CITY OF TWIN FALLS, IDAHO

NOTICE OF SPECIAL
CITY COUNCIL MEETING

* * * *

A Special Meeting of the Twin Falls City Council will be held in the City Council Chambers, 305 Third Avenue East, on Monday, July 11, 2011, at 3:00 P.M. The purpose of the meeting is to discuss the Preliminary 2011-2012 Budget.

Leila A. Sanchez

Deputy City Clerk/Recording Secretary

CITY MANAGER'S BUDGET MESSAGE

July 11, 2011

Honorable Members of the Twin Falls City Council:

We are pleased to present to you the City Manager's recommended budget for the 2011-2012 fiscal year (FY 2012). This budget proposal is balanced. It is sound and meets the needs for the upcoming year and sets a solid foundation the City can build upon well into its foreseeable future. It builds bridges from where we are to where we desire to go as a community.

This document represents a continued commitment to prudent fiscal management and effective service delivery. It is a vehicle the City can use to provide its citizens with the highest quality of life and opportunities. It continues our reputation for being a strong, fiscally-sound municipal government. It is a financial plan that will move our City toward achievement of its goals within the constraints of available resources.

Like past budget documents, this budget recommends a plan for the allocation of our resources to a variety of programs necessary to protect and keep our citizens safe, enhance the community's quality of life, increase economic development efforts, and maintain and develop City facilities and its infrastructure.

While the proposed budget does not fund all capital initiatives and projects in the entire organization, it does meet the City Council priorities for service delivery. It recognizes that our local economy continues to struggle. It demonstrates restraint in the areas of taxation and rate adjustments. The proposed budget has been formulated by reflecting on a philosophy of the following:

- Providing solid, efficient, high-quality, core governmental services
- Effectively allocating resources to meet citizen needs
- Ensuring affordability and long-term sustainability
- Pursuing opportunities to partner with other public providers
- Valuing our employees

The recommended budget for FY 2012 is the product of our planning, accomplishments, current works, and future priorities. The overall proposal of $45,833,549 has been carefully prepared and is designed to provide Twin Falls's residents and businesses with a sustainable set of municipal services. The overall budget is only slightly smaller than the one we proposed for FY 2011, which was $45,871,241.

The City's overall, total taxable valuation is expected to decrease by approximately two-and-one-half percent (2.5%) from $2,283,427,290 to $2,225,177,103. We are projecting the City's tax rate will be approximately 0.007199817, or $7.20 per $1,000 in taxable value. The tax rate for the 2011 fiscal year was 0.006915938, or $6.92 per $1,000 in taxable value. However, the tax rate proposed for this fiscal year is similar to the rate assessed in FY 2004 and lower than the rate that was assessed in FY 2005, FY 2006 and FY 2007.

Furthering our commitment to effective community involvement, interested citizens are welcome to attend all conversations surrounding the FY 2012 budget. The budget was shared with the members of the Citizen Finance Committee. Additionally, a summary presentation of the proposed budget has been set for public hearing on August 15, 2011, which is designed to allow citizens the opportunity to provide comments regarding the proposed budget. The proposed budget is tentatively scheduled to be adopted by the City Council on August 22, 2011.

This city government continually endeavors to provide safe streets, dependable emergency responses, and safe and aesthetically pleasing parks and public facilities all in a manner that is both effective and efficient. We look forward to reviewing the proposed fiscal year 2012 budget with the Council and our community.

Economic Outlook

Many cities around the country are faced with declining revenues, deteriorating capital infrastructure, and structural imbalances within their budgets, forcing reduced services, staff layoffs, employee benefit reductions and other drastic measures. When cities are forced to move from financial crisis to financial crisis, they are unable to strategically and proactively tackle the critical urban issues of today: infrastructure maintenance, workforce development, public safety and economic development.

A recent National League of Cities survey found that nine out of ten municipal finance officers said that their city was less able to meet the financial needs than in the previous year.[1] Fiscal pressures confronting cities include the continuing decline of the local economic health, public safety and infrastructure costs, employee-related costs for health care, pensions, and wages, and cuts in state aid. To cover budget shortfalls and balance annual budgets, cities are making a variety of personnel cuts, delaying or cancelling infrastructure projects, and cutting basic city services. Few are optimistic about the future. Some believe a second recession is looming. Most believe the recovery will be slow, protracted and deliberate.

The City of Twin Falls has been impacted by the current economic downturn. New construction activity is approaching "never seen before" levels. Property values have declined. Little-to-no growth is expected. We believe current economic trends will continue to occur next year: limited new construction, little subdivision development, and no property annexations.

Like most local government budgets in Idaho, the City of Twin Falls' budget is driven by growth. Given the challenges associated with the economy, ongoing constraints of our fiscal environment, and our "bearish" confidence level, developing a balanced budget that is sustainable into the future was challenging. We are projecting continued declines in the revenues and property values. We were mindful not to make recommendations that would create or cause future structural imbalance in our budget. Balancing the priorities of the community with the needs to ensure long term sustainability is increasingly important.

As we continue to grow and mature as a community, it is incumbent upon us to address the impact on our service requirements and delivery, as well as how our resources are appropriated for the associated costs of those services. We have witnessed a continuing trend in declining revenues, development fees, interest earnings, and property values. The "new normal" now means continuing to provide the quality

[1] City Fiscal Conditions in 2010, National League of Cities, p. iii

programs and services our citizens expect, while structuring an affordable, sustainable method for delivering those services.

These economic forces shape the perspective from which this budget has been developed. However we need to have an eye toward the future; we need to determine what we want our community to be.

How Appropriation Levels Are Determined

The FY 2012 budget was developed from the conversations with the City Council, input from department leaders, review of the City's strategic plan, and the efforts of the City's long term plan committee. The budget concepts and strategies grew from the conversations and planning meetings. Four primary focus areas were developed. Those areas are: *hold the line on tax increases, treat our employees fairly, allocate more money to our roadway and transportation system, and continue to pursue innovative strategies and find more efficient outcomes.*

- Hold the Line on Tax Increases – As discussed throughout the City Manager's Budget Message, the balanced budget follows the City Council's common practice of only capturing the growth formula. It does not incorporate the statutorily allowed 3% increase and continues to build the City's foregone balance.

- Treat our Employees Fairly – This budget includes funding to adjust the City's salary table by two-percent (2%) adjustment and maintains health insurance benefit levels.

- Allocate More Money to Our Roadway and Transportation System – The recommended budget increases road maintenance funding from $550,000 to $750,000, an increase 36.36%. In future fiscal years, the City staff will continue to find ways to further increase funding levels.

- Continue to Pursue Innovative Strategies and Find More Effective Outcomes – In our continued pursuit of excellence, we will continue to review our processes. Our reviews and examination will continue beyond the budget conversation. This budget allocates funding to update the City's strategic plan and funds the development and implementation of a performance measurement and management system as developed by the International City Management Association's Center for Performance Measurement.

Additionally, the FY 2012 recommended budget adheres to the City's financial policies and enhances the City's financial position while providing excellent levels of service. This document is intended to give the reader a comprehensive view of proposed funding for the City's day-to-day operations, scheduled capital improvement expenditures, and principal and interest payments for outstanding long-term debt and capital leases. The operations are organized into programs of service or operating departments to give the public a clear idea of how resources are allocated. This budget uses tools designed to provide the Council with additional qualitative information, such as the municipal cost index.

Budget Process

The City's budget is adopted by ordinance in accordance with the Idaho Code which requires that estimated revenues and appropriated funds be equal to appropriations, or spending allocations. The City of Twin Falls simply defines a balanced budget as revenues meeting or exceeding expenses. The budget is developed on a cash basis, including only expenditures and reserves expected to be realized during the fiscal year. The state statute sets the fiscal year as beginning on October 1 and ending on September 30.

Developed on a program basis, the budget depicts all services provided by the City and resources allocated for the provision of these services. Organizational strategic priorities are developed by the City Council, Department Heads, City Council's Advisory Committees, and members of the City's Long Term Planning Group, and are used as major guidelines in the development of funding recommendations. The programs outlined in the budget are implemented by various departments and officers within the organization.

The City Council is permitted by state statute to amend the budget ordinance anytime during the fiscal year. All amendments, however, must adhere to the balanced budget statutory requirements and cannot change property tax assessments or the mill levy, altering the taxpayer's liability in any manner.

The Budget and Accounting Basis of City Funds

The City's budget and accounting basis is substantially in accordance with Generally Accepted Accounting Principles (GAAP). The City's General, Special Revenue, and Capital Improvement Funds are budgeted on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to finance expenditures. Expenditures are generally recognized when incurred.

The Enterprise Funds are generally budgeted on an accrual basis. Revenues are recognized when earned, and expenses are recognized when incurred. The Government Accounting Standards Board (GASB), which establishes accounting principles for governments, issued Statement No. 34, Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments. The GASB Statement No. 34 emphasizes reporting the financial activity of the City on an entity-wide accrual basis with a focus on major funds. Currently, the financial reporting is on a modified accrual or accrual basis as required for the particular fund type.

Along with local governments across the country, this year the City will be required to implement the GASB Statement No 54 – Fund Balance Reporting and Certain Governmental Fund Types. While this statement has minor implications for the mechanics of budgeting, we will need to add a "Spending Policy," and a "Reserves and Fund Balance" policy.

Alignment with City of Twin Falls's Strategic Plan & City Council Priorities

In 2008, the City Council embarked on the process to develop a strategic plan for the City of Twin Falls. The Strategic Plan has been used to help shape, develop and establish the City's overarching priorities and goals.

The City views its planning and operations in a strategic manner. This type of planning environment encompasses making assumptions about the community's general needs over the planning horizon. A key characteristic of a budget is to provide linkage to the City's priorities and goals. The City must be receptive to the needs of its citizenry and proactive in the management of growth, development, and revitalization in order to promote a safe and vibrant environment throughout. A detailed discussion on how the FY 2012 recommended budget helps to accomplish the City's strategic planning objectives is contained in the Expenditure Section of the City Manager's Budget Message.

2012 Fiscal Year Budget Summary & Overview

Each year, it is the City's goal to provide the citizens, businesses and visitors with the highest quality services while minimizing needs for additional revenues. The FY 2012 budget continues to hold the line on new costs with only essential expansion of services to meet the operational needs of the community.

Preparing any fiscal year budget requires close scrutiny of department tasks. The goals and plans discussed in this proposed budget represent a balance of the needs and expectations with available resources. Costs are minimized and the efforts to economize continue. Further increases in services and service levels will require additional sources of revenue. When preparing this budget, we found ourselves emphasizing the same points as in previous budgets. It could appear to some as simply rhetoric. Yet, we continue to highlight the same things as we have for the past several years, such as securing appropriate funding levels to maintain city assets and infrastructure, and ensuring appropriate compensation to our employees. Comments made in the past are truer now than ever before.

The total proposed preliminary budget for FY 2012 is $45,833,549, a decrease of $37,692, or 0.08% compared to the 2011 fiscal year adopted budget of $45,871,241.

Of the total recommended FY 2012 budget, $27,863,506 is from the Government Funds and $17,970,043 is in the Enterprise Funds. In 2011, the City appropriated $27,884,174 in the Government Fund departments and $17,987,067 in the Enterprise Funds departments.

Like years past, this is a fiscally conservative budget. By maintaining an equitable, competitive tax rate, funds will cover essential staffing, operating costs and capital needs. When compared to FY 2011, the recommended budget for FY 2012 has some noteworthy changes. Those changes are the following:

- Total personnel cost will decrease from $19,320,259 in FY 2011 to $18,903,377 in FY 12, or by $416,882 or -2.16%. Total FTEs will be 10.5 less than staff levels authorized in FY 2011 budget.

- Overall operating costs are programmed to increase from $13,654,552 to $13,976,475 or by $321,923 or 2.3%. Most significant increases are associated with increases in fuel costs, an increase of $106,000 from FY 2011.

- Total funding for capital improvements and acquisitions are scheduled to increase from $11,406,630 to $11,497,272, or by $90,642 or 0.79%. However, this recommended allocation does not include $8.0 million for improvements to be made at the City's waste water treatment plant; $5.5 million to be spent on roadway improvements on Eastland Drive, and several million in capital construction costs associated with the City's ongoing water project to ensure compliance with EPA's arsenic compliance standards. The City has plans to fund these projects with cash reserves and therefore have not been included in the FY 2012 recommended budget.

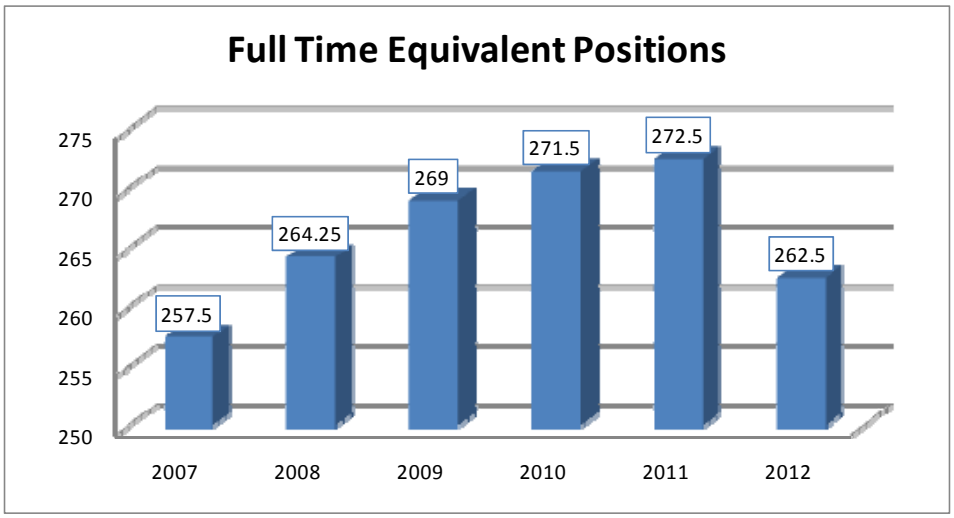
Overview of FY 2012 Allocations for Personnel Expenditures in All Funds

During the initial budget strategy conversations, the City Council said it was important the City of Twin Falls treat its employees fairly. It is widely recognized that one of the most important assets the City of Twin Falls has is its loyal, competent, innovative workforce. Retaining and attracting a high-quality workforce is also one the City's strategic planning objectives.

After adopting the FY 2011 budget and receiving the results of a multi-city salary survey initiated by the City in the prior year, the City Council established a benefits and compensation committee to explore opportunities and recommend strategies to secure the City's employee base.

After several months of evaluating the results of the survey, the City Council's compensation committee recommended adjusting the salary table by two-percent. The total cost moving the salary table is roughly $300,000. For every one percent, it costs $125,000 in government-type funds and $25,000 in the enterprise-type funds. The members also recommended the City maintain the current level of insurance benefits provided to its employees.

As stated earlier, the City will experience an overall net savings in the area of personnel in FY 2012. In conjunction of developing the FY 2012 budget, members of the City's senior management team assisted the City Manager to examine and evaluated current and anticipated workloads of several departments across the organization. The decision was made to reduce a total of 10.0 full-time positions, which totaled $575,000 in the personnel costs. In addition, we have also eliminated the funding for the Twin Falls Police Department reserve officer program ($25,000) and several seasonal positions across the organization.

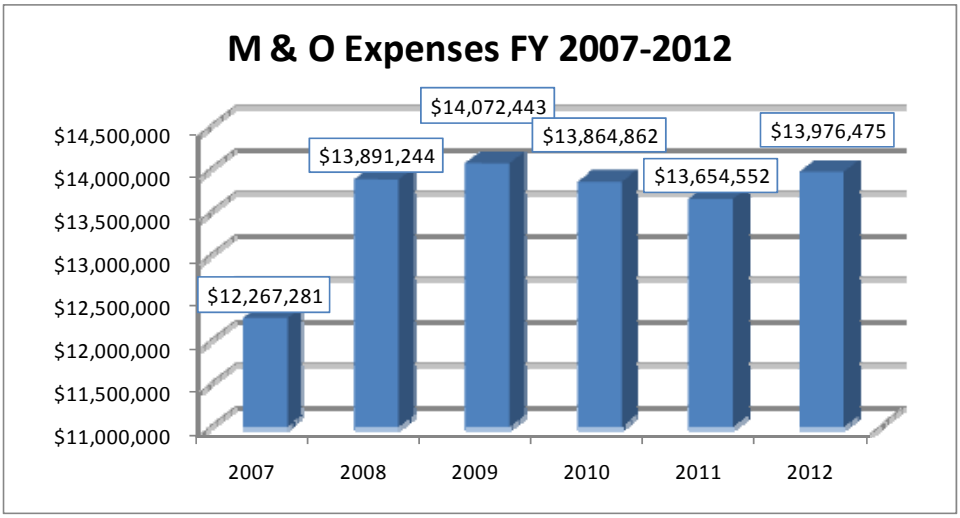


The cost of health insurance benefits have had a tendency to fluctuate. Increases are typically based on market trends and utilization rates. Initially, the City's Long Term Planning group recommended the City include funding for an 8.5% increase, which equated to an increase of $166,379 in all funds. In late-June, the City was notified by its health insurance provider the City would not experience a rate increase in the upcoming year.

Overview of FY 2012 Allocations for Supplies, Maintenance and Operating Expenditures in All Funds
This category includes funding for a wide-range of typical activities, including: office supplies, fuels, electricity, travel, training, uniforms, routine repairs to equipment and expenditures for durable goods under $5,000 in value. The City makes allocations in these areas that are based on actual expenditures and economic trends.

In the Government Fund-Types, supplies, maintenance and operating expenditures are expected to decrease by $110,342, from $6,257,249 in FY 2011 to $6,146,907 in FY 2012. In the Enterprise Fund-Types, total expenditures in this category are expected to increase by $432,265, from $7,397,303 in FY 2011 to $7,829,568 in FY 2012.

In total, the amount the City will spend on supplies, maintenance and operations is expected to increase from $13,654,552 in FY 2011 to 13,976,475 in FY 2012, or by $321,923, or by 2.3%. An increase in fuel prices is a major factor to have significantly caused an increase for FY 2012.



Overview of FY 2012 Allocations of Capital Expenditures in All Funds
When the need has been demonstrated, the citizens and City Councils in Twin Falls have long supported significant capital improvements that have assisted in the transformation of the City of Twin Falls and helped it become the urban, retail and medical center for the Magic Valley. The City owns the following:

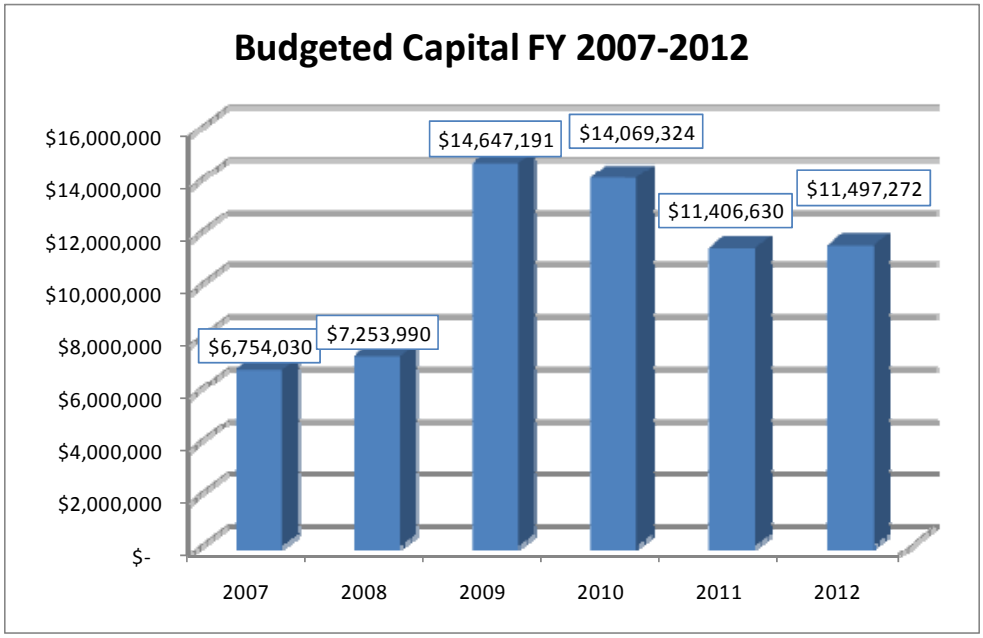
- 97 buildings and structures throughout Twin Falls, ranging from the Magic Valley Regional Airport to administrative buildings; from police and fire stations to water delivery and treatment structures
- 1,166.5 acres of open spaces and developed park lands, including world-class amenities such as Shoshone Falls and Dierkes Lake
- 243 miles of roadways, which is roughly the same distance as it is from Twin Falls to McCall.

Capital financing is necessary for the ongoing development, expansion, maintenance, and repair of these capital assets, recognizing the critical value of civil infrastructure to the economic, aesthetic, and functional viability of the City. Capital initiatives are supported by property taxes, bonds, federal and state grants, certificates of participation, local improvement districts, and private grants and donations. For accounting purposes and based on best practices recommendations of the Government Finance

Officers Association, the City of Twin Falls defines capital as acquisitions and improvements that are durable and in excess of $5,000. In total, the FY 2012 preliminary budget allocates $11,497,272 to fund needed and critical capital improvements, a difference of $90,642 compared to FY 2011's allocated total of $11,406,630.

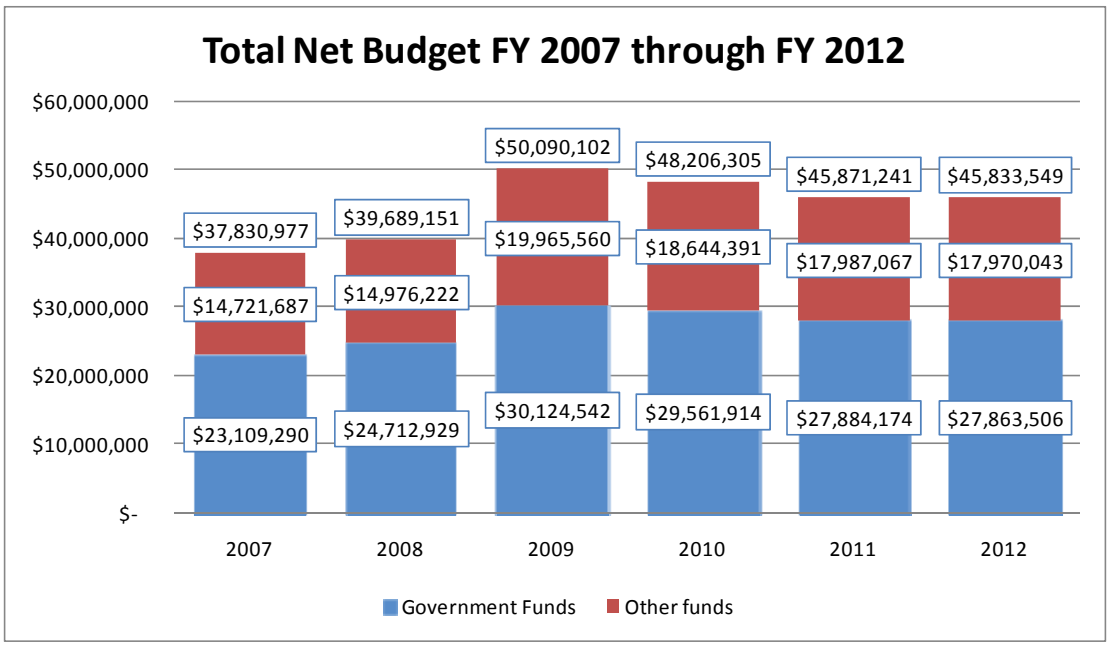
In the Government-Type funds, the FY 2012 budget allocates $5,320,444, an increase of $438,059, or 8.97%, compared to the FY 2011 allocation of $4,882,385. A majority of the budgeted increases are contained in the City Capital Improvement Fund and are explained in greater detail later in the City Manager's Budget Message. It is important to note, the FY 2012 allocation does not include funding for the Eastland roadway improvements, which estimated $5.5 million and was funded with cash reserves.

In Enterprise-Type funds, the FY 2012 recommended budget allocates $6,176,828, which is a decrease of $347,417 compared the FY 2011 allocation of $6,524,245. However, this allocation does not include the scheduled $8.0 million improvements to the City's waste water treatment and collection system, funding carried over through the use of cash reserves to complete the improvements to the City's water system to assist with EPA-mandated arsenic compliance.



Discussion of Revenues and Expenditures by Fund-Type

Budgeting is the "life-blood" of government. Through the budgeting process, revenues received from all sources – tax collections, user-fees, and federal and state grants, etc. – are transformed into tangible goods and services. Through the act of budgeting, the Council sets goals and establishes priorities for the upcoming year, while being mindful of the future advantages or consequences. The overall and total size of the City's budget has remained relatively constant. The illustration below show how the FY 2012 budget "stacks up" compared to the budget approved by the City Council in past fiscal years.



As illustrated, the total value of the City's budget has remained about the same. The average allocation over the past five fiscal years is $44,337,555. Also illustrated on the graph is the amount of the budget that is classified under the Government Fund-Type, colored in blue, and Enterprise Fund-Type, colored in red.

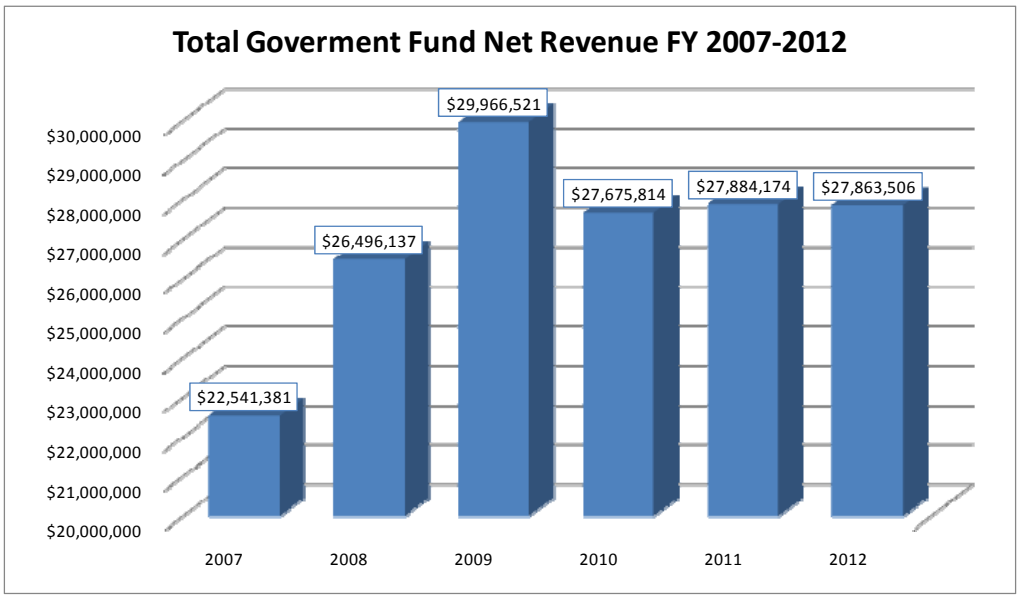
GOVERNMENT FUNDS

Most commonly recognized government activities are conducted through Government Funds. The Government Fund umbrella includes the following Funds: General, Street, Street Light, Airport, Airport Construction, Library, Capital Improvement, Pool, Insurance and Fireworks. These funds are derived from property taxes, licenses and permits, intergovernmental grants, shared revenues from the state of Idaho (sales tax, gas tax, etc.), and the federal entitlements . The government funds include funding to support personnel, maintenance and operations, contractual services, equipment acquisitions, and capital construction projects.

Government Fund Revenue Sources

For the upcoming 2012 fiscal year, the City projects it will collect a total of $28,498,548 in total revenues in the Government Funds, which is $7,666 more than what we budgeted to collect for the 2011 fiscal year. In Fiscal Year 2011, the City budgeted to collect $28,490,881. It is also worth noting the City's recommended FY 2012 Government Fund Budget is $2,103,015 smaller than the one in the adopted in FY 2009.

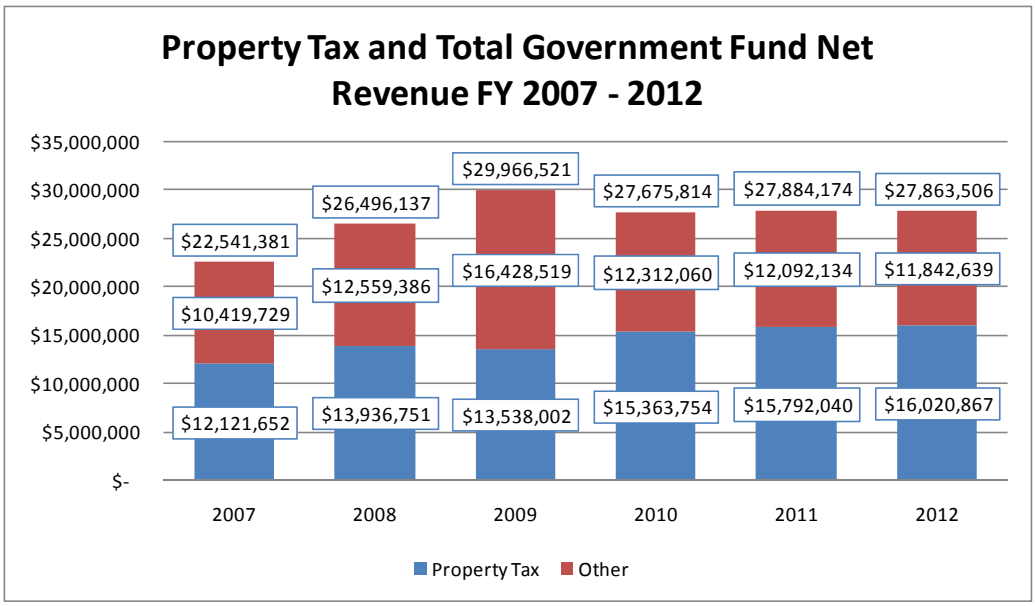
The following graph illustrates the total Government Fund Collections for the past five fiscal years.



Property Tax Overview & Analysis

Over the course of the last two fiscal years, the City's total taxable value, or tax base, decreased from $2,331,983,468 to $2,225,177,103, which is a total of $106,806,365, or -4.58%. The decrease is a direct result of the lowering of property values in the community.

The City of Twin Falls relies on property taxes to raise 55.6 percent of the net revenue needed to support municipal operations in the Government-Type Funds. The FY 2012 is balanced with a property tax rate of $7.20 per $1,000 of taxable value. The FY 2012 recommended budget incorporates the growth formula (new construction roll and annexation) to the prior year's tax collections. The recommended budget does not include the statutorily allowed three-percent (3%) increase in revenue or use of the City's foregone balance. Based on this rate, we anticipate total property tax collections for FY 2012 will be $16,020,867, which is an increase of $228,827. In the 2011 fiscal year, we budgeted to collect $15,792,040; actual collections are projected to equal $15,390,000. In addition the City projects to collect a total of delinquent property tax and assessed penalties in the amount of $250,000.



As illustrated, the largest single source of revenue comes in the form of property taxes. Over the course of the last two fiscal years and as other sources of revenue have diminished, the City of Twin Falls has become more dependent on local property tax collections to sustain and support local government operations.

Over the course of the last ten fiscal years, the City's tax rate has remained relatively constant, ranging from a high of $7.83 per $1,000 of taxable value to a low of $6.59/$1,000 of taxable value. The average of the tax rate assessed over the course of the last seven fiscal years is $7.03/$1,000 in taxable value; the same tax rate that is proposed in this budget. Such fiscal stability is remarkable and illustrates the City Council's desire to only tax the citizens for what it needs to operate and sustain essential municipal services.

Taxable value is determined by each County's Assessor. Under Idaho law, each property owner is entitled to have a portion of their dwelling's assessed value excluded from property taxes. This is known as the homeowner's exemption. Only owner-occupied dwellings are entitled to receive a homeowner's exemption. The value that each resident is allowed to exclude from property taxes is determined by the Idaho Code and the assessed value of the property. Each resident is entitled to have 50% of the assessed value up to an established maximum that is set by the Idaho Tax Commission. Since 2006, the maximum exemption has been indexed and is adjusted on an annual basis to reflect statewide real property market trends. In each of the past two years, the homeowner's exemption has decreased. For the 2009 tax year, the maximum exemption that could be claimed was $104,471. For 2010, it slipped to $101,153. In 2011, the maximum exemption decreased by 9.9% to $92,040.

As provided for in the Idaho Code, local government and independent taxing entities have the ability to increase its total tax collections by three percent (3%) each year, in addition to making allowances for new construction, annexation, and foregone revenue. At the conclusion of FY 2012, the City foregone balance will equal $1,474,574, an increase of $473,761 from the previous fiscal year. Increasing the City's foregone balance is just one of many examples that can be use to illustrate the City of Twin Falls' conservative approach to using tax dollars.

Other Property Tax Options that Could Have Been Considered

There are many different property tax options that could have been considered when this budget was being crafted. Each choice presents a cause-and-effect relationship between the tax revenue received and the tax rate assessed. The other property tax options that could have been considered were the following:

- *Taking the Statutory Maximum Option:* Adding both the foregone balance and the statutory three percent increase to the growth formula collection would increase total property tax revenue from $15,792,040 in fiscal year 2011 to $17,495,442 for the 2012 fiscal year, an increase of $1,703,402 in total tax revenue. Taking the statutory maximum triggers an increase in the tax rate of $0.94/$1,000 of taxable value, from $6.92/$1,000 to $7.86/$1,000. This results in an increase of approximately $94.00 per $100,000 of taxable value, annually.

- *Taking the Growth Formula and Foregone Balance Option:* Adding the foregone balance to the growth formula would increase the property tax collections by $1,229,641. This action would also cause an increase to the tax rate. The tax rate would increase from $6.92/$1,000 to $7.65/$1,000, or by approximately $73.00 per $100,000 of taxable value, annually.

- *Taking the Growth Formula and permitted three percent statutory increase*: Adding the statutorily allowed three percent increase to the growth formula would increase the property tax collections by $702,589. The tax rate would increase from $6.92/$1,000 to $7.41/$1,000, or by approximately $49.00 per $100,000 of taxable value, annually.

Discussion on Other Significant General Government Revenue Sources

There are many other revenue sources which are signification to the general Government Fund. These include new construction and annexation, building permits, and shared revenues, alcohol distribution, and dedicated street revenues.

New Construction & Annexation: The New Construction and Annexation Roll reflect growth levels realized by the City in the prior year. In FY 2009, the City issued 159 single-family building permits and 60 commercial building permits. In FY 2010, the City issued the same number of single family permits, 159, but saw the number of commercial construction permits decrease to 28. Construction values and permit values also decreased. As a result, the New Construction value for the 2012 fiscal year is significantly lower than what the City has enjoyed in the past; it is $26,086,906 and will generate an additional $180,415 in tax revenue. To put this in prospective, the New Construction value for the 2011 Fiscal Year was $68,042,995 and generated $470,581 in new tax revenue.

We are projecting the New Construction Roll will continue to fall in FY 2013. From October 1st to June 30th of FY 2011, the City had issued 78 single-family permits and 13 new commercial permits. We are projecting the City's Building Department will issue a total of 97 single family permits and 18 new commercial permits. As a result, we are projecting the New Construction value will be $17,200,000. The tax revenue generated from next year's New Construction Roll depends on the tax rate issued this year.

The City completed one annexation in FY 2011 valued at $7,000,000. From this action, the City projects it will receive $48,412 tax revenue from the Desert View annexation. We do not foresee any annexations occurring in the months remaining in this year. As a result, we are not projecting any value in this category for FY 2013

Building Permits: Construction activity continues to be soft. Based on current permits issued and from conversations with several local developers and engineers, we are projecting continued, significant decreases in building permit fees collected. For FY 2011, the City budgeted to collect $720,000 in total building permits ($500,000 in building permits, $65,000 in electrical permits, $70,000 in plumbing permits, and $85,000 in mechanical permits). Based on actual collections to date, we are projecting collections will total $539,000 in total building department revenues this fiscal year.

For FY 2012, the City has budgeted to collect $465,000 in total building permit revenue ($315,000 in building permits, $60,000 in electrical permits, $30,000 in plumbing permits and $60,000 in mechanical permits). This is a decrease of $255,000, or 35.4%, in total collections when compared to the 2011 fiscal year. To illustrate how much building activity has decreased in Twin Falls and to put this value into prospective, the City collected $1.293 million in total building permit revenue in FY 2008.

Shared Revenues, Alcohol Distribution & Dedicated Street Revenues: Compared to the 2011 fiscal year, the City staff anticipates the City will receive $2,755,530 in the form of state shared revenues in the upcoming fiscal year, an increase of $54,030. The City projects it will receive $445,000 from the state in the from the alcohol distribution, an increase of $40,000. We are projecting revenues in the amount of $2,161,000 in dedicated street revenues (gas tax and road and bridge tax), an increase of $59,000.

Government Fund – General Fund

The General Fund is the chief operating fund of the city, and is used to account for all financial resources except those required by Generally Accepted Accounting Principles (GAAP) to be accounted for in another fund. GAAP provides that each city may establish a single general fund. The General Fund supports many departments, programs and contracts, which include City Council, City Manager's Office, Finance, Legal, Planning and Zoning, Economic Development, Human Resources, Information Services, Police Department, Fire Department, Building Inspections, Animal Control, Engineering, and Parks, and Recreation.

General Fund revenues and expenses are projected to be $18,039,317. The recommended appropriation level for the General Fund has been decreased by $377,547, or -2.05% when compared to the FY 2011 adopted budget. At the conclusion of the FY 2011, the City projects it will add approximately $1.4 million to General Fund Cash Reserves, bringing the total General Fund Cash Reserve balance to $13.5 million. Cash Reserves increase when prior appropriations go unspent or projected revenues exceed expectations.

Government Fund – General Fund Expenditure Highlights

Listed below is a summary of the major issues addressed in the budget and issues of interest to the City Council, staff and the citizens we collectively serve.

City Council – FY 2012 Recommended Budget: **$170,698**

FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$145,698**, NO CHANGE FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$25,000**, AN INCREASE OF $25,000 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$25,000 for Strategic Plan Update*

City Manager's Office – FY 2012 Recommended Budget: **$467,056**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$452,556**, A DECREASE OF **$64,660** FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$14,500** AN INCREASE OF $14,500 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$14,500 for implementation of Performance Measurement system*

Finance Department – FY 2012 Recommended Budget: **$655,377**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$633,377**, A DECREASE OF $6,835 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$22,000** AN INCREASE OF $22,000 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$22,000 for Project Management Software*

Legal Services – FY 2012 Recommended Budget: **$179,050** *(All services are contracted.)*
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$179,050**, NO CHANGE FROM FY 11.

Planning & Zoning – FY 2012 Recommended Budget: **$367,082**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$367,082**, AN INCREASE OF $1,212 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$0** NO CHANGE FROM FY 11.

Economic Development – FY 2012 Recommended Budget: **$153,056**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$153,056**, A DECREASE OF $20,745 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$0** NO CHANGE FROM FY 11.

Human Resources – FY 2012 Recommended Budget: **$332,014**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: $**332,014**, AN INCREASE OF $4,176 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$0** NO CHANGE FROM FY 11.

Information Systems Administration – FY 2012 Recommended Budget: **$1,754,008**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$1,226,778**, AN INCREASE OF $1,167 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$527,230** AN INCREASE OF $475,730 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$315,367 for City Radio Communications System to correct communication deficiencies*
- *$75,000 for a Bucket Truck replacement*
- *$65,363 for Fiber Connection to City Facilities*
- *$71,500 for server replacements*

Twin Falls Police Department – FY 2012 Recommended Budget: **$7,975,832** – (*All divisions inc. seizures)*
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$7,615,155**, A DECREASE OF $29,810 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$275,877** AN INCREASE OF $41,941 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$135,000 for three patrol cars*
- *$75,000 for Police Station Remodel and Repairs*
- *$18,477 for cameras in patrol cars*
- *$27,400 for miscellaneous equipment – SWAT equipment, software, Alco Sensors, etc.*

FISCAL YEAR 2012 "SEIZURES" BUDGET RECOMMENDATION: **$84,800** A DECREASE OF $950 OVER FY 2011

FY 2012 CAPITAL HIGHLIGHTS:

- *$30,000 for property and evidence management system*
- *$20,000 for a new canine*
- *$22,000 for narcotics activities*
- *$5,000 for in-car surveillance video recorder*

Twin Falls Fire Department – FY 2012 Recommended Budget: **$3,961,088**

FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$3,717,588**, AN INCREASE OF $51,483 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$243,500** AN INCREASE OF $243,500 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$225,000 for one-half the purchase of new pumper (chassis) to replace reserve engine*
- *$11,000 for computer software*
- *$7,500 for thermal imager replacements*

Building Inspections – FY 2012 Recommended Budget: **$325,950**

FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$325,950**, A DECREASE OF $146,043 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$0** NO CHANGE FROM FY 11.

Animal Control – FY 2012 Recommended Budget: **$108,000** (*Services are contracted.)*

FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$108,000**, NO CHANGE FROM FY 11.

Engineering – FY 2012 Recommended Budget: **$1,092,820**

FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$1,080,320**, A DECREASE OF $153,940 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$12,500** A DECREASE OF $15,000 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$12,500 for Building Improvements at Hansen Building (façade and windows)*

Parks – FY 2012 Recommended Budget: **$1,341,020**

FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$1,037,020**, AN INCREASE OF $2,491 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$304,000** AN INCREASE OF $11,700 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$219,000 for improvements through City parks and trail system*
- *$25,000 for two used trucks to replace late model vehicles*
- *$20,000 for trail sweeper*
- *$30,000 for replacement tractor*

Recreation – FY 2012 Recommended Budget: **$523,174**

FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$433,674**, A DECREASE OF $5,356 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$89,500** AN INCREASE OF $36,500 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$25,000 for Harmon Park Shading*
- *$25,000 for Oregon Trail Youth Complex safety netting*

- *$15,000 for update for scoreboard controls*
- *$15,000 for replacement truck*

Pool – FY 2012 Recommended Budget**: $248,900**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$170,900**, NO CHANGE FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$78,000** NO CHANGE FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:
- *$50,000 for pool bubble replacement plan – year 2 of 5.*
- *$28,000 for Deck Coating*

Government Fund – Airport Fund & Airport Construction Fund Highlights
Operational costs of the Magic Valley Regional Airport are cooperatively funded by the City of Twin Falls and Twin Falls County. Construction projects are funded with entitlements from the Federal Aviation Administration.

Airport Fund – FY 2012 Recommended Budget**: $1,199,966**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$1,166,766**, A DECREASE OF $19,385 FROM FY 11
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$33,200** A DECREASE OF $3,700 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:
- *$12,000 for phone system replacement*
- *$14,000 for tires for vehicles*

Airport Construction Fund – FY 2012 Recommended Budget**: $1,147,800**
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$1,147,800**, NO CHANGE FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:
- *$1,147,800 for Airport Construction Projects as described in the airport's master plan.*

Government Fund – Library Fund Highlights
The City of Twin Falls Library Fund receives its funding through the collection of property taxes. The Library Fund's mill levy, which is a part of the total mill levy assessed to Real and Personal Property located within the City's corporate limits, has a cap set by state statute.

Twin Falls Library Fund – FY 2012 Recommended Budget**: $1,549,243**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$1,489,243**, AN INCREASE OF $4,369 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$60,000** A DECREASE OF $123,400 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:
- *$60,000 for building improvements*

Government Fund – Street Fund & Street Light Fund Highlights
One of the primary goals of this budget is to allocate more funding to our roadways and transportation system. This was one of the areas the Council asked staff to focus on and find a solution. We have

responded by increasing the amount of funding we allocate to our roadways. Over the course of the last three fiscal years, the City has increased funding. However, the amount we are allocating to our roadways will not allow us to provide the transportation system our citizens want.

From FY 2005 to FY 2009, the City appropriated $418,000 to fund its road maintenance program annually. In the 2010 budget and at the advice of the City's long-term planning group, the City increased the amount allocated to this category to $550,000. For the 2012 fiscal year, we are recommending a funding level of $750,000, which represents an increase of $200,000 or 36.36%. Over the course of the next several years, the City needs to find ways to further increase this level of funding.

The long term planning committee recommends an annual allocation of $1.3 million. Without growth to support increased funding levels and if the City Council wants to follow the recommendations of the long term planning group, the Council may have to look at other revenue sources to carry the burden.

The Street Fund is used to support the general operation, maintenance and construction of roadways within the City. The City is responsible for approximately 243 miles of roadways within the City's corporate boundary. At the conclusion of the 2012 fiscal year, the Street Fund is projected to have a reserve balance of $2.1 million, which can be used for future capital purchases, namely roadway projects or capital acquisitions that cannot be absorbed into an annual budget without significantly impacting the other funds residing in the Government Fund.

Street Fund – FY 2012 Recommended Budget: **$8,206,257**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$4,943,257**, A DECREASE OF $31,175 FROM FY 11.
FISCAL YEAR 2012 CAPITAL BUDGET RECOMMENDATION: **$3,263,000**, AN INCREASE OF $27,273 FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$2,134,000 for Roadway Transportation Projects*
  - *$628,000 for large zipper projects and contracted road re-construct*
  - *$300,000 Cheney Drive at Perrine Coulee*
  - *$500,000 Eastland Falls – Filer*
- *$750,000 for Seal & Slurry Coating*
- *$45,000 for a street crack sealer*
- *$34,000 for a Portable Dura-Patch unit (1/2 cost shared with Water Department)*
- *$300,000 for a street sweeper/vacuum truck to assist with storm water compliance issues*

Street Light Fund – FY 2012 Recommended Budget: **$299,633**
FISCAL YEAR 2012 OPERATIONAL BUDGET RECOMMENDATION: **$299,633**, AN INCREASE OF $959 FROM FY 11.

ENTERPRISE FUNDS

Enterprise Funds account for services financed through the assessment of user-fees. The main goal or purpose of these business-like funds is to provide services to customers at a price that will cover both the current cost of operations and the purchase and maintenance of necessary capital assets. Net income/loss (revenues less expenditures) at the end of each fiscal year either adds to or reduces the funds residual equity, which is commonly referred to as the net asset of the fund. The residual earnings captured by a particular Enterprise Fund may not be co-mingled with any other fund or spent for any purpose other than the one it has been collected or reserved for without direct and specific action by the City Council.

The City has six separate and distinct Enterprise Funds, which include the City's Water Fund (supply, distribution, irrigation and utility services), Sewer Fund (collections and treatment) Sanitation, Golf, Dierkes/Shoshone Falls, and Parking. This budget message focuses on the City's three largest enterprise funds: Water, Sewer and Sanitation. The other funds constitute a small portion of the Enterprise Fund picture, and aren't specifically addressed in this message; the specific budgeted amounts can be viewed in the budget document.

Water Fund – Revenues and Expenditures

For 2011 fiscal year, the City budgeted to collect $8,814,645 in total water receipts. Based on a cooler and wetter than average spring, we have revised total collections to be $8,365,943, a difference of $448,702 or 5.1% (as of May 2011). We have been closely following the revenue activities of the water fund and have made corrective and responsive adjustments on the expenditure side, with the hopes of ending the year in a positive cash position. Most of those adjustments have been in the form of altering or deferring scheduled capital improvements.

For FY 2012, the water fund relies on revenues equaling $8,705,330, a decrease of $109,315 of the amount authorized in the previous fiscal year. It will require a 6.00% rate adjustment, which equals an average increase of $1.99 per customer using 18,000 gallons per month.

It is important to note that we have taken a conservative approach in the area of growth in the water fund: we are projecting no growth in the number of water accounts and customers. At the conclusion of the FY 2011, the City's Water Fund will have a projected ending fund balance of $7 million.

Water Fund – FY 2012 Recommended Budget**: $8,705,330,** *(all divisions included.)*

FISCAL YEAR 2012 OPERATIONS & CAPITAL BUDGET RECOMMENDATION: **$8,705,330**, $37,383 LESS FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$3,108,085 in total water fund debt service payments*
- *$986,598 in total Capital Expenditures:*
- *$150,000 for Building Replacement*
- *$315,000 for water main upgrades*
- *$438,598 for water capital projects – irrigation stations, lines, hydrants, etc.*

Sewer Fund – Revenues and Expenditures

The City budgeted to collect $6,352,023 in total waste water receipts. Based on actual collections, we have revised total collections to be $5,795,910, a difference of $556,113 or 8.8%. Collections are down in all categories, and industrial collections are significantly off. One local industry has used approximately 20% less than the previous year. Like the water fund, we continue to follow the activities in the sewer fund closely. We have made reductions in maintenance and operation costs and issued a hold on capital acquisitions.

For fiscal year 2012, the wastewater fund relies on revenues equaling $6,181,701, a decrease of $170,322 of the amount authorized in the previous fiscal year. It will require an 8.00% rate adjustment, which equals an average increase of $1.40 per customer using 18,000 gallons per month. Like the water fund, we are projecting no growth in waste water accounts.

At the conclusion of the FY 2011, the City projects the Wastewater Fund will have an ending balance of $823,000. Over the course of the past two fiscal years, the City has used cash reserves to make significant one-time improvements to the treatment plant and its collections system. Over the course of the next few fiscal years, the City needs to replace the cash and restore reserve levels.

During FY 2011, the Fifth District Court of Idaho reviewed the City's petition to accrue debt in the amount of $8.0 million to fund needed improvements at the City's wastewater treatment plant and to parts of its collection system. The Court found in favor of the City and granted it the right to enter into a state of indebtedness beyond the confines of a single fiscal year. This improvement will allow the City to meet enhanced effluent quality standards set by the Environmental Protection Agency (EPA) in its new NPDES permit. The projects are the replacement of the ultra-violet disinfection system, the dewatering facility and the influent screen. These projects have been identified as short-term needs in our Facility Plan. All have been in use for years and are reaching the end of their useful life. The UV system was installed in 1996. Technology has advanced well beyond the capability of our system and parts for the system are very expensive. Bulbs and ballasts cost approximately $100,000 per year. The dewatering facility was installed in the 1980's.

The City Council asked the members of the City's Citizen Finance and Planning Committee to review and recommend long-term financing options. Those options are still being developed by the Committee. The City intends to use its resource to provide short-term financing for the system improvements. However, a long term solution needs to be adopted. The more probable long term option is to issue a revenue bond. With an annual payment of $555,000, this bond would be repaid over the next 20 years with revenues generated by users of the Wastewater Treatment Plant. The new debt service obligation would begin in FY 2013.

Sewer Fund – FY 2012 Recommended Budget: **$6,181,701,** *(all divisions included.)*
FISCAL YEAR 2012 OPERATIONS & CAPITAL BUDGET RECOMMENDATION: **$6,181,701**, $144,830 LESS FROM FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$984,171 in total water fund debt service payments*
- *$987,474 in total Capital Expenditures in the Sewer Fund:*
- *$250,000 for Northeast Sewer Line Extension*
- *$168,000 for TSS removal project at Auger Falls*
- *$184,500 for Sewer line replacement*

Sanitation Fund – Revenues and Expenditures

The City's Sanitation Fund supports the City's sanitation and recycling program. The service is provided by PSI and the terms are established by contract. In 2011 and at the recommendation of a citizen's committee, the City added a curb-side, single stream, incentive-based recycling program to its solid waste handling program. To spark interest and participation the City Council elected to subsidize the incentive-based recycling program. Subsidy for the partial-year will end up being $472,000. Participation in the City's recycling exceeded expectations. To fund this program and not use cash reserves to offset ongoing operations, the City needs to increase Sanitation Rates by $3.00 per month, which is the true cost of the sanitation program.

Sanitation Fund – FY 2012 Recommended Budget: **$2,785,238,** (Services provided by contract)
FISCAL YEAR 2012 OPERATIONS BUDGET RECOMMENDATION: **$2,785,238**, $597,238 MORE THAN FY 11.

FY 2012 CAPITAL HIGHLIGHTS:

- *$1,687,067 for service contract with PSI Environmental*

Positioning Ourselves to Take Advantage of Our Opportunities

We need to consider the life-cycle of our community. The city has steadily evolved from a largely agricultural and farming community to an urban, regional center. In the last decade, the city has experienced significant growth, increasing in population from 34,469 in 2000 to 44,125 in 2010, which equaled a 28% growth rate. The national average over this same period of time was 9.7%. Our conservative, agricultural roots should continue to serve as our foundation. At the same time, we must begin the process of "building bridges of opportunity" that will allow us to capitalize and secure our future.

We need to discuss and prioritize the programs and services we offer with the sustainability of the budget. In this budget, we conducted a review of every department and program budget, reducing allocations where appropriate, based on historical performance and future cost factors. We conducted position assessments on all city positions to determine if worker resources were being optimized and searched for opportunities to combine positions, outsource services, or streamline work processes. We will continue to seek innovative, effective outcomes throughout the upcoming fiscal year.

We need to consider implementing a performance management system. As the City of Twin Falls transitions to the strategic management model, it will be critical for us to identify program service levels and the associated costs, then linking specific performance indicators to those programs to determine the efficiency and effectiveness of service delivery. In the end, a performance management program will allow us to progress beyond a line-item budget to a performance-based budget.

Finally, we need to review our strategic planning efforts. Our strategic plan should serve as the cornerstone in our budgeting process. It needs to be more than a collection of tasks and projects. It should be integrated into our long term plan, drive our budget process, and serve as the guidepost in our decision-making processes.

To effectively and efficiently meet the needs of our citizens, innovation and continual improvements by the organization are expected. Twin Falls's ability to provide excellent public services for our citizens is due to the dedication, skills, and talents of not just our elected officials and volunteer board members, but also by our outstanding employees. Employee devotion and commitment to this community are demonstrated each and every day. It is critically important the City Council stay focused on investing in competitive compensation and benefits in order to attract and retain high quality employees.

Final Thoughts

The development of the fiscal year 2012 budget was a challenge considering the economic conditions and the balance of meeting service needs that exceeded our available resources. The City has been consistently recognized throughout the years for its judicious management of financial resources to support an array of services and programs. With a dedicated workforce and a steady and diverse revenue base, the City of Twin Falls continues to be in a position to deliver municipal programs and services that our residents can be proud of and that make Twin Falls a desirable location for residents, businesses, and visitors.

In this budget, the City has resources to continue protection of our neighborhoods; enhance open space, recreation, and leisure opportunities; adequately equip our police force; provide state-of-the-art firefighting equipment; and commit over $1,000,000 to residential street and sidewalk repair work. These services will help maintain a high quality of life for our citizens that will pay dividends through cleaner and safer streets on which residents and businesses can thrive, as well as in future property and sales tax revenue to fund essential services.

As always, staff will continue to be diligent in its review of City finances in order to assist the City Council in making decisions that will ensure the fiscal viability of the government. Additionally, staff will continue to evaluate and improve business practices in an effort to find efficiencies, while also looking at regional synergies and collaborations to reduce ongoing costs. Underlying Twin Falls' success is a unifying commitment across the organization to exercise fiscal discipline, deliver services with maximum efficiency, and provide improved results to the entire community. Undoubtedly, we will be continually challenged to maintain a structurally balanced budget once it is achieved.

The proposed budget is presented for your consideration with the commitment and confidence that it effectively funds the varying needs of the community. It provides a strong financial plan, while ensuring a superior level of municipal services to our citizens. We feel confident the projections and estimates are conservative, yet reasonable and accurately reflect anticipated revenues and municipal needs. We look forward to working with you to achieve all the goals set forth in this proposed budget.

Preparing the proposed budget was a tremendous undertaking. It is important to acknowledge the efforts of the dedicated staff that worked resolutely to formulate fiscally responsible proposals. Together, the City will continue to plan prudently by following the strong financial management principles espoused by the City Council and to implement sound, long-term fiscal solutions that will carry the city into the future. While many of the changes included in this service plan were difficult decisions, they will help assure the long-term financial viability of the City and will help protect our core services and infrastructure.

In summary we pledge our time and talents to achieve continued excellence for the citizens we serve and it is our honor to do so.

Respectfully submitted,

Travis Rothweiler

Travis Rothweiler
City Manager
City of Twin Falls, Idaho

City of Twin Falls

Budget Summary for Fiscal Year 2012

Fund	Est. Revenues	Est. Expenditures	Excess (Deficit)	
Tax Supported Funds:				
General	$ 18,039,317	$ 18,039,317	$ -	
Street	$ 4,912,082	$ 4,912,082	$ -	
Street Light	$ 299,633	$ 299,633	$ -	
Library	$ 1,427,743	$ 1,427,743	$ -	
Operating Fund	$ 61,500	$ 61,500	$ -	
Airport	$ 1,166,766	$ 1,166,766	$ -	
Capital Improvement	$ 2,024,244	$ 2,024,244	$ -	
Pool	$ 170,900	$ 170,900	$ -	
Fireworks	$ 8,000	$ 8,000	$ -	
Insurance	$ 388,363	$ 388,363	$ -	
Total Tax Supported Funds	**$ 28,498,548**	**$ 28,498,548**	$ -	
Less: Interfund Transfers	$ (635,042)	$ (635,042)	$ -	
Net Tax Supported Funds	**$ 27,863,506**	**$ 27,863,506**	**$ -**	
Other Funds:				
Historic Pres Comm	$ 6,000	$ 6,000	$ -	
Airport Construction	$ 1,147,800	$ 1,147,800	$ -	
Waterworks	$ 8,705,330	$ 8,705,330	$ -	
Wastewater	$ 6,181,701	$ 6,181,701	$ -	
Comm Area Maint Fund	$ 28,900	$ 28,900	$ -	
Sanitation	$ 2,785,238	$ 2,785,238	$ -	
Golf	$ 98,252	$ 98,252	$ -	
Dierkes/Shoshone Falls	$ 182,100	$ 182,100	$ -	
Parking	$ 64,100	$ 64,100	$ -	
Shop	$ 267,432	$ 267,432	$ -	
BID	$ -	$ -	$ -	
CSI Safety Initiative	$ 273,725	$ 273,725	$ -	
Park Development	$ -	$ -	$ -	
Seizures/Restitution	$ -	$ 84,800	$ (84,800)	**
LID Guarantee Fund	$ -	$ -	$ -	
Total Other Funds	**$ 19,740,578**	**$ 19,825,378**	**$ (84,800)**	
Less: Interfund Transfers	$ (1,855,335)	$ (1,855,335)	$ -	
Net Other Funds	**$ 17,885,243**	**$ 17,970,043**	**$ (84,800)**	
TOTAL NET BUDGET	**$ 45,748,749**	**$ 45,833,549**	**$ (84,800)**	
Reserves used to balance tax supported funds	$ -	$ -	$ -	
Reserves used to balance non-tax supported funds	$ 84,800	$ -	$ 84,800	
TOTAL NET BUDGET WITH RESERVES	**$ 45,833,549**	**$ 45,833,549**	**$ -**	

City of Twin Falls

Revenue Comparisons for FY 2011 and FY 2012

7/6/11 4:20 PM	2011	2012	$	%
	Budgeted	Budgeted	Increase	Increase
Fund	**Revenues**	**Revenues**	**(Decrease)**	**(Decrease)**
Tax Supported Funds:				
General	$ 18,416,864	$ 18,039,317	$ (377,547)	-2.05%
Street	$ 4,943,257	$ 4,912,082	$ (31,175)	-0.63%
Street Light	$ 298,674	$ 299,633	$ 959	0.32%
Library	$ 1,423,374	$ 1,427,743	$ 4,369	0.31%
Operating Fund	$ 61,500	$ 61,500	$ -	0.00%
Airport	$ 1,147,381	$ 1,166,766	$ 19,385	1.69%
Capital Improvement	$ 1,624,330	$ 2,024,244	$ 399,914	24.62%
Pool	$ 170,900	$ 170,900	$ -	0.00%
Fireworks	$ 8,000	$ 8,000	$ -	0.00%
Insurance	$ 396,602	$ 388,363	$ (8,239)	-2.08%
Total Tax Supported Funds	$ 28,490,882	$ 28,498,548	$ 7,666	0.03%
Less: Interfund Transfers	$ (606,708)	$ (635,042)	$ (28,334)	4.67%
Net Tax Supported Funds	**$ 27,884,174**	**$ 27,863,506**	**$ (20,668)**	**-0.07%**
Other Funds:				
Historic Pres Comm.	$ 6,000	$ 6,000	$ -	0.00%
Airport Construction	$ 1,147,800	$ 1,147,800	$ -	0.00%
Waterworks	$ 8,814,645	$ 8,705,330	$ (109,315)	-1.24%
Wastewater	$ 6,352,023	$ 6,181,701	$ (170,322)	-2.68%
Comm Area Maint Fund	$ 30,900	$ 28,900	$ (2,000)	-6.47%
Sanitation	$ 2,188,000	$ 2,785,238	$ 597,238	27.30%
Golf	$ 337,172	$ 98,252	$ (238,920)	-70.86%
Dierkes/Shoshone Falls	$ 186,200	$ 182,100	$ (4,100)	-2.20%
Parking	$ 66,500	$ 64,100	$ (2,400)	0.00%
Shop	$ 266,718	$ 267,432	$ 714	0.27%
BID	*$ -*	*$ -*	$ -	0.00%
CSI Safety Initiative	*$ 271,000*	*$ 273,725*	$ 2,725	0.00%
Park Development	$ 34,100	$ -	$ (34,100)	
Seizures/Restitution	$ 50,000	$ -	$ (50,000)	0.00%
LID Guarantee Fund	$ -	$ -	$ -	
Total Other Funds	$ 19,751,058	$ 19,740,578	$ (10,480)	-0.05%
Less: Interfund Transfers	$ (1,818,554)	$ (1,855,335)	$ (36,781)	2.02%
Net Other Funds	**$ 17,932,504**	**$ 17,885,243**	**$ (47,261)**	**-0.26%**
TOTAL NET BUDGET	**$ 45,816,678**	**$ 45,748,749**	**$ (67,929)**	**-0.15%**
Reserves used to balance tax supported funds			$ -	
Reserves used to balance non-tax supported funds	$ 80,055	$ 84,800	$ 4,745	
TOTAL NET BUDGET WITH RESERVES	**$ 45,896,733**	**$ 45,833,549**	**$ (63,184)**	**-0.14%**

City of Twin Falls

Expenditure Comparisons for FY 2011 and FY 2012

Fund	2011 Budgeted Expenditures	2012 Estimated Expenditures	$ Increase (Decrease)	% Increase (Decrease)
Tax Supported Funds:				
General	$ 18,416,864	$ 18,039,317	$ (377,547)	-2.05%
Street	$ 4,943,257	$ 4,912,082	$ (31,175)	-0.63%
Street Light	$ 298,674	$ 299,633	$ 959	0.32%
Library	$ 1,423,374	$ 1,427,743	$ 4,369	0.31%
Operating	$ 61,500	$ 61,500	$ -	0.00%
Airport	$ 1,147,381	$ 1,166,766	$ 19,385	1.69%
Capital Improvement	$ 1,624,330	$ 2,024,244	$ 399,914	24.62%
Pool	$ 170,900	$ 170,900	$ -	0.00%
Fireworks	$ 8,000	$ 8,000	$ -	0.00%
Insurance	$ 396,602	$ 388,363	$ (8,239)	-2.08%
Total Tax Supported Funds	**$ 28,490,882**	**$ 28,498,548**	**$ 7,666**	**0.03%**
Less: Interfund Transfers	$ (606,708)	$ (635,042)	$ (28,334)	4.67%
Net Tax Supported Funds	**$ 27,884,174**	**$ 27,863,506**	**$ (20,668)**	**-0.07%**
Other Funds:				
Historic Pres Comm	$ 6,000	$ 6,000	$ -	0.00%
Airport Construction	$ 1,147,800	$ 1,147,800	$ -	0.00%
Waterworks	$ 8,814,645	$ 8,705,330	$ (109,315)	-1.24%
Wastewater	$ 6,326,531	$ 6,181,701	$ (144,830)	-2.29%
Comm Area Maint Fund	$ 30,900	$ 28,900	$ (2,000)	-6.47%
Sanitation	$ 2,188,000	$ 2,785,238	$ 597,238	27.30%
Golf	$ 337,172	$ 98,252	$ (238,920)	-70.86%
Dierkes/Shoshone Falls	$ 230,505	$ 182,100	$ (48,405)	-21.00%
Parking	$ 66,500	$ 64,100	$ (2,400)	0.00%
Shop	$ 266,718	$ 267,432	$ 714	0.27%
BID	$ -		$ -	0.00%
CSI Safety Initiative	$ 271,000	$ 273,725	$ 2,725	0.00%
Park Development	$ 34,100	$ -	$ (34,100)	-100.00%
Seizures/Restitution	$ 85,750	$ 84,800	$ (950)	0.00%
LID Guarantee Fund			$ -	#DIV/0!
Total Other Funds	$ 19,805,621	$ 19,825,378	$ 19,757	0.10%
Less: Interfund Transfers	$ (1,818,554)	$ (1,855,335)	$ (36,781)	2.02%
Net Other Funds	**$ 17,987,067**	**$ 17,970,043**	**$ (17,024)**	**-0.09%**
NET TOTAL BUDGET	**$ 45,871,241**	**$ 45,833,549**	**$ (37,692)**	**-0.08%**

City of Twin Falls				
Budgeted Revenues and Expenses-All City Funds				
		FY 2011	**FY 2012**	**Difference**
BUDGETED REVENUES:				
Property Taxes		$ 15,792,040	$ 16,020,867	$228,827
Revenue Sharing-State		$ 1,370,000	$ 1,392,300	$22,300
Franchise Taxes		$ 1,696,950	$ 1,625,000	($71,950)
Licenses and Permits		$ 777,000	$ 522,500	($254,500)
Highway Users Fund		$ 1,382,000	$ 1,431,000	$49,000
County Road/Bridge Tax		$ 720,000	$ 730,000	$10,000
Liquor Fund		$ 405,000	$ 445,000	$40,000
Court Revenue		$ 250,000	$ 220,000	($30,000)
Revenue Sharing-County		$ 1,336,500	$ 1,363,230	$26,730
Wastewater Fees		$ 6,292,211	$ 6,154,081	($138,130)
Sanitation Fees		$ 2,173,000	$ 2,762,238	$589,238
Water Fees		$ 8,407,573	$ 8,303,904	($103,669)
Existing Fund Balance (Reserves)		$ 80,055	$ 84,800	$4,745
Investment Earnings		$ 393,412	$ 284,570	($108,842)
Federal Grants		$ 1,345,000	$ 1,347,725	$2,725
E-911 Revenue		$ 473,000	$ 469,000	($4,000)
Fire District		$ 376,203	$ 395,013	$18,810
Airport-Landing Fees/Space Rental		$ 524,126	$ 509,838	($14,288)
URA payment-Dell		$ -	$ -	$0
Golf-Greens Fees/Passes/Misc.		$ 330,000	$ 98,252	($231,748)
Dierkes-Gate Fees/Passes/Misc.		$ 183,600	$ 180,500	($3,100)
Historic BID-Assessments/Misc.		$ -	$ -	$0
Interfund Transfers		$ 2,425,265	$ 2,490,376	$65,111
Other		$ 1,589,060	$ 1,493,731	($95,329)
Total Budgeted Revenue-All Sources		$ 48,321,995	$ 48,323,925	$1,930
BUDGETED EXPENDITURES:				
Personnel		$ 19,234,273	$ 18,903,377	($330,896)
Supplies		$ 353,005	$ 338,205	($14,800)
M & O		$ 13,387,533	$ 13,638,270	$250,737
Capital		$ 12,896,430	$ 12,953,697	$57,267
Transfers		$ 2,425,262	$ 2,490,376	$65,114
Total Budgeted Expenditures-All Categories		$ 48,296,503	$ 48,323,925	$27,422
Budget Surplus		$ 25,492	$ -	($25,492)

CITY OF TWIN FALLS				
Revenue Sources, Amounts, and Percentages				
FY 2012				
County	Property Taxes:			
Property	Operating	$ 16,020,867	33.15%	
Tax		$ -	0.00%	33.15%
		$ 16,020,867		
	Revenue sharing-State Distribution	$ 1,392,300	2.88%	
State	Revenue sharing-County Distribution	$ 1,363,230	2.82%	
Tax	Liquor fund distributions	$ 445,000	0.92%	
	Highway user fund	$ 1,431,000	2.96%	9.58%
County	Road and bridge tax	$ 730,000	1.51%	
Tax	Court revenue	$ 220,000	0.46%	1.97%
	Franchise fees:			
	Cable	$ 253,000	0.52%	
	Intermountain Gas	$ 400,000	0.83%	
	Idaho Power	$ 972,000	2.01%	3.36%
	Water fees/Pressurized Irrigation	$ 8,303,904	17.18%	
	Wastewater fees	$ 6,154,081	12.74%	
	Sanitation fees	$ 2,762,238	5.72%	35.63%
	Licenses and permits	$ 529,000	1.09%	
	E-911 Surcharges	$ 469,000	0.97%	
	Street Sweeping	$ 250,000	0.52%	
	Parking Revenue	$ 64,100	0.13%	
	Library Fees	$ 60,500	0.13%	
	Development Fees	$ -	0.00%	
	Golf course revenue	$ 98,252	0.20%	
	Shoshone Falls/Dierkes Lake revenue	$ 180,500	0.37%	
	County support - Airport	$ 323,464	0.67%	
	Airport revenue and fees	$ 509,838	1.06%	
	Recreations fees	$ 173,500	0.36%	
	Fire District support	$ 395,013	0.82%	
	School District support	$ 95,000	0.20%	
	Investment income	$ 284,570	0.59%	
	Other	$ 401,517	0.83%	
	Eng. & Zoning Fees	$ 24,000	0.05%	
	Grants	$ 1,347,725	2.79%	
	PFC	$ 95,150	0.20%	
	Contributions	$ -	0.00%	
	Reserves	$ 84,800	0.18%	
	Transfers	$ 2,490,380	5.15%	16.30%
	Total	$ 48,323,929		100.00%
	Total Net Budget with Reserves	$ 45,833,549		

City of Twin Falls

Expenditure Summary by Fund

Comparison of FY 2011 to FY 2012

Fund	Personnel	Supplies	M & O	Capital	Transfers	Total
General						
FY 2012	$ 14,893,247	$ 191,345	$ 2,832,254	$ -	$ 122,471	$ 18,039,317
FY 2011	$ 15,196,828	$ 185,425	$ 2,917,408	$ -	$ 117,203	$ 18,416,864
Increase (Decrease)	$ (303,581)	$ 5,920	$ (85,154)	$ -	$ 5,268	$ (377,547)
% Increase (Decrease)	-2.00%	3.19%	-2.92%		4.49%	-2.05%
Streets						
FY 2012	$ 813,820	$ 6,300	$ 528,625	$ 3,263,000	$ 300,336	$ 4,912,082
FY 2011	$ 866,759	$ 6,800	$ 546,746	$ 3,235,727	$ 287,225	$ 4,943,257
Increase (Decrease)	$ (52,939)	$ (500)	$ (18,121)	$ 27,273	$ 13,111	$ (31,175)
% Increase (Decrease)	-6.11%	-7.35%	-3.31%	0.84%	4.56%	-0.63%
Street Lighting						
FY 2012	$ -	$ -	$ 279,500	$ -	$ 20,133	$ 299,633
FY 2011	$ -	$ -	$ 279,500	$ -	$ 19,174	$ 298,674
Increase (Decrease)	$ -	$ -	$ -	$ -	$ 959	$ 959
% Increase (Decrease)			0.00%		5.00%	0.32%
Library						
FY 2012	$ -	$ -	$ 1,489,243	$ -	$ -	$ 1,489,243
FY 2011	$ -	$ -	$ 1,484,874	$ -	$ -	$ 1,484,874
Increase (Decrease)	$ -	$ -	$ 4,369	$ -	$ -	$ 4,369
% Increase (Decrease)			0.29%			0.29%
Airport						
FY 2012	$ 454,775	$ 22,450	$ 280,260	$ 33,200	$ 376,081	$ 1,166,766
FY 2011	$ 447,292	$ 27,450	$ 281,480	$ 29,500	$ 361,659	$ 1,147,381
Increase (Decrease)	$ 7,483	$ (5,000)	$ (1,220)	$ 3,700	$ 14,422	$ 19,385
% Increase (Decrease)	1.67%	-18.21%	-0.43%	12.54%	3.99%	1.69%
Capital Improvement						
FY 2012	$ -	$ -	$ -	$ 2,024,244		$ 2,024,244
FY 2011	$ -	$ -	$ -	$ 1,617,158	$ 7,172	$ 1,624,330
Increase (Decrease)	$ -	$ -	$ -	$ 407,086	$ (7,172)	$ 399,914
% Increase (Decrease)				25.17%	-100.00%	24.62%
Insurance						
FY 2012	$ -	$ -	$ 338,030	$ -	$ 50,333	$ 388,363
FY 2011	$ -	$ -	$ 348,666	$ -	$ 47,936	$ 396,602
Increase (Decrease)	$ -	$ -	$ (10,636)	$ -	$ 2,397	$ (8,239)
% Increase (Decrease)			-3.05%		5.00%	-2.08%
Pool						
FY 2012	$ -	$ -	$ 170,900	$ -	$ -	$ 170,900
FY 2011	$ -	$ -	$ 170,900	$ -	$ -	$ 170,900
Increase (Decrease)	$ -	$ -	$ -	$ -	$ -	$ -
% Increase (Decrease)	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	0.00%

City of Twin Falls

Expenditure Summary by Fund

Comparison of FY 2011 to FY 2012

Fund	Personnel	Supplies	M & O	Capital	Transfers	Total
Fireworks						
FY 2012	$ -	$ -	$ 8,000	$ -	$ -	$ 8,000
FY 2011	$ -	$ -	$ 8,000	$ -	$ -	$ 8,000
Increase (Decrease)	$ -	$ -	$ -	$ -	$ -	$ -
% Increase (Decrease)			0.00%			0.00%
Total Tax-supported Funds	57%	1%	21%	19%	3%	100%
FY 2012	$ 16,161,842	$ 220,095	$ 5,926,812	$ 5,320,444	$ 869,354	$ 28,498,546
FY 2011	$ 16,510,879	$ 219,675	$ 6,037,574	$ 4,882,385	$ 840,369	$ 28,490,882
Increase (Decrease)	$ (349,037)	$ 420	$ (110,762)	$ 438,059	$ 28,985	$ 7,664
% Increase (Decrease)	-2.11%	0.19%	-1.83%	8.97%	3.45%	0.03%

City of Twin Falls

Expenditure Summary by Fund

Comparison of FY 2011 to FY 2012

Fund	Personnel	Supplies	M & O	Capital	Transfers	Total
LID Guarantee Fund						
FY 2012	$ -	$ -	$ -	$ -	$ -	$ -
FY 2011	$ -	$ -	$ -	$ -	$ -	$ -
Increase (Decrease)	$ -	$ -	$ -	$ -	$ -	$ -
% Increase (Decrease)					#DIV/0!	#DIV/0!
Waterworks						
FY 2012	$ 1,631,195	$ 91,155	$ 1,992,883	$ 4,094,683	$ 895,414	$ 8,705,330
FY 2011	$ 1,642,833	$ 90,290	$ 2,079,911	$ 4,146,374	$ 855,237	$ 8,814,645
Increase (Decrease)	$ (11,638)	$ 865	$ (87,028)	$ (51,691)	$ 40,177	$ (109,315)
% Increase (Decrease)	-0.71%	0.96%	-4.18%	-1.25%	4.70%	-1.24%
Wastewater						
FY 2012	$ 489,212	$ 13,900	$ 3,150,873	$ 1,971,169	$ 556,547	$ 6,181,701
FY 2011	$ 481,314	$ 22,610	$ 3,098,729	$ 2,187,921	$ 535,957	$ 6,326,531
Increase (Decrease)	$ 7,898	$ (8,710)	$ 52,144	$ (216,752)	$ 20,590	$ (144,830)
% Increase (Decrease)	1.64%	-38.52%	1.68%	-9.91%	3.84%	-2.29%
Sanitation						
FY 2012	$ 204,528	$ 2,700	$ 2,417,757	$ -	$ 160,253	$ 2,785,238
FY 2011	$ 200,909	$ 2,200	$ 1,832,057	$ -	$ 152,834	$ 2,188,000
Increase (Decrease)	$ 3,619	$ 500	$ 585,700	$ -	$ 7,419	$ 597,238
% Increase (Decrease)	1.80%	22.73%	31.97%	#DIV/0!	4.85%	27.30%
Golf						
FY 2012	$ 74,377	$ 1,050	$ 22,825	$ -	$ (0)	$ 98,252
FY 2011	$ 140,896	$ 8,550	$ 127,050	$ 28,200	$ 32,476	$ 337,172
Increase (Decrease)	$ (66,519)	$ (7,500)	$ (104,225)	$ (28,200)	$ (32,476)	$ (238,920)
% Increase (Decrease)	-47.21%	-87.72%	-82.03%	-100.00%	-100.00%	-70.86%
Dierkes/Shoshone Falls						
FY 2012	$ 71,816	$ 3,500	$ 84,800	$ 13,176	$ 8,808	$ 182,100
FY 2011	$ 71,816	$ 3,500	$ 76,800	$ 70,000	$ 8,389	$ 230,505
Increase (Decrease)	$ -	$ -	$ 8,000	$ (56,824)	$ 419	$ (48,405)
% Increase (Decrease)	0.00%	0.00%	10.42%	-81.18%	5.00%	-21.00%
Parking						
FY 2012	$ 56,580	$ 50	$ 7,470	$ -	$ -	$ 64,100
FY 2011	$ 55,599	$ 300	$ 10,601	$ -	$ -	$ 66,500
Increase (Decrease)	$ 981	$ (250)	$ (3,131)	$ -	$ -	$ (2,400)
% Increase (Decrease)	1.76%	-83.33%	-29.53%			-3.61%
Shop						
FY 2012	$ 213,826	$ 5,755	$ 34,850	$ 13,000		$ 267,431
FY 2011	$ 216,013	$ 5,880	$ 38,825	$ 6,000		$ 266,718
Increase (Decrease)	$ (2,187)	$ (125)	$ (3,975)	$ 7,000	$ -	$ 713
% Increase (Decrease)	-1.01%	-2.13%	-10.24%			0.27%

City of Twin Falls

Expenditure Summary by Fund

Comparison of FY 2011 to FY 2012

Fund	Personnel	Supplies	M & O	Capital	Transfers	Total
Seizures/Restitution						
FY 2012	$ -	$ -	$ -	$ 84,800	$ -	$ 84,800
FY 2011	$ -	$ -	$ -	$ 85,750	$ -	$ 85,750
Increase (Decrease)	$ -	$ -	$ -	$ (950)	$ -	$ (950)
% Increase (Decrease)						-1.11%
Total Non-tax-supported Funds						
FY 2012	$ 2,741,535	$ 118,110	$ 7,711,458	$ 6,176,828	$ 1,621,022	$ 18,368,953
FY 2011	$ 2,809,380	$ 133,330	$ 7,263,973	$ 6,524,245	$ 1,584,893	$ 18,315,821
Increase (Decrease)	$ (67,845)	$ (15,220)	$ 447,485	$ (347,417)	$ 36,129	$ 53,132
Total All Funds						
FY 2012	**$ 18,903,377**	**$ 338,205**	**$ 13,638,270**	**$ 11,497,272**	**$ 2,490,376**	**$ 46,867,500**
FY 2011	$ 19,320,259	$ 353,005	$ 13,301,547	$ 11,406,630	$ 2,425,262	$ 46,806,703
Increase (Decrease)	$ (416,882)	$ (14,800)	$ 336,723	$ 90,642	$ 65,114	$ 60,797
	-2.16%		2.53%	0.79%		
The non-tax supported funds do not include: Airport Construction, Parking, BID, or Historic Old Towne Funds					$ 46,806,703	$ 46,867,500
Airport Construction					$ 1,147,800	$ 1,147,800
Common Area Maint Fund					$ 30,900	$ 28,900
BID					$ -	$ -
Historic Pres. Comm					$ 6,000	$ 6,000
Park Development					$ 34,100	$ -
CSI Safety Initiative					$ 271,000	$ 273,725
				Total before Transfers	$ 48,296,503	**$ 48,323,925**
				Interfund Trsfrs	$ 2,425,262	$ 2,490,376
				NET Total Budget	$ 45,871,241	**$ 45,833,549**

CITY OF TWIN FALLS						
PERSONNEL						
FISCAL YEAR 2012						
				Annual		
Fund	**Department**		**Position Requested**	**Est. Cost**		**FTE**
General	City Manager		Assistant City Manager	$ (125,831)		(1.00)
General	City Manager		Assistant **TO** The City Manager	$ 76,475	$ (49,356)	1.00
General	PD Admin		Department Specialist	$ (46,289)		(1.00)
General	PD Comm		Dispatcher	$ (42,922.50)		(1.00)
General	PD Comm		Dispather	$ (42,922.50)	$ (132,134)	(1.00)
General	Inspections		Plans Examiner	$ (57,022)		(1.00)
General	Inspections		Building Inspector	$ (56,180)		(1.00)
General	Inspections		Plumbing Inspector	$ (33,080)	$ (146,282)	(0.50)
General	Engineering		Engineering Tech	$ (60,017)		(1.00)
General	Engineering		Building Maintenance	$ (24,605)		(0.50)
General	Engineering		Administrative Aide	$ (46,826)	$ (131,448)	(1.00)
Streets	Streets		Operator	$ (60,869)	$ (60,869)	(1.00)
			TOTAL PERSONNEL FOR TAX SUPPORTED FUNDS		**$ (520,089)**	**-9.00**
Water	Water Distribution		Operator	$ (54,548)	$ (54,548)	-1
			TOTAL PERSONNEL FOR NON-TAX SUPPORTED FUNDS		**$ (54,548)**	**-1.00**
			TOTAL PERSONNEL FOR ALL FUNDS		**$ (574,637)**	**-10.00**

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-11-10-410-11	City Council	Salaries	$100,440	$100,440	$0	0.00%
101-11-10-420-21	City Council	FICA	$6,227	$6,227	$0	0.00%
101-11-10-420-22	City Council	PERS	$10,669	$10,669	$0	0.00%
101-11-10-420-23	City Council	Medicare	$1,456	$1,456	$0	0.03%
101-11-10-420-24	City Council	Wk Comp	$331	$331	$0	0.00%
101-11-10-420-25	City Council	H & A Insurance	$0	$0	$0	
101-11-10-431-00	City Council	Office Supplies	$500	$500	$0	0.00%
101-11-10-432-00	City Council	Oper. & Spec. Dept. Supplies	$1,575	$1,575	$0	0.00%
101-11-10-442-00	City Council	Professional Services	$0	$0	$0	
101-11-10-444-00	City Council	Advertising & Legal Publishing	$1,500	$1,500	$0	0.00%
101-11-10-447-00	City Council	Travel & Meetings	$4,460	$4,460	$0	0.00%
101-11-10-448-00	City Council	Dues, Subscriptions, & Mem.	$850	$850	$0	0.00%
101-11-10-449-00	City Council	Training	$1,700	$1,700	$0	0.00%
101-11-10-450-00	City Council	Janitorial Services and Supplies	$5,530	$5,530	$0	0.00%
101-11-10-451-00	City Council	Telephone & Communications	$0	$0	$0	
101-11-10-452-00	City Council	Heat, Lights & Utilities	$7,500	$7,500	$0	0.00%
101-11-10-458-00	City Council	Purchased Repairs & Maintenance	$1,460	$1,460	$0	0.00%
101-11-10-458-59	City Council	Building Repairs & Maint.	$1,500	$1,500	$0	0.00%
101-11-10-469-11	City Council	Strategic Planning	$0	$0	$0	#DIV/0!
101-11-10	**City Council**	**TOTAL FOR DEPT**	**$145,698**	**$145,699**	**$1**	**0.00%**
101-13-10-410-11	City Manager	Salaries	$286,087	$250,117	($35,970)	-12.57%
101-13-10-410-19	City Manager	O.T.	$2,700	$2,700	$0	0.00%
101-13-10-420-21	City Manager	FICA	$17,781	$15,675	($2,106)	-11.85%
101-13-10-420-22	City Manager	PERS	$30,677	$26,569	($4,108)	-13.39%
101-13-10-420-23	City Manager	Medicare	$4,159	$3,666	($493)	-11.86%
101-13-10-420-24	City Manager	Wk Comp	$2,507	$2,003	($504)	-20.10%
101-13-10-420-25	City Manager	H & A Insurance	$34,789	$34,720	($69)	-0.20%
101-13-10-431-00	City Manager	Office Supplies	$1,850	$1,850	$0	0.00%
101-13-10-432-00	City Manager	Oper. & Spec Dept Supplies	$300	$300	$0	0.00%
101-13-10-432-33	City Manager	Newsletter	*$21,500*	*$0*	($21,500)	-100.00%
101-13-10-435-00	City Manager	Motor Fuels & Lube	*$400*	*$400*	$0	0.00%
101-13-10-447-00	City Manager	Travel & Meetings	$6,900	$6,900	$0	0.00%
101-13-10-448-00	City Manager	Dues, Subscriptions, & Mem.	$2,400	$2,400	$0	0.00%
101-13-10-449-00	City Manager	Personnel Training	$2,560	$2,560	$0	0.00%
101-13-10-458-00	City Manager	Purchased Repairs & Maint.	$600	$600	$0	0.00%
101-13-10-462-00	City Manager	Contract Services	$100,000	$100,000	$0	
101-13-10-498-00	City Manager	Intrafund Chgs - Vehicle	$2,005	$2,096	$91	4.54%
101-13-10	**City Manager**	**TOTAL FOR DEPT**	**$517,215**	**$452,556**	**($64,660)**	**-12.50%**
101-15-10-410-11	Finance	Salaries	$345,816	$352,732	$6,916	2.00%
101-15-10-410-19	Finance	O.T.	$15,189	$1,000	($14,189)	-93.42%
101-15-10-420-21	Finance	FICA	$22,061	$21,931	($130)	-0.59%
101-15-10-420-22	Finance	PERS	$38,348	$37,575	($773)	-2.02%
101-15-10-420-23	Finance	Medicare	$5,159	$5,129	($30)	-0.58%
101-15-10-420-24	Finance	Wk Comp	$1,174	$1,174	$0	0.00%
101-15-10-420-25	Finance	H & A Insurance	$65,678	$65,790	$112	0.17%
101-15-10-420-28	Finance	Unemployment	$0	$0	$0	
101-15-10-431-00	Finance	Office Supplies	$5,400	$5,400	$0	0.00%
101-15-10-431-01	Finance	Postage	$15,750	$15,750	$0	0.00%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-15-10-432-00	Finance	Oper. & Spec Dept Supplies	$4,010	$4,010	$0	0.00%
101-15-10-442-00	Finance	Professional Services	$36,570	$36,570	$0	0.00%
101-15-10-444-00	Finance	Advertising & Legal Fees	$14,000	$14,000	$0	0.00%
101-15-10-447-00	Finance	Travel & Meetings	$2,000	$2,000	$0	0.00%
101-15-10-448-00	Finance	Dues, Subscriptions, & Mem.	$18,660	$18,460	($200)	-1.07%
101-15-10-449-00	Finance	Personnel Training	$4,390	$2,690	($1,700)	-38.72%
101-15-10-450-00	Finance	Janitorial Services	$22,992	$23,000	$8	0.03%
101-15-10-451-00	Finance	Telephone & Communications	$0	$0	$0	
101-15-10-452-01	Finance	Electric	$5,000	$5,400	$400	8.00%
101-15-10-452-02	Finance	Natural Gas	$4,000	$3,700	($300)	-7.50%
101-15-10-458-00	Finance	Purchased Repairs & Maint.	$5,615	$5,615	$0	0.00%
101-15-10-458-59	Finance	Building Repairs & Maint.	$2,950	$6,000	$3,050	103.39%
101-15-10-469-00	Finance	Misc.	$500	$500	$0	0.00%
101-15-10-469-01	Finance	Bank Fees	$4,950	$4,950	$0	0.00%
101-15-10-469-11	Finance	Election	$0	$0	$0	
101-15-10	**Finance**	**TOTAL FOR DEPT**	**$640,212**	**$633,377**	**($6,835)**	**-1.07%**
101-16-10-442-00	Legal	Professional Services	$179,050	$179,050	$0	0.00%
101-16-10	**Legal**	**TOTAL FOR DEPT**	**$179,050**	**$179,050**	**$0**	**0.00%**
101-17-10-410-11	P & Z	Salaries	$254,803	$259,899	$5,096	2.00%
101-17-10-410-19	P & Z	O.T.	$3,600	$1,000	($2,600)	-72.22%
101-17-10-420-21	P & Z	FICA	$15,972	$16,176	$204	1.28%
101-17-10-420-22	P & Z	PERS	$27,449	$27,714	$265	0.97%
101-17-10-420-23	P & Z	Medicare	$3,736	$3,783	$47	1.26%
101-17-10-420-24	P & Z	Wk Comp	$2,332	$2,332	$0	0.00%
101-17-10-420-25	P & Z	H & A Insurance	$41,145	$41,225	$80	0.19%
101-17-10-420-27	P & Z	Uniforms	$0	$0	$0	
101-17-10-431-00	P & Z	Office Supplies	$1,000	$1,000	$0	0.00%
101-17-10-432-00	P & Z	Oper. & Spec Dept Supplies	$750	$750	$0	0.00%
101-17-10-435-00	P & Z	Motor Fuels & Lube	$300	$400	$100	33.33%
101-17-10-447-00	P & Z	Travel & Meetings	$5,360	$4,500	($860)	-16.04%
101-17-10-448-00	P & Z	Dues, Subscriptions, & Mem.	$2,825	$2,825	$0	0.00%
101-17-10-449-00	P & Z	Personnel Training	$2,200	$1,950	($250)	-11.36%
101-17-10-451-00	P & Z	Telephone & Communications	$0	$0	$0	
101-17-10-458-00	P & Z	Purchased Repairs & Maint.	$500	$500	$0	0.00%
101-17-10-469-00	P & Z	Consulting Services	$1,000	$0	($1,000)	-100.00%
101-17-10-498-00	P & Z	Intrafund Chgs. - Vehicle	$2,898	$3,028	$130	4.49%
101-17-10	**P & Z**	**TOTAL FOR DEPT**	**$365,870**	**$367,082**	**$1,212**	**0.33%**
101-18-10-410-11	Econ Dev	Salaries	$104,977	$75,077	($29,900)	-28.48%
101-18-10-420-21	Econ Dev	FICA	$5,197	$4,655	($542)	-10.43%
101-18-10-420-22	Econ Dev	PERS	$8,903	$7,975	($928)	-10.42%
101-18-10-420-23	Econ Dev	Medicare	$1,215	$1,089	($126)	-10.40%
101-18-10-420-24	Econ Dev	Wk Comp	$463	$463	$0	0.00%
101-18-10-420-25	Econ Dev	H & A Insurance	$12,821	$12,853	$32	0.25%
101-18-10-431-00	Econ Dev	Supplies	$500	$0	($500)	-100.00%
101-18-10-442-00	Econ Dev	Professional Services	$10,000	$30,000	$20,000	
101-18-10-444-00	Econ Dev	Advertising & Legal Fees	$10,750	$10,750	$0	0.00%
101-18-10-447-00	Econ Dev	Travel & Meetings	$17,100	$7,100	($10,000)	-58.48%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-18-10-448-00	Econ Dev	Dues, Subscr., & Mem.	$875	$2,095	$1,220	139.43%
101-18-10-449-00	Econ Dev	Personnel Training	$500	$500	$0	0.00%
101-18-10-451-00	Econ Dev	Telephone & Communications	$500	$500	$0	0.00%
101-18-10	**Econ Dev**	**TOTAL FOR DEPT**	**$173,801**	**$153,056**	**($20,745)**	**-11.94%**
101-19-10-410-11	Human Res.	Salaries	$171,948	$175,387	$3,439	2.00%
101-19-10-410-15	Human Res.	Part-Time Salaries	$0	$0	$0	
101-19-10-420-21	Human Res.	FICA	$10,573	$10,874	$301	2.85%
101-19-10-420-22	Human Res.	PERS	$18,265	$18,630	$365	2.00%
101-19-10-420-23	Human Res.	Medicare	$2,473	$2,543	$70	2.84%
101-19-10-420-24	Human Res.	Wk Comp	$563	$563	$0	0.00%
101-19-10-420-25	Human Res.	H & A Insurance	$26,768	$26,816	$48	0.18%
101-19-10-420-26	Human Res.	Pay Adjustments	$0	$0	$0	
101-19-10-420-29	Human Res.	Employee Recognition	$12,000	$12,000	$0	0.00%
101-19-10-420-30	Human Res.	Alternative Reward Program	$0	$0	$0	
101-19-10-431-00	Human Res.	Supplies	$750	$750	$0	0.00%
101-19-10-432-00	Human Res.	Oper. & Spec Dept Supplies	$0	$0	$0	
101-19-10-442-00	Human Res.	Professional Services	$5,000	$4,000	($1,000)	-20.00%
101-19-10-444-00	Human Res.	Advertising & Legal Pub	$20,000	$10,000	($10,000)	-50.00%
101-19-10-447-00	Human Res.	Travel & Meetings	$1,500	$1,500	$0	0.00%
101-19-10-448-00	Human Res.	Dues, Subscriptions, & Mem.	$5,000	$5,000	$0	0.00%
101-19-10-449-00	Human Res.	Personnel Training	$9,500	$10,000	$500	5.26%
101-19-10-451-00	Human Res.	Telephone & Communications	$0	$0	$0	
101-19-10-468-43	Human Res.	E.A.P.	$9,600	$9,700	$100	1.04%
101-19-10-468-53	Human Res.	Wellness Program	$17,000	$20,000	$3,000	17.65%
101-19-10-468-55	Human Res.	Tuition Reimbursement	$5,000	$2,000	($3,000)	-60.00%
101-19-10-468-56	Human Res.	New Employee Physicals	$7,500	$7,500	$0	0.00%
101-19-10-468-57	Human Res.	Psychological Services	$10,000	$12,000	$2,000	20.00%
101-19-10-468-68	Human Res.	Recruitment Expense	$2,500	$2,500	$0	0.00%
101-19-10-469-00	Human Res.	Misc	$250	$250	$0	0.00%
101-19-10	**Human Res.**	**TOTAL FOR DEPT**	**$336,190**	**$332,014**	**($4,176)**	**-1.24%**
101-20-10-410-11	Information Se	Salaries	$368,540	$375,911	$7,371	2.00%
101-20-10-410-19	Information Se	Overtime	$22,000	$22,000	$0	0.00%
101-20-10-420-00	Information Se	Benefits	$0	$0	$0	
101-20-10-420-21	Information Se	FICA	$24,213	$24,670	$457	1.89%
101-20-10-420-22	Information Se	PERS	$41,485	$42,268	$783	1.89%
101-20-10-420-23	Information Se	Medicare	$5,663	$5,770	$107	1.88%
101-20-10-420-24	Information Se	Workman's Compensation	$22,029	$22,029	$0	0.00%
101-20-10-420-25	Information Se	H & A Insurance	$83,460	$83,572	$112	0.13%
101-20-10-420-27	Information Se	Uniforms Expense	$450	$280	($170)	-37.78%
101-20-10-431-00	Information Se	Office Supplies	$2,000	$1,500	($500)	-25.00%
101-20-10-432-00	Information Se	Oper. & Spec. Dept Supplies	$4,200	$2,000	($2,200)	-52.38%
101-20-10-432-33	Information Se	Comm. Supplies for Other Depar	$4,662	$3,620	($1,042)	-22.35%
101-20-10-434-00	Information Se	Tools & Minor Equipment	$988	$651	($337)	-34.11%
101-20-10-434-01	Information Se	Electrical Tools	$1,408	$1,408	$0	0.00%
101-20-10-434-02	Information Se	Alarm Maintenance	$8,453	$8,453	$0	0.00%
101-20-10-435-00	Information Se	Motor Fuels & Lube	$5,300	$6,450	$1,150	21.70%
101-20-10-436-00	Information Se	Computer Supplies	$3,450	$3,450	$0	0.00%
101-20-10-436-01	Information Se	Electrical Supplies	$2,222	$2,222	$0	0.00%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-20-10-436-02	Information Se	Elct. Supplies for Other Depts	$8,630	$8,630	$0	0.00%
101-20-10-441-00	Information Se	Personal Cell Phone Charges	$0	$0	$0	
101-20-10-442-00	Information Se	Professional Services	$429,164	$428,571	($593)	-0.14%
101-20-10-442-01	Information Se	Professional Services Other Depts	$0	$0	$0	
101-20-10-447-00	Information Se	Travel & Meetings	$3,561	$2,000	($1,561)	-43.84%
101-20-10-448-00	Information Se	Dues, Subscriptions & Memberships	$610	$290	($320)	-52.46%
101-20-10-449-00	Information Se	Personnel Training	$4,900	$3,210	($1,690)	-34.49%
101-20-10-449-01	Information Se	City Wide Personnel Training	$4,199	$4,199	$0	0.00%
101-20-10-451-00	Information Se	Telephone & Communications	$0	$1,100	$1,100	#DIV/0!
101-20-10-451-53	Information Se	City Wide Telephone & Comm.	$156,200	$156,200	$0	0.00%
101-20-10-452-01	Information Se	Electric	$2,500	$2,500	$0	0.00%
101-20-10-452-02	Information Se	Natural Gas	$1,750	$1,750	$0	0.00%
101-20-10-458-00	Information Se	Purchased Repairs & Maintenance	$10,484	$6,474	($4,010)	-38.25%
101-20-10-469-00	Information Se	Miscellaneous Services & Charges	$1,500	$1,500	$0	0.00%
101-20-10-498-00	Information Se	Intrafund chgs. Vehicle R&M	$3,924	$4,100	$176	4.49%
101-20-10	**Information Se**	**TOTAL FOR DEPT**	**$1,227,945**	**$1,226,778**	**($1,167)**	**-0.10%**
101-21-11-410-11	P.D.-Investigat	Salaries	$813,751	$830,026	$16,275	2.00%
101-21-11-410-19	P.D.-Investigat	O.T.	$51,000	$51,000	$0	0.00%
101-21-11-420-21	P.D.-Investigat	FICA	$53,424	$54,624	$1,200	2.25%
101-21-11-420-22	P.D.-Investigat	PERS	$94,798	$96,582	$1,784	1.88%
101-21-11-420-23	P.D.-Investigat	Medicare	$12,494	$12,775	$281	2.25%
101-21-11-420-24	P.D.-Investigat	Wk Comp	$29,350	$29,350	$0	0.00%
101-21-11-420-25	P.D.-Investigat	H & A Insurance	$143,591	$143,863	$272	0.19%
101-21-11-420-27	P.D.-Investigat	Uniform Allowance	$5,100	$5,100	$0	0.00%
101-21-11-432-00	P.D.-Investigat	Oper. & Spec. Dept. Supplies	$4,800	$4,800	$0	0.00%
101-21-11-435-00	P.D.-Investigat	Motor Fuels & Lube	$10,000	$12,600	$2,600	26.00%
101-21-11-442-00	P.D.-Investigat	Professional Services	$10,000	$15,000	$5,000	50.00%
101-21-11-448-00	P.D.-Investigat	Dues, Subscriptions, & Mem.	$968	$968	$0	0.00%
101-21-11-451-00	P.D.-Investigat	Telephone & Communications	$0	$0	$0	
101-21-11-454-00	P.D.-Investigat	Rental Property & Equipment	$2,416	$2,416	$0	0.00%
101-21-11-458-00	P.D.-Investigat	Purchased Repairs & Maint.	$3,500	$3,500	$0	0.00%
101-21-11-460-00	P.D.-Investigat	Equipment Repair Parts	$0	$0	$0	
101-21-11-468-68	P.D.-Investigat	Narcotics	$7,000	$0	($7,000)	-100.00%
101-21-11-469-00	P.D.-Investigat	Narcotics M&O	$20,000	$0	($20,000)	-100.00%
101-21-11-498-00	P.D.-Investigat	Intrafund Chgs. - Vehicle	$17,894	$18,700	$806	4.50%
101-21-11	**P.D.-Investigat**	**TOTAL FOR DEPT**	**$1,280,086**	**$1,281,304**	**$1,218**	**0.10%**
101-21-12-410-11	P.D.-Uniforms	Salaries	$2,635,969	$2,688,688	$52,719	2.00%
101-21-12-410-19	P.D.-Uniforms	O.T.	$150,000	$150,000	$0	0.00%
101-21-12-420-21	P.D.-Uniforms	FICA	$174,942	$175,999	$1,057	0.60%
101-21-12-420-22	P.D.-Uniforms	PERS	$305,412	$311,191	$5,779	1.89%
101-21-12-420-23	P.D.-Uniforms	Medicare	$40,914	$41,161	$247	0.60%
101-21-12-420-24	P.D.-Uniforms	Wk Comp	$97,396	$97,396	$0	0.00%
101-21-12-420-25	P.D.-Uniforms	H & A Insurance	$517,755	$518,667	$912	0.18%
101-21-12-420-27	P.D.-Uniforms	Uniforms Expense	$37,048	$35,480	($1,568)	-4.23%
101-21-12-432-00	P.D.-Uniforms	Oper. & Spec. Dept. Supplies	$15,060	$22,060	$7,000	46.48%
101-21-12-432-38	P.D.-Uniforms	Traffic Unit Exp.	$3,150	$3,150	$0	0.00%
101-21-12-435-00	P.D.-Uniforms	Motor Fuels & Lube	$103,000	$142,300	$39,300	38.16%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-21-12-436-00	P.D.-Uniforms	Computer Supplies	$200	$200	$0	0.00%
101-21-12-448-00	P.D.-Uniforms	Dues, Subscriptions, & Mem.	$400	$400	$0	0.00%
101-21-12-449-53	P.D.-Uniforms	Firearms Training	$23,837	$23,837	$0	0.00%
101-21-12-452-00	P.D.-Uniforms	Heat, Lights, & Utilities	$800	$800	$0	0.00%
101-21-12-458-00	P.D.-Uniforms	Purchased Repairs & Maint.	$27,000	$30,000	$3,000	11.11%
101-21-12-468-64	P.D.-Uniforms	Patrol Dog	$7,900	$7,900	$0	0.00%
101-21-12-468-65	P.D.-Uniforms	Officer Reserve Program	$31,300	$6,300	($25,000)	-79.87%
101-21-12-468-67	P.D.-Uniforms	Every 15 Min Program	$0	$1,500	$1,500	New
101-21-12-468-68	P.D.-Uniforms	SOU	$9,600	$9,600	$0	0.00%
101-21-12-498-00	P.D.-Uniforms	Intrafund Chgs. - Vehicle	$32,101	$33,543	$1,442	4.49%
101-21-12	**P.D.-Uniforms**	**TOTAL FOR DEPT**	**$4,213,783**	**$4,300,172**	**$86,389**	**2.05%**
101-21-13-410-11	P.D.-Admin. Se	Salaries	$770,137	$754,780	($15,357)	-1.99%
101-21-13-410-19	P.D.-Admin. Se	O.T.	$24,000	$24,000	$0	0.00%
101-21-13-420-21	P.D.-Admin. Se	FICA	$48,684	$48,284	($400)	-0.82%
101-21-13-420-22	P.D.-Admin. Se	PERS	$84,357	$82,726	($1,631)	-1.93%
101-21-13-420-23	P.D.-Admin. Se	Medicare	$11,386	$11,292	($94)	-0.82%
101-21-13-420-24	P.D.-Admin. Se	Wk Comp	$16,834	$15,770	($1,064)	-6.32%
101-21-13-420-25	P.D.-Admin. Se	H & A Insurance	$131,546	$121,131	($10,415)	-7.92%
101-21-13-420-27	P.D.-Admin. Se	Uniforms Expense	$3,900	$3,900	$0	0.00%
101-21-13-420-29	P.D.-Admin. Se	Awards Ceremony	$2,338	$2,338	$0	0.00%
101-21-13-431-00	P.D.-Admin. Se	Office Supplies	$22,200	$32,200	$10,000	45.05%
101-21-13-432-00	P.D.-Admin. Se	Oper. & Spec. Dept. Supplies	$17,270	$17,270	$0	0.00%
101-21-13-435-00	P.D.-Admin. Se	Motor Fuels & Lube	$3,000	$3,500	$500	16.67%
101-21-13-436-00	P.D.-Admin. Se	Computer Supplies	$720	$720	$0	0.00%
101-21-13-441-00	P.D.-Admin. Se	JCU/SRO Cell Phone	$350	$0	($350)	New
101-21-13-442-00	P.D.-Admin. Se	Professional Services	$20,656	$20,656	$0	0.00%
101-21-13-444-00	P.D.-Admin. Se	Advertising	$1,500	$1,500	$0	0.00%
101-21-13-447-00	P.D.-Admin. Se	Travel & Meetings	$22,235	$22,235	$0	0.00%
101-21-13-448-00	P.D.-Admin. Se	Dues, Subscriptions, & Mem.	$8,737	$8,819	$82	0.94%
101-21-13-449-00	P.D.-Admin. Se	Personnel Training	$17,245	$17,245	$0	0.00%
101-21-13-450-00	P.D.-Admin. Se	Janitorial Services & Supplies	$28,740	$28,740	$0	0.00%
101-21-13-452-00	P.D.-Admin. Se	Gas/Electric	$25,000	$25,000	$0	New
101-21-13-454-00	P.D.-Admin. Se	Rental Property & Equipment	$8,988	$8,988	$0	0.00%
101-21-13-458-00	P.D.-Admin. Se	Purchased Repairs & Maint.	$8,960	$8,960	$0	0.00%
101-21-13-458-59	P.D.-Admin. Se	Bldg Repair & Maint.	$15,220	$15,220	$0	0.00%
101-21-13-463-00	P.D.-Admin. Se	Laundry	$1,000	$1,000	$0	0.00%
101-21-13-469-00	P.D.-Admin. Se	Misc.	$6,300	$6,300	$0	0.00%
101-21-13-498-00	P.D.-Admin. Se	Intrafund Chgs. - Vehicle	$6,016	$6,287	$271	4.50%
101-21-13	**P.D.-Admin. S**	**TOTAL FOR DEPT**	**$1,307,319**	**$1,288,861**	**($18,458)**	**-1.41%**
101-21-16-410-11	P.D.-Comm Se	Salaries	$465,461	$411,746	($53,715)	-11.54%
101-21-16-410-19	P.D.-Comm Se	O.T.	$45,000	$50,000	$5,000	11.11%
101-21-16-420-21	P.D.-Comm Se	FICA	$31,620	$28,628	($2,992)	-9.46%
101-21-16-420-22	P.D.-Comm Se	PERS	$54,224	$49,049	($5,175)	-9.54%
101-21-16-420-23	P.D.-Comm Se	Medicare	$7,395	$6,695	($700)	-9.46%
101-21-16-420-24	P.D.-Comm Se	Wk Comp	$17,697	$15,517	($2,180)	-12.32%
101-21-16-420-25	P.D.-Comm Se	H & A Insurance	$103,127	$94,179	($8,948)	-8.68%
101-21-16-431-00	P.D.-Comm Se	Office Supplies	$2,100	$2,100	$0	0.00%
101-21-16-432-00	P.D.-Comm Se	Oper. & Spec. Dept. Supplies	$2,460	$2,460	$0	0.00%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-21-16-435-00	P.D.-Comm Se	Motor Fuels & Lube	$200	$200	$0	0.00%
101-21-16-442-00	P.D.-Comm Se	Professional Services	$1,000	$1,000	$0	0.00%
101-21-16-447-00	P.D.-Comm Se	Travel & Meetings	$2,220	$1,620	($600)	-27.03%
101-21-16-448-00	P.D.-Comm Se	Dues, Subscriptions, & Mem.	$200	$200	$0	0.00%
101-21-16-449-00	P.D.-Comm Se	Personnel Training	$2,000	$2,350	$350	17.50%
101-21-16-451-00	P.D.-Comm Se	Telephone & Communications	$82,603	$52,603	($30,000)	-36.32%
101-21-16-454-00	P.D.-Comm Se	Rental Property & Equipment	$23,670	$23,670	$0	0.00%
101-21-16-458-00	P.D.-Comm Se	Purchased Repairs & Maint.	$2,800	$2,800	$0	0.00%
101-21-16	**P.D.-Comm Se**	**TOTAL FOR DEPT**	**$843,777**	**$744,818**	**($98,959)**	**-11.73%**
101-23-10-410-11	Fire	Salaries	$2,030,438	$2,071,047	$40,609	2.00%
101-23-10-410-18	Fire	Training Coordinator	$6,500	$6,000	($500)	-7.69%
101-23-10-410-19	Fire	O.T.	$200,000	$200,000	$0	0.00%
101-23-10-420-21	Fire	FICA	$136,925	$141,177	$4,252	3.11%
101-23-10-420-22	Fire	PERS	$626,231	$626,231	$0	0.00%
101-23-10-420-23	Fire	Medicare	$32,023	$33,017	$994	3.10%
101-23-10-420-24	Fire	Wk Comp	$55,409	$55,409	$0	0.00%
101-23-10-420-25	Fire	H & A Insurance	$390,253	$390,925	$672	0.17%
101-23-10-420-27	Fire	Uniforms Expense	$35,000	$25,000	($10,000)	-28.57%
101-23-10-431-00	Fire	Office Supplies	$5,000	$5,100	$100	2.00%
101-23-10-432-00	Fire	Oper. & Spec. Dept. Supplies	$11,500	$12,000	$500	4.35%
101-23-10-435-00	Fire	Motor Fuels & Lube	$31,400	$38,000	$6,600	21.02%
101-23-10-444-00	Fire	Advertising & Legal Publishing	$0	$0	$0	
101-23-10-447-00	Fire	Travel & Meetings	$2,000	$2,000	$0	0.00%
101-23-10-448-00	Fire	Dues, Subscriptions, & Mem.	$1,300	$1,700	$400	30.77%
101-23-10-449-00	Fire	Personnel Training	$7,000	$7,000	$0	0.00%
101-23-10-450-00	Fire	Janitorial Services & Supplies	$7,000	$7,000	$0	0.00%
101-23-10-451-00	Fire	Telephone & Communications	$3,200	$3,200	$0	0.00%
101-23-10-452-01	Fire	Electric	$11,500	$11,500	$0	0.00%
101-23-10-452-02	Fire	Natural Gas	$9,500	$9,500	$0	0.00%
101-23-10-458-00	Fire	Purchased Repairs & Maint.	$0	$0	$0	
101-23-10-458-59	Fire	Building Repairs & Maintenance	$12,000	$13,000	$1,000	8.33%
101-23-10-460-00	Fire	Equipment Repair Parts	$35,000	$40,000	$5,000	14.29%
101-23-10-462-00	Fire	Contract Services	$7,500	$9,000	$1,500	20.00%
101-23-10-463-00	Fire	Laundry	$1,500	$1,500	$0	0.00%
101-23-10-498-00	Fire	Intrafund Chgs. - Vehicle	$7,926	$8,282	$356	4.49%
101-23-10	**Fire**	**TOTAL FOR DEPT**	**$3,666,105**	**$3,717,588**	**$51,483**	**1.40%**
101-24-10-410-11	Inspections	Salaries	$313,582	$213,310	($100,272)	-31.98%
101-24-10-410-19	Inspections	O.T.	$6,000	$5,000	($1,000)	-16.67%
101-24-10-420-21	Inspections	FICA	$19,593	$13,535	($6,058)	-30.92%
101-24-10-420-22	Inspections	PERS	$33,948	$23,190	($10,758)	-31.69%
101-24-10-420-23	Inspections	Medicare	$4,582	$3,165	($1,417)	-30.91%
101-24-10-420-24	Inspections	Wk Comp	$2,915	$1,626	($1,289)	-44.22%
101-24-10-420-25	Inspections	H & A Insurance	$49,862	$30,946	($18,916)	-37.94%
101-24-10-420-27	Inspections	Uniforms	$750	$500	($250)	-33.33%
101-24-10-431-00	Inspections	Office Supplies	$1,600	$1,200	($400)	-25.00%
101-24-10-432-00	Inspections	Oper. & Spec. Dept. Supplies	$3,978	$3,200	($778)	-19.56%
101-24-10-435-00	Inspections	Motor Fuels & Lube	$6,000	$8,000	$2,000	33.33%
101-24-10-442-00	Inspections	Professional Services	$14,000	$7,000	($7,000)	-50.00%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-24-10-447-00	Inspections	Travel & Meetings	$2,670	$2,500	($170)	-6.37%
101-24-10-448-00	Inspections	Dues, Subscriptions, & Mem.	$1,905	$1,905	$0	0.00%
101-24-10-449-00	Inspections	Personnel Training	$1,800	$1,800	$0	0.00%
101-24-10-450-00	Inspections	Janitorial Services & Supplies	$0	$0	$0	
101-24-10-451-00	Inspections	Telephone & Communications	$0	$0	$0	
101-24-10-458-00	Inspections	Purchased Repairs & Maint.	$200	$200	$0	0.00%
101-24-10-460-00	Inspections	Equipment Repair Parts	$2,200	$2,200	$0	0.00%
101-24-10-468-68	Inspections	Building Dept. Seminar	$500	$500	$0	0.00%
101-24-10-498-00	Inspections	Intrafund Chgs. - Vehicle	$5,908	$6,173	$265	4.49%
101-24-10	**Inspections**	**TOTAL FOR DEPT**	**$471,993**	**$325,950**	**($146,043)**	**-30.94%**
101-27-10-442-00	Animal Contro	Professional Services-Animal Control	$108,000	$108,000	$0	0.00%
101-27-10-442-00	Animal Shelter	Professional Services-Animal Shelter	$232,000	$232,000	$0	0.00%
101-27-10-442-00	**Animal Shelte**	**TOTAL FOR DEPT**	**$340,000**	**$340,000**	**$0**	**0.00%**
101-32-10-410-11	Engineering	Salaries	$651,274	$615,991	($35,283)	-5.42%
101-32-10-410-10	Engineering	New Position GIS Analyst	$60,000	$0	($60,000)	-100.00%
101-32-10-410-10	Engineering	New Position Engineering Tech	$0	$0	$0	#DIV/0!
101-32-10-410-15	Engineering	Part-time Salaries	$6,500	$6,500	$0	0.00%
101-32-10-410-19	Engineering	O.T.	$7,500	$7,500	$0	0.00%
101-32-10-420-21	Engineering	FICA	$40,501	$39,059	($1,442)	-3.56%
101-32-10-420-22	Engineering	PERS	$69,885	$66,230	($3,655)	-5.23%
101-32-10-420-23	Engineering	Medicare	$9,472	$9,135	($337)	-3.56%
101-32-10-420-24	Engineering	Wk Comp	$7,861	$5,575	($2,286)	-29.08%
101-32-10-420-25	Engineering	H & A Insurance	$107,988	$94,688	($13,300)	-12.32%
101-32-10-431-01	Engineering	Shared Office Supplies	$2,500	$3,500	$1,000	40.00%
101-32-10-431-00	Engineering	Office Supplies	$6,170	$3,100	($3,070)	-49.76%
101-32-10-432-00	Engineering	Oper. & Spec. Dept. Supplies	$4,800	$4,750	($50)	-1.04%
101-32-10-432-68	Engineering	Printing Sup./Blueprints	$400	$400	$0	0.00%
101-32-10-435-00	Engineering	Motor Fuels & Lube	$3,800	$7,600	$3,800	100.00%
101-32-10-436-00	Engineering	Computer Supplies	$2,500	$0	($2,500)	
101-32-10-438-00	Engineering	Chemicals	$200	$0	($200)	-100.00%
101-32-10-442-00	Engineering	Professional Services	$151,000	$135,500	($15,500)	-10.26%
101-32-10-447-00	Engineering	Travel & Meetings	$9,900	$3,600	($6,300)	-63.64%
101-32-10-448-00	Engineering	Dues, Subscriptions, & Mem.	$4,600	$4,700	$100	2.17%
101-32-10-449-00	Engineering	Personnel Training	$16,800	$12,700	($4,100)	-24.40%
101-32-10-450-00	Engineering	Janitorial Services & Supplies	$20,000	$19,000	($1,000)	-5.00%
101-32-10-451-00	Engineering	Telephone & Communications	$0	$0	$0	
101-32-10-452-01	Engineering	Electric	$5,000	$5,000	$0	0.00%
101-32-10-452-02	Engineering	Natural Gas	$2,000	$2,000	$0	0.00%
101-32-10-458-00	Engineering	Purchased Repairs & Maint.	$5,000	$5,000	$0	
101-32-10-458-31	Engineering	Copier/Printer Repairs & Maint.	$16,500	$10,000	($6,500)	-39.39%
101-32-10-459-00	Engineering	Building Repairs & Maint.	$7,000	$4,000	($3,000)	-42.86%
101-32-10-460-00	Engineering	Equipment Repair Parts	$4,400	$3,600	($800)	-18.18%
101-32-10-498-00	Engineering	Intrafund Chgs. - Vehicle	$10,709	$11,191	$482	4.50%
101-32-10	**Engineering**	**TOTAL FOR DEPT**	**$1,234,260**	**$1,080,320**	**($153,940)**	**-12.47%**
101-38-10-410-11	Parks	Salaries	$460,732	$469,947	$9,215	2.00%
101-38-10-410-15	Parks	Seasonal-Salaries	$120,000	$110,000	($10,000)	-8.33%
101-38-10-410-19	Parks	OT	$12,500	$12,500	$0	0.00%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-38-10-420-21	Parks	FICA	$29,061	$29,912	$851	2.93%
101-38-10-420-22	Parks	PERS	$50,269	$51,248	$979	1.95%
101-38-10-420-23	Parks	Medicare	$6,796	$6,995	$199	2.94%
101-38-10-420-24	Parks	Wk Comp	$16,916	$16,916	$0	0.00%
101-38-10-420-25	Parks	H & A Insurance	$71,454	$71,630	$176	0.25%
101-38-10-420-27	Parks	Uniforms	$1,500	$1,500	$0	0.00%
101-38-10-420-28	Parks	Unemployment	$0	$0	$0	
101-38-10-431-00	Parks	Office Supplies	$1,500	$1,200	($300)	-20.00%
101-38-10-432-00	Parks	Oper. & Spec. Dept. Supplies	$8,500	$8,500	$0	0.00%
101-38-10-432-59	Parks	Signs	$2,000	$2,000	$0	0.00%
101-38-10-434-00	Parks	Minor Equipment	$1,250	$1,250	$0	0.00%
101-38-10-435-00	Parks	Motor Fuels & Lube	$37,200	$46,000	$8,800	23.66%
101-38-10-438-00	Parks	Chemicals	$28,000	$28,000	$0	0.00%
101-38-10-442-00	Parks	Professional Services	$38,700	$37,200	($1,500)	-3.88%
101-38-10-447-00	Parks	Travel & Meetings	$2,200	$2,200	$0	0.00%
101-38-10-448-00	Parks	Dues, Subscriptions, & Mem.	$735	$735	$0	0.00%
101-38-10-449-00	Parks	Personnel Training	$2,200	$2,200	$0	0.00%
101-38-10-450-00	Parks	Janitorial Services & Supplies	$4,000	$5,500	$1,500	37.50%
101-38-10-451-00	Parks	Telephone & Communications	$0	$0	$0	
101-38-10-452-00	Parks	Heat, Lights, & Utilities	$0	$0	$0	
101-38-10-452-01	Parks	Electric	$6,000	$6,000	$0	0.00%
101-38-10-452-02	Parks	Natural Gas	$1,500	$1,500	$0	0.00%
101-38-10-454-00	Parks	Rental Property & Equipment	$6,500	$6,500	$0	0.00%
101-38-10-458-00	Parks	Purchased Repairs & Maint.	$24,000	$24,000	$0	0.00%
101-38-10-458-01	Parks	BID maintenance and tree trimming	$0	$0	$0	#DIV/0!
101-38-10-460-00	Parks	Equipment Repair Parts	$20,000	$20,000	$0	0.00%
101-38-10-462-00	Parks	Contract Services	$15,500	$15,500	$0	0.00%
101-38-10-463-00	Parks	Laundry	$2,000	$2,000	$0	0.00%
101-38-10-468-00	Parks	Unique Department Expenditure	$4,500	$0	($4,500)	
101-38-10-468-39	Parks	Tree Farm/BID Tree Trimming	$4,500	$4,500	$0	0.00%
101-38-10-468-58	Parks	Downtown Landscaping	$25,164	$21,164	($4,000)	New
101-38-10-468-68	Parks	Christmas in City Park	$5,000	$5,000	$0	0.00%
101-38-10-469-00	Parks	Misc.	$500	$500	$0	0.00%
101-38-10-498-00	Parks	Intrafund Chgs. - Vehicle	$23,852	$24,923	$1,071	4.49%
101-38-10	**Parks**	**TOTAL FOR DEPT**	**$1,034,529**	**$1,037,020**	**$2,491**	**0.24%**
101-39-10-410-11	Recreation	Salaries	$130,590	$133,202	$2,612	2.00%
101-39-10-410-15	Recreation	Part-time Salaries	$82,500	$80,000	($2,500)	-3.03%
101-39-10-410-19	Recreation	OT	$5,000	$5,000	$0	0.00%
101-39-10-420-21	Recreation	FICA	$8,292	$8,569	$277	3.33%
101-39-10-420-22	Recreation	PERS	$14,403	$14,680	$277	1.93%
101-39-10-420-23	Recreation	Medicare	$1,939	$2,004	$65	3.35%
101-39-10-420-24	Recreation	Wk Comp	$1,874	$1,874	$0	0.00%
101-39-10-420-25	Recreation	H & A Insurance	$11,669	$11,717	$48	0.41%
101-39-10-420-27	Recreation	Uniforms	$1,400	$1,400	$0	0.00%
101-39-10-420-28	Recreation	Unemployment			$0	
101-39-10-431-00	Recreation	Office Supplies	$1,950	$1,500	($450)	-23.08%
101-39-10-432-00	Recreation	Oper. & Spec. Dept. Supplies	$26,000	$27,000	$1,000	3.85%
101-39-10-434-00	Recreation	Recreation Equipment	$4,700	$4,700	$0	0.00%
101-39-10-435-00	Recreation	Motor Fuels & Lube	$1,263	$1,200	($63)	-4.99%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
101-39-10-442-00	Recreation	Professional Services	$18,900	$12,900	($6,000)	-31.75%
101-39-10-444-00	Recreation	Advertising and Legal Publishing	$500	$500	$0	0.00%
101-39-10-447-00	Recreation	Travel & Meetings	$1,000	$1,000	$0	0.00%
101-39-10-448-00	Recreation	Dues, Subscriptions, & Mem.	$700	$700	$0	0.00%
101-39-10-449-00	Recreation	Personnel Training	$1,000	$1,000	$0	0.00%
101-39-10-450-00	Recreation	Janitorial Services	$2,340	$2,340	$0	0.00%
101-39-10-452-00	Recreation	Heat, Lights, & Utilities	$16,000	$16,000	$0	0.00%
101-39-10-454-00	Recreation	Rental Property & Equipment	$1,200	$1,200	$0	0.00%
101-39-10-458-00	Recreation	Purchased Repairs & Maint.	$4,500	$4,500	$0	0.00%
101-39-10-460-00	Recreation	Equipment Repair Parts	$6,000	$6,000	$0	0.00%
101-39-10-462-00	Recreation	Contract Services	$4,000	$2,500	($1,500)	-37.50%
101-39-10-463-00	Recreation	Laundry	$0	$0	$0	
101-39-10-468-00	Recreation	Unique Department Expenditure	$0	$0	$0	
101-39-10-468-38	Recreation	Facility Upgrade	$6,500	$7,200	$700	10.77%
101-39-10-468-39	Recreation	Self Supporting Programs	$78,840	$78,840	$0	0.00%
101-39-10-468-58	Recreation	Exercise Room Expenses	$1,500	$1,500	$0	0.00%
101-39-10-469-00	Recreation	Misc. Services & Charges	$500	$500	$0	0.00%
101-39-10-498-00	Recreation	Intrafund Chgs. - Vehicle	$3,970	$4,148	$178	4.48%
101-39-10	**Recreation**	**TOTAL FOR DEPT**	**$439,030**	**$433,674**	**($5,356)**	**-1.22%**
101-90-10-490-92		Fund Transfer--BID	$0	$0	$0	
101-90-10-490-27		Fund Transfer--Capital Improvement	$0	$0	$0	
101-90-10-490-67		Fund Transfer--POOL	$0	$0	$0	
101-90-10-490-68		Fund Transfer--Dierkes	$0	$0	$0	
101-98-99-410-00		Reserved Budget-Salaries	$0	$0	$0	
		TOTAL FOR GENERAL FUND	**$18,416,863**	**$18,039,317**	($377,546)	-2.05%
102-31-10-410-11	Streets	Salaries	$561,491	$530,419	($31,072)	-5.53%
102-31-10-410-15	Streets	Part-Time Salaries & Wages	$24,900	$25,500	$600	2.41%
102-31-10-410-00	Streets	Certification program	$2,400	$0	($2,400)	-100.00%
102-31-10-410-19	Streets	O.T.	$14,000	$14,000	$0	0.00%
102-31-10-420-28	Streets	Unemployment	$0	$0	$0	
102-31-10-420-21	Streets	FICA	$35,276	$35,335	$59	0.17%
102-31-10-420-22	Streets	PERS	$64,031	$57,831	($6,200)	-9.68%
102-31-10-420-23	Streets	Medicare	$8,250	$8,264	$14	0.17%
102-31-10-420-24	Streets	Wk Comp	$36,584	$34,067	($2,517)	-6.88%
102-31-10-420-25	Streets	H & A Insurance	$119,827	$108,405	($11,422)	-9.53%
102-31-10-431-00	Streets	Office Supplies	$800	$600	($200)	-25.00%
102-31-10-432-00	Streets	Oper. & Spec. Dept. Supplies	$6,000	$5,700	($300)	-5.00%
102-31-10-432-33	Streets	Construction & Maintenance	$172,000	$180,600	$8,600	5.00%
102-31-10-432-59	Streets	Signing, Signal, & Sidewalks	$83,640	$82,000	($1,640)	-1.96%
102-31-10-435-00	Streets	Motor Fuels & Lube	$69,200	$88,400	$19,200	27.75%
102-31-10-447-00	Streets	Travel & Meetings	$900	$1,000	$100	11.11%
102-31-10-449-00	Streets	Personnel Training	$5,000	$5,100	$100	2.00%
102-31-10-450-00	Streets	Janitorial Services & Supplies	$900	$1,000	$100	11.11%
102-31-10-451-00	Streets	Telephone & Communications	$0	$0	$0	#DIV/0!
102-31-10-452-00	Streets	Heat, Lights, & Utilities			$0	
102-31-10-452-01	Streets	Electric	$6,900	$6,825	($75)	-1.09%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
102-31-10-452-02	Streets	Natural Gas	$3,500	$4,200	$700	20.00%
102-31-10-452-53	Streets	Street Lighting	$0	$0	$0	
102-31-10-454-00	Streets	Rental Property & Equipment	$1,200	$1,300	$100	8.33%
102-31-10-458-00	Streets	Purchased Repairs & Maint.	$10,000	$9,200	($800)	-8.00%
102-31-10-458-57	Streets	Signal Repair	$73,500	$70,000	($3,500)	-4.76%
102-31-10-458-64	Streets	Parking Facilities	$6,000	$6,000	$0	0.00%
102-31-10-460-00	Streets	Equipment Repair Parts	$47,356	$48,000	$644	1.36%
102-31-10-460-61	Streets	Snow, Ice, & Street Cleaning	$21,500	$20,000	($1,500)	-6.98%
102-31-10-462-00	Streets	Contract Services	$40,650	$0	($40,650)	
102-31-10-463-00	Streets	Laundry	$2,500	$2,500	$0	0.00%
102-31-10-469-00	Streets	Misc.	$2,000	$2,500	$500	25.00%
102-31-10	*Streets*	*Subtotal*	*$1,420,305*	*$1,348,745*	*($71,560)*	*-5.04%*
102-31-10-470-00	Streets	Capital Projects & Expenditure			$0	
102-31-10-470-70	Streets	CSI Student Safety Initiative			$0	
102-31-10-470-72	Streets	Buildings	$240,000	$0	($240,000)	New
102-31-10-470-73	Streets	Master Street Plan			$0	
102-31-10-470-73	Streets	Sealcoating	$550,000	$750,000	$200,000	36.36%
102-31-10-470-74	Streets	Office Equipment	$0	$0	$0	
102-31-10-470-74	Streets	Office Furniture			$0	
102-31-10-470-75	Streets	Automotive Equipment	$0	$0	$0	#DIV/0!
102-31-10-470-76	Streets	Other Machinery & Equipment	$445,620	$379,000	($66,620)	-14.95%
102-31-10-470-77	Streets	Washington Street Widening			$0	#DIV/0!
102-31-10-470-78	Streets	Construction Projects	$2,000,107	$2,134,000	$133,893	6.69%
102-31-10-498-00	Streets	Intrafund Chgs. - Vehicle	$48,620	$50,802	$2,182	4.49%
102-90-10-490-01	Streets	Fund Transfer-Gen. Fund	$217,803	$228,693	$10,890	5.00%
102-90-10-490-81	Streets	Fund Transfer-Insurance Fund	$20,802	$20,841	$39	0.19%
102-31-10	**Streets**	**TOTAL FOR DEPT**	**$4,943,257**	**$4,912,082**	**($31,175)**	**-0.63%**
103-31-14-452-01	Street Lighting	Electric	$269,500	$269,500	$0	0.00%
103-31-14-458-00	Street Lighting	Purchased Repairs & Maintenance	$10,000	$10,000	$0	0.00%
103-31-14-470-73	Street Lighting	Improvements other than Buildings	$0	$0	$0	#DIV/0!
103-90-10-490-01	Street Lighting	Fund Transfers	$19,174	$20,133	$959	5.00%
103-31-14	**Street Lighting**	**TOTAL FOR DEPT**	**$298,674**	**$299,633**	**$959**	**0.32%**
104-41-10-469-00	Library	Property Taxes Requested	$1,423,374	$1,427,743	$4,369	0.31%
105-41-10-469	Library	Other Expenses	$61,500	$61,500	$0	0.00%
105-41-10	**Library**	**TOTAL FOR DEPT**	**$1,484,874**	**$1,489,243**	$4,369	0.29%
110-37-10-410-11	Airport	Salaries	$300,477	$306,487	$6,010	2.00%
110-37-10-410-19	Airport	O.T.	$20,000	$20,000	$0	0.00%
110-37-10-420-21	Airport	FICA	$19,656	$20,242	$586	2.98%
110-37-10-420-22	Airport	PERS	$34,043	$34,681	$638	1.87%
110-37-10-420-23	Airport	Medicare	$4,597	$4,734	$137	2.98%
110-37-10-420-24	Airport	Wk Comp	$11,318	$11,318	$0	0.00%
110-37-10-420-25	Airport	H & A Insurance	$57,201	$57,313	$112	0.20%
110-37-10-431-00	Airport	Supplies	$1,500	$1,500	$0	0.00%
110-37-10-432-00	Airport	Oper. & Spec. Dept. Supplies	$25,950	$20,950	($5,000)	-19.27%
110-37-10-432-10	Airport	Air Terminal Art expenditures	$0	$0	$0	
110-37-10-432-45	Airport	Airshow Expenses	$0	$0	$0	
110-37-10-434-00	Airport	Minor Equipment	$500	$500	$0	0.00%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
110-37-10-435-00	Airport	Motor Fuels & Lube	$26,000	$26,000	$0	0.00%
110-37-10-438-00	Airport	Chemicals	$1,250	$3,650	$2,400	192.00%
110-37-10-442-00	Airport	Professional Services	$5,775	$12,775	$7,000	121.21%
110-37-10-444-00	Airport	Avertising & Legal Pub.	$2,300	$800	($1,500)	-65.22%
110-37-10-444-53	Airport	Promotion Expenses	$13,500	$13,500	$0	0.00%
110-37-10-447-00	Airport	Travel & Meetings	$5,150	$3,150	($2,000)	-38.83%
110-37-10-448-00	Airport	Dues, Subscriptions, & Mem.	$800	$800	$0	0.00%
110-37-10-449-00	Airport	Personnel Training	$2,500	$2,500	$0	0.00%
110-37-10-449-01	Airport	ARFF Training	$11,000	$7,500	($3,500)	-31.82%
110-37-10-450-00	Airport	Janitorial Services	$54,497	$50,497	($4,000)	-7.34%
110-37-10-451-00	Airport	Telephone & Communications	$3,441	$3,441	$0	0.00%
110-37-10-452-03	Airport	Heat, Lights, & Utilities-Propane	$11,000	$11,000	$0	0.00%
110-37-10-452-01	Airport	Heat, Lights, & Utilities-Electric	$76,100	$76,100	$0	0.00%
110-37-10-458-00	Airport	Purchased Repairs & Maint	$35,690	$35,690	$0	0.00%
110-37-10-460-00	Airport	Equipment Repair Parts	$3,672	$3,672	$0	0.00%
110-37-10-462-00	Airport	Contract Services	$27,305	$27,685	$380	1.39%
110-37-10-463-00	Airport	Laundry	$0	$0	$0	
110-37-10-469-00	Airport	Misc	$1,000	$1,000	$0	0.00%
110-37-10-470-72	Airport	Buildings	$24,000	$2,500	($21,500)	
110-37-10-470-73	Airport	Improve. other than Buildings	$5,500	$16,700	$11,200	203.64%
110-37-10-470-74	Airport	Office Furniture & Equip	$0	$0	$0	
110-37-10-470-75	Airport	Automotive Equipment	$0	$14,000	$14,000	
110-37-10-470-76	Airport	Other Machinery & Equipment	$0	$0	$0	
110-37-10-470-78	Airport	Construction Projects	$0	$0	$0	
110-37-10-498-00	Airport	Intrafund Chgs. - Vehicle	$8,016	$8,389	$373	4.65%
110-90-10-490-01	Airport	Fund Transfers--General Fund (+3 Firefighters for ARFF coverage hired in March 07)+(telephone exp to I/S)+(uniforms, computer, misc)	$280,190	$294,200	$14,010	5.00%
110-90-10-490-58	Airport	Fund Transfer--Airport Constr.	$52,650	$52,650	$0	0.00%
110-90-10-490-81	Airport	Fund Transfer--Insurance	$20,803	$20,842	$39	0.19%
110-37-10	**Airport**	**TOTAL FOR DEPT**	**$1,147,381**	**$1,166,766**	**$19,385**	**1.69%**
158-71-10-470-73	Airport Constr	Infrastructure Improvements	$0	$0	$0	#DIV/0!
158-71-10-470-78	Airport Constr	Construction Projects	$1,147,800	$1,147,800	$0	0.00%
158-71-10	**Airport Constr**	**TOTAL FOR DEPT**	**$1,147,800**	**$1,147,800**	$0	0.00%
161-51-10-410-11	Water Supply	Salaries	$186,566	$190,297	$3,731	2.00%
161-51-10-410-15	Water Supply	Part Time	$0	$10,000	$10,000	#DIV/0!
161-51-10-410-19	Water Supply	O.T.	$16,000	$16,000	$0	0.00%
161-51-10-420-21	Water Supply	FICA	$12,265	$13,410	$1,145	9.34%
161-51-10-420-22	Water Supply	PERS	$16,381	$16,981	$600	3.66%
161-51-10-420-23	Water Supply	Medicare	$2,868	$3,136	$268	9.36%
161-51-10-420-24	Water Supply	Wk Comp	$8,328	$8,328	$0	0.00%
161-51-10-420-25	Water Supply	H & A Insurance	$42,151	$42,215	$64	0.15%
161-51-10-420-26	Water Supply	Pay issues	$0	$0	$0	
161-51-10-420-27	Water Supply	Uniforms	$578	$578	$0	0.00%
161-51-10-431-00	Water Supply	Supplies	$998	$750	($248)	-24.85%
161-51-10-432-00	Water Supply	Oper & Spec Dept. Supplies	$725	$725	$0	0.00%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
161-51-10-434-00	Water Supply	Tools & Minor Equipment	$525	$1,800	$1,275	242.86%
161-51-10-434-34	Water Supply	Hand Tools & Safety Supplies	$788	$0	($788)	-100.00%
161-51-10-434-36	Water Supply	Electrical Tools & Test Equip	$525	$1,500	$975	185.71%
161-51-10-434-37	Water Supply	Electrical Supplies	$3,045	$3,100	$55	1.81%
161-51-10-435-00	Water Supply	Motor Fuels & Lube	$15,000	$25,000	$10,000	66.67%
161-51-10-438-00	Water Supply	Chemicals	$15,225	$15,225	$0	0.00%
161-51-10-442-00	Water Supply	Professional Services	$181,000	$161,500	($19,500)	-10.77%
161-51-10-447-00	Water Supply	Travel & Meetings	$1,000	$1,000	$0	0.00%
161-51-10-448-00	Water Supply	Dues, Subscr., & Mem.	$500	$500	$0	0.00%
161-51-10-449-00	Water Supply	Personnel Training	$2,300	$2,300	$0	0.00%
161-51-10-450-00	Water Supply	Janitorial Services	$525	$525	$0	0.00%
161-51-10-451-00	Water Supply	Telephone & Comm	$0	$0	$0	
161-51-10-452-00	Water Supply	Heat, Lights, & Utilites	$0	$0	$0	
161-51-10-452-01	Water Supply	Electric	$700,000	$700,000	$0	0.00%
161-51-10-452-02	Water Supply	Natural Gas	$1,000	$1,000	$0	0.00%
161-51-10-452-03	Water Supply	Propane	$2,000	$2,000	$0	0.00%
161-51-10-455-00	Water Supply	Water Shares	$183,750	$115,000	($68,750)	-37.41%
161-51-10-458-00	Water Supply	Purchased Reparis & Maint	$36,250	$36,250	$0	0.00%
161-51-10-460-00	Water Supply	Equip Repair Parts	$36,750	$36,750	$0	0.00%
161-51-10-462-00	Water Supply	Contract Services	$13,650	$13,650	$0	0.00%
161-51-10-468-39	Water Supply	Wellhead Protection Comm.	$0	$0	$0	
161-51-10-468-40	Water Supply	Citizen Water Planning Committee			$0	
161-51-10-468-43	Water Supply	Water Testing	$31,500	$55,000	$23,500	74.60%
161-51-10-468-45	Water Supply	Ground Water Monitoring	$1,100	$0	($1,100)	-100.00%
161-51-10-468-63	Water Supply	Conservation Projects	$5,000	$32,600	$27,600	552.00%
161-51-10-469-00	Water Supply	Miscellaneous	$0	$0	$0	#DIV/0!
161-51-10-470-73	Water Supply	Capital Projects	$494,224	$0	($494,224)	
161-51-10-470-73	Water Supply	Capital Projects	$75,000	$182,500	$107,500	
161-51-10-470-72	Water Supply	Buildings			$0	
161-51-10-470-73	Water Supply	Improvements Other Than Buildings			$0	
161-51-10-470-74	Water Supply	Office Furniture and Equipment	$0	$0	$0	
161-51-10-470-75	Water Supply	Automotive Equipment			$0	
161-51-10-470-76	Water Supply	Other Machinery & Equipment			$0	#DIV/0!
161-51-10-470-77	Water Supply	Alternative Water Supply Study			$0	
161-51-10-470-77	Water Supply	Drilling for water source low in arsenic			$0	
161-51-10-470-78	Water Supply	Services for Blue Lakes project			$0	
161-51-10-470-79	Water Supply	Arsenic study			$0	
161-51-10-480-81	Water Supply	Principle	$1,813,821	$1,865,692	$51,871	2.86%
161-51-10-480-82	Water Supply	Interest Expense	$1,074,079	$1,242,393	$168,314	15.67%
161-51-10-480-85	Water Supply	Bond Amortization Costs	$0	$0	$0	#DIV/0!
161-51-10-498-00	Water Supply	Intrafund Chgs. - Vehicle	$1,764	$1,843	$79	4.48%
			$0	$0	$0	
161-51-10	**Water Supply**	**TOTAL FOR DEPT**	**$4,977,181**	**$4,799,549**	($177,632)	-3.57%
161-52-51-470-73	Pressurized Irr	Capital	$5,000	$15,000	$10,000	200.00%
161-52-51-452-01	Pressurized Irr	Electrical	$20,000	$21,000	$1,000	5.00%
161-52-51	Pressurized Irr	Golf Course	$6,470	$6,791	$321	4.96%
161-52-52	Pressurized Irr	Harmon Park	$11,025	$11,576	$551	5.00%
161-52-53	Pressurized Irr	Thompson Park	$6,510	$6,836	$326	5.01%
161-52-54	Pressurized Irr	Harry Barry	$2,363	$2,481	$119	5.02%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
161-52-55	Pressurized Irr	Villa Vista	$5,250	$5,513	$263	5.01%
161-52-56	Pressurized Irr	Harrison & Poleline	$4,200	$0	($4,200)	-100.00%
161-52-56-470-73	Pressurized Irr	Harrison & Poleline - Capital	$0	$0	$0	#DIV/0!
161-52-57	Pressurized Irr	Holly Ann Court	$5,513	$5,788	$276	5.00%
161-52-60	Pressurized Irr	Grandview Drive North	$7,613	$7,993	$381	5.00%
161-52-61	Pressurized Irr	Aspenwood	$4,725	$4,961	$236	4.99%
161-52-62	Pressurized Irr	Frontier Park	$14,700	$15,435	$735	5.00%
161-52-64	Pressurized Irr	Sunway Soccer Complex	$2,705	$2,840	$135	4.99%
161-52-67	Pressurized Irr	Settler's Ridge	$5,250	$5,513	$263	5.01%
161-52-68	Pressurized Irr	Bosero	$2,363	$2,481	$119	5.02%
161-52-69	Pressurized Irr	Benno Point	$2,835	$2,977	$142	5.01%
161-52-70	Pressurized Irr	Ensign Point	$5,775	$6,064	$289	5.00%
161-52-71	Pressurized Irr	Morning Sun/Hankins	$5,775	$6,064	$289	5.00%
161-52-72	Pressurized Irr	River Hawk	$3,825	$4,016	$191	4.99%
161-52-74	Pressurized Irr	South View	$3,675	$3,859	$184	5.01%
161-52-75	Pressurized Irr	Ascension Fields	$2,835	$2,977	$142	5.01%
161-52-77	Pressurized Irr	River Ridge	$3,675	$3,859	$184	5.01%
161-52-78	Pressurized Irr	Pheasant Meadows	$3,675	$3,859	$184	5.01%
161-52-10	**PI**	**TOTAL FOR DEPT**	**$135,755**	**$147,883**	$12,128	8.93%
161-53-10-410-11	Water Distribu	Salaries	$717,541	$695,849	($21,692)	-3.02%
161-53-10-410-19	Water Distribu	O.T.	$15,000	$18,000	$3,000	20.00%
161-53-10-420-21	Water Distribu	FICA	$45,950	$44,259	($1,691)	-3.68%
161-53-10-420-22	Water Distribu	PERS	$77,814	$75,829	($1,985)	-2.55%
161-53-10-420-23	Water Distribu	Medicare	$10,746	$10,351	($395)	-3.68%
161-53-10-420-24	Water Distribu	Wk Comp	$31,202	$29,750	($1,452)	-4.65%
161-53-10-420-25	Water Distribu	H & A Insurance	$169,325	$157,694	($11,631)	-6.87%
161-53-10-420-27	Water Distribu	Uniforms	$3,674	$3,000	($674)	-18.35%
161-53-10-431-00	Water Distribu	Office Supplies	$1,155	$1,155	$0	0.00%
161-53-10-432-00	Water Distribu	Oper & Spec Dept. Supplies	$74,112	$61,325	($12,787)	-17.25%
161-53-10-432-33	Water Distribu	Inventory	$326,250	$366,250	$40,000	12.26%
161-53-10-432-40	Water Distribu	Water Awareness Week	$1,000	$0	($1,000)	-100.00%
161-53-10-434-34	Water Distribu	Hand Tools/Safety Supplies	$5,175	$7,500	$2,325	44.93%
161-53-10-435-00	Water Distribu	Motor Fuels & Lube	$45,300	$46,000	$700	1.55%
161-53-10-442-00	Water Distribu	Professional Services	$105,250	$45,250	($60,000)	-57.01%
161-53-10-447-00	Water Distribu	Travel & Meetings	$1,100	$2,000	$900	81.82%
161-53-10-448-00	Water Distribu	Dues, Subscr., & Mem.	$3,000	$3,000	$0	0.00%
161-53-10-449-00	Water Distribu	Personnel Training	$3,050	$3,600	$550	18.03%
161-53-10-450-00	Water Distribu	Janitorial Services	$5,251	$4,700	($551)	-10.49%
161-53-10-451-00	Water Distribu	Telephone & Comm			$0	
161-53-10-452-00	Water Distribu	Heat, Lights, & Utilites			$0	
161-53-10-452-01	Water Distribu	Electric	$1,200	$1,200	$0	0.00%
161-53-10-452-02	Water Distribu	Natural Gas	$3,000	$3,000	$0	0.00%
161-53-10-454-00	Water Distribu	Rental Property & Equipment	$6,700	$7,900	$1,200	17.91%
161-53-10-458-00	Water Distribu	Purchased Repairs & Maint	$21,000	$21,000	$0	0.00%
161-53-10-460-00	Water Distribu	Equip Repair Parts	$21,000	$21,000	$0	0.00%
161-53-10-470-73	Water Distribu	Capital Projects & Expenditure	$390,250	$556,098	$165,848	42.50%
161-53-10-470-72	Water Distribu	Buildings	$200,000	$150,000	($50,000)	
161-53-10-470-73	Water Distribu	Improve. Other Than Buildings			$0	#DIV/0!
161-53-10-470-74	Water Distribu	Office Furniture & Equip	$0	$0	$0	

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
161-53-10-470-75	Water Distribu	Automotive Equipment	$75,000	$38,000	($37,000)	-49.33%
161-53-10-470-76	Water Distribu	Other Machinery & Equipment	$19,000	$45,000	$26,000	136.84%
161-53-10-498-00	Water Distribu	Intrafund Chgs. - Vehicle	$54,455	$56,859	$2,404	4.41%
161-53-10	**Water Distribu**	**TOTAL FOR DEPT**	**$2,433,500**	**$2,475,568**	$42,068	1.73%
161-54-10-410-11	Utility Services	Salaries	$188,487	$192,257	$3,770	2.00%
161-54-10-410-19	Utility Services	OT Salaries	$1,000	$1,000	$0	0.00%
161-54-10-420-21	Utility Services	FICA	$11,698	$11,982	$284	2.43%
161-54-10-420-22	Utility Services	PERS	$20,128	$20,529	$401	1.99%
161-54-10-420-23	Utility Services	Medicare	$2,736	$2,802	$66	2.42%
161-54-10-420-24	Utility Services	Wk Comp	$3,005	$3,005	$0	0.00%
161-54-10-420-25	Utility Services	H & A Insurance	$63,064	$63,144	$80	0.13%
161-54-10-420-27	Utility Services	Uniforms	$250	$300	$50	20.00%
161-54-10-420-29	Utility Services	Employee Recognition	$500	$500	$0	0.00%
161-54-10-431-00	Utility Services	Supplies	$4,400	$4,400	$0	0.00%
161-54-10-431-01	Utility Services	Postage	$5,000	$5,000	$0	0.00%
161-54-10-432-00	Utility Services	Oper & Spec Dept. Supplies	$3,900	$3,900	$0	0.00%
161-54-10-435-00	Utility Services	Motor Fuels & Lube	$4,400	$5,910	$1,510	34.32%
161-54-10-442-00	Utility Services	Professional Services	$7,000	$4,000	($3,000)	-42.86%
161-54-10-444-00	Utility Services	Advertising & Legal Publishing	$2,000	$2,000	$0	0.00%
161-54-10-447-00	Utility Services	Travel & Meetings	$2,500	$2,500	$0	0.00%
161-54-10-448-00	Utility Services	Dues, Subscr., & Mem.	$150	$150	$0	0.00%
161-54-10-449-00	Utility Services	Personnel Training	$500	$500	$0	0.00%
161-54-10-451-00	Utility Services	Telephone & Comm	$0	$0	$0	
161-54-10-458-00	Utility Services	Purchased Reparis & Maint	$2,000	$2,000	$0	0.00%
161-54-10-460-00	Utility Services	Equipment Repair Parts	$900	$900	$0	0.00%
161-54-10-462-00	Utility Services	Contract Services	$109,400	$112,240	$2,840	2.60%
161-54-10-468-63	Utility Services	Water Conservation Expenses	$30,173	$0	($30,173)	-100.00%
161-54-10-469-00	Utility Services	Misc	$0	$0	$0	
161-54-10-469-01	Utility Services	Bank Fees	$6,000	$6,600	$600	10.00%
161-54-10-470-73	Utility Services	Improve. Other Than Buildings	$0	$0	$0	
161-54-10-470-74	Utility Services	Office Furniture & Equip.	$0	$0	$0	#DIV/0!
161-54-10-470-75	Utility Services	Automotive Equipment	$0	$0	$0	
161-54-10-470-76	Utility Services	Other Machinery & Equipment	$0	$0	$0	
161-54-10-498-00	Utility Services	Intrafund Chgs. - Vehicle	$6,936	$7,247	$311	4.48%
161-54-10	**Utility Services**	**TOTAL FOR DEPT**	**$476,127**	**$452,866**	($23,261)	-4.89%
161-90-10-490-01	Waterworks Fu	Trans. - General Fund	$667,170	$700,529	$33,359	5.00%
161-90-10-490-02	Waterworks Fu	Trans. - Street Fund	$78,744	$82,681	$3,937	5.00%
161-90-10-490-10	Waterworks Fu	Trans. - Airport Fund	$0	$0	$0	
161-90-10-490-27	Waterworks Fu	Trans. - Capital Impr. Fund	$0	$0	$0	
161-90-10-490-81	Waterworks Fu	Trans. - Ins. Fund	$46,168	$46,255	$87	0.19%
161-90-10	**Waterworks F**	**TOTAL TRANSFERS**	**$792,082**	**$829,465**	$37,383	4.72%
		TOTAL FOR WATER FUND	**$8,814,645**	**$8,705,330**	($109,315)	-1.24%
162-58-10-410-11	WWC	Salaries	$317,162	$323,505	$6,343	2.00%
162-58-10-410-19	WWC	OT	$13,000	$13,000	$0	0.00%
162-58-10-420-21	WWC	FICA	$20,253	$20,863	$610	3.01%
162-58-10-420-22	WWC	PERS	$35,071	$35,745	$674	1.92%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
162-58-10-420-23	WWC	Medicare	$4,737	$4,879	$142	3.00%
162-58-10-420-24	WWC	Wk Comp	$23,209	$23,209	$0	0.00%
162-58-10-420-25	WWC	H & A Insurance	$67,882	$68,010	$128	0.19%
162-58-10-431-00	WWC	Supplies	$1,200	$900	($300)	-25.00%
162-58-10-432-00	WWC	Oper. & Spec. Dept. Supplies	$16,410	$8,000	($8,410)	-51.25%
162-58-10-432-00	WWC	Tools	$5,000	$5,000	$0	0.00%
162-58-10-435-00	WWC	Motor Fuels & Lube	$25,600	$32,000	$6,400	25.00%
162-58-10-438-00	WWC	Chemicals	$0	$7,000	$7,000	
162-58-10-442-00	WWC	Professional Services	$128,000	$128,000	$0	0.00%
162-58-10-442-01	WWC	Sewer Remodeling - Reimburseable	$0	$0	$0	
162-58-10-447-00	WWC	Travel & Meetings	$1,000	$1,000	$0	0.00%
162-58-10-448-00	WWC	Dues, Subscr., & Mem.	$500	$550	$50	10.00%
162-58-10-449-00	WWC	Personnel Training	$1,000	$1,000	$0	0.00%
162-58-10-450-00	WWC	Janitorial Services	$400	$200	($200)	-50.00%
162-58-10-451-00	WWC	Telephone & Communications	$0	$0	$0	
162-58-10-452-00	WWC	Heat, Lights, & Utilities	$0	$0	$0	
162-58-10-452-01	WWC	Electricity	$0	$0	$0	#DIV/0!
162-58-10-452-02	WWC	Natural Gas	$0	$0	$0	#DIV/0!
162-58-10-454-00	WWC	Rental Property & Equipment	$0	$0	$0	
162-58-10-458-00	WWC	Purchased Repairs & Maint	$5,000	$5,000	$0	0.00%
162-58-10-460-00	WWC	Equipment Repair Parts	$13,300	$13,300	$0	0.00%
162-58-10-463-00	WWC	Laundry	$450	$250	($200)	-44.44%
162-58-10-469-00	WWC	Misc	$900	$750	($150)	-16.67%
162-58-10-470-73	WWC	Improvements other than Buildings	$750,000	$464,972	($285,028)	-38.00%
162-58-10-470-75	WWC	Automotive Equipment	$28,500	$0	($28,500)	-100.00%
162-58-10-470-76	WWC	Other Machinery & Equip	$0	$3,500	$3,500	
162-58-10-498-00	WWC	Intrafund Chgs. - Vehicle	$16,050	$16,771	$721	4.49%
162-58-10	**WWC**	**TOTAL FOR DEPT**	**$1,474,624**	**$1,177,405**	($297,219)	-20.16%
162-59-10-442-00	WWT	Professional Services	$2,847,579	$2,811,823	($35,756)	-1.26%
162-59-10-442-01	WWT	Professional Services - USGS	$75,000	$50,000	($25,000)	
162-59-10-458-00	WWT	Purchased Repairs & Maint.	$0	$100,000	$100,000	#DIV/0!
162-59-10-470-00	WWT	Captial Maintenance-UASB	$0	$0	$0	#DIV/0!
162-59-10-470-00	WWT	SRF Funded Facility Plan Improvemer	$0	$0	$0	
162-59-10-470-73	WWT	Facility plan upgrades - Phase II	$0	$251,000	$251,000	#DIV/0!
162-59-10-470-76	WWT	Other Machinery & Equip	$147,750	$100,000	($47,750)	-32.32%
162-59-10-470-78	WWT	TSS - Auger Falls	$0	$168,000	$168,000	
162-59-10-470-80	WWT	Revenue Bond-Costs	$0	$0	$0	
162-59-10-480-81	WWT	Principle	$695,231	$725,996	$30,765	4.43%
162-59-10-480-82	WWT	Interest Expense	$566,440	$257,701	($308,739)	-54.51%
162-59-10-480-85	WWT	Bond Amortization Costs	$0	$0	$0	#DIV/0!
162-59-10	**WWT**	**TOTAL FOR DEPT**	**$4,332,000**	**$4,464,520**	$132,520	3.06%
162-90-10-490-01	Wastewater	Trans. - General Fund	$268,884	$282,328	$13,444	5.00%
162-90-10-490	Wastewater	Trans. - Capital Impr. Fund	$0	$0	$0	
162-90-10-490-61	Wastewater	Trans. - Water Fund	$123,535	$129,711	$6,176	5.00%
162-90-10-490-81	Wastewater	Trans. - Ins. Fund	$127,488	$127,737	$249	0.20%
162-90-10	**Wastewater**	**TOTAL TRANSFERS**	**$519,907**	**$539,776**	$19,869	3.82%
		TOTAL FOR WASTEWATER FUND	**$6,326,531**	**$6,181,701**	($144,830)	-2.29%

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
164-55-10-410-11	Sanitation	Salaries	$141,087	$143,909	$2,822	2.00%
164-55-10-410-19	Sanitation	O.T.	$500	$500	$0	0.00%
164-55-10-420-21	Sanitation	FICA	$8,778	$8,953	$175	2.00%
164-55-10-420-22	Sanitation	PERS	$15,040	$15,340	$300	1.99%
164-55-10-420-23	Sanitation	Medicare	$2,054	$2,094	$40	1.94%
164-55-10-420-24	Sanitation	Wk Comp	$2,416	$2,416	$0	0.00%
164-55-10-420-25	Sanitation	H & A Insurance	$31,034	$31,066	$32	0.10%
164-55-10-420-27	Sanitation	Uniforms	$250	$250	$0	0.00%
164-55-10-431-00	Sanitation	Supplies	$1,500	$1,500	$0	0.00%
164-55-10-432-00	Sanitation	Oper & Spec Dept. Supplies	$700	$1,200	$500	71.43%
164-55-10-435-00	Sanitation	Motor Fuels & Lube	$3,000	$3,750	$750	25.00%
164-55-10-444-00	Sanitation	Advertising	$1,000	$1,000	$0	0.00%
164-55-10-447-00	Sanitation	Travel & Meetings	$1,000	$1,000	$0	0.00%
164-55-10-448-00	Sanitation	Dues, Subscr., & Mem.	$300	$150	($150)	-50.00%
164-55-10-449-00	Sanitation	Personnel Training	$500	$500	$0	0.00%
164-55-10-451-00	Sanitation	Telephone & Communications	$0	$0	$0	
164-55-10-458-00	Sanitation	Purchased Reparis & Maint	$900	$900	$0	0.00%
164-55-10-458-00	Saniation	Tractor Repairs and Maintenance	$3,900	$3,900	$0	
164-55-10-460-00	Sanitation	Equip Repair Parts	$1,500	$1,500	$0	0.00%
164-55-10-462-01	Sanitation	Contract Services-PSI/Commercial	$1,102,657	$1,687,067	$584,410	53.00%
164-55-10-462-02	Sanitation	BID Sanitation	$0	$0	$0	
164-55-10-462-03	Sanitation	Weed Abatement Contracts	$20,000	$20,000	$0	0.00%
164-55-10-468-68	Sanitation	Recycling Expenses	$1,550	$2,990	$1,440	92.90%
164-55-10-468-69	Sanitation	Landfill Expenses	$695,000	$695,000	$0	0.00%
164-55-10-470-73	Sanitation	Improvements other than Buildings	$0	$0	$0	#DIV/0!
164-55-10-470-74	Sanitation	Office Furniture & Equip	$500	$0	($500)	-100.00%
164-55-10-470-75	Sanitation	Automotive Equipment	$0	$0	$0	
164-55-10-470-76	Sanitation	Other Machinery & Equip	$0	$0	$0	
164-55-10-498-00	Sanitation	Intrafund Chgs. - Vehicle	$2,878	$3,050	$172	5.98%
164-90-10-490-01	Sanitation	Fund Transfers-General	$21,212	$22,273	$1,061	5.00%
164-90-10-490-27	Sanitation	Fund Transfers-Capital Improvement	$0	$0	$0	
164-90-10-490-61	Sanitation	Fund Transfers-Water Fund	$123,535	$129,712	$6,177	5.00%
164-90-10-490-81	Sanitation	Fund Transfers-Insurance Fund	$5,209	$5,219	$10	0.19%
164-55-10	**Sanitation**	**TOTAL FOR DEPT**	**$2,188,000**	**$2,785,238**	$597,238	27.30%
165-39-21-410-11	Golf	Salaries	$43,886	$44,221	$335	0.76%
165-39-21-410-15	Golf	Part-Time Salaries	$72,360	$0	($72,360)	-100.00%
165-39-21-410-19	Golf	O.T.	$3,000	$9,336	$6,336	211.21%
165-39-21-420-21	Golf	FICA	$2,721	$3,321	$600	22.03%
165-39-21-420-22	Golf	PERS	$4,980	$4,595	($385)	-7.73%
165-39-21-420-23	Golf	Medicare	$636	$777	$141	22.10%
165-39-21-420-24	Golf	Wk Comp	$720	$836	$116	16.11%
165-39-21-420-25	Golf	H & A Insurance	$12,593	$11,292	($1,301)	-10.33%
165-39-21-431-00	Golf	Office Supplies	$450	$100	($350)	-77.78%
165-39-21-432-00	Golf	Oper & Spec Dept. Supplies	$8,100	$950	($7,150)	-88.27%
165-39-21-435-00	Golf	Motor Fuels & Lube	$10,000	$2,600	($7,400)	-74.00%
165-39-21-438-00	Golf	Chemicals	$22,000	$1,800	($20,200)	-91.82%
165-39-21-442-00	Golf	Professional Services	$250	$100	($150)	-60.00%
165-39-21-442-41	Golf	Excess Rounds Commission	$0	$0	$0	

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
165-39-21-444-00	Golf	Advertising	$2,900	$525	($2,375)	-81.90%
165-39-21-447-00	Golf	Travel and Meetings	$700	$150	($550)	New
165-39-21-450-00	Golf	Janitorial Services & Supplies	$2,500	$200	($2,300)	-92.00%
165-39-21-451-00	Golf	Telephone & Communications	$0	$0	$0	
165-39-21-452-00	Golf	Heat, Lights, & Utilities	$11,900	$3,200	($8,700)	-73.11%
165-39-21-454-00	Golf	Rental Property & Equipment	$500	$150	($350)	-70.00%
165-39-21-458-00	Golf	Purchased Repairs & Maint	$9,000	$1,000	($8,000)	-88.89%
165-39-21-460-00	Golf	Equip Repair Parts	$14,000	$3,500	($10,500)	-75.00%
165-39-21-4	Golf	Lease payment-building	$0	$0	$0	
165-39-21-462-00	Golf	Contract Services	$53,300	$9,600	($43,700)	-81.99%
165-39-21-463-00	Golf	Laundry			$0	
165-39-21-470-72	Golf	Buildings	$0	$0	$0	
165-39-21-470-73	Golf	Impr. Other than Buildings	$0	$0	$0	
165-39-21-470-75	Golf	Automotive Equipment	$0	$0	$0	
165-39-21-470-76	Golf	Other Machinery & Equipment	$28,200	$0	($28,200)	-100.00%
165-39-21-498-00	Golf	Intrafund Chgs. - Vehicles	$10,795	$0	($10,795)	-100.00%
165-90-10-490-01	Golf	Fund Trans. - General	$17,617	($0)	($17,617)	-100.00%
165-90-10-490-81	Golf	Fund Trans. - Insurance Fund	$4,064	$0	($4,064)	-100.00%
165-98-98-410-00	Golf	Reserved Budget-Salaries			$0	
165-39-21	**Golf**	**TOTAL FOR DEPT**	**$337,172**	**$98,252**	($238,920)	-70.86%
167-39-22-432-00	Swimming Poc	Oper & Spec Dept. Supplies	$1,000	$1,000	$0	0.00%
167-39-22-452-01	Swimming Poc	Electric	$19,900	$19,900	$0	0.00%
167-39-22-452-02	Swimming Poc	Natural gas	$100,000	$100,000	$0	0.00%
167-39-22-458-00	Swimming Poc	Purchased Reparis & Maint	$3,000	$3,000	$0	0.00%
167-39-22-460-00	Swimming Poc	Equipment Repair Parts	$4,000	$4,000	$0	0.00%
167-39-22-462-00	Swimming Poc	Contract Services	$43,000	$43,000	$0	0.00%
167-39-22-470-72	Swimming Poc	Buildings	$0	$0	$0	
167-39-22-470-73	Swimming Poc	Improvements Other Than Buildings	$0	$0	$0	
167-439-50	**Swimming Poc**	**TOTAL FOR DEPT**	**$170,900**	**$170,900**	$0	0.00%
168-38-25-410-15	Dierkes/Sho Fa	PartTime Salaries & Wages	$64,000	$64,000	$0	0.00%
168-38-25-420-21	Dierkes/Sho Fa	FICA/Medicare Taxes	$3,968	$3,968	$0	0.00%
168-38-25-420-23	Dierkes/Sho Fa	Medicare	$928	$928	$0	0.00%
168-38-25-420-24	Dierkes/Sho Fa	Wk Comp	$2,920	$2,920	$0	0.00%
168-38-25-420-28	Dierkes/Sho Fa	Unemployment	$0	$0	$0	0.00%
168-38-25-432-00	Dierkes/Sho Fa	Oper & Spec Dept. Supplies	$3,500	$3,500	$0	0.00%
168-38-25-432-59	Dierkes/Sho Fa	Signing, Signal, & Sidewalks	$4,500	$4,500	$0	0.00%
168-38-25-435-00	Dierkes/Sho Fa	Motor Fuels & Lube	$1,000	$1,000	$0	0.00%
168-38-25-442-00	Dierkes/Sho Fa	Professional Services	$39,300	$42,300	$3,000	7.63%
168-38-25-450-00	Dierkes/Sho Fa	Janitorial Services & Supplies	$1,500	$1,500	$0	0.00%
168-38-25-451-00	Dierkes/Sho Fa	Telephone & Communications	$0	$0	$0	
168-38-25-452-00	Dierkes/Sho Fa	Heat, Lights, & Utilities	$4,000	$4,000	$0	0.00%
168-38-25-458-00	Dierkes/Sho Fa	Purchased Reparis & Maint	$4,000	$4,000	$0	0.00%
168-38-25-460-00	Dierkes/Sho Fa	Equipment Repair Parts	$4,000	$4,000	$0	0.00%
168-38-25-462-00	Dierkes/Sho Fa	Contract Services	$17,000	$17,000	$0	0.00%
168-38-25-469-00	Dierkes/Sho Fa	Misc.	$1,500	$6,500	$5,000	333.33%
168-38-25-470-72	Dierkes/Sho Fa	Buildings	$0	$0	$0	
168-38-25-470-73	Dierkes/Sho Fa	Improve. other than Buildings	$30,000	$0	($30,000)	-100.00%
168-38-25-470-75	Dierkes/Sho Fa	Automotive Equipment	$0	$13,176	$13,176	

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
168-38-25-470-76	Dierkes/Sho Fa	Other Machinery & Equip.	$40,000	$0	($40,000)	-100.00%
168-90-10-490-01	Dierkes/Sho Fa	Fund Trans. - General	$8,389	$8,808	$419	5.00%
168-38-25	**Dierkes/Sho F**	**TOTAL FOR DEPT**	**$230,505**	**$182,100**	($48,405)	-21.00%
169-61-10-410-11	Parking	Salaries	$40,726	$41,541	$815	2.00%
169-61-10-420-21	Parking	FICA	$2,524	$2,576	$52	2.04%
169-61-10-420-22	Parking	PERS	$4,326	$4,413	$87	2.00%
169-61-10-420-23	Parking	Medicare	$590	$602	$12	2.09%
169-61-10-420-24	Parking	Wk Comp	$513	$513	$0	0.00%
169-61-10-420-25	Parking	H & A Insurance	$6,920	$6,936	$16	0.23%
169-61-10-431-00	Parking	Office Supplies	$300	$50	($250)	-83.33%
169-61-10-451-00	Parking	Telephone & Communications	$300	$300	$0	0.00%
169-61-10-458-00	Parking	Purchased Repairs & Maintenance	$2,200	$5,570	$3,370	153.18%
169-61-10-460-00	Parking	Equipment Repair Parts	$1,200	$500	($700)	-58.33%
169-61-10-462-00	Parking	Contract Services	$1,100	$1,100	$0	0.00%
169-61-10-469-00	Parking	Miscellaneous	$5,801	$0	($5,801)	-100.00%
169-61-10	**Parking**	**TOTAL FOR DEPT**	**$66,500**	**$64,100**	($2,400)	-3.61%
181-80-10-447-00	Insurance	Travel & Meetings	$760	$150	($610)	-80.26%
181-80-10-448-00	Insurance	Dues, Subscriptions, & Mem.	$350	$500	$150	42.86%
181-80-10-449-00	Insurance	Personnel Training	$700	$100	($600)	
181-80-10-468-00	Insurance	Unique Department Expenditure	$150	$150	$0	0.00%
181-80-10-468-45	Insurance	Insurance Claims	$40,000	$30,000	($10,000)	-25.00%
181-80-10-468-46	Insurance	Insurance Premiums	$306,706	$307,130	$424	0.14%
181-90-10-490-01	Insurance	Fund Trans. - General	$47,936	$50,333	$2,397	5.00%
181-80-10	**Insurance**	**TOTAL FOR DEPT**	**$396,602**	**$388,363**	($8,239)	-2.08%
182-80-10-410-11	Shop	Salaries	$148,713	$151,687	$2,974	2.00%
182-80-10-410-19	Shop	OT	$5,200	$0	($5,200)	-100.00%
182-80-10-420-21	Shop	FICA	$9,221	$9,405	$184	1.99%
182-80-10-420-22	Shop	PERS	$16,349	$16,113	($236)	-1.44%
182-80-10-420-23	Shop	Medicare	$2,156	$2,199	$43	2.02%
182-80-10-420-24	Shop	Wk Comp	$4,159	$4,159	$0	0.00%
182-80-10-420-25	Shop	H & A Insurance	$30,215	$30,263	$48	0.16%
182-80-10-420-26	Shop	Money for Raises (3%)	$0	$0	$0	
182-80-10-431-00	Shop	Office Supplies	$400	$275	($125)	-31.25%
182-80-10-432-00	Shop	Oper. & Spec. Dept. Supplies	$5,480	$5,480	$0	0.00%
182-80-10-432-01	Shop	Hand tools	$6,000	$2,000	($4,000)	-66.67%
182-80-10-435-00	Shop	Motor Fuels & Lube	$700	$1,000	$300	42.86%
182-80-10-435-01	Shop	Fleet Lubricants	$20,400	$18,000	($2,400)	-11.76%
182-80-10-449-00	Shop	Personnel Training	$750	$750	$0	0.00%
182-80-10-450-00	Shop	Janitorial Services	$625	$250	($375)	-60.00%
182-80-10-451-00	Shop	Telephone & Communications	$0	$0	$0	
182-80-10-452-00	Shop	Heat, Lights, and Utilities	$0	$0	$0	
182-80-10-452-01	Shop	Electric	$5,000	$5,000	$0	0.00%
182-80-10-452-02	Shop	Natural Gas	$3,800	$3,800	$0	0.00%
182-80-10-458-00	Shop	Purchase Repairs & Maintenance	$0	$2,500	$2,500	
182-80-10-460-00	Shop	Equipment Repair Parts	$500	$500	$0	0.00%
182-80-10-463-00	Shop	Laundry	$1,050	$1,050	$0	0.00%
182-80-10-470-72	Shop	Buildings	$0	$3,500	$3,500	

Operating Budget Proposals

FY 2012

Line Item	Dept.	Description	FY 2011 Budget	FY 2012 Request	$ Change	% Change
182-80-10-470-76	Shop	Other Machinery & Equip	$6,000	$9,500	$3,500	
182-80-10	**Shop**	**TOTAL FOR DEPT**	**$266,718**	**$267,431**	$713	0.27%
191-21-11-469-00	Seizures/Rest	Misc Operating & Capital	$85,750	$84,800	($950)	-1.11%
191-21-11	**Seizures/Rest**	**TOTAL FOR DEPT**	**$85,750**	**$84,800**	($950)	-1.11%
192-85-10-469-00	Historic Downt	Operating & Capital	$0	$0	$0	#DIV/0!
192-85-10	**Historic Down**	**TOTAL FOR DEPT**	**$0**	**$0**	$0	#DIV/0!
194-45-10-469-00	Fireworks	Fireworks	$8,000	$8,000	$0	0.00%
194-45-10	**Fireworks**	**TOTAL FOR DEPT**	**$8,000**	**$8,000**	$0	0.00%
151-45-10-469-00	Historic Preservation Committee	Miscellaneous Services & Charges	$6,000	$6,000	$0	0.00%
151-45-10	**Historic Preservation Commission**	**TOTAL FOR DEPT**	**$6,000**	**$6,000**	$0	0.00%
		GRAND TOTALS	$46,336,172	$45,997,057	$ (339,116)	-0.73%
		Capital Improvement Fund	$1,624,330	$2,024,244	$399,914	24.62%
		Common Area Maint Fund	$30,900	$28,900	$ (2,000)	-6.47%
		CSI Safety Initiative	$271,000	$273,725	$2,725	1.01%
		Park Development	$34,100	$0	$ (34,100)	-100.00%
			$48,296,502	$48,323,926	$27,423	0.06%
		Less Shop Transfers	$266,718	$267,432		
		Less Other Transfers	$2,158,544	$2,222,944	$2,490,376	
		NET Total Budget	$45,871,240	$45,833,550	$ (37,691)	-0.08%

City of Twin Falls
Departmental Summary & Description
Council

Department Description:

The City Council is the governing body of the community. The City Council is comprised of seven members with over lapping terms with elections occurring in odd-numbered years. The members of the City Council elect one of its members to serve as Mayor. The Mayor presides at all Council meetings and is considered the official representative of the City.

Functioning in legislative and quasi-judicial capacities, the members of the Twin Falls City Council are responsible for establishing policies governing the operations of the City, enactment of ordinances and resolutions, adoption of annual budget, levying taxes, and appointment of members to citizens advisory boards and commissions.

The members of the Twin Falls City Council have several objectives.

- Work in partnership with the City Manager and City staff members to develop programs and services designed to protect the health, safety and general welfare of the citizens of this community
- To improve public facilities and the quality of services delivered to the public in order to meet the needs of the citizenry
- To cooperate with other governmental entities in order to provide services effectively and efficiently and in a manner resulting in the most equitable distribution of the public resources

City of Twin Falls - Budget Proposal FY 2012
City Council

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-11-10-410-00	Salaries & Wages	$0	$0
$100,441	$100,441	$100,440	101-11-10-410-11	Full-Time Salaries & Wages	$100,440	$100,440
$0	$0	$0	101-11-10-420-00	Benefits	$0	$0
$4,494	$4,538	$6,227	101-11-10-420-21	FICA Taxes	$6,228	$6,228
$10,103	$8,990	$10,669	101-11-10-420-22	PERSI (State Retirement)	$10,669	$10,669
$1,051	$1,061	$1,456	101-11-10-420-23	Medicare	$1,456	$1,456
$210	$168	$331	101-11-10-420-24	Workman's Compensation	$331	$331
$0	$0	$0	101-11-10-420-25	Health & Accident Insurance	$0	$0
$102	$1,203	$500	101-11-10-431-00	Office Supplies	$500	$500
$859	$1,330	$1,575	101-11-10-432-00	Oper. & Spec. Dept. Supplies	$1,575	$1,575
$0	$0	$0	101-11-10-442-00	Interpreter Services	$0	$0
$0	$0	$1,500	101-11-10-444-00	Advertising & Legal Publishing	$1,500	$1,500
$7,416	$9,700	$4,460	101-11-10-447-00	Travel & Meetings	$4,460	$4,460
$905	$940	$850	101-11-10-448-00	Dues, Subscriptions & Membersh	$850	$850
$0	$490	$1,700	101-11-10-449-00	Personnel Training	$1,700	$1,700
$5,303	$5,451	$5,530	101-11-10-450-00	Janitorial Services & Supplies	$5,530	$5,530
$231	$0	$0	101-11-10-451-00	Telephone & Communications	$0	$0
$651	$0	$0	101-11-10-452-00	Heat, Lights & Utilities	$0	$0
$3,272	$4,032	$3,500	101-11-10-452-01	Electric	$3,500	$3,500
$3,317	$3,065	$4,000	101-11-10-452-02	Natural Gas	$4,000	$4,000
$1,765	$1,303	$1,460	101-11-10-458-00	Purchased Repairs & Maintenanc	$1,460	$1,460
$626	$459	$1,500	101-11-10-458-59	Building Repairs & Maintenance	$1,500	$1,500
$0	$1,108	$0	101-11-10-469-00	Miscellaneous Services & Charg	$0	$0
$5,452	$153	$0	101-11-10-469-11	Strategic Planning	$0	$0
$146,198	**$144,432**	**$145,698**			**$145,699**	**$145,699**

City of Twin Falls
Departmental Summary and Description
Office of the City Manager

Department Description:
The City of Twin Falls is governed under the Council Manager form of government. This system combines the strong political leadership of an elected City Council with the strong managerial experience of an appointed local governmental manager. All power is concentrated in the elected City Council, which hires a professionally trained manager to function as the Chief Executive Officer. This form of governance is widely used by private, public and non-profit organizations. Sixty-three percent of US cities with populations above 25,000 people use this form of government.

The City Manager provides overall leadership, direction, coordination, and support of the activities for the City's workforce. It is the responsibility of the City Manager to ensure that quality, effective, and efficient services are provided within the law, the policies of the Twin Falls City Council, and the resources of the City of Twin Falls. The City Manager has the responsibility to support the City functions by ensuring the capability and stability of the workforce.

The Office of the City Manager is comprised of the City Manager, the Assistant City Manager, Public Communications Coordinator and an Executive Assistant who also serves as one of the City's Deputy City Clerks.

2012 Management Focus:
The management focus for 2012 is to develop the capability and the tools within City government to effectively plan its future by identifying emerging trends, building sustainable capital improvement programs, and explore issues and opportunities facing the community in the next decade.

Major Objectives for 2012:

1. Develop a budget document that is recognized by the Government Finance Officers' Association (GFOA) and linked to the City's Strategic Plan, including a performance measurement and measurement system, development and refining of organizational and departmental benchmarks, and financial trend analysis.

2. Discuss and prioritization the programs and services we offer and the sustainability of the budget. In this budget, we conducted a review of every department and program budget, reducing allocations where appropriate, based on historical performance and future cost factors. We conducted position assessments on all city positions to determine if worker resources were being optimized and searching for opportunities to combine positions, outsource services, or streamline work processes. We will continue to seek innovative, effective outcomes throughout the upcoming fiscal year.

3. Implement the initial phases a performance management and performance measurement system. As the City of Twin Falls transitions to the strategic management model, it will be critical for us to identify program service levels and the associated costs, then linking specific performance indicators to those programs to determine the efficiency and effectiveness of service delivery. In the end, a performance management program will allow us to progress beyond a line-item budget to a performance-based budget.

4. Review the City's strategic planning and strategic planning efforts. Our strategic plan should serve as the cornerstone in our budgeting process. It needs to be more than a collection of tasks and projects. It should be integrated into our long term plan, drive our budget process, and serve as the guidepost in our decision-making processes.

Three-Year Operating Goals:

The Office of the City Manager will actively foster an environment that produces an open and accessible government. This office will continue to review all programs and processes to ensure that they assimilate expressed community wide interests and provide high quality service to all members of the community.

The outcomes of the three-year operating goals for the office of the City Manager will be:

- A well led, coordinated, trained workforce
- Secure, consistent governmental operations
- Lawful, equitable, effective, and responsible allocation of City's resources
- An informed and involved Mayor and City Council
- An organization designed to promote the interests and utilize the expertise of all staff equally, and
- An informed, active and involved community

City of Twin Falls - Budget Proposal FY 2012
City Manager

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-13-10-410-00	Salaries & Wages	$0	$0
$290,790	$291,890	$286,087	101-13-10-410-11	Full-Time Salaries & Wages	$291,809	$250,117
$2,546	$2,905	$2,700	101-13-10-410-19	Overtime	$2,700	$2,700
$0	$0	$0	101-13-10-420-00	Benefits	$0	$0
$17,264	$17,239	$17,781	101-13-10-420-21	FICA Taxes	$17,781	$15,675
$30,420	$30,629	$30,677	101-13-10-420-22	PERSI (State Retirement)	$30,677	$26,569
$4,123	$4,171	$4,159	101-13-10-420-23	Medicare	$4,159	$3,666
$1,462	$1,740	$2,507	101-13-10-420-24	Workman's Compensation	$2,507	$2,003
$25,137	$26,328	$34,789	101-13-10-420-25	Health & Accident Insurance	$34,789	$34,720
$1,505	$1,144	$1,850	101-13-10-431-00	Office Supplies	$1,850	$1,850
$53	$52	$300	101-13-10-432-00	Oper. & Spec. Dept. Supplies	$300	$300
$0	$0	$21,500	101-13-10-432-33	Newsletter	$21,500	$0
$212	$193	$400	101-13-10-435-00	Motor Fuels & Lubricants	$400	$400
$0	$0	$0	101-13-10-441-00	Personal Cell Phone Charges	$0	$0
$16,756	$20,150	$0	101-13-10-444-01	Communication Inserts	$0	$0
$1,027	$3,793	$6,900	101-13-10-447-00	Travel & Meetings	$6,900	$6,900
$2,253	$1,978	$2,400	101-13-10-448-00	Dues, Subscriptions & Membersh	$2,400	$2,400
$228	$360	$2,560	101-13-10-449-00	Personnel Training	$2,560	$2,560
$615	$0	$0	101-13-10-451-00	Telephone & Communications	$0	$0
$1,110	$994	$600	101-13-10-458-00	Purchased Repairs & Maintenanc	$600	$600
$0	$0	$100,000	101-13-10-462-00	Contract Services	$100,000	$100,000
$1,855	$1,930	$2,005	101-13-10-498-00	Intrafund Chgs. - Vehicle R&M	$2,080	$2,096
$397,356	**$405,495**	**$517,215**			**$523,012**	**$452,556**

City of Twin Falls - Budget Proposal FY 2012
Finance

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-15-10-410-00	Salaries & Wages	$0	$0
$337,048	$316,535	$345,816	101-15-10-410-11	Full-Time Salaries & Wages	$352,732	$352,732
$14,511	$10,841	$15,189	101-15-10-410-19	Overtime	$15,000	$1,000
$0	$421	$0	101-15-10-420-00	Benefits	$0	$0
$20,443	$19,052	$22,061	101-15-10-420-21	FICA Taxes	$22,061	$21,932
$36,488	$34,024	$38,348	101-15-10-420-22	PERSI (State Retirement)	$39,082	$37,575
$4,781	$4,456	$5,159	101-15-10-420-23	Medicare	$5,159	$5,129
$1,152	$904	$1,174	101-15-10-420-24	Workman's Compensation	$1,174	$1,174
$53,531	$52,885	$65,678	101-15-10-420-25	Health & Accident Insurance	$71,261	$65,790
$0	$0	$0	101-15-10-420-28	Unemployment	$0	$0
$5,195	$3,695	$5,400	101-15-10-431-00	Office Supplies	$5,400	$5,400
$14,978	$15,218	$15,750	101-15-10-431-01	Postage	$15,750	$15,750
$8,821	$3,101	$4,010	101-15-10-432-00	Oper. & Spec. Dept. Supplies	$4,010	$4,010
$0	$0	$0	101-15-10-441-00	Personal Cell Phone Charges	$0	$0
$58,431	$67,011	$36,570	101-15-10-442-00	Professional Services	$36,570	$36,570
$13,538	$12,118	$14,000	101-15-10-444-00	Advertising & Legal Publishing	$14,000	$14,000
$1,813	$1,061	$2,000	101-15-10-447-00	Travel & Meetings	$2,000	$2,000
$18,217	$34,420	$18,660	101-15-10-448-00	Dues, Subscriptions & Membersh	$18,460	$18,460
$2,268	$0	$4,390	101-15-10-449-00	Personnel Training	$2,690	$2,690
$21,047	$19,388	$22,992	101-15-10-450-00	Janitorial Services & Supplies	$23,000	$23,000
$0	$0	$0	101-15-10-451-00	Telephone & Communications	$0	$0
$0	$0	$0	101-15-10-452-00	Heat, Lights & Utilities	$0	$0
$4,420	$6,255	$5,000	101-15-10-452-01	Electric	$5,400	$5,400
$3,367	$3,364	$4,000	101-15-10-452-02	Natural Gas	$3,700	$3,700
$4,329	$3,946	$5,615	101-15-10-458-00	Purchased Repairs & Maintenanc	$5,615	$5,615
$1,769	$4,864	$2,950	101-15-10-458-59	Building Repairs & Maintenance	$2,950	$6,000
$8,156	$15,253	$500	101-15-10-469-00	Miscellaneous Services & Charg	$500	$500
$4,106	$3,838	$4,950	101-15-10-469-01	Bank Fees	$4,950	$4,950
$5,118	-$250	$0	101-15-10-469-11	Election Expenses	$0	$0
$643,526	**$632,398**	**$640,212**			**$651,464**	**$633,377**

City of Twin Falls - Budget Proposal FY 2012
Legal

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$1,023	$0	$0	101-16-10-420-24	Workman's Compensation	$0	$0
$0	$57	$0	101-16-10-431-00	Office Supplies	$0	$0
$30	$0	$0	101-16-10-432-00	Oper. & Spec. Dept. Supplies	$0	$0
$189,938	$178,041	$179,050	101-16-10-442-00	Professional Services	$179,050	$179,050
$0	$0	$0	101-16-10-447-00	Travel & Meetings	$0	$0
$0	$0	$0	101-16-10-448-00	Dues, Subscriptions & Membersh	$0	$0
$0	$0	$0	101-16-10-451-00	Telephone & Communications	$0	$0
$95	$0	$0	101-16-10-458-00	Purchased Repairs & Maintenanc	$0	$0
$191,086	**$178,098**	**$179,050**			**$179,050**	**$179,050**

City of Twin Falls
Departmental Summary and Description
Planning & Zoning

Department Description:

The Planning & Zoning Department is responsible for managing growth within the City and its Area of Impact and for administering the Comprehensive Plan and Title 10 of the Twin Falls City Code. The implementation of these documents include advising the City Manager, the City Council, the Planning & Zoning Commission, developers, and the public regarding land use and planning & zoning regulations of the City. The department reviews zoning and development requests and investigates and seeks resolution to zoning complaints.

2012 Management Focus:

1. Improve customer service to zoning applicants by providing more thorough initial application reviews and continuing to develop a departmental attitude of finding solutions rather than problems.
2. Improve implementation of SUP and zoning conditions prior to occupancy so that these conditions do not become enforcement problems later.
3. Work with Sanitation Dept. to improve effectiveness of zoning code enforcement.
4. Continue implementation of newly adopted Comprehensive Plan.
5. Continue developing modifications to City Code, Title 10 in conformance with newly adopted Comprehensive Plan.
6. Work with the Engineering Department to develop and implement a plan of action to address recent water supply and sewer capacity concerns as they relate to development.
7. Work with Parks & Recreation Department to continue to provide neighborhood park and trail extension opportunities as they arise with development.
8. Work with Economic Development Department and Urban Renewal Agency to further downtown redevelopment projects.

Major Objectives for 2012:

1. Implementation of the newly adopted Comprehensive Plan and assess amendments as necessary to be consistent with Title 10.
2. Develop amendments to City Code, Title 10 provisions as necessary.
3. Assess and amend as needed Zoning Title regarding potential impediments toward downtown redevelopment.
4. Continue to assess and amend as needed the development review process and related policies.
5. Complete code enforcement case work in a timely and effective manner.

Three Year Operating Goals:

1. Complete Title 10 chapter updates.
2. Improve viability of downtown Twin Falls for both commercial and residential uses.
3. Develop strategies to improve City appearance.

Selected Work Measures:

1. Completion of projects in the objectives above.
2. Citizen satisfaction with planning implementation.
3. Planning carried out and implementing ordinances enacted.
4. Number of downtown redevelopment projects initiated.
5. Number of zoning applications processed and completed.
6. Number of code enforcement cases completed.

City of Twin Falls - Budget Proposal FY 2012
Planning & Zoning

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-17-10-410-00	Salaries & Wages	$0	$0
$257,576	$258,260	$254,803	101-17-10-410-11	Full-Time Salaries & Wages	$259,899	$259,899
$0	$0	$0	101-17-10-410-15	Part-Time Salaries & Wages	$0	$0
$2,885	$202	$3,600	101-17-10-410-19	Overtime	$3,000	$1,000
$0	$0	$0	101-17-10-420-00	Benefits	$0	$0
$15,423	$15,252	$15,972	101-17-10-420-21	FICA Taxes	$15,972	$16,176
$27,062	$26,854	$27,449	101-17-10-420-22	PERSI (State Retirement)	$27,926	$27,714
$3,607	$3,567	$3,736	101-17-10-420-23	Medicare	$3,736	$3,783
$1,577	$1,625	$2,332	101-17-10-420-24	Workman's Compensation	$2,332	$2,332
$34,414	$35,411	$41,145	101-17-10-420-25	Health & Accident Insurance	$44,642	$41,225
$877	$1,041	$1,000	101-17-10-431-00	Office Supplies	$1,000	$1,000
$790	$458	$750	101-17-10-432-00	Oper. & Spec. Dept. Supplies	$750	$750
$490	$237	$300	101-17-10-435-00	Motor Fuels & Lubricants	$400	$400
$0	$0	$0	101-17-10-441-00	Personal Cell Phone Charges	$0	$0
$1,076	$2,043	$5,360	101-17-10-447-00	Travel & Meetings	$5,250	$4,500
$1,943	$2,633	$2,825	101-17-10-448-00	Dues, Subscriptions & Membersh	$2,825	$2,825
$1,017	$1,095	$2,200	101-17-10-449-00	Personnel Training	$2,200	$1,950
$0	$0	$0	101-17-10-451-00	Telephone & Communications	$0	$0
$635	$288	$500	101-17-10-458-00	Purchased Repairs & Maintenanc	$500	$500
$3,000	$0	$0	101-17-10-462-00	Contract Services	$0	$0
$0	$1,000	$1,000	101-17-10-469-00	Miscellaneous Services & Charg	$1,000	$0
$2,680	$2,789	$2,898	101-17-10-498-00	Intrafund Chgs. - Vehicle R&M	$3,006	$3,028
$355,052	**$352,756**	**$365,870**			**$374,438**	**$367,082**

City of Twin Falls
Departmental Summary and Description
Economic Development

Department Description:
The Economic Development Department is charged with the responsibility of helping to create new quality jobs within Twin Falls through attracting new primary business and assisting local primary businesses to grow.

The Department Director also serves as the Executive Director of the Urban Renewal Agency and the Industrial Development Corporation of the City of Twin Falls.

The Department works closely with all groups and organizations engaged in economic development including SIEDO, TF Chamber of Commerce, CSI, Idaho Department of Commerce, Region IV Development Association, Business Plus, and various consultants, engineers, developers, and builders, both in the private and public sectors to promote job opportunities and downtown redevelopment for the residents of Twin Falls.

The Director supervises two employees: .75 FTE – Administrative Assistant (Grade 6) and 1 FTE – Parking Coordinator (Grade 4). (This may change in FY 11/12 to 0 FTE Admin and 0 Parking Coordinator depending on Council actions).

2011 Management Focus:
The Department will continue to partner with our local and regional organizations for business recruitment and local business growth. The Director is engaged in local business visits with the local BRE team.

The national and local economy has been in a recession for several years and most commercial and residential development has slowed dramatically or stopped altogether. The URA will build a $2 million waterline to serve the SE section of Twin Falls including the Jayco Industrial Park. The URA has a partial permit for a virtual 30,000 square foot industrial shell building and expects to have one for a 100,000 square foot building soon.

The Department will supplement its marketing partnership with SIEDO with its own target market analysis and marketing this next year. As the City works toward updating its infrastructure capacity, the Department will focus in the short-term on additional industries which don't require excess amounts of water or wastewater capacity.

The URA purchased the former Dell call center in 2010 and in June 2010 signed a 5-year lease with C3Connect, an international business process outsourcing firm headquartered in Florida. By Nov 2010 they had hired 850 employees. In Sept 2011 C3 expects another expansion in its workforce in Twin Falls.

The URA has created its own website so local constituents can be kept up-to-date on the URA's activities and projects.

As the Idaho Legislature is expected again to take up reforming urban renewal statutes, the Director will again engage in state-wide efforts for this.

City of Twin Falls
Departmental Summary and Description
Economic Development

Major Objectives for 2012:

- Continue to market URA-owned Old Town sites for redevelopment
- URA continues its downtown revitalization project
- Hire firm to identify target market industries for recruitment
- Maintain URA-owned properties

Three Year Operating Goals:

- Promote new downtown investment
- Continue to identify and promote industrial properties
- Implement target market marketing plan

City of Twin Falls - Budget Proposal FY 2012
Economic Development

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$21,169	101-18-10-410-00	Salaries & Wages	$0.00	$0.00
$76,224	$67,400	$83,808	101-18-10-410-11	Full-Time Salaries & Wages	$107,077	$75,077
$0	$0	$0	101-18-10-420-00	Benefits	$0	$0
$4,616	$4,083	$5,197	101-18-10-420-21	FICA Taxes	$5,197	$4,654
$7,889	$7,003	$8,903	101-18-10-420-22	PERSI (State Retirement)	$8,903	$7,975
$1,079	$955	$1,215	101-18-10-420-23	Medicare	$1,215	$1,089
$705	$575	$463	101-18-10-420-24	Workman's Compensation	$463	$463
$6,330	$8,087	$12,821	101-18-10-420-25	Health & Accident Insurance	$13,911	$12,853
$288	$124	$500	101-18-10-431-00	Office Supplies	$500	$0
$32	$61	$0	101-18-10-432-00	Oper. & Spec. Dept. Supplies	$0	$0
$0	$0	$0	101-18-10-435-00	Motor Fuels & Lubricants	$0	$0
$0	$0	$0	101-18-10-441-00	Personal Cell Phone Charges	$0	$0
$0	$0	$10,000	101-18-10-442-00	Professional Services	$30,000	$30,000
$9,734	$111	$10,750	101-18-10-444-00	Advertising & Legal Publishing	$10,750	$10,750
$938	$2,985	$17,100	101-18-10-447-00	Travel & Meetings	$33,600	$7,100
$585	$11,495	$875	101-18-10-448-00	Dues, Subscriptions & Membersh	$2,095	$2,095
$130	$0	$500	101-18-10-449-00	Personnel Training	$500	$500
$10	$655	$500	101-18-10-451-00	Telephone & Communications	$500	$500
$108,561	**$103,533**	**$173,801**			**$214,711**	**$153,056**

City of Twin Falls
Departmental Summary and Description
Human Resources

Department Description:
The Human Resources Department promotes workforce excellence through the development and administration of a comprehensive HR system. Its role is to provide guidance and support to all City Departments regarding three major functions: compliance with federal and state employment laws; recruitment, selection and promotion of quality applicants; and the retention of service-minded personnel.

Overall, the department has a general responsibility for fostering an organizational culture of service and a work environment which is committed to equal employment opportunities and fair treatment at all levels. This includes the integration of employee needs and expectations with state and/or federal regulations, organizational strategic goals and fiscal responsibility.

2012 Management Focus:
It has been ten years since the City switched from a traditional grade and step salary table to a performance based structure. During the upcoming 2011-12 fiscal year, the Human Resources department will focus on evaluating the pros and cons of this transition, developing a strategy to address the city's overall market competitiveness, and implementing changes which will enhance our ability to attract and retain a quality workforce.

Major Objectives for 2012:

*Work in conjunction with our insurance broker to evaluate the benefits of self funding our health insurance.
*Complete the update of the Employee Resolution
*Continue efforts to provide wellness materials and activities that will foster a healthier employee population.
*Develop an on-going supervisory training program for all department supervisors.

Operating Goals:
Declining revenues continue to provide a challenge to the annual budget. The need to balance service demands, capital requirements and personnel requires a constant eye. Acknowledging that the strength of this organization lies with its employees is of utmost importance. Due to retirements, the City has the potential of losing sixteen employees, twelve of whom are either a Department Head or supervisor, during the next three years. The department will play an important role in ensuring that the loss of institutional knowledge is passed along to the next group of leaders who will continue to support the mission statement of the City and the culture of service to its citizens.

Selected Work Measures:

Job Announcements	11
Employees hired	12
Internal promotions	10
Health Evaluations for employees and spouses	385
City- wide training programs offered	1

City of Twin Falls - Budget Proposal FY 2012
Human Resources

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-19-10-410-00	Salaries & Wages	$0	$0
$143,846	$170,894	$171,948	101-19-10-410-11	Full-Time Salaries & Wages	$175,387	$175,387
$0	$0	$0	101-19-10-410-15	Part-Time Salaries & Wages	$0	$0
$0	$0	$0	101-19-10-410-19	Overtime	$0	$0
$66	$0	$0	101-19-10-420-00	Benefits	$0	$0
$8,212	$9,642	$10,573	101-19-10-420-21	FICA Taxes	$10,573	$10,875
$14,945	$17,756	$18,265	101-19-10-420-22	PERSI (State Retirement)	$18,265	$18,630
$1,921	$2,255	$2,473	101-19-10-420-23	Medicare	$2,473	$2,543
$338	$286	$563	101-19-10-420-24	Workman's Compensation	$563	$563
$17,433	$23,026	$26,768	101-19-10-420-25	Health & Accident Insurance	$29,043	$26,816
$0	$0	$0	101-19-10-420-26	Pay Plan Adjustment	$0	$0
$3,857	$8,724	$12,000	101-19-10-420-29	Employee Recognition	$12,000	$12,000
$0	$0	$0	101-19-10-420-30	Alternative Reward System	$0	$0
$587	$379	$750	101-19-10-431-00	Office Supplies	$750	$750
$86	$30	$0	101-19-10-432-00	Oper. & Spec. Dept. Supplies	$0	$0
$0	$0	$0	101-19-10-441-00	Personal Cell Phone Charges	$0	$0
$678	$9,043	$5,000	101-19-10-442-00	Professional Services	$5,000	$4,000
$2,982	$5,253	$20,000	101-19-10-444-00	Advertising & Legal Publishing	$10,000	$10,000
$380	$194	$1,500	101-19-10-447-00	Travel & Meetings	$1,500	$1,500
$3,830	$2,677	$5,000	101-19-10-448-00	Dues, Subscriptions & Membersh	$4,000	$5,000
$7,094	$5,139	$9,500	101-19-10-449-00	Personnel Training	$10,000	$10,000
$0	$0	$0	101-19-10-451-00	Telephone & Communications	$0	$0
$0	$0	$0	101-19-10-468-00	Unique Department Expenditures	$0	$0
$6,300	$10,566	$9,600	101-19-10-468-43	Employee Assistance Program	$9,700	$9,700
$19,002	$17,070	$17,000	101-19-10-468-53	Wellness Program	$20,000	$20,000
$3,694	$600	$5,000	101-19-10-468-55	Tuition Reimbursement	$3,500	$2,000
$6,531	$5,926	$7,500	101-19-10-468-56	Employee Physicals	$7,500	$7,500
$14,400	$17,700	$10,000	101-19-10-468-57	Psychological Services	$12,000	$12,000
$0	$0	$0	101-19-10-468-58	Exercise Room Expenses	$0	$0
$5,562	$338	$2,500	101-19-10-468-68	Recruitment Expense	$2,500	$2,500
$30	$27	$250	101-19-10-469-00	Miscellaneous Services & Charg	$250	$250
$261,774	**$307,524**	**$336,190**			**$335,004**	**$332,014**

City of Twin Falls
Departmental Summary and Description
Information Services

Department Description:
Information Services is responsible to support the management, departments and employees of the City of Twin Falls with technical information and assistance on all communication and electrical issues. Specifically, we construct, maintain, coordinate and protect communication systems, including data and voice networks and their related infrastructure and content. Additionally, we provide internal oversight of electrical planning and design, maintenance and improvements of existing systems and procedure.

2012 Management Focus:
In the coming year Information Services will:

- Accomplish the strategic objectives as identified and assigned by City Council and staff, specifically:
    - We will assist the departments in the integrationof their daily data gathering and recording activities with Azteca Cityworks work-order management system and with our ESRI-based Geographic Information System.
    - We will reconsider systems deployment and support methods.
    - We will fill and immediately make use of the vacant Tech 2 position
    - Complete the implementation of "Phase II" cellular connectivity in our PSAP:
        - Implementation of all carriers on 911 emergency dialing is complete.
        - Accommodate remaining carriers on 311 non-emergency dialing.
            - Syringa and Verizon are in the process of joining the project
                - Syringa unofficially estimates active participation by September 2012.

- Support the 24/7 PSAP activities of the CityCommunicationsCenter

- Provide computer, networking, electrical,and telecommunicationsassistance and consulting services to all City departments.

Major Objectives for 2012:

- Continue to assist departments with their integration of the Cityworks application as their schedules allow:
    - CityWorks Utility Services– Specifically:
        - <u>Water Distribution</u>
            - Water Meters – Continue with training and support for the gathering and input of GPS water meter data.
            - Water Hydrants – Work with Water and Fire to provide training and support for the continued input of hydrant data.
        - <u>Waste Water</u>
            - POSUM data – Work with POSUM and Cityworks for data input and integration into GIS.
        - <u>Streets</u>
            - Sign Reflection data – Work with Cityworks for data input into GIS.
            - Micropaver data – Work with Micropaver and Cityworks for the integration of current Micropaver data into GIS and Cityworks.

- Server upgrades.
    - Replace out of maintenance hardware and upgrade software

- WiFirepairs and expansions of the city network:
    - Continued testing of signal in police cars
    - Work with communications consultant to implement better antenna matching (in progress Jan `11)
    - Once backbone is in place fill in areas between backbone– Requires funding

- Provide continuing ad hoc report generation assistance to departments provide upgraded report automation via the Crystal Reports product.

Three year Operating Goals:

Improve the availability, accessibility, capacity, security and capability of communications across the City's local area network and voice communications system.

Selected Work Measures:

- Continual R&D
    - Make creative use of available or emerging technologies.
- Assist GIS clients with device and software training and maintenance.
- Improve internal systems monitoring and proactive maintenance via Nagios.
- Re-evaluate, Adjust, MaintainorEnhance existing systems.
    - Improve services while reducing costs.
- Proactive and improved task management via Spiceworks.
- Managed outsourcing - as required.

City of Twin Falls - Budget Proposal FY 2012
Information Services

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$370,915	$373,054	$368,540	101-20-10-410-11	Full-Time Salaries & Wages	$375,911	$375,911
$14,798	$26,334	$22,000	101-20-10-410-19	Overtime	$22,000	$22,000
$0	$0	$0	101-20-10-420-00	Benefits	$0	$0
$21,226	$22,481	$24,213	101-20-10-420-21	FICA Taxes	$24,213	$24,670
$40,340	$41,761	$41,485	101-20-10-420-22	PERSI (State Retirement)	$42,268	$42,268
$4,964	$5,258	$5,663	101-20-10-420-23	Medicare	$5,663	$5,770
$11,147	$10,067	$22,029	101-20-10-420-24	Workman's Compensation	$22,029	$22,029
$69,798	$69,471	$83,460	101-20-10-420-25	Health & Accident Insurance	$90,554	$83,572
$273	$238	$450	101-20-10-420-27	Uniforms Expense	$280	$280
$2,224	$1,401	$2,000	101-20-10-431-00	Office Supplies	$1,500	$1,500
$16,289	$2,071	$4,200	101-20-10-432-00	Oper. & Spec. Dept. Supplies	$2,000	$2,000
$3,184	$3,366	$4,662	101-20-10-432-33	Comm. Supplies for Other Depar	$3,620	$3,620
$656	$787	$988	101-20-10-434-00	Tools & Minor Equipment	$651	$651
$2,251	$535	$1,408	101-20-10-434-01	Electrical Tools	$1,408	$1,408
$4,788	$5,457	$8,453	101-20-10-434-02	Alarm Maintanance	$8,453	$8,453
$3,543	$3,252	$5,300	101-20-10-435-00	Motor Fuels & Lubricants	$5,500	$6,450
$396	$371	$3,450	101-20-10-436-00	Computer Supplies	$3,450	$3,450
$1,288	$1,493	$2,222	101-20-10-436-01	Electrical Supplies	$2,222	$2,222
$2,696	$4,703	$8,630	101-20-10-436-02	Elect.Supplies for Other Depts	$8,630	$8,630
$0	-$650	$0	101-20-10-441-00	Personal Cell Phone Charges	$0	$0
$275,867	$315,521	$429,164	101-20-10-442-00	Professional Services	$428,571	$428,571
$10	$0	$3,561	101-20-10-447-00	Travel & Meetings	$2,000	$2,000
$811	$290	$610	101-20-10-448-00	Dues, Subscriptions & Membersh	$290	$290
$4,046	$3,630	$4,900	101-20-10-449-00	Personnel Training	$3,210	$3,210
$11,298	$1,977	$4,199	101-20-10-449-01	City Wide Personnel Training	$4,199	$4,199
$477	$0	$0	101-20-10-451-00	Telephone & Communications	$1,100	$1,100
$131,421	$149,305	$156,200	101-20-10-451-53	City Wide Telephone & Communic	$156,200	$156,200
$2,394	$2,499	$2,500	101-20-10-452-01	Electric	$2,500	$2,500
$1,551	$1,584	$1,750	101-20-10-452-02	Natural Gas	$1,750	$1,750
$8,354	$3,068	$10,484	101-20-10-458-00	Purchased Repairs & Maintenanc	$6,474	$6,474
$873	$756	$1,500	101-20-10-469-00	Miscellaneous Services & Charg	$1,500	$1,500
$3,627	$3,776	$3,924	101-20-10-498-00	Intrafund Chgs. - Vehicle R&M	$4,071	$4,100
$1,011,505	**$1,053,854**	**$1,227,945**			**$1,232,217**	**$1,226,778**

City of Twin Falls
Departmental Summary & Description
Police Department

Department Description:
The Twin Falls Police Department is responsible for providing effective Police services to the community. The department is configured into three functional divisions, which include:

Administrative Services Division:
The primary function of the Administrative Services Division is to support and assist all operations within the organization. This includes several support-related units within the Department such as the Records Bureau, which processes, logs and files all in-coming reports, citations and documents generated by all Divisions. The Division also contains Property and Evidence, Department Property, the Lab, the Juvenile Crime Unit, the Canine program, the Crime Prevention Officer and Department Training. The Division also includes the operation of the City 911 Communications center, which is responsible for providing emergency and non-emergency radio/telephone communication services to Fire Department, Police Department, Public Works and other City Departments.

Criminal Investigation Division:
The Criminal Investigation Division (CID) is tasked with investigationg all felony crimes,felony and misdemeanor sex crimes,and narcotic investigations within the City of Twin Falls. Consisting of Case Detectives, Financial Crimes, Missing Persons and the Narcotics Unit, the Divisiion pulls together on all major crimes and, given each unit's unique perspective, have succesffully solved and prosecuted cases of crimes committed in Twin Falls including the latest two bank robberies.

Patrol Division:
The Patrol Division is the first responder on most Police requests for service and provides the majority of public safety and peace keeping services to the community. The Patrol Division also provides several Police services including K-9 services, Special Weapons and Tactics Unit and the STAR Traffic Enforcement Team. The Patrol Division also includes two Airport Police Officers who cover every in- and outbound commercial flights leaving from or landing at the Airport.

Selected Work Measures By Division:

	2010	2009	2008	2007	2006
ADMINISTRATIVE SERVICES					
Communication Center					
Calls for Service	141,735	147,648	151,750	148,784	152,383
Alarms Received	2,790	3,196	3,659	3,445	3,704
HD Unit					
Hazardous Devices Responses	14	13	16	30	19
Actual Devices Neutralized	12				
Crime Lab/Evidence					
Restitution Billed	$54,996	$64,038	$29,567	$35,304	$21,576
Restitution Received	$34,257	$20,124	$18,084	$21,300	$13,894
Evidence Entered	8,065	9,610	7,374	6,945	8,158
Lab Requests Processed	3,142	3,363	3,167	2,633	992

City of Twin Falls
Departmental Summary & Description
Police Department

Records					
Reports Entered	9,801	9,999	10,219	9,526	9,705
Citations Entered	5,103	4,888	5,662	6,115	6,902
Counter Assists	4,698	4,498	4,232	4375	6,501
Lobby Contacts	4,776	5,252	6,480	7,175	4,037
Training					
Total Training Hours	1,862	3,215	3,154	7,167	8,133
CRIMINAL INVESTIGATION DIVISION					
Cases Reviewed	2,264	2,972	2,858	3,343	2,994
Cases Assigned for Investigation	792	764	919	1,016	2,480
Cases Resolved	310	404	787	792	1,136
Percent of Cases Cleared	46.13%	52.88%	59.69%	66.23%	57.50%
PATROL DIVISION					
Calls for Service	49,378	48,098	48,714	47,215	46,930
Arrests	2,111	2,328	2,362	2,080	1,975
Citations	5,103	4,888	5,662	6,115	6,902
Group A Crime Rate per 100000 Pop	8,320.7	5,402	9,272.2	9,341.7	10,645.8

City of Twin Falls - Budget Proposal FY 2012
Police Department

Investigations

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-21-11-410-00	Salaries & Wages	$0	$0
$792,372	$795,365	$813,751	101-21-11-410-11	Full-Time Salaries & Wages	$830,026	$830,026
$61,469	$53,593	$51,000	101-21-11-410-19	Overtime	$51,000	$51,000
$0	$0	$0	101-21-11-420-00	Benefits	$0	$0
$50,986	$50,565	$53,424	101-21-11-420-21	FICA Taxes	$53,424	$54,624
$91,307	$90,902	$94,798	101-21-11-420-22	PERSI (State Retirement)	$94,798	$96,582
$11,925	$11,826	$12,494	101-21-11-420-23	Medicare	$12,494	$12,775
$21,726	$15,461	$29,350	101-21-11-420-24	Workman's Compensation	$29,350	$29,350
$123,786	$141,405	$143,591	101-21-11-420-25	Health & Accident Insurance	$155,796	$143,863
$4,247	$4,494	$5,100	101-21-11-420-27	Uniforms Expense	$5,100	$5,100
$0	$0	$0	101-21-11-431-00	Office Supplies	$0	$0
$4,559	$5,383	$4,800	101-21-11-432-00	Oper. & Spec. Dept. Supplies	$4,800	$4,800
$0	$0	$0	101-21-11-432-68	Special Operations Unit	$0	$0
$7,180	$9,288	$10,000	101-21-11-435-00	Motor Fuels & Lubricants	$12,600	$12,600
$0	$0	$0	101-21-11-441-00	Personal Cell Phone Charges	$0	$0
$11,783	$12,623	$10,000	101-21-11-442-00	Professional Services	$15,000	$15,000
$457	$425	$968	101-21-11-448-00	Dues, Subscriptions & Membersh	$968	$968
$517	$436	$0	101-21-11-451-00	Telephone & Communications	$0	$0
$1,882	$1,962	$2,416	101-21-11-454-00	Rental Property & Equipment	$2,416	$2,416
$2,760	$1,261	$3,500	101-21-11-458-00	Purchased Repairs & Maintenanc	$3,500	$3,500
$0	$0	$0	101-21-11-460-00	Equipment Repair Parts	$0	$0
$0	$0	$0	101-21-11-468-21	Victims of Domestic Violence	$0	$0
$3,000	$7,000	$7,000	101-21-11-468-68	Narcotics Expense	$7,000	$0
-$750	$0	$20,000	101-21-11-469-00	Miscellaneous Services & Charg	$15,000	$0
$16,543	$17,219	$17,894	101-21-11-498-00	Intrafund Chgs. - Vehicle R&M	$18,562	$18,700
$1,205,747	**$1,219,207**	**$1,280,086**			**$1,311,834**	**$1,281,304**

Patrol

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-21-12-410-00	Salaries & Wages	$0	$0
$2,444,079	$2,526,803	$2,635,969	101-21-12-410-11	Full-Time Salaries & Wages	$2,688,688	$2,688,688
$190,380	$149,671	$150,000	101-21-12-410-19	Overtime	$150,000	$150,000
$0	$0	$0	101-21-12-420-00	Benefits	$0	$0
$159,655	$162,445	$174,942	101-21-12-420-21	FICA Taxes	$174,942	$175,999
$281,760	$285,932	$305,412	101-21-12-420-22	PERSI (State Retirement)	$305,412	$311,191
$37,338	$37,991	$40,914	101-21-12-420-23	Medicare	$40,914	$41,161
$56,146	$55,662	$97,396	101-21-12-420-24	Workman's Compensation	$97,396	$97,396
$349,740	$409,620	$517,755	101-21-12-420-25	Health & Accident Insurance	$561,764	$518,667
$36,294	$30,008	$37,048	101-21-12-420-27	Uniforms Expense	$35,480	$35,480
$0	$305	$0	101-21-12-420-28	Unemployment	$0	$0
$37	$85	$0	101-21-12-431-00	Office Supplies	$0	$0
$7,765	$10,759	$15,060	101-21-12-432-00	Oper. & Spec. Dept. Supplies	$22,060	$22,060
$0	$0	$0	101-21-12-432-31	Community Service Unit Exp.	$0	$0
$0	$0	$0	101-21-12-432-33	D.A.R.E. Supplies	$0	$0
$0	$0	$0	101-21-12-432-34	Seatbelt Restraint Grant	$0	$0
$1,914	$5,181	$3,150	101-21-12-432-38	Traffic Unit Expenditures	$3,150	$3,150
$71,607	$98,391	$103,000	101-21-12-435-00	Motor Fuels & Lubricants	$142,300	$142,300
$0	$0	$200	101-21-12-436-00	Computer Supplies	$200	$200
$0	$0	$0	101-21-12-441-00	Personal Cell Phone Charges	$0	$0
$17	$50	$400	101-21-12-448-00	Dues, Subscriptions & Membersh	$400	$400
$20,298	$23,656	$23,837	101-21-12-449-53	Firearms Training	$23,837	$23,837
$0	$0	$0	101-21-12-451-00	Telephone & Communications	$0	$0
$1,694	$46	$800	101-21-12-452-00	Heat, Lights & Utilities	$800	$800
$0	$0	$0	101-21-12-454-00	Rental Property & Equipment	$0	$0
$27,324	$30,068	$27,000	101-21-12-458-00	Purchased Repairs & Maintenanc	$30,000	$30,000
$200	$0	$0	101-21-12-460-00	Equipment Repair Parts	$0	$0
$0	$0	$0	101-21-12-467-00	Bad Debts	$0	$0
$104	$0	$0	101-21-12-468-00	Unique Department Expenditures	$0	$0
$0	$0	$0	101-21-12-468-63	Traffic School Expenditures	$0	$0
$5,857	$3,298	$7,900	101-21-12-468-64	Patrol Dog	$7,900	$7,900
$1,287	$4,300	$31,300	101-21-12-468-65	Officer Reserve Program	$6,300	$6,300
$0	$0	$0	101-21-12-468-66	Cadet Program Expenditures	$0	$0
$0	$0	$0	101-21-12-468-67	Every 15 Min Program	$1,500	$1,500
$5,893	$8,312	$9,600	101-21-12-468-68	Special Operations Unit	$9,600	$9,600
$0	$0	$0	101-21-12-469-00	Miscellaneous Services & Charg	$0	$0
$29,679	$30,891	$32,101	101-21-12-498-00	Intrafund Chgs. - Vehicle R&M	$33,300	$33,543
$3,729,069	**$3,873,473**	**$4,213,784**			**$4,335,943**	**$4,300,172**

City of Twin Falls - Budget Proposal FY 2012
Police Department

Administration

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
-$85	$0	$0	101-21-13-410-00	Salaries & Wages	$0	$0
$812,401	$795,640	$770,137	101-21-13-410-11	Full-Time Salaries & Wages	$785,540	$754,780
$0	$0	$0	101-21-13-410-15	Part-Time Salaries & Wages	$0	$0
$15,750	$13,224	$24,000	101-21-13-410-19	Overtime	$24,000	$24,000
$0	$0	$0	101-21-13-420-00	Benefits	$0	$0
$49,497	$47,771	$48,684	101-21-13-420-21	FICA Taxes	$48,684	$48,284
$88,168	$84,978	$84,357	101-21-13-420-22	PERSI (State Retirement)	$84,357	$82,726
$11,576	$11,172	$11,386	101-21-13-420-23	Medicare	$11,386	$11,292
$12,878	$10,333	$16,834	101-21-13-420-24	Workman's Compensation	$16,834	$15,770
$121,819	$114,308	$131,546	101-21-13-420-25	Health & Accident Insurance	$142,727	$121,131
$2,554	$2,835	$3,900	101-21-13-420-27	Uniforms Expense	$3,900	$3,900
$1,772	$1,706	$2,338	101-21-13-420-29	Awards Ceremony	$2,338	$2,338
$15,884	$13,065	$22,200	101-21-13-431-00	Office Supplies	$32,200	$32,200
$13,182	$8,534	$17,270	101-21-13-432-00	Oper. & Spec. Dept. Supplies	$17,270	$17,270
$2,417	$2,679	$3,000	101-21-13-435-00	Motor Fuels & Lubricants	$3,500	$3,500
$225	$109	$720	101-21-13-436-00	Computer Supplies	$720	$720
$0	$0	$350	101-21-13-441-00	Personal Cell Phone Charges	$0	$0
$10,146	$12,125	$20,656	101-21-13-442-00	Professional Services	$20,656	$20,656
$100	$565	$1,500	101-21-13-444-00	Advertising & Legal Publishing	$1,500	$1,500
$6,069	$11,291	$22,235	101-21-13-447-00	Travel & Meetings	$22,235	$22,235
$2,568	$1,519	$8,737	101-21-13-448-00	Dues, Subscriptions & Membersh	$8,819	$8,819
$7,732	$7,855	$17,245	101-21-13-449-00	Personnel Training	$17,245	$17,245
$30,229	$33,518	$28,740	101-21-13-450-00	Janitorial Services & Supplies	$28,740	$28,740
$4	$0	$0	101-21-13-451-00	Telephone & Communications	$0	$0
$0	$0	$0	101-21-13-451-01	MDT Cell Service	$0	$0
$0	$6,942	$25,000	101-21-13-452-00	Heat, Lights & Utilities	$0	$0
$0	$21,133	$0	101-21-13-452-01	Electric	$25,000	$25,000
$0	$0	$0	101-21-13-452-02	Natural Gas	$0	$0
$9,870	$10,571	$8,988	101-21-13-454-00	Rental Property & Equipment	$8,988	$8,988
$5,463	$2,261	$8,960	101-21-13-458-00	Purchased Repairs & Maintenanc	$8,960	$8,960
$0	$0	$0	101-21-13-458-01	MDT Repairs & Software Maint.	$0	$0
$11,813	$17,355	$15,220	101-21-13-458-59	Building Repairs & Maintenance	$15,220	$15,220
$0	$0	$0	101-21-13-460-00	Equipment Repair Parts	$0	$0
$585	$836	$1,000	101-21-13-463-00	Laundry	$1,000	$1,000
$0	$0	$0	101-21-13-468-43	Dispatch Center	$0	$0
$0	$0	$0	101-21-13-468-68	Police Chaplaincy	$0	$0
$5,414	$4,107	$6,300	101-21-13-469-00	Miscellaneous Services & Charg	$6,300	$6,300
$5,563	$5,790	$6,016	101-21-13-498-00	Intrafund Chgs. - Vehicle R&M	$6,241	$6,287
$1,243,595	**$1,242,220**	**$1,307,319**			**$1,344,360**	**$1,288,861**

Communication

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-21-16-410-00	Salaries & Wages	$0	$0
$428,096	$410,653	$465,461	101-21-16-410-11	Full-Time Salaries & Wages	$474,770	$411,746
$0	$0	$0	101-21-16-410-15	Part-Time Salaries & Wages	$0	$0
$33,929	$47,538	$45,000	101-21-16-410-19	Overtime	$45,000	$50,000
$0	$0	$0	101-21-16-420-00	Benefits	$0	$0
$27,973	$27,710	$31,620	101-21-16-420-21	FICA Taxes	$31,620	$28,628
$48,122	$47,431	$54,224	101-21-16-420-22	PERSI (State Retirement)	$54,224	$49,049
$6,542	$6,481	$7,395	101-21-16-420-23	Medicare	$7,395	$6,695
$8,855	$8,176	$17,697	101-21-16-420-24	Workman's Compensation	$17,697	$15,517
$58,634	$57,911	$103,127	101-21-16-420-25	Health & Accident Insurance	$111,893	$94,179
$0	$242	$0	101-21-16-420-27	Uniforms Expense	$0	$0
$0	$3,674	$0	101-21-16-420-28	Unemployment	$0	$0
$1,245	$1,375	$2,100	101-21-16-431-00	Office Supplies	$2,100	$2,100
$1,638	$1,839	$2,460	101-21-16-432-00	Oper. & Spec. Dept. Supplies	$2,460	$2,460
$0	$0	$200	101-21-16-435-00	Motor Fuels & Lubricants	$200	$200
$0	$0	$0	101-21-16-436-00	Computer Supplies	$0	$0
$0	$0	$0	101-21-16-441-00	Personal Cell Phone Charges	$0	$0
$40	$124	$1,000	101-21-16-442-00	Professional Services	$1,000	$1,000
$2,542	$820	$2,220	101-21-16-447-00	Travel & Meetings	$1,620	$1,620
$137	$209	$200	101-21-16-448-00	Dues, Subscriptions & Membersh	$200	$200
$1,240	$683	$2,000	101-21-16-449-00	Personnel Training	$2,350	$2,350
$53,957	$42,179	$82,603	101-21-16-451-00	Telephone & Communications	$82,603	$52,603
$23,400	$21,600	$23,670	101-21-16-454-00	Rental Property & Equipment	$23,670	$23,670
-$836	$1,087	$2,800	101-21-16-458-00	Purchased Repairs & Maintenanc	$2,800	$2,800
$0	$0	$0	101-21-16-460-00	Equipment Repair Parts	$0	$0
$0	$0	$0	101-21-16-469-00	Miscellaneous Services & Charg	$0	$0
$695,514	**$679,733**	**$843,777**			**$861,602**	**$744,817**

Police Department Total **$7,615,154**

City of Twin Falls
Departmental Summary and Description
Fire

Department Description:
The Twin Falls Fire Department consists of four fire stations and 41 full-time employees and one part-time Fire Marshal. Services include fire suppression, vehicle extrication, confined space rescue, aircraft rescue and fire fighting; hazardous materials incidents, and a myriad of emergency and non-emergency responses; ongoing fire prevention activities and fire safety education programs to the public. We conduct inspections of all public and private schools, all health care facilities, and retirement centers. We also conduct fire extinguisher inspections and maintenance for all City departments.

2012 Management Focus:
The Twin Falls Fire Department shall continue to provide exceptional service to all our customers who reside within, do business within, or visit our 75-square-mile area of jurisdiction.

Major Objectives for 2012:
- Ensure we uphold our Mission Statement and Value Statement
- Finalize and submit for bid the custom pumper specification contract documents in Fall, 2011.
- Provide input and support to City Communications Center for improved Fire Department communications
- Replenish new-hire eligibility list
- Continued resource conservation

Operating Goals:
Maximize life safety and minimize property loss through pre-planning and inspections of high hazard occupancies within the City limits.

Selected Work Measures:
In 2010, the Fire Department responded to a total of 3,769 incidents within the City limits and in the Twin Falls Rural Fire Protection District. Combined estimated total value of property was $10,468,735.00; estimated fire loss was $424,180.00; estimated value of property saved was $10,044,555.00. Unfortunately, there was one (1) civilian fire injury in 2010.

As a breakdown, there were 3,615 incidents within the City limits. Estimated total value of property was $8,643,185.00; estimated fire loss was $271,335.00; and estimated value of property saved was $8,371,850.00.

In the Fire District, there were 154 incidents. Estimated total value of property was $1,825,550.00; estimated fire loss was $152,845.00; and estimated value of property saved was $1,672,705.00.

City of Twin Falls
Departmental Summary and Description
Fire

INSPECTIONS

Number of fire investigations	8
Number of fireworks' stands inspections	15
Number of temporary fireworks storage inspections	1
Number of engine company fire inspections	561
Number of home fire inspections	1
Number of fire alarm system/fire sprinkler system inspections/testing	47
Number of food service hood systems inspections/testing	2
Number of day care center inspections	18
Number of underground storage tank inspections	1
Number of mobile fueler inspections (Airport)	49
Number of Certificate of Occupancy final inspections	171
Number of new Knox Box installations	13
Number of plan checks completed	456
Number of public fire education programs (7,810 people)	130
Learn Not to Burn programs (3,366 people)	38
Station tours (1,089 people)	51
Extinguisher programs (798 people)	28
Fire safety programs/fairs (2,557 people)	13
Number of new pre-emergency plans/inspections	12
Number of pre-emergency plan update inspections	473
Number of multi-engine company drills	38
Number of school inspections (annually)	36
Number of nursing home/hospital inspections (annually)	11
Number of underground/aboveground storage tank permits issued	1
Number of burning permits issued	501
Number of fireworks' stands permits issued	15
Number of fireworks' display permits issued	3

FEES COLLECTED

Underground/aboveground storage tank permit fees collected	$ 50.00
Day care center inspection fees collected	250.00
Fireworks' stands permit fees collected	1,500.00
Fireworks' stands bond fees collected (refundable)	750.00
Fireworks display permit fees collected	100.00
TOTAL fees collected	$2,650.00

TRAINING

Class hours:	2,787.00
Drill hours:	2,899.00
Self-study hours:	2,840.00

City of Twin Falls - Budget Proposal FY 2012
Fire

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-23-10-410-00	Salaries & Wages	$0	$0
$2,010,669	$1,996,587	$2,030,438	101-23-10-410-11	Full-Time Salaries & Wages	$2,071,047	$2,071,047
$0	$0	$0	101-23-10-410-15	Part-Time Salaries & Wages	$0	$0
$4,180	$5,361	$6,500	101-23-10-410-18	Training Coordinator	$6,000	$6,000
$176,038	$207,327	$200,000	101-23-10-410-19	Overtime	$205,000	$200,000
$0	$0	$0	101-23-10-420-00	Benefits	$0	$0
$122,257	$124,322	$136,925	101-23-10-420-21	FICA Taxes	$136,925	$141,177
$595,811	$602,784	$626,231	101-23-10-420-22	PERSI (State Retirement)	$626,231	$626,231
$28,592	$29,075	$32,023	101-23-10-420-23	Medicare	$32,023	$33,017
$39,857	$43,116	$55,409	101-23-10-420-24	Workman's Compensation	$55,409	$55,409
$319,628	$355,189	$390,253	101-23-10-420-25	Health & Accident Insurance	$423,425	$390,925
$26,757	$21,117	$35,000	101-23-10-420-27	Uniforms Expense	$25,000	$25,000
$850	$0	$0	101-23-10-420-28	Unemployment	$0	$0
$5,223	$4,424	$5,000	101-23-10-431-00	Office Supplies	$5,100	$5,100
$6,617	$11,926	$11,500	101-23-10-432-00	Oper. & Spec. Dept. Supplies	$12,000	$12,000
$20,901	$24,671	$31,400	101-23-10-435-00	Motor Fuels & Lubricants	$38,000	$38,000
$0	$0	$0	101-23-10-441-00	Personal Cell Phone Charges	$0	$0
$0	$0	$0	101-23-10-444-00	Advertising & Legal Publishing	$0	$0
$768	$493	$2,000	101-23-10-447-00	Travel & Meetings	$2,000	$2,000
$1,310	$1,397	$1,300	101-23-10-448-00	Dues, Subscriptions & Membersh	$1,700	$1,700
$4,631	$4,985	$7,000	101-23-10-449-00	Personnel Training	$7,000	$7,000
$7,856	$7,516	$7,000	101-23-10-450-00	Janitorial Services & Supplies	$7,000	$7,000
$2,940	$939	$3,200	101-23-10-451-00	Telephone & Communications	$3,200	$3,200
$153	$0	$0	101-23-10-452-00	Heat, Lights & Utilities	$0	$0
$37,343	$13,465	$11,500	101-23-10-452-01	Electric	$11,500	$11,500
$7,971	$7,105	$9,500	101-23-10-452-02	Natural Gas	$9,500	$9,500
$220	$0	$0	101-23-10-458-00	Purchased Repairs & Maintenanc	$0	$0
$6,710	$12,146	$12,000	101-23-10-458-59	Building Repairs & Maintenance	$27,000	$13,000
$37,417	$30,803	$35,000	101-23-10-460-00	Equipment Repair Parts	$40,000	$40,000
$5,664	$7,139	$7,500	101-23-10-462-00	Contract Services	$9,000	$9,000
$3,216	$1,527	$1,500	101-23-10-463-00	Laundry	$1,500	$1,500
$7,329	$7,628	$7,926	101-23-10-498-00	Intrafund Chgs. - Vehicle R&M	$8,222	$8,282
$3,480,907	**$3,521,043**	**$3,666,105**			**$3,763,782**	**$3,717,588**

City of Twin Falls
Departmental Summary and Description
Building Inspections

Department Description:
The Building Department is responsible to receive applications for building, electrical, plumbing and Mechanical permits.

Perform building and mechanical plan reviews, electrical, plumbing, mechanical, and building inspections.

We assist permit applicants, citizens, architects, engineers, land developers, contractors and communicate with Planning and Zoning, Engineering, and Fire, Departments.

The Building Department issues building, electrical, plumbing, and mechanical permits. We are accountable for receiving funds not only for these permits, but water taps, curb, sidewalk and gutter permits, waste water capacity, and impact fees when attached to the building permit.

2012 Management Focus:
Provide continued professional customer service and seek vacation/ sick time relief for electrical, plumbing and commercial mechanical inspections.
Provide education, information, and material to expedite plan reviews. Use the City Website as a way to reach our community. Educate home owners on energy, health and life safety.

Major Objectives for 2012:
Implement new permit software for permit application and on-line permit processing.

Three Year Operating Goals:
Cross train personnel to maintain efficient non-interrupted customer service. Obtain on line permit issuance.

City of Twin Falls - Budget Proposal FY 2012
Inspections

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$0	101-24-10-410-00	Salaries & Wages	$0	$0
$308,046	$297,619	$313,582	101-24-10-410-11	Full-Time Salaries & Wages	$319,854	$213,310
$2,344	$872	$0	101-24-10-410-15	Part-Time Salaries & Wages	$0	$0
$7,141	$3,664	$6,000	101-24-10-410-19	Overtime	$5,000	$5,000
$0	$0	$0	101-24-10-420-00	Benefits	$0	$0
$19,190	$18,026	$19,593	101-24-10-420-21	FICA Taxes	$19,593	$13,535
$32,509	$31,145	$33,948	101-24-10-420-22	PERSI (State Retirement)	$33,948	$23,190
$4,488	$4,216	$4,582	101-24-10-420-23	Medicare	$4,582	$3,165
$1,976	$1,921	$2,915	101-24-10-420-24	Workman's Compensation	$2,915	$1,626
$37,201	$53,314	$49,862	101-24-10-420-25	Health & Accident Insurance	$54,100	$30,946
$135	$632	$750	101-24-10-420-27	Uniforms Expense	$500	$500
$1,662	$1,890	$1,600	101-24-10-431-00	Office Supplies	$1,200	$1,200
$3,110	$3,086	$3,978	101-24-10-432-00	Oper. & Spec. Dept. Supplies	$3,200	$3,200
$4,230	$5,301	$6,000	101-24-10-435-00	Motor Fuels & Lubricants	$8,000	$8,000
$0	$0	$0	101-24-10-441-00	Personal Cell Phone Charges	$0	$0
$1,200	$1,050	$14,000	101-24-10-442-00	Professional Services	$7,000	$7,000
$0	$0	$0	101-24-10-444-00	Advertising & Legal Publishing	$0	$0
$709	$221	$2,670	101-24-10-447-00	Travel & Meetings	$2,500	$2,500
$2,151	$1,805	$1,905	101-24-10-448-00	Dues, Subscriptions & Membersh	$1,905	$1,905
$743	$1,208	$1,800	101-24-10-449-00	Personnel Training	$1,800	$1,800
$0	$0	$0	101-24-10-450-00	Janitorial Services & Supplies	$0	$0
$7	$0	$0	101-24-10-451-00	Telephone & Communications	$0	$0
$1,363	$73	$200	101-24-10-458-00	Purchased Repairs & Maintenanc	$200	$200
$1,097	$1,362	$2,200	101-24-10-460-00	Equipment Repair Parts	$2,200	$2,200
$225	$0	$500	101-24-10-468-68	Building Dept. Seminar	$500	$500
$0	$0	$0	101-24-10-469-00	Miscellaneous Services & Charg	$0	$0
$5,462	$5,685	$5,908	101-24-10-498-00	Intrafund Chgs. - Vehicle R&M	$6,129	$6,173
$434,987	**$433,086**	**$471,993**			**$475,126**	**$325,950**

City of Twin Falls - Budget Proposal FY 2012
Animal Control / Animal Shelter

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$245.79	$194.94	$0.00	101-27-10-432-00	Oper. & Spec. Dept. Supplies	$0.00	$0.00
$354,550.27	$341,499.96	$340,000.00	101-27-10-442-00	Professional Services	$340,000.00	$340,000.00
$28.77	$0.00	$0.00	101-27-10-447-00	Travel & Meetings	$0.00	$0.00
$0.00	$0.00	$0.00	101-27-10-451-00	Telephone & Communications	$0.00	$0.00
$0.00	$0.00	$0.00	101-27-10-452-01	Electric	$0.00	$0.00
$0.00	$0.00	$0.00	101-27-10-452-02	Natural Gas	$0.00	$0.00
$135.90	$176.34	$0.00	101-27-10-458-00	Purchased Repairs & Maintenanc	$0.00	$0.00
$0.00	$0.00	$0.00	101-27-10-460-00	Equipment Repair Parts	$0.00	$0.00
$354,960.73	**$341,871.24**	**$340,000.00**			**$340,000.00**	**$340,000.00**

City of Twin Falls
Departmental Summary and Description
Engineering

Department Description:

The Engineering Department is responsible for public works project design**;** administration, inspection, material testing, and subdivision plat/review and subdivision construction plan review. The department enforces all aspects of the city code relating to public works. Environmental planning and project plan reviews are done within the department. All master plans and city maps are developed and maintained by the department. Construction drawing maps and drawings for all city infrastructures are maintained for internal and public use. Support is provided to other city departments in the areas of drafting, design, legal description preparation and review, project developments, field surveying support, and drawing reproduction services. Commercial land and residential building permit applications are reviewed for conformity with public works, utility and other agency requirements.

2012 Management Focus:

The focus for 2010-11 will be to complete design and begin construction of judicially confirmed arsenic compliance water facilities (construction: Harrison to South Tanks transmission, South Wells to Hankins transmission, Falls Ave West, and the mixing facility at South Tanks site. Design and construction of Falls East water line). Staff will seek judicial confirmation for maintenance work at the wastewater treatment facility (fine screen at the headworks, UV disinfection system replacement, dewatering facility equipment replacement, intermediate clarifier conversion) and the Rock Creek Lift Station. Design of all components is expected to complete. Construction of these projects will begin with completion of some in this year. Staff will work to support water distribution and wastewater maintenance projects that are proposed to address system inadequacy or areas where lines are excessively repaired. Design and construction of NE Sewer 3 is expected to occur. This will modify the collection system by shifting the sewer flows from Morning Sun subdivision to the gravity line in Poleline Rd. and providing relief on the shallow manholes downstream. Staff will support water distribution repairs to gate valves by permitting and traffic control development activities. Design work will begin on the Eastland Dr. roadway primarily to support reconstruction of the existing roadway. Staff will propose acquisition of right of way as opportunities arise. Rockfall mitigation on Canyon Springs grade is also expected to be implemented.

The Department will focus on updating standards, specifications and standard drawings to remove outdated standards and implement new ways, such as acceptance of C-900 water pipe. Staff will continue to plan for and address issues associated with community needs associated with traffic, accessibility, protection drinking water system, etc.

Major Objectives for 2012:

1. Complete remaining construction work from ongoing projects including Washington Street North Phase III and the 5 parts of the arsenic compliance projects.
2. Design and begin construction of the maintenance improvements at the wastewater treatment facility and Rock Creek Lift Station.
3. Design and construct the Falls Ave. E waterline.
4. Design and provide construction support for various water and sewer line replacement projects.
5. Support Streets' maintenance projects and begin design of Eastland Drive reconstruction projects.
6. Continue to augment the GIS with relevant data.

City of Twin Falls
Departmental Summary and Description
Engineering

Three Year Operating Goals:

1. Plan and develop other major traffic corridor improvements in accordance with the Transportation Master plan. Continue to develop and implement additional traffic responsive traffic signal plans on major traffic corridors with coordination from ITD.
2. Continue to develop the pavement management system.
3. Continue to seek additional water supply.
4. Construct water system improvement to gain arsenic compliance.
5. Implement water system improvement projects to maintain and enhance reliability.
6. Construct wastewater treatment facility improvements to retain system reliability and to address capacity.
7. Implement wastewater collection and facilities upgrades, including Rock Creek Lift station, as suggested by the sewer modeling effort.
8. Bring master drawings sets up to date.

Selected Work Measures:

1. Complete the Washington Street North Phase III project. (Objective #1)
2. Complete the 5 part arsenic compliance project. (Objective #1)
3. Seek judicial confirmation, design and begin construction for wastewater treatment plant upgrades. Begin design. (Objective #2)
4. Seek judicial confirmation and construct Rock Creek lift Station improvements. (Objective #2)
5. Construct NE sewer 3 (Objective 4) and Falls Ave East waterline. (3Yr Operating #4)

City of Twin Falls - Budget Proposal FY 2012
Engineering

FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	Account Number	Description	FY 2012 Requested	FY 2012 Proposed
$0	$0	$120,000	101-32-10-410-00	Salaries & Wages	$0	$0
$485,187	$539,356	$611,417	101-32-10-410-11	Full-Time Salaries & Wages	$711,274	$615,991
$72,219	$49,056	$6,500	101-32-10-410-15	Part-Time Salaries & Wages	$6,500	$6,500
$6,349	$4,305	$7,500	101-32-10-410-19	Overtime	$7,500	$7,500
$0	$0	$0	101-32-10-420-00	Benefits	$0	$0
$33,576	$35,296	$38,030	101-32-10-420-21	FICA Taxes	$38,030	$39,060
$57,986	$60,079	$65,744	101-32-10-420-22	PERSI (State Retirement)	$65,744	$66,230
$7,853	$8,255	$8,894	101-32-10-420-23	Medicare	$8,894	$9,135
$4,019	$3,928	$6,378	101-32-10-420-24	Workman's Compensation	$6,378	$5,575
$64,284	$75,754	$96,518	101-32-10-420-25	Health & Accident Insurance	$104,722	$94,688
$0	$0	$0	101-32-10-420-28	Unemployment	$0	$0
$3,963	$2,778	$6,170	101-32-10-431-00	Office Supplies	$3,100	$3,100
$4,013	$2,447	$2,500	101-32-10-431-01	Shared Office Supplies	$3,500	$3,500
$5,404	$6,077	$4,800	101-32-10-432-00	Oper. & Spec. Dept. Supplies	$4,750	$4,750
$25	$0	$400	101-32-10-432-68	Printing Sup./Blueprint	$400	$400
$2,296	$3,471	$3,800	101-32-10-435-00	Motor Fuels & Lubricants	$7,600	$7,600
$0	$0	$2,500	101-32-10-436-00	Computer Supplies	$0	$0
$0	$0	$200	101-32-10-438-00	Chemicals	$0	$0
$0	$0	$0	101-32-10-441-00	Personal Cell Phone Charges	$0	$0
$177,527	$42,776	$151,000	101-32-10-442-00	Professional Services	$135,500	$135,500
$192	$1,528	$9,900	101-32-10-447-00	Travel & Meetings	$3,600	$3,600
$4,691	$5,725	$4,600	101-32-10-448-00	Dues, Subscriptions & Membersh	$4,700	$4,700
$2,460	$360	$16,800	101-32-10-449-00	Personnel Training	$12,700	$12,700
$17,926	$18,710	$20,000	101-32-10-450-00	Janitorial Services & Supplies	$19,000	$19,000
$175	$0	$0	101-32-10-451-00	Telephone & Communications	$0	$0
$0	$0	$0	101-32-10-452-00	Heat, Lights & Utilities	$0	$0
$4,858	$4,863	$5,000	101-32-10-452-01	Electric	$5,000	$5,000
$1,729	$1,935	$2,000	101-32-10-452-02	Natural Gas	$2,000	$2,000
$8,288	$0	$5,000	101-32-10-458-00	Purchased Repairs & Maintenanc	$5,000	$5,000
$14,452	$15,944	$16,500	101-32-10-458-31	Copier/Printer Repairs & Maint	$10,000	$10,000
$5,446	$2,463	$7,000	101-32-10-458-59	Building Repairs & Maintenance	$4,000	$4,000
$2,656	$1,978	$4,400	101-32-10-460-00	Equipment Repair Parts	$3,600	$3,600
$0	$0	$0	101-32-10-469-00	Miscellaneous Services & Charg	$0	$0
$9,901	$10,305	$10,709	101-32-10-498-00	Intrafund Chgs. - Vehicle R&M	$11,109	$11,191
$997,476	**$897,389**	**$1,234,260**			**$1,184,601**	**$1,080,320**

COUNCIL MEMBERS:

LANCE CLOW	TRIP CRAIG	DON HALL	DAVID E. JOHNSON	WILLIAM A. KEZELE	GREG LANTING	REBECCA MILLS SOJKA
		Mayor			*Vice Mayor*	

AGENDA

Meeting of the Twin Falls City Council
July 11, 2011
City Council Chambers
305 3rd Avenue East Twin Falls, Idaho

3:00 P.M.

The purpose of the meeting is to discuss the Preliminary Budget for Fiscal Year 2011-2012.

5:00 P.M.
PLEDGE OF ALLEGIANCE TO THE FLAG
CONFIRMATION OF QUORUM
INTRODUCTION OF STAFF
CONSIDERATION OF THE AMENDMENTS TO THE AGENDA:
PROCLAMATIONS: None.

AGENDA ITEMS	Purpose	By:
I. CONSENT CALENDAR:	Action	Staff Report
1. Consideration of accounts payable for June 27 – July 11, 2011.		Sharon Bryan
2. Consideration of the June 27, 2011, Minutes.		L. Sanchez
3. Consideration of a request to accept the Curb-Gutter Improvement Deferral Agreement for property located at 343 Madrin Street c/o Norma Jones.		Troy Vitek
4. Consideration of a request to accept the Curb-Gutter & Driveway Approach Improvement Deferral Agreement.for property located at 346 Tyler Street c/o Larry F. Fullmer.		Troy Vitek
5. Findings of Fact, Conclusions of Law, and Decision:		Mitch Humble
a. PUD Modification for Canyon Properties, LLC c/o EHM Engineers, Inc.		
b. Vacation for Canyon Properties, LLC c/o Gary N. Nelson.		
c. Final Plat for H & H Subdivision.		
II. ITEMS FOR CONSIDERATION:		
1. Presentation of a certificate of appreciation to Applebee's Neighborhood Grill & Bar.	Presentation	Don Hall
2. Consideration of a request to formally "promote" Sergeant Brent Wright and Staff Sergeant Chuck Garner. Chief Pike would like to request Mayor Don Hall administer the Oath of Office to Dallan Hall, Police Officer.	Presentation	Brian Pike Don Hall
3. Presentation of a certificate of appreciation to Twin Falls Canal Company.	Presentation	Mike Trabert
4. Consideration of a request to award the bid on the Rock Creek Lift Station Construction Contract to Christiansen Construction.	Action	Mike Trabert
5. Consideration of a resolution for the sole source designation on the Lakeside Rotamat mechanical screen. Proposed Resolution #1868	Action	Mike Trabert
6. Consideration of a resolution for the sole source designation on the Sanitaire ceramic disc diffusers. Proposed Resolution #1869	Action	Mike Trabert
7. Consideration of a request to award the bid on the 2011 Ascension Restroom Project to PMF, Inc.	Action	Mike Trabert
8. Public input and/or items from the City Manager and City Council.		
9. Report of the results of the annual audit by HCM Holmstead.	Report	Lorie Race
10. Continue discussion of the Preliminary Budget for Fiscal Year 2011-2012.		
III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:		
IV. PUBLIC HEARINGS: 6:00 – None.		
V. ADJOURNMENT:		

**Any person(s) needing special accommodations to participate in the above noticed meeting should contact Leila Sanchez at (208) 735-7287 at least two working days before the meeting.*

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.

COUNCIL MEMBERS:

LANCE CLOW	TRIP CRAIG	DON HALL	DAVID E. JOHNSON	WILLIAM A. KEZELE	GREG LANTING	REBECCA MILLS SOJKA
		Mayor			*Vice Mayor*	

MINUTES

Meeting of the Twin Falls City Council

June 27, 2011

City Council Chambers

305 3rd Avenue East Twin Falls, Idaho

5:00 P.M.

PLEDGE OF ALLEGIANCE TO THE FLAG
CONFIRMATION OF QUORUM
INTRODUCTION OF STAFF
CONSIDERATION OF THE AMENDMENTS TO THE AGENDA:
PROCLAMATIONS: None.

AGENDA ITEMS	Purpose	By:
I. CONSENT CALENDAR: 1. Consideration of accounts payable for June 21 - 27, 2011. 2. Consideration of the June 20, 2011, Minutes. 3. Consideration of an Alcohol License for Java Jungle, Inc. at 565 Washington Street N - Beer & Wine on premises	Action	Staff Report Sharon Bryan L. Sanchez Sharon Bryan
II. ITEMS FOR CONSIDERATION: 1. Consideration of a request to present POST Certificates to the following individuals before the Twin Falls City Council: Officers Ruben Murillo, Matt Gonzales, and Ken Wiesmore. 2. Consideration of a request to extend the contract with People for Pets, Magic Valley Humane Society for management and operation of the City of Twin Falls' Animal Shelter. 3. Public input and/or items from the City Manager and City Council.	Presentation Action	Brian Pike Matt Hicks Travis Rothweiler/ Debra Blackwood
III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:		
IV. PUBLIC HEARINGS: 6:00 1. Request for an amendment to "Kelly & Cohen Appliances, Inc., and Willard D. Ihler and Dorothy M. Ihler PUD Development Agreement #212", to allow for a modification of the Master Development Plan to include redevelopment of the northeast portion of the existing PUD #212 to allow an 8000 sf multi-tenant commercial development on property located at the southwest corner of Pole Line Road East and Locust Street North aka 1434 Pole Line Road East. c/o Rex Harding, JUB Engineers on behalf of Twin Falls Holding Corp. (app.2450)	Public Hearing	Mitch Humble
V. ADJOURNMENT:		

**Any person(s) needing special accommodations to participate in the above noticed meeting should contact Leila Sanchez at (208) 735-7287 at least two working days before the meeting.*

Present: *Lance Clow, Trip Craig, Don Hall, David E. Johnson, William Kezele arrived at 6:00 PM, Gregory Lanting, Rebecca Mils Sojka*

Absent: *None*

Staff Present: *City Manager Travis Rothweiler, City Attorney Fritz Wonderlich, Community Development Director Mitch Humble, Deputy City Clerk Sharon Bryan, Chief Brian Pike, Captain Matt Hicks, Deputy City Clerk/Recording Secretary Leila Sanchez*

Mayor Hall called the meeting to order at 5:00 P.M. He invited all present, who wished to, to recite the Pledge of Allegiance to the Flag with him. Boy Scout Jason Louis, Troop 174, led the Pledge of Allegiance. A quorum was present and Mayor Hall introduced staff.

CONSIDERATION OF THE AMENDMENTS TO THE AGENDA:

Consideration of an Alcohol License Application for Sushi Tokyo LLC dba Sushi Tokyo Restaurant at 1111 Blue Lakes Blvd. N. Suite B. Beer: Bottled for consumption on premise and Wine: Wine by the Drink for consumption on premises only and subject to the following condition: Receipt of a State License.

MOTION:
Councilperson Lanting made a motion to add the following to the Consent Calendar:

Consideration of an Alcohol License Application for Sushi Tokyo LLC dba Sushi Tokyo Restaurant at 1111 Blue Lakes Blvd. N. Suite B. Beer: Bottled for consumption on premise and Wine: Wine by the Drink for consumption on premises only and subject to the receipt of a State License.

The motion was seconded by Councilperson Clow and roll call vote showed that all members present voted in favor of the motion. Approved 6 to 0.

Mayor Hall gave the Council an update on the Alcohol License Application for Aramark Education Services, LLC. Beer bottled for consumption off premise and wine by the drink for consumption off premises only that was presented and approved by the Council on June 6, 2011.

PROCLAMATIONS: None.

AGENDA ITEMS

I. <u>CONSENT CALENDAR:</u>
1. Consideration of accounts payable for June 21 - 27, 2011, total: $590,380.79
   June 24, 2011, Payroll total: $100,301.44
2. Consideration of the June 20, 2011, Minutes.
3. Consideration of an Alcohol License for Java Jungle, Inc. at 565 Washington Street N - Beer & Wine on premises.

MOTION:
Councilperson Lanting made a motion to approve the Consent Calendar as presented with the addition of the *Consideration of an Alcohol License Application for Sushi Tokyo LLC dba Sushi Tokyo Restaurant at 1111 Blue Lakes Blvd. N. Suite B. Beer: Bottled for consumption on premise and Wine: Wine by the Drink for consumption on premises only and subject to the receipt of a State License*. The motion was seconded by Councilperson Johnson and roll call vote showed all members present voted in favor of the motion. Approved 6 to 0.

II. ITEMS FOR CONSIDERATION:

1. Consideration of a request to present POST Certificates to the following individuals before the Twin Falls City Council: Officers Ruben Murillo, Matt Gonzales, and Ken Wiesmore.

   Captain Matt Hicks gave the presentation.

   Mayor Hall, Councilperson Johnson, and Chief Pike presented certificates to Officers Ruben Murillo, Matt Gonzales, and Ken Wiesmore.

2. Consideration of a request to extend the contract with People for Pets, Magic Valley Humane Society for management and operation of the City of Twin Falls' Animal Shelter.

   City Manager Rothweiler gave the presentation.

   The City's staff recommends the CIty Council extend the contract for a period of 5 years. The proposed fees for the management and operation will remain unchanged.

   Discussion followed:

   City Manager Rothweiler clarified that the management and operation fee proposed for FY 2012 is $232,000. IN FY 2009, the fee was $240,252.

   Councilperson Clow commended People for Pets for a job well done. The Animal Shelter Advisory Commission has discussed how to monitor the People for Pets activities to satisfy different groups in the community that might ask if they are doing a good job. The Commission discussed finding a group through the Humane Society that may be able to come and audit the shelter's policies and procedures every few years.

   City Manager Rothweiler suggested that the Council make a motion that the contract be approved with the addition of a performance base or peer review to occur every so many years as a new section into the contract documents and then present it to the People for Pets for their signature.

   Councilperson Clow stated that a peer review or a performance evaluation and the cost would be charged to the City.

   MOTION:
   Councilperson Clow made a motion to approve the renewal of the contract for an additional five years with a provision that a clause be put in the contract that the performance evaluation can be held every two years or as needed by the City of Twin Falls at the City's expense. The motion was seconded by Councilperson Lanting.

   Discussion followed:

   Mayor Hall stated that research will need to be done as to what entity could do the evaluation.

   Councilperson Clow stated that a Commission member had been assigned to do research.

   Mayor Hall asked if staff considered putting out the contract as a request for proposals (RFP).

City Manager Rothweiler stated that a conversation was held with staff, which included Councilperson Clow, in which they took a global look not only at the management and operation of the animal shelter but also at the animal control contract. Staff recommendation is before the Council as presented.

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

The July 5, 2011, Council Meeting was cancelled due to a lack of an agenda.

Councilperson Clow reported that the Kiwanis TNT Fireworks stand is located in the Fred Meyer's Parking lot on Blue Lakes Blvd.

City Manager Rothweiler stated that he continues to research setting up a permanent type recording of the Council Meetings.

Recess at 5:27 p.m.
Reconvened at 6:05 P.M.

Councilperson Kezele took his seat at 6:00 P.M.

III. ADVISORY BOARD REPORTS/ANNOUNCEMENTS:

IV. PUBLIC HEARINGS: 6:00

1. Request for an amendment to "Kelly & Cohen Appliances, Inc., and Willard D. Ihler and Dorothy M. Ihler PUD Development Agreement #212", to allow for a modification of the Master Development Plan to include redevelopment of the northeast portion of the existing PUD #212 to allow an 8000 sf multi-tenant commercial development on property located at the southwest corner of Pole Line Road East and Locust Street North aka 1434 Pole Line Road East. c/o Rex Harding, JUB Engineers on behalf of Twin Falls Holding Corp. (app.2450)

   City Attorney Wonderlich stated that no action is necessary. If action is needed the public hearing will be scheduled at a later date if needed.

V. ADJOURNMENT: The meeting adjourned at 6:06 P.M.

Leila A. Sanchez
Deputy City Clerk/Recording Secretary

Date: Monday, July 11, 2011

To: Honorable Mayor and City Council

From: Troy Vitek, Assistant City Engineer

Request:

Consideration of a request to accept a deferral agreement for curb-gutter improvements on property located at 343 Madrin Street care of Norman Jones.

Background:

The owner plans to build a new shop behind his home. The owner wishes to defer installing curb-gutter along Madrin Street and it currently does not have curb-gutter constructed along its entirety.

Approval Process:

City Code section 10-11-5(B)(2) allows the City Engineer to defer the construction.

Budget Impact:

There is no significant budget impact associated with the Council's approval of this request.

Regulatory Impact:

Approval of this request will allow the applicant to receive a Certificate of occupancy for this property and defer the required improvements until such time as the adjacent property or properties allows the City Engineer to require construction under the conditions specified in City Code Section 10-11-5(B)(2).

Conclusion:

Staff recommends that the Council approval of the sidewalk improvement deferral as presented.

Attachments:

1. Deferral Agreement.
2. Copy of Warranty Deed of Property
3. Arial photograph of property.

CURB-GUTTER IMPROVEMENT DEFERRAL AGREEMENT

This Agreement made and entered into this 16th day of June, 2011, by and between the CITY OF TWIN FALLS, State of Idaho, a municipal corporation, hereinafter called "City", and Norman Jones, hereinafter called "Developer", for the purpose of constructing certain improvements on property sought to be developed at 343 Madrin St..

WHEREAS, Developer certifies that he is the owner in fee simple or the authorized agent of the owner in fee simple of the real property described on the attached Exhibit "A"; and,

WHEREAS, there is attached hereto and incorporated herein as if the same were set out in full, a certified copy of the deed to the above described real property, marked Exhibit "A", showing ownership of said real property to be in Developer, or, as the case may be, there is attached hereto and incorporated herein as if the same were set out in full, a copy of the deed to the above described real property showing ownership in fee simple in someone other than Developer together with a notarized authorization, signed by the real property owner, authorizing Developer to act on behalf of said real property owner; and,

WHEREAS, Developer desires to develop said real property in the following manner: Build new Shop behind house; and,

WHEREAS, the Developer is obligated to construct certain improvements, namely curb-gutter, pursuant to Title 10, Chapter 11 of the Twin Falls City Code; and,

WHEREAS, the City is authorized, pursuant to Twin Falls City Code Section 10-11-5(B)(2) to defer said improvements; and,

WHEREAS, the City Council on _____ agreed to defer construction of the aforementioned improvements,

WITNESSETH, that for and in consideration of the mutual promises, conditions and covenants contained herein, the parties agree as follows:

I.

City agrees: 1) to defer construction of the required curb and gutter until _____, or until such time as the obligation of curb-gutter construction on adjacent property or properties allows the City Engineer to require construction under the conditions specified in City Code Section 10-11-5(B)(2).

II.

Developer agrees to: 1) complete construction of curb-gutter on the real property described above when required by the City Council.

III.

Developer further agrees that in the event the Developer fails to complete the aforementioned construction, the City may complete the construction at the City's expense and may file a lien against the aforementioned property for expenses incurred by the City in said construction.

IV.

Developer agrees to pay the total actual cost of all materials, labor and equipment necessary to completely construct all of the improvements required herein and to construct or contract for the construction of all such improvements.

V.

Developer agrees to request in writing that the City Engineer and any other required department of the City make the following inspections and to not proceed with construction until the required inspection is complete and the work has been approved in writing by the City Engineer or his authorized inspector. All such inspections shall be scheduled fifteen (15) days prior to beginning work and the request for an inspection shall be made one working day before the required inspection. Developer agrees to apply all costs resulting from his failure to properly schedule and request a required inspection or from proceeding with work before receiving approval to proceed. Developer agrees to remove or correct any rejected, unapproved or defective work or materials all as required by the City Engineer.

Required inspections shall include: 1) approval of all materials before inspection; 2) approval of forms and gravel base before pouring any concrete curb-gutter; and 3) approval of finished curb-gutter.

VI.

The Developer agrees to: 1) allow the City full and complete access to the construction; 2) provide all materials necessary to conduct all tests; and 3) provide the equipment and perform or have performed any testing of manufactured materials required by the City Engineer.

VII.

Developer agrees to obtain any necessary permits from the Twin Falls Highway District or the State of Idaho Department of Highways prior to construction improvements on their respective rights-of-way if said permits are required by the aforementioned agencies. A certified copy of said permit or the original of said permit shall be submitted to the City prior to beginning construction thereon.

This Agreement shall be recorded and shall bind the parties hereto, their heirs, successors in interest, and lawful assigns.

In the event of a breach of this Agreement, or should legal action of any kind be taken to enforce the provisions hereof, the prevailing party shall be entitled to reasonable attorney fees and cost awarded by the Court.

CITY OF TWIN FALLS, IDAHO

BY_____
Mayor

DEVELOPER

X Norman L Jones

LISA A. STRICKLAND NOTARY PUBLIC STATE OF IDAHO

STATE OF IDAHO
On this day of , 20 , before me a notary public in and for said State, personally appeared

known to me to be the person who name subscribed to the within instrument, and acknowledged to me that executed the same.

_____
Notary Public
Residing at Twin Falls, Idaho

STATE OF IDAHO
On this 16 day of June , 20 11 , before me a notary public in and for said State, personally appeared Norman Lee Jones

known to me to be the person who name subscribed to the within instrument, and acknowledged to me that executed the same.

Lisa A Strickland
Notary Public
Residing at Twin Falls, Idaho
8/25/12

Order No.

DEED OF RECONVEYANCE

TITLEFACT, Inc., an Idaho Corporation, as Successor Trustee in the deed of trust executed by

NORMAN LEE JONES AND JANET JEAN JONES, H/W

Volume 208 at page 979, Instrument No. 612851 recorded Oct 1, 1970 in Mortgage records of Twin Falls County, Idaho, pursuant to the written request of the beneficiary, does hereby GRANT and RECONVEY unto the PARTIES ENTITLED THERETO,

Lot 12 of ADAMS SUBDIVISION

without warranty, all the estate and interest derived to it by or through said Deed of Trust, in the lands therein described.

The corporate name subscribed by its President, is pursuant to a resolution authorizing the execution of this reconveyance duly adopted by its Board of Directors.

Dated: Jan 29, 1986

TITLEFACT, Inc.

By ..... President.

..... Secretary.

STATE OF IDAHO }
COUNTY OF TWIN FALLS } ss.

On this 29 day of Jan. in the year 19 86, before me, a Notary Public in and for said State, personally appeared Richard B. Stivers known to me to be the President of the corporation that executed the within instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

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

..... Notary Public for the State of Idaho, Residing at Twin Falls, Idaho.

STATE OF IDAHO, COUNTY OF TWIN FALLS, IDAHO

I Hereby Certify that this instrument was filed for record at the request of TITLEFACT, INC. at 46 minutes past 2 o'clock P M., this JAN 29 1986 day of , 19 , in my office, and duly recorded in Book of Satisfactions at page

RICHARD A. DENCE
..... Ex-Officio Recorder.

By ..... Deputy.

Fees $

Mail to: Norman Jones 343 Madrun St

INSTRUMENT No. 294942

Correct 12-13-91

TF

211 FREIGH
2140 FLORA
1987 HIGHL
2025 HIGHL
2173 HIGHL
HIGHLAND AVE
305 MADRIN
2064 HIGHL
RPT0021000009B
317 MADRIN
2012 HIGHL
334 MADRIN
329 MADRIN
344 MADRIN
RPT00210000120
343 MADRIN
1994 HIGHL
2032 HIGHL
MADRIN ST
356 MADRIN
355 MADRIN
2106 HIGHL
2134 HIGHL
372 MADRIN
367 MADRIN
380 MADRIN
391 MADRIN
394 MADRIN
393 MADRIN
1989 ELDRI
2005 ELDRI
414 MADRIN
421 MADRIN
RPT2481001031A
2129 ELDRI

Date: Monday, July 11, 2011

To: Honorable Mayor and City Council

From: Troy Vitek, Assistant City Engineer

Request:

Consideration of a request to accept a deferral agreement for curb-gutter-sidewalk and driveway improvements on property located at 346 Tyler Street care of Larry F. Fullmer.

Background:

The owner plans to build a new garage. The owner wishes to defer installing curb-gutter-sidewalk and driveway along Tyler Street and it currently does not have curb-gutter-sidewalk or driveway approaches constructed along its entirety.

Approval Process:

City Code section 10-11-5(B)(2) allows the City Engineer to defer the construction.

Budget Impact:

There is no significant budget impact associated with the Council's approval of this request.

Regulatory Impact:

Approval of this request will allow the applicant to receive a Certificate of occupancy for this property and defer the required improvements until such time as the adjacent property or properties allows the City Engineer to require construction under the conditions specified in City Code Section 10-11-5(B)(2).

Conclusion:

Staff recommends that the Council approval of the sidewalk improvement deferral as presented.

Attachments:

1. Deferral Agreement.
2. Copy of Warranty Deed of Property
3. Arial photograph of property.

CURB-GUTTER-SIDEWALK & DRIVEWAY APPROACH IMPROVEMENT DEFERRAL AGREEMENT

This Agreement made and entered into this 20th day of June, 2011, by and between the CITY OF TWIN FALLS, State of Idaho, a municipal corporation, hereinafter called "City", and Larry F. Fullmer, hereinafter called "Developer", for the purpose of constructing certain improvements on property sought to be developed at 346 TYLER STREET.

WHEREAS, Developer certifies that he is the owner in fee simple or the authorized agent of the owner in fee simple of the real property described on the attached Exhibit "A"; and,

WHEREAS, there is attached hereto and incorporated herein as if the same were set out in full, a certified copy of the deed to the above described real property, marked Exhibit "A", showing ownership of said real property to be in Developer, or, as the case may be, there is attached hereto and incorporated herein as if the same were set out in full, a copy of the deed to the above described real property showing ownership in fee simple in someone other than Developer together with a notarized authorization, signed by the real property owner, authorizing Developer to act on behalf of said real property owner; and,

WHEREAS, Developer desires to develop said real property in the following manner: Build a new garage; and,

WHEREAS, the Developer is obligated to construct certain improvements, namely curb-gutter-sidewalk & driveway approach, pursuant to Title 10, Chapter 11 of the Twin Falls City Code; and,

WHEREAS, the City is authorized, pursuant to Twin Falls City Code Section 10-11-5(B)(2) to defer said improvements; and,

WHEREAS, the City Council on _____ agreed to defer construction of the aforementioned improvements,

WITNESSETH, that for and in consideration of the mutual promises, conditions and covenants contained herein, the parties agree as follows:

I.

City agrees: 1) to defer construction of the required curb-gutter-sidewalk & driveway approach until _____, or until such time as the obligation of curb-gutter-sidewalk and driveway approach construction on adjacent property or properties allows the City Engineer to require construction under the conditions specified in City Code Section 10-11-5(B)(2).

II.

Developer agrees to: 1) complete construction of curb-gutter-sidewalk & driveway approach on the real property described above when required by the City Council.

III.

Developer further agrees that in the event the Developer fails to complete the aforementioned construction, the City may complete the construction at the City's expense and may file a lien against the aforementioned property for expenses incurred by the City in said construction.

IV.

Developer agrees to pay the total actual cost of all materials, labor and equipment necessary to completely construct all of the improvements required herein and to construct or contract for the construction of all such improvements.

V

Developer agrees to request in writing that the City Engineer and any other required department of the City make the following inspections and to not proceed with construction until the required inspection is complete and the work has been approved in writing by the City Engineer or his authorized inspector. All such inspections shall be scheduled fifteen (15) days prior to beginning work and the request for an inspection shall be made one working day before the required inspection. Developer agrees to apply all costs resulting from his failure to properly schedule and request a required inspection or from proceeding with work before receiving approval to proceed. Developer agrees to remove or correct any rejected, unapproved or defective work or materials all as required by the City Engineer.

Required inspections shall include: 1) approval of all materials before inspection; 2) approval of forms and gravel base before pouring any concrete curb-gutter-sidewalk & driveway approach; and 3) approval of finished curb-gutter-sidewalk & driveway approach.

VI.

The Developer agrees to: 1) allow the City full and complete access to the construction; 2) provide all materials necessary to conduct all tests; and 3) provide the equipment and perform or have performed any testing of manufactured materials required by the City Engineer.

VII.

Developer agrees to obtain any necessary permits from the Twin Falls Highway District or the City of Twin Falls prior to construction improvements on their respective rights-of-way if said permits are required by the aforementioned agencies. A certified copy of said permit or the original of said permit shall be submitted to the City prior to beginning construction thereon.

This Agreement shall be recorded and shall bind the parties hereto, their heirs, successors in interest, and lawful assigns.

In the event of a breach of this Agreement, or should legal action of any kind be taken to enforce the provisions hereof, the prevailing party shall be entitled to reasonable attorney fees and cost awarded by the Court.

CITY OF TWIN FALLS, IDAHO

BY_____
Mayor

DEVELOPER

LISA A. STRICKLAND NOTARY PUBLIC STATE OF IDAHO

STATE OF IDAHO

On this day of , 20 , before me a notary public in and for said State, personally appeared

known to me to be the person who name subscribed to the within instrument, and acknowledged to me that executed the same.

_____
Notary Public
Residing at Twin Falls, Idaho

STATE OF IDAHO

On this 20 day of June , 2011 , before me a notary public in and for said State, personally appeared Larry F Fullmer

known to me to be the person who name subscribed to the within instrument, and acknowledged to me that executed the same.

Lisa A Strickland
Notary Public
Residing at Twin Falls, Idaho
8/25/12

RECEIVED
JUN 20 2011
CITY OF TWIN FALLS
BUILDING DEPT.

Order No. T970478

TWIN FALLS COUNTY, IDAHO

WARRANTY DEED

Twin Falls Title

1997 JUL 24 P 4:04

19970119991

For Value Received

SAM HUTCHINS AND TAMMIE HUTCHINS, husband and wife

the grantor(s), do(es) hereby Grant, Bargain Sell, and Convey unto

LARRY F. FULLMER, SR. AND VICKIE D. FULLMER, husband and wife

the grantee(s), whose current address is: **346 Tyler Street, Twin Falls, ID 83301**

the following described real estate, situated in **TWIN FALLS** County, Idaho, to-wit:

Lots 26 and 27 in Block 2 of NORTH VIEW ADDITION, Twin Falls County, Idaho, according to the plat thereof, recorded in Book 1 of Plats, Page 103, in the Office of the County Recorder of said County.

TO HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantee(s), his/her/their heirs and assigns forever. And the said Grantor(s) do(es) hereby covenant to and with the said Grantee(s), that he/she/they are the owner(s) in fee simple of said premises; that said premises are free from all encumbrances except current years taxes, levies, and assessments, and except U.S. Patent reservations, restrictions, easements of record, and easements visible upon the premises, and that he/she/they will warrant and defend the same from all lawful claims whatsoever.

Dated: 07/23/97

Sam Hutchins

Tammie Hutchins

State of IDAHO }
}ss.
County of TWIN FALLS }

On this 23rd day of July, in the year 1997, before me, Susan M. Bolton, personally appeared Sam Hutchins and Tammiek Hutchins,, known or identified to me to be the person(s) whose name(s) is/are subscribed to the within instrument, and acknowledged to me that he/she/they executed the same.

WITNESS my hand and official seal.

Notary Public
Residing At: Gooding, ID
Commission Expires: 10/16/98

SUSAN M BOLTON NOTARY PUBLIC STATE OF IDAHO

TWIN FALLS COUNTY
Recorded for:
FULLER SR., LARRY
1:49:08 pm 12-05-2007
2007-029087
No. Pages: 1 Fee: $ 3.00
KRISTINA GLASCOCK
County Clerk
Deputy: CDUNBAR

QUITCLAIM DEED

FOR VALUABLE CONSIDERATION, Vickie D. Fullmer, a single woman, does remise, release and forever quitclaim all of her interest to, Larry F Fullmer, Sr., a single man* the following described real property in the County of Twin Falls, State of Idaho:

346 Tyler Street, Twin Falls, Idaho, more particularly described as follows:

TWIN FALLS NORTH VIEW ADDN
LOTS 26 & 27 BLOCK 2
(9-10-17 SE)

DATED this 19 day of November, 2007.

Vickie D. Fullmer
VICKIE D. FULLMER

STATE OF IDAHO)
)ss.
County of Twin Falls)

On this 19 day of November, 2007, before me, personally appeared, VICKIE D. FULLMER, personally known to me (or proved to me on basis of satisfactory evidence) to be the person whose name is subscribed to this instrument, and acknowledged that he/she executed it.

HEATHER E. PEÑA NOTARY PUBLIC STATE OF IDAHO

Heather E. Peña
NOTARY PUBLIC, STATE OF IDAHO
Residing at Twin Falls
Commission Expires: 4-10

* 577 BUCHANAN TWIN FALLS IDAHO 83301

446 HARRIS
441 TYLER
436 TYLER
433 POLK S
440 POLK S
440 HARRIS
433 TYLER
422 POLK S
436 HARRIS
423 TYLER
424 TYLER
RPT3361000007E
423 POLK S
412 POLK S
416 TYLER
417 POLK S
605 BORAH
615 BORAH
627 BORAH
637 BORAH
406 TYLER
403 POLK S
BORAH AVE
396 TYLER
383 POLK S
606 BORAH
616 BORAH
628 BORAH
638 BORAH
390 TYLER
381 POLK S
378 HARRIS
377 POLK S
380 POLK S
377 TAYLOR
369 TYLER
376 TYLER
374 HARRIS
369 POLK S
372 POLK S
TYLER ST
POLK ST
362 HARRIS
361 POLK S
362 POLK S
359 TYLER
350 HARRIS
351 POLK S
354 POLK S
351 TAYLOR
346 TYLER
RPT3901002026A
346 HARRIS
347 POLK S
350 POLK S
339 TYLER
344 HARRIS
338 TYLER
339 POLK S
342 POLK S
HARRISON ST
331 TYLER
331 POLK S
330 POLK S
625 40130
337 TAYLOR
325 HARRIS
326 HARRIS
330 TYLER
RPT3901002023A
319 TYLER
323 POLK S
322 POLK S
312 HARRIS
313 TYLER
316 TYLER
317 POLK S
603 HEYBUR
613 HEYBUR
625 HEYBUR
635 HEYBUR
305 TYLER
557 HEYBUR
HEYBURN AVE
508 HEYBUR
291 TYLER
288 TYLER
570 HEYBUR
292 POLK S
287 TAYLOR
280 HARRIS
283 TYLER
278 TYLER
289 POLK S
286 POLK S
281 TAYLOR
272 HARRIS
271 TYLER
272 TYLER
275 POLK S
276 POLK S
275 TAYLOR
264 HARRIS
263 TYLER
260 TYLER
263 POLK S
268 POLK S
267 TAYLOR
262 POLK S
259 TAYLOR
256 HARRIS
259 TYLER
252 TYLER
249 POLK S
256 POLK S
251 TAYLOR
248 HARRIS
243 TYLER
246 TYLER
241 POLK S
248 POLK S
243 TAYLOR
240 HARRIS
239 TYLER
238 TYLER
233 POLK S
240 POLK S
235 TAYLOR
236 HARRIS
229 TYLER
232 POLK S

BEFORE THE CITY COUNCIL OF THE CITY OF TWIN FALLS

In Re:	)	
	)	
PUD Modification, Application,	)	FINDINGS OF FACT,
	)	
	)	CONCLUSIONS OF LAW,
Canyon Properties, LLC	)	
c/o EHM Engineers, Inc.	)	AND DECISION
Applicant(s)		

This matter having come before the City Council of the City of Twin Falls, Idaho on June 06, 2011 for public hearing pursuant to public notice as required by law for a PUD Agreement Modification for the Canyon Properties PUD Agreement # 229 to allow for a maximum building height of 28 feet – measured from the highest point of the top of curb or future curb adjacent to the subject property, to allow for a Hospice office and a Transitional Care and Physical Rehabilitation Facility on Lots 24, 27 and 28, Block 13 Canyon Trails Subdivision No. 10, to allow unlimited hours of operation for the Hospice office and Transitional Care and Physical Rehabilitation Facility constructed on Lots 24, 27 and 28, Block 13, Canyon Trails Subdivision No. 10, and to allow up to eight (8) off-premise signs as shown on the Amended Master Sign Plan, for property located on the north side of 300-400 blocks of Pole Line Road West and within the 500' buffer zones from Los Lagos and Villa Del Rio Subdivisions – west of Blake Street North, as described on the Canyon Properties PUD Master Development Plan, 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 for the for the Canyon Properties PUD Agreement # 229 to allow for a maximum building height of 28 feet – measured from the highest point of the top of curb or future curb adjacent to the subject property, to allow for a Hospice office and a Transitional Care and Physical Rehabilitation Facility on Lots 24, 27 and 28, Block 13 Canyon Trails Subdivision No. 10, to allow

unlimited hours of operation for the Hospice office and Transitional Care and Physical Rehabilitation Facility constructed on Lots 24, 27 and 28, Block 13, Canyon Trails Subdivision No. 10, and to allow up to eight (8) off-premise signs as shown on the Amended Master Sign Plan, for property located on the north side of 300-400 blocks of Pole Line Road West and within the 500' buffer zones from Los Lagos and Villa Del Rio Subdivisions – west of Blake Street North, as described on the Canyon Properties PUD Master Development Plan.

2. All legal requirements for notice of public hearing have been met with advertisement taking place on the following dates: May 26, 2011

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 and Residential 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, Federation Road/Northern Passage Subdivision/Residential; to the south, Pole Line Road/St. Luke's/Wal-mart portions of undeveloped commercial PUD's; to the east, Villa Del Rio PUD Subdivision/Residential/Northern Sky Subdivision/Residential; to the west, Columbia Drive/Grandview Estates Subdivision-undeveloped residential subdivisions and Center Point PUD/undeveloped professional/commercial PUD

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 for the Canyon Properties PUD Agreement # 229 to allow for a maximum building height of 28 feet – measured from the highest point of the top of curb or future curb adjacent to the subject property, to allow for a Hospice office and a Transitional Care and Physical Rehabilitation Facility on Lots 24, 27 and 28, Block 13 Canyon Trails Subdivision No. 10, to allow unlimited hours of operation for the Hospice office and Transitional Care and Physical Rehabilitation Facility constructed on Lots 24, 27 and 28, Block 13, Canyon Trails Subdivision No. 10, and to allow up to eight (8) off-premise signs as

shown on the Amended Master Sign Plan, for property located on the north side of 300-400 blocks of Pole Line Road West and within the 500' buffer zones from Los Lagos and Villa Del Rio Subdivisions – west of Blake Street North, as described on the Canyon Properties PUD Master Development Plan is consistent with the purpose of the C-1 PUD Zone, and is not detrimental to any of the outright permitted uses or existing special uses in the area.

2. The proposed use is consistent with the provisions of the Comprehensive Plan and Zoning Ordinance of the City of Twin Falls, and in particular Sections 10-1-4, 10-1-5, 10-4-8, 10-6-1, 10-10-1 through 3, 10-11-1 through 9, 10-14-1 through 6 of the Twin Falls City Code and the PUD Agreement.

3. The proposed use is proper use in the C-1 PUD Zone, subject to the conditions, which are attached as "Exhibit No. A", and incorporated by reference as though fully set forth herein.

4. The application for a PUD Agreement Modification to allow for the Canyon Properties PUD Agreement # 229 to allow for a maximum building height of 28 feet – measured from the highest point of the top of curb or future curb adjacent to the subject property, to allow for a Hospice office and a Transitional Care and Physical Rehabilitation Facility on Lots 24, 27 and 28, Block 13 Canyon Trails Subdivision No. 10, to allow unlimited hours of operation for the Hospice office and Transitional Care and Physical Rehabilitation Facility constructed on Lots 24, 27 and 28, Block 13, Canyon Trails Subdivision No. 10, and to allow up to eight (8) off-premise signs as shown on the Amended Master Sign Plan, for property located on the north side of 300-400 blocks of Pole Line Road West and within the 500' buffer zones from Los Lagos and Villa Del Rio Subdivisions – west of Blake Street North, as described on the Canyon Properties PUD Master Development Plan should be granted, subject to all applicable requirements of the Zoning Ordinance, Adopted Standard Drawings and City code of the City of Twin Falls and subject to the conditions which are attached as "Exhibit No. A", and incorporated by reference as though fully set forth herein.

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 for the Canyon Properties PUD Agreement # 229 to allow for a maximum building height of 28 feet – measured from the highest point of the top of curb or future curb adjacent to the subject property, to allow for a Hospice office and a Transitional Care and Physical Rehabilitation Facility on Lots 24, 27 and 28, Block 13 Canyon Trails Subdivision No. 10, to allow unlimited hours of operation for the Hospice office and Transitional Care and Physical Rehabilitation Facility constructed on Lots 24, 27 and 28, Block 13, Canyon Trails Subdivision No. 10, and to allow up to eight (8) off-premise signs as shown on the Amended Master Sign Plan, for property located on the north side of 300-400 blocks of Pole Line Road West and within the 500' buffer zones from Los Lagos and Villa Del Rio Subdivisions – west of Blake Street North, as described on the Canyon Properties PUD Master Development Plan is hereby granted, subject to the conditions which are attached as "Exhibit No. A", and incorporated by reference as though full set forth herein.

2. 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 and conditions which are attached as "Exhibit No. A", and incorporated by reference as though fully set forth herein.

_____

MAYOR - TWIN FALLS CITY COUNCIL

_____

DATE

"Exhibit No. A"

1. Subject to Master Development Plan amendments as required by Building, Fire, Engineering and Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to recordation of Canyon Properties PUD Agreement #229 Amendment, as approved by the City Council, prior to development of this site.
3. Subject to signage being permitted per sign code and attached Master Sign Plan (striking 500' separation)
4. Vacation of thee PI Easement between Lots 27 & 28, Block 13, Canyon Trails Subdivision #10, as proposed on Item IV-2 on this Agenda, be approved, an ordinance adopted and recorded and dedication of a new location for the PI Easement be approved by the City Council prior to development of the transitional care facility.

BEFORE THE PLANNING & ZONING COMMISION OF THE CITY OF TWIN FALLS

In Re:		
	)	
	)	FINDINGS OF FACT,
Vacation Application,	)	
	)	CONCLUSIONS OF LAW,
Canyon Properties, LLC	)	
c/o Gary N Nelson	)	
	)	
Applicant(s)	)	AND DECISION

This matter having come before the City Council of the City of Twin Falls, Idaho on June 06, 2011 for public hearing pursuant to public notice as required by law for Vacation of a 15' x 109.14' (1525 sq. ft) pressurized irrigation easement located between Lots 27 & 28, Block 13, Canyon Trails Subdivision #10 and the City Council of the City of Twin Falls having heard testimony from interested parties and being fully advised in the matter, now makes the following

FINDINGS OF FACT

1. Applicant has applied for Vacation of a 15' x 109.14' (1525 sq. ft) pressurized irrigation easement located between Lots 27 & 28, Block 13, Canyon Trails Subdivision #10

2. All legal requirements for notice of public hearing have been met with advertisement taking place on the following dates: May 26, 2011

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, Canyon Properties PUD Residential; to the south, Canyon Properties PUD undeveloped commercial land; to the

east, Blake Street, Villa Del Rio PUD Subdivision/Residential to the west, Canyon Properties PUD-undeveloped commercial land

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

CONCLUSIONS OF LAW

1. The application for Vacation of a 15' x 109.14' (1525 sq. ft) pressurized irrigation easement located between Lots 27 & 28, Block 13, Canyon Trails Subdivision #10 is consistent with the purpose of the C-1 PUD Zone, and is not detrimental to any of the outright permitted uses or existing special uses in the area.

2. The proposed use is consistent with the provisions of the Comprehensive Plan and Zoning Ordinance of the City of Twin Falls, and in particular Sections 10-1-4, 10-1-5, 10-4-8, 10-12-1 through 4, 10-16-1 & 2, Twin Falls City Code.

3. The proposed use is proper use in the C-1 PUD Zone, subject to the conditions which are attached as "Exhibit No. A", and incorporated by reference as though fully set forth herein.

4. The application for Vacation of a 15' x 109.14' (1525 sq. ft) pressurized irrigation easement located between Lots 27 & 28, Block 13, Canyon Trails Subdivision #10 should be granted, subject to all applicable requirements of the Zoning Ordinance, Adopted Standard Drawings and City code of the City of Twin Falls.

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

DECISION

1. The application Vacation of a 15' x 109.14' (1525 sq. ft) pressurized irrigation easement located between Lots 27 & 28, Block 13, Canyon Trails Subdivision #10 is hereby granted.

2. 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.

MAYOR - TWIN FALLS CITY COUNCIL

DATE

Exhibit No. A

1. Subject to amendments as required by Building, Engineering, Fire & Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to dedication of a pressurized irrigation easement on the north 15' of Lot 27 and 28, Block 13
3. Subject to legal combination of Lot 27 and 28, Block 13, should a building be constructed over the property line.

APPLICATION #: 2447

BEFORE THE CITY COUNCIL OF THE CITY OF TWIN FALLS

In Re:	)	
	)	
Final Plat Application,	)	FINDINGS OF FACT,
	)	
H & H Subdivision	)	CONCLUSIONS OF LAW,
Applicant(s).	)	
	)	AND DECISION

This matter having come before the City Council of the City of Twin Falls, Idaho on XXXX for consideration of the final plat of the H & H Subdivision, approximately 2.04 (+/-) acres consisting of 2 commercial lots located at 680 Blue Lakes Boulevard North, and the City Council having heard testimony from interested parties, having received written Findings from the Planning and Zoning Commission and being fully advised in the matter, now makes the following

FINDINGS OF FACT

1. Applicant has requested approval of the final plat of the H & H Subdivision, approximately 2.04 (+/-) acres consisting of 2 commercial lots located at 680 Blue Lakes Boulevard North.

2. The property in question is zoned C-1 pursuant to the Zoning Ordinance of the City of Twin Falls. The property is designated as Commercial/Retail in the duly adopted Comprehensive Plan of the City of Twin Falls.

3. The existing neighboring land uses in the immediate area of this property are: to the north, Commercial/Auto Parts Store/Residential; to the south, Residential; to the east, Undeveloped Property; to the west, Blue Lakes Boulevard North/Commercial Strip Mall.

4. The City Engineering Office has reviewed the final plat and has approved the proposed street accesses and public utility extensions, subject to availability of such services at the time of development. The

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

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

CONCLUSIONS OF LAW

1. The final plat of the H & H Subdivision, approximately 2.04 (+/-) acres consisting of 2 commercial lots located at 680 Blue Lakes Boulevard North, is in conformance with the objectives of the zoning ordinance and the policy for developments in Twin Falls City Code §10-1-4. Specifically, the land can be used safely for building purposes without danger to health or peril from fire, flood or other menace, proper provision has been made for drainage, water sewerage and capital improvements including schools, parks, recreation facilities, transportation facilities and improvements, all existing and proposed public improvements conform to the Comprehensive Plan.

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

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

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

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

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

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

DECISION

The request for approval of the final plat of the H & H Subdivision, approximately 2.04 (+/-) acres consisting of 2 commercial lots located at 680 Blue Lakes Boulevard North, 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.

_____

MAYOR - TWIN FALLS CITY COUNCIL

_____

DATE

"EXHIBIT NO. A"

1. Subject to site plan amendments as required by Building, Engineering, Fire & Zoning Officials to ensure compliance with all applicable City Code requirements and standards.
2. Subject to recorded Cross-Use/Access Agreements being provided prior to recordation of final plat.
3. Subject to public utility easements being included over any water or sewer lines on the plat.

Your Generous Donation made all the Difference in Support of the Twin Falls City Youth Council's

2011 Pancake Breakfast Fundraiser

We Wish to Offer this Token of Gratitude to

APPLEBEE' S NEIGHBORHOOD GRILL & BAR

OF THE MAGIC VALLEY

JULY 11, 2011

_____

Mayor Don Hall

_____

President Reylene Abbott
Twin Falls Youth Council

TWIN FALLS POLICE DEPARTMENT

356 3RD AVENUE EAST
P.O. BOX 3027
TWIN FALLS, ID 83303-3027

TELEPHONE: (208) 735-4357
FAX: (208) 733-0876
www.tfid.org

Date: Monday, July 11, 2011

To: Honorable Mayor and City Council

From: Chief Brian Pike

Request:

Consideration of a request for Chief Brian Pike to formally "promote" **Sergeant Brent Wright** and **Staff Sergeant Chuck Garner**. Chief Pike would also like to request that Mayor Don Hall administer the Oath of Office to **Dallan Hall**, the Police Department's newest Police Officer.

Time Estimate:

The presentation will take approximately 15 minutes.

Background:

Dallan Hall was hired by the Twin Falls Police Department on June 21, 2011, as a full-time Police Officer.

Dallan graduated from Jerome High School. He completed the Law Enforcement Program at the College of Southern Idaho in May 2005.

Dallan began his law enforcement career in July 2005 with the Rupert Police Department in a temporary Police Officer position. After six months, he obtained a full-time Police Officer position with the City of Sun Valley. In 2008, Dallan moved to Soda Springs and worked as a full-time Police Officer there until coming to work for our Department.

Dallan was awarded his POST Basic Certification in January 2006.

Brent Wright began his career in law enforcement in December of 1997 as a Detention Officer with the Mini-Cassia Criminal Justice Center. He worked as a Police Officer with the Kimberly Police Department from August 1998 until April 2002. On April 15, 2002, Brent was hired by the Twin Falls Police Department as a full-time Police Officer.

During his career with our Department, Brent has served as a STAR (Strategic Traffic Accident Reduction) Team Member, Field Training Officer, SWAT (Special Weapons and Tactics) Team Member, Narcotics Detective, and as an instructor in several disciplines: Firearms (Pistol/Shotgun), Auto Theft, Breath Testing, Traffic Code, and Lidar/Radar.

Brent attended the College of Southern Idaho, where he majored in law enforcement, and received his Certificate of Completion in July of 1998. He was awarded his POST Basic Certification in June 1999, Intermediate Certification in May 2004, and his Advanced Certification in October 2007.

After a very competitive promotional process, Brent Wright was selected for the position of Sergeant. Sergeant Wright formally assumed his new supervisory duties in the Patrol Division on June 26, 2011.

Chuck Garner was hired by the Twin Falls Police Department on June 2, 1997. Prior to his employment with our Department, Chuck served in the United States Army from 1991 to 1996.

During his career with the TFPD, Chuck has served as a Patrol Officer, Narcotics Detective, Field Training Officer, and SWAT (Special Weapons and Tactics) Team Member.

Chuck graduated from POST Basic Academy in March 1997 as a self-sponsored student. He was awarded his POST Basic Certification in June 1998, Intermediate Certification in February 2004, and Supervisor Certification in March 2007.

Chuck was promoted to the position of Sergeant in May 2006.

After a very competitive promotional process, Chuck Garner was selected for the position of Staff Sergeant. Staff Sergeant Garner assumed his new position in the Patrol Division on June 26, 2011.

Approval Process:
N/A

Budget Impact:
Approval of this request will not impact the City budget.

Regulatory Impact:
N/A

Conclusion:
Chief Pike would like to formally swear in Police Officer Dallan Hall to his new position with the Twin Falls Police Department and also promote Staff Sergeant Chuck Garner and Sergeant Brent Wright before the City Council.

Attachments:
N/A

BP:aed

With Great Admiration and Appreciation

For your Assistance in the Development of Wetlands and

Your Continued Support of Community Projects

PRESENTED TO THE

Twin Falls Canal Company

OF THE

MAGIC VALLEY

July 11, 2011

The Twin Falls City Council
Mayor Don Hall

Lance Clow
David E. Johnson
Gregory Lanting
Trip Craig
William Kezele
Rebecca Mills Sojka

Date: Monday, July 11, 2011

To: Honorable Mayor and City Council

From: Mike J Trabert, PE, Staff Engineer

Request:

Consideration of award of the Rock Creek Lift Station Construction Contract to Christiansen Construction.

Time Estimate:

Approximately 5 minutes.

Background:

The City of Twin Falls Rock Creek Lift Station was rebuilt in 1992. The facility components are now 17 years old. The City of Twin Falls asked Murray, Smith, and Associates to conduct a study of the lift station conditions and capacity. Murray, Smith, and Associates, Inc. (MSA) completed a study of the Twin Falls Rock Creek Lift Station and identified a number of deficiencies.

The project bid includes two main items. Schedule A is completion of the new pump station and new diversion/transmission systems. Schedule B consists of work on the existing station and controls. All work on Schedule A items shall be completed prior to initiation of Schedule B items. The bid also included Schedule C, which is some minor cleaning the site of old buildings. The Engineer's estimate was $2,750,000.00. The low bidder was Christiansen Construction at $ 1,957,803.00

Budget Impact:

This portion of the project will cost $1,957,803. The original estimate was $2.75 million.

The City Council has asked the Citizen Finance and Planning Committee to make a recommendation on permanent financing options associated with the improvements at the city's waste water treatment plant and collections system. Those options include funding the project completely with the issuance of a bond/debt instrument, using cash reserves from other funds (non-sewer fund), or some combination of the two. Until the permanent financing options have determined, city staff recommends using cash reserves to interim finance the aforementioned improvements. Impact to the cash reserves is - $1,957,803

Regulatory Impact:

Maintaining EPA and DEQ regulatory compliance

Conclusion:

Staff recommends that the City Council authorize the Mayor to sign the contract for the Rock Creek Lift Station Project with Christiansen Construction not to exceed $1,957,803.00.

Attachments:

1. Bid Summary

Job #146-11

Rock Creek Lift Station Bid Tabulation 6-29-11							
Contractor	**Schedule A**	**Schedule B**	**Schedule C**	**Total**	**Bid Bond**	**Addendum**	**Proposal**
Christiansen Construction	$1,665,823	$283,480	$8,500	$1,957,803	5%	1-4	Signed
PMF	$1,874,206 *	$244,827	$17,098	$2,136,131	5%	1-4	Signed
McAlvain Construction	$1,826,971	$320,232	$8,745	$2,155,948	5%	1-4	Signed
Stutzman	$1,978,556	$371,021	$14,712	$2,364,289	5%	1-4	Signed

* Item A114 Site Transformer cost $0.00 (PMF, Inc.)

Date: Monday, July 11, 2011

To: Honorable Mayor and City Council

From: Mike Trabert, P.E., Staff Engineer

Request:

Consideration of a resolution for the sole source designation on the Lakeside Rotamat mechanical screen.

Time Estimate:

The staff presentation will take approximately 5 minutes.

Background:

The Sewage treatment plant has maintained a Lakeside Rotamat mechanical screen since 1996 and has an established parts inventory, and a routine schedule for maintenance and repair.
A second influent mechanically-cleaned fine screen is needed to provide redundancy within the system as there is only one mechanically-cleaned fine screen currently in service. This existing mechanically-cleaned influent fine screen is in need of repair, but it is difficult to remove from service to provide needed maintenance. An existing, manually-cleaned bar rack is available, but this unit has one-inch-wide openings resulting in an inefficient removal of trash from the influent wastewater. As a result trash passes through the screening process, causing a detrimental impact to downstream unit processes. A Lakeside Rotomat mechanically-cleaned fine screen with 6 millimeter openings is planned for installation in the existing Headworks Building, matching the existing equipment.
The Headworks Building is designed to accommodate this additional screen, so the installation of the system will be completed by CH2M HILL's Twin Falls Wastewater Treatment Plant (WWTP) staff.

Approval Process:

Idaho Code 67-2808 provides for a sole source exemption as follows:

(2) Sole source expenditures.

(a) The governing board of a political subdivision may declare that there is only one (1) vendor if there is only one (1) vendor for the personal property to be acquired. For purposes of this subsection (2), only one (1) vendor shall refer to situations where there is only one (1) source reasonably available and shall include, but not be limited to, the following situations:

(ii) Where the compatibility of equipment, components, accessories, computer software, replacement parts or service is the paramount consideration.

(b) Upon making the declaration that there is only one (1) vendor for personal property, unless the property is required for a life-threatening situation or a situation that is immediately detrimental to the public welfare or property, notice of a sole source procurement shall be published in the official newspaper of the political subdivision at least fourteen (14) calendar days prior to the award of the contract.

Budget Impact:

This portion of the project will cost $289,000. The original estimate was $289,000.

The City Council has asked the Citizen Finance and Planning Committee to make a recommendation on permanent financing options associated with the improvements at the city's waste water treatment plant and collections system.

Those options include funding the project completely with the issuance of a bond/debt instrument, using cash reserves from other funds (non-sewer fund), or some combination of the two. Until the permanent financing options have determined, city staff recommends using cash reserves to interim finance the aforementioned improvements. Impact to the cash reserves is - $289,000

.

Regulatory Impact:

Approval of the request will allow the City to proceed procuring the Lakeside Rotamat mechanical screen.

Conclusion:

Staff recommends that the Council authorize the Mayor sign the Resolution.

Attachments: Resolution

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, DECLARING A SOLE SOURCE SUPPLIER FOR PURCHASE OF A MECHANICAL SCREEN.

WHEREAS, Idaho Code §67-2808(2) permits sole source expenditures where there is only one source for the acquisition of personal property reasonably available, including where the compatibility of equipment, components, accessories, computer software, replacement parts or service is the paramount consideration; and,

WHEREAS, The City of Twin Falls has maintained a Lakeside Rotamat mechanical screen since 1996 and has an established parts inventory, and a routine schedule for maintenance and repair.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TWIN FALLS, IDAHO:

Section 1: The Twin Falls City Council hereby declares that the Lakeside Rotamat mechanical screen shall be the sole source of mechanical screens for the City of Twin Falls.

Section 2: That notice of sole source procurement shall be published in the Times-News at least fourteen (14) calendar days prior to the award of the contract.

PASSED BY THE CITY COUNCIL , 2011.
SIGNED BY THE MAYOR , 2011.

_____
MAYOR

ATTEST:

_____
DEPUTY CITY CLERK

Date: Monday, July 11, 2011

To: Honorable Mayor and City Council

From: Mike Trabert, P.E., Staff Engineer

Request:

Consideration of a resolution for the sole source designation on the Sanitaire ceramic disc diffusers.

Time Estimate:

The staff presentation will take approximately 5 minutes.

Background:

The Sewage treatment plant has maintained Sanitaire ceramic disc fine bubble diffusers since 1988 and has an established parts inventory, and a routine schedule for maintenance and repair.

An essential component to the treatment of wastewater is the biochemical processes included in the secondary treatment process. The bioreactor (aeration basin) where these biochemical processes take place, in combination with a secondary clarifier, provide for the removal of organics, nutrients, and suspended solids from the wastewater. Oxygen is introduced into the aeration basin through a low pressure air system to drive the biochemical processes that provide this treatment. The low pressure air system includes the aeration blowers, air piping distribution system, and fine bubble diffusers (located on the floor of the aeration basins). As these diffusers get older, their performance degrades to a point where the appropriate level of dissolved oxygen within the aeration basin cannot be maintained at proper levels. Aeration Basin 1, 2, and 3 utilize older diffusers that have fouled to the point of being inefficient to provide effective treatment. Cleaning methods by WWTP staff have maintained the diffusers so that treatment has not been compromised, but the required cleaning is becoming more frequent and the diffuser performance is continuing to degrade.

In a review of the system with WWTP staff, it is determined that replacement of the ceramic diffusers is needed at this time. The air piping distribution system can be maintained by WWTP staff and does not require replacement. The cost estimate included in this memorandum includes the replacement of diffusers in these three aeration basins (6,000 diffusers total). WWTP staff will install the replacement diffusers.

Approval Process:

Idaho Code 67-2808 provides for a sole source exemption as follows:

(2) Sole source expenditures.

(a) The governing board of a political subdivision may declare that there is only one (1) vendor if there is only one (1) vendor for the personal property to be acquired. For purposes of this subsection (2), only one (1) vendor shall refer to situations where there is only one (1) source reasonably available and shall include, but not be limited to, the following situations:

(ii) Where the compatibility of equipment, components, accessories, computer software, replacement parts or service is the paramount consideration.

(b) Upon making the declaration that there is only one (1) vendor for personal property, unless the property is required for a life-threatening situation or a situation that is immediately detrimental to the public welfare or property, notice of a sole source procurement shall be published in the official

newspaper of the political subdivision at least fourteen (14) calendar days prior to the award of the contract.

Budget Impact:

This portion of the project will cost $118,000. The original estimate was $118,000.

The City Council has asked the Citizen Finance and Planning Committee to make a recommendation on permanent financing options associated with the improvements at the city's waste water treatment plant and collections system. Those options include funding the project completely with the issuance of a bond/debt instrument, using cash reserves from other funds (non-sewer fund), or some combination of the two. Until the permanent financing options have determined, city staff recommends using cash reserves to interim finance the aforementioned improvements. Impact to the cash reserves is - $118,000

Regulatory Impact:

Approval of the request will allow the City to proceed procuring the Lakeside Rotamat mechanical screen.

Conclusion:

Staff recommends that the Council authorize the Mayor sign the Resolution.

Attachments: Resolution

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, DECLARING A SOLE SOURCE SUPPLIER FOR PURCHASE OF FINE BUBBLE DIFFUSERS.

WHEREAS, Idaho Code §67-2808(2) permits sole source expenditures where there is only one source for the acquisition of personal property reasonably available, including where the compatibility of equipment, components, accessories, computer software, replacement parts or service is the paramount consideration; and,

WHEREAS, The City of Twin Falls has maintained Sanitaire ceramic disc fine bubble diffusers since 1988 and has an established parts inventory, and a routine schedule for maintenance and repair.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TWIN FALLS, IDAHO:

Section 1: The Twin Falls City Council hereby declares that Sanitaire ceramic disc diffusers shall be the sole source of fine bubble diffusers for the City of Twin Falls.

Section 2: That notice of sole source procurement shall be published in the Times-News at least fourteen (14) calendar days prior to the award of the contract.

PASSED BY THE CITY COUNCIL , 2011.
SIGNED BY THE MAYOR , 2011.

_____
MAYOR

ATTEST:

_____
DEPUTY CITY CLERK

Monday July 11, 2011 City Council Meeting

To: Honorable Mayor and City Council

From: Mike J Trabert, P.E. Staff Engineer

Request:
Consideration of a request to award the bid on the 2011 Ascension Restroom Project to PMF, Inc..

Time Estimate:
Staff will take approximately 5 minutes to present. Following the presentations, we expect some time for questions and answers.

Background:
The City formally bid the Ascension Restroom building at Ascension Park. The City received 2 sealed bids. The bidders were PMF, Inc. and Petersen Brothers Construction. This project is located at the Ascension Park along the east side of Eastland Drive, north of Addison Avenue East and south of Filer Avenue East.

The Engineering Department reviewed the bids and determined that PMF, Inc. submitted the low bid at $99,364.60. Petersen Brothers Construction bid was $104,659.76.

Approval Process:
Consideration by the Council to award the contract to, the lowest responsive and responsible bidder.

Budget Impact:
This project was budgeted in the FY 2010 budget, but was not completed due to a design change and bidding error in September 2010. In the FY 2010 budget, $8,550 was budgeted for this project from a private donation received several years ago, $22,700 was budgeted from fees in-lieu of park dedication that have been received, and $57,300 from general fund tax dollars. The total budgeted amount in 2010 was $88,550 for this project.

The project was re-bid in May 2011. All of the respondents to that bidding were eliminated due to issues with their public works licenses. However, the low bid at that time was about $105,000. Based on these increased bid amounts, staff brought this item to the Council for a discussion at their May 23, 2011 meeting. The Council discussed moving forward with the project as well as sources for the additional funding necessary to cover the cost increase. Staff suggested that the Oregon Trail shading project included in the current budget at $25,000 will not likely be completed this year and that is a potential source of funds to cover the cost increase. After discussion, the Council unanimously directed staff to proceed with the re-bidding of this project and to fund it with the $8,550 donation, $80,000 from reserves ($22,700 in-lieu and

$57,300 from general fund reserves), and the remaining balance ($10,815) from the $25,000 budgeted for the Oregon Trail shading project.

Regulatory Impact:
Approval of this request will allow the City to award the bid to PMF, Inc. and begin construction of the restroom.

Conclusion:
Staff recommends awarding the 2011 Ascension Restroom project to PMF, Inc., in the amount of $99,364.60.

Attachments:
N/A

Date: July 11 2011, City Council Meeting

To: Honorable Mayor and City Council

From: Lorie Race, Finance Director

Request: Report of the results of the annual audit by HCM Holmstead.

Time Estimate: The staff presentation will take approximately 15 minutes.

Background: The City secures the services of an outside/independent auditor to examine the City's financial activities and operations. HCM Holmstead has finished that engagement and would like to report the results of their audit.

Budget Impact: None

Regulatory Impact: The City is required to perform an annual audit by State statute. The conclusion and presentation assures compliance with these requirements.

Conclusion: City staff suggests acceptance of the audit findings.

Attachments: Audit

CITY OF TWIN FALLS, IDAHO

FINANCIAL STATEMENTS

SEPTEMBER 30, 2010

CITY OF TWIN FALLS, IDAHO
FINANCIAL STATEMENTS

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENTS DISCUSSION AND ANALYSIS	3-12
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	13
Statement of Net Assets	14
Statement of Activities	15
Fund Financial Statements	16
Government Funds:	
Balance Sheet-Government Funds	17
Statement of Revenues, Expenditures, and Changes in Fund Balance-Government Funds	18
Reconciliation of Government Fund Statements to Government Wide Statements	19
Proprietary Funds:	
Balance Sheet-Proprietary Funds	20
Statement of Revenues, Expenses, and Changes in Net Assets-Proprietary Funds	21
Statement of Cash Flows-Proprietary Funds	22
Fiduciary Funds:	
Statement of Fiduciary Net Assets-Fiduciary Funds	23
Notes To Financial Statements	24-49
REQUIRED SUPPLEMENTARY INFORMATION	50
Budgetary and Prior Year Comparison Schedule-General Fund	51-52
Budgetary and Prior Year Comparison Schedule-Street Fund	53
Budgetary and Prior Year Comparison Schedule-Airport Fund	54
Budgetary and Prior Year Comparison Schedule-Capital Improvement Fund	55
Budgetary and Prior Year Comparison Schedule-Airport Construction	56
Budgetary and Prior Year Comparison Schedule-Waterworks Fund	57
Budgetary and Prior Year Comparison Schedule-Wastewater Fund	58
Budgetary and Prior Year Comparison Schedule-Sanitation Fund	59
SUPPLEMENTARY INFORMATION	60
Combining and Budgetary Statements	
Combining Statements-Other Government Funds	61-64
Combining Statements-Proprietary Funds	65-66
Combining Statements-Internal Service Funds	67-68
Budgetary and Prior Year Comparison Schedule-Nonmajor Funds	69-86
SINGLE AUDIT SECTION	87
Independent Auditor's Report - Schedule of Expenditures of Federal Awards	88
Schedule of Expenditures of Federal Awards	89
Schedule of Findings and Questioned Costs	90
Independent Auditors' Report - *Government Auditing Standards*	91-92
Independent Auditors' Report - OMB Circular A-133	93-94

HCM HOLMSTEAD, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Justamere Inn
401 Gooding Street North, Suite 201
P.O. Box 1293
Twin Falls, Idaho 83303-1293

Phone (208) 734-2077
Fax (208) 734-2079

office@hcmholmstead.com

INDEPENDENT AUDITORS' REPORT

June 8, 2011

City Council
City of Twin Falls, Idaho

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, 2010, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Twin Falls, Idaho's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2010, and the respective changes in financial position, and cash flows, where applicable thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2011, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should considered in assessing the results of our audit.

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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 through 12 and 51 through 59 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 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Twin Falls, Idaho's financial statements as a whole. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Sincerely,

HCM Holmstead

HCM HOLMSTEAD, PLLC

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

City of Twin Falls, Idaho

Management's Discussion and Analysis

As of and for the Year Ended September 30, 2010

The following discussion and analysis of the City of Twin Falls' (City) financial activities for the year ended September 30, 2010 is provided by management of the City. Please read this analysis in conjunction with the City's financial statements that begin on page 13.

Overview of the Financial Statements

The City's basic financial statements are comprised of the following elements:

Government-wide Financial Statements
Government-wide financial statements provide both long-term and short-term information about the City's overall financial condition. Changes in the City's financial position may be measured over time by increases and decreases reported in the Statement of Net Assets. Information on how the City's net assets changed during the fiscal year is presented in the Statement of Activities. Financial information for the City's component unit, the Urban Renewal Agency of the City of Twin Falls is also presented.

Fund Financial Statements
Fund financial statements for governmental and proprietary funds focus on individual parts of the City, reporting the City's separate operations in more detail than the government-wide financial statements.

Fiduciary Fund Statements
The City may act as a fiduciary for the financial activity of others. The Fiduciary Fund Statements are a reporting of that stewardship of monies held by the City in care for others at the end of the fiscal year.

Notes to the Financial Statements
Notes to the financial statements provide additional information that is essential to the full understanding of the government-wide and fund financial statements. Note 1 to the financial statements provides more information on the elements of 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**	
		Governmental Funds	***Proprietary Funds***
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 assets - Statement of activities	- Balance sheet - Statement of revenues, expenditures, and changes in fund balances	- Statement of net assets - Statement of revenues, expenses, and changes in net assets - 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 Assets

The table below presents the City's Condensed Statement of Net Assets as of September 30, 2010 and 2009, derived from the government-wide Statement of Net Assets. The assets of the City exceeded its liabilities (net assets) at the close of the year by $180,358,409 for governmental activities and by $43,424,975 for business-type activities, for a combined total of $223,783,384 for the primary government. There was some shifting of net assets as net assets for governmental activities decreased by $727,571 from 2009 to 2010, while the net assets for business type activities increased $1,643,165 during the same period.

The three components of net assets include amounts invested in capital assets, net of related debt; restricted; and unrestricted. The largest component of net assets, totaling $179,452,798 at year end, is the investment in capital assets, net of related debt, 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 $16,182,340 represent resources that are subject to external restrictions and other provisions on how they can be used. The remaining balance of $28,148,246 is unrestricted and available to meet the ongoing obligations of the City to its citizens and creditors.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2009	2010	2009	2010	2009	2010
Current and other assets	28,082,091	26,815,222	12,393,834	25,282,244	40,475,925	52,097,466
Capital assets	158,154,431	157,643,029	53,371,305	61,342,883	211,525,736	218,985,912
Total assets	186,236,522	184,458,251	65,765,139	86,625,127	252,001,661	271,083,378
Current liabilities	2,617,569	1,721,143	2,484,275	5,728,896	5,101,844	7,450,039
Noncurrent liabilities	2,532,973	2,378,699	21,499,054	37,471,256	24,032,027	39,849,955
Total liabilities	5,150,542	4,099,842	23,983,329	43,200,152	29,133,871	47,299,994
Net assets:						
Invested in capital assets net of related debt	157,805,240	157,523,535	30,949,407	21,929,263	188,754,647	179,452,798
Restricted	13,892,797	15,515,339	667,001	667,001	14,559,798	16,182,340
Unrestricted	9,387,943	7,319,535	10,165,402	20,828,711	19,553,345	28,148,246
Total net assets	181,085,980	180,358,409	41,781,810	43,424,975	222,867,790	223,783,384

Analysis of Condensed Statement of Activities

The following table presents the City's condensed statement of activities for the fiscal year 2008-09 and fiscal year 2009-10, as derived from the government-wide Statement of Activities. Over time, increases and decreases in net assets measure whether the City's financial position is improving or deteriorating. The City's total net assets increased during the fiscal year 2009-10 by $915,594. Of that total, governmental activities decreased by $727,571 and the net assets of business-type activities increased by $1,643,165.

Condensed Statement of Activities
For the Fiscal Year Ended September 30

	Governmental Activities		Business-type Activities		Total Primary Government	
	2009	2010	2009	2010	2009	2010
Program revenues						
Charges for services	5,105,008	4,885,343	14,299,503	15,585,180	19,404,511	20,470,523
Grants and contributions						
Operating	5,950,919	6,590,889	161,833	185,559	6,112,752	6,776,448
Capital	1,597,966	927,338	196,201	109,432	1,794,167	1,036,770
Total program revenue	12,653,893	12,403,570	14,657,537	15,880,171	27,311,430	28,283,741
General revenues and payments						
Property taxes	15,112,226	15,607,739	-	-	15,112,226	15,607,739
Other taxes	238,775	151,479	-	-	238,775	151,479
Investment earnings	830,451	343,218	421,640	186,049	1,252,091	529,267
Other revenues	711,803	761,452	11,136	16,487	722,939	777,939
Total general revenues and payments	16,893,255	16,863,888	432,776	202,536	17,326,031	17,066,424
Total general revenues and payments	29,547,148	29,267,458	15,090,313	16,082,707	44,637,461	45,350,165
Program expenses						
General government	11,731,668	11,440,065	-	-	11,731,668	11,440,065
Public safety	11,014,016	11,160,816	-	-	11,014,016	11,160,816
Public works	3,801,034	3,875,057	-	-	3,801,034	3,875,057
Culture and recreation	2,927,852	3,023,904	-	-	2,927,852	3,023,904
Airport	1,393,113	1,750,030	-	-	1,393,113	1,750,030
Water	-	-	5,822,351	4,949,667	5,822,351	4,949,667
Sewer	-	-	4,875,189	5,318,229	4,875,189	5,318,229
Sanitation	-	-	1,958,583	1,958,948	1,958,583	1,958,948
Recreation enterprises	-	-	698,220	875,612	698,220	875,612
Other	-	-	84,974	82,243	84,974	82,243
Total program expenses	30,867,683	31,249,872	13,439,317	13,184,699	44,307,000	44,434,571
Excess (deficiency) before gain (loss) and transfers	(1,320,535)	(1,982,414)	1,650,996	2,898,008	330,461	915,594
Transfers	1,077,184	1,254,843	(1,077,184)	(1,254,843)	-	-
Change in net assets	(243,351)	(727,571)	573,812	1,643,165	330,461	915,594
Beginning net assets	182,189,135	181,085,980	41,353,496	41,781,810	223,542,631	222,867,790
Prior Period Adjustment	(859,804)		(145,498)		(1,005,302)	
Ending net assets	181,085,980	180,358,409	41,781,810	43,424,975	222,867,790	223,783,384

Governmental Revenues

The City is heavily reliant on property taxes and shared state revenues to support governmental operations. For 2010, in the governmental funds, property taxes are 53%, shared state revenues are 19%, charges for services are 8%, and federal grants 7%, with all other sources of revenue account for the remaining 13% of governmental revenues.

Program Expenses and Revenue for Governmental Activities

The following table presents the net costs for governmental activities. Net program costs increased slightly as compared to the prior year. Overall program revenues contributed 39.7% to programs expenses, with the balance coming from general revenues, i.e. property taxes and state shared revenues.

Program revenues for 2010 are less than in 2009 by $250,323 and Program expenses for 2010 are greater than in 2009 by $382,189.

Net cost of Governmental Activities
For the Fiscal Year Ended September 30

	Program Expenses	Less Program Revenues	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
Functions/Programs	2010	2010	2010	2009	2010	2009
General government	11,440,065	4,354,315	7,085,750	7,540,130	38.1%	35.7%
Fire	3,606,947	392,292	3,214,655	3,202,260	10.9%	10.5%
Police	7,553,869	828,015	6,725,854	6,646,213	11.0%	10.6%
Engineering & planning	1,357,850	731,337	626,513	413,399	53.9%	70.7%
Library	1,504,640	103,131	1,401,509	1,350,219	6.9%	4.5%
Culture & recreation	1,519,264	228,678	1,290,586	1,323,297	15.1%	12.6%
Highways & streets	2,517,207	3,920,466	(1,403,259)	(884,511)	155.7%	137.0%
Airport	1,750,030	1,845,336	(95,306)	(1,377,217)	105.4%	198.9%
Totals	31,249,872	12,403,570	18,846,302	18,213,790	39.7%	41.0%

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 sufficient to cover program expenses except for the Water Fund and the Municipal Golf Course. The golf course revenues are dependent on weather and patron usage and its net costs were greater in 2010 than in 2009.

Revenues in the water fund are impacted by weather's affect on irrigation usage, growth in the city, and rates. During the year the City implemented a flat monthly fee of $11.15 to fund the costs associated with coming into compliance with new federal arsenic requirements. The City is developing a new source of water from the Pristine springs area it purchased last year, with the intent to blend that source with other City water sources having a higher arsenic content. That process, when completed will assure the City's compliance with the new mandated requirements as well as providing the City with a good source of water for future growth. During the current year the City funded improvements for this project enhancement to the system of over $5,700,000 for that project alone. Bonds secured to finance the project will be repaid with the new $11.15 monthly charge.

	Program Revenues	Less Program Expenses	Net Program Income (Costs)		Program Expenses as a Percentage of Program Revenues	
Functions/Programs	2010	2010	2010	2009	2010	2009
Water	6,855,401	4,949,667	1,905,734	(50,326)	72.2%	100.9%
Sewer	6,042,714	5,318,229	724,485	1,013,248	88.0%	82.8%
Sanitation	2,222,611	1,958,948	263,663	216,905	88.1%	90.0%
Golf	286,883	345,419	(58,536)	(34,869)	120.4%	110.3%
Pool	185,559	180,946	4,613	10,757	97.5%	93.4%
Dierkes Lk/Shoshone Fls	179,367	201,449	(22,082)	49,660	112.3%	77.9%
Parking	76,454	60,293	16,161	11,868	78.9%	82.4%
Common Area Maintenance	31,182	21,950	9,232	977	70.4%	96.8%
Totals	15,880,171	13,036,901	2,843,270	1,218,220	82.1%	94.0%

Fund Analysis

Governmental Funds

The City's governmental funds reported a combined ending fund balance of $22,976,635 at September 30, 2010, with $18,571,505 reported as undesignated; compared to $23,562,690 and $19,135,600 at September 30, 2009. Changes of note during the fiscal year 2009-10 occurred in the Street Fund where the balance decreased by $2,774,259. That fund experienced a significant amount of construction costs for the widening of Falls Avenue and Washington Street. Those additional capital outlays were anticipated, the City had performed some advanced construction knowing that the Sate funds were committed for the project and would be coming in as a reimbursement. It should also be noted that the Airport Fund decreased by $852,761 and the Airport Construction increased by $963,783 as transfers occurred to balance the funds out from past construction projects. Also during the year the General Fund experienced an increase of $1,288,072 generally as a result of department heads and City staff being vigilant and conscientious with city funds.

Proprietary Funds

The City's proprietary funds reported a combined ending fund net assets of $43,424,978 at September 30, 2010, with $21,929,262 invested in capital assets (net of debt) and $20,828,715 reported as unrestricted. On September 30, 2009 the fund net assets were $41,781,810, of which $30,949,407 was invested in capital assets (net) and $10,165,402 was reported as unrestricted.

The most significant change during the year ended September 30, 2010 was in the water fund, where the assets increased by $21,411,843 and liabilities increased by $20,051,121. As referenced earlier and discussed further below, the shift was largely related to the development of a new water source for the City.

Capital Asset Activity

At September 30, 2010 the City reported, on a government wide basis, net capital assets of $218,985,912, a decrease of $511,402 for governmental activities and an increase of $7,971,578 for business-type activities. Most of the major increases in capital assets for the government activities are between $20,000 and $100,000 and related to scheduled asset replacements due to equipment wear and obsolescence. Significant capital acquisitions by the City for business-type activities during the current year relate to construction projects still in process. At the end of the year the City had the following significant construction projects that were still in process. Approximately $6,700,000 invested in the Washington Street widening, $2,200,000 for the Falls Avenue project, $1,800,000 of federally funded Airport projects still under progress, and $7,600,000 developing the new water source for arsenic compliance.

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, 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 $8,800,000 for the general funds and $1,700,000 for the business type activities. The City needs to maintain a balance in its budgeting efforts to assure that this investment in capital assets is 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 has no outstanding general obligation bonds.

In fiscal year 2009-2010 the city incurred no new long-term debt for governmental related funds. The City made payments of $229,697 on existing long-term debt for equipment, with the total remaining balance due at September 30, 2010 of $119,494 also included as a future obligation of the City is $1,316,192 for future compensated absences. That is the obligation the city has incurred for 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.

In fiscal year 2009-2010 the city incurred long-term debt for business-type activities in the amount of $18,595,000 plus costs of funding the debt less interest discounts related to the financing. The new debt financed construction costs related to the City's development of a new water source.

The city made payments of $1,603,278 on existing debt leaving a balance due at September 30, 2010 of $39,413,620, which excludes $148,722 for future compensation issues outlined above. Of this unpaid balance, $6,844,631 is for debt incurred on improvements to the sewer plant in 1995 and 1998; $4,425,041 is for debt incurred on improvements to the water system in 1998; $52,144 is for the purchase of golf equipment; and the balance of the $28,091,804 is the new loans and existing debt for the purchase of Pristine Springs in the prior year and construction costs to develop it into a useable water supply for the City.

Economic Factors

Twin Falls continues to grow but at a very modest pace. Like the rest of the nation, residential construction is slowing down. Single family building permits issued by the City for the past five years are as follows:

Fiscal Year Ending		Permits Issued
2006		547
2007		258
2008		233
2009		158
2010		159

The City experienced a small decrease in the seasonally adjusted civilian labor force from a labor force of 22,023 last year to 21,924 at the end of the current fiscal year.

Also following the national trend of continued high unemployment, unemployment levels increased in the City. A year ago the City's unemployment level was reported at 8.6%, at the end of the current year, unemployment had reached 10.4%. That 10.4% occurred at a time when the Idaho State unemployment was 9.5% and the National unemployment was 9.6%.

The reduced building growth has impacted the city utilities as well, with water service connections accounts showing a slight decrease from 15,874 to 15,596 between September 30, 2009 and 2010.

Appraised values within the City increased by 2.5% from $2,276,127,009 to $2,331,983,468. That increase tracked close to the increased funding needs of the City from property tax revenue and let the levy rate remain relatively unchanged for the year.

Following is a table showing a comparison of the levy rates for 2008 and 2009.

Taxing District	2008 Levy Rates (funded 2008-09 budget)	2009 Levy Rates (funded 2009-10 budget)	Percent Change
City of Twin Falls	0.006592610	0.006587793	-0.1%
Twin Falls County	0.003726219	0.003853440	3.4%
Twin Falls County Ambulance District	0.000166942	0.000172225	3.2%
Twin Falls County Abatement District	0.000105117	0.000108501	3.2%
Twin Falls School District 411	0.002585037	0.002629437	1.7%
Twin Falls Highway District	0.000947925	0.000981824	3.6%
College of Southern Idaho	0.000804923	0.000835215	3.8%
Combined	0.014928773	0.015168435	1.6%

Future Issues

As the City has grown, infrastructure needs have also grown. Eastland Drive, a critical arterial street of the City was shown accelerated deterioration the past year and needs immediate attention. Significant maintenance is needed for the waste water treatment system. Budgeting constraints could reach a level where levels of service may be impacted. Additionally, over the years the City's water supply vacillates between drought conditions which frequently jeopardize existing water supplies and wet water years that impact water revenue. The city has engaged in the process of finding solutions and the appropriate balance to these issues.

The economic downturn that is affecting most of the nation is influencing Idaho as well. The State continues to discuss reduced funding in revenue areas that it shares with the City as one possibility of meeting the State's budget needs in the future. The City has taken a proactive approach to be able to manage any revenue reductions as a result of changes in levels of State funding. Senior staff meets on a regular basis to monitor funding levels and make adjustments as necessary. Items that are capital in nature have been rated into three categories and purchase

approval is only given when needs are critical and funding is available. All training and travel is now subject to enhanced scrutiny and requires prior senior staff approval even if budgeted previously.

Urban Renewal Agency

The Urban Renewal Agency of the City of Twin Falls, Idaho was organized under Idaho law in 1965 to redevelop deteriorating areas and to promote economic development. 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 Assets
September 30, 2010

	Primary Government			Component Unit- Urban Renewal
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Cash Equivalents	$ 16,944,231	$ 21,193,817	$ 38,138,048	$ 3,199,559
Restricted Cash	1,195,676	667,001	1,862,677	699,912
Investments	4,547,466	1,863,642	6,411,108	-
Receivables:				
Taxes	621,082	-	621,082	70,216
Fees and Services	30,297	2,031,395	2,061,692	-
Intergovernmental	2,022,455	50,514	2,072,969	24,232
Interest	12,515	4,561	17,076	6,752
Accounts	318,513	23,257	341,770	-
Capital Lease Receivable	-	-	-	873,435
Internal Balances	969,634	(969,634)	-	-
Prepaid Expenses	153,353		153,353	
Inventory	-	417,691	417,691	-
Deferred Charges	-	-	-	17,000
Land	6,680,546	11,252,388	17,932,934	2,631,089
Land, Buildings and Structures	16,676,135	18,925,371	35,601,506	4,850,000
Infrastructure	242,576,662	796,956	243,373,618	-
Improvements	15,626,085	40,424,416	56,050,501	-
Machinery and Equipment	12,718,912	6,625,714	19,344,626	475,000
Accumulated Depreciation	(148,109,036)	(25,861,433)	(173,970,469)	(101,667)
Construction in Progress	11,473,725	9,179,471	20,653,196	-
Total Assets	$ 184,458,251	$ 86,625,127	$ 271,083,378	$ 12,745,528
Liabilities				
Accounts Payable	$ 1,366,093	$ 3,320,689	$ 4,686,782	$ 338,311
Accrued Expenses	205,663	-	205,663	-
Accrued Interest	3,558	178,747	182,305	54,496
Deferred Revenue	749,901	-	749,901	-
Customer Deposits	338,941	138,374	477,315	-
Leases, Equipment and Property Notes	119,494	10,354,193	10,473,687	1,209,577
Revenue Bond Payable	-	29,059,427	29,059,427	6,075,000
Compensated Absences	1,316,192	148,722	1,464,914	-
Total Liabilities	4,099,842	43,200,152	47,299,994	7,677,384
Net Assets				
Invested in Capital Assets, Net of Related Debt	157,523,535	21,929,263	179,452,798	569,845
Restricted for:				
Capital Projects	4,899,170	-	4,899,170	-
Debt Service	38,320	667,001	705,321	699,912
Other Purposes	10,577,849	-	10,577,849	-
Unrestricted	7,319,535	20,828,711	28,148,246	3,798,387
Total Net Assets	180,358,409	43,424,975	223,783,384	5,068,144
Total Liabilities and Fund Equity	$ 184,458,251	$ 86,625,127	$ 271,083,378	$ 12,745,528

See accompanying notes and accountants' report.

City of Twin Falls, Idaho
Statement of Activities
For the Year Ended September 30, 2010

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
					Primary Government			Component Unit -
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Urban Renewal
Primary Government:								
Governmental Activities:								
General Government	$ 11,440,065	$ 1,046,127	$ 3,091,796	216,392	$ (7,085,750)	$ -	$ (7,085,750)	
Fire	3,606,947	392,292	-	-	(3,214,655)	-	(3,214,655)	
Police	7,553,869	828,015	-	-	(6,725,854)	-	(6,725,854)	
Engineering/Planning	1,357,850	731,337	-	-	(626,513)	-	(626,513)	
Library	1,504,640	62,582	40,549	-	(1,401,509)	-	(1,401,509)	
Culture and Recreation	1,519,264	201,265	27,413	-	(1,290,586)	-	(1,290,586)	
Highway and Street	2,517,207	857,498	3,062,968	-	1,403,259	-	1,403,259	
Airport	1,750,030	766,227	368,163	710,946	95,306	-	95,306	
Total Governmental Activities	31,249,872	4,885,343	6,590,889	927,338	(18,846,302)	-	(18,846,302)	-
Business-Type Activities:								
Water	4,949,667	6,834,621	-	20,780	-	1,905,734	1,905,734	
Sewer	5,318,229	5,954,062	-	88,652	-	724,485	724,485	
Sanitation	1,958,948	2,222,611	-	-	-	263,663	263,663	
Golf	493,525	286,883	-	-	-	(206,642)	(206,642)	
Pool	180,827	-	185,559	-	-	4,732	4,732	
Dierkes Lake/Shoshone Falls	201,260	179,367	-	-	-	(21,893)	(21,893)	
Parking	60,293	76,454	-	-	-	16,161	16,161	
Common Area Maintenance	21,950	31,182	-	-	-	9,232	9,232	
Total Business-Type Activities	13,184,699	15,585,180	185,559	109,432	-	2,695,472	2,695,472	
Total Primary Government	$ 44,434,571	$ 20,470,523	$ 6,776,448	$ 1,036,770	$ (18,846,302)	$ 2,695,472	$ (16,150,830)	
Component Unit:								
Urban Renewal Agency								$ 4,552,790
		General Revenues:						
		Taxes:						
		Property taxes, Levied for General Purposes			$ 15,607,739	$ -	$ 15,607,739	$ 2,066,978
		Property taxes, Levied for Debt Service			-	-	-	-
		Franchise and Public Service Taxes			151,479	-	151,479	-
		Interest and Investment Earnings			343,218	186,049	529,267	6,135
		Miscellaneous Revenues			761,452	16,487	777,939	35
		Transfers			1,254,843	(1,254,843)	-	-
					18,118,731	(1,052,307)	17,066,424	2,073,148
		Changes in Net Assets			(727,571)	1,643,165	915,594	6,625,938
		Net Assets - October 1, 2009			181,085,980	41,781,810	222,867,790	(1,557,794)
		Net Assets - September 30, 2010			$ 180,358,409	$ 43,424,975	$ 223,783,384	$ 5,068,144

See accompanying notes and accountants' report.

FUND FINANCIAL STATEMENTS

City of Twin Falls, Idaho
Fund Balance Sheets
Governmental Funds
September 30, 2010

	General	Street	Airport	Capital Improvement	Airport Construction	Other Governmental	Total Governmental
Assets							
Cash and Cash Equivalents	$ 10,634,244	$ 1,334,896	$ 999,818	$ 2,547,889	$ (102,877)	$ 1,294,313	$ 16,708,283
Restricted Cash	396,518	-	-	18,015	294,581	486,561	1,195,675
Investments	2,602,725	1,453,817	154,038	268,291	-	858	4,479,729
Receivables (net of allowance)							
Taxes	451,659	61,137	12,169	27,560	-	61,261	613,786
Fees and Services	-	30,297	-	-	-	-	30,297
Intergovernmental	726,437	386,657	6,802	327,421	434,562	17,649	1,899,528
Interest	8,119	1,429	513	1,505	-	838	12,404
Accounts	101,783	-	44,735	-	16,994	143,943	307,455
Due from Other Funds	1,558,033	-	-	-	-	-	1,558,033
Total Assets	$ 16,479,518	$ 3,268,233	$ 1,218,075	$ 3,190,681	$ 643,260	$ 2,005,423	$ 26,805,190
Liabilities							
Accounts Payable	$ 145,316	$ 588,788	$ 10,926	$ 124,828	$ 427,113	$ 68,098	$ 1,365,069
Accrued Expenses	187,511	-	-	-	-	8,251	195,762
Deferred Revenue	428,993	55,628	761,444	26,121	-	58,197	1,330,383
Customer Deposits Payable	348,941	-	-	-	-	-	348,941
Due to Other Funds	-	-	-	53,854	295,973	238,573	588,400
Total Liabilities	1,110,761	644,416	772,370	204,803	723,086	373,119	3,828,555
Fund Balances							
Reserved for:							
Dedicated Purposes	3,220,383	-	-	11,583	294,581	840,264	4,366,811
Debt Service	-	-	-	-	-	38,319	38,319
Undesignated Reported In:							
General Fund	12,148,374	-	-	-	(374,407)	-	11,773,967
Special Revenue Fund	-	2,623,817	445,705	2,974,295		558,505	6,602,322
Capital Projects Fund	-	-			-	195,216	195,216
Total Fund Balance	15,368,757	2,623,817	445,705	2,985,878	(79,826)	1,632,304	22,976,635
Total Liabilities and Fund Equity	$ 16,479,518	$ 3,268,233	$ 1,218,075	$ 3,190,681	$ 643,260	$ 2,005,423	$ 26,805,190

See accompanying notes and accountants' report.

City of Twin Falls, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended September 30, 2010

	General	Street	Airport	Capital Improvement	Airport Construction	Other Governmental	Total Governmental
Revenues							
Property Taxes, Including Interest	$ 11,325,088	$ 1,626,486	$ 296,020	$ 606,799	$ -	$ 1,468,902	$ 15,323,295
Other Taxes	655,413	-	-	-	-	151,479	806,892
Special Assessments, Including Interest	-	-	-	-	-	103,360	103,360
Fines and Forfeitures	7,016	-	-	-	-	38,475	45,491
Licenses and Permits	730,679	-	-	-	-	-	730,679
Fees and Services	1,188,042	250,934	533,832	-	102,318	242,807	2,317,933
Intergovernmental	1,796,802	2,159,886	316,812	1,149,256	51,351	4,998	5,479,105
Federal Grants	114,227	903,082	-	91,625	710,946	46,549	1,866,429
Miscellaneous	736,625	677,654	103,943	361,167	105	72,623	1,952,117
Total Revenue	16,553,892	5,618,042	1,250,607	2,208,847	864,720	2,129,193	28,625,301
Expenditures							
Current							
General Government	2,721,495	-	-	221,240	-	-	2,942,735
Public Safety	11,314,592	-	-	415,018	-	52,829	11,782,439
Engineering	1,254,317	-	-		-	-	1,254,317
Community Development	103,533	-	-		-	167,248	270,781
Culture and Recreation	1,289,383	-	-	256,285	-	1,522,746	3,068,414
Highway and Streets	-	1,195,028	-	3,984	-	264,926	1,463,938
Airport	-	-	753,309		967,001	-	1,720,310
Capital Outlay	-	7,257,735	-	596,348	-	-	7,854,083
Total Expenditures	16,683,320	8,452,763	753,309	1,492,875	967,001	2,007,749	30,357,017
Excess of Revenues Over (Under) Expenditures	(129,428)	(2,834,721)	497,298	715,972	(102,281)	121,444	(1,731,716)
Interfund Transfers, Donotations and Other							
Donation of Assets	-	-	-	30,243			30,243
Transfers In	1,417,500	265,994	-	-	1,066,064	128,042	2,877,600
Transfers Out	-	(205,532)	(1,350,059)	(188,327)	-	(18,261)	(1,762,179)
Net Transfers and Donations	1,417,500	60,462	(1,350,059)	(158,084)	1,066,064	109,781	1,145,664
Net Change in Fund Balance	1,288,072	(2,774,259)	(852,761)	557,888	963,783	231,225	(586,052)
Fund Balance October 1, 2009	14,080,685	5,398,076	1,298,466	2,427,990	(1,043,609)	1,401,079	23,562,687
Prior Period Adjustment		-					-
Fund Balance September 30, 2010	$ 15,368,757	$ 2,623,817	$ 445,705	$ 2,985,878	$ (79,826)	$ 1,632,304	$ 22,976,635

See accompanying notes and accountants' report.

Reconciliation of Governmental Fund Balances to Government Wide Net Assets at September 30, 2010

Governmental Fund Balances at September 30, 2010	$	22,976,635
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		157,333,962
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		587,381
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.		882,116
Long-term liabilities, including capitalized leases, equipment notes and related accrued interest, are not due and payable in the current period and therefore are not reported in the funds.		(1,421,685)
Net Assets for Governmental Activities-per reconciliation	$	180,358,409

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, 2010

Net Change in Fund Balances - Total Government Funds	$	(586,052)
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		(502,908)
Note Proceeds and Capitalized Leases are reported as financing sources in government funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.		
Debt Issued:		
Municipal lease/purchase for the Communications Center		-
Repayments:		
To bond, certificate, and note holders		229,697
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.		(61,590)
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.		52,506
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		140,776
Change in Net Assets of Governmental Activities	$	(727,571)

See accompanying notes and accountants' report.

City of Twin Falls, Idaho
Fund Balance Sheets
Proprietary Funds
September 30, 2010

	Business-Type Activities					Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	
Assets						
Cash and Cash Equivalents	$ 18,250,732	$ 1,879,285	$ 1,016,078	$ 47,722	$ 21,193,817	$ 356,946
Investments	1,389,536	414,482	59,625	-	1,863,643	67,737
Receivables (net of allowance for uncollect.)						
Taxes	-	-	-	-	-	7,295
Fees and Services	1,043,442	716,952	265,131	5,870	2,031,395	-
Intergovernmental	1,087	-	-	49,427	50,514	1,928
Interest	2,354	1,525	561	118	4,558	110
Accounts	5,229	2,960	10,688	4,380	23,257	11,057
Prepaid Expenses	-	-	-	-	-	153,353
Inventories	417,691	-	-	-	417,691	-
Total Current Assets	21,110,071	3,015,204	1,352,083	107,517	25,584,875	598,426
Restricted Assets	354,472	312,529	-		667,001	
Due from Other Funds	-	20,794	-	-	20,794	-
Fixed Assets (Net of Accum. Depreciation)	33,410,964	25,328,602	68,533	2,534,784	61,342,883	309,066
Total Assets	$ 54,875,507	$ 28,677,129	$ 1,420,616	$ 2,642,301	$ 87,615,553	$ 907,492
Liabilities and Equity						
Current Liabilities:						
Accounts Payable	$ 2,608,846	$ 542,580	$ 150,979	$ 18,280	$ 3,320,685	$ 922
Accrued Expenses	99,906	77,931	-	910	178,747	-
Due to Other Funds	291,120	-	-	699,307	990,427	-
Deferred Revenue	-	-	-	-	-	6,899
Notes Payable - Current	293,821	390,231	-	25,409	709,461	-
Compensated Absences	87,012	32,239	23,879	5,591	148,721	17,555
Total Current Liabilities	3,380,705	1,042,981	174,858	749,497	5,348,041	25,376
Current Liab. Payable from Restricted Assets:						
Revenue Bonds Payable - Current	1,520,000	-	-	-	1,520,000	-
Customer Deposits Payable	133,754	2,400	-	2,220	138,374	-
Total Curr. Liab. From Restricted Assets	1,653,754	2,400	-	2,220	1,658,374	
NonCurrent Liabilities:						
Notes Payable - Equipment	4,131,220	5,486,777	-	26,736	9,644,733	-
Revenue Bonds Payable (Net of Discounts)	26,571,804	967,623	-		27,539,427	-
Total Non-current Liabilities	30,703,024	6,454,400	-	26,736	37,184,160	
Total Liabilities	35,737,483	7,499,781	174,858	778,453	44,190,575	25,376
Net Assets						
Invested In Capital Assets, net of related debt	894,119	18,483,971	68,533	2,482,639	21,929,262	309,066
Restricted	354,472	312,529		-	667,001	
Unrestricted	17,889,433	2,380,848	1,177,225	(618,791)	20,828,715	573,050
Total Equity	19,138,024	21,177,348	1,245,758	1,863,848	43,424,978	882,116
Total Liabilities and Equity	$ 54,875,507	$ 28,677,129	$ 1,420,616	$ 2,642,301	$ 87,615,553	$ 907,492

See accompanying notes and accountants' report.

City of Twin Falls, Idaho
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2010

	Business-Type Activities					Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	
Operating Revenues:						
Charges for Services	$ 6,606,498	$ 5,555,071	$ 2,206,706	$ 571,441	$ 14,939,716	$ 256,664
Special Assessments, Including Interest	-	-	-	-	-	168,999
Taps, Connection and Other Fees	87,010	2,680	-	-	89,690	-
Miscellaneous	98,465	222,025	15,981	(3,671)	332,800	2,441
Total Operating Revenues	6,791,973	5,779,776	2,222,687	567,770	15,362,206	428,104
Operating Expenses:						
Contracted Services	199,926	2,985,996	1,159,136	181,447	4,526,505	855
Personnel Expenses	1,556,526	514,560	168,829	272,671	2,512,586	179,451
Depreciation and Amortization	610,647	952,406	10,296	124,117	1,697,466	8,494
Utilities	699,707	-	-	112,345	812,052	6,224
Landfill Expenses	-	-	610,482	-	610,482	-
Supplies	662,221	8,579	1,496	47,664	719,960	16,739
Insurance	-	-	-	-	-	294,662
Repairs, Maintenance, Studies & Projects	195,639	510,311	3,684	183,472	893,106	7,305
Vehicle Expenses	111,982	36,796	4,650	22,747	176,175	940
Rental Expense	116,426	-	-	619	117,045	-
Miscellaneous Expense	8,639	3,123	75	8,610	20,447	350
Testing and Monitoring	50,072	-	-	-	50,072	-
Telephone	-	-	-	28	28	-
Travel and Meetings	1,389	602	300	573	2,864	-
Total Operating Expenses	4,213,174	5,012,373	1,958,948	954,293	12,138,788	515,020
Operating Income (Loss)	2,578,799	767,403	263,739	(386,523)	3,223,418	(86,916)
Non-Operating Revenues (Expenses):						
Development Fees	-	179,717	-	-	179,717	-
Interest Income	117,720	48,831	15,690	3,811	186,052	-
Rent and Royalties	65,010	-	-	-	65,010	-
Federal Grants	20,780	88,652	-	-	109,432	-
Intergovernmental	-	-	-	185,559	185,559	-
Interest Expense	(736,492)	(305,856)	-	(5,267)	(1,047,615)	-
Total Non-Operating Revenues (Exp.)	(532,982)	11,344	15,690	184,103	(321,845)	-
Income (Loss) Before Interfund Transfers and Contributions	2,045,817	778,747	279,429	(202,420)	2,901,573	(86,916)
Interfund Transfers, Contributions and Changes:						
Contribution of Assets	-	-	-			
Operating Transfers In	235,306	-	-	-	235,306	185,075
Operating Transfers Out	(920,401)	(459,768)	(142,148)	60,285	(1,462,032)	(45,653)
Net Transfers and Contributions	(685,095)	(459,768)	(142,148)	60,285	(1,226,726)	139,422
Net Income	1,360,722	318,979	137,281	(142,135)	1,674,847	52,506
Total Net Assets, October 1, 2009	17,777,302	20,858,369	1,108,477	-	39,744,148	829,610
Prior Period Adjustment	-	-	-	-	-	-
Total Net Assets, September 30, 2010	$ 19,138,024	$ 21,177,348	$ 1,245,758	$ (142,135)	$ 41,418,995	$ 882,116

See accompanying notes and accountants' report.

City of Twin Falls, Idaho
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2010

	Business-Type Activities					Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	
Cash Flows from Operating Activities						
Receipts from Customers	$ 6,256,252	$ 5,503,138	$ 2,186,280	$ 567,192	$ 14,512,862	$ 247,492
Special Assessments	-	-	-	-	-	168,999
Payments to Suppliers	421,080	(3,668,011)	(1,783,047)	(562,173)	(5,592,151)	(480,842)
Payments to Employees	(1,566,177)	(510,492)	(168,380)	(273,758)	(2,518,807)	(179,364)
Other Receipts (Payments)	98,465	222,025	15,979	(3,671)	332,798	2,441
Net Cash Provided (Used) by Operating Activities	5,209,620	1,546,660	250,832	(272,410)	6,734,702	(241,274)
Cash Flows from Non-Capital Financing Activities						
Operating Subsidies and Transfers to Other Funds	(685,095)	(459,768)	(142,146)	60,285	(1,226,724)	139,422
Other Revenue Sources - Non-Operating	85,790	268,369	-	185,559	539,718	-
Net Cash Provided (Used) by Non-Capital Financing Activities	(599,305)	(191,399)	(142,146)	245,844	(687,006)	139,422
Cash Flows from Capital and Related Financing Activities						
Proceeds from Capital Debt	28,895,000			-	28,895,000	
Purchase of Capital Assets	(7,795,180)	(1,905,956)	-	(100,594)	(9,801,730)	-
Disposals, Transfers of Capital Assets	-	-	-	166,047	166,047	-
Principal Paid on Capital Debt	(11,232,412)	(680,078)	-	(24,147)	(11,936,637)	-
Increase in Amounts Due to Other Funds	-	-	-	-	-	-
Interest Paid on Capital Debt	(714,440)	(311,564)	-	(16,048)	(1,042,052)	-
Increase in Restricted Assets	-	-	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	9,152,968	(2,897,598)	-	25,258	6,280,628	-
Cash Flows from Investing Activities						
Increase in Bank Overdraft	-	-	-	-	-	-
Purchase of Securities	1,215,218	362,483	52,144	-	1,629,845	59,239
Interest, Dividends and Changes in Market Value	123,192	52,960	16,328	3,991	196,471	133
Net Cash Provided (Used) by Investing Activities	1,338,410	415,443	68,472	3,991	1,826,316	59,372
Net Increase (Decrease) in Cash and Cash Equivalents	15,101,693	(1,126,894)	177,158	2,683	14,154,640	(42,480)
Balances - Beginning of the Year	3,149,039	3,006,179	838,920	76,718	7,070,856	399,426
Balances - End of the Year	$18,250,732	$ 1,879,285	$ 1,016,078	$ 79,401	$ 21,225,496	$ 356,946
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating Income	$ 2,578,799	$ 767,403	$ 263,739	$ (386,523)	$ 3,223,418	$ (86,916)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization	610,647	952,406	10,295	124,117	1,697,465	8,494
Change in Assets and Liabilities:						
Receivables, Net	(416,495)	(55,209)	(20,427)	(3,939)	(496,070)	(9,838)
Prepaid Expenses	-	-	-	-	-	(153,353)
Inventories	90,354	-	-	-	90,354	-
Due From Other Funds	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	666
Accounts Payable	2,376,727	(122,603)	(3,224)	(4,668)	2,246,232	(414)
Customer Deposits	(20,761)	595	-	(310)	(20,476)	-
Compensated Absences	(9,651)	4,068	449	(1,087)	(6,221)	87
Net Cash Provided (Used) by Operating Activities	$ 5,209,620	$ 1,546,660	$ 250,832	$ (272,410)	$ 6,734,702	$ (241,274)

See accompanying notes and accountants' report.

City of Twin Falls, Idaho
Statement of Fiduciary Net Assets - Fiduciary Fund
September 30, 2010

	Agency **Fund**
Assets	
Cash and Cash Equivalents	$ -
Receivables (net of allowance for uncollect.)	
Intergovernmental	11,843
Total Assets	$ 11,843
Liabilities	
Pooled Cash Deficit	11,843
Accounts Payable	14,362
Total Liabilities	26,205
Net Assets	
Held in Trust for Specific Purposes	(14,362)
Total Net Assets	$ (14,362)

See accountants' report.

NOTES TO FINANCIAL STATEMENTS

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 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.

Blended Component Units-Twin Falls Public Library and Business Improvement District

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 units are reported as part of the City and blended into the appropriate funds.

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.

The Historic Downtown and Old Towne Business Improvement Districts (B.I.D.) are governed by separate boards comprised of dues paying members; however, final responsibility relative to the budget, taxing and debt remains with the City. The Business Improvement Districts are reported in two permanent fund groups defined by services provided.

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.

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.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the City as a whole. The primary government and component units are presented separately within the 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 City general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

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, fines and forfeitures, 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 and include fees to developers.

These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Fund Financial Statements

Fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Fund Types and Major Funds

The City reports the following 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 are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations. Proprietary funds include the following fund types: Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

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.

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.

Measurement Focus, Basis of Accounting and Basis of Presentation

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP). The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The City's reporting entity does not apply FASB pronouncements or APB opinions issued after November 30, 1989.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements and financial statements of City component units also report using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

Major revenue sources susceptible to accrual include property taxes, franchise taxes, licenses, interest 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.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. See Note 4 for information describing restricted assets.

Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, special revenue and debt service funds. All annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

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.

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.

The City is authorized to invest in the State of Idaho Local Government Investment Pool. This is part of the Joint Powers Investment Pool managed by the State of Idaho Treasurer's Office and is established as a cooperative endeavor to enable public entities of the State of Idaho to aggregate funds for investment. This pooling is intended to improve administrative efficiency and increase investment yield.

Credit Risk

Credit risk is the risk that an issuer of debt securities or another counterparty to an investment will not fulfill its obligation is commonly expressed in terms of the credit quality rating issued by a nationally recognized statistical rating organization such as Moody's, Standard & Poor's and Fitch's. The City's credit risk policy limits them to purchases of securities with a minimum of single A- or its equivalent or better by two or more public rating agencies at the time of purchase. Short term credit ratings for commercial paper must be top tier AL/PL/FL by two of the three credit rating agencies at the time of purchase.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

Restricted Assets

Passenger fees collected at the City's airport are committed for future airport expansion. Restricted assets in the enterprise funds include deposit obligations and resources set aside for repayment of certificates of participation.

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

Capital Assets, Depreciation, and Amortization

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

Long-Term Obligations

In the government-wide, proprietary, and component unit financial statements, outstanding debts are reported as liabilities. Bond issuance costs, bond discounts or premiums, are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Fund Equity

The governmental fund financial statements report reserved fund balance for amounts not available for appropriation or legally restricted for specified purposes. Designations of fund balance represent tentative management plans that are subject to change.

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.

2. LEGAL COMPLIANCE - BUDGETS

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 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.

3. DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents - A reconciliation of cash and cash equivalents at September 30, 2010 is as follows:

Reconciled Bank Accounts	$ 22,978,401
State Investment Pool	5,890,762
Certificates of Deposit	2,029,363
Money Market Mutual Funds	9,080,196
Library Operating Fund	20,251
Petty Cash	1,752
	40,000,725
Reported as Restricted	(1,862,677)
Total Net Cash	$38,138,048

At September 30, 2010, the Urban Renewal Agency's reconciliation of cash and cash equivalents is as follows:

Cash in Bank	$ 459,205
Money-Market Bond Funds	3,440,266
Total	3,899,471
Reported as Restricted	(699,912)
Total Net Cash	$ 3,199,559

The reconciled bank balance is covered by $1,349,813 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, 2010.

Federal National Mortgage Association (FNMA)	$ 1,763,268
Federal Home Loan Mortgage Corporation (FHLM)	1,221,679
Government National Mortgage Association (GNMA)	2,119,222
Federal Home Loan Bank (FHLB)	1,306,939
Total	$ 6,411,108

All investments are guaranteed by the U.S. Government. 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.

4. RESTRICTED ASSETS

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

	2010
General Fund	
Customer or Developer Deposits	$ 351,516
Custody/Evidence Account	39,089
Other	5,913
Trail Fund	40
Park Development Fund	486,521
Capital Projects Funds	
Public Art Fund	18,015
Passenger Facility Charges Held for Lease Payments	294,582
Enterprise Funds	
Cash within Fund to Pay Obligation of Certificates of Deposit	544,681
Refundable Customer Utility Deposits	122,320
Total Restricted Assets	$ 1,862,677

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

	Total
Cash reserved to pay interest and principal on the revenue bonds	$ 699,912

5. TAXES RECEIVABLE, DEFERRED 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, 2010, are considered to be deferred revenue.

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

Taxes receivable and deferred revenue as of September 30, 2010, consist of the following for the City:

Fund	Taxes Receivable	Deferred Revenue
General	$ 451,659	$ 428,993
Street	61,137	55,628
Street Lighting	4,609	4,403
Airport	12,170	761,444
Library Revenue	56,652	53,794
Capital Improvement	27,560	26,121
Insurance	7,295	6,899
Total	$ 621,082	$ 1,337,282

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

Property Taxes	$ 587,382
Prepaid Rent & Parking	749,900
Total	$ 1,337,282

Urban Renewal Agency taxes receivable and deferred revenue at September 30, 2010 consist of 2008 property tax revenue to be collected after November 30, 2010.

Amounts due from other governments at September 30, 2010, are presented as follows for the City:

Fund	Federal	State	County	Local	Total
General	$ 16,672	$ 457,267	$ 135,337	$ 117,161	$ 726,437
Street	-	362,951	23,707	-	386,658
Street Light	-	-	1,210	-	1,210
Library	-	-	15,040	-	15,040
Airport	3,588	-	3,214	-	6,802
Capital Improvement	-	320,289	7,132	-	327,421
Liability Insurance	-	-	1,928	-	1,928
Pool	-	49,427	-	-	49,427
Fireworks	-	1,399	-	-	1,399
CDBG	-	120,998	-	-	120,998
CSI	-	11,843	-	-	11,843
Water Works	945	142	-	-	1,087
Airport Improvements	434,561	-	-	-	434,561
	$ 455,766	$ 1,324,316	$ 187,568	$ 117,161	$ 2,084,811

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

Urban Renewal Agency receivable from other governments consists of property taxes collected by the County prior to December 1, 2010.

6. CAPITAL LEASE RECEIVABLE – URBAN RENEWAL

On December 13, 2004, the Agency purchased the building at 621 Washington Street South in Twin Falls, to lease to Jayco, Inc., a major national manufacturer of recreational vehicles.

The building was purchased for $2,400,000 plus expenses of $53,101. The agency paid $82,320, applied the funds of a Development Block Grant of $500,000 received from the State of Idaho, and entered into a promissory note with D.L. Evans Bank of Twin Falls for the balance of $1,870,781. The note has a term of 10 years, bears interest at 4.26% per annum and monthly payments are $19,173.

The rent due under the lease agreement is the same as monthly debt service, the term is the same as the note, title transfers at the end of the lease, and rents are assigned to the bank for debt service on the note. These terms require the lease to be treated as a capital lease under generally accepted accounting principles, which give it the same characteristics as a contract of sale.

Accordingly, the $873,435 principal balance on this lease is reported as a receivable in the Statement of Net Assets.

Annual Maturities of this lease follows:

Year Ending September	Total	Interest	Principal
2011	$ 230,076	$ 33,389	$ 196,687
2012	230,076	24,915	205,161
2013	230,076	15,932	214,144
2014	230,076	6,261	223,815
2015	34,236	608	33,628
Totals	$ 954,540	$ 81,105	$ 873,435

7. FIXED ASSETS

Changes in the fixed asset groups for the City for the year ended September 30, 2010, are as follows:

	2009	Additions	Disposals	2010
Government-wide Assets				
Land	$ 6,532,440	$ 148,106	$ -	$ 6,680,546
Buildings and Structures	16,545,276	130,859	-	16,676,135
Infrastructure	242,075,924	500,738	-	242,576,662
Improvements	15,191,399	436,219	(1,533)	15,626,085
Machinery and Equipment	12,485,852	787,932	(554,872)	12,718,912
Construction in Progress	5,200,741	6,272,984	-	11,473,725
Total	$ 298,031,632	$ 8,276,838	$ (556,405)	$ 305,752,065
Accum. Deprec. For Govt. Wide				
Buildings and Structures	$ 4,278,840	$ 384,907	$ -	$ 4,663,747
Infrastructure	123,010,441	7,042,023	-	130,052,464
Improvements	5,582,805	546,662	(683)	6,128,784
Machinery and Equipment	7,005,115	770,070	(511,144)	7,264,041
Total Accum. Deprec.	$ 139,877,201	$ 8,743,662	$ (511,827)	$ 148,109,036
Business Type Activity Assets:				
Land	$ 11,400,494	$ -	$ (148,106)	$ 11,252,388
Buildings and Structures	17,466,358	1,476,912	(17,899)	18,925,371
Infrastructure	-	796,956	-	796,956
Improvements	40,304,730	145,355	(25,669)	40,424,416
Machinery and Equipment	6,466,840	258,607	(99,733)	6,625,714
Construction in Progress	2,055,572	7,123,899	-	9,179,471
Total	$ 77,693,994	$ 9,801,729	$ (291,407)	$ 87,204,316
Accum. Deprec. For Business Type Activities				
Buildings and Structures	$ 10,574,187	$ 458,304	$ (14,529)	$ 11,017,869
Infrastructure	-	53,130	-	53,130
Improvements	10,449,540	864,608	(11,393)	11,302,556
Machinery and Equipment	3,298,962	288,369	(99,438)	3,487,878
Total Accum. Deprec.	$ 24,322,689	$ 1,664,411	$ (125,360)	$ 25,861,433

7. FIXED ASSETS - Continued

Changes in the fixed asset group for the Urban Renewal Agency for the year ended September 30, 2010, is as follows:

	Balance October 1, 2009	Additions	Disposals	Balance September 30, 2010
Government-wide Assets				
Land and Buildings	$ 2,631,089	$ -	$ -	$ 2,631,089
Business Type Activities:				
Land	$ -	$ 1,350,000	$ -	$ 1,350,000
Buildings & Improvments	-	3,500,000	-	3,500,000
Equipment	-	475,000	-	475,000
Total	$ -	$ 5,325,000	$ -	$ 5,325,000
Accumulated Depreciation for Business-Type Activities				
Building & Improvements	$ -	$ 46,667	$ -	$ 46,667
Equipment	-	55,000	-	55,000
Total	$ -	$ 101,667	$ -	$ 101,667

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	$ 7,016,683
Fire	85,904
Police	221,155
Library	89,534
Culture and Recreation	192,420
Highway and Street	367,543
Airport	761,929
	8,735,168
Depreciation on Capital Assets held by the City's Internal Service Fund.	8,494
Total Depreciation Expense - Governmental Activities	$ 8,743,662

The City elected to implement capitalization and depreciation of streets owned and maintained by the City in the current year. Other infrastructure assets owned by the City have been included in the Government-wide financial statements.

8. LONG-TERM LIABILITIES

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

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

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

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:					
Other long-term liabilities	$ 349,191	$ -	$ (229,697)	$ 119,494	$ 119,494
Compensated absences	1,250,217	65,975	-	1,316,192	-
Total	1,599,408	65,975	(229,697)	1,435,686	119,494
Business-type activities:					
Certificate of Participation and Revenue Bonds	$ 11,386,067	$ 18,595,000	$ (921,640)	$ 29,059,427	$1,806,728
State revolving fund loan	10,959,539	-	(657,490)	10,302,049	684,052
Other long-term liabilities	76,292	-	(24,148)	52,144	25,409
Compensated absences	154,944	-	(6,222)	148,722	-
Total	22,576,842	18,595,000	(1,609,500)	39,562,342	2,516,189
Total Long-Term Liabilities	$ 24,176,250	$ 18,660,975	$ (1,839,197)	$ 40,998,028	$ 2,635,683

8. LONG-TERM LIABILITIES - Continued

Equipment Leases Payable

The City has entered into leasing agreements as lessee for financing the acquisition of equipment. These agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of inception. Future minimum lease obligations and net present values are included with the presentation of debt service requirements.

Governmental Activities:

Wells Fargo Bank, payable in annual Installments of $124,035.26 including interest at 3.8% for Communications Center.	$ 119,494

Business Type Activities:

GE Capital, payable in annual installments of $28,131.35 including interest at 5.22% for Golf Course Equipment	$ 52,144

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.

Certificates of participation-$3,910,000 issued August 1, 1999, for improvements to the sewer treatment system, interest at 4.00% to 5.00%, payable semi-annually, subject to prior redemption after October 1, 2007 through August 2013.	$1,005,000	
Less: Unamortized discount	(37,377)	
Total		$ 967,623
Idaho Bond Bank Authority Loan Payable, Payable in semi-annual installments over 15 years with interest rates that vary from 2 to 5.1%.	$ 9,700,000	
Less: Unamortized discount	(114,529)	
Total		9,585,471

8. LONG-TERM LIABILITIES - Continued

Idaho Bond Bank Authority Loan Payable, Payable in semi-annual installments over 15 years with interest rates that vary from 3 to 5.06%.	$ 18,595,000	
Less: Unamortized discount	(88,667)	
Total		18,506,333
Total		$ 29,059,427
State Revolving Fund Loan Payable Division of Environmental Quality State Water Quality Programs, payable in semi-annual installments over 20 years at 4%, upon project completion-Wastewater Treatment.	$ 5,877,008	
State Revolving Fund Loan Payable Division of Environmental Quality State Water Quality Programs, payable in semi-annual installments over 20 years at 4%, upon project completion-Water System Improvements.	4,425,041	
Total		$ 10,302,049

Debt service requirements to maturity are as follows:

	2011	2012	2013	2014	3015	2016-2020	2021-2025
Governmental Activities:							
Other long-term liabilities	$ 119,494	$ -	$ -	$ -	$ -	$ -	$ -
Total Governmental Activities	119,494	-	-	-	-	-	-
Business-type activities:							
Certificate of Participation	320,000	335,000	350,000	-	-	-	-
Unamortized discount	(13,194)	(13,194)	(10,989)	-	-	-	-
Total COP	306,806	321,806	339,011	-	-	-	-
Revenue Bonds	1,520,000	1,560,000	1,620,000	1,655,000	1,710,000	9,285,000	10,945,000
Unamortized discount	(20,078)	33,012	(28,852)	(28,852)	(28,852)	(43,406)	(86,168)
Total Revenue Bonds	1,499,922	1,593,012	1,591,148	1,626,148	1,681,148	9,241,594	10,858,832
State revolving fund loans	684,052	711,687	740,440	770,354	801,476	4,520,044	2,073,996
Other long-term liabilities	25,409	26,735	-	-	-	-	-
Total Other	709,461	738,422	740,440	770,354	801,476	4,520,044	2,073,996
Total Business Type	2,516,189	2,653,240	2,670,599	2,396,502	2,482,624	13,761,638	12,932,828
Total Amounts Due	$ 2,635,683	$ 2,653,240	$ 2,670,599	$ 2,396,502	$ 2,482,624	$ 13,761,638	$ 12,932,828

8. LONG-TERM LIABILITIES-Continued

Additional Required Disclosure Required by SEC Rule 15c2-12(b) (5)

Sewer Revenue Certificates of Participation, Series 1999

On August 4, 1999, the city issued $3,910,000 Sewer Revenue Certificates of Participation, Series 1999, for the purpose of advance refunding Series 1995 Certificates to achieve a change in certain covenants. (See earlier portion of Note 8 for details.)

Item 2 (a), Status of Certificates

Maturity-October 1	Interest Rate	Original Principal	Outstanding Principal
1999	4.00%	$ 230,000	$ -
2000	4.25%	195,000	-
2001	4.50%	200,000	-
2002	4.50%	210,000	-
2003	4.50%	220,000	-
2004	4.50%	230,000	-
2005	4.50%	240,000	-
2006	4.55%	250,000	-
2007	4.70%	260,000	-
2008	4.70%	275,000	-
2009	4.75%	290,000	-
2010	4.90%	305,000	0
2011	5.00%	320,000	320,000
2012	5.00%	335,000	335,000
2013	5.00%	350,000	350,000
Total		$ 3,910,000	$ 1,005,000

Item 2 (b), Proceeds Account Activity

Description	**Amount**
Proceeds from issuance of certificates	$ 3,910,000
Premium	107
Accrued Interest	1,521
Issuance Costs	(223,809)
Deposit to Escrow Fund	(3,687,819)
Balance, September 30, 1999	$ -

Item 2 (c), Amounts on Deposit

There are no amounts on deposit

Item 2 (d), *Revenue and Expenditures of the System*

8. LONG-TERM LIABILITIES-Continued

	Year Ended September 30, 2010
Revenues	
Sewer Service	$ 5,555,071
Connection Fees	2,680
Development Fees	179,717
Investment Income	48,831
Grant Revenues	88,652
Miscellaneous Fees	222,025
Total	6,096,976
Expenditures	
Personnel	514,560
Administration	559,411
Operation & Maintenance	2,985,996
Total	4,059,967
Net Available for Debt Service	$ 2,037,009
State Revolving Fund	$ 621,447
Certificates of Participation Services 1999	370,250
Total Debt Service	$ 991,697
Coverage Ratio	2.05

There are no Continuing Disclosure Significant Events to report.

Urban Renewal Agency

Continuing Disclosure

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

Continuing Disclosure Bond Information

Maturity	Interest Rate	Original Principal	Outstanding Principal
August 1, 2008	4.35%	$ 955,000	$ -
August 1, 2010	4.60%	705,000	-
August 1, 2014	4.95%	1,640,000	1,640,000
August 1, 2017	5.15%	1,455,000	1,455,000
August 1, 2022	5.45%	2,980,000	2,980,000
Total		$ 7,735,000	$ 6,075,000

8. LONG-TERM LIABILITIES-Continued

Amounts on deposit	
Revenue Allocation Fund	$ 2,740,352
Bond Fund	1
Reserve Fund	699,913
Total on deposit	$ 3,440,266

Revenue Allocation Revenues	
Property Taxes – 2008 (2009 budget & reporting period)	$ 1,953,300
Property Taxes for prior periods	21,034
Property Taxes - 2008	25,315
Total reported in Governmental Funds	$ 1,999,649

Assessed values of property within Revenue Allocation Area Total assessed value for 2008	$ 219,516,919
Tax increment value for 2008	$ 144,120,056

There are no Continuing Disclosure Significant Events to report.

Long term debt of the Urban Renewal Agency outstanding at September 30, 2010, 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%

$ 6,075,000

8. LONG-TERM LIABILITIES-Continued

Promissory Note due D.L. Evans Bank, dated November 30, 2004, for the purchase of land and building. It is secured by a Deed of Trust on the property purchased and leased to Jayco, Inc. with rents received assigned to make the payments on this note. This note is payable in monthly installments of $19,172.96, beginning December 30, 2004, including interest of 4.26% and matures November 30, 2014.	873,435
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.	300,874
Promissory Note due Larry McElliott, dated November 20, 2007, for the purchase of land. This note is payable in monthly installments of $1,449.96, beginning December 1, 2007, including interest of 6.00% and matures November 1, 2012.	35,268
Total	$ 7,284,577

Expected annual maturities of the obligations, are as follows:

Year Ending September	Total	Interest	Principal
2011	$ 989,961	$ 370,927	$ 619,034
2012	991,152	341,032	650,120
2013	976,852	309,806	667,046
2014	973,162	277,840	695,322
2015	775,545	247,639	527,906
2016-2020	3,658,909	818,760	2,840,149
2021-2022	1,391,003	106,003	1,285,000
Total	$ 9,756,584	$ 2,472,007	$ 7,284,577

8. LONG-TERM LIABILITIES-Continued

Changes in Long-Term Debt of the Agency for the year ended September 30, 2010 is as follows:

	09/30/09	Additions	Repayments	09/30/10
Promissory note payable to Dell USA L.P.	$ 1,099,327	-	$ 1,099,327	$ -
Promissory note payable to Larry McElliot	50,067	-	14,799	35,268
Promissory note payable to Larry Tucker	1,061,756	-	188,321	873,435
Promissory note payable to D.L. Evans Bank	325,962	-	25,088	300,874
Revenue Allocation Bond, Series 2005A	6,435,000	-	360,000	6,075,000
Total	$ 8,972,112	-	$ 1,687,535	$ 7,284,577

9. INTERFUND TRANSACTIONS

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

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

Individual fund interfund receivable/payable balances at September 30, 2010:

	Interfund Receivable	Interfund Payable
General Fund	$ 1,558,033	$ -
Street Fund	-	233,920
Historic Preservation	-	3,987
Airport Construction	-	295,973
Golf Fund	-	362,021
Pool	-	337,286
Fireworks	-	666
Capital Improvements	-	53,854
Waterworks	-	291,120
Waste Water	20,794	-
Total	$ 1,578,827	$ 1,578,827

10. RISK MANAGEMENT

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

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

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

11. PUBLIC EMPLOYEES RETIREMENT SYSTEM OF IDAHO

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

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

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, 2009, the required contribution rate as a percentage of covered payrolls for members was 6.23% for general members and 7.65% for police/firefighters. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for police/firefighter members. The City employer contributions required and paid were $1,708,061, $1,698,170 and $1,618,975 for the three years ended September 30, 2010, 2009 and 2008, respectively.

12. FUND BALANCE AND NET ASSET DEFICITS

Fund deficits as of September 30, 2010, which are significant, are as follows:

Airport Construction Fund- The deficit of $79,826 is due to accumulated costs of construction that exceeded revenues.

Street Light- The deficit of $189,326 is being reduced through excess revenues.

13. URBAN RENEWAL SUMMARIZED INFORMATION

		Year Ended September 30, 2010
Assets	$	12,745,528
Total Assets	$	12,745,528
Liabilities & Net Assets		
Liabilities	$	7,677,384
Net Assets:		
Invested in Capital Assets	$	569,845
Restricted		699,912
Unrestricted		3,798,387
Total Liabilities & Net Assets	$	12,745,528
Revenues	$	7,730,692
Expenditures		1,104,754
Excess (Deficiency) Revenues over Expenditures		6,625,938
Fund Deficit - Beginning of Year		(1,557,794)
Fund Deficit - End of Year	$	5,068,144

14. COMMITMENTS AND SUBSEQUENT EVENTS

The Urban Renewal Agency makes commitments to certain public and redevelopment improvements within Urban Renewal Area, and is in the on-going process of considering properties to be acquired and improvements to be made. There were no such commitments at September 30, 2010.

15. 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, 2010, the City did not comply with the following covenants:

1999 Sewer Certificates of Participation

One covenant requires that the City provide no free service, including usage by the City departments. During 2010, the Wastewater Fund did not bill other City departments for sewer service provided during the year.

16. PRIOR PERIOD ADJUSTMENTS

From 1990 to 2008 Twin Falls County, using Idaho Tax Commission software, had misapportioned assessments to the city which should have gone to the highway district. In 2009 the City and Twin Falls Highway District reached an agreement for the City to pay back $175,629 in misapportioned funds.

17. CHANGE IN CAPITALIZATION THRESHOLD

The City also changed its policy regarding capitalization of fixed assets. In 2009 the City's policy increased the capitalization limits from $500 to $5,000. The increased limitation brings the City's accounting principles into compliance with the GFOA which recommends that "In no case should capitalization thresholds be less than $5,000". This change in accounting principal and the payment for misapportioned funds to the highway district were reflected as a prior period adjustment on the 2009 financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF TWIN FALLS, IDAHO
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Property Taxes, Including Penalty and Interest	$11,195,307	$11,195,307	$11,325,088	$ 129,781	$10,774,784
Non-property Taxes	695,000	695,000	655,413	(39,587)	687,352
Fines and Forfeitures	6,700	6,700	7,016	316	7,701
Licenses and Permits	753,000	753,000	730,679	(22,321)	984,983
Fees and Services	1,088,540	1,088,540	1,188,042	99,502	1,143,115
Intergovernmental	1,732,500	1,732,500	1,796,802	64,302	1,824,413
Federal Grants	174,708	174,708	114,227	(60,481)	16,804
Miscellaneous	731,875	731,875	736,625	4,750	1,010,080
Total Revenues	16,377,630	16,377,630	16,553,892	176,262	16,449,232
Expenditures:					
Current					
General Government	2,879,421	2,879,421	2,721,493	157,928	2,651,445
Public Safety	11,929,933	11,929,933	11,314,593	615,340	11,144,780
Engineering	1,453,936	1,453,936	1,254,318	199,618	1,352,528
Economic Development	130,661	130,661	103,533	27,128	108,561
Culture and Recreation	1,401,179	1,401,179	1,289,383	111,796	1,300,221
Total Expenditures	17,795,130	17,795,130	16,683,320	1,111,810	16,557,535
Excess (Deficiency) of Revenue Over Expenditures	(1,417,500)	(1,417,500)	(129,428)	1,288,072	(108,303)
Other Financing Sources (Uses)					
Operating Transfers In	1,417,500	1,417,500	1,417,500	-	1,349,405
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	1,417,500	1,417,500	1,417,500	-	1,349,405
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	$ -	$ -	1,288,072	$ 1,288,072	1,241,102
Fund Balance, October 1st			14,080,685		12,839,583
Fund Balance, September 30th			$15,368,757		$14,080,685

See accountants' report.

CITY OF TWIN FALLS, IDAHO
General Fund
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Expenditures:					
Data Processing	$ 1,136,739	$ 1,136,739	1,053,546	$ 83,193	$ 1,011,505
Council	155,865	155,865	144,432	11,433	146,198
Manager	412,588	412,588	405,495	7,093	397,356
Finance	657,278	657,278	632,398	24,880	643,526
Attorney	179,050	179,050	178,098	952	191,086
Personnel	337,901	337,901	307,524	30,377	261,774
Total General Government	2,879,421	2,879,421	2,721,493	157,928	2,651,445
Police	7,500,914	7,500,914	7,018,593	482,321	6,873,925
Fire	3,606,792	3,606,792	3,521,043	85,749	3,480,907
Inspection	470,227	470,227	433,086	37,141	434,987
Animal Control	352,000	352,000	341,871	10,129	354,961
Total Public Safety	11,929,933	11,929,933	11,314,593	615,340	11,144,780
Engineering	1,094,642	1,094,642	901,562	193,080	997,476
Planning and Zoning	359,294	359,294	352,756	6,538	355,052
Total Engineering and Planning	1,453,936	1,453,936	1,254,318	199,618	1,352,528
Economic Development	130,661	130,661	103,533	27,128	108,561
Parks	969,006	969,006	903,690	65,316	898,371
Recreation	432,173	432,173	385,693	46,480	401,850
Total Culture and Recreation	1,401,179	1,401,179	1,289,383	111,796	1,300,221
Total Expenditures	$17,795,130	$17,795,130	$16,683,320	$ 1,111,810	$ 16,557,535

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Special Revenue - Street Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Property Taxes	$ 1,609,222	$ 1,609,222	$ 1,626,486	$ 17,264	$ 1,456,957
Fees and Services	240,000	240,000	250,934	10,934	244,632
Intergovernmental	2,125,000	2,125,000	2,159,886	34,886	2,097,849
Grants	-	-	903,082	903,082	227,999
Miscellaneous	885,985	885,985	677,654	(208,331)	925,696
Total Revenues	4,860,207	4,860,207	5,618,042	757,835	4,953,133
Expenditures:					
Current					
Highways and Streets	1,396,305	1,396,305	1,195,028	201,277	1,720,966
Capital Outlay	5,295,965	5,295,965	7,257,735	(1,961,770)	2,086,317
Debt Service					
Principal Retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	6,692,270	6,692,270	8,452,763	(1,760,493)	3,807,283
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,832,063)	(1,832,063)	(2,834,721)	(1,002,658)	1,145,850
Other Financing Sources (Uses)					
Operating Transfers In	74,994	74,994	265,994	(191,000)	71,423
Operating Transfers Out	(205,532)	(205,532)	(205,532)	-	(196,561)
Total Other Sources (Uses)	(130,538)	(130,538)	60,462	(191,000)	(125,138)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ (1,962,601)	$ (1,962,601)	(2,774,259)	$ (1,193,658)	1,020,712
Fund Balances, October 1st			5,398,076		4,552,996
Prior Period Adjustment			-		(175,632)
Fund Balances, September 30th			$ 2,623,817		$ 5,398,076

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Special Revenue - Airport Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Property Taxes	$ 292,442	$ 292,442	$ 296,020	$ 3,578	$ 304,486
Fees and Services	472,566	472,566	533,832	61,266	463,878
Intergovernmental	292,442	292,442	316,812	24,370	301,874
Federal Grants	-	-	-	-	-
Farm Income	27,300	27,300	29,096	1,796	26,128
Miscellaneous	11,000	11,000	74,847	63,847	93,245
Total Revenues	1,095,750	1,095,750	1,250,607	154,857	1,189,611
Expenditures:					
Current					
Airport	761,755	761,755	753,309	8,446	664,320
Total Expenditures	761,755	761,755	753,309	8,446	664,320
Excess (Deficiency) of Revenues Over (Under) Expenditures	333,995	333,995	497,298	163,303	525,291
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(333,995)	(333,995)	(1,350,059)	1,016,064	(341,288)
Total Other Sources (Uses)	(333,995)	(333,995)	(1,350,059)	1,016,064	(341,288)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	(852,761)	$ 1,179,367	184,003
Fund Balances, October 1st			1,298,466		1,114,463
Fund Balances, September 30th			$ 445,705		$ 1,298,466

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Special Revenue - Capital Improvement Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Property Taxes	$ 593,538	$ 593,538	$ 606,799	$ 13,261	$ 887,611
Intergovernmental	1,152,600	1,152,600	1,149,256	(3,344)	1,184,741
Federal Grants	-	-	91,625	91,625	-
Miscellaneous or Reserves	334,303	334,303	361,167	26,864	388,368
Total Revenues	2,080,441	2,080,441	2,208,847	128,406	2,460,720
Expenditures:					
Current					
General Government	314,799	314,799	221,240	93,559	377,601
Public Safety	299,525	299,525	415,018	(115,493)	446,110
Culture and Recreation	31,400	31,400	256,285	(224,885)	362,568
Highways and Streets	556,300	556,300	3,984	552,316	9,864
Capital Outlay	801,917	801,917	596,348	205,569	714,898
Total Expenditures	2,003,941	2,003,941	1,492,875	511,066	1,911,041
Excess (Deficiency) of Revenues Over (Under) Expenditures	76,500	76,500	715,972	639,472	549,679
Other Financing Sources (Uses)					
Contribution of Assets			30,243	(30,243)	78,500
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	(188,327)	188,327	(525)
Total Other Sources (Uses)	-	-	(158,084)	158,084	77,975
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ 76,500	$ 76,500	557,888	$ 797,556	627,654
Fund Balances, October 1st			2,427,990		1,800,336
Fund Balances, September 30th			$ 2,985,878		$ 2,427,990

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Capital Projects - Airport Construction Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Fees and Services	$ 93,000	$ 93,000	$ 102,318	$ 9,318	$ 96,691
Intergovernmental	-	-	51,351	51,351	25,000
Federal Grants	1,100,000	1,100,000	710,946	(389,054)	1,746,900
Miscellaneous	475	475	105	(370)	239
Total Revenues	1,193,475	1,193,475	864,720	(328,755)	1,868,830
Expenditures:					
Current					
Airport	1,145,800	1,145,800	967,001	178,799	1,843,646
Total Expenditures	1,145,800	1,145,800	967,001	178,799	1,843,646
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,675	47,675	(102,281)	(149,956)	25,184
Other Financing Sources (Uses)					
Operating Transfers In	50,000	50,000	1,066,064	(1,016,064)	70,000
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	50,000	50,000	1,066,064	(1,016,064)	70,000
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ 97,675	$ 97,675	963,783	$ (1,166,020)	95,184
Fund Balances, October 1st			(1,043,609)		(1,138,793)
Fund Balances, September 30th			$ (79,826)		$ (1,043,609)

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Enterprise - Waterworks Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ 6,586,707	$6,586,707	6,606,498	$ 19,791	$ 5,458,659
Taps, Connection and Other Fees	178,064	178,064	87,010	(91,054)	155,492
Miscellaneous	99,742	99,742	98,465	(1,277)	76,826
Total Operating Revenues	6,864,513	6,864,513	6,791,973	(72,540)	5,690,977
Operating Expenses:					
Contracted Expenses	225,400	225,400	199,926	25,474	270,607
Personnel Expenses	1,634,677	1,634,677	1,556,526	78,151	1,529,460
Depreciation and Amortization	-	-	610,647	(610,647)	549,495
Utilities	828,450	828,450	699,707	128,743	729,809
Supplies	691,125	691,125	662,221	28,904	589,802
Repairs, Maintenance, Studies & Projects	1,414,337	1,414,337	195,639	1,218,698	959,495
Vehicle Expense	127,925	127,925	111,982	15,943	97,127
Rental Expense	184,650	184,650	116,426	68,224	115,254
Miscellaneous Expenses	26,550	26,550	8,639	17,911	13,169
Testing and Monitoring	49,000	49,000	50,072	(1,072)	46,783
Telephone	-	-	-	-	20
Travel and Meetings	10,500	10,500	1,389	9,111	1,686
Total Operating Expenses	5,192,614	5,192,614	4,213,174	979,440	4,902,707
Operating Income (Loss)	1,671,899	1,671,899	2,578,799	906,900	788,270
Non-operating Revenues (Expenses):					
Interest Income	125,000	125,000	117,720	(7,280)	231,334
Rent and Royalties	65,000	65,000	65,010	10	65,850
Federal Grants	-	-	20,780	20,780	20,232
Interest Expense	(344,888)	(344,888)	(736,492)	(391,604)	(919,644)
Total Non-operating Revenues (Exp	(154,888)	(154,888)	(532,982)	(378,094)	(602,228)
Income (Loss) before operating transfers	1,517,011	1,517,011	2,045,817	528,806	186,042
Interfund Transfers and Donations:					
Donation of Assets			-	-	0
Operating Transfers In	235,306	235,306	235,306	-	224,100
Operating Transfers Out	(729,401)	(729,401)	(920,401)	(191,000)	(696,480)
Net Transfers and Donations	(494,095)	(494,095)	(685,095)	(191,000)	(472,380)
Net Income (Loss)	$ 1,022,916	$1,022,916	1,360,722	$ 337,806	(286,338)
Net Assets, October 1st			17,777,302		18,140,515
Prior Period Adjustment			-		(76,875)
Net Assets, September 30th			$19,138,024		$17,777,302

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Enterprise - Wastewater Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ 6,849,723	$ 6,849,723	5,555,071	$ (1,294,652)	$ 5,496,276
Taps, Connection and Other Fees	6,750	6,750	2,680	(4,070)	3,525
Miscellaneous	35,000	35,000	222,025	187,025	(8,156)
Total Operating Revenues	6,891,473	6,891,473	5,779,776	(1,111,697)	5,491,645
Operating Expenses:					
Contracted Expenses	2,971,429	2,971,429	2,990,098	(18,669)	3,012,264
Personnel Expenses	472,910	472,910	514,560	(41,650)	491,731
Depreciation and Amortization	-	-	952,406	(952,406)	806,392
Utilities	24,000	24,000	-	24,000	-
Supplies	22,610	22,610	8,579	14,031	11,689
Repairs and Maintenance	3,048,984	3,048,984	510,311	2,538,673	168,920
Vehicle Expense	39,145	39,145	36,796	2,349	32,535
Studies and Projects	-	-	-	-	-
Rental Expense	-	-	-	-	-
Miscellaneous Expenses	7,400	7,400	(979)	8,379	15,659
Telephone	-	-	-	-	-
Travel and Meetings	1,000	1,000	602	398	140
Total Operating Expenses	6,587,478	6,587,478	5,012,373	1,575,105	4,539,330
Operating Income (Loss)	303,995	303,995	767,403	463,408	952,315
Non-operating Revenues (Expenses):					
Development Fees	256,000	256,000	179,717	(76,283)	221,620
Interest Income	100,000	100,000	48,831	(51,169)	148,957
Interest Expense	(336,130)	(336,130)	(305,856)	30,274	(335,859)
Federal Grant	-	-	88,652	88,652	175,969
Total Non-operating Revenues (Exp	19,870	19,870	11,344	(8,526)	210,687
Income (Loss) before operating transfers	323,865	323,865	778,747	454,882	1,163,002
Interfund Transfers and Donations:					
Donation of Assets	-	-	-	-	1,808
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(459,768)	(459,768)	(459,768)	-	(442,878)
Net Transfers and Donations	(459,768)	(459,768)	(459,768)	-	(441,070)
Net Income (Loss)	$ (135,903)	$ (135,903)	318,979	$ 454,882	721,932
Net Assets, October 1st			20,858,369		20,176,238
Prior Period Adjustment			-		(39,801)
Net Assets, September 30th			$ 21,177,348		$ 20,858,369

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Enterprise - Sanitation Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ 2,182,000	$ 2,182,000	$ 2,206,706	$ 24,706	$ 2,159,559
Miscellaneous	15,000	15,000	15,981	981	15,751
Total Operating Revenues	2,197,000	2,197,000	2,222,687	25,687	2,175,310
Operating Expenses:					
Contracted Expenses	1,160,000	1,160,000	1,159,136	864	1,126,044
Personnel Expenses	197,506	197,506	168,829	28,677	168,338
Depreciation and Amortization	-	-	10,296	(10,296)	6,740
Landfill Expenses	695,000	695,000	610,482	84,518	647,831
Supplies	2,200	2,200	1,496	704	1,671
Repairs and Maintenance	3,500	3,500	2,530	970	1,758
Vehicle Expense	5,419	5,419	4,650	769	4,462
Studies and Projects	1,550	1,550	1,154	396	1,132
Miscellaneous Expenses	1,800	1,800	75	1,725	50
Telephone	-	-	-	-	-
Travel and Meetings	1,000	1,000	300	700	558
Total Operating Expenses	2,067,975	2,067,975	1,958,948	109,027	1,958,584
Operating Income (Loss)	129,025	129,025	263,739	134,714	216,726
Non-operating Revenues (Expenses):					
Interest Income	10,500	10,500	15,690	5,190	34,778
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp	10,500	10,500	15,690	5,190	34,778
Income (Loss) before operating transfers	139,525	139,525	279,429	139,904	251,504
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(142,147)	(142,147)	(142,148)	(1)	(134,988)
Net Transfers	(142,147)	(142,147)	(142,148)	(1)	(134,988)
Net Income (Loss)	$ (2,622)	$ (2,622)	137,281	$ 139,903	116,516
Net Assets, October 1st			1,108,477		994,217
Prior Period Adjustment			-		(2,256)
Net Assets, September 30th			$ 1,245,758		$ 1,108,477

See accountants' report.

SUPPLEMENTARY INFORMATION

City of Twin Falls, Idaho
Combining Statement - Other Governmental Funds
Fund Balance Sheets
September 30, 2010

	Special Revenue Funds			Debt Service Fund		
	Street Light	Library	Total	LID Guarantee Bond	Library Bond	Total
Assets						
Cash and Cash Equivalents	$ 43,625	$ 798,442	$ 842,067	$ 18,254	$ 20,046	$ 38,300
Restricted Cash	-	-	-	-	-	-
Investments	-	858	858	-	-	-
Receivables (net of allowance)						
Taxes	4,609	56,652	61,261	-	-	-
Fees and Services	-	-	-	-	-	-
Intergovernmental	1,210	15,040	16,250	-	-	-
Interest	-	469	469	9	10	19
Accounts	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Deferred Charges	-	-	-	-	-	-
Total Assets	$ 49,444	$ 871,461	$ 920,905	$ 18,263	$ 20,056	$ 38,319
Liabilities						
Accounts Payable	447	61,585	62,032	-	-	-
Accrued Expenses	-	8,251	8,251	-	-	-
Deferred Revenue	4,403	53,794	58,197	-	-	-
Customer Deposits Payable	-	-	-	-	-	-
Due to Other Funds	233,920	-	233,920	-	-	-
Total Liabilities	238,770	123,630	362,400	-	-	-
Fund Balance						
Reserved for:						
Dedicated Purposes	-	-	-	-	-	-
Debt Service	-	-	-	18,263	20,056	38,319
Unreserved:						
Designated For Subsequent Year's Exp.	-	-	-	-	-	-
Undesignated	(189,326)	747,831	558,505	-	-	-
Total Fund Balance	(189,326)	747,831	558,505	18,263	20,056	38,319
Total Liabilities and Fund Equity	$ 49,444	$ 871,461	$ 920,905	$ 18,263	$ 20,056	$ 38,319

See accountants' report.

City of Twin Falls, Idaho
Combining Statement - Other Governmental Funds
Fund Balance Sheets
September 30, 2010

Capital Projects Fund					Other Permanent Funds				Total Other Government Funds
Historic Preservation	Park Develop.	Trail Fund	Impact Fee	Total	Drug Seizure	Historic Downtown	Fireworks	Total	
$ (135)	$ (33,879)	$ 1	$ 229,817	$ 195,804	$ 112,106	$ 106,590	$ (554)	$ 218,142	$ 1,294,313
-	486,521	40	-	486,561	-	-	-	-	486,561
-	-	-	-	-	-	-	-	-	858
									-
-	-	-	-	-	-	-	-	-	61,261
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,399	1,399	17,649
-	235	-	115	350	-	-	-	-	838
-	-	-	3,247	3,247	140,696	-	-	140,696	143,943
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
$ (135)	$ 452,877	$ 41	$ 233,179	$ 685,962	$ 252,802	$ 106,590	$ 845	$ 360,237	$ 2,005,423
-	198	-	-	198	5,868	-	-	5,868	68,098
-	-	-	-	-	-	-	-	-	8,251
-	-	-	-	-	-	-	-	-	58,197
-	-	-	-	-	-	-	-	-	-
3,987	-	-	-	3,987	-	-	666	666	238,573
3,987	198	-	-	4,185	5,868	-	666	6,534	373,119
-	486,521	40	-	486,561	246,934	106,590	179	353,703	840,264
-	-	-	-	-	-	-	-	-	38,319
									-
-	-	-	-	-	-	-	-	-	-
(4,122)	(33,842)	1	233,179	195,216	-	-	-	-	753,721
(4,122)	452,679	41	233,179	681,777	246,934	106,590	179	353,703	1,632,304
$ (135)	$ 452,877	$ 41	$ 233,179	$ 685,962	$ 252,802	$ 106,590	$ 845	$ 360,237	$ 2,005,423

See accountants' report.

City of Twin Falls, Idaho
Combining Statement - Other Governmental Funds
Statements of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended September 30, 2010

	Special Revenue Funds			Debt Service Fund		
	Street Light	Library	Total	LID Guarantee Bond	Library Bond	Total
Revenues						
Property Taxes, Including Interest	$ 120,791	$1,348,111	$1,468,902	$ -	$ -	$ -
Other Taxes	151,479	-	151,479	-	-	
Special Assessments, Including Interest	-	28,127	28,127	-	-	
Fines and Forfeitures	-	38,475	38,475	-	-	
Licenses and Permits	-	-	-	-	-	
Fees and Services	-	34,355	34,355	-	-	
Intergovernmental	-	-	-	-	-	
Federal Grants	-	40,549	40,549	-	-	
Miscellaneous	-	1,266	1,266	279	302	581
Total Revenue	272,270	1,490,883	1,763,153	279	302	581
Expenditures						
Current						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Engineering	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Culture and Recreation	-	1,522,746	1,522,746	-	-	-
Highway and Streets	264,926	-	264,926	-	-	-
Airport	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service						
Principal Retirement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	264,926	1,522,746	1,787,672	-	-	-
Excess of Revenues Over (Under) Expenditures	7,344	(31,863)	(24,519)	279	302	581
Operating Transfers						
Transfers In	-	128,042	128,042	-	-	-
Transfers Out	18,261	-	18,261	-	-	-
Net Transfers	(18,261)	128,042	109,781	-	-	-
Net Change in Fund Balance	(10,917)	96,179	85,262	279	302	581
Fund Balance October 1, 2009	(178,409)	651,652	473,243	17,984	19,754	37,738
Fund Balance September 30, 2010	$(189,326)	$ 747,831	$ 558,505	$ 18,263	$ 20,056	$ 38,319

See accountants' report.

City of Twin Falls, Idaho
Combining Statement - Other Governmental Funds
Statements of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended September 30, 2010

Capital Projects Fund					Other Permanent Funds				Total Other
Historic Preservation	Park Develop.	Trail Fund	Impact Fee	Total	Drug Seizure	Historic Downtown	Fireworks	Total	Government Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,468,902
-	-	-	-	-	-	-	-	-	151,479
-	-	-	-	-	91,534	(16,301)	-	75,233	103,360
-	-	-	-	-	-	-	-	-	38,475
-	-	-	-	-	-	-	-	-	-
-	-	-	206,952	206,952	-	-	1,500	1,500	242,807
-	-	-	-	-	-	-	4,998	4,998	4,998
6,000	-	-	-	6,000	-	-	-	-	46,549
-	12,576	-	2,137	14,713	-	33,649	22,414	56,063	72,623
6,000	12,576	-	209,089	18,576	91,534	17,348	28,912	137,794	2,129,193
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	52,829	-	-	52,829	52,829
-	-	-	-	-	-	-	-	-	-
6,096	53,647	-	-	59,743	-	82,230	25,275	107,505	167,248
-	-	-	-	-	-	-	-	-	1,522,746
-	-	-	-	-	-	-	-	-	264,926
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
				-					-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
6,096	53,647	-	-	59,743	52,829	82,230	25,275	160,334	2,007,749
(96)	(41,071)	-	209,089	167,922	38,705	(64,882)	3,637	(22,540)	121,444
-	-	-	-	-	-	-	-	-	128,042
-	-	-	-	-	-	-	-	-	18,261
-	-	-	-	-	-	-	-	-	109,781
(96)	(41,071)	-	209,089	167,922	38,705	(64,882)	3,637	(22,540)	231,225
(4,026)	493,750	41	24,090	513,855	208,229	171,472	(3,458)	376,243	1,401,079
$ (4,122)	$452,679	$ 41	$233,179	$681,777	$246,934	$106,590	$ 179	$353,703	$1,632,304

See accountants' report.

City of Twin Falls, Idaho
Combining Statement - Proprietary Funds
Fund Balance Sheets
September 30, 2010

	Business-Type Activities					
	Golf	Pool	Dierkes Lake Shoshone Falls	Parking	Common Area Maintenance	Total
Assets						
Cash and Cash Equivalents	$ (262,312)	$ 28,858	$ 210,435	$ 59,667	$ 11,074	$ 47,722
Investments	-	-	-	-	-	-
Receivables (net of allowance for uncollected.)						-
Fees and Services	-	-	-	-	5,870	5,870
Intergovernmental	-	49,427	-	-	-	49,427
Interest	-	-	118	-	-	118
Accounts	4,412	-	-	(32)	-	4,380
Inventories	-	-	-	-	-	-
Total Current Assets	(257,900)	78,285	210,553	59,635	16,944	107,517
Restricted Assets						-
Deferred Charges						-
Fixed Assets (Net of Accum. Depreciation)	572,600	852,650	1,108,721	813	-	2,534,784
Total Assets	$ 314,700	$ 930,935	$ 1,319,274	$ 60,448	$ 16,944	$ 2,642,301
Liabilities and Equity						
Current Liabilities:						
Accounts Payable	$ 6,160	$ 1,753	$ 7,264	$ 97	$ 3,006	$ 18,280
Accrued Expenses	910	-	-	-	-	910
Due to Other Funds	362,021	337,286	-	-	-	699,307
Notes Payable - Current	25,409	-	-	-	-	25,409
Compensated Absences	5,591	-	-	-	-	5,591
Total Current Liabilities	400,091	339,039	7,264	97	3,006	749,497
Current Liab. Payable from Restricted Assets:						
Revenue Bonds Payable - Current	-	-	-	-	-	-
Customer Deposits Payable	-	-	-	2,220	-	2,220
Total Curr. Liab. From Restricted Assets	-	-	-	2,220	-	2,220
NonCurrent Liabilities:						
Notes Payable - Equipment	26,736	-	-	-	-	26,736
Revenue Bonds Payable (Net of Discounts)	-	-	-	-	-	-
Total Non-Current Liabilities	26,736	-	-	-	-	26,736
Total Liabilities	426,827	339,039	7,264	2,317	3,006	778,453
Net Assets						
Invested In Capital Assets, net of related debt	520,455	852,650	1,108,721	813	-	2,482,639
Restricted	-	-	-	-	-	-
Unrestricted	(632,582)	(260,754)	203,289	57,318	13,938	(618,791)
Total Equity	(112,127)	591,896	1,312,010	58,131	13,938	1,863,848
Total Liabilities and Equity	$ 314,700	$ 930,935	$ 1,319,274	$ 60,448	$ 16,944	$ 2,642,301

See accountants' report.

City of Twin Falls, Idaho
Combining Statement - Proprietary Funds
Statements of Revenues, Expenses, and Changes in Fund Net Assets
For the Year Ended September 30, 2010

	Business-Type Activities					
	Golf	Pool	Dierkes Lake Shoshone Falls	Parking	Common Area Maintenance	Totals
Operating Revenues:						
Charges for Services	$ 284,438	$ -	$ 179,364	$ 76,455	$ 31,184	$ 571,441
Taps, Connection and Other Fees	-	-	-	-	-	-
Miscellaneous	8,803	-	(12,674)	200	-	(3,671)
Total Operating Revenues	293,241	-	166,690	76,655	31,184	567,770
Operating Expenses:						
Contracted Services	58,401	43,000	58,330	1,030	20,686	181,447
Personal Expenses	142,156	(780)	75,590	55,705	-	272,671
Depreciation and Amortization	41,339	37,752	44,213	813	-	124,117
Utilities	11,173	96,899	3,449	-	824	112,345
Landfill Expenses	-	-	-	-	-	-
Supplies	38,085	606	8,836	137	-	47,664
Insurance	-	-	-	-	-	-
Repairs and Maintenance	174,219	2,912	5,857	44	440	183,472
Vehicle Expenses	21,823	-	924	-	-	22,747
Studies and Projects	-	-	-	-	-	-
Rental Expense	214	405	-	-	-	619
Miscellaneous Expense	2,014	-	4,060	2,536	-	8,610
Testing and Monitoring	-	-	-	-	-	-
Telephone	-	-	-	28	-	28
Travel and Meetings	539	34	-	-	-	573
Total Operating Expenses	489,963	180,828	201,259	60,293	21,950	954,293
Operating Income (Loss)	(196,722)	(180,828)	(34,569)	16,362	9,234	(386,523)
Non-Operating Revenues (Expenses):						
Development Fees	-	-	-	-	-	-
Interest Income	-	-	3,264	547	-	3,811
Rent and Royalties	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-
Intergovernmental	-	185,559	-	-	-	185,559
Loss on Transfer of Assets		(5,267)				(5,267)
Interest Expense	(3,562)	-	-	-	-	(3,562)
Total Non-Operating Revenues (Exp.)	(3,562)	180,292	3,264	547	-	180,541
Income (Loss) Before Operating Transfers	(200,284)	(536)	(31,305)	16,909	9,234	(205,982)
Operating Transfers:						
Operating Transfers In	60,285	-	-	-	-	60,285
Operating Transfers Out	(20,128)	-	(7,989)	-	-	(28,117)
Net Transfers	40,157	-	(7,989)	-	-	32,168
Net Income (Loss)	(160,127)	(536)	(39,294)	16,909	9,234	(173,814)
Total Net Assets, October 1, 2009	48,000	592,432	1,351,304	41,222	4,704	2,037,662
Prior Period Adjustment	-	-	-	-	-	-
Total Net Assets, September 30, 2010	$ (112,127)	$ 591,896	$ 1,312,010	$ 58,131	$ 13,938	$ 1,863,848

See accountants' report.

City of Twin Falls, Idaho
Combining Statement - Internal Service Funds
Fund Balance Sheets
September 30, 2010

	Governmental Activities - Internal Service Funds		
	Insurance	**Shop Revolving**	**Total**
Assets			
Cash and Cash Equivalents	$ (15,621)	$ 372,567	$ 356,946
Investments	67,737	-	67,737
Receivables (net of allowance for uncollect.)			-
Taxes	7,295	-	7,295
Fees and Services	-	-	-
Intergovernmental	1,928	-	1,928
Interest	110	-	110
Accounts	11,057	-	11,057
Prepaid Expenses	153,353		153,353
Inventories	-	-	-
Total Current Assets	225,859	372,567	598,426
Restricted Assets			
Deferred Charges			
Fixed Assets (Net of Accum. Depreciation)	-	309,066	309,066
Total Assets	$ 225,859	$ 681,633	$ 907,492
Liabilities and Equity			
Current Liabilities:			
Accounts Payable	$ 320	$ 602	$ 922
Accrued Expenses	-	-	-
Deferred Revenue	6,899	-	6,899
Notes Payable - Current	-	-	-
Compensated Absences	-	17,555	17,555
Total Current Liabilities	7,219	18,157	25,376
Total Liabilities	7,219	18,157	25,376
Net Assets			
Invested In Capital Assets, net of related debt	-	309,066	309,066
Restricted	-	-	-
Unrestricted	218,640	354,410	573,050
Total Equity	218,640	663,476	882,116
Total Liabilities and Equity	$ 225,859	$ 681,633	$ 907,492

See accountants' report.

City of Twin Falls, Idaho
Combining Statement - Internal Service Funds
Statements of Revenues, Expenses, and Changes in Fund Net Assets
For the Year Ended September 30, 2010

	Governmental Activities - Internal Service Funds		
	Insurance	**Shop Revolving**	**Total**
Operating Revenues:			
Charges for Services	$ -	$ 256,664	$ 256,664
Special Assessments, Including Interest	168,999	-	168,999
Taps, Connection and Other Fees	-	-	-
Miscellaneous	2,441	-	2,441
Total Operating Revenues	171,440	256,664	428,104
Operating Expenses:			
Contracted Services	-	855	855
Personal Expenses	-	179,451	179,451
Depreciation and Amortization	-	8,494	8,494
Utilities	-	6,224	6,224
Landfill Expenses	-	-	-
Supplies	-	16,739	16,739
Insurance	294,662	-	294,662
Repairs and Maintenance	-	7,305	7,305
Vehicle Expenses	-	940	940
Studies and Projects	-	-	-
Rental Expense	-	-	-
Miscellaneous Expense	350	-	350
Testing and Monitoring	-	-	-
Telephone	-	-	-
Travel and Meetings	-	-	-
Total Operating Expenses	295,012	220,008	515,020
Operating Income (Loss)	(123,572)	36,656	(86,916)
Non-Operating Revenues (Expenses):			
Development Fees	-	-	-
Interest Income	-	-	-
Rent and Royalties	-	-	-
Federal Grants	-	-	-
Intergovernmental	-	-	-
Interest Expense	-	-	-
Total Non-Operating Revenues (Exp.)	-	-	-
Income (Loss) Before Operating Transfers	(123,572)	36,656	(86,916)
Operating Transfers:			
Operating Transfers In	185,075	-	185,075
Operating Transfers Out	(45,653)	-	(45,653)
Net Transfers	139,422	-	139,422
Net Income (Loss)	15,850	36,656	52,506
Total Net Assets, October 1, 2009	202,790	626,820	829,610
Prior Period Adjustment	-	-	-
Total Net Assets, September 30, 2010	$ 218,640	$ 663,476	$ 882,116

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Special Revenue - Street Light Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Property Taxes	$ 120,246	$ 120,246	$ 120,791	$ 545	$ 112,873
Non-Property Taxes	202,515	202,515	151,479	(51,036)	238,775
Miscellaneous & Intergovernmental	-	-	-	-	-
Total Revenues	322,761	322,761	272,270	(50,491)	351,648
Expenditures:					
Current					
Highways and Streets	304,500	304,500	264,926	39,574	310,249
Total Expenditures	304,500	304,500	264,926	39,574	310,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,261	18,261	7,344	(10,917)	41,399
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(18,261)	(18,261)	(18,261)	-	(17,391)
Total Other Sources (Uses)	(18,261)	(18,261)	(18,261)	-	(17,391)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	(10,917)	$ (10,917)	24,008
Fund Balances, October 1st			(178,409)		(202,417)
Fund Balances, September 30th			$ (189,326)		$ (178,409)

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Special Revenue - Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Property Taxes	$ 1,387,197	$ 1,387,197	$ 1,348,111	$ (39,086)	$ 1,394,424
Interest			28,127		
Fines and Forfeits	28,000	28,000	38,475	10,475	38,583
Fees and Services	32,500	32,500	34,355	1,855	38,585
Grants	-	-	40,549		
Miscellaneous	7,000	7,000	1,266	(5,734)	21,385
Total Revenues	1,454,697	1,454,697	1,490,883	(32,490)	1,492,977
Expenditures:					
Current					
Culture and Recreation	1,454,697	1,454,697	1,354,397	100,300	1,314,168
Capital Outlay	-	-	168,349	(168,349)	-
Total Expenditures	1,454,697	1,454,697	1,522,746	(68,049)	1,314,168
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(31,863)	(31,863)	178,809
Other Financing Sources (Uses)					
Operating Transfers In	-	-	128,042	(128,042)	525
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	128,042	(128,042)	525
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	96,179	$ (159,905)	179,334
Fund Balances, October 1st			651,652		472,318
Fund Balances, September 30th			$ 747,831		$ 651,652

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Special Revenue - LID Guarantee Bond Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Miscellaneous	$ -	$ -	$ 279	$ 279	$ 646
Total Revenues	-	-	279	279	646
Expenditures:					
Debt Service					
Principal Retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	279	279	646
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	279	$ 279	646
Fund Balances, October 1st			17,984		17,338
Fund Balances, September 30th			$ 18,263		$ 17,984

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Special Revenue - Library Bond Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Property Taxes, Including Penalty and Interest	$ -	$ -	$ -	$ -	$ 7
Miscellaneous	-	-	302	302	710
Total Revenues	-	-	302	302	717
Expenditures:					
Current					
General Government	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	302	302	717
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	302	$ 302	717
Fund Balances, October 1st			19,754		19,037
Fund Balances, September 30th			$ 20,056		$ 19,754

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Capital Projects - Historic Preservation Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Federal Grants	5,000	5,000	6,000	1,000	6,000
Miscellaneous	-	-	-	-	-
Total Revenues	5,000	5,000	6,000	1,000	6,000
Expenditures:					
Current					
Community Development	5,000	5,000	6,096	(1,096)	6,000
Total Expenditures	5,000	5,000	6,096	(1,096)	6,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(96)	(96)	-
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	(96)	$ (96)	-
Fund Balances, October 1st			(4,026)		(4,026)
Fund Balances, September 30th			$ (4,122)		$ (4,026)

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Capital Projects - Park Development
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Miscellaneous	$ 259,700	$ 259,700	12,576	$ (247,124)	$ 115,669
Total Revenues	259,700	259,700	12,576	(247,124)	115,669
Expenditures:					
Current					
Industrial Development	259,700	259,700	53,647	206,053	151,378
Total Expenditures	259,700	259,700	53,647	206,053	151,378
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(41,071)	(41,071)	(35,709)
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	(41,071)	$ (41,071)	(35,709)
Fund Balances, October 1st			493,750		529,459
Fund Balances, September 30th			$ 452,679		$ 493,750

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Capital Projects - Trail Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Revenues:					
Miscellaneous	$ -	$ -	$ -	$ -	$ 129
Total Revenues	-	-	-	-	129
Expenditures:					
Current					
Trail Fund	-	-	-	-	21,781
Total Expenditures	-	-	-	-	21,781
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(21,652)
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	-	$ -	(21,652)
Fund Balances, October 1st			41		21,693
Fund Balances, September 30th			$ 41		$ 41

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Other Funds - Impact Fees
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Fees and Services	$ -	$ -	$206,952	$ 206,952	$ 24,090
Miscellaneous	-	-	2,137	2,137	
Total Operating Revenues	-	-	209,089	209,089	24,090
Operating Expenses:					
Public Safety	-	-	-	-	-
Community Development	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-
Income (Loss) before operating transfers	-	-	209,089	209,089	24,090
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ -	$ -	209,089	$ 209,089	24,090
Net Assets, October 1st			24,090		-
Net Assets, September 30th			$233,179		$ 24,090

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Other Funds - Drug Seizure Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Special Assessments, Including Interest	$ -	$ -	$ 91,534	$ 91,534	$ 89,062
Miscellaneous and Reserves	53,600	53,600	-	(53,600)	-
Total Operating Revenues	53,600	53,600	91,534	37,934	89,062
Operating Expenses:					
Public Safety	53,600	53,600	52,829	771	28,372
Total Operating Expenses	53,600	53,600	52,829	771	28,372
Income (Loss) before operating transfers	-	-	38,705	38,705	60,690
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ -	$ -	38,705	$ 38,705	60,690
Net Assets, October 1st			208,229		147,539
Net Assets, September 30th			$ 246,934		$ 208,229

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Other Funds - Historic Downtown Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Special Assessments, Including Interest	$155,000	$155,000	$ (16,301)	$ (171,301)	123,395
Miscellaneous	28,000	28,000	33,649	5,649	45,201
Total Operating Revenues	183,000	183,000	17,348	(165,652)	168,596
Operating Expenses:					
Community Development	183,000	183,000	82,230	100,770	112,903
Total Operating Expenses	183,000	183,000	82,230	100,770	112,903
Income (Loss) before operating transfers	-	-	(64,882)	(64,882)	55,693
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ -	$ -	(64,882)	$ (64,882)	55,693
Net Assets, October 1st			171,472		115,779
Net Assets, September 30th			$ 106,590		$ 171,472

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Other Funds - Fireworks Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Intergovernmental	$ 5,000	$ 5,000	$ 4,998	$ (2)	$ 4,518
Miscellaneous and Permits	3,000	3,000	23,914	20,914	1,800
Total Operating Revenues	8,000	8,000	28,912	20,912	6,318
Operating Expenses:					
Community Development	8,000	8,000	25,275	(17,275)	8,000
Total Operating Expenses	8,000	8,000	25,275	(17,275)	8,000
Income (Loss) before operating transfers	-	-	3,637	3,637	(1,682)
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ -	$ -	3,637	$ 3,637	(1,682)
Net Assets, October 1st			(3,458)		(1,776)
Net Assets, September 30th			$ 179		$ (3,458)

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Enterprise - Golf Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ 329,605	$ 329,605	$ 284,438	$ (45,167)	$ 307,322
Miscellaneous	5,238	5,238	8,803	3,565	30,124
Total Operating Revenues	334,843	334,843	293,241	(41,602)	337,446
Operating Expenses:					
Contracted Expenses	58,250	58,250	58,401	(151)	56,188
Personnel Expenses	139,127	139,127	142,156	(3,029)	189,074
Depreciation and Amortization	-	-	41,339	(41,339)	35,613
Utilities	11,900	11,900	11,173	727	11,160
Supplies	30,550	30,550	38,085	(7,535)	29,901
Repairs and Maintenance	46,200	46,200	174,219	(128,019)	20,325
Vehicle Expense	25,288	25,288	21,823	3,465	22,402
Studies and Projects	-	-	-	-	-
Rental Expense	500	500	214	286	-
Miscellaneous Expenses	2,900	2,900	2,014	886	2,044
Telephone	-	-	-	-	-
Travel and Meetings	-	-	539	(539)	827
Total Operating Expenses	314,715	314,715	489,963	(175,248)	367,534
Operating Income (Loss)	20,128	20,128	(196,722)	(216,850)	(30,088)
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	(3,562)	(3,562)	(4,781)
Total Non-operating Revenues (Exp	-	-	(3,562)	(3,562)	(4,781)
Income (Loss) before operating transfers	20,128	20,128	(200,284)	(220,412)	(34,869)
Operating Transfers:					
Operating Transfers In	-	-	60,285	60,285	-
Operating Transfers Out	(20,128)	(20,128)	(20,128)	-	(19,329)
Net Transfers	(20,128)	(20,128)	40,157	60,285	(19,329)
Net Income (Loss)	$ -	$ -	(160,127)	$ (160,127)	(54,198)
Net Assets, October 1st			48,000		104,824
Prior Period Adjustment			-		(2,626)
Net Assets, September 30th			$ (112,127)		$ 48,000

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Enterprise - Pool Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ -	$ -	$ -	$ -	$ -
Miscellaneous and Reserves	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Contracted Expenses	43,000	43,000	43,000	-	46,582
Personnel Expenses	-	-	(780)	780	1,146
Depreciation and Amortization	-	-	37,752	(37,752)	38,010
Utilities	133,900	133,900	96,899	37,001	113,416
Supplies	1,000	1,000	606	394	356
Repairs and Maintenance	7,000	7,000	2,912	4,088	(49,115)
Rental Expense	-	-	405	(405)	631
Telephone	-	-	-	-	-
Travel and Meetings	-	-	34	(34)	48
Total Operating Expenses	184,900	184,900	180,828	4,072	151,074
Operating Income (Loss)	(184,900)	(184,900)	(180,828)	4,072	(151,074)
Non-operating Revenues (Expenses):					
Intergovernmental	184,900	184,900	185,559	659	161,833
Loss on Transfer of Assets			(5,267)		
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp	184,900	184,900	180,292	659	161,833
Income (Loss) before operating transfers	-	-	(536)	4,731	10,759
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ -	$ -	(536)	$ 4,731	10,759
Net Assets, October 1st			592,432		599,193
Prior Period Adjustment			-		(17,520)
Net Assets, September 30th			$ 591,896		$ 592,432

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Enterprise - Dierkes Lake/Shoshone Falls Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ 163,000	$ 163,000	$ 179,364	$ 16,364	$ 224,390
Miscellaneous and Reserves	9,755	9,755	(12,674)	(22,429)	3,710
Total Operating Revenues	172,755	172,755	166,690	(6,065)	228,100
Operating Expenses:					
Contracted Expenses	47,600	47,600	58,330	(10,730)	57,109
Personnel Expenses	71,816	71,816	75,590	(3,774)	65,212
Depreciation and Amortization	-	-	44,213	(44,213)	35,262
Utilities	3,100	3,100	3,449	(349)	3,653
Supplies	9,750	9,750	8,836	914	1,570
Repairs and Maintenance	26,500	26,500	5,857	20,643	10,943
Vehicle Expense	8,989	8,989	924	8,065	1,025
Miscellaneous Expenses	7,500	7,500	4,060	3,440	55
Telephone	-	-	-	-	-
Total Operating Expenses	175,255	175,255	201,259	(26,004)	174,829
Operating Income (Loss)	(2,500)	(2,500)	(34,569)	(32,069)	53,271
Non-operating Revenues (Expenses):					
Interest Income	2,500	2,500	3,264	764	3,787
Interest Expense	-	-	-	-	2,728
Total Non-operating Revenues (Exp.)	2,500	2,500	3,264	764	6,515
Income (Loss) before operating transfers	-	-	(31,305)	(31,305)	59,786
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	(7,989)	(7,989)	(7,609)
Net Transfers	-	-	(7,989)	(7,989)	(7,609)
Net Income (Loss)	$ -	$ -	(39,294)	$ (39,294)	52,177
Net Assets, October 1st			1,351,304		1,302,044
Prior Period Adjustment			-		(2,917)
Net Assets, September 30th			$ 1,312,010		$ 1,351,304

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Enterprise - Parking Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ 72,000	$ 72,000	$ 76,455	$ 4,455	$ 67,619
Miscellaneous	-	-	200	200	60
Total Operating Revenues	72,000	72,000	76,655	4,655	67,679
Operating Expenses:					
Contracted Expenses	1,100	1,100	1,030	70	1,030
Personnel Expenses	54,763	54,763	55,705	(942)	50,016
Depreciation and Amortization	-	-	813	(813)	1,625
Supplies	300	300	137	163	410
Repairs and Maintenance	3,400	3,400	44	3,356	2,690
Miscellaneous Expenses	12,137	12,137	2,536	9,601	-
Telelphone	300	300	28	272	(20)
Travel	-	-	-	-	-
Total Operating Expenses	72,000	72,000	60,293	11,707	55,751
Operating Income (Loss)	-	-	16,362	16,362	11,928
Non-operating Revenues (Expenses):					
Interest Income	-	-	547	547	56
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp	-	-	547	547	56
Income (Loss) before operating transfers	-	-	16,909	16,909	11,984
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ -	$ -	16,909	$ 16,909	11,984
Net Assets, October 1st			41,222		32,739
Prior Period Adjustment			-		(3,501)
Net Assets, September 30th			$ 58,131		$ 41,222

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Enterprise - Common Area Maintenance
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ 30,800	$ 30,800	$31,184	$ 384	$ 30,200
Miscellaneous	-	-	-	-	-
Total Operating Revenues	30,800	30,800	31,184	384	30,200
Operating Expenses:					
Contracted Expenses	30,800	30,800	20,686	10,114	26,616
Personnel Expenses	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-
Utilities	-	-	824	(824)	743
Supplies	-	-	-	-	1,320
Repairs and Maintenance	-	-	440	(440)	545
Vehicle Expense	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-
Telephone	-	-	-	-	-
Total Operating Expenses	30,800	30,800	21,950	8,850	29,224
Operating Income (Loss)	-	-	9,234	9,234	976
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp	-	-	-	-	-
Income (Loss) before operating transfers	-	-	9,234	9,234	976
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ -	$ -	9,234	$ 9,234	976
Net Assets, October 1st			4,704		3,728
Net Assets, September 30th			$13,938		$ 4,704

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Internal Service - Insurance Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Special Assessments, Including Interest	$ 165,804	$ 165,804	168,999	$ 3,195	193,786
Miscellaneous	1,500	1,500	2,441	941	5,326
Total Operating Revenues	167,304	167,304	171,440	4,136	199,112
Operating Expenses:					
Insurance Expense	305,824	305,824	294,662	11,162	331,141
Miscellaneous Expenses	650	650	350	300	382
Travel and Meetings	250	250	-	250	25
Total Operating Expenses	306,724	306,724	295,012	11,712	331,548
Operating Income (Loss)	(139,420)	(139,420)	(123,572)	15,848	(132,436)
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Ex	-	-	-	-	-
Income (Loss) before operating transfers	(139,420)	(139,420)	(123,572)	15,848	(132,436)
Operating Transfers:					
Operating Transfers In	185,073	185,073	185,075	2	185,075
Operating Transfers Out	(45,653)	(45,653)	(45,653)	-	(43,479)
Net Transfers	139,420	139,420	139,422	2	141,596
Net Income (Loss)	$ -	$ -	15,850	$ 15,850	9,160
Net Assets, October 1st			202,790		193,630
Net Assets, September 30th			$ 218,640		$ 202,790

See accountants' report.

CITY OF TWIN FALLS, IDAHO
Internal Service - Shop Revolving Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2010
With Comparative Actual Amounts from the Previous Year

	2010				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2009 Actual
Operating Revenues:					
Charges for Services	$ 256,664	$ 256,664	$ 256,664	$ -	$ 246,593
Miscellaneous	-	-	-	-	6,374
Total Operating Revenues	256,664	256,664	256,664	-	252,967
Operating Expenses:					
Contracted Expenses	1,675	1,675	855	820	1,093
Personnel Expenses	211,878	211,878	179,451	32,427	171,797
Depreciation and Amortization	-	-	8,494	(8,494)	8,334
Utilities	8,800	8,800	6,224	2,576	6,964
Supplies	32,480	32,480	16,739	15,741	18,941
Repairs and Maintenance	500	500	7,305	(6,805)	6,607
Vehicle Expense	581	581	940	(359)	585
Miscellaneous Expenses	750	750	-	750	-
Telephone	-	-	-	-	-
Total Operating Expenses	256,664	256,664	220,008	36,656	214,321
Operating Income (Loss)	-	-	36,656	36,656	38,646
Non-operating Revenues (Expenses):					
Interest Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp	-	-	-	-	-
Income (Loss) before operating transfers	-	-	36,656	36,656	38,646
Operating Transfers:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ -	$ -	36,656	$ 36,656	38,646
Net Assets, October 1st			626,820		589,525
Prior Period Adjustment			-		(1,351)
Net Assets, September 30th			$ 663,476		$ 626,820

See accountants' report.

SINGLE AUDIT INFORMATION

HCM HOLMSTEAD, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Justamere Inn
401 Gooding Street North, Suite 201
P.O. Box 1293
Twin Falls, Idaho 83303-1293

Phone (208) 734-2077
Fax (208) 734-2079

office@hcmholmstead.com

INDEPENDENT AUDITORS' REPORT - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

City Council
City of Twin Falls, Idaho

We have audited the financial statements of The City of Twin Falls, Idaho, as of and for the year ended September 30, 2010 and have issued our report thereon dated June 8, 2011. Those financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on those financial statements based upon our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was performed for the purpose of forming an opinion on the financial statements of City of Twin Falls, Idaho taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis and as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and is not a required part of the basic financial statements of City of Twin Falls, Idaho. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Sincerely,

HCM HOLMSTEAD, PLLC
June 9, 2011

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

CITY OF TWIN FALLS, IDAHO
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Historical Society			
Historic Preservation Fund Grants	15.904		$ 6,000
Department of Transportation			
Highway Planning and Construction	20.205	A009(935)	1,499
State and Community Highway Safety	20.600	PT000-2009-01-00-00	560
State and Community Highway Safety	20.600	AL-2009-01-00-00	1,281
State and Community Highway Safety	20.600	OP-2009-01-00-00	620
Alcohol Traffic Safety & Drunk Driving Prevention	20.601	K8-2010-01-00-00	1,318
Alcohol Traffic Safety & Drunk Driving Prevention	20.601	K8-2009-01-00-00	2,328
Department of Justice			
Edward Byrne Memorial Justice Assistance Program	16.738		795
Juvenile Accountability Block Grants	16.523		7,005
Internet Crimes Against Children	16.800		80,171
Department of Energy			
Energy Efficiency and Conservation Block Grant Program	81.128		89,394
Department of Homeland Security			
Law Enforcement Officer Reimbursement Program	97.090		100,980
Department of Housing and Urban Development			
Community Development Block Grant	14.228		120,998
Institute of Museum and Library Services			
National Leadership Grants	45.312		40,549
Federal Highway Administration			
CSI Safety Initiative	20.205		80,088
Environmental Protection Agency			
Congressionally Mandated Projects	66.202		88,652
Captialization Grants for Drinking Water State Relvolving Funds	66.468		20,780
Federal Aviation Administration			
Airport Improvement Program	20.106	AIP-3-16-0036-028	196,860
Airport Improvement Program	20.106	AIP-3-16-0036-029	12,351
Airport Improvement Program	20.106	AIP-3-16-0036-030	443,775
Airport Improvement Program	20.106	AIP-3-16-0036-031	46,739
Total Expenditures of Federal Awards			$ 1,342,743

The City of Twin Falls received equipment in the amount of $84,769 from Department of Homeland Security.

CITY OF TWIN FALLS, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year ended September 30, 2010

Financial Statements

Type of auditor's report issued:	Unqualified	
Internal Control over financial reporting:		
Material Weakness(es) identified?	Yes ☐	No ☒
Reportable Condition(s) 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 ☒
Reportable Condition(s) 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

Name of Federal Program or Cluster	CFDA Number
Airport Improvement Program	20.106

Dollar threshold used to distinguish between type A and Type B programs	$300,000	
Auditee Qualified as low-risk auditee?	Yes ☒	No ☐

HCM HOLMSTEAD, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Justamere Inn
401 Gooding Street North, Suite 201
P.O. Box 1293
Twin Falls, Idaho 83303-1293

Phone (208) 734-2077
Fax (208) 734-2079

office@hcmholmstead.com

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
Twin Falls, ID 83301

We have audited 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, 2010, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 8, 2011. 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.

Internal Control Over Financial Reporting
In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Twin Falls' internal control over financial reporting.

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.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the City's financial statements are free of 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*.

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

This report is intended solely for the information and use of the audit committee, management, City Council, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

HCM Holmstead

HCM HOLMSTEAD, PLLC

June 8, 2011

HCM HOLMSTEAD, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Justamere Inn
401 Gooding Street North, Suite 201
P.O. Box 1293
Twin Falls, Idaho 83303-1293

Phone (208) 734-2077
Fax (208) 734-2079

office@hcmholmstead.com

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

City Council
City of Twin Falls, Idaho

Compliance

We have audited the compliance of the City of Twin Falls, Idaho, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2010. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Twin Falls, Idaho's management. Our responsibility is to express an opinion on the City of Twin Falls, Idaho's compliance based on our audit.

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'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. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City of Twin Falls, Idaho complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2010.

Internal Control Over Compliance

The management of the City of Twin Falls, Idaho is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion of the effectiveness of internal control over compliance. Accordingly, we do not express an opinion of the effectiveness of the City's internal control over compliance.

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency , or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program is more than inconsequential and will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

HCM Holmstead

HCM HOLMSTEAD, PLLC

June 8, 2011

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS