	-	-	9,192	6,000	11,380	17,380	645,226
-	-	-	-	-	-	-	-	7,033
-	212,406	540	-	212,946	-	-	-	297,946
-	2,071	-	2,041,091	2,043,162	273,826	-	273,826	3,410,083
-	-	-	-	-	-	-	-	-
(3,156)	-	-	-	(3,156)	-	(11,380)	(11,380)	(369,579)
<u>(3,156)</u>	<u>214,477</u>	<u>540</u>	<u>2,041,091</u>	<u>2,252,952</u>	<u>273,826</u>	<u>(11,380)</u>	<u>262,446</u>	<u>3,338,450</u>
<u>\$ 6,036</u>	<u>\$ 214,477</u>	<u>\$ 540</u>	<u>\$ 2,041,091</u>	<u>\$ 2,262,144</u>	<u>\$ 279,826</u>	<u>\$ -</u>	<u>\$ 279,826</u>	<u>\$ 3,990,709</u>

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, 2014

	<u>Special Revenue Funds</u>				<u>Debt Service Fund</u>	
	<u>Street Light</u>	<u>Library</u>	<u>Pool</u>	<u>Total</u>	<u>Library Bond</u>	<u>Total</u>
Revenues						
Property Taxes, Including Interest	\$ 133,852	\$ 1,488,519	\$ -	\$ 1,622,371	\$ -	\$ -
Other Taxes	356,898	-	-	356,898	-	-
Special Assessments, Including Interest	-	-	-	-	-	-
Fines and Forfeitures	-	40,598	-	40,598	-	-
Licenses and Permits	-	-	-	-	-	-
Fees and Services	-	37,765	-	37,765	-	-
Intergovernmental	-	-	125,685	125,685	-	-
Federal Grants	-	-	-	-	-	-
Miscellaneous	-	26,447	-	26,447	-	-
Total Revenue	<u>490,750</u>	<u>1,593,329</u>	<u>125,685</u>	<u>2,209,764</u>	<u>-</u>	<u>-</u>
Expenditures						
Current						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Engineering	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Culture and Recreation	-	1,605,790	127,790	1,733,580	-	-
Highway and Streets	387,572	-	-	387,572	-	-
Airport	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>387,572</u>	<u>1,605,790</u>	<u>127,790</u>	<u>2,121,152</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	103,178	(12,461)	(2,105)	88,612	-	-
Operating Transfers						
Transfers In	-	20,191	10,000	30,191	-	-
Transfers Out	21,131	-	-	21,131	20,191	20,191
Net Transfers	<u>(21,131)</u>	<u>20,191</u>	<u>10,000</u>	<u>9,060</u>	<u>(20,191)</u>	<u>(20,191)</u>
Net Change in Fund Balance	82,047	7,730	7,895	97,672	(20,191)	(20,191)
Fund Balance October 1, 2013	<u>(128,172)</u>	<u>1,085,365</u>	<u>(231,813)</u>	<u>725,380</u>	<u>20,191</u>	<u>20,191</u>
Fund Balance September 30, 2014	<u>\$ (46,125)</u>	<u>\$ 1,093,095</u>	<u>\$ (223,918)</u>	<u>\$ 823,052</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2014

<u>Capital Projects Fund</u>					<u>Other Permanent Funds</u>			Total Other Government Funds
Historic Preservation	Park Develop.	Trail Fund	Impact Fee	Total	Drug Seizure	Fireworks	Total	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,622,371
-	-	-	-	-	-	-	-	356,898
-	-	-	-	-	69,427	-	69,427	69,427
-	-	-	-	-	-	-	-	40,598
-	-	-	-	-	-	-	-	-
-	-	-	608,707	608,707	-	674	674	647,146
-	-	-	-	-	-	-	-	125,685
6,036	-	-	-	6,036	-	-	-	6,036
-	11,060	-	32,327	43,387	-	347	347	70,181
<u>6,036</u>	<u>11,060</u>	<u>-</u>	<u>641,034</u>	<u>658,130</u>	<u>69,427</u>	<u>1,021</u>	<u>70,448</u>	<u>2,938,342</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	103,091	-	103,091	103,091
-	-	-	-	-	-	-	-	-
6,037	-	-	373,482	379,519	-	8,000	8,000	387,519
-	-	-	-	-	-	-	-	1,733,580
-	-	-	-	-	-	-	-	387,572
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>6,037</u>	<u>-</u>	<u>-</u>	<u>373,482</u>	<u>379,519</u>	<u>103,091</u>	<u>8,000</u>	<u>111,091</u>	<u>2,611,762</u>
(1)	11,060	-	267,552	278,611	(33,664)	(6,979)	(40,643)	326,580
-	-	-	-	-	-	6,500	6,500	36,691
-	-	-	-	-	11,118	-	11,118	52,440
-	-	-	-	-	(11,118)	6,500	(4,618)	(15,749)
(1)	11,060	-	267,552	278,611	(44,782)	(479)	(45,261)	310,831
<u>(3,155)</u>	<u>203,417</u>	<u>540</u>	<u>1,773,539</u>	<u>1,974,341</u>	<u>318,608</u>	<u>(10,901)</u>	<u>307,707</u>	<u>3,027,619</u>
<u>\$ (3,156)</u>	<u>\$ 214,477</u>	<u>\$ 540</u>	<u>\$ 2,041,091</u>	<u>\$ 2,252,952</u>	<u>\$ 273,826</u>	<u>\$ (11,380)</u>	<u>\$ 262,446</u>	<u>\$ 3,338,450</u>

City of Twin Falls, Idaho
Combining Statement - Proprietary Funds
Fund Balance Sheets
September 30, 2014

	Business-Type Activities			
		Dierkes Lake	Common	
	Golf	Shoshone Falls	Area Maintenance	Total
<u>Assets</u>				
Cash and Cash Equivalents	\$ -	\$ 125,734	\$ 21,242	\$ 146,976
Investments	-	196,828	-	196,828
Receivables (net of allowance for uncollected.)				
Fees and Services	-	-	3,314	3,314
Accounts	5,237	534	-	5,771
Total Current Assets	5,237	323,096	24,556	352,889
Fixed Assets (Net of Accum. Depreciation)	413,524	1,038,181	-	1,451,705
Total Assets	\$ 418,761	\$ 1,361,277	\$ 24,556	\$ 1,804,594
<u>Liabilities and Equity</u>				
Current Liabilities:				
Pooled Cash	\$ 329,212	\$ -	\$ -	\$ 329,212
Accounts Payable	183	9,186	70	9,439
Due to Other Funds	362,021	-	-	362,021
Compensated Absences	9,064	-	-	9,064
Total Current Liabilities	700,480	9,186	70	709,736
NonCurrent Liabilities:				
Notes Payable - Equipment	-	-	-	-
Revenue Bonds Payable (Net of Discounts)	-	-	-	-
Total Non-Current Liabilities	-	-	-	-
Total Liabilities	700,480	9,186	70	709,736
<u>Net Position</u>				
Invested In Capital Assets, net of related debt	413,524	1,038,181	-	1,451,705
Restricted	-	-	-	-
Unrestricted	(695,243)	313,910	24,486	(356,847)
Total Equity	(281,719)	1,352,091	24,486	1,094,858
Total Liabilities and Equity	\$ 418,761	\$ 1,361,277	\$ 24,556	\$ 1,804,594

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, 2014

	Business-Type Activities			
		Dierkes Lake	Common	
	Golf	Shoshone Falls	Area Maintenance	Totals
Operating Revenues:				
Charges for Services	\$ 30	\$ 206,242	\$ 27,583	\$ 233,855
Miscellaneous	-	3,610	-	3,610
Total Operating Revenues	30	209,852	27,583	237,465
Operating Expenses:				
Contracted Services	-	49,858	20,034	69,892
Personal Expenses	2,164	84,713	-	86,877
Depreciation and Amortization	38,511	50,688	-	89,199
Utilities	1,405	10,724	841	12,970
Supplies	-	4,566	-	4,566
Repairs and Maintenance	-	3,191	2,040	5,231
Vehicle Expenses	-	1,400	-	1,400
Small Equipment	15,178	6,693	-	21,871
Miscellaneous Expense	668	7,763	16	8,447
Travel and Meetings	95	-	-	95
Total Operating Expenses	58,021	219,596	22,931	300,548
Operating Income (Loss)	(57,991)	(9,744)	4,652	(63,083)
Non-Operating Revenues (Expenses):				
Interest Income	-	8,398	-	8,398
Total Non-Operating Revenues (Exp.)	-	8,398	-	8,398
Income (Loss) Before Operating Transfers	(57,991)	(1,346)	4,652	(54,685)
Operating Transfers:				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(9,245)	(2,645)	(11,890)
Net Transfers	-	(9,245)	(2,645)	(11,890)
Net Income (Loss)	(57,991)	(10,591)	2,007	(66,575)
Total Net Position, October 1, 2013	(223,728)	1,362,682	22,479	1,161,433
Total Net Position, September 30, 2014	\$ (281,719)	\$ 1,352,091	\$ 24,486	\$ 1,094,858

City of Twin Falls, Idaho
Combining Statement - Internal Service Funds
Statement of Net Position
September 30, 2014

	Governmental Activities - Internal Service Funds		
	Shop		
	Insurance	Revolving	Total
<u>Assets</u>			
Cash and Cash Equivalents	\$ 70,516	\$ 444,388	\$ 514,904
Investments	157,291	-	157,291
Receivables (net of allowance for uncollect.)			-
Taxes	5,068	-	5,068
Intergovernmental	2,382	-	2,382
Accounts	-	21	21
Total Current Assets	<u>235,257</u>	<u>444,409</u>	<u>679,666</u>
Fixed Assets (Net of Accum. Depreciation)	-	299,960	299,960
Total Assets	<u><u>\$ 235,257</u></u>	<u><u>\$ 744,369</u></u>	<u><u>\$ 979,626</u></u>
 <u>Liabilities and Net Position</u>			
Current Liabilities:			
Pooled Cash	\$ -	\$ -	\$ -
Accounts Payable	1,129	311	1,440
Deferred Revenue	4,140	-	4,140
Compensated Absences	-	25,589	25,589
Total Current Liabilities	<u>5,269</u>	<u>25,900</u>	<u>31,169</u>
Total Liabilities	5,269	25,900	31,169
 <u>Net Position</u>			
Net Investment in Capital Assets	-	299,960	299,960
Restricted	-	-	-
Unrestricted	229,988	418,509	648,497
Total Net Position	<u>229,988</u>	<u>718,469</u>	<u>948,457</u>
Total Liabilities and Net Position	<u><u>\$ 235,257</u></u>	<u><u>\$ 744,369</u></u>	<u><u>\$ 979,626</u></u>

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, 2014

	Governmental Activities - Internal Service Funds		
	Insurance	Shop Revolving	Total
Operating Revenues:			
Charges for Services	\$ -	\$ 314,772	\$ 314,772
Property Taxes, Including Interest	168,559	-	168,559
Miscellaneous	3,584	152	3,736
Total Operating Revenues	<u>172,143</u>	<u>314,924</u>	<u>487,067</u>
Operating Expenses:			
Contracted Services	-	3,033	3,033
Personal Expenses	-	296,627	296,627
Depreciation and Amortization	-	14,643	14,643
Utilities	-	8,632	8,632
Supplies	-	24,456	24,456
Insurance	381,702	-	381,702
Repairs and Maintenance	-	13,691	13,691
Vehicle Expenses	-	906	906
Small Equipment	-	9,525	9,525
Miscellaneous Expense	859	15,511	16,370
Total Operating Expenses	<u>382,561</u>	<u>387,024</u>	<u>769,585</u>
Operating Income (Loss)	(210,418)	(72,100)	(282,518)
Non-Operating Revenues (Expenses):			
Interest Income	-	-	-
Total Non-Operating Revenues (Exp.)	<u>-</u>	<u>-</u>	<u>-</u>
Income (Loss) Before Operating Transfers	(210,418)	(72,100)	(282,518)
Operating Transfers:			
Operating Transfers In	275,034	58,731	333,765
Operating Transfers Out	(52,828)	-	(52,828)
Net Transfers	<u>222,206</u>	<u>58,731</u>	<u>280,937</u>
Net Income (Loss)	11,788	(13,369)	(1,581)
Total Net Position, October 1, 2013	<u>218,200</u>	<u>731,838</u>	<u>950,038</u>
Total Net Position, September 30, 2014	<u>\$ 229,988</u>	<u>\$ 718,469</u>	<u>\$ 948,457</u>

CITY OF TWIN FALLS, IDAHO
Special Revenue - Street Light Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2014
With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:					
Property Taxes	\$ 127,247	\$ 127,247	\$ 133,852	\$ 6,605	\$ 123,327
Non-Property Taxes	321,156	321,156	356,898	35,742	223,358
Miscellaneous & Intergovernmental	-	-	-	-	-
Total Revenues	<u>448,403</u>	<u>448,403</u>	<u>490,750</u>	<u>42,347</u>	<u>346,685</u>
Expenditures:					
Current					
Highways and Streets	427,272	427,272	387,572	39,700	285,707
Total Expenditures	<u>427,272</u>	<u>427,272</u>	<u>387,572</u>	<u>39,700</u>	<u>285,707</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,131	21,131	103,178	82,047	60,978
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(21,131)	(21,131)	(21,131)	-	(20,737)
Total Other Sources (Uses)	<u>(21,131)</u>	<u>(21,131)</u>	<u>(21,131)</u>	<u>-</u>	<u>(20,737)</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ -</u>	82,047	<u>\$ 82,047</u>	40,241
Fund Balances, October 1st			<u>(128,172)</u>		<u>(168,413)</u>
Fund Balances, September 30th			<u>\$ (46,125)</u>		<u>\$ (128,172)</u>

CITY OF TWIN FALLS, IDAHO

Special Revenue - Library Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:					
Property Taxes	\$ 1,506,053	\$ 1,506,053	\$ 1,488,519	\$ (17,534)	\$ 1,466,124
Fines and Forfeits	28,000	28,000	40,598	12,598	40,463
Fees and Services	32,500	32,500	37,765	5,265	34,297
Grants	-	-	-	-	-
Miscellaneous	20,000	20,000	26,447	6,447	(4,016)
Total Revenues	<u>1,586,553</u>	<u>1,586,553</u>	<u>1,593,329</u>	<u>6,776</u>	<u>1,536,868</u>
Expenditures:					
Current					
Culture and Recreation	1,586,553	1,586,553	1,472,115	114,438	1,409,791
Capital Outlay	154,000	154,000	133,675	20,325	164,105
Total Expenditures	<u>1,740,553</u>	<u>1,740,553</u>	<u>1,605,790</u>	<u>134,763</u>	<u>1,573,896</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(154,000)	(154,000)	(12,461)	141,539	(37,028)
Other Financing Sources (Uses)					
Operating Transfers In	20,191	20,191	20,191	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	<u>20,191</u>	<u>20,191</u>	<u>20,191</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (133,809)</u>	<u>\$ (133,809)</u>	7,730	<u>\$ 141,539</u>	\$ (37,028)
Fund Balances, October 1st			<u>1,085,365</u>		<u>1,122,393</u>
Fund Balances, September 30th			<u>\$ 1,093,095</u>		<u>\$ 1,085,365</u>

CITY OF TWIN FALLS, IDAHO

Special Revenue - Pool Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Operating Revenues:					
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	120,857	120,857	125,685	4,828	124,975
Miscellaneous and Reserves	-	-	-	-	2,585
Total Operating Revenues	<u>120,857</u>	<u>120,857</u>	<u>125,685</u>	<u>4,828</u>	<u>127,560</u>
Operating Expenses:					
Contracted Expenses	120,000	120,000	120,000	-	120,000
Utilities	-	-	773	(773)	-
Supplies	-	-	504	(504)	(518)
Repairs and Maintenance	-	-	182	(182)	3,464
Miscellaneous Expenses	857	857	160	697	-
Equipment	10,000	10,000	6,171	3,829	9,852
Total Operating Expenses	<u>130,857</u>	<u>130,857</u>	<u>127,790</u>	<u>3,067</u>	<u>132,798</u>
Operating Income (Loss)	(10,000)	(10,000)	(2,105)	7,895	(5,238)
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (Loss) before operating transfers	(10,000)	(10,000)	(2,105)	7,895	(5,238)
Operating Transfers:					
Operating Transfers In	10,000	10,000	10,000	-	5,500
Operating Transfers Out	-	-	-	-	-
Net Transfers	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>5,500</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	7,895	<u>\$ 7,895</u>	262
Fund Balances, October 1st			<u>(231,813)</u>		<u>(232,075)</u>
Fund Balances, September 30th			<u>\$ (223,918)</u>		<u>\$ (231,813)</u>

CITY OF TWIN FALLS, IDAHO
Special Revenue - Library Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2014
With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:					
Property Taxes, Including Penalty and Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Current					
Culture and Recreation	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(20,191)	(20,191)	(20,191)	-	-
Total Other Sources (Uses)	<u>(20,191)</u>	<u>(20,191)</u>	<u>(20,191)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (20,191)</u>	<u>\$ (20,191)</u>	(20,191)	<u>\$ -</u>	-
Fund Balances, October 1st			<u>20,191</u>		<u>20,191</u>
Fund Balances, September 30th			<u>\$ -</u>		<u>\$ 20,191</u>

CITY OF TWIN FALLS, IDAHO
 Capital Projects - Historic Preservation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended September 30, 2014
 With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	6,000	15,500	6,036	(9,464)	2,311
Miscellaneous	-	-	-	-	-
Total Revenues	<u>6,000</u>	<u>15,500</u>	<u>6,036</u>	<u>(9,464)</u>	<u>2,311</u>
Expenditures:					
Current					
Community Development	6,000	15,500	6,037	9,463	2,281
Total Expenditures	<u>6,000</u>	<u>15,500</u>	<u>6,037</u>	<u>9,463</u>	<u>2,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(1)	(1)	30
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ -</u>	(1)	<u>\$ (1)</u>	30
Fund Balances, October 1st			<u>(3,155)</u>		<u>(3,185)</u>
Fund Balances, September 30th			<u>\$ (3,156)</u>		<u>\$ (3,155)</u>

CITY OF TWIN FALLS, IDAHO
 Capital Projects - Park Development
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended September 30, 2014
 With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:					
Miscellaneous	\$ -	\$ -	\$ 11,060	\$ 11,060	\$ 17,455
Total Revenues	<u>-</u>	<u>-</u>	<u>11,060</u>	<u>11,060</u>	<u>17,455</u>
Expenditures:					
Current					
Industrial Development	3,282	3,282	-	3,282	6,521
Total Expenditures	<u>3,282</u>	<u>3,282</u>	<u>-</u>	<u>3,282</u>	<u>6,521</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,282)	(3,282)	11,060	14,342	10,934
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (3,282)</u>	<u>\$ (3,282)</u>	11,060	<u>\$ 14,342</u>	10,934
Fund Balances, October 1st			<u>203,417</u>		<u>192,483</u>
Fund Balances, September 30th			<u>\$ 214,477</u>		<u>\$ 203,417</u>

CITY OF TWIN FALLS, IDAHO

Capital Projects - Trail Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Current					
Trail Fund	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund Balances, October 1st			<u>540</u>		<u>540</u>
Fund Balances, September 30th			<u>\$ 540</u>		<u>\$ 540</u>

CITY OF TWIN FALLS, IDAHO

Other Funds - Impact Fees

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Operating Revenues:					
Fees and Services	\$ -	\$ -	\$ 608,707	\$ 608,707	\$ 751,367
Miscellaneous	-	-	32,327	32,327	(4,411)
Total Operating Revenues	<u>-</u>	<u>-</u>	<u>641,034</u>	<u>641,034</u>	<u>746,956</u>
Operating Expenses:					
Public Safety	-	-	-	-	-
Community Development	-	-	-	-	-
Capital Outlay	-	374,089	373,482	607	37,260
Total Operating Expenses	<u>-</u>	<u>374,089</u>	<u>373,482</u>	<u>607</u>	<u>37,260</u>
Income (Loss) before operating transfers	-	(374,089)	267,552	641,641	709,696
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ (374,089)</u>	267,552	<u>\$ 641,641</u>	709,696
Fund Balances, October 1st			<u>1,773,539</u>		<u>1,063,843</u>
Fund Balances, September 30th			<u>\$ 2,041,091</u>		<u>\$ 1,773,539</u>

CITY OF TWIN FALLS, IDAHO
Other Funds - Drug Seizure Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2014
With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Operating Revenues:					
Special Assessments, Including Interest	\$ -	\$ -	\$ 69,427	\$ 69,427	\$ 72,757
Miscellaneous	-	-	-	-	-
Total Operating Revenues	<u>-</u>	<u>-</u>	<u>69,427</u>	<u>69,427</u>	<u>72,757</u>
Operating Expenses:					
Public Safety	20,300	20,300	103,091	(82,791)	35,612
Total Operating Expenses	<u>20,300</u>	<u>20,300</u>	<u>103,091</u>	<u>(82,791)</u>	<u>35,612</u>
Income (Loss) before operating transfers	(20,300)	(20,300)	(33,664)	(13,364)	37,145
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	(11,118)	(11,118)	-
Net Transfers	<u>-</u>	<u>-</u>	<u>(11,118)</u>	<u>(11,118)</u>	<u>-</u>
Net Income (Loss)	<u>\$ (20,300)</u>	<u>\$ (20,300)</u>	(44,782)	<u>\$ (24,482)</u>	37,145
Fund Balances, October 1st			<u>318,608</u>		<u>281,463</u>
Fund Balances, September 30th			<u>\$ 273,826</u>		<u>\$ 318,608</u>

CITY OF TWIN FALLS, IDAHO

Other Funds - Fireworks Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Operating Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous and Permits	1,500	1,500	1,021	(479)	2,550
Total Operating Revenues	<u>1,500</u>	<u>1,500</u>	<u>1,021</u>	<u>(479)</u>	<u>2,550</u>
Operating Expenses:					
Community Development	8,000	8,000	8,000	-	9,415
Total Operating Expenses	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>9,415</u>
Income (Loss) before operating transfers	(6,500)	(6,500)	(6,979)	(479)	(6,865)
Operating Transfers:					
Operating Transfers In	6,500	6,500	6,500	-	6,500
Operating Transfers Out	-	-	-	-	-
Net Transfers	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	(479)	<u>\$ (479)</u>	(365)
Fund Balances, October 1st			<u>(10,901)</u>		<u>(10,536)</u>
Fund Balances, September 30th			<u>\$ (11,380)</u>		<u>\$ (10,901)</u>

CITY OF TWIN FALLS, IDAHO

Enterprise - Golf Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Operating Revenues:					
Charges for Services	\$ 8,750	\$ 16,128	\$ 30	\$ (16,098)	\$ 7,378
Miscellaneous	-	-	-	-	-
Total Operating Revenues	<u>8,750</u>	<u>16,128</u>	<u>30</u>	<u>(16,098)</u>	<u>7,378</u>
Operating Expenses:					
Contracted Expenses	-	-	-	-	-
Personnel Expenses	(1,732)	(1,732)	2,164	(3,896)	(3,986)
Depreciation and Amortization	-	-	38,511	(38,511)	39,288
Utilities	-	-	1,405	(1,405)	-
Small Equipment	7,800	15,178	15,178	-	47,366
Miscellaneous Expenses	2,682	2,682	668	2,014	-
Travel and Meetings	-	-	95	(95)	329
Total Operating Expenses	<u>8,750</u>	<u>16,128</u>	<u>58,021</u>	<u>(41,893)</u>	<u>82,997</u>
Operating Income (Loss)	-	-	(57,991)	(57,991)	(75,619)
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (Loss) before operating transfers	-	-	(57,991)	(57,991)	(75,619)
Operating Transfers:					
Operating Transfers In	-	-	-	-	40,700
Operating Transfers Out	-	-	-	-	-
Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,700</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>(57,991)</u>	<u>\$ (57,991)</u>	<u>(34,919)</u>
Net Position, October 1st			<u>(223,728)</u>		<u>(188,809)</u>
Net Position, September 30th			<u>\$ (281,719)</u>		<u>\$ (223,728)</u>

CITY OF TWIN FALLS, IDAHO
 Enterprise - Dierkes Lake/Shoshone Falls Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended September 30, 2014
 With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Operating Revenues:					
Charges for Services	\$ 170,543	\$ 170,543	\$ 206,242	\$ 35,699	\$ 202,547
Miscellaneous and Reserves	84,232	84,232	3,610	(80,622)	3,600
Total Operating Revenues	<u>254,775</u>	<u>254,775</u>	<u>209,852</u>	<u>(44,923)</u>	<u>206,147</u>
Operating Expenses:					
Contracted Expenses	61,300	61,300	49,858	11,442	55,166
Personnel Expenses	79,661	79,661	84,713	(5,052)	83,753
Depreciation and Amortization	-	-	50,688	(50,688)	51,056
Utilities	4,769	4,769	10,724	(5,955)	4,596
Supplies	5,000	5,000	4,566	434	4,003
Repairs and Maintenance	8,000	8,000	3,191	4,809	5,016
Vehicle Expense	1,500	1,500	1,400	100	1,180
Small Equipment	84,000	84,000	6,693	77,307	16,654
Miscellaneous Expenses	5,500	5,500	7,763	(2,263)	4,332
Total Operating Expenses	<u>249,730</u>	<u>249,730</u>	<u>219,596</u>	<u>30,134</u>	<u>225,756</u>
Operating Income (Loss)	5,045	5,045	(9,744)	(14,789)	(19,609)
Non-operating Revenues (Expenses):					
Interest Income	4,200	4,200	8,398	4,198	(1,229)
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	<u>4,200</u>	<u>4,200</u>	<u>8,398</u>	<u>4,198</u>	<u>(1,229)</u>
Income (Loss) before operating transfers	9,245	9,245	(1,346)	(10,591)	(20,838)
Operating Transfers:					
Operating Transfers In	-	-	-	-	(2,000)
Operating Transfers Out	(9,245)	(9,245)	(9,245)	-	(9,073)
Net Transfers	<u>(9,245)</u>	<u>(9,245)</u>	<u>(9,245)</u>	<u>-</u>	<u>(11,073)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	(10,591)	<u>\$ (10,591)</u>	(31,911)
Net Position, October 1st			<u>1,362,682</u>		<u>1,394,593</u>
Net Position, September 30th			<u>\$ 1,352,091</u>		<u>\$ 1,362,682</u>

CITY OF TWIN FALLS, IDAHO
 Enterprise - Common Area Maintenance
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended September 30, 2014
 With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Operating Revenues:					
Charges for Services	\$ 28,037	\$ 28,037	\$ 27,583	\$ (454)	\$ 29,076
Total Operating Revenues	<u>28,037</u>	<u>28,037</u>	<u>27,583</u>	<u>(454)</u>	<u>29,076</u>
Operating Expenses:					
Contracted Expenses	22,200	22,200	20,034	2,166	15,433
Utilities	1,192	1,192	841	351	848
Repairs and Maintenance	2,000	2,000	2,040	(40)	4,071
Miscellaneous Expenses	-	-	16	(16)	39
Total Operating Expenses	<u>25,392</u>	<u>25,392</u>	<u>22,931</u>	<u>2,461</u>	<u>20,391</u>
Operating Income (Loss)	2,645	2,645	4,652	2,007	8,685
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (Loss) before operating transfers	2,645	2,645	4,652	2,007	8,685
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(2,645)	(2,645)	(2,645)	-	(2,596)
Net Transfers	<u>(2,645)</u>	<u>(2,645)</u>	<u>(2,645)</u>	<u>-</u>	<u>(2,596)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	2,007	<u>\$ 2,007</u>	6,089
Net Position, October 1st			<u>22,479</u>		<u>16,390</u>
Net Position, September 30th			<u>\$ 24,486</u>		<u>\$ 22,479</u>

CITY OF TWIN FALLS, IDAHO

Internal Service - Insurance Fund

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

For the Fiscal Year Ended September 30, 2014

With Comparative Actual Amounts from the Previous Year

	2014				2013 Actual
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	
Operating Revenues:					
Special Assessments, Including Interest	\$ 160,501	\$ 160,501	\$ 168,559	\$ 8,058	\$ 173,697
Miscellaneous	3,500	3,500	3,584	84	(688)
Total Operating Revenues	<u>164,001</u>	<u>164,001</u>	<u>172,143</u>	<u>8,142</u>	<u>173,009</u>
Operating Expenses:					
Insurance Expense	385,257	385,257	381,702	3,555	354,592
Miscellaneous Expenses	800	800	859	(59)	385
Travel and Meetings	150	150	-	150	-
Total Operating Expenses	<u>386,207</u>	<u>386,207</u>	<u>382,561</u>	<u>3,646</u>	<u>354,977</u>
Operating Income (Loss)	(222,206)	(222,206)	(210,418)	11,788	(181,968)
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (Loss) before operating transfers	(222,206)	(222,206)	(210,418)	11,788	(181,968)
Operating Transfers:					
Operating Transfers In	275,034	275,034	275,034	-	229,894
Operating Transfers Out	<u>(52,828)</u>	<u>(52,828)</u>	<u>(52,828)</u>	<u>-</u>	<u>(51,843)</u>
Net Transfers	<u>222,206</u>	<u>222,206</u>	<u>222,206</u>	<u>-</u>	<u>178,051</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	11,788	<u>\$ 11,788</u>	(3,917)
Net Position, October 1st			<u>218,200</u>		<u>222,117</u>
Net Position, September 30th			<u>\$ 229,988</u>		<u>\$ 218,200</u>

CITY OF TWIN FALLS, IDAHO
Internal Service - Shop Revolving Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2014
With Comparative Actual Amounts from the Previous Year

	2014			Variance Favorable (Unfavorable)	2013 Actual
	Proposed Budget	Final Budget	Actual		
Operating Revenues:					
Charges for Services	\$314,029	\$314,029	\$ 314,772	\$ 743	\$ 305,492
Miscellaneous	-	-	152	152	194
Total Operating Revenues	<u>314,029</u>	<u>314,029</u>	<u>314,924</u>	<u>895</u>	<u>305,686</u>
Operating Expenses:					
Contracted Expenses	1,950	1,950	3,033	(1,083)	1,534
Personnel Expenses	310,109	310,109	296,627	13,482	244,741
Depreciation and Amortization	-	-	14,643	(14,643)	15,163
Utilities	9,761	9,761	8,632	1,129	6,278
Supplies	26,600	26,600	24,456	2,144	25,740
Repairs and Maintenance	11,600	11,600	13,691	(2,091)	9,492
Vehicle Expense	1,040	1,040	906	134	958
Small Equipment	9,600	9,600	9,525	75	15,807
Miscellaneous Expenses	1,100	1,100	15,511	(14,411)	-
Total Operating Expenses	<u>371,760</u>	<u>371,760</u>	<u>387,024</u>	<u>(15,264)</u>	<u>319,713</u>
Operating Income (Loss)	(57,731)	(57,731)	(72,100)	(14,369)	(14,027)
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (Loss) before operating transfers	(57,731)	(57,731)	(72,100)	(14,369)	(14,027)
Operating Transfers:					
Operating Transfers In	58,731	58,731	58,731	-	5,000
Operating Transfers Out	-	-	-	-	-
Net Transfers	<u>58,731</u>	<u>58,731</u>	<u>58,731</u>	<u>-</u>	<u>5,000</u>
Net Income (Loss)	<u>\$ 1,000</u>	<u>\$ 1,000</u>	(13,369)	<u>\$ (14,369)</u>	(9,027)
Net Position, October 1st			<u>731,838</u>		<u>740,865</u>
Net Position, September 30th			<u>\$ 718,469</u>		<u>\$ 731,838</u>

SINGLE AUDIT INFORMATION

CITY OF TWIN FALLS, IDAHO
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Historical Society			
Historic Preservation Fund Grants	15.904		\$ 2,311
Department of Transportation			
State and Community Highway Safety	20.600		2,429
Alcohol Traffic Safety & Drunk Driving Prevention	20.601		820
National Priority Safety Programs	20.616		582
Payments for Small Community Air Service Development	20.930		350,565
Department of Justice			
Missing Children	16.543		2,136
Bulletproof Vest Partnership Program	16.607		6,813
Public Safety Partnership & Community Policing	16.710		36,887
Federal Highway Administration			
CSI Safety Initiative	20.205		17,768
Highway Planning and Construction	20.205		926
Environmental Protection Agency			
Congressionally Mandated Projects	66.202		69,853
Federal Aviation Administration			
Airport Improvement Program-Runway and Apron Rehab.	20.106		2,641,144
Airport Improvement Program-SRE Building	20.106		136,543
Airport Improvement Program-Terminal Modification Study	20.106		1,635
Total Expenditures of Federal Awards			<u>\$ 3,270,412</u>

The City of Twin Falls received equipment in the amount of \$79,171 from Department of Homeland Security.

CITY OF TWIN FALLS, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year ended September 30, 2014

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>
Airport Improvement Program	20.106
Payments for Small Community Air Service Development	20.930

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 the City of Twin Falls, Idaho, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City of Twin Falls, Idaho's basic financial statements, and have issued our report thereon dated February 19, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the 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 the 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 19, 2015



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

**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 The 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 the City of Twin Falls, Idaho's major federal programs for the year ended September 30, 2014. 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 The 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 the 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, 2014.

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 19, 2015



March 9, 2015, City Council Meeting

To: Honorable Mayor and City Council

From: Robert Bohling, Water Superintendent

Request: Revision to City Backflow Testers List

Time Estimate: 10 minutes

Background: Last year council approved a list that only testers residing in Twin Falls County could be on. This has overloaded those testers and they cannot get all the testing done in a timely manner. People are afraid we will shut their water off if it takes 2 months or longer for a tester to get to them. Some testers have said it's not worth all the mad calls they receive from customers to keep testing, as a few of them do it as side jobs. We recommend going back to the way it used to be, with anyone that wanted to be on our list could do so. This will help get testing done in a timely manner and give better response time to our citizens trying to comply with the testing of lawn sprinkler systems.

Approval Process: Council vote

Budget Impact: N/A

Regulatory Impact: N/A

Conclusion: We think this will greatly reduce the amount of time citizens are having to wait to get their systems tested, as the list will more than likely double and will give them a larger pool to choose from.

Attachments: Current City Testers List
Old list with all Testers that wanted to be on our List.

Licensed Backflow Assemblies Testers



Price	Name	Phone Numbers
\$25.00 & Up	Andreassen Backflow Testing & Blowout	208-280-0008/410-1166
\$45.00	Bailey's Landscaping	208-734-6166
\$35.00	Delta Fire Systems	208-329-0553
\$35.00 & Up	Dustii River LLC	208-308-9574
Call for Quote	Kimberly Nurseries	208-733-2717
\$35.00	Magic Valley Backflow Testing - Mike Robinette	208-308-6757
\$95.00	Reis Plumbing	208-326-4126
\$35.00	Saddleback Sprinklers LLC	208-421-0215
Call for Quote	Snake River Sprinklers	208-734-8900
Call for Quote	Top notch Landscapes	208-731-6685
\$65.00	Walker Water Systems/Commercial Only	208-733-4744

It is the responsibility of the customer to verify pricing prior to testing. The city makes no representation concerning any other qualifications of tester other than to test backflow devices. This list is provided for information only as a courtesy to our customers and is not intended for advertisement or a warranty expressed or implied.

For more information visit our website at www.tfid.org go to **Water Department then **Backflow****

For an extended list of licensed backflow testers you may visit:

<http://ibol.idaho.gov/IBOL/> Go to **Water & Wastewater Professionals then **license and registration search** Select License Type **BAT Backflow Assembly Testers** then to modify your search enter **City and or Zip Code**.**

Licensed Backflow Assemblies Tester

AAA Service, LLC.	208-961-1328
Andreasen Backflow Testing & Blowout	208-280-0008 / 208-410-1166
American Fire Protection L.L. C.	208-463-0453
BackFlow Assembly Testing & Supply	208-456-2287
Bailey's Landscaping	208-734-6166
James Clawson	208-320-6995
Delta Fire Systems	208-736-0011
3-D Fire Protection Inc.	1-800-734-8377
E & J Sprinkler & Backflow	208-989-2883
Fire Protection of Idaho	1-800-866-6340
Four Seasons Lawn Sprinkling	208-734-7395
Kimberly Nurseries	208-733-2717
Magic Valley Backflow Testing-Mike Robinette	208-308-6757
Magic Valley Fire Systems LLC	208-738-8108
Northside Landscape Services	208-736-2903
Pacific Backflow	208-378-0500
Palmer Backflow	208-322-5908
PMG	208-331-9095
Pump Service	208-678-9042
Reis Plumbing	208-326-4126
Saddleback Sprinklers LLC	208-421-0215
Simplex Grinnell	208-376-2111
Solid Scapes Inc.	208-735-2100
Snake River Sprinklers	208-734-8900
Steelhead Landscape, Inc	208-324-3233
Top notch Landscapes	208-731-6685
Treasure Valley Fire Protection Inc	208-362-1888
Tribal Fire Systems	208-871-7472
Triple S Landscaping	208-280-2321
Urban Sprinkler's	208-731-2168
Walker Water Systems/Commercial Only	208-733-4744

In order to perform tests on or maintenance to a backflow assembly appliance attached to a single service integrated fire sprinkler system, a person must have a license under the authority of Idaho Code 54-2402 (a backflow assembly tester) as well as being regulated under the authority of Idaho Code 41-254 (a licensed fire sprinkler contractor or as their agent).

A fire sprinkler contractor may NOT, without the additional license obtained pursuant to IC 54-2402, test any backflow prevention assembly either stand-alone or an appurtenance to a fire sprinkler system. The backflow assembly tester may NOT, without the additional license obtained pursuant to IC 41-254, perform any testing or maintenance to any appurtenance to a single service integrated fire sprinkler system.

If you have already received a previous letter from us, please disregard this one if required backflow test reports have been sent to the City offices. There is sometimes a lapse in receiving the test reports from the testers. We advise you to ask for all copies from your tester when they have completed the tests, so if need be you can e-mail them to the City. E-mail to wkendrick@tfid.org. Thanks.



DATE: MONDAY, MARCH 09, 2015
To: Honorable Mayor Hall and City Council
From: Rene'e V. Carraway-Johnson, Zoning & Development Manager

ITEM

Request: [Consideration of approval of the Sunway Conveyance Plat consisting of 2 lots on 93 \(+/-\) acres located at 2705 East 4025 North within the Area of Impact, c/o Tim Vawser/EHM Engineers, Inc. on behalf of the Twin Falls School District](#)

Background:

Applicant: Wiley Dobbs Twin Falls School District 201 Main Ave W TF, ID 83301 733-6900 dobbswi@tfsd.org c/o EHM Engineers, Inc. Tim Vawser 621 North College Rd, St 100 Twin Falls, Idaho 83301 734-4888 tvawser@ehminc.com	Status: Owner	Size: 93 (+/-) acres
	Zoning: R-1 VAR CRO (Aol)	Requested Zoning: Conveyance Plat approval
	Comprehensive Plan: Open Space and Medium Density Residential	Lot Count: 2 lots
	Existing Land Use: residential	Proposed Land Use: public and residential
	Applicable Regulations: 10-1-4, 10-1-5, 10-4-2, 10-4-3, 10-8-1 thru 4, 10-12-2.5	
Zoning Designation & Surrounding Land Use(s)	North: R-1 VAR Aol; North College Road West, undeveloped and agricultural	East: R-2; platted/undeveloped Sunterra Residential Subdivision and agricultural
	South: SUI Aol; Bradshaw Subdivision/residential, Falls Ave West; Rim View Subdivision/residential	West: SUI Aol; Sunway Drive North/2700 East Road; agricultural/residential

Approval Process:

1-TF City Code Title 10; Chapter 12-Subdivision Regulations; Section 2.5-Conveyance Plat; (A)

(A)Purpose - Intent: A conveyance plat may be used for the purpose of subdividing land and the recording of same, or recording a single existing lot or parcel created by other means. A conveyance plat may be used to convey the property or interests therein; however, a conveyance plat does not constitute approval for development of the property and is not intended for immediate development. A conveyance plat is an interim step in the subdivision and development of land.

2-TF City Code Title 10; Chapter 8-AREA OF IMPACT; Section 4 (D):

(D) All applications for preliminary plats of subdivisions, vacations, rezones, special use permits and variances shall be submitted to the city planning and zoning commission. **All applications for final and conveyance plats of subdivisions, for vacations and for the rezoning of property within the area of city impact shall be submitted to the city council for their recommendation, prior to submission to the board of county commissioners. The board of county commissioners may approve the application as recommended by the city council, deny the application or remand the application to the city for further proceedings.** (Ord. 2922, 10-22-2007)

History:

In 2007 the **platting option** of a Conveyance Plat was adopted by the City Council. A Conveyance plat allows for the subdivision of land into two parcels for the purpose of selling one or the other lot and dedication of all rights of way and easements. A Conveyance plat does not allow for development of either lot. May 2001 a Special Use Permit was granted to allow the development of the Soccer Complex. No further known zoning action has been approved at this site.

Budget Impact:

Approval of this request will not impact the City budget at this time.

Regulatory Impact:

Approval of this request will allow the applicant to proceed with the recordation of the conveyance plat and the selling/deeding of the property as 2 lots. A conveyance plat does not constitute approval for development of the property and is not intended for immediate development. A conveyance plat is an interim step in the subdivision and development of land.

Analysis:

This is a request for approval of the Sunway Conveyance Plat. The property is within the Area of Impact and is zoned SUI and R-1 VAR. The property is located on the east side of the 1000, 1100 & 1200 blocks of Sunway Dr. N aka 2700 East Road. Staff has been working with the Twin Falls School District, the owner of this site, who has expressed an interest in splitting a portion of the property so that it may be sold. This is also the site of the Sunway Soccer Fields and the future site of the First Federal Splash Park. The soccer field's site is currently under a Long Term Lease with the Twin Falls School District who still holds ownership of the site.

The plat indicates dedication of rights-of-way and easements reserved for utilities and the widening and future development of the perimeter streets; Sunway Drive North aka 2700 North Road to the west, North College Drive West to the north, Creekside Way to the east and Falls Ave W to the south.

The School District is aware that future development of either lot shall require a "replat" of the lot proposed for development which shall include a preliminary plat, final plat, construction plan approval and subsequent recordation of a final plat prior to submittal of a building permit and may also require annexation. "Replat" and recordation of that final plat supersedes previous plat approvals.

City Code Section 10-12-2.5; Conveyance Plat states *"All abutting streets and utilities shall be installed and accepted by the city at the time of the building permitting and/or development stage, whichever comes first."* Which means development of either lot shall require development of required infrastructure improvements; such as streets, curb, gutter and sidewalk encompassing the entire Sunway Conveyance plat. This could place a tremendous financial burden on the future development of this 93+/- acre site. The City Attorney, city staff and the school district are working towards a possible amendment that would allow for a possible amendment to this requirement. The public hearing process should begin on this amendment within the near future.

As this property is located within the City's Area of Impact final approval shall require a recommendation by the City Council followed by a decision by the Board of County Commissioners. The Board of County Commissioners may approve the application as recommended by the city council, deny the application or remand the application back to the city for further proceedings. " Approval of the conveyance plat will allow the plat to be recorded and only then may the sale or deeding of property occur.

The plat is consistent with and is in conformance with the City of Twin Falls' Comprehensive Plan.

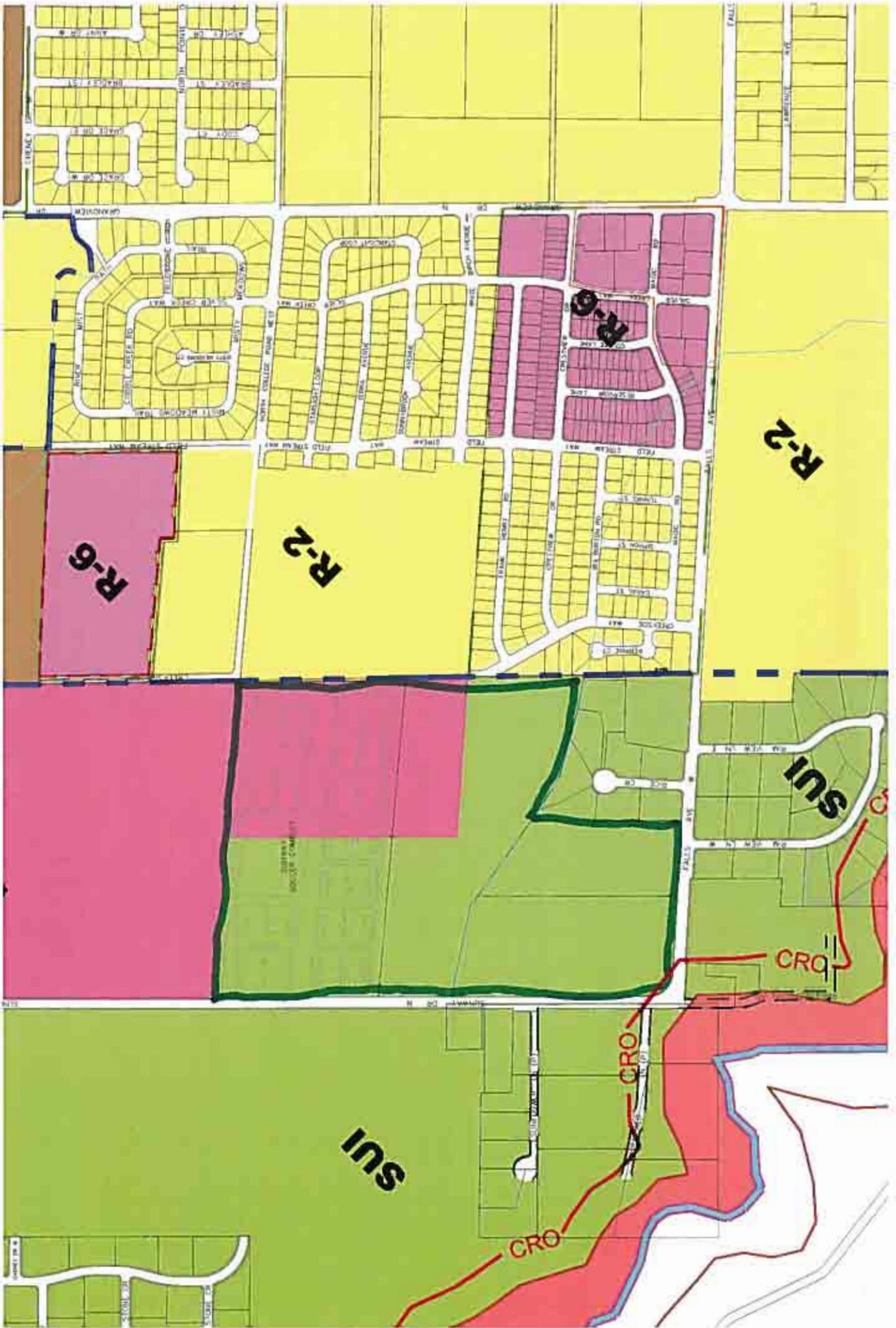
Conclusion:

Staff recommends the City Council recommend approval of the Sunway Conveyance Plat, as presented, subject to the following conditions:

1. Subject to final technical review by the City Engineering Department and Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to easements and right-of-way, as shown on the plat, being dedicated prior to recordation.

Attachments:

1. Area Zoning Map
2. Aerial of the Project Site
3. Conveyance Plat



CERTIFICATE OF SURVEYOR

THIS IS TO CERTIFY THAT I, CHRISTOPHER S. HARRISON, A PROFESSIONAL LAND SURVEYOR IN THE STATE OF IDAHO, MADE THE SURVEY OF THE LAND DESCRIBED IN THE CERTIFICATE OF OWNER AND THAT THIS PLAT IS A TRUE AND ACCURATE REPRESENTATION OF SAID SURVEY AS MADE AND STAKED UNDER MY SUPERVISION AND DIRECTION.

APPROVAL OF CITY COUNCIL

THIS PLAT WAS ACCEPTED BY THE CITY COUNCIL OF TWIN FALLS, IDAHO AT THEIR MEETING ON THE _____ DAY OF _____, 20__.

MAYOR _____ CITY CLERK _____

APPROVAL OF CITY ENGINEER

I HAVE REVIEWED THE ACCOMPANYING PLAT AND HEREBY CERTIFY THAT IT CONFORMS WITH THE APPLICABLE ORDINANCES OF THE CITY OF TWIN FALLS, IDAHO.

CITY ENGINEER _____ ATTEST: CLERK _____

HIGHWAY DISTRICT APPROVAL

THE FOREGOING PLAT WAS DULY ACCEPTED AND APPROVED BY THE TWIN FALLS HIGHWAY DISTRICT BOARD OF COMMISSIONERS, BUT IN NO WAY DELEGATES THE TWIN FALLS HIGHWAY DISTRICT UNTIL THE TRAVEL WAYS ARE OFFICIALLY APPROVED AND DECLARED OPEN.

DATED THIS _____ DAY OF _____, 20__.

CHAIRMAN _____ CLERK _____

COUNTY SURVEYOR'S CERTIFICATE

THIS IS TO CERTIFY THAT I, RICHARD H. CARLSON, HAS CHECKED THE FOREGOING PLAT AND COMPUTATIONS FOR HAVING THE SAME AND HAS DETERMINED THAT THEY COMPLY WITH THE LAWS OF THE STATE OF IDAHO AND THE COUNTY OF TWIN FALLS RELATED THEREOF. DATED THIS _____ DAY OF _____, 20__.

ACTING COUNTY SURVEYOR _____

ACKNOWLEDGMENT

STATE OF _____ COUNTY OF _____ }
ON THIS _____ DAY OF _____, 20__ AT _____, BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED RICHARD H. CARLSON, PERSONALLY KNOWN OR IDENTIFIED TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING CERTIFICATE 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 _____
RESIDING AT _____
COMMISSION EXPIRES _____

COUNTY TREASURER'S CERTIFICATE

REQUIREMENTS OF IDAHO CODE 50-130A, COUNTY TREASURER IN AND FOR THE COUNTY OF TWIN FALLS, IDAHO PER THE PROPERTY INCLUDED IN THIS PLAT HAVE BEEN PAID IN FULL. THIS CERTIFICATION IS VALID FOR THE NEXT THIRTY DAYS ONLY.

COUNTY TREASURER _____ DATE _____

COUNTY RECORDER'S CERTIFICATE

INSTRUMENT NO. _____
STATE OF IDAHO }
COUNTY OF TWIN FALLS } ss
ON THIS _____ DAY OF _____, 20__ AT _____, THE FOREGOING PLAT WAS FILED FOR RECORD IN THE OFFICE OF THE RECORDER OF TWIN FALLS COUNTY, IDAHO AND DULY RECORDED IN PLAT BOOK _____, ON PAGE _____.

DEPUTY _____ DEPUTY RECORDER _____



CERTIFICATE OF OWNERS

THIS IS TO CERTIFY THAT THE UNDERSIGNED IS THE OWNER OR REPRESENTATIVE OF THE OWNERS IN FEE SIMPLE OF THE FOLLOWING DESCRIBED PROPERTY, LOCATED IN A PORTION OF SW4, SECTION 5, TOWNSHIP 10 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, TWIN FALLS COUNTY, IDAHO, SAID PROPERTY BEING MORE SPECIFICALLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION 5, THENCE SOUTH 84°30'37" EAST, 40.14 FEET TO THE REAL POINT OF BEGINNING.

THENCE SOUTH 84°30'37" EAST, 1784.33 FEET ALONG THE NORTH BOUNDARY OF SAID SW4 TO THE NE CORNER OF SAID SW4; THENCE SOUTH 00°01'07" EAST, 1844.57 FEET ALONG THE EAST BOUNDARY OF SAID SW4 TO THE NE CORNER OF THAT CERTAIN SUBDIVISION ENTITLED "PLAT SHOWING BRADSHAW SUBDIVISION", FILED OCTOBER 25, 1998, AS INSTRUMENT NO. 1898-0186328, OF OFFICIAL RECORDS, IN THE OFFICE OF THE COUNTY RECORDER OF TWIN FALLS COUNTY; THENCE NORTH 78°25'07" WEST, 1833.54 FEET ALONG SAID BRADSHAW BOUNDARY; THENCE NORTH 74°07'23" WEST, 292.98 FEET ALONG SAID BRADSHAW BOUNDARY; THENCE NORTH 57°41'01" WEST, 222.80 FEET ALONG SAID BRADSHAW BOUNDARY; THENCE NORTH 53°25'33" WEST, 78.20 FEET ALONG SAID BRADSHAW BOUNDARY; THENCE SOUTH 07°40'26" WEST, 833.33 FEET ALONG SAID BRADSHAW BOUNDARY TO A POINT ON THE NORTH BOUNDARY OF THAT CERTAIN PARCEL OF LAND DESCRIBED IN DEED RECORDED SEPTEMBER 4, 2001, AS INSTRUMENT NO. 2001-015868, OF OFFICIAL RECORDS, IN SAID OFFICE OF THE COUNTY RECORDER OF TWIN FALLS COUNTY; THENCE NORTH 06°13'05" WEST, 848.40 FEET ALONG SAID NORTH BOUNDARY (2001-015868); THENCE ON A CURVE TO THE RIGHT WITH A RADIUS OF 150.00 FEET, A CENTRAL ANGLE OF 86°34'04", WITH A LENGTH OF 227.51 FEET, AND A CHORD BEARING NORTH 42°45'03" WEST, AND A CHORD LENGTH OF 208.32 FEET ALONG SAID BOUNDARY (2001-015868); THENCE NORTH 07°46'28" EAST, 2451.19 FEET ALONG SAID BOUNDARY (2001-015868) TO SAID REAL POINT OF BEGINNING.

THE GROSS AREA CONTAINED IN THIS PLATTED LAND AS DESCRIBED IS 92.90 ACRES.

IT IS THE INTENTION OF THE UNDERSIGNED TO, AND THEY DO HEREBY WILLOE SAID LAND IN THIS PLAT, THAT THE UNDERSIGNED BY THESE PRESENTS DEDICATE TO THE PUBLIC FOR PUBLIC USE FOREVER THE ROAD RIGHTS OF WAY AS SHOWN ON THIS PLAT. THE EASEMENTS INDICATED ON THIS PLAT ARE NOT DEDICATED TO THE PUBLIC, BUT THE RIGHT TO USE SAID EASEMENTS IS HEREBY PERPETUALLY RESERVED FOR PUBLIC UTILITIES AND SUCH OTHER USES DESIGNATED ON THIS PLAT. NO STRUCTURE OTHER THAN FOR SUCH UTILITY AND OTHER DESIGNATED PUBLIC USES ARE TO BE ERRECTED WITHIN THE LINES OF SAID EASEMENTS.

PURSUANT TO IDAHO CODE 50-133A, I, THE UNDERSIGNED, AS OWNER, DO HEREBY STATE THAT THE LOTS ON THIS PLAT ARE TO BE REMOVED FROM THE CITY OF TWIN FALLS MUNICIPAL WATER SYSTEM. THE CITY OF TWIN FALLS WATER DEPARTMENT HAS BEEN ADVISED OF THE REMOVAL OF SAID LOTS FROM THE MUNICIPAL WATER SYSTEM AND THE ASSESSMENT OBLIGATION OF THE LOTS IN THIS PLAT HAVE NOT BEEN TRANSFERRED FROM SAID LANDS AND THAT A SATISFACTORY BRIGATION WATER DELIVERY SYSTEM IS PROMISED FOR AND HAS BEEN APPROVED BY THE TWIN FALLS CITY COUNCIL. LOTS WITHIN THE SUBDIVISION WILL BE ENTITLED TO WATER RIGHTS AND WILL BE OBLIGATED FOR ASSESSMENTS FROM THE TWIN FALLS CANAL COMPANY.

TWIN FALL SCHOOL DISTRICT #111 A GOVERNMENTAL SUBDIVISION OF THE STATE OF IDAHO, A BODY POLTIC AND CORPORATE

BY: WILEY DOBBS, PH. D. - SUPERINTENDENT

ACKNOWLEDGMENT

STATE OF }
COUNTY OF }

ON THIS _____ DAY OF _____ 20____ AT _____, IDAHO, BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED WILEY DOBBS, PH. D., KNOWN OR IDENTIFIED TO ME TO BE THE SUPERINTENDENT OF TWIN FALLS SCHOOL DISTRICT #111, AND ACKNOWLEDGED TO ME THAT THE TWIN FALLS SCHOOL DISTRICT FULLY ENDORSES THE FOREGOING INSTRUMENT, I HAVE REFERRED TO SET MY HAND AND AFFIXED MY OFFICIAL SEAL, THE DAY AND YEAR IN THIS CERTIFICATE FIRST ABOVE WRITTEN.

NOTARY PUBLIC

RESIDING AT

COMMISSION EXPIRES

COUNTY

COMMISSIONERS

APPROVAL

THE FOREGOING PLAT HAS BEEN ACCEPTED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF TWIN FALLS COUNTY, IDAHO.

DATED THIS _____ DAY OF _____, 20____

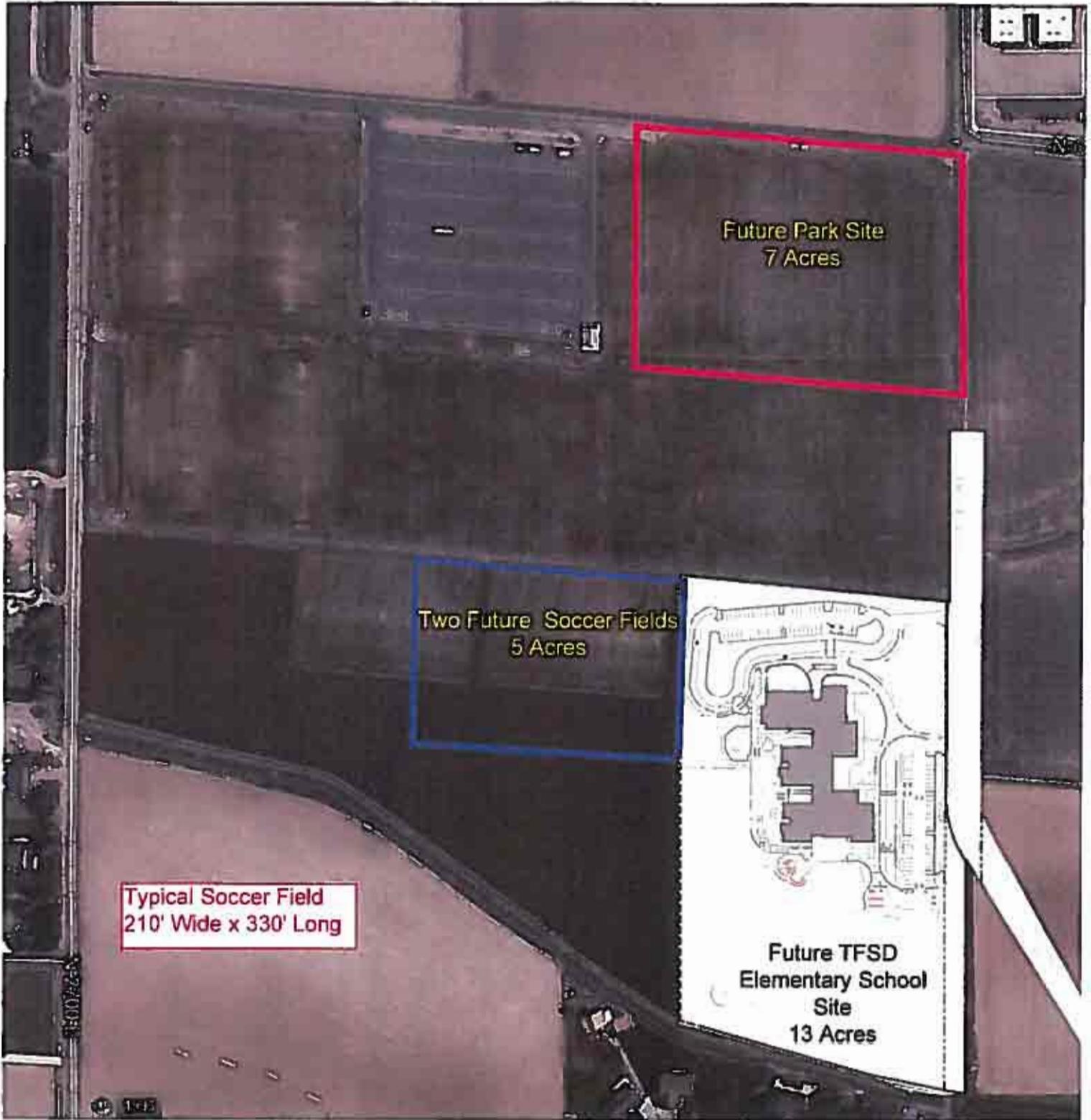
ATTEST CLERK

CHAIRMAN



EHM Engineers, Inc.

Exhibit A





Date: Monday, March 9, 2015
To: Honorable Mayor and City Council
From: Deputy City Manager Brian Pike

Request:

Consideration of a request to negotiate with Hummel Architects a scope of work to include remodeling and renovating the Banner Furniture Building, the current City Hall, Police Station and possibly Fire Station #1.

Time Estimate:

The staff presentation will take approximately ten minutes.

Background:

On January 8, 2015, the City of Twin Falls sent out a Request for Qualifications to provide comprehensive architectural services including remodeling and renovating an existing structure formerly used as a department store/furniture store in the Downtown Twin Falls (aka the Banner Furniture Building), the current City Hall and current Police Station, and possibly portions of Fire Station #1.

The City of Twin Falls sent out the request and received nineteen inquires and six actual responses. The City of Twin Falls received responses from Babcock Design, CSHQA, Laughlin Ricks Architecture, Hummel Architects, CRSA and Myers Anderson.

City Manager Travis Rothweiler formed a selection committee to review the responses and determine which firm would represent the professional skill set necessary to construct and remodel city facilities we could all be proud of. The selection committee included City Manager Travis Rothweiler, Mayor Don Hall, Vice Mayor Suzanne Hawkins, Deputy City Manager Mitch Humble, Deputy City Manager Brian Pike, and CFO Lorie Race.

On Thursday, February 5, 2015, the selection committee met to discuss their independent scoring of the RFQ's. All members used the same guiding criteria to score their individual responses. The committee selected three finalists to move forward in the process. The finalists were Babcock Design Group, CSHQA and Hummel Architects.

On Thursday, February 19th, the selection committee heard presentations from Babcock Design Group, CSHQA and Hummel Architects. Following the presentations, each member of the selection committee asked predetermined questions of the firms and with the latitude to expand upon their responses or to deviate from the questions if needed. Throughout the process each member of the committee independently scored each presenting firm. At the conclusion of the session the selection committee met and discussed the process, their thoughts and ultimately, how they scored each firm. City Manager Travis Rothweiler asked each member to take the necessary time over the weekend to insure his or her final selection was the right choice.

On Monday, February 23rd, City Manager Travis Rothweiler polled each member of the selection committee to determine if they had any reluctance in moving forward with the firm they selected on Thursday,

February 19th. The committee confirmed their selection and scoring and Hummel Architects was selected as the finalist.

City Manager Travis Rothweiler asked Deputy City Manager Brian Pike to verify the references provided by Hummel Architects. As noted in his report, there was no disqualifying information discovered that would have the City of Twin Falls question its choice to select Hummel Architects to provide architectural services for the new City Hall and the Public Safety Campus remodel.

Budget Impact:

There is no impact to our existing budget due to the fact the project is being funded through cash reserves.

Regulatory Impact:

None

Conclusion:

We would ask for Council to allow City Staff to negotiate with Hummel Architects a scope of work to include the remodeling and renovating of the Banner Furniture Building, the current City Hall, Police Station and possibly Fire Station #1.