Twin Falls City Council
Agenda

Monday, March 11, 2019, 5:00 PM

City Council Chambers
203 Main Avenue East- Twin Falls, Idaho

Item 6(g) Added

Members: Shawn Barigar, Suzanne Hawkins, Nikki Boyd, Chris Talkington, Gregory Lanting, Christopher Reid, Ruth Pierce

1) CALL MEETING TO ORDER/CONFIRMATION OF QUORUM

2) PLEDGE OF ALLEGIANCE

3) PROCLAMATIONS

   a) **PRESENTATION:** March for Meals - Request made by Jeanette Roe, Twin Falls Senior Center

   b) **PRESENTATION:** Girl Scout Week 2019 - Request made by Roxanne Ray, Service Unit 19 of the Silver Sage Council

4) GENERAL PUBLIC INPUT

5) CONSENT CALENDAR

   a) **ACTION ITEM:** Request to approve the March 4, 2019, City Council Minutes.

      By: Amy Luna, Finance Administrative Assistant

   b) **ACTION ITEM:** Request to approve the Accounts Payable for February 28 thru March 6, 2019.

      By: Amy Luna, Finance Administrative Assistant

6) ITEMS OF CONSIDERATION

   a) **PRESENTATION:** Presentation for retiring Chairman of the Planning and Zoning Commission: Gerardo "Tato" Munoz.

      By: Jonathan Spendlove, Planning & Zoning Director

   b) **PRESENTATION:** The Twin Falls Fire Department would like to recognize the achievements of Firefighter Austin Sharp who has successfully completed his Twin Falls Fire Department Firefighter II certification.

      By: Les Kenworthy, Fire Chief

c) **PRESENTATION:** The Twin Falls Fire Department would like to recognize five new Twin Falls Fire Department Firefighters for their completion of TFFD's Academy Graduation, taking their firefighter oath, and pinning of their badges. We also have two firefighters that were hired in 2018 that are still in their introductory year. They will also be taking their oath, and pinning of their badges.

By: Les Kenworthy, Fire Chief, Tom Bloxham, Fire Training Captain

d) **PRESENTATION:** A presentation of the City of Twin Falls' 2018 audited financial statements. The presentation will be made by Scott Hunsaker of Mahlke Hunsaker & Company, PLLC.

By: Lorie Race, Chief Financial Officer

e) **ACTION ITEM:** Request to adopt Ordinance 2019-002 to approve a Zoning Title Amendment to repeal and replace City Code 10-11-19 Floodplain Regulations (A through E).

By: Troy Vitek, Assistant City Engineer, Brock Cherry, Planner

f) **ACTION ITEM:** Request to adopt Ordinance 2019-003 to vacate an undeveloped portion of Washington Street South right-of-way located at the Southwest corner of Washington Street South and South Park Avenue West c/o the Engineering Department on behalf of the City of Twin Falls. (PZ18-0093)

By: Jonathan Spendlove, Planning & Zoning Director

g) **ACTION ITEM:** Request for reconsideration of the Twin Falls City Council's decision on February 11, 2019, affirming the Improvement Reimbursement Commission's decision to approve Gerald Martens' application for reimbursement.

By: Shayne Nope, City Attorney

7) GENERAL INPUT/ADVISORY BOARD REPORT/ANNOUNCEMENTS

8) PUBLIC HEARINGS

a) **ACTION ITEM:** Request to adopt Resolution 19-004 to raise vehicle fees at Shoshone Falls/Dierkes Lake Parks to $5.

By: Wendy Davis, Parks & Recreation Director

9) ADJOURNMENT

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

Public Input Procedures

1. Individuals wishing to provide public input regarding matters relevant to the City of Twin Falls shall:
    - Wait to be recognized by the Mayor or Chairman
    - Approach the microphone/podium
    - State their name, and whether they are a resident or property owner in the City of Twin Falls, and proceed with their input.
2. The Mayor or Chairman may limit input to no less than two (2) minutes. Individuals are not permitted to give their time to other speakers.

Public Hearing Procedures for Zoning Requests

1. Prior to opening the first Public Hearing of the session, the Mayor or Chairman shall review the public hearing procedures.
2. Individuals wishing to testify or speak before the City Council or Planning & Zoning Commission shall wait to be recognized by the Mayor or Chairman, approach the microphone/podium, state their name, and then proceed with their comments. Following their statements, they shall write their name and address on the record sheet(s) provided by the staff. The staff shall make an audio recording of the Public Hearing.
3. A City Staff Report shall summarize the application and history of the request.
4. 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.
5. 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 or Chairman.
6. The City Council or Planning & Zoning Commission may ask questions of staff or the applicant pertaining to the request.
7. The general public will then be given the opportunity to provide their testimony regarding the request. The Mayor or Chairman may limit public testimony to no less than two (2) minutes per person.
    - Individuals are not permitted to give their time to other speakers.
    - However, five (5) or more individuals that received written notice of the public hearing may appoint, 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 or Chairman. The spokesperson shall be limited to 15 minutes.
    - Written comments, including e-mail, received by 12:00 p.m. on the date of the hearing shall be either read into the record or displayed to the public on the overhead projector.
8. Following the Public Testimony, the applicant is permitted five (5) minutes to respond to Public Testimony.
9. Following the Public Testimony and Applicant’s response, Council or Commission members, as recognized by the Mayor or Chairman, shall be allowed to question the Applicant, Staff or anyone who has testified. Responses shall be limited to answering the questions asked. The Mayor or Chairman may limit the time permitted for the answer.
10. The Mayor or Chairman shall close the Public Hearing. The City Council or Planning & Zoning Commission 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 or Chairman.

Office of the Mayor

City of Twin Falls, Idaho

Proclamation

MARCH FOR MEALS WITH MEALS ON WHEELS™

WHEREAS, on March 22, 1972, President Richard Nixon signed into law a measure that amended the Older Americans Act of 1965 and established a national nutrition program for seniors 60 years and older; and

WHEREAS, Meals on Wheels America established the March for Meals campaign in March 2002 to recognize the historic month, the importance of the Older Americans Act Nutrition Programs, both congregate and home-delivered, and raise awareness about the escalating problem of senior hunger in America; and

WHEREAS, the 2019 observance of March for Meals provides an opportunity to support Meals on Wheels programs that deliver vital and critical services by donating, volunteering and raising awareness about senior hunger and isolation; and

WHEREAS, Older Americans Act Nutrition Programs – both congregate and home-delivered, in Idaho have served our communities admirably for more than 40 years; and

WHEREAS, volunteers for Twin Falls Senior Center Meals on Wheels program in Twin Falls, Idaho are the backbone of the program and they not only deliver nutritious meals to seniors and individuals with disabilities who are at significant risk of hunger and isolation, but also caring concern and attention to their welfare; and

WHEREAS, Meals on Wheels programs in Idaho provide nutritious meals to seniors throughout the State and help them maintain their health and independence, thereby preventing unnecessary falls, hospitalizations and/or premature institutionalization; and

WHEREAS, Meals on Wheels program in Idaho provide a powerful socialization opportunity for thousands of seniors to help combat loneliness and isolation; and

WHEREAS, Meals on Wheels programs in Idaho deserve recognition for the contributions they have made and will continue to make to local communities, our State and our Nation.

NOW, THEREFORE, I, Shawn Barigar, Mayor of the City of Twin Falls, do hereby proclaim March 2019 as March for Meals Month and urge every citizen to take this month to honor our Meals on Wheels programs, the seniors they serve and the volunteers who care for them. Our recognition of the Twin Falls Senior Center Meals on Wheels program, and involvement in, the National 2019 March for Meals can enrich our entire community and help combat senior hunger and isolation in America.

CITY OF TWIN FALLS SEAL TWIN FALLS COUNTY IDAHO

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

Mayor Shawn Barigar

Deputy City Clerk Leila A. Sanchez

Date: March 11, 2019

Office of the Mayor

City of Twin Falls, Idaho

Proclamation

Girl Scout Week

WHEREAS, Girl Scouts of the United States of America observes the One Hundred Fourth Anniversary of its founding on March 12, 2019; and

WHEREAS, since 1912, Girl Scouts of America has helped girls discover themselves, their passions and their talents through education, entrepreneurship, outdoor activities and community service;

WHEREAS, Girl Scouts provides a valuable K-12 curriculum that enhances knowledge through experiential learning;

WHEREAS, Girl Scouting is an important path for girls to become strong, self-reliant, productive and confident women;

WHEREAS, Girl Scouts of Silver Council delivers the Girl Scout program to K-12 girls throughout southern Idaho;

WHEREAS, Girl Scouting is an investment in tomorrow's leadership in Idaho; and

WHEREAS, Girl Scout Week will be celebrated in our state from March 10-16, 2019;

NOW, ***THEREFORE***, I Shawn A. Barigar, Mayor of Twin Falls, do hereby proclaim the week of March 10-16, as Girl Scout Week.

GIRL SCOUT WEEK

In witness whereof, I have hereunto set my hand and caused this seal of the City of Twin Falls to be affixed.

Mayor Shawn Barigar

Attest:

Leila A. Sanchez, Deputy City Clerk

Date: March 11, 2019

Twin Falls City Council
Minutes

Monday, March 4, 2019,

5:00 PM City Council

Chambers
203 Main Avenue East- Twin Falls,
Idaho

1) CALL MEETING TO ORDER/CONFIRMATION OF QUORUM

Present:	Mayor Shawn Barigar, Vice Mayor Nikki Boyd, Council Members Suzanne Hawkins, Chris Talkington, Greg Lanting (by phone), Christopher Reid & Ruth Pierce
Absent:	None
Staff Present:	City Manager Travis Rothweiler, Deputy City Manager Mitch Humble, City Attorney Shayne Nope, Police Sergeant Ryan Howe, Assistant City Engineer Troy Vitek, City Planner Brock Cherry, Library Director Tara Bartley, Chief Financial Officer Lorie Race, Help Desk Technician Kim Hafer, Finance Administrative Assistant Amy Luna

Mayor Barigar called the meeting to order at 05:00 PM. A quorum was present.

2) PLEDGE OF ALLEGIANCE
Mayor Barigar invited all present, who wished, to recite the Pledge of Allegiance to the Flag.

3) PROCLAMATIONS: None
4) GENERAL PUBLIC INPUT: None

5) CONSENT CALENDAR
MOTION: Council Member Talkington moved to approve the Consent Calendar as presented. **Council Member Pierce** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

a) **ACTION ITEM:** Request to approve the February 25, 2019, City Council Minutes.

b) **ACTION ITEM:** Request to approve the Accounts Payable for February 21 thru 27, 2019.

c) **ACTION ITEM:** Request to accept the Improvement Agreement for the purpose of developing Broadmoor Subdivision (South) – Phase 3.

d) **ACTION ITEM:** Request for approval of the Annual Saint Patrick's Day Parade and Special Event Celebration on March 16, 2019.

6) ITEMS OF CONSIDERATION

a) **ACTION ITEM:** Request to confirm the appointment of Debbie Dane to serve a partial term as a Library Trustee.

Director of the Twin Falls Public Library Tara Bartley made a request to confirm the appointment of Debbie Dane to serve a partial term as a Library Trustee.

Discussion ensued on the following:

Council Member Talkington: Asked for the philosophy on limiting or filtering the types of books that go into the library.

MOTION: Council Member Pierce moved to confirm the appointment of Debbie Dane to serve a partial term as a Library Trustee. **Council Member Hawkins** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

b) **<u>ACTION ITEM:</u>** Request to amend Ordinance 2019-001, which is the Election Ordinance calling for a general obligation bond election. The purpose of the bonds would be to fund improvements and construction of fire and other public safety facilities.

Chief Financial Officer Lorie Race made a request to amend Ordinance 2019-001, which is the Election Ordinance calling for a general obligation bond election. The purpose of the bonds would be to fund improvements and construction of fire and other public safety facilities.

Discussion ensued on the following:
Council Member Talkington: Asked for clarification of the home owner's exemption impact.

MOTION: Nikki Boyd moved to place Ordinance 2019-001 on third and final reading by title only. **Christopher Reid** seconded the motion. Roll call vote showed all members present voted. Approved 7 to 0.

Mayor Barigar read *Ordinance 2019-001* by title only:

AN ORDINANCE AMENDING AND RESTATING ORDINANCE CALLING A GENERAL OBLIGATION BOND ELECTION TO BE HELD FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE CITY OF TWIN FALLS, TWIN FALLS COUNTY, IDAHO, A PROPOSITION FOR THE ISSUANCE OF NEGOTIABLE GENERAL OBLIGATION BONDS OF THE CITY; DETERMINING THAT THE TOTAL AMOUNT OF BONDED INDEBTEDNESS OF THE CITY WILL NOT EXCEED TWO PERCENT (2%) OF MARKET VALUE OF TAXABLE PROPERTY; DIRECTING THE CITY CLERK TO NOTIFY THE COUNTY CLERK THAT THE MAYOR AND CITY COUNCIL CALLED THE BOND ELECTION; APPROVING THE FORM OF NOTICE OF GENERAL OBLIGATION BOND ELECTION; APPROVING THE FORM OF BALLOT; PROVIDING FOR THE ISSUANCE OF SUCH BONDS AND MAKING PROVISIONS FOR THE PAYMENT OF PRINCIPAL AND INTEREST DUE ON SUCH BONDS; ORDERING PUBLICATION; PROVIDING FOR A WAIVER OF THE READING RULES; AND PROVIDING AN EFFECTIVE DATE.

MOTION: C**ouncil Member Pierce** moved to approve the request to amend Ordinance 2019-001, which is the Election Ordinance calling for a general obligation bond election. The purpose of the bonds would be to fund improvements and construction of fire and other public safety facilities. **Council Member Hawkins** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

7) GENERAL INPUT/ADVISORY BOARD REPORT/ANNOUNCEMENTS

Council Member Talkington spoke about the importance of the sidewalk issues.

City Manager Rothweiler responded to the sidewalk issue and the plans of the City.

Vice Mayor Boyd spoke about March 4th being *"Happy Idaho Day"* which was established to commemorate the creation of the Idaho territory, by President Lincoln in 1863.

City Manager Rothweiler recommended that Council go into Executive session at this time as it was not 6:00 pm, which is when the public hearing is to start.

8) ADJOURN TO EXECUTIVE SESSION

a) Executive Session 74-206 (1) (b) to consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student.

MOTION: C**ouncil Member Reid** moved to adjourn to Executive Session 74206(1)(b) to consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student. **Vice Mayor Boyd** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

Adjourned to Executive Session at 5:22 pm.

Reconvened at 6:00 pm for Public Hearing. (**Council Member Lanting** did not rejoin the meeting.)

9) PUBLIC HEARINGS

a) **ACTION ITEM:** Request to approve a Zoning Title Amendment to repeal and replace City Code 10-11-19 Floodplain Regulations (A through E).

*A**ssistant City Engineer Troy Vitek and City Planner Brock Cherry** made a request to approve the Zoning Title Amendment to repeal and replace City Code 10-11-19 Floodplain Regulations (A - E).*

Discussion ensued on the following: None

Public Hearing opened: None

MOTION: Council Member Talkington moved to approve the Zoning Title Amendment to repeal and replace City Code 10-11-19 Floodplain Regulations (A - E). **Vice Mayor Boyd** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 6 to 0.

The meeting adjourned at 06:09 PM

Amy Luna, Administrative Assistant Finance

Date:	Monday, March 11, 2019
To:	Honorable Mayor and City Council
From:	Jonathan Spendlove, Planning and Zoning Director, Planning & Zoning Director

PRESENTATION

Request:

PRESENTATION: Presentation for retiring Chairman of the Planning and Zoning Commission: Gerardo "Tato" Munoz.

Time Estimate:

Approximately five (5) minutes.

Background:

Gerardo "Tato" Munoz first volunteered for service on the Planning and Zoning Commission in 2005. After completing two full terms of service spanning six years, Tato took a short break and returned to the Commission in 2013. He has now finished another two full terms spanning an additional six years, for a total of twelve years volunteering for the City of Twin Falls.

In his tenure, Tato has been an asset to three Planning Directors (Lamar Orton, Renee Carraway-Johnson, and Jonathan Spendlove); helped oversee and directly impacted two Comprehensive Plan Updates; and played a pivotal part in hundreds of Zoning Applications.

Tato's experience with the Planning and Zoning Commission will be missed, and his leadership as the Chairman will be difficult to fill. Please join me in thanking Tato for his many hours of volunteer service to the City of Twin Falls over the past twelve years.

Approval Process:

Budget Impact:

Regulatory Impact:

History:

N/A

Analysis:

N/A

Conclusion:

Attachments:

None

Date: Monday, March 11, 2019

To: Honorable Mayor and City Council

From: Les Kenworthy, Fire Chief

PRESENTATION

Request:

PRESENTATION: The Twin Falls Fire Department would like to recognize the achievements of Firefighter Austin Sharp who has successfully completed his Twin Falls Fire Department Firefighter II certification.

Time Estimate:

Approximately 5 minutes.

Background:

Chief Kenworthy would like to take this opportunity to recognize Firefighter Sharp on his completion of the Twin Falls Fire Department Firefighter II certification. Then, Chief would like to ask Mayor Shawn Barigar to present Austin with his certificate.

Approval Process:

N/A

Budget Impact:

N/A

Regulatory Impact:

N/A

History:

N/A

Analysis:

N/A

Conclusion:

N/A

Attachments:

None

Date:	Monday, March 11, 2019
To:	Honorable Mayor and City Council
From:	Les Kenworthy, Fire Chief, Tom Bloxham, Fire Training Captain

PRESENTATION

Request:

PRESENTATION: The Twin Falls Fire Department would like to recognize five new Twin Falls Fire Department Firefighters for their completion of TFFD's Academy Graduation, taking their firefighter oath, and pinning of their badges. We also have two firefighters that were hired in 2018 that are still in their introductory year. They will also be taking their oath, and pinning of their badges.

Time Estimate:

Approximately 30 minutes.

Background:

The following individuals were hired by the Twin Falls Fire Department as full-time firefighter. Braden Patterson and Mike Bagley were hired in 2018 and are currently serving in their introductory year. On January 22, 2019, the five individuals were hired and recently completed a six-week recruit fire academy.

Introductory Firefighters

Braden Patterson was born and raised in Boise, Idaho where he met his wife Emily who have been married for 2 years and are expecting their first child a boy (Shepherd) on July 13. While raised in Boise he became an eagle scout where he fell in love with the outdoors and had high moral standards imprinted on him at a young age. He attended CWI and received his EMT-B license in hopes of being a Firefighter someday. Over the course of the past 3 years he has had the opportunity to work for a combination Fire Department in the Treasure Valley area, he was a wild-land firefighter for the Boise BLM, and gained valuable experience while working for Ada County Paramedics. Over the course of those years he fell in love with the service.

Mike Bagley was born in Tacoma, Washington and raised in Gooding, Idaho. He graduated from Gooding High School in 2006. After graduating from high school, he joined the US Army Reserves as a diesel mechanic. In 2011 he decided to go full time and joined the active Army where he served as a forward observer until late 2015. While serving in the active Army he was able to travel to many places and was able to share those experiences with his wife Elizabeth and their 2 young daughters. After leaving the service he went to work at Agri-Service as a tractor and baler mechanic. He started his fire service career at Rock Creek Fire District in November of 2017.

Recruit Firefighters

Lane Barker was born in Boise, Idaho and raised in Twin Falls. He graduated from Canyon Ridge High School in 2012. After graduating, he enlisted in the United States Navy as an Aviation Boatswain's Mate. This job was the beginning of his experience as a Firefighter. He trained his department in the procedures of Aircraft Firefighting, Rescue, and Salvage. He was sent on two deployments during those four years, which allowed him to see a lot of the world.

Garrett Hutsell was born in Columbus, Ohio and raised in Little Rock, Arkansas with his five brothers. At age 15, he moved to Stanwood, Washington where he graduated from Stanwood High School in 2017. After graduating from high school, he went to the North County Fire Academy and received his Firefighter I certification. After academy, he applied for a part-paid firefighter job with North County Regional Fire Authority in North Snohomish County Washington where he spent the last nine months serving the community of Stanwood and the surrounding areas. He went on to earn his National Registry EMT certification through District 21 in Arlington, Washington and recently earned his Firefighter II certification as well. He enjoys spending time with his girlfriend, as of last week fiancé, Megan, family, and friends.

Kile Larsen was born in Boise, Idaho and was raised in Emmett, Idaho. He graduated from Emmett High School in 2011. After graduating from high school, he fought wildfires for Flame Catchers, a private contracting company, for one fire season. Following that he joined active duty Air Force as a structural and aircraft fire fighter in early 2012. After graduating the fire academy, he started working in Alaska where he met and married his wife Melissa. Three years later, his duty station was moved to Florida where he remained active duty for an additional year. Once he separated from active Air Force he moved back to Idaho and joined the Idaho Air National Guard and started a new Air Force job as an aircraft structural maintenance technician in 2016. He then started working full time for the Buhl Fire Department in 2016 as well following another wildfire season with Flame Catchers. He recently bought a home in the Magic Valley, Kile and Melissa have a 2-year-old little boy and just recently had a new baby boy named Ryder.

Andrew Merriman was born and raised in Southern Oregon. From a young age he was passionate about athletics. After graduating from South Medford High School in 2015, he moved to Eugene Oregon to compete in track and field at Lane Community College. After some time reflecting on what he might want as a future career, he went on a ride along with a local Fire Department. In September of 2017 he began his fire service career as a Student Firefighter. He attended classes towards his fire science degree, and volunteered on a full-time schedule at Grants Pass Fire Rescue.

Ross Sanders was raised in Declo, Idaho and has lived in Twin Falls for the last eight years. After graduating high school in 2011, he attended the College of Southern Idaho as well as joined the Bureau of Land Management. He gained his basic knowledge of wild-land fire as a water tender operator and an engine crew member. He finished with the BLM along with graduating from CSI with his associates in Biology in 2014, and began working for the Forest Service with the Sawtooth Hotshots. He was stationed in Twin Falls but traveled all over the West as a crew member and a sawyer. During the off season he filled his time with remodeling his home he now lives in.

Approval Process:

N/A

Budget Impact:

N/A

Regulatory Impact:

N/A

History:

N/A

Analysis:

N/A

Conclusion:

Chief Kenworthy would like to have Firefighters Patterson, Bagley, Barker, Hutsell, Larsen, Merriman, and Sanders sworn in before the City Council, with Mayor Shawn Barigar administering the Firefighter's Oath of Office on Monday, March 11, 2019.

Attachments:

None

Date: Monday, March 11, 2019

To: Honorable Mayor and City Council

From: Lorie Race, Chief Financial Officer

PRESENTATION

Request:

PRESENTATION: A presentation of the City of Twin Falls' 2018 audited financial statements. The presentation will be made by Scott Hunsaker of Mahlke Hunsaker & Company, PLLC.

Time Estimate:

Scott will give a brief presentation, followed by questions from the Council. I would estimate this item taking approximately 7-10 minutes.

Background:

The finance team, led by Brent Hyatt, prepared an audit plan for fiscal year 2018. Susan Klein began field work in December 2018. Their work was completed by late February 2019, and statements were issued February 25, 2019.

Approval Process:

This is a presentation. There is no approval process necessary.

Budget Impact:

There is no budget impact.

Regulatory Impact:

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

History:

N/A

Analysis:

N/A

Conclusion:

There is no action required by the City Council, and therefore, no conclusion.

Attachments:

1. City of Twin Falls 2018 Financial Statements

CITY OF TWIN FALLS, IDAHO
COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2018

CITY OF TWIN FALLS, IDAHO
Financial Statements
Table of Contents

INTRODUCTORY SECTION

P.O. Box 1907 321 Second Avenue East Twin Falls, Idaho 83303-1907 Fax: (208) 736-2296

February 27, 2019

Mayor Shawn Barigar, City Council,
and Citizens of the City of Twin Falls, Idaho

The Finance Department is pleased to submit the Comprehensive Annual Financial Report (CAFR) of the City of Twin Falls, Idaho (the City) for the fiscal year ended September 30, 2018.

This report is published to provide the City Council, City staff, our citizens, and other readers with detailed information concerning the financial position and activities of the City. City management is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures.

To the best of our knowledge and belief, the enclosed report is accurate in all material respects and is organized in a manner designed to fairly present the financial position and results of operations of the City as measured by the financial activity of its various funds. The accompanying disclosures are necessary to enable the reader to gain the maximum understanding of the City's financial affairs.

THE REPORT

The CAFR is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, an organizational chart and names of the City's principal officials, and the Government Finance Officers Association of the United States (GFOA) Certificate of Achievement for Distinguished Budget Presentation Award.

The financial section is prepared in accordance with accounting principles generally accepted in the United States of America. This section of the CAFR includes the independent auditor's report; the Management's Discussion and Analysis (MD&A), which can be found immediately following the report of the independent auditors; the basic financial statements and combining and individual fund statements and schedules; as well as required supplementary information and information on federal awards and expenditures with an accompanying auditor's report on that activity.

The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements and should be read in conjunction with this transmittal letter. The basic financial statements include the government-wide financial statements that present an overview of the City's entire operations, while the fund level statements present the financial information of each of the City's major funds, as well as non-major funds.

Lastly, the statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

CITY PROFILE

Twin Falls is the largest community in the "Magic Valley", which is a vibrant collection of small communities spread across the vast high desert between Boise and Pocatello in southern Idaho and is the heart of south-central Idaho. Located halfway between Seattle and Denver on U.S. Interstate 84, Twin Falls is a very convenient location to serve markets throughout the western United States. We currently are home to more than 49,000 residents and we expect to continue to grow. Increasing the population above 50,000 at the time of the 2020 census will trigger a federally mandated designation for the area and creation of a new organization, Metropolitan Planning Organization (MPO). The City is taking steps now to prepare for that eventuality.

Our citizens are as diverse as our geography, with more than 70 percent of residents having moved to the area from outside of Idaho. Since it was founded in 1905, Twin Falls has grown from its base of agriculture and food processing to become the regional hub of both south-central Idaho and northeastern Nevada (serving 250,000) which includes business services, health care facilities, retail, and a community college with an enrollment of approximately 7,000 students.

Twin Falls enjoys a reputation for being business friendly—this is shown, not just by our low cost of doing business, but also by ensuring that companies, developers, and builders are able to quickly complete their development. Twin Falls is attracting some of the largest and most successful companies, including recent relocations or expansions for Chobani Greek Yogurt, Con Agra Foods/Lamb Weston, Glanbia Cheese Innovation Center, Clif Bar, Jayco RV and WestRock. The Companies mentioned, and others, have multiple business sites to select for when expanding. Most have chosen Twin Falls as the location to execute their expansion plans. Chobani announced last year that it is building a 70,000-square-foot expansion in Twin Falls, Idaho, where the company has invested $850 million over the past five years. The Company founder, Hamdi Ulukaya, stated: "Twin Falls is one of those special places where there's a strong entrepreneurial mindset, the people are incredible and a handshake truly means something".

Idaho statutes are the basic governing law under which the City operates. Twin Falls conducts its business with a City Council/City Manager form of government. Twin Falls is one of only three Idaho cities which has this form of government. Seven City Council members are elected, at-large, to four-year terms. They serve on a part-time basis. The council members act as legislators and administrators; are responsible for enacting and enforcing City laws, and approving the annual budget. The City Council has secured the services of a City Manager who works full time implementing the direction of the Council.

The City provides the following services to its citizens:
• Planning and community development: building plan reviews, building inspections, and economic development
• Public safety: police, fire, and rescue, emergency communications and emergency management
• Street improvements and street maintenance
• Support services: Information systems, communications, facilities, financial, fleet, human resources, information, and risk management
• Parks, recreational and cultural services
• Utilities: water, sewer, sanitation
• Other operations: refuse disposal and environmental remediation

REPORTING ENTITY

This report includes all funds of the City including those organizations required to be included because the City is financially accountable for them. A unique relationship exists between the City and the City Library. Under Idaho State statutes the City Library is a separate governmental agency with its own independent governing board. However, the Library is not a taxing district and most of the revenue to support the Library comes from property taxes. Therefore the Library must interface with the City during the budgeting process. The Library budget is included in the City's budget and because of the close relationship between the two organizations, the Library Fund activity is included in these financial statements.

Another organization which the City has a special relationship to is the Urban Renewal Agency of Twin Falls, Idaho (URA). This organization is required to have separate financial audits conducted by external certified public accountants. However, the City can exert a certain degree of control over the organization's governance by appointing individuals to the URA's board of directors. That control feature requires that the URA's activities be included in this report as well. The information of the URA that is presented, has been condensed from the separate financial report of the Agency.

ECONOMIC CONDITIONS AND OUTLOOK

A. Recent economic performance

The local economy continues to show signs of moderate growth and economic stability. Twin Falls is fortunate to have a strong, diversified tax base that helps to mitigate some of the negative effects of economic fluctuations experienced nationally. That diversification benefits the City from the local ups and downs of farm commodity prices that would normally make a rural community more vulnerable to traditional agricultural cycles. The City continues to experience an improving unemployment rate which has seen constant decreases from a high in 2010 of 8.7% to 2.5% in 2018.

Construction activity continues to strengthen with the value of single family building permits being valued at $47,000,000 in the last fiscal year and commercial construction permits being issued for $63,000,000, one of the best years yet in both categories.

These trends, coupled with the extraordinary success that the City has had in attracting new businesses, will continue to improve the quality of life and economic stability of the community.

B. Outlook and Long-Term Planning
Just as last year, we remain optimistic about the long-term health of our local economy. The community has not yet felt the full benefit of the City's new manufacturing facilities. New residential construction activity will continue to see modest growth with moderate development of new subdivisions. However, no annexations are anticipated. We are projecting growth from new construction activities will be around $50 million for each of the upcoming fiscal years.

Local government budgets in Idaho are driven by growth in their taxable property valuations. Property taxes are often used as one of the leading indicators to determine the heath of a community. These property values within the City are increasing. In addition, revenues from other sources such as sales tax, income taxes, and highway user taxes continue to outpace the prior year's performance. The City will benefit directly and indirectly from this revenue advancement.

In this year's budgeting recommendations, we have been mindful to not make expenditures 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.

C. Major initiatives
The City has committed, through the budgeting process, to improvements in its infrastructure and to the City's compensation levels. These topics are discussed more fully in sections of the Management Discussion and Analysis as well as the City's approved budget report at the City's website (https://www.tfid.org/DocumentCenter/View/3516/FY-2019-Approved-Budget)

The City recently finished an expansion of the City's wastewater treatment capacity and the project is now fully operational. It became the largest project undertaken by the City when the citizens gave their approval for the City to secure a $38,000,000 bond for the improvements.

The City also completed construction of a new City Hall and a Public Safety Complex two years ago. The projects were makeovers from existing building with the new City Hall being renovated from an old furniture store and the Public Safety Complex being created from the old City Hall. The facilities are now occupied and City staff is enjoying the new efficiencies. The renovations were funded out of the City's surplus reserves without the taking on additional new debt.

In February 2019, the City Council approved a resolution and ordinance that will ask for voter approval of a general obligation bond to build three new fire stations; repurpose an older fire station into a facility for the Police Department; and construct a fire training center. If approved the bond will be the City's first general obligation bond in anyone's memory.

FINANCIAL INFORMATION

A. Accounting system
The City's accounting system supports an adequate internal control structure. This structure helps to safeguard the City's assets against loss, theft, or misuse. The accounting system provides reliable financial records for preparing financial statements in conformity with generally accepted accounting principles. The internal control structure provides reasonable, but not absolute, assurance that the City's assets are safeguarded. The concept of reasonable assurance first recognizes that the cost of a control should not exceed the benefits likely to be derived. Secondly, the evaluation of costs and benefits require estimates and judgments by management.

B. Budgetary Control
The preparation of the City's budget is governed by Idaho State Law. The City Manager recommends a budget and the City Council serves as the "Budget Committee" in approving and adopting the budget. Public notice is given for all budget meetings. Citizens are involved in the budget process through forums and public hearings. The City Council is required to adopt a budget prior to September 30, the close of the fiscal year. This annual budget serves as the foundation for the City's financial planning and control. The Council, with the assistance of City staff, monitors the budget during the fiscal year to address any changing financial needs and conditions.

Letter of Transmittal, Continued:

The Government Finance Officers Association of the United States and Canada (GFOA) is a non-profit professional association serving approximately 19,000 government finance professionals The GFOA has awarded a Distinguished Budget Presentation Award to the City for the way it presented its budget for the fiscal year ending September 30, 2018 and for the four previous years. In order to receive the award, the City must publish an easily readable and efficiently organized budget report, whose contents conform to program standards. The Award is valid for a period of one year only. Our current budget report continues to conform to professional requirements and the GFOA's best practices.

C. Financial Reporting and Policies

The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Twin Falls for its comprehensive annual financial report for the fiscal year ended September 30, 2017. This was the third consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

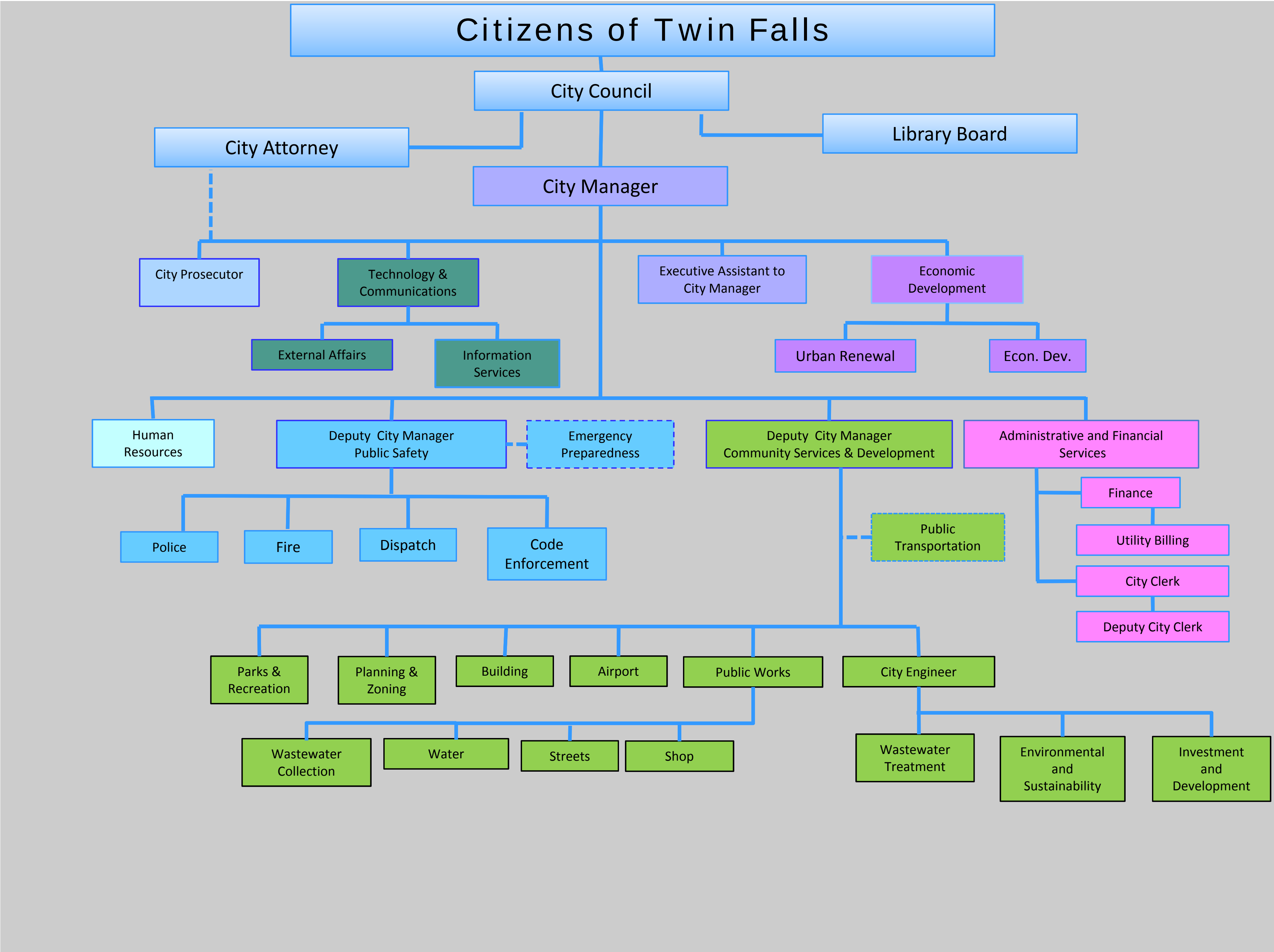
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The City follows entity wide financial policies in the budget development process including long-term financial policies in areas such as budget and planning, investments, and fund balances

Respectfully submitted,

Lorie Race

Lorie Race
Finance Director


Citizens of Twin Falls
City Council
City Attorney
Library Board
City Manager
City Prosecutor
Technology & Communications
Executive Assistant to City Manager
Economic Development
External Affairs
Information Services
Urban Renewal
Econ. Dev.
Human Resources
Deputy City Manager Public Safety
Emergency Preparedness
Deputy City Manager Community Services & Development
Administrative and Financial Services
Finance
Utility Billing
City Clerk
Deputy City Clerk
Police
Fire
Dispatch
Code Enforcement
Public Transportation
Parks & Recreation
Planning & Zoning
Building
Airport
Public Works
City Engineer
Wastewater Collection
Water
Streets
Shop
Wastewater Treatment
Environmental and Sustainability
Investment and Development

City of Twin Falls, Idaho
Names of the Principal City Officials As of
February 25, 2019

Name	Position – Title	Email
Shawn Barigar	Mayor	sbarigar@tfid.org
Chris Reid	City Councilman	creid@tfid.org
Suzanne Hawkins	City Councilwoman	shawkins@tfid.org
Ruth Pierce	City Councilwoman	rpierce@tfid.org
Greg Lanting	City Councilman	glanting@tfid.org
Nikki Boyd	Vice-mayor	nboyd@tfid.org
Chris Talkington	City Councilman	ctalkington@tfid.org
Travis Rothweiler	City Manager	trothweiler@tfid.org
Mitch Humble	Deputy City Manager, Public Safety	mhumble@tfid.org
Brian Pike	Deputy City Manager Community Services and Develop.	bpike@tfid.org

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Twin Falls

Idaho

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

Executive Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Twin Falls

Idaho

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

September 30, 2017

Christopher P. Morrill

Executive Director/CEO

Mahlke Hunsaker & Company PLLC
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

City Council
City of Twin Falls, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Twin Falls, Idaho, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Twin Falls, Idaho, as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Twin Falls, Idaho's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2019, on our consideration of the City of Twin Falls, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Twin Falls, Idaho's internal control over financial reporting and compliance.

Sincerely,

Mahlke Hunsaker & Co.

MAHLKE HUNSAKER & CO., pllc
Twin Falls, Idaho
February 25, 2019

City of Twin Falls, Idaho

Management's Discussion and Analysis

As of and for the Year Ended September 30, 2018

This section of the City of Twin Falls' annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2018. Please read it in conjunction with the City's financial statements, which begin on page 14. Many numbers in this report are approximations or are rounded.

Financial Highlights

- On a government wide basis, the City's net position from governmental activities experienced a healthy increase, with a net increase of $12,100,000. Additionally, business type activities (mainly water, wastewater, and sanitation) experienced a net increase of $16,400,000. Business type activities have heavy requirements for capital needs and infrastructure. These needs are met with current revenues; out of reserves; or borrowing. Healthy performing business type activities are necessary for future growth and development, and to fund current debt obligations.

- Two years ago the City constructed a new Public Safety Headquarters through the renovation of the former City Hall. This allowed the police and fire departments to consolidate many functions into a new Public Safety Complex. Around the same time, the City purchased and renovated an abandoned structure in the middle of downtown, and constructed a new City Hall. The new City Hall has allowed the City to consolidate several departments, which were previously geographically disbursed, into one facility, helping the City become more efficient.

Overview of the Financial Statements

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

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

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

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

Major Features of the Basic Financial Statements			
	Government-wide Financial Statements	**Fund Financial Statements**	
		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 position - Statement of activities	- Balance sheet - Statement of revenues, expenditures, and changes in fund balances	- Statement of net position - Statement of revenues, expenses, and changes in net position - Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset / liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow / outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	- Revenues for which cash is received during or soon after the end of the year - Expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

Financial Analysis of the City as a Whole

Analysis of Condensed Statement of Net Position

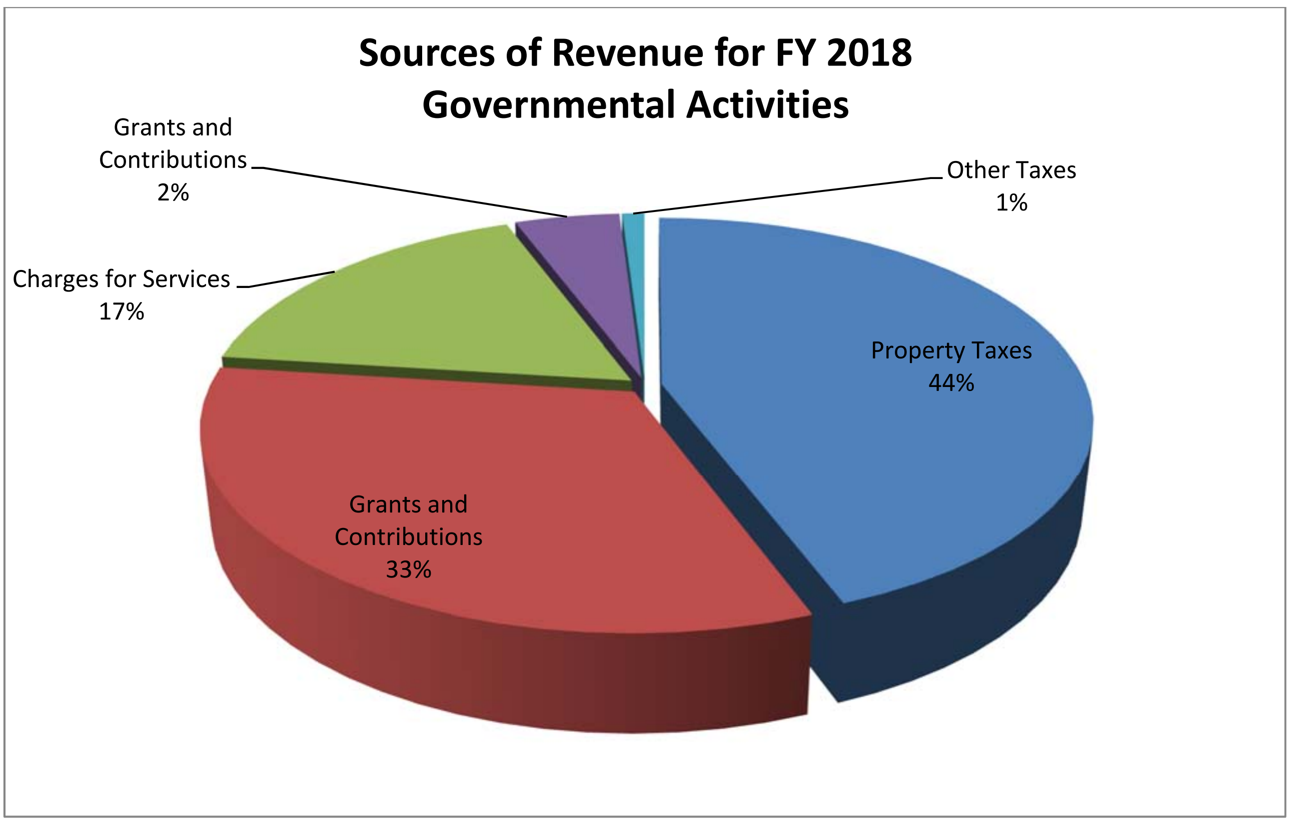
The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. This year, and last, significant amounts are being reported as "Deferred Inflows and Outflow of Resources". Those amounts relate to the new reporting requirement for unfunded pension costs. They represent activity happening currently within PERSI that will have an impact in the future on the City and its responsibility to fund the retirement plans.

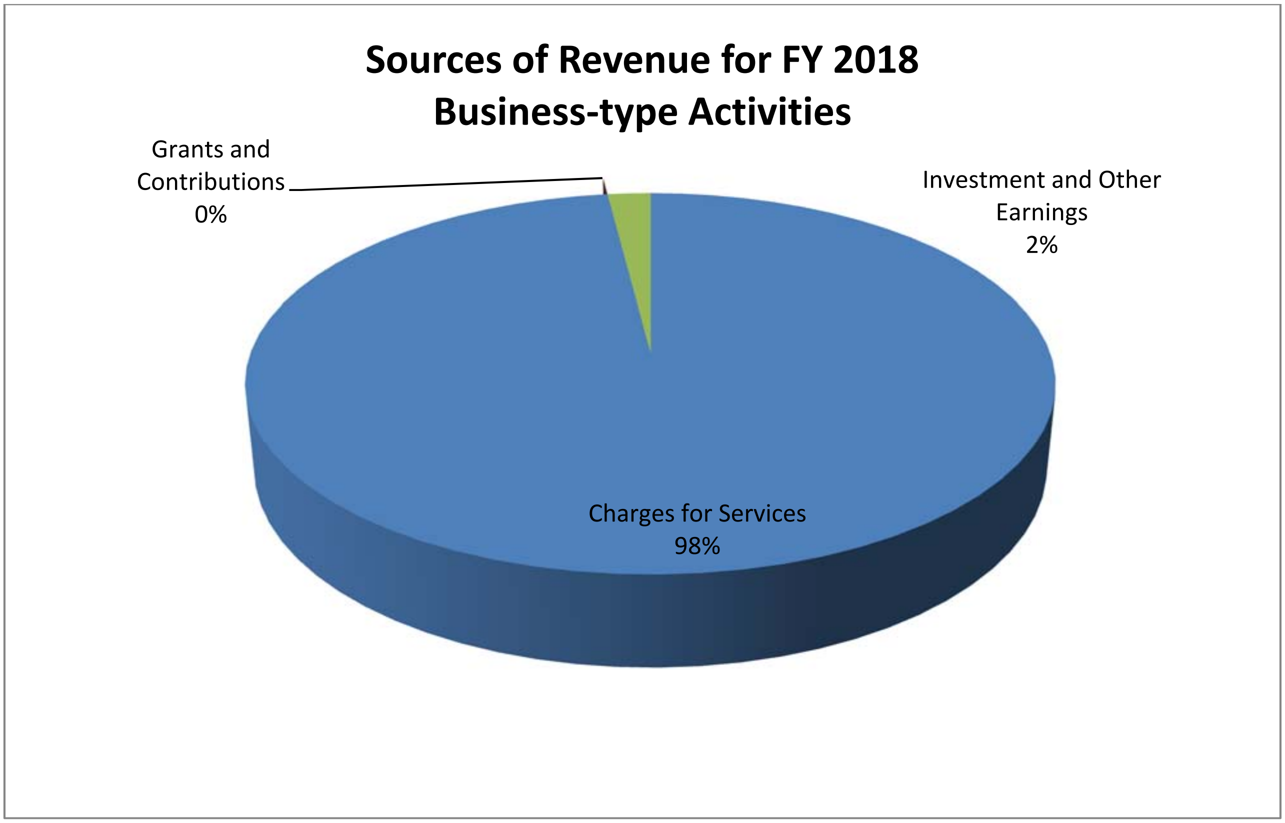
Liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the City, consisting of revenue bonds, and compensated absences payable, have been reported in this manner on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

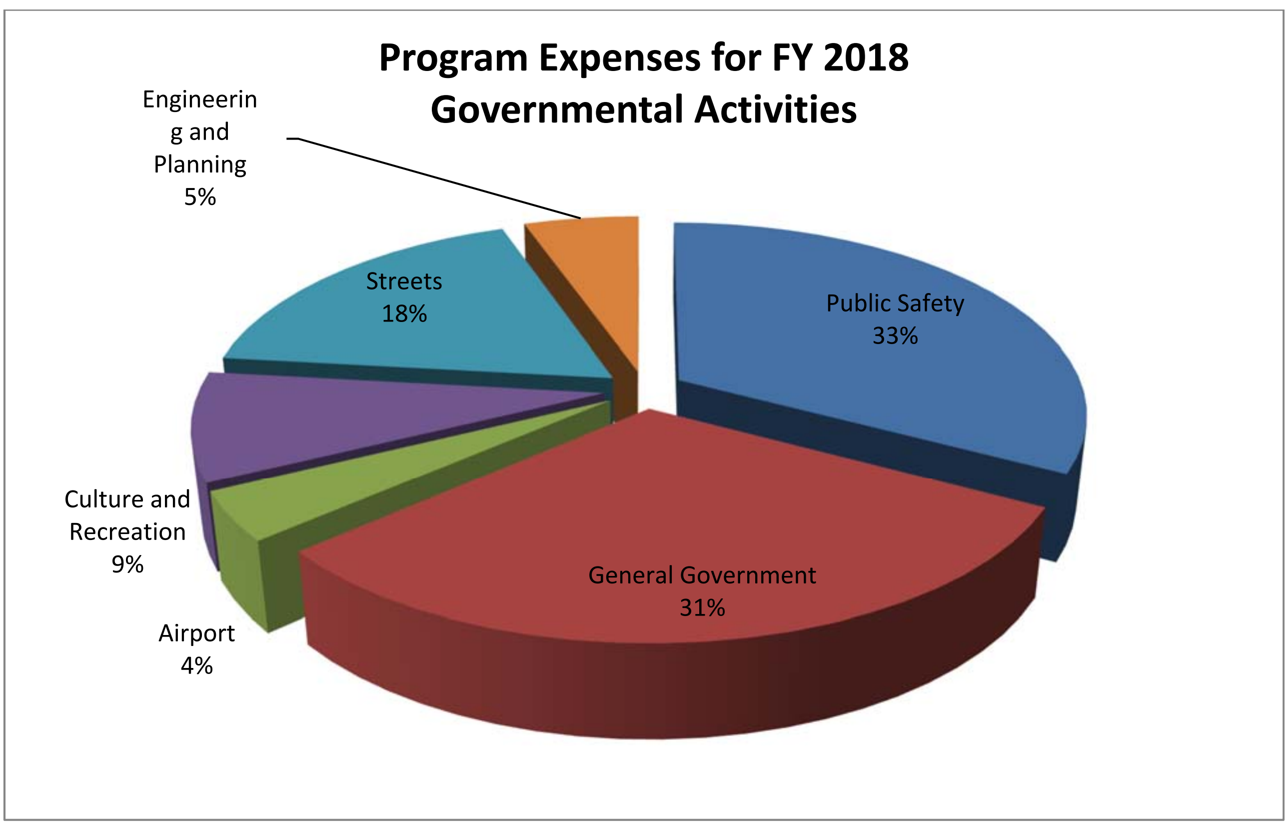
The table below presents the City's Condensed Statement of Net Position as of September 30, 2018 and 2017, derived from the government-wide Statement of Net Position. The assets of the City exceeded its liabilities (net position) at the close of the year by $192,000,000 for governmental activities and by $124,000,000 for business-type activities, for a combined total of $316,000,000 for the primary government. Governmental activities increased by $12,100,000 from 2017 to 2018, while the net position for business type activities increased by $16,400,000 during the same period. The three components of net position include net investment in capital assets; restricted; and unrestricted. The largest component of net position, totaling $253,000,000 at year end, is the investment in capital assets, which includes all of the sewer and water lines and roads of the City. The City uses these capital assets to provide services to the citizens and businesses in the City; consequently, these net assets are not available for future spending. Restricted assets totaling $6,900,000 represent resources that are subject to external restrictions and other provisions on how they can be used. The remaining balance of $56,300,000 is unrestricted and available to meet the ongoing obligations of the City to its citizens and creditors.

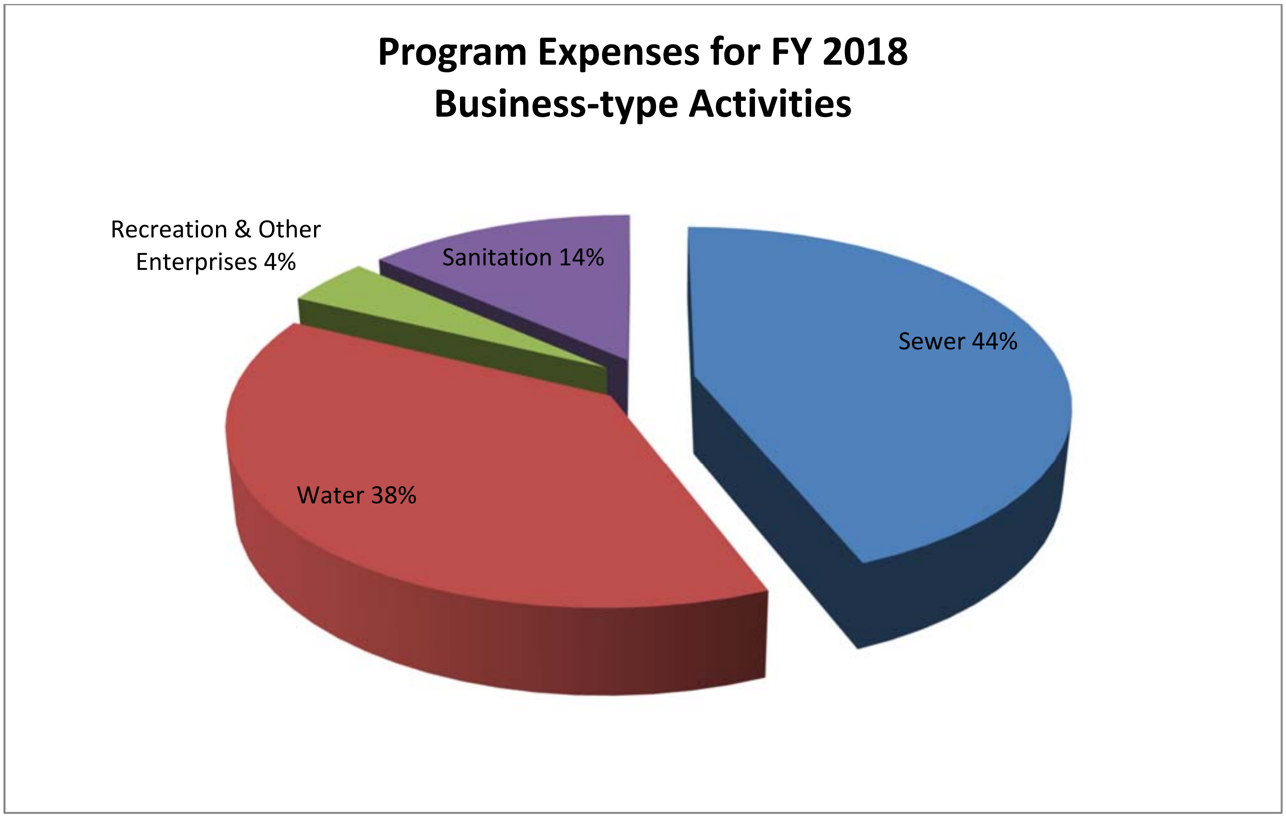
Condensed Statement of Net Position
As of September 30

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Current and other assets	$ 50,733,591	$ 48,154,739	$ 27,682,758	$ 40,675,931	$ 78,416,349	$ 88,830,670
Capital assets	154,044,906	144,436,814	156,975,936	146,002,924	311,020,842	290,439,738
Total assets	204,778,497	192,591,553	184,658,694	186,678,855	389,437,191	379,270,408
Deferred Outflow of Resources	1,570,969	1,515,074	219,883	203,091	1,790,852	1,718,165
Current and other liabilities	(12,910,226)	(12,823,748)	(2,634,360)	(17,263,944)	(15,544,586)	(30,087,692)
Bonds	-	-	(57,684,327)	(61,978,559)	(57,684,327)	(61,978,559)
Total liabilities	(12,910,226)	(12,823,748)	(60,318,687)	(79,242,503)	(73,228,913)	(92,066,251)
Deferred Inflow of Resources	(1,319,784)	(949,675)	(161,601)	(129,366)	(1,481,385)	(1,079,041)
Net position:						
Investment in capital assets	154,044,906	144,133,814	99,291,611	84,024,365	253,336,517	228,158,179
Restricted	472,443	5,689,098	6,392,986	4,250,768	6,865,429	9,939,866
Unrestricted	37,602,107	30,207,292	18,713,692	19,722,784	56,315,799	49,930,076
Total net position	$ 192,119,456	$ 180,030,204	$ 124,398,289	$ 107,997,917	$ 316,517,745	$ 288,028,121




Sources of Revenue for FY 2018
Business-type Activities
Grants and Contributions 0%
Investment and Other Earnings 2%
Charges for Services 98%


Program Expenses for FY 2018
Governmental Activities
Engineering and Planning 5%
Streets 18%
Public Safety 33%
Culture and Recreation 9%
General Government 31%
Airport 4%



Analysis of Condensed Statement of Activities

The following table presents the City's condensed statement of activities for the fiscal year 2017-18 and fiscal year 2016-17, as derived from the government-wide Statement of Activities. Over time, increase and decreases in net position measure whether the City's financial position is improving or deteriorating.

Condensed Statement of Activities
For the Fiscal Year Ended September 30

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Program revenues						
Charges for services	$ 8,056,954	$ 6,329,286	$ 26,031,064	$ 24,399,151	$ 34,088,018	$ 30,728,437
Grants and contributions						
Operating	8,720,614	8,347,517	142,266	126,233	8,862,880	8,473,750
Capital	6,487,476	1,867,265			6,487,476	1,867,265
Total program revenue	23,265,044	16,544,068	26,173,330	24,525,384	49,438,374	41,069,452
General revenues and payments						
Property taxes	20,596,854	19,334,072			20,596,854	19,334,072
Other taxes	400,950	394,089			400,950	394,089
Investment earnings	152,747	365,364	205,674	307,138	358,421	672,502
Other revenues	2,031,036	186,076	196,046	429,834	2,227,082	615,910
Total general revenues and payments	23,181,587	20,279,601	401,720	736,972	23,583,307	21,016,573
Total general revenues and payments	46,446,631	36,823,669	26,575,050	25,262,356	73,021,681	62,086,025
Program expenses						
General government	14,086,895	12,728,775	-	-	14,086,895	12,728,775
Public safety	15,000,765	13,618,566	-	-	15,000,765	13,618,566
Streets, Engineering, P&Z	10,587,530	8,091,852	-	-	10,587,530	8,091,852
Culture and recreation	4,178,033	3,963,264	-	-	4,178,033	3,963,264
Airport	1,856,344	1,817,366	-	-	1,856,344	1,817,366
Water	-	-	7,589,565	7,221,602	7,589,565	7,221,602
Sewer	-	-	8,739,629	8,064,545	8,739,629	8,064,545
Sanitation	-	-	2,683,396	2,514,297	2,683,396	2,514,297
Recreation enterprises	-	-	803,665	716,183	803,665	716,183
Other	-	-	41,641	49,998	41,641	49,998
Total program expenses	45,709,567	40,219,823	19,857,896	18,566,625	65,567,463	58,786,448
Excess (deficiency) before gain (loss) and transfers	737,064	(3,396,154)	6,717,154	6,695,731	7,454,218	3,299,577
Transfers	1,663,182	1,208,745	(1,663,182)	(1,208,745)	-	-
Asset Sales & Contributions	9,689,006	6,009,025	11,346,400		21,035,406	6,009,025
Change in net position	12,089,252	3,821,616	16,400,372	5,486,986	28,489,624	9,308,602
Beginning net position	180,030,204	176,208,588	107,997,917	102,510,931	288,028,121	278,719,519
					-	-
Ending net position	$ 192,119,456	$ 180,030,204	$ 124,398,289	$ 107,997,917	$ 316,517,745	$ 288,028,121

Governmental Revenues

The City is heavily reliant on property taxes and shared state revenues to support governmental operations. Total revenues for 2018, in the governmental funds, are comprised of property taxes (43.1%), shared state revenues are (18.1%), charges for services (8.6%), federal grants (14.2%), with all other sources of revenue (including contributions) account for the remaining (16.0%) governmental revenues.

Program Expenses and Revenue for Governmental Activities

The following table presents the net costs for governmental activities. Net program costs increased 5.2% compared to the prior year. In total, program revenues increased 28.9% this year. Most of that increase is attributable grants and increases in charges for services of the general government.

Program revenues for 2018 were more than in 2017 by $6,720,000 and program expenses for 2018 were more than 2017 by $5,490,000.

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

Functions/Programs	Program Expenses 2018	Less Program Revenues 2018	Net Program Costs 2018	Net Program Costs 2017	Program Revenues as a Percentage of Program Expenses 2018	Program Revenues as a Percentage of Program Expenses 2017
General government	$ 14,086,895	$ 7,479,919	$ 6,606,976	$ 6,383,766	53.1%	49.8%
Fire	4,170,533	510,235	3,660,298	3,226,880	12.2%	13.4%
Police	10,830,232	1,014,468	9,815,764	9,025,168	9.4%	8.8%
Engineering & planning	2,447,395	1,497,791	949,604	1,045,962	61.2%	54.3%
Library	1,899,062	58,887	1,840,175	1,717,200	3.1%	2.7%
Culture & recreation	2,278,971	257,802	2,021,169	1,961,499	11.3%	10.8%
Highways & streets	8,140,135	7,353,651	786,484	1,411,652	90.3%	75.7%
Airport	1,856,344	5,092,291	(3,235,947)	(1,096,372)	274.3%	160.3%
Totals	$ 45,709,567	$ 23,265,044	$ 22,444,523	$ 23,675,755	50.9%	41.1%

Program Expenses and Revenue for Business-type Activities

The following table presents net income and costs for business-type activities. Program revenues generated from business-type activities were generally sufficient to cover most program operational expenses; debt funding, and capital investment. In a previous year the City entered into a contract which leased the golf course. The contract reduced the City's exposure to losses and still allows the City to retain enough input to assure that this asset of the City retains its value and continues to provide recreation services to the community. Leasing out the golf course has allowed a significant financial improvement over historical averages. The lease allows the City to participate in profits of its lessee/partner at a certain level which the City has done in the past. Program expenses in the Golf Fund are primarily attributed to depreciation of the related assets.

The City experienced an increase in the charges it made for wastewater services, while charges for water and sanitation services remaining relatively unchanged. Revenue for wastewater services was projected to substantially decrease when the UASB was acquired by a major industrial customer. A 5% increase was needed to cover the estimated deficit. The City must maintain significant funds in both the water and sewer area to be able to repay bond liabilities and fund capital improvements.

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

Functions/Programs	Program Revenues 2018	Less Program Expenses 2018	Net Program Income (Costs) 2018	Net Program Income (Costs) 2017	Program Expenses as a Percentage of Program Revenues 2018	Program Expenses as a Percentage of Program Revenues 2017
Water	$ 10,935,468	$ 7,589,565	$ 3,345,903	$ 3,221,979	69.4%	69.1%
Sewer	11,214,951	8,739,629	2,475,322	2,215,194	77.9%	78.5%
Sanitation	3,165,053	2,683,396	481,657	464,119	84.8%	84.4%
Golf	5,359	57,992	(52,633)	(43,062)	0.0%	0.0%
Pool	353,082	534,172	(181,090)	(15,484)		
Dierkes Lk/Shoshone Fls	317,870	211,501	106,369	115,183	66.5%	73.0%
Common Area Maintenance	39,281	41,641	(2,360)	830	106.0%	98.4%
Totals	$ 26,031,064	$ 19,857,896	$ 6,173,168	$ 5,958,759	76.3%	75.7%

Fund Analysis

Governmental Funds
The City's governmental funds reported a combined ending fund balance of $36,611,000 at September 30, 2018, with most of that fund balance was committed or assigned. That balance compares to a combined ending fund balance of $34,358,000 at September 30, 2017. Most funds had a modest increase in their balances.

Proprietary Funds
The City's proprietary funds reported combined ending net positions of $124,398,000 at September 30, 2018, with $99,291,000 invested in capital assets (net of debt) and $18,714,000 reported as unrestricted. The City had $6,393,000 of cash that is being held as required reserves for bond payments. That amount is restricted and can only be used in case the City is unable to make a scheduled bond payment.

Capital Asset Activity

At September 30, 2018 the City reported, on a government wide basis, net investment in capital assets of $253,000,000. Additions to capital assets for the government activities fell into two groups. Assets between $20,000 and $100,000 which related to scheduled asset replacements due to equipment wear and obsolescence or insignificant improvements in infrastructure. The other group of asset additions relates to infrastructure projects in the Street, Water, and Wastewater Funds or significant purchases of equipment. During the year some of the City's more significant capital expenditures included:

- Work on the NE Airport taxiway - $3,320,000
- Preparation and construction of the new airport terminal modification - $420,000
- Continuing work on the new City Hall and the new public safety complex - $3,781,000
- Grandview sewer replacement - $1,000,000
- Rock Creek sewer lift station - $1,857,000

These costs represent the activity of the City during the current year only. Most of the City's large construction projects take several years from conception to completion. During the course of construction those costs are inventoried annually in a category called Construction in Progress. As projects are completed they are transferred out of this temporary holding account into an asset classification.

In its mission to provide citizens of the City the services and protections they require, the City maintains a substantial investment in streets, water systems, waste treatment and disposal structures, offices, a pool of vehicles, and general and heavy equipment. All of those capital assets have a definitive useful life and are subject to depreciation, or a decrease in value, over time. During the current year that depreciation was estimated to be $9,395,000 for the government funds and $4,939,000 for the business type activities. One way to quantify the average capital replacement needs is through depreciation. Using the City's current depreciation amounts the City would need to average over $14,000,000 in capital acquisitions each year to maintain its present level of services. The City will continue to maintain a balance with its budgeting efforts to assure that this investment in capital assets is appropriately maintained at a level which will allow the City to provided needed services and still assure that those needs are met in an affordable way. More detailed information on capital assets can be found in the notes to the financial statements under the caption Capital Assets.

Long-Term Debt Activity

The City is fortunate enough to have operated without incurring any outstanding general obligation bonds. The only long-term debt currently in the governmental activities is compensated absences. Compensated absences have been included as an obligation of the City in the amount of $2,149,000. That obligation represents unused vacation pay that employees have earned and not used as well as hours worked that an employee has elected to defer payment of until a future period. Should an employee retire or quit, they are paid any existing balance. As the City has grown, the number of employees has also increased. That has caused a natural increase in the balance of compensated absences being reported as a liability. However that increase is mitigated as older employees retire that have disproportionately high balances and are paid out. Employees are constantly using and replenishing their compensated absence balances. Most of the balances will be used in the upcoming year and have been reflected as a currently liability, even though those balances will be replenished with new replacement hours.

There were no new borrowings in the business type activities this year. The only activity on traditional debt was the scheduled payments of interest and principal on bonds. The City reduced its bonds in the Water and Wastewater Funds by $3,990,000. It should be noted that the City is in full compliance with any promises it made to bond holders as a condition of their original lending.

One issue that is recently impacting the City's financial statement relates to the reporting of unfunded liabilities, primarily retirement benefits. Several national studies had attempted to quantify the amount of unfunded liabilities that exist and were not reported on the financial statements of state and local municipalities. That total was estimated to exceed a trillion dollars. The City made the decision years ago to participate in the State sponsored retirement plan (PERSI) and the State has been very judicious in the benefits it has awarded to retiring employees and its management of the plan. The administrators of PERSI have been fairly conservative in forecasting the performance of investments within portfolios as well as designing a system that is fair to retirees and not too burdensome to the taxpaying citizens. The new reporting requirements were recently implemented by the City and have impacted reported Long-Term Debt. The City is now reflecting its proportionate share of any unfunded liability PERSI has. One reason the issue was so contentious is that as a practical matter, the liability will never be due all at once, but will be perpetually rolling forward. It only became a national issue when some state plan administrators became unrealistic in the assumptions they were using which resulted in shifting payment of current retirement benefits to future generations in an unsustainable way. More detailed information on long-term debt activity can be found in the notes to the financial statements under the caption Long-Term Liabilities.

Economic Factors

Twin Falls continues to grow at a healthy pace. Activity levels continue to exceed budgeted forecasts. Single family building permits issued by the City for the past five years are as follows:

Fiscal Year Ending	Permits Issued
2014	189
2015	230
2016	236
2017	224
2018	243

As measured by the number of permits issued, commercial construction is also expanding similarly to last year; changing from 32 permits issued during the last fiscal year to 59 permits this year. The total estimated value of building permits for residential construction increased from $44.4 million last year to $47.3 million this year and commercial construction values permitted increased from $28.3 million last year to $63.1 million this year.

Paralleling national trends, there has been some moderation of the high unemployment rates seen several years ago. Unemployment levels decreased within the City for the ninth year in a row. A year ago the City's unemployment level was reported at 2.8%. At the end of the current year, unemployment stood at 2.5%. The City's rate was lower than the State and National rates.

The increased building growth impacts the city utilities as well. This can be illustrated with residential sanitation service accounts, which saw customer counts increase from 14,912 to 15,055 between September 30, 2017 and 2018.

Assessed net taxable market values within the City increased from $2,360,000,000 to $2,684,000,000. Every five years properties are required to be reassessed by the County Appraiser.

Most of the levy rates charged by the local municipal taxing districts decreased this year. The following is a table showing a comparison of the levy rates for the 2018 and 2017 budget years.

Taxing District	2017 Levy Rates (funded 2017-18 budget)	2016 Levy Rates (funded 2016-17 budget)	Percent Change
City of Twin Falls	0.007503874	0.007429860	1.0%
Twin Falls County	0.004282926	0.004311054	-0.7%
Twin Falls County Ambulance District	0.000198801	0.000191659	3.7%
Twin Falls County Abatement District	0.000108620	0.000112259	-3.2%
Twin Falls School District 411	0.004750628	0.004618324	2.9%
Twin Falls Highway District	0.001131447	0.001151472	-1.7%
College of Southern Idaho	0.000914913	0.000931594	-1.8%
Combined	0.018891209	0.018746222	0.8%

Future Issues

Previously the City engaged in a process of strategic planning whereby it analyzed the needs of the community and the role the City may have in meeting those needs. A plan was established and goals were identified along with specific timelines. Those goals have been, and will continue to be, integrated within the budgeting process and regularly reviewed and reevaluated to determine the best way to move forward. The following are specific issues the City faces as defined through those planning activities.

Compensation

One issue that the City has dealt with, and that will continue into the future, is City-wide compensation. Six years ago the City determined through surveys and professional review that employees, in general, were being compensated at a level that was below the surrounding market, at the time about 12%. An attempt was made to compute the indirect costs to the City of the excessive turnover this caused. A strategy was planned and implemented to bring compensation up to a level that was competitive with the local market, and maintained, moving forward. This strategy has been implemented over several years. Each year, during the budgeting process, a determination is made as to the level of progress that has been made and what level of increase can be made and sustained. In keeping with the concerns that the City has had about the compensation issue, the City Council took an unprecedented action this year and approved retention pay for employees. An incentive plan was devised which encourages employees to continue employment with the City. Employees were offered additional compensation at defined anniversary dates based on longevity. There is a requirement that the payments be returned to the City of employees do not continue employment for an additional three years.

Health insurance costs are on the rise, as most employers can attest to. The City of Twin Falls did a thorough review of options, looking for a sustainable path forward. Recently, the City opted to offer a traditional insurance plan and a high-deductible insurance plan. Those employees choosing the high-deductible plan had additional funding set aside in a Health Savings Account (HSA), to use on eligible expenses.

Firefighting Facilities

As the City has expanded over the years, it has not always been in ways that were projected forty or fifty years ago. The City's growth has required an evaluation of how the City is meeting its fire protection services. The City engaged a Citizen Committee to determine several immediate and future needs of fire and rescue facilities and their locations; the departments conformity with National standards; call response times and public safety; and future staffing. The observations of the Committee included:

- Current facilities do not support women in the fire service industry. There are no women's rest rooms or locker rooms within the facilities
- Some standards set by the National Fire Protection Association cannot be followed. The existing facilities do not have decontamination rooms for contaminated gear to be cleaned once firefighters return from a call.
- Existing facility layouts do not allow for adequate separation between dirty equipment and clean living areas leading to long-term health risks to firefighters.

- The facilities do not meet current building, ADA, essential facility, and life safety requirements.
- Response times can be improved with more efficient plans and station locations, which will increase public health and safety.
- The department has been operating for decades with its current facilities. Recent population and industry growth requires new facilities to maintain public health and safety.
- Adequate training facilities will allow the department to more easily meet NFPA standards, improve the effectiveness of the firefighters and allow them to better serve the community

Based on the Committee's concerns and recommendations the City Council has approved an ordinance that now presents this issue to the Citizens. In May of this year voters will be asked to approve a general obligation bond in the amount of $36,000,000. If the bond is approved the proceeds will be used to address the issues outlined above.

Recreation Center

Over the years individuals have discussed the need for the City to have a recreation center available for its Citizens. The desire for a recreation center has also been commented on in a bi-annual survey the City sponsors which gauges the attitude of citizens toward City services, and how well the City is carrying out its mission. As an outgrowth, the City Council retained the services of a professional firm to do a formal study of what options could be considered in a City Recreation Center and to perform a specific survey of the community's desire for such a facility. 64% of Citizens supported pursuing a recreation center. Based on that survey and the study done on the issue, the City has formed another Citizen Committee which is reviewing the feasibility of a City recreation center and developing ideas that can be presented to the City Council on the matter.

Downtown Development/Urban Renewal Agency

The earliest revenue allocation area in the URA will terminate in 4 years. As the Agency winds down its activities in the Area, it is working toward and planning the best disposition of those Area assets.

In the downtown portion of the URA area, the agency has just completed an undertaking for significant work, largely improving Main Street. As an associated part of the project the URA purchased a building which sits on the same intersection as the new City Hall. The Agency is forming plans on the best way to develop the property. The URA and the City have also been working closely together to upgrade water and wastewater line in alleys adjacent to the Main Street improvements.

Urban Renewal Agency

The Urban Renewal Agency of the City of Twin Falls, Idaho (URA) was organized under Idaho law in 1965 to redevelop deteriorating areas and to promote economic development.

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 along with notes to those financial statements which add insight and clarification. The Agency's financial statements are available upon request.

FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF TWIN FALLS, IDAHO
Statement of Net Position
September 30, 2018

	Primary Government			Component Unit- Urban Renewal
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Investments	$ 37,671,806	$ 23,672,526	$ 61,344,332	$ 6,108,324
Receivables:				
Taxes	441,502	-	441,502	40,743
Fees and Services	-	3,387,051	3,387,051	-
Intergovernmental	7,303,203	45,392	7,348,595	1,219
Interest	4,879	-	4,879	-
Accounts	443,612	133,730	577,342	-
Internal Balances	678,513	(678,513)	-	-
Inventory	-	943,788	943,788	-
Prepaid Items	-	178,784	178,784	-
Capital Assets not being Depreciated				
Land	6,797,653	12,853,770	19,651,423	3,640,735
Construction in Progress	4,245,380	5,428,093	9,673,473	-
Buildings and Structures	37,234,884	19,720,535	56,955,419	-
Infrastructure	281,377,976	111,069,264	392,447,240	-
Improvements	18,255,906	41,026,372	59,282,278	-
Machinery and Equipment	19,651,660	15,904,514	35,556,174	-
Accumulated Depreciation	(213,518,553)	(49,026,610)	(262,545,163)	-
Net Pension Asset-FRF	4,190,076	-	4,190,076	-
Total Assets	204,778,497	184,658,696	389,437,193	9,791,021
Deferred Outflows of Resources				
Pension Obligations-Base Plan	1,526,995	219,883	1,746,878	-
Pension Obligations-FRF	43,974	-	43,974	-
Total Deferred Outflows of Resources	1,570,969	219,883	1,790,852	-
Total Assets and Deferred Outflows of Resources	$ 206,349,466	$ 184,878,579	$ 391,228,045	$ 9,791,021

CITY OF TWIN FALLS, IDAHO
Statement of Net Position
September 30, 2018

	Primary Government			Component Unit- Urban Renewal
	Governmental Activities	Business Type Activities	Total	
Liabilities				
Pooled Cash	$ 9,608	$ 200,611	$ 210,219	$ -
Accounts Payable	2,981,322	1,188,033	4,169,355	156,484
Accrued Expenses	172,243	2,793	175,036	-
Accrued Interest	-	62,695	62,695	2,344,701
Unearned Revenue	249,967	-	249,967	-
Customer Deposits	458,318	114,300	572,618	-
Development & Project Reimbursement Agreements	-	-	-	19,842,922
Compensated Absences-Current Portion	1,138,845	106,190	1,245,035	
Revenue Bond Payable-Current	-	4,070,000	4,070,000	3,221,000
Revenue Bond Payable	-	53,614,327	53,614,327	42,483,000
Compensated Absences	849,791	54,225	904,016	-
Net Pension Liability-Base Plan	7,050,132	905,516	7,955,648	-
Total Liabilities	12,910,226	60,318,690	73,228,916	68,048,107
Deferred Inflows of Resources				
Employer Pension Assumption-Base Plan	1,190,965	161,601	1,352,566	-
Employer Pension Assumption-FRF	128,819	-	128,819	-
Total Deferred Inflows of Resources	1,319,784	161,601	1,481,385	-
Net Position				
Net Investment in Capital Assets	154,044,906	99,291,611	253,336,517	(56,906,187)
Restricted for:				
Debt Service	-	6,392,986	6,392,986	2,694,287
Other	388,016		388,016	772,522
Law Enforcement Activities	84,427	-	84,427	-
Unrestricted	37,602,107	18,713,691	56,315,798	(4,817,708)
Total Net Position	192,119,456	124,398,288	316,517,744	(58,257,086)
Total Liabilities, Deferred Inflows and Net Position	$ 206,349,466	$ 184,878,579	$ 391,228,045	$ 9,791,021

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Activities
For the Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Total	Net (Expense) Revenue and Changes in Net Assets: Component Unit - Urban Renewal
Primary Government:								
Governmental Activities:								
General Government	$ 14,086,895	$ 2,301,950	$ 4,998,645	$ 179,324	$ (6,606,976)	$ -	$ (6,606,976)	
Fire	4,170,533	510,235	-	-	(3,660,298)	-	(3,660,298)	
Police	10,830,232	1,014,468	-	-	(9,815,764)	-	(9,815,764)	
Engineering/Planning	2,447,395	1,497,791	-	-	(949,604)	-	(949,604)	
Library	1,899,062	58,887	-	-	(1,840,175)	-	(1,840,175)	
Culture and Recreation	2,278,971	247,835	9,967	-	(2,021,169)	-	(2,021,169)	
Highway and Street	8,140,135	1,389,132	3,336,690	2,627,829	(786,484)	-	(786,484)	
Airport	1,856,344	1,036,656	375,312	3,680,323	3,235,947	-	3,235,947	
Total Governmental Activities	45,709,567	8,056,954	8,720,614	6,487,476	(22,444,523)	-	(22,444,523)	
Business-Type Activities:								
Water	7,589,566	10,935,470	-	-	-	3,345,904	3,345,904	
Wastewater	8,739,629	11,214,952	-	-	-	2,475,323	2,475,323	
Sanitation	2,683,396	3,165,053	-	-	-	481,657	481,657	
Golf	57,992	5,359	-	-	-	(52,633)	(52,633)	
Pool	534,172	353,082	142,266	-		(38,824)	(38,824)	
Dierkes Lake/Shoshone Falls	211,501	317,870	-	-	-	106,369	106,369	
Common Area Maintenance	41,641	39,281	-	-	-	(2,360)	(2,360)	
Total Business-Type Activities	19,857,897	26,031,067	142,266	-	-	6,315,436	6,315,436	
Total Primary Government	$ 65,567,464	$ 34,088,021	$ 8,862,880	$ 6,487,476	$ (22,444,523)	$ 6,315,436	$ (16,129,087)	
Component Unit:								
Urban Renewal Agency								$ (10,126,438)
General Revenues:								
Taxes:								
Property taxes, Levied for General Purposes					$ 20,596,854	$ -	$ 20,596,854	$ -
Property taxes, Levied for Debt Service					-	-	-	9,772,099
Franchise and Public Service Taxes					400,950	-	400,950	-
Interest and Investment Earnings					152,747	205,674	358,421	111,706
Gain (Loss) on sale of assets or transfer of Assets					(127,953)	3,906		(2,575,137)
Miscellaneous Revenues					2,031,036	196,040	2,227,076	150,060
Transfers					1,663,182	(1,663,182)	-	-
Contributions of Assets to the City of Twin Falls					9,816,959	11,342,494	21,159,453	(21,053,053)
					34,533,775	10,084,932	44,742,754	(13,594,325)
Changes in Net Position					12,089,252	16,400,368	28,489,620	(23,720,763)
Net Position - October 1, 2017					180,030,204	107,997,920	288,028,124	(34,536,323)
Net Position - September 30, 2018					$ 192,119,456	$ 124,398,288	$ 316,517,744	$ (58,257,086)

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

CITY OF TWIN FALLS, IDAHO
Fund Balance Sheets
Governmental Funds
September 30, 2018

	General	Street	Airport	Capital Improvement	Airport Construction	Other Governmental	Total Governmental
Assets							
Cash and Investments	$ 9,174,725	$ 8,126,493	$ 2,408,448	$ 11,534,459	$ 16,214	$ 5,693,736	$ 36,954,075
Receivables (net of allowance)							
Taxes	379,219	27,217	4,891	2,739	-	23,035	437,101
Fees and Services	-	-	-	-	-	-	-
Intergovernmental	1,101,636	632,178	20,634	439,371	98,793	7,609	2,300,221
Interest	4,879	-	-	-	-	-	4,879
Accounts	68,182	293,442	41,807	-	28,691	11,422	443,544
Due from Other Funds	683,166	-	-	-	-	-	683,166
Total Assets	$ 11,411,807	$ 9,079,330	$ 2,475,780	$ 11,976,569	$ 143,698	$ 5,735,802	$ 40,822,986
Liabilities							
Pooled Cash	$ -	$ -	$ -	$ -	$ -	$ 9,608	$ 9,608
Accounts Payable	817,812	1,664,834	72,375	181,087	139,085	73,592	2,948,785
Accrued Expenses	151,687	-	5,050	-	-	15,247	171,984
Customer Deposits Payable	458,318	-	-	-	-	-	458,318
Due to Other Funds	-	-	-	-	-	4,653	4,653
Total Liabilities	1,427,817	1,664,834	77,425	181,087	139,085	103,100	3,593,348
Deferred Inflows of Resources							
Unavailable Revenues-Property Taxes & Rents	319,890	22,924	254,058	2,455	-	19,274	618,601
Total Deferred Inflows of Resources	319,890	22,924	254,058	2,455	-	19,274	618,601
Fund Balances							
Nonspendable Fund Balance	-	-	-	-	-	-	-
Restricted, Expendable for							
Law Enforcement	72,601	-	-	-	-	-	72,601
Restricted for the Benefit for TFPD	11,826	-	-	-	-		11,826
Deposits	388,016			-			388,016
Committed Fund Balance							
Budgeted Surplus Res.	14,545	-	230,000	182,500	-	844,743	1,271,788
Park Development	-	-	-	-	-	364,286	364,286
Trail Fund	-	-	-	-	-	541	541
Impact Fees	-	-	-	-	-	2,922,145	2,922,145
Drug Seizure						144,231	144,231
Public Art Fund				39,943			39,943
Airport Construction	-	-	-	-	4,613	-	4,613
Assigned Fund Balance							
General Government	9,177,112	-	-	-	-	-	9,177,112
Streets	-	7,391,572	-	-	-	-	7,391,572
Airport	-	-	1,914,297	-	-	-	1,914,297
Street Light	-	-	-	-	-	219,835	219,835
Capital Improvements				11,570,584			11,570,584
Community Services	-	-	-	-	-	1,131,498	1,131,498
New City Hall	-	-	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-	(13,851)	(13,851)
Total Fund Balance	9,664,100	7,391,572	2,144,297	11,793,027	4,613	5,613,428	36,611,037
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 11,411,807	$ 9,079,330	$ 2,475,780	$ 11,976,569	$ 143,698	$ 5,735,802	$ 40,822,986

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

September 30, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Governmental Fund Balances	$	36,611,037
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		153,769,002
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the funds.		5,372,338
Internal service funds are used by management to charge the costs of certain activities, such as insurance, and vehicle repairs and maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.		948,715
Net pension assets, liabilities and associated deferred items are not available to pay for current period expenditures and therefore are deferred in the funds:		
Deferred outflows of resources		1,570,969
Deferred inflows of resources		(1,319,784)
Net pension asset, FRF		4,190,076
Net pension liability		(7,050,132)
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.		
Compensated absences		(1,988,634)
Compensated absences included in the internal service funds		15,869
Net Position of Governmental Activities	$	192,119,456

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended September 30, 2018

	General	Street	Airport	Capital Improvement	Airport Construction	Other Governmental	Total Governmental
Revenues							
Property Taxes, Including Interest	$ 17,128,029	$ 1,107,458	$ 369,113	$ 4,900	$ -	$ 1,686,682	$ 20,296,182
Other Taxes	515,719	-	-	-	-	400,950	916,669
Special Assessments, Including Interest	-	-	-	-	-	52,890	52,890
Fines and Forfeitures	17,147	-	-	-	-	24,269	41,416
Licenses and Permits	1,478,997	-	-	-	-	-	1,478,997
Fees and Services	1,378,336	-	867,306	-	163,750	1,635,360	4,044,752
Intergovernmental	3,142,523	3,336,690	375,312	1,659,727	-	259	8,514,511
Federal Grants	189,135	2,627,829	25,000	165,989	3,655,323	13,335	6,676,611
Miscellaneous	762,528	1,470,599	79,130	2,519,078	186	197,268	5,028,789
Total Revenue	24,612,414	8,542,576	1,715,861	4,349,694	3,819,259	4,011,013	47,050,817
Expenditures							
Current							
General Government	4,922,372	-	-	202,429	-	-	5,124,801
Public Safety	15,896,353	-	-	197,767	-	95,956	16,190,076
Engineering	1,553,187	-	-	-	-	-	1,553,187
Community Development	911,428	-	-	-	-	28,764	940,192
Culture and Recreation	2,004,770	-	-	147,144	-	1,749,452	3,901,366
Highway and Streets	-	6,664,856	-	15,811	-	377,668	7,058,335
Airport	-	-	1,066,278	-	3,877,663	-	4,943,941
Capital Outlay	-	1,252,790	-	3,213,812	-	1,945,961	6,412,563
Total Expenditures	25,288,110	7,917,646	1,066,278	3,776,963	3,877,663	4,197,801	46,124,461
Excess (Deficiency) of Revenues Over (Under) Expenditures	(675,696)	624,930	649,583	572,731	(58,404)	(186,788)	926,356
Other Financing Sources and (Uses)							
Transfers In	2,049,051	1,091,700	5,284	1,031,345	-	6,500	4,183,880
Transfers Out	(501,187)	(290,362)	(358,719)	(1,124,495)	-	(582,328)	(2,857,091)
Total Other Financing Sources and (Uses)	1,547,864	801,338	(353,435)	(93,150)	-	(575,828)	1,326,789
Net Change in Fund Balance	872,168	1,426,268	296,148	479,581	(58,404)	(762,616)	2,253,145
Fund Balance October 1, 2017	8,791,932	5,965,304	1,848,149	11,313,446	63,017	6,376,044	34,357,892
Fund Balance September 30, 2018	$ 9,664,100	$ 7,391,572	$ 2,144,297	$ 11,793,027	$ 4,613	$ 5,613,428	$ 36,611,037

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
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, 2018

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, 2018

Net Change in Fund Balances - Total Government Funds	$	2,253,145
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		9,927,571
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.		(194,875)
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.		13,517
Changes in net pension liability and related pension obligations deferred outflow and employer pension assumption deferred inflow of resources do not provide required current financial resources and therefore are not reflected in the funds.		882,111
Revenues that will not be collected for several months after the City's fiscal year ends are not considered "available" revenues and are deferred in the governmental funds. Deferred inflows of resources decreased by this amount in the current year.		(792,217)
Change in Net Position of Governmental Activities	$	12,089,252

CITY OF TWIN FALLS, IDAHO
Statement of Net Position
Proprietary Funds
September 30, 2018

	Business-Type Activities					
	Waterworks	**Wastewater**	**Sanitation**	**Other Business-Type**	**Total**	**Governmental Activities - Internal Service Funds**
Assets						
Current Assets						
Cash and Investments	$ 9,512,729	$ 12,860,352	$ 468,149	$ 831,296	$ 23,672,526	$ 717,731
Receivables (net of allowance for uncollect.)						
Taxes	-	-	-	-	-	4,401
Fees and Services	1,336,302	1,642,822	400,124	7,803	3,387,051	-
Intergovernmental	-	-	-	45,392	45,392	2,982
Accounts	111,723	-	-	22,007	133,730	68
Inventories	943,788	-	-	-	943,788	-
Total Current Assets	11,904,542	14,503,174	868,273	906,498	28,182,487	725,182
Noncurrent Assets						
Prepaid Asset	-	178,784	-		178,784	
Due from Other Funds	-	20,794	-	-	20,794	-
Capital Assets (Net of Accum. Depreciation)	58,849,463	95,878,639	-	2,247,836	156,975,938	275,902
Total Noncurrent Assets	58,849,463	96,078,217	-	2,247,836	157,175,516	275,902
Total Assets	70,754,005	110,581,391	868,273	3,154,334	185,358,003	1,001,084
Deferred Outflows of Resources						
Pension Obligations	158,322	55,250	-	6,311	219,883	-
Total Deferred Outflows of Resources	158,322	55,250	-	6,311	219,883	-
Total Assets and Deferred Outflows of Resources	$ 70,912,327	$ 110,636,641	$ 868,273	$ 3,160,645	$ 185,577,886	$ 1,001,084
Liabilities and Net Position						
Current Liabilities:						
Pooled Cash	$ -	$ -	$ -	$ 200,611	$ 200,611	$ -
Accounts Payable	628,210	182,505	298,284	79,034	1,188,033	32,537
Accrued Expenses	27,729	37,759	-	-	65,488	259
Due to Other Funds	-	-	-	699,307	699,307	-
Unavailable Revenue	-	-	-	-	-	3,704
Customer Deposits Payable	113,825	475	-	-	114,300	-
Revenue Bonds Payable - Current	2,140,000	1,930,000	-	-	4,070,000	-
Compensated Absences	65,813	34,798	-	5,579	106,190	13,671
Total Current Liabilities	2,975,577	2,185,537	298,284	984,531	6,443,929	50,171
NonCurrent Liabilities:						
Revenue Bonds Payable (Net of Discounts)	14,233,041	39,381,286	-	-	53,614,327	-
Compensated Absences	41,177	3,299	-	9,749	54,225	2,198
Net Pension Liability	668,661	209,815	-	27,040	905,516	
Total Non-current Liabilities	14,942,879	39,594,400	-	36,789	54,574,068	2,198
Total Liabilities	17,918,456	41,779,937	298,284	1,021,320	61,017,997	52,369
Deferred Inflows of Resources						
Employer Pension Assumption	106,781	50,809	-	4,011	161,601	
Total Deferred Inflows of Resources	106,781	50,809	-	4,011	161,601	-
Net Position						
Net Investment In Capital Assets	42,476,422	54,567,353	-	2,247,836	99,291,611	275,902
Restricted for Capital Expansion	-	-		-	-	
Restricted for Debt Retirement	2,911,206	3,481,780			6,392,986	
Unrestricted	7,499,462	10,756,762	569,989	(112,522)	18,713,691	672,813
Total Net Position	52,887,090	68,805,895	569,989	2,135,314	124,398,288	948,715
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 70,912,327	$ 110,636,641	$ 868,273	$ 3,160,645	$ 185,577,886	$ 1,001,084

CITY OF TWIN FALLS, IDAHO

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Year Ended September 30, 2018

	Business-Type Activities					Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	
Operating Revenues:						
Charges for Services	$ 10,751,213	$ 10,213,945	$3,165,053	$ 715,592	$ 24,845,803	$ 382,898
Property Taxes, Including Interest	-	-	-	-	-	187,458
Taps, Connection and Other Fees	184,257	-	-	-	184,257	-
Miscellaneous	122,011	-	403	4,126	126,540	-
Total Operating Revenues	11,057,481	10,213,945	3,165,456	719,718	25,156,600	570,356
Operating Expenses:						
Contracted Services	314,004	3,243,519	1,918,621	113,687	5,589,831	5,519
Personnel Expenses	2,108,174	690,263	-	353,130	3,151,567	389,266
Depreciation and Amortization	1,504,518	2,921,975	-	195,887	4,622,380	16,478
Utilities	984,256	1,231	-	73,422	1,058,909	8,270
Landfill Expenses	-	-	721,053	-	721,053	-
Supplies	762,972	34,885	-	42,676	840,533	26,664
Insurance	-	-	-	-	-	427,864
Repairs and Maintenance	173,671	23,983	-	26,288	223,942	13,724
Vehicle Expenses	142,415	47,902	-	-	190,317	2,472
Small Equipment	497,874	131,321	-	15,064	644,259	-
Studies and Projects	20,764	-	12,303	-	33,067	-
Rental Expense	133,978	-	-	-	133,978	-
Miscellaneous Expense	186,180	62,621	31,419	24,690	304,910	2,365
Testing and Monitoring	77,895	-	-	-	77,895	-
Telephone	-	-	-	-	-	-
Travel and Meetings	4,699	3,845	-	462	9,006	1,264
Total Operating Expenses	6,911,400	7,161,545	2,683,396	845,306	17,601,647	893,886
Operating Income (Loss)	4,146,081	3,052,400	482,060	(125,588)	7,554,953	(323,530)
Non-Operating Revenues (Expenses):						
Development Fees	-	1,001,007	-	-	1,001,007	-
Investment Income	81,199	118,951	3,009	2,515	205,674	652
Rent and Royalties	69,502	-	-	-	69,502	-
Federal Grants	-	-	-	-	-	-
Intergovernmental	-	-	-	142,266	142,266	-
Gain on Sale or Transfer of Assets	-	3,906	-	-	3,906	
Interest Expense	(678,166)	(1,578,084)	-	-	(2,256,250)	-
Total Non-Operating Revenues (Exp.)	(527,465)	(454,220)	3,009	144,781	(833,895)	652
Income (Loss) Before Interfund Transfers and Contributions	3,618,616	2,598,180	485,069	19,193	6,721,058	(322,878)
Interfund Transfers						
Capital Contributions	4,343,290	6,999,204	-	-	11,342,494	-
Transfers In	603,998	1,000,000	-	142,553	1,746,551	392,868
Transfers Out	(1,095,442)	(1,828,720)	(473,009)	(12,564)	(3,409,735)	(56,473)
Net Transfers	3,851,846	6,170,484	(473,009)	129,989	9,679,310	336,395
Net Income	7,470,462	8,768,664	12,060	149,182	16,400,368	13,517
Total Net Position, October 1, 2017	45,416,628	60,037,231	557,929	1,986,132	107,997,920	935,198
Total Net Position, September 30, 2018	$ 52,887,090	$ 68,805,895	$ 569,989	$ 2,135,314	$ 124,398,288	$ 948,715

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2018

	Business-Type Activities					Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	
Cash Flows from Operating Activities						
Receipts from Customers	$ 10,877,294	$ 10,231,592	$ 3,152,004	$ 703,343	$ 24,964,233	$ -
Cash Received from Interfund Services Provided	-	-	-	-	-	383,265
Property Taxes, Including Interest	-	-	-	-	-	185,159
Payments to Suppliers	(3,322,688)	(17,820,009)	(2,599,786)	(346,250)	(24,088,733)	(515,378)
Payments to Employees	(2,138,597)	(690,845)	-	(351,494)	(3,180,936)	(394,414)
Other Receipts	122,011	-	403	4,126	126,540	-
Net Cash Provided (Used) by Operating Activities	5,538,020	(8,279,262)	552,621	9,725	(2,178,896)	(341,368)
Cash Flows from Non-Capital Financing Activities						
Interfund Transfers to Other Funds	(1,095,441)	(1,828,719)	(473,009)	(12,564)	(3,409,733)	(56,473)
Intergovernmental	-	-	-	142,266	142,266	-
Receipts from (Advances) to Other Funds	603,998	1,000,000	-	142,553	1,746,551	392,868
Net Cash Provided (Used) by Non-Capital Financing Activities	(491,443)	(828,719)	(473,009)	272,255	(1,520,916)	336,395
Cash Flows from Capital and Related Financing Activities						
Purchase of Capital Assets	(5,314,183)	(7,048,423)	-	(39,990)	(12,402,596)	-
Construction in Progress	(257,173)	(3,126,168)	-	(127,170)	(3,510,511)	-
Proceeds from the Sale of Assets	-	5,000	-	-	5,000	-
Loss on Disposals, Transfers of Capital Assets	-	(3,906)	-	-	(3,906)	-
Principal Paid on Capital Debt	(2,072,611)	(1,905,000)	-	-	(3,977,611)	-
Interest Paid on Capital Debt	(674,437)	(1,580,357)	-	-	(2,254,794)	-
Development Fees	-	1,001,006	-	-	1,001,006	-
Rents and Royalties	69,501	-	-	-	69,501	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,905,613)	(5,654,738)	-	(167,160)	(9,727,511)	-
Cash Flows from Investing Activities						
(Purchase) or Sale of Securities	(227,987)	(952,795)	(3,118)	(4,905)	(1,188,805)	(3,920)
Investment Income	81,199	118,951	3,009	2,515	205,674	652
Net Cash Provided (Used) by Investing Activities	(146,788)	(833,844)	(109)	(2,390)	(983,131)	(3,268)
Net Increase (Decrease) in Cash and Cash Equivalents	994,176	(15,596,563)	79,503	112,430	(14,410,454)	(8,241)
Balances - Beginning of the Year	1,709,435	550	295,523	572,372	2,577,880	608,904
Balances - End of the Year	$ 2,703,611	$ (15,596,013)	$ 375,026	$ 684,802	$ (11,832,574)	$ 600,663
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating Income (Loss)	$ 4,146,081	$ 3,052,400	$ 482,060	$ (125,588)	$ 7,554,953	$ (323,530)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization	1,626,232	3,116,881	-	195,887	4,939,000	16,478
Amortization	(121,714)	(194,906)	-	-	(316,620)	-
Change in Assets and Liabilities:						
Receivables, Net	(70,176)	18,022	(13,049)	(12,250)	(77,453)	(3,823)
Prepaid Expenses	-	11,919	-	-	11,919	-
Inventories	(162,943)	-	-	-	(162,943)	-
Unavailable Revenue	-	-	-	-	-	1,891
DOF or Resources-Pension Obligations	(12,841)	(3,415)	-	(536)	(16,792)	-
Accounts Payable	138,963	(782,430)	83,610	31,268	(528,589)	(27,236)
Due to Other Funds-Pooled Cash	-	(13,500,191)		(81,228)	(13,581,419)	
Customer Deposits	12,000	(375)	-	-	11,625	-
Compensated Absences	(10,684)	4,668	-	2,459	(3,557)	(5,148)
Net Pension Liability	(31,548)	(8,391)	-	(1,316)	(41,255)	-
DIF or Resources-Employer Pension Assumption	24,650	6,556	-	1,029	32,235	-
Net Cash Provided (Used) by Operating Activities	$ 5,538,020	$ (8,279,262)	$ 552,621	$ 9,725	$ (2,178,896)	$ (341,368)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds						
Cash and Investments-Statement of Net Position	$ 9,512,729	$ 12,860,352	$ 468,149	$ 831,296	$ 23,672,526	$ 717,731
Less: Investments	(6,809,118)	(28,456,365)	(93,123)	(146,494)	(35,505,100)	(117,068)
Cash and Cash Equivalents	$ 2,703,611	$ (15,596,013)	$ 375,026	$ 684,802	$ (11,832,574)	$ 600,663
Supplemental Disclosure of Noncash Capital and Related Financing Activities						
Capital Assets Contributed from Other Governments	$ 4,343,290	$ 6,999,204	$ -	$ -	$ 11,342,494	$ -

See accompanying notes to the financial statements.

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 City's more significant accounting policies are described below.

FINANCIAL REPORTING ENTITY

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

Blended Component Unit-Twin Falls Public Library
Blended component units are legally separate organizations but are intertwined enough that they are reported as part of the primary government. The City's library is prohibited from levying property taxes by State statute and works with the City during the budgeting process to determine the appropriate level of property tax funding. The City receives and remits property tax receipts for the benefit of the Library during the year, but final responsibility relative to budget, taxing, and debt remains with the City. Additionally, even though operationally the Library is governed by its own board of directors, that board is appointed by the City Council. These circumstances are the basis for blending the component unit, and its financial activity is reported as a special revenue fund within the City's financial statements. Because of the City's oversight of the Library board and the City being the source of the Library's principal source of revenue, it has been determined that; the component unit's governing body is substantively the same as the governing body of the primary government and there is a financial benefit/burden relationship between the primary government and the component unit.

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

BASIS OF PRESENTATION

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

The government 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 ***Street Fund*** is a special revenue fund. It accounts for and reports State tax revenues that are dedicated to maintenance and operation of roads as well as revenues collected from users of roads and streets through a fuel tax. Other revenues which are used to meet the maintenance need and supplement the State revenues include general property taxes and franchise fees collected by the City's electrical utility provider.

The ***Airport Fund*** is another reported special revenue fund and accounts for and reports the operational activity of the municipal airport. Accounting for the activities of the airport is the responsibility of the City. However the airport is jointly funded with the City's use of property tax revenue and an equal contribution from the County. The Fund also receives revenues from landing fees, concession and franchise fees, and hanger and land rentals.

The C***apital Improvement Fund and Airport Construction Fund*** are used to account for the acquisition of capital assets or construction of major capital projects The Capital Improvement Fund reflects projects other than airport projects that are not being financed by proprietary or non-expendable trust funds. The Airport Construction Fund is specific to capital projects on site at the airport.

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

The government reports the following major proprietary funds:

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

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

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

Fiduciary funds
Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the City under the terms of a formal trust agreement. In the current year the City does not have any Fiduciary Funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Other Fund Types
The City also reports the following fund types:

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

MEASUREMENT FOCUS

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

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

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

BASIS OF ACCOUNTING

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting.

At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Fiduciary funds use the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources, and in the presentation of expenses versus expenditures.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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

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

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

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

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

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

For purposes of the statement of cash flows, The City considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

State statutes authorize the City to invest in certain revenue bonds, general obligation bonds, local improvement district bonds, registered warrants of state and local governmental entities, time deposit accounts, tax anticipation and interest-bearing notes, bonds, treasury bills, debentures or other similar obligations of the United States Government and the Farm Credit System and repurchase agreements.

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

Investments are stated at fair 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

The LGIP is managed by the State of Idaho's Treasure's office. The funds of the pool are invested in certificates of deposits, repurchase agreements, and U.S. government securities. The certificates of deposits are federally insured. The U.S. government securities and the collateral for the repurchase agreements are held in trust by a safekeeping bank. Interest income earned on pooled investments is allocated to the various funds of the City in proportion to each fund's respective investment balances.

Pooled Cash Deficits
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.

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.

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 valued at their acquisition value. In the event that donated capital assets are received under a service concession agreement those assets would be recorded at acquisition value. 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

Capital Assets, Depreciation, and Amortization-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 capital 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.

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category: the pension obligation reported on the statement of net position. The pension obligation results from changes in assumptions or other inputs in the actuarial calculation of the City's net pension liability.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualifies for reporting in this category: the employer pension assumption and unavailable revenue. The employer pension assumption results from differences between expected and actual experience and the net difference between projected and actual earnings on pension plan investments derived from the actuarial calculation of the City's net pension liability. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Governmental Fund Balances-continued

Committed Fund Balance - Amounts that can only be used for specific purposes because of a formal action by the City's highest level of decision-making authority, the City Council. Formal actions taken by the City Council that are recognized as committed funds are City Ordinances. Ordinances are enacted by a majority vote of Council Members. Idaho State statutes sometimes restrict or dictate the allowable content of City Ordinances as well as the process to establish, modify, or rescind a City Ordinance.

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

Unassigned Fund Balance – Residual balances in the General Fund that have not been restricted, committed or assigned.

Other governmental funds may report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of the fun.

The City passes ordinances and resolutions which may control the use of the City's funds. An ordinance constitutes the more binding constraint and is the restriction that is used for classifying when a fund balance is restricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Net Position

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

Operating Revenues and Expenses

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

Interfund Activity

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Interfund Activity-continued

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

Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the net pension asset and pension expense (revenue), information about the fiduciary net position of the Firefighters' Retirement Fund Plan (FRF) and additions to/deductions from FRF's fiduciary net position have been determined on the same basis as they are reported by the FRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Estimates

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

Comparative Data

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY-continued

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

Excess of Expenditures over Appropriations
For the fund year ended September 30, 2018, expenditures exceeded appropriations in the Airport Construction Fund by $58,404, the Common Area Maintenance Fund by $5,155, Impact Fee Fund by $66,938, Pool Fund by $14,251, and Shop Revolving Fund by $5,672.

3. DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents –
A reconciliation of cash and cash equivalents at September 30, 2018 is as follows:

Reconciled Bank Accounts	$ 3,138,380
State Investment Pool	2,012,167
Savings & Certificates of Deposit	486,710
Money Market Mutual Funds	1,363,893
Library Operating Fund	31,849
Petty Cash	2,528
Total Cash	$ 7,035,527

Cash and Investments	
Reconciliation to the Statement of Net Position	
Cash as State Above	$ 7,035,527
Investments	54,098,586
Pooled Cash Deficit	210,219
Cash and Investments	$ 61,344,332

At September 30, 2018, the Urban Renewal Agency's reconciliation of cash and cash equivalents is as follows:

Cash in Bank	$	67,688
State Investment Pool		1,919,018
Money Market Fund		4,121,618
Total	$	6,108,324

3. DEPOSITS AND INVESTMENTS-Continued

The City's and the Agency's reconciled bank balances are covered by $531,849 and $250,000 respectively, of federal depository insurance with the remainder covered by collateral held by their agent.

Investments – The City held the following investments at September 30, 2018.

Investments carried at fair value		
US Government and Agency Obligations		
Federal Farm Credit Bank	$	2,524,829
Federal Home Loan Bank		943,965
Federal Home Loan Mortgage Corporation		1,983,151
Federal Home Loan Mortgage Corporation Pool		649,287
Federal National Mortgage Association		687,486
Federal National Mortgage Association Pool		81,754
Government National Mortgage Association Pool		1,122,662
Overseas Private Investment Corporation		89,483
US Treasury Notes		990,235
Mortgage/Asset Backed Securities		
Fanniemae		215,142
Federal National Mortgage Association		8,779,809
Federal Home Loan Mortgage Corporation		8,840,616
Government National Mortgage Association		5,951,088
Small Business Administration		814,049
Corporate Obligations		20,425,030
Total	$	54,098,586

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

Disclosures Relating to Interest Rate Risk

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

3. *DEPOSITS AND INVESTMENTS-Continued*

Investment	Fair Value	Investment Maturities (in years) Less than 1 year	1-5 Years	6-10 Years	Over 10 Years
US Government and Agency Obligations					
Federal Farm Credit Bank	$ 2,524,829	$ -	$ 2,524,829	$ -	$ -
Federal Home Loan Bank	943,965	-	490,970	-	452,995
Federal Home Loan Mortgage Corporation	1,983,151	-	649,887	1,333,264	-
Federal Home Loan Mortgage Corporation Pool	649,287	-	3,608	645,679	-
Federal National Mortgage Association	687,486	-	496,370	191,116	-
Federal National Mortgage Association Pool	81,754	-	77,317	4,437	-
Government National Mortgage Association Pool	1,122,662	-	111,461	954,354	56,847
Overseas Private Investment Corporation	89,483	-	89,483	-	-
US Treasury Notes	990,235	496,545	493,690	-	-
Mortgage/Asset Backed Securities					
Fanniemae	215,142	-	215,142	-	-
Federal National Mortgage Association	8,779,809	-	743,197	2,904,334	5,132,278
Federal Home Loan Mortgage Corporation	8,840,616	4,127	566,220	1,033,080	7,237,189
Government National Mortgage Association	5,951,088	-		626,964	5,324,124
Small Business Administration	814,049	-	814,049	-	-
Corporate Obligations	20,425,030	1,866,845	17,663,000	895,185	-
Total	$ 54,098,586	$ 2,367,517	$ 24,939,223	$ 8,588,413	$ 18,203,433

Concentration of Credit Risk

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

	Reported Amount	Percentage
Mortgage/Asset Backed Securities		
Federal National Mortgage Association	$ 8,779,809	16.23%
Federal Home Loan Mortgage Corporation	8,840,616	16.34%
Government National Mortgage Association	5,951,088	11.00%
Corporate Obligations	20,425,030	37.76%

3. *DEPOSITS AND INVESTMENTS-Continued*

Disclosures Relating to Credit Risk

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

Federal Farm Credit Bank	$ 2,524,829	AA+
Federal Home Loan Bank	943,965	AA+
Federal Home Loan Mortgage Corporation	1,983,151	AA+
Federal Home Loan Mortgage Corporation Pool	649,287	N/A
Federal National Mortgage Association	687,486	AA+
Federal National Mortgage Association Pool	81,754	AA-
Government National Mortgage Association Pool	1,122,662	N/A
Overseas Private Investment Corporation	89,483	N/A
US Treasury Notes	990,235	N/A
Mortgage/Asset Backed Securities		
Fanniemae	215,142	N/A
Federal National Mortgage Association	8,779,809	N/A
Federal Home Loan Mortgage Corporation	8,840,616	N/A
Government National Mortgage Association	5,951,088	N/A
Small Business Administration	814,049	N/A
Corporate Obligations	502,640	A+
Corporate Obligations	6,505,280	A
Corporate Obligations	4,949,029	A-
Corporate Obligations	490,270	AA
Corporate Obligations	3,883,191	AA-
Corporate Obligations	488,420	AAA
Corporate Obligations	1,296,264	BBB+
Corporate Obligations	2,107,106	N/A
Corporate Obligations	202,830	Not Rated
	$ 54,098,586	

3. *DEPOSITS AND INVESTMENTS-Continued*

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.

Fair Value

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the Statement of Net Position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value. These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1: Quoted price for identical investments in active markets;
Level 2: Observable inputs other than quoted market prices; and
Level 3: Unobservable inputs.

The City's investment fair value measurements are as follows at September 30, 2018:

Investments	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
US Government and Agency Obligations	$ 9,072,852	$ -	$ 9,072,852	$ -
Mortgage/Asset Backed Securities	24,600,704	-	$ 24,600,704	-
Corporate Bonds	20,425,030	-	20,425,030	-
Total	$ 54,098,586	$ -	$ 54,098,586	$ -

Investments measured at the net asset value (NAV)

	Fair Value
State of Idaho Local Government Investment Pool	$ 2,012,167

Level 2 inputs for the investments are based on a matrix pricing model. Investments valued using the net asset value (NAV) per share generally do not have readily obtainable fair values and are instead valued based on the City's pro-rata share of the pool's net position. The City values these investments based on the information provided by the State of Idaho Treasurer's Office. The following table presents the unfunded commitments, redemption frequency and the redemption notice period for the City's investments measured at NAV:

3. *DEPOSITS AND INVESTMENTS-Continued*

Investments Measured at the NAV

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Local Government Investment Pool	$ 2,012,167	None	Daily	1-25 days

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

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

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

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

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

Property taxes uncollected by November 30, 2018, are considered to be deferred revenue.

Taxes receivable and deferred revenue as of September 30, 2018, consist of the following for the City:

Fund	Taxes Receivable	Unavailable Revenue
General	$ 379,219	$ 319,890
Street	27,217	22,924
Street Lighting	867	731
Library	22,168	18,543
Airport	4,891	4,091
Capital Improvement	2,739	2,455
Insurance	4,401	3,704
Total	$ 441,502	$ 372,338

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

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

Property Taxes	$ 372,338
Prepaid Rent	249,967
Total	$ 622,305

Urban Renewal Agency taxes receivable and unavailable revenue at September 30, 2018 consist of 2016 property tax revenue to be collected after November 30, 2018.

Amounts due from other governments at September 30, 2018 are presented as follows for the City:

Fund	Federal	State	County	Local	Total
General	$ -	$ 475,208	$ 496,630	$ 129,798	$ 1,101,636
Street	-	605,293	5,882	21,003	632,178
Street Lighting	-	-	91	-	91
Library	-	-	7,259	-	7,259
Airport	19,032	-	1,602	-	20,634
Capital Improvement	-	387,331	52,040	-	439,371
Insurance	-	2,500	482	-	2,982
Fireworks	-	259	-	-	259
Pool	-	-	45,392	-	45,392
Airport Construction	98,793	-	-	-	98,793
Total Fund Financial Statements	117,825	1,470,591	609,378	150,801	2,348,595
Government Wide Adjustments-Capital Improvements Fund	-	-	-	5,000,000	5,000,000
Total Government-wide Financial Statements	$ 117,825	$ 1,470,591	$ 609,378	$ 5,150,801	$ 7,348,595

Urban Renewal Agency receivable from other governments consists of property taxes collected by the County prior to December 1, 2018.

5. *CAPITAL ASSETS*

Changes in capital assets for the City for the year ended September 30, 2018, are as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Government-wide Assets:					
Capital Assets, not Being Depreciated					
Land	$ 6,733,480	$ 64,173	$ -	$ -	$ 6,797,653
Construction in Progress	18,307,684	8,337,521	-	(22,399,825)	4,245,380
Total Capital Assets, not Being Depreciated	25,041,164	8,401,694	-	(22,399,825)	11,043,033
Capital Assets Being Depreciated					
Buildings and Structures	19,297,428	-	(342,474)	18,279,930	37,234,884
Infrastructure	267,524,524	9,983,503	-	3,869,949	281,377,976
Improvements	18,215,686	70,311	(30,091)	-	18,255,906
Machinery and Equipment	18,820,381	978,609	(259,986)	112,656	19,651,660
Total Capital Assets Being Depreciated	323,858,019	11,032,423	(632,551)	22,262,535	356,520,426
Less Accum. Deprec. For Govt. Wide					
Buildings and Structures	7,462,502	1,028,334	(227,475)	-	8,263,361
Infrastructure	176,030,785	6,353,603	-	-	182,384,388
Improvements	10,423,640	675,760	(20,182)	-	11,079,218
Machinery and Equipment	10,848,442	1,337,375	(256,941)	(137,290)	11,791,586
Total Accum. Deprec.	204,765,369	9,395,072	(504,598)	(137,290)	213,518,553
Governmental Activities Capital Assets, net	$ 144,133,814	$ 10,039,045	$ (127,953)	$ -	$ 154,044,906
Business Type Activity Assets:					
Capital Assets, not Being Depreciated					
Land	$ 11,950,128	$ 903,642	$ -	$ -	$ 12,853,770
Construction in Progress	41,542,774	3,510,511	-	(39,625,192)	5,428,093
Total Capital Assets, not Being Depreciated	53,492,902	4,414,153	-	(39,625,192)	18,281,863
Capital Assets Being Depreciated					
Buildings and Structures	19,720,535	-	-	-	19,720,535
Infrastructure	60,449,450	11,342,494	-	39,277,320	111,069,264
Improvements	40,678,500	-	-	347,872	41,026,372
Machinery and Equipment	15,724,332	156,459	(113,567)	137,290	15,904,514
Total Capital Assets Being Depreciated	136,572,817	11,498,953	(113,567)	39,762,482	187,720,685
Less Accum. Deprec. For Business Type Activities					
Buildings and Structures	14,079,614	443,285	-	-	14,522,899
Infrastructure	6,115,192	2,736,469	-	-	8,851,661
Improvements	17,310,587	913,887	-	-	18,224,474
Machinery and Equipment	6,557,400	845,359	(112,473)	137,290	7,427,576
Total Accum. Deprec.	44,062,793	4,939,000	(112,473)	137,290	49,026,610
Business-type Activities Capital Assets, net	$ 146,002,926	$ 10,974,106	$ (1,094)	$ -	$ 156,975,938

5. CAPITAL ASSETS - Continued

Changes in capital assets for the Urban Renewal Agency for the year ended September 30, 2018, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Government-wide Assets:				
Capital Assets, not Being Depreciated				
Land	$ 2,621,783	$ 1,018,952	$ -	$ 3,640,735
Construction in Progress	18,541,554	3,054,215	(21,595,769)	-
Total Capital Assets, not Being Depreciated	$ 21,163,337	$ 4,073,167	$ (21,595,769)	$ 3,640,735
Business Type Activity Assets:				
Capital Assets, not Being Depreciated				
Land	$ 1,350,000	$ -	$ (1,350,000)	$ -
Total Capital Assets, not Being Depreciated	1,350,000	-	(1,350,000)	-
Capital Assets Being Depreciated				
Buildings and Improvements	3,856,902	-	(3,856,902)	-
Equipment	475,000	-	(475,000)	-
Total Capital Assets Being Depreciated	4,331,902	-	(4,331,902)	-
Less Accum. Deprec. For Business Type Activities				
Buildings and Improvements	600,453	14,046	(614,499)	-
Equipment	445,833	2,083	(447,916)	-
Total Accum. Deprec.	1,046,286	16,129	(1,062,415)	-
Business-type Activities Capital Assets, net	$ 4,635,616	$ (16,129)	$ (4,619,487)	$ -

5. *CAPITAL ASSETS – Continued*

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	$	7,012,700
Fire		252,367
Police		419,492
Library		109,233
Culture and Recreation		267,138
Highway and Street		525,111
Airport		792,553
		9,378,594
Depreciation on Capital Assets held by the City's Internal Service Fund.		16,478
Total Depreciation Expense - Governmental Activities	$	9,395,072

6. *LONG-TERM LIABILITIES*

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

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

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

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

6. LONG-TERM LIABILITIES – Continued

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	Principal Payments	Amortization	Ending Balance	Due Within One year
Business-type Activities:						
Idaho Bond Bank Authority Water Bonds	$ 16,809,139	$ -	$ (1,850,000)	$ (80,592)	$ 14,878,547	$ 1,830,000
Idaho Bond Bank Authority, Parity Lien Revenue Refunding Bond, Series	1,840,619	-	(305,000)	(41,123)	1,494,496	310,000
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Refunding Bond, Series	2,437,460	-	(400,000)	(54,492)	1,982,968	410,000
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Bond, Series 2012B	5,789,829	-	(460,000)	(35,483)	5,294,346	465,000
Idaho Bond Bank Authority Revenue Bonds	35,183,902	-	(1,045,000)	(104,932)	34,033,970	1,055,000
Total	$ 62,060,949	$ -	$ (4,060,000)	$ (316,622)	$ 57,684,327	$ 4,070,000

Changes in accrued compensated absences are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount due Within 1 year
Governmental	$ 1,798,910	$ 1,342,371	$ (1,152,645)	$ 1,988,636	$ 1,138,845
Business-type	163,972	109,396	(112,953)	160,415	106,190
Total	$ 1,962,882	$ 1,451,767	$ (1,265,598)	$ 2,149,051	$ 1,245,035

6. LONG-TERM LIABILITIES-Continued

Business-Type Activities - Revenue Obligations
Following are obligations that the City has pledged income derived from the acquired or constructed assets to pay debt service.

Idaho Bond Bank Authority Loan Payable, Payable in semi-annual installments over 7 years with interest rates that varies from 2 to 5.1%.	$ 4,290,000	
Less: Unamortized discount	462,600	
Total		$ 4,752,600
Idaho Bond Bank Authority Loan Payable, Payable in semi-annual installments over 15 years with interest rates that varies from 3 to 5.06%.	10,105,000	
Less: Unamortized discount	20,948	
Total		10,125,948
Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012C, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5. %.	1,330,000	
Plus: Premium	164,494	
Total		1,494,494
Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012C, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5. %.	1,765,000	
Plus: Premium	217,969	
Total		1,982,969
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Bond Series 2012B, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%.	4,975,000	
Plus: Premium	319,346	
Total		5,294,346
Idaho Bond Bank Authority, Revenue Bond Series 2014, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 4%.	32,460,000	
Plus: Premium	1,573,970	
Total		34,033,970
Total		$ 57,684,327

6. LONG-TERM LIABILITIES-Continued

Debt service requirements to maturity are as follows:

September	Total	Interest	Principal
2019	6,392,987	2,322,987	4,070,000
2020	6,378,606	2,133,606	4,245,000
2021	6,361,889	1,926,889	4,435,000
2022	6,334,378	1,704,378	4,630,000
2023	5,942,092	1,472,092	4,470,000
2024-2028	22,317,994	4,772,994	17,545,000
2029-2033	17,410,900	1,880,900	15,530,000
Total	$ 71,138,846	$ 16,213,846	$ 54,925,000

Urban Renewal Agency

All long-term debt the Agency has issued are revenue allocation bonds that are payable, both principal and interest, solely from the revenues the Agency derives from the increased property taxes generated from the revenue allocation area described in the bond ordinance.

Revenue bonds and outstanding debt at September 30, 2018 consists of the following:

Revenue Allocation Bond, Series 2016A, dated July 1, 2016 and maturing September 1, 2036. The proceeds of the bonds provided funds to repay interim financing for the Clif Bar Project, establish a reserve fund, and to pay costs of issuance of the Bonds and other expenses. The bonds are term bonds that require semiannual payments on March 1, and September 1 each year. The bonds bear interest at 5.5%.	$ 13,275,000
Revenue Allocation Refunding Bonds, Series 2015A (Tax Exempt), dated February 5, 2015 and maturing August 1, 2022. The proceeds of the bonds provided funds to refund prior obligations issued, establish a reserve fund, and to pay costs of issuance of the Bonds and other expenses. 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 2.1%	1,037,000

6. LONG-TERM LIABILITIES-Continued

Revenue Allocation Bonds, Series 2013A, dated February 21, 2013 and maturing April 1, 2032. The proceeds of the bonds provided funding to certain urban renewal projects. The bonds are term bonds that require annual sinking fund deposits on April 1 each year. Bonds maturing August 1, 2016 and later are subject to prior redemption on August 1, 2015. The bonds bear interest at 4.502%. Repayment of the bonds is guaranteed by Chobani Global Holding, Inc.	26,769,000
Revenue Allocation Bonds, Series 2015C, dated July 23, 2015 and maturing August 1, 2022. The proceeds of the bonds were used and will be used to fund renewal projects along or near the Main Ave. of Twin Falls, downtown. The bonds are term bonds that require semi-annual interest payments on February 1 and August 1. Annual principal payments are due on August 1 each year beginning on August 1, 2018. The bonds interest rates vary; currently the rate is 1.534%.	$ 4,623,000
Total	$ 45,704,000

Expected annual maturities of these obligations are as follows:

Year	Total	Interest	Principal
September 30, 2019	$ 5,772,613	$ 2,551,613	$ 3,221,000
September 30, 2020	5,725,763	2,396,763	3,329,000
September 30, 2021	5,667,765	2,236,765	3,431,000
September 30, 2022	6,597,636	2,071,636	4,526,000
September 30, 2023	4,276,433	1,876,433	2,400,000
2024-2028	20,277,839	7,105,839	13,172,000
2029-2033	15,803,689	2,793,689	13,010,000
2034-2036	2,878,450	263,450	2,615,000
Total	$ 67,000,188	$ 21,296,188	$ 45,704,000

The Agency is also indebted to Chobani Idaho, LLC. The Agency entered into a Projects Improvements Reimbursement Agreement on May 9, 2016, to reimburse cost incurred by Chobani to construct certain Project Improvements authorized by the Development Agreement, including site remediation, a water storage tank and a wastewater equalization tank. At September 30, 2018, the Agency was indebted in the amount of $4,608,873. The Agency is also indebted to Clif Bar & Company. The Agency entered into a Development Agreement on October 17, 2013, to reimburse cost incurred by Clif Bar & Company to construct certain Project Improvements authorized by the Development Agreement. At September 30, 2018, the Agency was indebted in the amount of $10,234,049.

The Agency is also indebted to the City of Twin Falls. The Agency entered into an agreement on April 10, 2017 to purchase a parcel of real property, including a wastewater treatment facility. The property was then transferred to Con Agra. At September 30, 2018, the Agency was indebted in the amount of $5,000,000. The obligation bears no interest and requires repayment as incremental tax revenue from Revenue Allocation Area 4-1 becomes available and full repayment prior to the area's closure.

6. *LONG-TERM LIABILITIES-Continued*

Changes in Long-Term Debt
During the year ended September 30, 2018, the following changes occurred in liabilities reported as the general long-term debt.

Obligation	Balances, September 30, 2017	Additions	Repayments	Balances, September 30, 2018
Revenue Allocation Bonds, Series 2013A	28,069,000	-	1,300,000	26,769,000
Revenue Allocation Bonds, Series 2015A-Tax Exempt	1,235,000	-	198,000	1,037,000
Revenue Allocation Bonds, Series 2015C-Taxable	5,500,000	-	877,000	4,623,000
Revenue Allocation Bonds, Series 2016	13,670,000	-	395,000	13,275,000
Total	$ 48,474,000	$ -	$ 2,770,000	$ 45,704,000

The bonds, or other debt of the Agency are not indebtedness, within the meaning of any constitutional or statutory debt limitation, and are not and will not be a debt of the Agency of Twin Falls, and the Agency shall not be liable thereon.

7. *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, 2018:

	Interfund Receivable	Interfund Payable
General Fund	$ 683,166	$ -
Golf	-	362,021
Historic Preservation	-	3,987
Pool	-	337,286
Fireworks	-	666
Wastewater	20,794	-
Total	$ 703,960	$ 703,960

7. INTERFUND TRANSACTIONS-Continued

Interfund transfers for the year are as follows:

	Transfers to											
	General	Street	Airport	Capital Imp.	Water Works	Waste Water	Golf	Pool	Insurance	Shop Revolving	Fire Works	Total
Transfers From												
General	$ -	$ -	$ 5,284	$ 471,345	$ -	$ -	$ -	$ 24,558	$ -	$ -	$ -	$ 501,187
Street	260,431	-	-	-	-	-	-	-	29,931	-	-	290,362
Street Light	22,329	-	-	-	-	-	-	-	-	-	-	22,329
Airport	328,789	-	-	-	-	-	-	-	29,931	-	-	358,720
Capital Imp.	-	-	-	-	-	1,000,000	117,995	-	-	-	6,500	1,124,495
Waterworks	861,074	91,700	-	-	-	-	-	-	66,189	76,479	-	1,095,442
Wastewater	343,879	1,000,000	-	-	301,999	-	-	-	182,840	-	-	1,828,718
Common Area	2,795	-	-	-	-	-	-	-	-	-	-	2,795
Sanitation	163,512	-	-	-	301,999	-	-	-	7,498	-	-	473,009
Dierkes Lake	9,769	-	-	-	-	-	-	-	-	-	-	9,769
Impact Fees	-	-	-	560,000	-	-	-	-	-	-	-	560,000
Shop	650	-	-	-	-	-	-	-	-	-	-	650
Insurance	55,823	-	-	-	-	-	-	-	-	-	-	55,823
Total	$ 2,049,051	$ 1,091,700	$ 5,284	$ 1,031,345	$ 603,998	$ 1,000,000	$ 117,995	$ 24,558	$ 316,389	$ 76,479	$ 6,500	$ 6,323,299

Transfers to the General Fund and the Insurance Fund are normally made to provide for administrative services and liability protections. Transfers from the General Fund to the Golf, Pool, and Fire Works funds are made to cover funding deficits. Operating costs that are common to the public works function are recorded in the Water Fund with the Wastewater Fund and Sanitation Fund generating transfers for their allocated share.

The City has concluded that it should maintain 25% of the annual budgeted base revenues of the ensuing fiscal year in the General Fund, to provide reasonable assurance to purchasers of City debt instruments that the City will pay all general obligations and meet unforeseen emergencies. A policy has been adopted where funds in excess of that 25% are transferred annually to the Capital Improvement Fund, where it will be available for one-time projects recommended by the City Manager and approved by City Council.

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

8. RISK MANAGEMEN-Continued

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.

9. PENSION PLANS

Plan Descriptions
The City contributes to the Base Plan and the Firefighter's Retirement Fund (FRF) plans which are cost-sharing multiple-employer defined benefit pension plans administered by Public Employee Retirement System of Idaho (PERSI or System) The Base Plan covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The FRF plan covers a closed group of firefighters who were hired before October 1, 1980, and who received benefits in addition to those provided under the PERSI Base Plan. The costs to administer the plans are financed through the contributions and investment earnings of the plans. Additional FRF funding is obtained from receipts from a state fire insurance premium tax. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan and FRF plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members for the Base Plan and System members for the FRF Plan with at least ten years of service and three members who are Idaho citizens not members of the Base Plan or System for the FRF plan except by reason of having served on the Board.

Pension Benefits
The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

The FRF provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service as well as the final average salary. A firefighter must have 5 years of service to be eligible for a lifetime retirement allowance at age 60. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance is based on Idaho Code Title 72 Chapter 14.

The benefit payments for the FRF are calculated using a benefit formula adopted by the Idaho Legislature. The FRF cost of living increase is based on the increase in the statewide average firefighter's wage.

9. PENSION PLANS-Continued

Member and Employer Contributions
Member and employer contributions paid to the Base Plan and FRF are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

For the Base Plan, the contribution rates for employees are set by stature at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2018, it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% for general employees and 11.66% for police and firefighters. The City's contributions were $2,163,566 for the year ended June 30, 2018.

For the FRF Plan, as of June 30, 2018, the total employer rate was 25.31% which includes the employer excess rate of 13.65% plus the PERSI class 2 firefighters' rate of 11.66%. The FRF member rate for the year for class B is 11.45% which is 3.09% above the class 2 rate of 8.36%. The City's contributions were $144,310 for the year ended June 30, 2018.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the Base Plan at September 30, 2018, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2018, the City's proportion was .005940511 percent.

For the FRF at September 30, 2018, the City reported a liability for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2018, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The City's proportion of the net pension asset was based on the City's share of contributions in the FRF pension plan relative to the total contributions of all participating FRF employers. At June 30, 2018, the City's proportion was .038550585 percent.

For the year ended September 30, 2018, the City recognized pension expense (revenue) of $1,757,289 for the Base Plan and ($851,977) for the FRF Plan. At September 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

9. PENSION PLANS-Continued

	Deferred Outflows of Resources	Deferred Outflows of Resources
BASE PLAN		
Differences between expected and actual experience	$ 961,858	$ 661,770
Changes in assumptions or other inputs	570,164	-
Net difference between projected and actual earnings on pension plan investments	-	973,547
Changes in the City's proportion and differences between the City's contributions and the City's proportionate contributions	(315,426)	(282,751)
The City's contributions subsequent to the measurement date	530,282	-
Total	$ 1,746,878	$ 1,352,566

	Deferred Outflows of Resources	Deferred Outflows of Resources
FRF		
Differences between expected and actual experience	$ -	$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	-	132,662
Changes in the City's proportion and differences between the City's contributions and the City's proportionate contributions	-	(3,843)
The City's contributions subsequent to the measurement date	43,974	-
Total	$ 43,974	$ 128,819

9. PENSION PLANS-Continued

For the Base Plan, $530,282 was reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability in the year ending September 30, 2019.

For the FRF Plan, $43,974 was reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension asset in the year ending September 30, 2019.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2017 the beginning of the measurement period ended June 30, 2018 is 4.9 and 5.5 years for the measurement period June 30, 2018 for the Base Plan and 1 year for the FRF.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ended September 30,

	Base Plan	FRF
2019	$ 712,268	$ 97,389
2020	83,927	(20,902)
2021	(750,687)	(167,686)
2022	(181,477)	(37,620)

Actuarial Assumptions

For the Base Plan, valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

9. PENSION PLANS-Continued

For the Base Plan, the total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	4.25% - 10.00%
Salary inflation	3.75%
Investment rate of return	7.10%, net of investment expenses
Cost-of living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offset:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

For the FRF Plan, valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. Unfunded actuarial accrued liability for FRF is the difference between the actuarial present value of the FRF benefits not provided by the Base Plan and the FRF assets. Currently FRF assets exceed this actuarial present value; therefore, there is not an unfunded liability to amortize at this time. The maximum amortization period for the FRF permitted under Section 59-1394, Idaho Code, is 50 years.

For the FRF, the total pension asset in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.10%, net of investment expenses
Cost-of living adjustments	3.75%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offset:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

9. PENSION PLANS-Continued

For the Base Plan, an experience study was performed for the period July 1, 2007 through June 30, 2013 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability for the Base Plan as of June 30, 2018 is based on the results of an actuarial valuation date of July 1, 2018.

For the FRF Plan, an experience study was performed for the period July 1, 2011 through June 30, 2015 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Asset for the FRF Plan as of June 30, 2018 is based on the results of an actuarial valuation date of July 1, 2018.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

Capital Market Assumptions

Asset Class	Expected Return	Expected Risk	Strategic Normal	Strategic Ranges
Equities			70%	66%-77%
Broad Domestic Equity	9.15%	19.00%	55%	50%-65%
International	9.25%	20.20%	15%	10%-20%
Fixed Income	3.05%	3.75%	30%	23%-33%
Cash	2.25%	0.90%	0%	0%-5%

	Expected Return	Expected Inflation	Expected Real Return	Expected Risk
Total Fund				
Actuary	7.00%	3.25%	3.75%	N/A
Portfolio	6.58%	2.25%	4.33%	12.67%

*Expected arithmetic return net of fees and expenses

9. PENSION PLANS-Continued

Actuarial Assumptions

Assumed Inflation-Mean	3.25%
Assumed Inflation-Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Geometric Rate of Return	7.50%
Assumed Investment Expenses	0.40%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	**7.10%**

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate.

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	**Current Discount Rate (7.10%)**	**1% Increase (8.10%)**
BASE PLAN			
Employer's proportionate share of the net pension liability	$ 21,934,163	$ 7,955,648	$ (2,144,438)
FRF			
Employer's proportionate share of the net pension asset	$ (3,236,455)	$ (4,190,076)	$ (5,321,327)

9. PENSION PLANS-Continued

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the pension plan

At September 30, 2018, the City had no unpaid contributions to the pension plan required for the fiscal year.

10. TAX ABATEMENTS

Twin Falls County is authorized by State statute to transact all property tax activity with property owners in the City. The County levy's and collects property taxes; then allocates and remits those collections among the overlapping taxing districts.

The County is authorized to cancel any property taxes due to hardship; or for property that has been damaged by a casualty. Application for relief is made directly to the County Commissioners for their consideration.

The County is also authorized under the same statute to offer a property tax reduction program, commonly known as the Circuit Breaker Program, of up to $1,320. To qualify, the property under consideration must be a home the tax payer owns and lives in and their total household income, after deducting medical expenses, is $30,050 or less. They must also meet one of the following as of January 1st of the taxing year:

- Age 65 or older;
- Widow(er);
- Blind;
- Motherless or fatherless child under 18 years of age;
- Former prisoner of war/hostage;
- Recognized disabled by the Social Security Administration, Railroad Retirement Board, or Federal Civil Service;
- Veteran with 10% or more service-connected disability or receiving a pension from Veterans Affairs (VA) for a non-service-connected disability.

Another tax abatement program available to the County relates to investments in new capital within the County. Businesses that invest at least $3 million in new manufacturing facilities may receive a partial or full property tax exemption for up to 5 years from local county commissioners. Any reduction is at the discretion of the Commissioners.

11. FUND BALANCE AND NET ASSET DEFICITS

Fund deficits as of September 30, 2018, which are significant, are as follows:

Golf Fund- The deficit of $247,560 is due to accumulated costs exceeding revenues over a number of years. The City has entered into a new lease agreement in 2012 where the lessor will be responsible for golf course costs in the future.

12. URBAN RENEWAL SUMMARIZED INFORMATION

		Year Ended September 30, 2018
Assets	$	9,791,021
Total Assets	$	9,791,021
Liabilities & Net Position		
Liabilities	$	68,048,107
Net Assets:		
Net Investment in Capital Assets		(56,906,187)
Restricted		3,466,809
Unrestricted		(4,817,708)
Total Liabilities & Net Position	$	9,791,021
Revenues		10,479,520
Expenditures		(34,200,283)
Excess (Deficiency) Revenues over Expenditures		(23,720,763)
Net Position - Beginning of Year		(34,536,323)
Net Position - End of Year	$	(58,257,086)

13. CONTINGENT LIABILITY

For the Urban Renewal Agency, the County's assessed valuation of property in Revenue Allocation Area 4-3 was challenged by the primary taxpayer (Chobani) in court, for a previous year. The County and the taxpayer have reached a tentative agreement which will probably impact the Agency and require it to reimburse the County the taxes deemed to be inappropriately collected for that year. Any agreement still needs to be approved by the Judge. The amount in question approximates $2,500,000. The parties are still "finalizing the refund methodology" and seeking judicial confirmation.

The taxpayer has benefited from the issuance of bonds by the Agency in the past for public infrastructure improvements and the property taxes received from the taxpayer are dedicated to repayment of those bonds. The Agency and the taxpayer have an agreement in place which requires the taxpayer to make up any shortage should the Agency not collect enough property taxes to make the bond payment in any given year.

14. COMMITMENTS AND SUBSEQUENT EVENTS

The City and Agency have evaluated subsequent events through February 25, 2019, the date which the financial statements were available to be issued and determined the disclosures are adequate.

15. BOND COVENANT COMPLIANCE

The City is subject to various covenants as a result of the various bonds issued by the City. During the year ended September 30, 2018, the City is in compliance with these covenants.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF TWIN FALLS, IDAHO
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Property Taxes, Including Penalty and Interest	$ 16,935,545	$ 16,935,545	$ 17,128,029	$ 192,484	$ 15,595,151
Non-property Taxes	492,000	492,000	515,719	23,719	496,427
Fines and Forfeitures	7,000	7,000	17,147	10,147	12,490
Licenses and Permits	1,243,000	1,243,000	1,478,997	235,997	1,206,907
Fees and Services	1,220,802	1,220,802	1,378,336	157,534	1,225,890
Intergovernmental	2,893,715	2,893,715	3,142,523	248,808	2,818,744
Federal Grants	140,000	140,000	189,135	49,135	306,522
Miscellaneous	931,529	931,529	762,528	(169,001)	835,757
Total Revenues	23,863,591	23,863,591	24,612,414	748,823	22,497,888
Expenditures:					
Current					
Data Processing	$ 2,023,826	$ 2,023,826	$ 1,894,936	$ 128,890	$ 1,771,910
Council	141,952	141,952	137,163	4,789	142,710
Manager	1,036,418	1,036,418	1,025,372	11,046	969,695
Finance	792,321	792,321	803,455	(11,134)	729,792
Attorney	533,225	533,225	524,521	8,704	408,771
Personnel	590,258	590,258	470,796	119,462	398,920
Janitoral	-	-	66,129	(66,129)	-
Total General Government	5,118,000	5,118,000	4,922,372	195,628	4,421,798
Police	10,108,294	10,108,294	10,075,216	33,078	9,396,076
Fire	4,911,325	4,911,325	4,707,599	203,726	4,240,002
Inspection	711,820	711,820	702,261	9,559	646,539
Animal Control	472,532	472,532	411,277	61,255	404,865
Total Public Safety	16,203,971	16,203,971	15,896,353	307,618	14,687,482
Engineering	1,678,587	1,678,587	1,553,187	125,400	1,499,651
Planning and Zoning	689,372	689,372	648,442	40,930	653,631
Economic Development	247,561	247,561	262,986	(15,425)	197,574
Total Community Development	936,933	936,933	911,428	25,505	851,205
Parks	1,431,356	1,431,356	1,334,492	96,864	1,241,234
Recreation	663,060	663,060	670,278	(7,218)	705,300
Total Culture and Recreation	2,094,416	2,094,416	2,004,770	89,646	1,946,534
Total Expenditures	26,031,907	26,031,907	25,288,110	743,797	23,406,670
Excess (Deficiency) of Revenue Over Expenditures	(2,168,316)	(2,168,316)	(675,696)	1,492,620	(908,782)
Other Financing Sources (Uses)					
Transfers In	2,049,049	2,049,049	2,049,051	2	1,959,250
Transfers Out	(495,903)	(495,903)	(501,187)	(5,284)	(1,888,730)
Total Other Financing Sources (Uses)	1,553,146	1,553,146	1,547,864	(5,282)	70,520
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	$ (615,170)	$ (615,170)	$ 872,168	$ 1,487,338	$ (838,262)
Fund Balance, October 1st			8,791,932		9,630,194
Fund Balance, September 30th			$ 9,664,100		$ 8,791,932

See accompanying notes to required supplementary information.

CITY OF TWIN FALLS, IDAHO

Special Revenue - Street Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Property Taxes	$ 1,083,499	$ 1,083,499	$ 1,107,458	$ 23,959	$ 1,215,849
Fees and Services	-	-	-	-	3,913
Intergovernmental	3,165,000	3,165,000	3,336,690	171,690	3,160,839
Grants	-	2,607,628	2,627,829	20,201	175,383
Miscellaneous	1,065,200	1,065,200	1,470,599	405,399	1,135,016
Total Revenues	5,313,699	7,921,327	8,542,576	621,249	5,691,000
Expenditures:					
Current					
Highways and Streets	2,615,267	5,222,895	6,664,856	(1,441,961)	4,444,730
Capital Outlay	4,199,770	4,199,770	1,252,790	2,946,980	2,347,876
Total Expenditures	6,815,037	9,422,665	7,917,646	1,505,019	6,792,606
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,501,338)	(1,501,338)	624,930	2,126,268	(1,101,606)
Other Financing Sources (Uses)					
Transfers In	1,091,700	1,091,700	1,091,700	-	89,858
Transfers Out	(290,362)	(290,362)	(290,362)	-	(277,369)
Total Other Sources (Uses)	801,338	801,338	801,338	-	(187,511)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ (700,000)	$ (700,000)	1,426,268	$ 2,126,268	$ (1,289,117)
Fund Balances, October 1st			5,965,304		7,254,421
Fund Balances, September 30th			$ 7,391,572		$ 5,965,304

See accompanying notes to required supplementary information.

CITY OF TWIN FALLS, IDAHO

Special Revenue - Airport Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Property Taxes	$ 368,315	$ 368,315	$ 369,113	$ 798	$ 375,973
Fees and Services	656,429	656,429	867,306	210,877	749,148
Intergovernmental	375,312	375,312	400,312	25,000	374,695
Federal Grants	-	-	-	-	-
Farm Income	46,391	46,391	5,598	(40,793)	55,707
Miscellaneous	30,000	30,000	73,532	43,532	76,024
Total Revenues	1,476,447	1,476,447	1,715,861	239,414	1,631,547
Expenditures:					
Current					
Airport	1,123,011	1,123,011	1,066,278	56,733	1,005,544
Total Expenditures	1,123,011	1,123,011	1,066,278	56,733	1,005,544
Excess (Deficiency) of Revenues Over (Under) Expenditures	353,436	353,436	649,583	296,147	626,003
Other Financing Sources (Uses)					
Transfers In	5,283	5,283	5,284	1	-
Transfers Out	(358,719)	(358,719)	(358,719)	-	(348,562)
Total Other Sources (Uses)	(353,436)	(353,436)	(353,435)	1	(348,562)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	296,148	$ 296,148	277,441
Fund Balances, October 1st			1,848,149		1,570,708
Fund Balances, September 30th			$ 2,144,297		$ 1,848,149

See accompanying notes to required supplementary information.

Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last 10 - Fiscal Years*

	2018	2017	2016	2015
City's portion of the net pension liability	.005940511	.005813347	.005422236	.005566001
City's proportionate share of the net pension liability	$ 8,762,357	$ 9,137,583	$ 10,991,705	$ 7,329,518
City's covered payroll	$ 19,117,390	$ 17,773,505	$ 15,936,781	$ 15,453,598
City's proportional share of the net pension liability as a percentage of its covered-employee payroll	45.83%	51.41%	68.97%	47.43%
Plan fiduciary net position as a percentage of the total pension liability	91.69%	90.68%	87.26%	94.95%

Schedule of Employer's Share of Net Pension Asset
FRF
Last 10 - Fiscal Years*

	2018	2017	2016	2015
City's portion of the net pension asset	.038550585	.036537638	.040605333	.038831200
City's proportionate share of the net pension asset	$ 4,362,776	$ 3,134,770	$ 2,182,472	$ 2,097,300
City's covered payroll	$ 2,747,007	$ 2,435,601	$ 2,305,458	$ 2,231,974
City's proportional share of the net pension asset as a percentage of its covered-employee payroll	158.82%	128.71%	94.67%	93.97%
Plan fiduciary net position as a percentage of the total pension asset	140.15%	129.65%	118.42%	112.01%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of June 30 (measurement date).

See accompanying notes to required supplementary information.

CITY OF TWIN FALLS, IDAHO
Schedule of Employer's Contributions
PERSI - Base Plan

Schedule of Employer Contributions
Base Plan
Last 10 - Fiscal Years*

	2018	2017	2016	2015
Statutorily required contribution	$ 2,196,189	$ 2,040,147	$ 1,953,667	$ 1,779,796
Contribution in relation to the statutorily required contribution	2,196,189	2,040,147	1,953,667	1,779,796
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City's covered payroll	$ 19,117,390	$ 17,773,505	$ 15,936,781	$ 15,453,598
Contributions as a percentage of covered-employee payroll	11.49%	11.48%	12.26%	11.52%

Schedule of Employer Contributions
FRF
Last 10 - Fiscal Years*

	2018	2017	2016	2015
Statutorily required contribution	$ 170,314	$ 151,007	$ 141,934	$ 138,382
Contribution in relation to the statutorily required contribution	170,314	151,007	141,934	138,382
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City's covered payroll	$ 2,747,007	$ 2,435,601	$ 2,305,458	$ 2,231,974
Contributions as a percentage of covered-employee payroll	6.20%	6.20%	6.16%	6.20%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of September 30.

NOTE 1- BUDGETARY INFORMATION

Budgetary-GAAP Reporting Reconciliation

The accompanying Budgetary Comparison Schedules compare the legally adopted budget with actual data on a budgetary basis. Accounting principles applied for purposes of developing data on the budgetary basis do not differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP).

Budgetary Policies

The City of Twin Falls, Idaho, prepares an annual budget of revenue and expenditures prior to the beginning of the fiscal year. The budget is prepared on the modified accrual basis of accounting. Budget figures are based on prior levels of revenue and expenditures taking into account specific items which may be planned in advance by the City such as capital outlay expenditures. Any excess of budgeted expenditures over budgeted revenues are temporary situations and are budgeted so as to utilize cash balances in the individual fund.

SUPPLEMENTARY INFORMATION

CITY OF TWIN FALLS, IDAHO
Combining Statement - Other Governmental Funds
Fund Balance Sheets
September 30, 2018

	Special Revenue Funds			Capital Projects Fund					Other Permanent Funds			Total Other Government Funds
	Street Light	Library	Total	Historic Preservation	Park Develop.	Trail Fund	Impact Fee	Total	Drug Seizure	Fireworks	Total	
Assets												
Cash and Investments	$ 259,402	$ 1,164,840	$ 1,424,242	$ 151	$ 364,286	$ 541	$ 3,759,585	$ 4,124,563	$ 144,931	$ -	$ 144,931	$ 5,693,736
Receivables (net of allowance)			-									
Taxes	867	22,168	23,035	-	-	-	-	-	-	-	-	23,035
Intergovernmental	91	7,259	7,350	-	-	-	-	-	-	259	259	7,609
Accounts	11,245	-	11,245	-	-	-	177	177	-	-	-	11,422
Total Assets	$ 271,605	$ 1,194,267	$ 1,465,872	$ 151	$ 364,286	$ 541	$ 3,759,762	$ 4,124,740	$ 144,931	$ 259	$ 145,190	$ 5,735,802
Liabilities												
Pooled Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,608	$ 9,608	$ 9,608
Accounts Payable	51,039	1,379	52,418	-	-	-	20,474	20,474	700	-	700	73,592
Accrued Expenses	-	15,247	15,247	-	-	-	-	-	-	-	-	15,247
Due to Other Funds	-	-	-	3,987	-	-	-	3,987	-	666	666	4,653
Total Liabilities	51,039	16,626	67,665	3,987	-	-	20,474	24,461	700	10,274	10,974	103,100
Deferred Inflows of Resources												
Unavailable Revenue - Property Taxes	731	18,543	19,274	-	-	-	-	-	-	-	-	19,274
Fund Balance												
Nonspendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance												
Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
Committed Fund Balance												
Budgeted Surpluses	-	27,600	27,600	-	-	-	817,143	817,143	-	-	-	844,743
Park Development	-	-	-	-	364,286	-	-	364,286	-	-	-	364,286
Trail Fund	-	-	-	-	-	541	-	541	-	-	-	541
Impact Fees	-	-	-	-	-	-	2,922,145	2,922,145	-	-	-	2,922,145
Drug Seizure									144,231		144,231	144,231
Assigned Fund Balance												
Street Light	219,835	-	219,835	-	-	-	-	-	-	-	-	219,835
Community Services	-	1,131,498	1,131,498	-	-	-	-	-	-	-	-	1,131,498
Unassigned Fund Balance	-	-	-	(3,836)	-	-	-	(3,836)	-	(10,015)	(10,015)	(13,851)
Total Fund Balance	219,835	1,159,098	1,378,933	(3,836)	364,286	541	3,739,288	4,100,279	144,231	(10,015)	134,216	5,613,428
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 271,605	$ 1,194,267	$ 1,465,872	$ 151	$ 364,286	$ 541	$ 3,759,762	$ 4,124,740	$ 144,931	$ 259	$ 145,190	$ 5,735,802

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, 2018

	Special Revenue Funds			Capital Projects Fund					Other Permanent Funds			
	Street Light	Library	Total	Historic Preservation	Park Develop.	Trail Fund	Impact Fee	Total	Drug Seizure	Fireworks	Total	Total Other Government Funds
Revenues												
Property Taxes, Including Interest	$ 13,735	$ 1,672,947	$ 1,686,682	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,686,682
Other Taxes	400,950	-	400,950	-	-	-	-	-	-	-	-	400,950
Special Assessments, Including Interest	-	-	-	-	-	-	-	-	52,890	-	52,890	52,890
Fines and Forfeitures	-	24,269	24,269	-	-	-	-	-	-	-	-	24,269
Fees and Services	-	111,326	111,326	-	-	-	1,522,608	1,522,608	-	1,426	1,426	1,635,360
Intergovernmental	-	-	-	-	-	-	-	-	-	259	259	259
Federal Grants	-	-	-	13,335	-	-	-	13,335	-	-	-	13,335
Miscellaneous	4,761	16,966	21,727	-	127,845	-	37,988	165,833	-	9,708	9,708	197,268
Total Revenue	419,446	1,825,508	2,244,954	13,335	127,845	-	1,560,596	1,701,776	52,890	11,393	64,283	4,011,013
Expenditures												
Current												
General Government	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	95,956	-	95,956	95,956
Community Development	-	-	-	12,764	-	-	-	12,764	-	16,000	16,000	28,764
Culture and Recreation	-	1,749,452	1,749,452	-	-	-	-	-	-	-	-	1,749,452
Highway and Streets	377,668	-	377,668	-	-	-	-	-	-	-	-	377,668
Capital Outlay	-	59,223	59,223	-	-	-	1,886,738	1,886,738	-	-	-	1,945,961
Total Expenditures	377,668	1,808,675	2,186,343	12,764	-	-	1,886,738	1,899,502	95,956	16,000	111,956	4,197,801
Excess of Revenues Over (Under) Expenditures	41,778	16,833	58,611	571	127,845	-	(326,142)	(197,726)	(43,066)	(4,607)	(47,673)	(186,788)
Other Financing Sources (Uses)												
Transfers In	-	-	-	-	-	-	-	-	-	6,500	6,500	6,500
Transfers Out	22,328	-	22,328	-	-	-	560,000	560,000	-	-	-	582,328
Net Transfers	(22,328)	-	(22,328)	-	-	-	(560,000)	(560,000)	-	6,500	6,500	(575,828)
Net Change in Fund Balance	19,450	16,833	36,283	571	127,845	-	(886,142)	(757,726)	(43,066)	1,893	(41,173)	(762,616)
Fund Balance October 1, 2017	200,385	1,142,265	1,342,650	(4,407)	236,441	541	4,625,430	4,858,005	187,297	(11,908)	175,389	6,376,044
Fund Balance September 30, 2018	$ 219,835	$ 1,159,098	$ 1,378,933	$ (3,836)	$ 364,286	$ 541	$ 3,739,288	$ 4,100,279	$ 144,231	$ (10,015)	$ 134,216	$ 5,613,428

CITY OF TWIN FALLS, IDAHO
Combining Statement - Proprietary Funds
Fund Balance Sheets
September 30, 2017

	Business-Type Activities				
	Golf	Pool	Dierkes Lake Shoshone Falls	Common Area Maintenance	Total
Assets					
Current Assets					
Cash and Investments	$ -	$ 173,489	$ 631,316	$ 26,491	$ 831,296
Receivables (net of allowance for uncollected.)					
Fees and Services	-	-	-	7,803	7,803
Intergovernmental	-	45,392	-	-	45,392
Accounts	6,806	15,095	106	-	22,007
Total Current Assets	6,806	233,976	631,422	34,294	906,498
Noncurrent Assets					
Capital Assets (Net of Accum. Depreciation)	352,879	857,141	1,037,816	-	2,247,836
Total Noncurrent Assets	352,879	857,141	1,037,816	-	2,247,836
Total Assets	359,685	1,091,117	1,669,238	34,294	3,154,334
Deferred Outflows of Resources					
Pension Obligations	6,311	-	-	-	6,311
Total Deferred Outflows of Resources	6,311	-	-	-	6,311
Total Assets and Deferred Outflows of Resources	$ 365,996	$ 1,091,117	$ 1,669,238	$ 34,294	$ 3,160,645
Liabilities					
Current Liabilities:					
Pooled Cash	$ 200,611	$ -	$ -	$ -	$ 200,611
Accounts Payable	4,545	20,190	36,372	17,927	79,034
Due to Other Funds	362,021	337,286	-	-	699,307
Compensated Absences	5,579	-	-	-	5,579
Total Current Liabilities	572,756	357,476	36,372	17,927	984,531
NonCurrent Liabilities:					
Compensated Absences	9,749	-	-	-	9,749
Net Pension Liability	27,040	-	-	-	27,040
Total Non-Current Liabilities	36,789	-	-	-	36,789
Total Liabilities	609,545	357,476	36,372	17,927	1,021,320
Deferred Inflows of Resources					
Employer Pension Assumption	4,011	-	-	-	4,011
Total Deferred Inflows of Resources	4,011	-	-	-	4,011
Net Position					
Invested In Capital Assets, net of related debt	352,879	857,141	1,037,816	-	2,247,836
Restricted	-	-	-	-	-
Unrestricted	(600,439)	(123,500)	595,050	16,367	(112,522)
Total Equity	(247,560)	733,641	1,632,866	16,367	2,135,314
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 365,996	$ 1,091,117	$ 1,669,238	$ 34,294	$ 3,160,645

CITY OF TWIN FALLS, IDAHO
Combining Statement - Proprietary Funds
Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended September 30, 2018

	Business-Type Activities				
	Golf	**Pool**	**Dierkes Lake Shoshone Falls**	**Common Area Maintenance**	**Totals**
Operating Revenues:					
Charges for Services	$ 5,359	$ 353,082	$ 317,870	$ 39,281	$ 715,592
Taps, Connection and Other Fees	-	-	-	-	-
Miscellaneous	-	15	4,111	-	4,126
Total Operating Revenues	5,359	353,097	321,981	39,281	719,718
Operating Expenses:					
Contracted Services	-	8,354	68,539	36,794	113,687
Personnel Expenses	1,218	303,268	48,644	-	353,130
Depreciation and Amortization	49,979	91,260	54,648	-	195,887
Utilities	-	63,568	8,750	1,104	73,422
Landfill Expenses	-	-	-	-	-
Supplies	-	38,787	3,889	-	42,676
Insurance	-	-	-	-	-
Repairs and Maintenance	-	13,865	8,902	3,521	26,288
Vehicle Expenses	-	-	-	-	-
Small Equipment	6,795	2,563	5,706	-	15,064
Studies and Projects	-	-	-	-	
Rental Expense	-	-	-	-	-
Miscellaneous Expense	-	12,045	12,423	222	24,690
Testing and Monitoring	-	-	-	-	-
Telephone	-	-	-	-	-
Travel and Meetings	-	462	-	-	462
Total Operating Expenses	57,992	534,172	211,501	41,641	845,306
Operating Income (Loss)	(52,633)	(181,075)	110,480	(2,360)	(125,588)
Non-Operating Revenues (Expenses):					
Investment Income	-	-	2,515	-	2,515
Rent and Royalties	-	-	-	-	-
Federal Grants	-	-	-	-	-
Intergovernmental	-	142,266	-	-	142,266
Total Non-Operating Revenues (Exp.)	-	142,266	2,515	-	144,781
Income (Loss) Before Contributions and Transfers	(52,633)	(38,809)	112,995	(2,360)	19,193
Contributions and Interfund Transfers:					
Capital Contributions	-	-	-	-	-
Transfers In	117,995	24,558	-	-	142,553
Transfers Out	-	-	(9,769)	(2,795)	(12,564)
Net Transfers	117,995	24,558	(9,769)	(2,795)	129,989
Net Income (Loss)	65,362	(14,251)	103,226	(5,155)	149,182
Total Net Position, October 1, 2017	(312,922)	747,892	1,529,640	21,522	1,986,132
Total Net Position, September 30, 2018	$ (247,560)	$ 733,641	$ 1,632,866	$ 16,367	$ 2,135,314

City of Twin Falls, Idaho
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended September 30, 2018

	Business-Type Activities				
	Golf	Pool	Dierkes Lake Shoshone Falls	Common Area Maintenance	Total
Cash Flows from Operating Activities					
Receipts from Customers	$ 5,055	$ 342,253	$ 318,514	$ 37,520	$ 703,342
Payments to Suppliers	(83,478)	(140,445)	(96,805)	(25,521)	(346,249)
Payments to Employees	418	(303,268)	(48,644)	-	(351,494)
Other Receipts (Payments)	-	15	4,111	-	4,126
Net Cash Provided (Used) by Operating Activities	(78,005)	(101,445)	177,176	11,999	9,725
Cash Flows from Non-Capital Financing Activities					
Interfund Transfers to Other Funds	-	-	(9,769)	(2,795)	(12,564)
Receipts from to Other Funds	117,995	24,558	-	-	142,553
Net Cash Provided (Used) by Non-Capital Financing Activities	117,995	24,558	(9,769)	(2,795)	129,989
Cash Flows from Capital and Related Financing Activities					
Purchase of Capital Assets	(39,990)	-	-	-	(39,990)
Construction in Progress		(127,170)	-		(127,170)
Intergovernmental	-	142,266	-	-	142,266
Net Cash Provided (Used) by Capital and Related Financing Activities	(39,990)	15,096	-	-	(24,894)
Cash Flows from Investing Activities					
(Purchase) or Sale of Securities	-	-	(4,905)	-	(4,905)
Investment Income	-	-	2,515	-	2,515
Net Cash Provided (Used) by Investing Activities	-	-	(2,390)	-	(2,390)
Net Increase (Decrease) in Cash and Cash Equivalents	-	(61,791)	165,017	9,204	112,430
Balances - Beginning of the Year	-	235,280	319,805	17,287	572,372
Balances - End of the Year	$ -	$ 173,489	$ 484,822	$ 26,491	$ 684,802
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	$ (52,633)	$ (181,075)	$ 110,480	$ (2,360)	$ (125,588)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:					
Depreciation and Amortization	49,979	91,260	54,648	-	195,887
Change in Assets and Liabilities:					
Receivables, Net	(304)	(10,829)	644	(1,760)	(12,249)
DOF or Resources-Pension Obligations	(536)	-	-	-	(536)
Accounts Payable	4,545	(801)	11,404	16,119	31,267
Due to Other Funds-Pooled Cash	(81,228)	-	-	-	(81,228)
Compensated Absences	2,459	-	-	-	2,459
Net Pension Liability	(1,316)	-	-	-	(1,316)
DIF or Resources-Employer Pension Assumption	1,029	-	-	-	1,029
Net Cash Provided (Used) by Operating Activities	$ (78,005)	$ (101,445)	$ 177,176	$ 11,999	$ 9,725
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds					
Cash and Investments-Statement of Net Position	$ -	$ 173,489	$ 631,316	$ 26,491	$ 831,296
Less: Investments	-	-	(146,494)	-	(146,494)
Cash and Cash Equivalents	$ -	$ 173,489	$ 484,822	$ 26,491	$ 684,802

CITY OF TWIN FALLS, IDAHO
Combining Statement - Internal Service Funds
Statement of Net Position
September 30, 2018

	Governmental Activities - Internal Service Funds		
	Insurance	Shop Revolving	Total
Assets			
Current Assets:			
Cash and Investments	$ 277,552	$ 440,179	$ 717,731
Receivables (net of allowance for uncollect.)			-
Taxes	4,401	-	4,401
Intergovernmental	2,982	-	2,982
Accounts	-	68	68
Total Current Assets	284,935	440,247	725,182
Noncurrent Assets:			
Capital Assets (Net of Accum. Depreciation)	-	275,902	275,902
Total Noncurrent Assets	-	275,902	275,902
Total Assets	$ 284,935	$ 716,149	$ 1,001,084
Liabilities and Net Position			
Current Liabilities:			
Pooled Cash	$ -	$ -	$ -
Accounts Payable	24,415	8,122	32,537
Accrued Expenses	-	259	259
Deferred Revenue	3,704	-	3,704
Compensated Absences	-	13,671	13,671
Total Current Liabilities	28,119	22,052	50,171
NonCurrent Liabilities:			
Compensated Absences	-	2,198	2,198
Total Non-Current Liabilities	-	2,198	2,198
Total Liabilities	28,119	24,250	52,369
Net Position			
Net Investment in Capital Assets	-	275,902	275,902
Restricted	-	-	-
Unrestricted	256,816	415,997	672,813
Total Net Position	256,816	691,899	948,715
Total Liabilities and Net Position	$ 284,935	$ 716,149	$ 1,001,084

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, 2018

	Governmental Activities - Internal Service Funds Insurance	Shop Revolving	Total
Operating Revenues:			
Charges for Services	$ -	$ 382,898	$ 382,898
Property Taxes, Including Interest	187,458	-	187,458
Miscellaneous	-	-	-
Total Operating Revenues	187,458	382,898	570,356
Operating Expenses:			
Contracted Services	-	5,519	5,519
Personnel Expenses	-	389,266	389,266
Depreciation and Amortization	-	16,478	16,478
Utilities	-	8,270	8,270
Supplies	-	26,664	26,664
Insurance	427,864	-	427,864
Repairs and Maintenance	-	13,724	13,724
Vehicle Expenses	-	2,472	2,472
Small Equipment	-	-	-
Miscellaneous Expense	1,435	930	2,365
Travel and Meetings	188	1,076	1,264
Total Operating Expenses	429,487	464,399	893,886
Operating Income (Loss)	(242,029)	(81,501)	(323,530)
Non-Operating Revenues (Expenses):			
Investment Income	652	-	652
Total Non-Operating Revenues (Exp.)	652	-	652
Income (Loss) Before Operating Transfers	(241,377)	(81,501)	(322,878)
Operating Transfers:			
Operating Transfers In	316,389	76,479	392,868
Operating Transfers Out	(55,823)	(650)	(56,473)
Net Transfers	260,566	75,829	336,395
Net Income (Loss)	19,189	(5,672)	13,517
Total Net Position, October 1, 2017	237,627	697,571	935,198
Total Net Position, September 30, 2018	$ 256,816	$ 691,899	$ 948,715

CITY OF TWIN FALLS, IDAHO
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended September 30, 2018

	Governmental Activities		
	Insurance	Shop Revolving	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	$ -	$ 383,265	$ 383,265
Property Taxes, Including Interest	185,159	-	185,159
Payments to Suppliers	(456,078)	(59,300)	(515,378)
Payments to Employees	-	(394,414)	(394,414)
Other Receipts	-	-	-
Net Cash Provided (Used) by Operating Activities	(270,919)	(70,449)	(341,368)
Cash Flows from Non-Capital Financing Activities			
Interfund Transfers to Other Funds	(55,823)	(650)	(56,473)
Receipts from Advances to Other Funds	316,389	76,479	392,868
Net Cash Provided (Used) by Non-Capital Financing Activities	260,566	75,829	336,395
Cash Flows from Capital and Related Financing Activities			
Interest Paid on Capital Debt	-		-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	-
Cash Flows from Investing Activities			
(Purchase) or Sale of Securities	(3,920)	-	(3,920)
Net Cash Provided (Used) by Investing Activities	(3,268)	-	(3,268)
Net Increase (Decrease) in Cash and Cash Equivalents	(13,621)	5,380	(8,241)
Balances - Beginning of the Year	174,105	434,799	608,904
Balances - End of the Year	$ 160,484	$ 440,179	$ 600,663
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	$ (242,029)	$ (81,501)	$ (323,530)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization	-	16,478	16,478
Change in Assets and Liabilities:			
Receivables, Net	(4,190)	367	(3,823)
Accounts Payable	(26,591)	(645)	(27,236)
Accrued Expenses		-	-
Unavailable Revenue	1,891	-	1,891
Compensated Absences	-	(5,148)	(5,148)
Net Cash Provided (Used) by Operating Activities	$ (270,919)	$ (70,449)	$ (341,368)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds			
Cash and Investments-Statement of Net Position	$ 277,552	$ 440,179	$ 717,731
Less: Investments	(117,068)	-	(117,068)
Cash and Cash Equivalents	$ 160,484	$ 440,179	$ 600,663

CITY OF TWIN FALLS, IDAHO

Special Revenue - Capital Improvement Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Property Taxes	$ -	$ -	$ 4,900	$ 4,900	$ 370,274
Intergovernmental	1,588,775	1,588,775	1,659,727	70,952	1,673,250
Federal Grants	60,000	60,000	165,989	105,989	121,065
Miscellaneous or Reserves	195,000	195,000	2,519,078	2,324,078	216,925
Total Revenues	1,843,775	1,843,775	4,349,694	2,505,919	2,381,514
Expenditures:					
Current					
General Government	1,161,055	1,161,055	612,805	548,250	424,919
Public Safety	222,690	222,690	197,767	24,923	789,153
Culture and Recreation	514,980	514,980	147,144	367,836	138,363
Highways and Streets	8,000	8,000	15,811	(7,811)	16,088
Capital Outlay	275,382	2,642,339	2,803,436	(161,097)	8,357,406
Total Expenditures	2,182,107	4,549,064	3,776,963	772,101	9,725,929
Excess (Deficiency) of Revenues Over (Under) Expenditures	(338,332)	(2,705,289)	572,731	3,278,020	(7,344,415)
Other Financing Sources (Uses)					
Transfers In	480,582	480,582	1,031,345	550,763	1,888,730
Transfers Out	(124,495)	(250,001)	(1,124,495)	(874,494)	(691,500)
Total Other Sources (Uses)	356,087	230,581	(93,150)	(323,731)	1,197,230
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ 17,755	$ (2,474,708)	479,581	$ 2,954,289	(6,147,185)
Fund Balances, October 1st			11,313,446		17,460,631
Fund Balances, September 30th			$ 11,793,027		$ 11,313,446

CITY OF TWIN FALLS, IDAHO

Capital Projects - Airport Construction Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Fees and Services	$ 132,000	$ 132,000	$ 163,750	$ 31,750	$ 162,171
Intergovernmental	-	-	-	-	-
Federal Grants	3,867,600	3,867,600	3,655,323	(212,277)	1,572,017
Miscellaneous	400	400	186	(214)	113,282
Total Revenues	4,000,000	4,000,000	3,819,259	(180,741)	1,847,470
Expenditures:					
Current					
Airport	4,000,000	4,000,000	3,877,663	122,337	2,488,442
Total Expenditures	4,000,000	4,000,000	3,877,663	122,337	2,488,442
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(58,404)	(58,404)	(640,972)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	(58,404)	$ (58,404)	(640,972)
Fund Balances, October 1st			63,017		703,989
Fund Balances, September 30th			$ 4,613		$ 63,017

CITY OF TWIN FALLS, IDAHO

Enterprise - Waterworks Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Charges for Services	$ 9,970,283	$ 9,970,283	$ 10,751,213	$ 780,930	$ 10,263,184
Taps, Connection and Other Fees	100,000	100,000	184,257	84,257	168,999
Miscellaneous	56,400	56,400	122,011	65,611	59,280
Total Operating Revenues	10,126,683	10,126,683	11,057,481	930,798	10,491,463
Operating Expenses:					
Contracted Expenses	366,826	366,826	314,004	52,822	233,961
Personnel Expenses	2,146,442	2,146,442	2,108,174	38,268	1,980,733
Depreciation and Amortization	-	-	1,504,518	(1,504,518)	1,531,116
Utilities	1,034,599	1,034,599	984,256	50,343	1,043,382
Supplies	878,581	878,581	762,972	115,609	561,695
Repairs and Maintenance	186,811	186,811	173,671	13,140	161,352
Vehicle Expense	133,676	133,676	142,415	(8,739)	130,391
Capital & Equipment	2,829,095	2,829,095	497,874	2,331,221	420,719
Studies and Projects	21,313	21,313	20,764	549	15,149
Rental Expense	138,317	138,317	133,978	4,339	136,302
Miscellaneous Expenses	153,216	153,216	186,180	(32,964)	130,227
Testing and Monitoring	108,835	108,835	77,895	30,940	90,087
Telephone	-	-	-	-	-
Travel and Meetings	5,148	5,148	4,699	449	3,139
Total Operating Expenses	8,002,859	8,002,859	6,911,400	1,091,459	6,438,253
Operating Income (Loss)	2,123,824	2,123,824	4,146,081	2,022,257	4,053,210
Non-operating Revenues (Expenses):					
Investment Income	195,000	195,000	81,199	(113,801)	104,468
Rent and Royalties	67,510	67,510	69,502	1,992	67,510
Debt Principal Payments	(2,155,000)	(2,155,000)	-	2,155,000	-
Loss on Sale of Assets			-	-	(72,712)
Interest Expense	(639,891)	(639,891)	(678,166)	(38,275)	(709,811)
Total Non-operating Revenues (Exp.)	(2,532,381)	(2,532,381)	(527,465)	2,004,916	(610,545)
Income (Loss) before operating transfers	(408,557)	(408,557)	3,618,616	4,027,173	3,442,665
Interfund Transfers and Donations:					
Capital Contributions	-	-	4,343,290	4,343,290	-
Transfers In	603,998	603,998	603,998	-	555,340
Transfers Out	(1,095,440)	(1,095,440)	(1,095,442)	(2)	(1,032,998)
Net Transfers and Donations	(491,442)	(491,442)	3,851,846	4,343,288	(477,658)
Net Income (Loss)	$ (899,999)	$ (899,999)	7,470,462	$ 8,370,461	2,965,007
Net Position, October 1st,			45,416,628		42,451,621
Net Position, September 30th			$ 52,887,090		$ 45,416,628

CITY OF TWIN FALLS, IDAHO
Enterprise - Wastewater Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Charges for Services	$ 9,198,664	$ 9,198,664	$ 10,213,945	$ 1,015,281	$ 9,826,394
Taps, Connection and Other Fees	-	-	-	-	-
Miscellaneous	3,000	3,000	-	(3,000)	349,872
Total Operating Revenues	9,201,664	9,201,664	10,213,945	1,012,281	10,176,266
Operating Expenses:					
Contracted Expenses	3,145,579	3,145,579	3,243,519	(97,940)	3,163,456
Personnel Expenses	820,908	820,908	690,263	130,645	653,576
Depreciation and Amortization	-	-	2,921,975	(2,921,975)	1,827,458
Utilities	-	-	1,231	(1,231)	1,035
Supplies	58,080	58,080	34,885	23,195	30,419
Repairs & Maintenance	24,500	24,500	23,983	517	74,041
Vehicle Expense	37,822	37,822	47,902	(10,080)	42,613
Capital & Equipment	983,625	3,773,241	131,321	3,641,920	730,124
Rental Expense	2,000	2,000	-	2,000	-
Miscellaneous Expenses	24,200	24,200	62,621	(38,421)	40,683
Telephone	1,000	1,000	-	1,000	-
Travel and Meetings	1,875	1,875	3,845	(1,970)	1,951
Total Operating Expenses	5,099,589	7,889,205	7,161,545	727,660	6,426,028
Operating Income (Loss)	4,102,075	1,312,459	3,052,400	1,739,941	3,750,238
Non-operating Revenues (Expenses):					
Development Fees	2,000	2,000	1,001,007	999,007	453,344
Investment Income	210,000	210,000	118,951	(91,049)	198,469
Debt Principal Payments	(1,905,000)	(1,905,000)	-	1,905,000	
Gain (Loss) on Sale of Assets	-	-	3,906	3,906	(342,856)
Interest Expense	(1,580,357)	(1,580,357)	(1,578,084)	2,273	(1,638,516)
Total Non-operating Revenues (Exp.)	(3,273,357)	(3,273,357)	(454,220)	2,819,137	(1,329,559)
Income (Loss) before operating transfers	828,718	(1,960,898)	2,598,180	4,559,078	2,420,679
Interfund Transfers and Donations:					
Donation of Assets	-	-	6,999,204	6,999,204	-
Transfers In	-	-	1,000,000	1,000,000	-
Transfers Out	(1,828,719)	(1,828,719)	(1,828,720)	(1)	(789,775)
Net Transfers and Donations	(1,828,719)	(1,828,719)	6,170,484	7,999,203	(789,775)
Net Income (Loss)	$ (1,000,001)	$ (3,789,617)	8,768,664	$ 12,558,281	1,630,904
Net Position, October 1st,			60,037,231		58,406,327
Net Position, September 30th			$ 68,805,895		$ 60,037,231

CITY OF TWIN FALLS, IDAHO

Enterprise - Sanitation Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Charges for Services	$ 3,138,864	$ 3,138,864	$ 3,165,053	$ 26,189	2,994,674
Miscellaneous	-	-	403	403	247
Total Operating Revenues	3,138,864	3,138,864	3,165,456	26,592	2,994,921
Operating Expenses:					
Contracted Expenses	1,918,855	1,918,855	1,918,621	234	1,833,402
Personnel Expenses	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-
Landfill Expenses	700,000	700,000	721,053	(21,053)	679,503
Small Equipment	-	-	-	-	-
Studies and Projects	12,500	12,500	12,303	197	-
Miscellaneous Expenses	42,500	42,500	31,419	11,081	13,514
Total Operating Expenses	2,673,855	2,673,855	2,683,396	(9,541)	2,526,419
Operating Income (Loss)	465,009	465,009	482,060	17,051	468,502
Non-operating Revenues (Expenses):					
Investment Income	8,000	8,000	3,009	(4,991)	3,407
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	8,000	8,000	3,009	(4,991)	3,407
Income (Loss) before operating transfers	473,009	473,009	485,069	12,060	471,909
Operating Transfers:					
Transfers In	-	-	-	-	-
Transfers Out	(473,009)	(473,009)	(473,009)	-	(445,119)
Net Transfers	(473,009)	(473,009)	(473,009)	-	(445,119)
Net Income (Loss)	$ -	$ -	12,060	$ 12,060	26,790
Net Position, October 1st			557,929		531,139
Net Position, September 30th			$ 569,989		$ 557,929

CITY OF TWIN FALLS, IDAHO

Special Revenue - Street Light Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Property Taxes	$ 12,328	$ 12,328	$ 13,735	$ 1,407	$ 64,051
Non-Property Taxes	375,000	375,000	400,950	25,950	394,089
Miscellaneous & Intergovernmental	-	-	4,761	4,761	-
Total Revenues	387,328	387,328	419,446	32,118	458,140
Expenditures:					
Current					
Highways and Streets	365,000	365,000	377,668	(12,668)	391,408
Total Expenditures	365,000	365,000	377,668	(12,668)	391,408
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,328	22,328	41,778	19,450	66,732
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(22,328)	(22,328)	(22,328)	-	(21,880)
Total Other Sources (Uses)	(22,328)	(22,328)	(22,328)	-	(21,880)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	19,450	$ 19,450	44,852
Fund Balances, October 1st			200,385		155,533
Fund Balances, September 30th			$ 219,835		$ 200,385

CITY OF TWIN FALLS, IDAHO
Special Revenue - Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Property Taxes	$ 1,669,321	$ 1,669,321	$ 1,672,947	$ 3,626	$ 1,623,653
Fines and Forfeits	28,000	28,000	24,269	(3,731)	22,888
Fees and Services	32,500	32,500	111,326	78,826	37,717
Miscellaneous	26,500	26,500	16,966	(9,534)	8,921
Total Revenues	1,756,321	1,756,321	1,825,508	69,187	1,693,179
Expenditures:					
Current					
Culture and Recreation	1,756,321	1,756,321	1,749,452	6,869	1,620,463
Capital Outlay	63,000	63,000	59,223	3,777	60,000
Total Expenditures	1,819,321	1,819,321	1,808,675	10,646	1,680,463
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,000)	(63,000)	16,833	79,833	12,716
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ (63,000)	$ (63,000)	16,833	$ 79,833	$ 12,716
Fund Balances, October 1st			1,142,265		1,129,549
Fund Balances, September 30th			$ 1,159,098		$ 1,142,265

CITY OF TWIN FALLS, IDAHO
Capital Projects - Historic Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Federal Grants	10,000	10,000	13,335	3,335	-
Miscellaneous	-	-	-	-	200
Total Revenues	10,000	10,000	13,335	3,335	200
Expenditures:					
Current					
Community Development	10,000	10,000	12,764	(2,764)	-
Total Expenditures	10,000	10,000	12,764	(2,764)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	571	571	200
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	571	$ 571	200
Fund Balances, October 1st			(4,407)		(4,607)
Fund Balances, September 30th			$ (3,836)		$ (4,407)

CITY OF TWIN FALLS, IDAHO
Capital Projects - Park Development
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Miscellaneous	$ -	$ -	$ 127,845	$ 127,845	$ 2,241
Total Revenues	-	-	127,845	127,845	2,241
Expenditures:					
Current					
Industrial Development	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	127,845	127,845	2,241
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	127,845	$ 127,845	2,241
Fund Balances, October 1st			236,441		234,200
Fund Balances, September 30th			$ 364,286		$ 236,441

CITY OF TWIN FALLS, IDAHO
Capital Projects - Trail Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Revenues:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-	-
Expenditures:					
Current					
Trail Fund	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	-	$ -	-
Fund Balances, October 1st			541		541
Fund Balances, September 30th			$ 541		$ 541

CITY OF TWIN FALLS, IDAHO

Other Funds - Impact Fees

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Fees and Services	$ 300,000	$ 300,000	$ 1,522,608	$ 1,222,608	$ 688,452
Miscellaneous	-	-	37,988	37,988	43,997
Total Operating Revenues	300,000	300,000	1,560,596	1,260,596	732,449
Operating Expenses:					
Capital Outlay	300,000	559,204	1,886,738	(1,327,534)	751,013
Total Operating Expenses	300,000	559,204	1,886,738	(1,327,534)	751,013
Income (Loss) before operating transfers	-	(259,204)	(326,142)	(66,938)	(18,564)
Operating Transfers:					
Transfers In	-	-	-	-	280,000
Transfers Out	-	(560,000)	(560,000)	-	-
Net Transfers	-	(560,000)	(560,000)	-	280,000
Net Income (Loss)	$ -	$ (819,204)	(886,142)	$ (66,938)	261,436
Fund Balances, October 1st			4,625,430		4,363,994
Fund Balances, September 30th			$ 3,739,288		$ 4,625,430

CITY OF TWIN FALLS, IDAHO

Other Funds - Drug Seizure Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Special Assessments, Including Interest	$ -	$ -	$ 52,890	$ 52,890	$ 48,712
Total Operating Revenues	-	-	52,890	52,890	48,712
Operating Expenses:					
Public Safety	111,000	111,000	95,956	15,044	64,196
Total Operating Expenses	111,000	111,000	95,956	15,044	64,196
Income (Loss) before operating transfers	(111,000)	(111,000)	(43,066)	67,934	(15,484)
Operating Transfers:					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	$ (111,000)	$(111,000)	(43,066)	$ 67,934	(15,484)
Fund Balances, October 1st, as Previously Stated			187,297		202,781
Fund Balances, September 30th			$ 144,231		$ 187,297

CITY OF TWIN FALLS, IDAHO

Other Funds - Fireworks Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Intergovernmental	$ 825	$ 825	$ 259	$ (566)	$ -
Miscellaneous and Permits	675	8,675	11,134	2,459	9,572
Total Operating Revenues	1,500	9,500	11,393	1,893	9,572
Operating Expenses:					
Community Development	8,000	16,000	16,000	-	16,000
Total Operating Expenses	8,000	16,000	16,000	-	16,000
Income (Loss) before operating transfers	(6,500)	(6,500)	(4,607)	1,893	(6,428)
Operating Transfers:					
Transfers In	6,500	6,500	6,500	-	6,500
Transfers Out	-	-	-	-	-
Net Transfers	6,500	6,500	6,500	-	6,500
Net Income (Loss)	$ -	$ -	1,893	$ 1,893	72
Fund Balances, October 1st			(11,908)		(11,980)
Fund Balances, September 30th			$ (10,015)		$ (11,908)

CITY OF TWIN FALLS, IDAHO

Enterprise - Golf Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Charges for Services	$ -	$ -	$ 5,359	$ 5,359	$ -
Miscellaneous	-	-	-	-	2,699
Total Operating Revenues	-	-	5,359	5,359	2,699
Operating Expenses:					
Contracted Expenses	-	-	-	-	-
Personnel Expenses	-	-	1,218	(1,218)	-
Depreciation and Amortization	-	-	49,979	(49,979)	45,761
Utilities	-	-	-	-	-
Small Equipment	117,995	117,995	6,795	111,200	-
Miscellaneous Expenses	-	-	-	-	-
Travel and Meetings	-	-	-	-	-
Total Operating Expenses	117,995	117,995	57,992	60,003	45,761
Operating Income (Loss)	(117,995)	(117,995)	(52,633)	65,362	(43,062)
Non-operating Revenues (Expenses):					
Investment Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	-	-	-	-	-
Income (Loss) before operating transfers	(117,995)	(117,995)	(52,633)	65,362	(43,062)
Operating Transfers:					
Transfers In	117,995	117,995	117,995	-	55,000
Transfers Out	-	-	-	-	-
Net Transfers	117,995	117,995	117,995	-	55,000
Net Income (Loss)	$ -	$ -	65,362	$ 65,362	11,938
Net Position, October 1st, As Previously Stated			(312,922)		(324,860)
Net Position, September 30th			$ (247,560)		$ (312,922)

CITY OF TWIN FALLS, IDAHO

Special Revenue - Pool Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Charges for Services	$ 342,500	$ 342,500	$ 353,082	$ 10,582	$ 219,290
Miscellaneous and Reserves	-	-	15	15	130
Total Operating Revenues	342,500	342,500	353,097	10,597	219,420
Operating Expenses:					
Contracted Expenses	7,500	7,500	8,355	(855)	64,743
Utilities	90,000	90,000	63,566	26,434	34,690
Supplies	37,175	37,175	38,787	(1,612)	33,139
Repairs and Maintenance	12,000	12,000	13,865	(1,865)	7,243
Miscellaneous Expenses	3,950	3,950	12,047	(8,097)	5,145
Equipment	-	125,506	2,563	122,943	18,137
Total Operating Expenses	495,086	620,592	534,172	86,420	361,138
Operating Income (Loss)	(152,586)	(278,092)	(181,075)	97,017	(141,718)
Non-operating Revenues (Expenses):					
Integovernmental	128,028	128,028	142,266	14,238	126,234
Total Non-operating Revenues (Exp.)	128,028	128,028	142,266	14,238	126,234
Income (Loss) before operating transfers	(24,558)	(150,064)	(38,809)	111,255	(15,484)
Contributions and Interfund Transfers:					
Capital Contributions	-	-	-	-	634,122
Transfers In	24,558	150,064	24,558	(125,506)	350,000
Transfers Out	-	-	-	-	-
Net Transfers	24,558	150,064	24,558	(125,506)	984,122
Net Income (Loss)	$ -	$ -	(14,251)	$ (14,251)	968,638
Fund Balances, October 1st			747,892		(220,746)
Fund Balances, September 30th			$ 733,641		$ 747,892

CITY OF TWIN FALLS, IDAHO

Enterprise - Dierkes Lake/Shoshone Falls Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Charges for Services	$ 180,568	$ 180,568	$ 317,870	$ 137,302	$ 427,167
Miscellaneous and Reserves	-	-	4,111	4,111	4,099
Total Operating Revenues	180,568	180,568	321,981	141,413	431,266
Operating Expenses:					
Contracted Expenses	62,800	62,800	68,539	(5,739)	66,572
Personnel Expenses	87,749	87,749	48,644	39,105	71,554
Depreciation and Amortization	-	-	54,648	(54,648)	55,457
Utilities	4,500	4,500	8,750	(4,250)	10,976
Supplies	5,250	5,250	3,889	1,361	3,444
Repairs and Maintenance	8,000	8,000	8,902	(902)	53,515
Vehicle Expense	10,269	10,269	-	10,269	138
Small Equipment	-	-	5,706	(5,706)	47,243
Miscellaneous Expenses	6,000	6,000	12,423	(6,423)	3,086
Total Operating Expenses	184,568	184,568	211,501	(26,933)	311,985
Operating Income (Loss)	(4,000)	(4,000)	110,480	114,480	119,281
Non-operating Revenues (Expenses):					
Investment Income	4,000	4,000	2,515	(1,485)	795
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	4,000	4,000	2,515	(1,485)	795
Income (Loss) before operating transfers	-	-	112,995	112,995	120,076
Operating Transfers:					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(9,769)	(9,769)	(9,573)
Net Transfers	-	-	(9,769)	(9,769)	(9,573)
Net Income (Loss)	$ -	$ -	103,226	$ 103,226	110,503
Net Position, October 1st			1,529,640		1,419,137
Net Position, September 30th			$ 1,632,866		$ 1,529,640

CITY OF TWIN FALLS, IDAHO
Enterprise - Common Area Maintenance
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Charges for Services	$ 41,819	$ 41,819	$ 39,281	$ (2,538)	$ 34,569
Total Operating Revenues	41,819	41,819	39,281	(2,538)	34,569
Operating Expenses:					
Contracted Expenses	33,824	33,824	36,794	(2,970)	24,501
Utilities	1,200	1,200	1,104	96	866
Repairs and Maintenance	4,000	4,000	3,521	479	12,434
Miscellaneous Expenses	-	-	222	(222)	75
Total Operating Expenses	39,024	39,024	41,641	(2,617)	37,876
Operating Income (Loss)	2,795	2,795	(2,360)	(5,155)	(3,307)
Non-operating Revenues (Expenses):					
Investment Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	-	-	-	-	-
Income (Loss) before operating transfers	2,795	2,795	(2,360)	(5,155)	(3,307)
Operating Transfers:					
Transfers In	-	-	-	-	-
Transfers Out	(2,795)	(2,795)	(2,795)	-	(2,739)
Net Transfers	(2,795)	(2,795)	(2,795)	-	(2,739)
Net Income (Loss)	$ -	$ -	(5,155)	$ (5,155)	(6,046)
Net Position, October 1st			21,522		27,568
Net Position, September 30th			$ 16,367		$ 21,522

CITY OF TWIN FALLS, IDAHO

Internal Service - Insurance Fund

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

For the Fiscal Year Ended September 30, 2018

With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Special Assessments, Including Interest	$ 184,881	$ 184,881	$ 187,458	$ 2,577	$ 182,134
Miscellaneous	6,000	6,000	-	(6,000)	1,462
Total Operating Revenues	190,881	190,881	187,458	(3,423)	183,596
Operating Expenses:					
Insurance Expense	449,647	449,647	427,864	21,783	474,508
Miscellaneous Expenses	1,354	1,354	1,435	(81)	358
Travel and Meetings	447	447	188	259	-
Total Operating Expenses	451,448	451,448	429,487	21,961	474,866
Operating Income (Loss)	(260,567)	(260,567)	(242,029)	18,538	(291,270)
Non-operating Revenues (Expenses):					
Investment Income	-	-	652	652	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	-	-	652	652	-
Income (Loss) before operating transfers	(260,567)	(260,567)	(241,377)	19,190	(291,270)
Operating Transfers:					
Transfers In	316,390	316,390	316,389	(1)	304,732
Transfers Out	(55,823)	(55,823)	(55,823)	-	(54,702)
Net Transfers	260,567	260,567	260,566	(1)	250,030
Net Income (Loss)	$ -	$ -	19,189	$ 19,189	(41,240)
Net Position, October 1st			237,627		278,867
Net Position, September 30th			$ 256,816		$ 237,627

CITY OF TWIN FALLS, IDAHO
Internal Service - Shop Revolving Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2018
With Comparative Actual Amounts from the Previous Year

	2018				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2017 Actual
Operating Revenues:					
Charges for Services	$ 380,913	$ 380,913	$ 382,898	$ 1,985	$ 370,292
Miscellaneous	-	-	-	-	2,888
Total Operating Revenues	380,913	380,913	382,898	1,985	373,180
Operating Expenses:					
Contracted Expenses	4,300	4,300	5,519	(1,219)	4,782
Personnel Expenses	390,812	390,812	389,266	1,546	363,330
Depreciation and Amortization	-	-	16,478	(16,478)	17,487
Utilities	10,229	10,229	8,270	1,959	9,262
Supplies	31,000	31,000	26,664	4,336	22,921
Repairs and Maintenance	15,800	15,800	13,724	2,076	12,075
Vehicle Expense	2,000	2,000	2,472	(472)	1,121
Small Equipment	-	-	-	-	25,998
Miscellaneous Expenses	1,600	1,600	930	670	300
Travel and Meetings	1,000	1,000	1,076	(76)	440
Total Operating Expenses	456,741	456,741	464,399	(7,658)	457,716
Operating Income (Loss)	(75,828)	(75,828)	(81,501)	(5,673)	(84,536)
Non-operating Revenues (Expenses):					
Investment Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	-	-	-	-	-
Income (Loss) before operating transfers	(75,828)	(75,828)	(81,501)	(5,673)	(84,536)
Operating Transfers:					
Transfers In	76,478	76,478	76,479	1	73,537
Transfers Out	(650)	(650)	(650)	-	-
Net Transfers	75,828	75,828	75,829	1	73,537
Net Income (Loss)	$ -	$ -	(5,672)	$ (5,672)	(10,999)
Net Position, October 1st			697,571		708,570
Net Position, September 30th			$ 691,899		$ 697,571

STATISTICAL SECTION

CITY OF TWIN FALLS, IDAHO

Statistical Section

September 30, 2018

This section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. (Schedule 1-5)

Revenue Capacity
These schedules contain information to help the reader assess the City's most significant local revenue sources, the property tax. (Schedule 6-8)

Debt Capacity
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. (Schedule 9-12)

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place. (Schedule 13-14)

Operating Information
These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs. (Schedule 15-16)

Sources:
Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year or the accounting and budget records on file at the City.

City of Twin Falls, Idaho

September 30,

Schedule of Net Position - Schedule 1
(accrual basis of accounting)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
Net Investment in Capital Assets	$ 154,044,906	$ 144,133,814	$ 139,207,450	$ 140,796,310	$ 148,994,442	$ 149,862,775	$ 153,880,017	$ 155,596,113	$ 157,523,535	$ 157,805,240
Restricted	472,926	5,689,098	5,333,887	4,228,544	29,878,583	16,259,022	15,353,423	13,881,916	15,515,339	13,892,797
Unrestricted	37,601,624	30,207,292	31,667,251	28,789,849	1,699,141	11,197,181	6,321,892	12,155,857	7,319,535	9,387,943
Total Governmental Activities Net Position	$ 192,119,456	$ 180,030,204	$ 176,208,588	$ 173,814,703	$ 180,572,166	$ 177,318,978	$ 175,555,332	$ 181,633,886	$ 180,358,409	$ 181,085,980
Business-Type Activities										
Net Investment in Capital Assets	$ 99,291,611	$ 84,024,365	$ 82,464,944	$ 67,210,548	$ 40,851,261	$ 41,132,893	$ 44,224,642	$ 34,747,495	$ 21,929,263	$ 30,949,407
Restricted	6,392,986	4,250,768	8,935,206	15,815,072	29,334,545	199,519	1,781,582	688,746	667,001	667,001
Unrestricted	18,713,692	19,722,784	11,110,781	14,887,526	22,641,980	18,730,324	11,374,812	10,947,759	20,828,711	10,165,402
Total Governmental Activities Net Position	$ 124,398,289	$ 107,997,917	$ 102,510,931	$ 97,913,146	$ 92,827,786	$ 60,062,736	$ 57,381,036	$ 46,384,000	$ 43,424,975	$ 41,781,810
Primary Government										
Net Investment in Capital Assets	$ 253,336,517	$ 228,158,179	$ 221,672,394	$ 208,006,858	$ 189,845,703	$ 190,995,668	$ 198,104,659	$ 190,343,608	$ 179,452,798	$ 188,754,647
Restricted	6,865,912	9,939,866	14,269,093	20,043,616	59,213,128	16,458,541	17,135,005	14,570,662	16,182,340	14,559,798
Unrestricted	56,315,316	49,930,076	42,778,032	43,677,375	24,341,121	29,927,505	17,696,704	23,103,616	28,148,246	19,553,345
Total Primary Government Net Position	$ 316,517,745	$ 288,028,121	$ 278,719,519	$ 271,727,849	$ 273,399,952	$ 237,381,714	$ 232,936,368	$ 228,017,886	$ 223,783,384	$ 222,867,790

Note - In 2015 the City implemented a new accounting principal for recoginzing pension costs under GASB 68, Accounting and Financial Reporting for Pensions. Prior years Net Positions have not been restated to reflect the change.

City of Twin Falls, Idaho

September 30,

Schedule of Changes in Net Position - Schedule 2
(accrual basis of accounting)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Expenses:										
Governmental Activities:										
General Government	$ 14,086,895	$ 12,728,775	$ 13,451,319	$ 13,055,440	$ 11,943,398	$ 11,474,562	$ 10,564,109	$ 10,102,271	$ 11,440,065	$ 11,731,668
Fire	4,170,533	3,724,075	3,365,672	2,690,217	4,069,035	3,949,996	3,694,364	3,658,319	3,606,947	3,576,095
Police	10,830,232	9,894,491	8,972,945	8,603,022	8,199,302	7,849,707	7,632,626	7,487,176	7,553,869	7,437,921
Engineering/Planning	2,447,395	2,289,208	2,148,670	2,169,122	1,951,363	1,492,029	1,384,368	1,380,902	1,357,850	1,408,542
Library	1,899,062	1,764,149	1,699,739	1,743,574	1,583,001	1,521,534	1,548,327	1,631,261	1,504,640	1,414,190
Culture and Recreation	2,278,971	2,199,115	2,042,063	1,920,259	1,751,333	1,705,144	1,612,078	1,533,417	1,519,264	1,513,662
Streets	8,140,135	5,802,644	3,811,188	3,663,385	3,998,213	3,311,279	2,689,289	2,581,089	2,517,207	2,392,492
Airport	1,856,344	1,817,366	1,747,681	1,734,504	2,132,707	2,050,091	1,380,459	1,149,725	1,750,030	1,393,113
Total	45,709,567	40,219,823	37,239,277	35,579,523	35,628,352	33,354,342	30,505,620	29,524,160	31,249,872	30,867,683
Business-Type Activities:										
Water	7,589,565	7,221,602	7,279,970	6,783,620	7,080,671	5,842,097	5,398,289	4,805,882	4,949,667	5,822,351
Wastewater	8,739,629	8,064,545	7,724,769	7,234,304	6,602,907	5,528,219	4,560,436	4,928,568	5,318,229	4,875,189
Sanitation	2,683,396	2,514,297	2,413,932	2,336,654	2,321,666	2,524,489	2,498,537	2,480,848	1,958,948	1,958,583
Golf	57,992	43,062	47,036	46,853	58,021	82,998	111,044	341,903	493,525	372,315
Pool (a)	534,172	361,136	155,910	181,301	165,031	170,194	161,573	187,079	180,827	151,076
Dierkes Lake/Shoshone Falls	211,501	311,985	193,223	223,664	219,597	225,756	214,236	216,536	201,260	174,829
Common Area Maintenance	41,641	49,998	31,411	23,099	22,930	20,391	92,779	91,407	82,243	84,974
Total	19,857,896	18,566,625	17,846,251	16,829,495	16,470,823	14,394,144	13,036,894	13,052,223	13,184,699	13,439,317
Total Primary Government	$ 65,567,463	$ 58,786,448	$ 55,085,528	$ 52,409,018	$ 52,099,175	$ 47,748,486	$ 43,542,514	$ 42,576,383	$ 44,434,571	$ 44,307,000
Program Revenues:										
Governmental Activities:										
Charges for Services	$ 8,056,954	$ 6,329,286	$ 6,354,779	$ 6,801,330	$ 6,050,556	$ 5,652,382	$ 5,629,074	$ 4,964,450	$ 4,885,343	$ 5,105,008
Operating Grants and Contributions	8,720,614	8,347,517	8,074,642	7,781,738	6,781,238	5,882,115	5,898,413	5,764,661	6,590,889	5,950,919
Capital Grants and Contributions	6,487,476	1,867,265	4,311,907	985,169	3,989,947	2,314,982	668,580	1,478,780	927,338	1,597,966
Total	23,265,044	16,544,068	18,741,328	15,568,237	16,821,741	13,849,479	12,196,067	12,207,891	12,403,570	12,653,893
Business-Type Activities:										
Charges for Services	$ 26,031,064	$ 24,399,151	$ 23,017,706	$ 23,046,518	$ 22,335,115	$ 19,902,491	$ 18,906,147	$ 16,832,890	$ 15,585,180	$ 14,299,503
Operating Grants and Contributions	142,266	126,233		-	569,853	-		175,131	185,559	161,833
Capital Grants and Contributions				-	-	845,391	81,463	58,969	109,432	196,201
Total	26,173,330	24,525,384	23,017,706	23,046,518	22,904,968	20,747,882	18,987,610	17,066,990	15,880,171	14,657,537
Total Primary Government	$ 49,438,374	$ 41,069,452	$ 41,759,034	$ 38,614,755	$ 39,726,709	$ 34,597,361	$ 31,183,677	$ 29,274,881	$ 28,283,741	$ 27,311,430

Schedule of Changes in Net Position - Schedule 2 Continued
(accrual basis of accounting)

General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Property Taxes - General Purposes	$ 20,596,854	$ 19,334,072	$ 18,219,696	$ 17,673,416	$ 17,412,749	$ 16,651,268	$ 16,075,739	$ 15,764,702	$ 15,607,739	$ 15,112,226
Franchise Taxes	400,950	394,089	393,394	385,292	356,898	223,358	196,323	189,820	151,479	238,775
Interest and Investment Earnings	152,747	365,364	604,822	577,025	452,434	(44,176)	259,959	151,341	343,218	830,451
Miscellaneous Rev. (Including Asset Sales)	1,903,083	6,195,101	322,311	423,292	459,192	370,696	554,904	1,338,416	761,452	711,803
Contributions of Assets	9,816,959				2,264,987					
Transfers	1,663,182	987,999	1,507,521	1,578,589	1,278,570	4,237,557	(5,274,297)	1,237,773	1,254,843	1,077,184
Total	34,533,775	27,276,625	21,047,744	20,637,614	22,224,830	21,438,703	11,812,628	18,682,052	18,118,731	17,970,439
Business-Type Activities:										
Interest and Investment Earnings	$ 205,674	$ 307,138	$ 611,827	$ 1,100,433	$ 393,336	$ (56,627)	$ 111,004	$ 106,459	$ 186,049	$ 421,640
Miscellaneous Rev. (Including Asset Sales)	199,952	429,834	166,115	123,606	118,255	451,952	79,394	75,572	16,487	11,136
Contributions of Assets	11,342,494			-	26,932,853					
Transfers	(1,663,182)	(987,999)	(1,507,521)	(1,578,589)	(1,278,570)	(4,237,557)	5,274,297	(1,237,773)	(1,254,843)	(1,077,184)
Total	10,084,938	(251,027)	(729,579)	(354,550)	26,165,874	(3,842,232)	5,464,695	(1,055,742)	(1,052,307)	(644,408)
Total Primary Government	$ 44,618,713	$ 27,025,598	$ 20,318,165	$ 20,283,064	$ 48,390,704	$ 17,596,471	$ 17,277,323	$ 17,626,310	$ 17,066,424	$ 17,326,031
Change in Net Position:										
Governmental Activities	$ 12,089,252	$ 3,600,870	$ 2,549,795	$ 626,328	$ 3,418,219	$ 1,933,840	$ (6,496,925)	$ 1,365,783	$ (727,571)	$ (243,351)
Business-Type Activities	16,400,372	5,707,732	4,441,876	5,862,473	32,600,019	2,511,506	11,415,411	2,959,025	1,643,165	573,812
Total Primary Government	$ 28,489,624	$ 9,308,602	$ 6,991,671	$ 6,488,801	$ 36,018,238	$ 4,445,346	$ 4,918,486	$ 4,324,808	$ 915,594	$ 330,461

(a) For a period of time during 2012 to 2017 the City pool was operated by the YMCA. During that time the pool was supported with governmental revenues and reported as a governmental activity. The City has taken back operations of the pool and is once again charging for admissions and reporting the activity as a business-type activity. For presentation purposes above the Pool activity is being reported as a business-type activity over the ten year historical period.

City of Twin Falls, Idaho

Program Labor Burden - Schedule 3
(cash basis of accounting)

December 31,	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Labor Cost:										
General Government	$ 3,265,129	$ 2,846,567	$ 2,600,066	$ 2,628,021	$ 2,300,448	$ 1,958,510	$ 1,784,519	$ 1,771,966	$ 1,963,735	$ 1,951,944
Fire	3,140,516	2,872,326	2,589,862	2,573,121	2,417,721	2,362,685	2,268,505	2,245,222	2,243,158	2,188,994
Police	6,633,364	6,058,440	5,752,076	5,578,775	5,125,314	4,980,524	4,796,982	4,644,092	4,659,091	4,741,028
Dispatch *	535,200	608,941								
Engineering/Planning	1,433,523	1,516,200	1,363,856	1,318,899	1,139,277	1,159,679	1,025,624	1,062,278	1,088,968	1,059,823
Streets	853,955	766,244	702,086	679,117	638,292	567,264	522,918	507,040	545,142	543,766
Library	867,556	834,132	762,985	774,970	761,178	733,922	709,564	691,030	667,879	672,102
Culture and Recreation *	1,487,072	1,020,463	933,486	908,640	853,077	819,625	817,831	757,064	751,621	779,470
Airport	464,952	412,893	387,441	375,470	359,612	349,287	308,228	295,303	299,910	316,667
Water	1,593,718	1,426,265	1,325,484	1,294,640	1,197,864	1,049,847	944,786	912,610	987,601	981,853
Wastewater	365,370	393,295	340,666	346,945	303,517	341,046	327,009	313,325	310,333	310,433
Sanitation	-	-	-	-	-	-	-	-	-	-
	$ 20,640,355	$ 18,755,766	$ 16,758,008	$ 16,478,598	$ 15,096,300	$ 14,322,388	$ 13,505,965	$ 13,199,930	$ 13,517,438	$ 13,546,081
Program Labor Hours:										
General Government	93,515	93,728	88,381	90,186	83,068	74,745	70,860	70,438	75,699	75,766
Fire	139,267	140,474	143,128	143,904	141,092	141,493	140,996	142,546	141,597	133,288
Police	279,184	269,115	288,151	293,747	276,639	276,448	278,673	273,870	276,758	277,188
Dispatch *	31,414	35,351								
Engineering/Planning	40,671	48,151	47,022	47,639	44,658	44,367	40,469	42,200	43,048	42,637
Streets	30,698	30,383	29,655	29,065	29,062	28,105	28,030	26,974	28,829	28,748
Library	61,570	52,660	43,785	39,476	50,424	50,532	51,563	50,536	47,957	44,942
Culture and Recreation *	93,143	56,097	51,483	51,008	50,597	50,352	52,369	47,821	47,451	50,340
Airport	23,071	21,356	20,652	18,995	18,459	18,630	18,220	18,234	18,721	18,508
Water	65,015	63,047	60,970	62,207	59,356	55,115	51,806	50,972	52,852	52,009
Wastewater	14,384	17,078	17,109	17,456	14,601	15,397	15,541	15,079	15,185	15,324
Sanitation	-	-	-	-	-	-	-	-	-	-
	871,932	827,440	790,336	793,683	767,956	755,186	748,527	738,671	748,096	738,750

* During 2017 the City took back responsibility for operating the City Pool. Also in 2017 the Dispatch function which had previously been reported in the Police Department began independent operations

	September 30,									
	2018	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**
Fund Balances, Governmental Funds (a) **- Schedule 4**										
(modified accrual basis of accounting)										
General Fund										
Restricted	$ 472,443	$ 78,417	$ 78,151	$ 77,852	$ 257,598	$ 249,939	$ 5,913	$ 5,913		
Reserved (for Dedicated Purpose)/Committed	578,141	578,141	2,537,477	70,820	158,843	158,843	158,843	4,370,006	$ 3,220,383	$ 3,220,383
Unreserved/Undesignated/Assigned	8,613,516	8,135,374	7,014,566	10,007,787	9,616,943	15,439,425	12,160,105	12,794,580	12,148,374	10,860,301
Total	$ 9,664,100	$ 8,791,932	$ 9,630,194	$ 10,156,459	$ 10,033,384	$ 15,848,207	$ 12,324,861	$ 17,170,499	$ 15,368,757	$ 14,080,684
All Other Governmental Funds										
Restricted	483		$ 121,884	$ 107,175	$ 799,935	$ 779,301	$ 363,669	$ 255,419		
Reserved (for Dedicated Purpose)/Committed	$ 5,078,907	$ 5,930,635	7,245,521	4,148,443	3,410,083	3,197,704	5,582,578	4,833,493	$ 4,405,130	$ 4,427,090
Unreserved/Undesignated/Assigned	21,867,547	19,635,325	25,471,609	22,507,705	17,895,754	7,963,397	3,687,948	4,065,138	3,202,748	5,054,916
Total (b)	$ 26,946,937	$ 25,565,960	$ 32,839,014	$ 26,763,323	$ 22,105,772	$ 11,940,402	$ 9,634,195	$ 9,154,050	$ 7,607,878	$ 9,482,006

(a) The City changed the classification of fund balances in the governmental funds for fiscal year ending 2011 in accordance with GASB 54. Early changes to equity definitions were made in the fiscal year ending 2009. In preparing the schedule an attempt has been made to accommodate these changes as best as possible and to make then as comparable as possible.

(b) In 2015 the City implemented a new accounting principal for recognizing court ordered restitution paid to the City. Prior years Fund Balances have not been restated to reflect the change.

City of Twin Falls, Idaho

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
				September 30,						
Changes in Fund Balances, Governmental Funds (a) **- Schedule 5**										
(modified accrual basis of accounting)										
Revenues:										
Property Taxes	$ 20,296,182	$ 19,244,951	$ 18,227,029	$ 17,674,504	$ 17,403,998	$ 16,517,423	$ 16,006,243	$ 15,906,743	$ 15,323,295	$ 14,931,139
Other Taxes	916,669	890,516	880,171	911,857	922,415	743,589	797,050	763,982	806,892	926,127
Special Assessments	52,890	48,712	161,679	86,100	69,427	72,757	91,567	93,964	103,360	212,456
Fines and Forfeitures	41,416	35,378	41,145	49,417	48,003	45,968	45,864	43,394	45,491	46,284
Licenses and Permits	1,478,997	1,206,907	1,264,310	1,192,848	1,083,837	891,886	765,285	579,772	730,679	984,983
Fees and Services	4,044,752	2,864,280	2,907,286	3,418,932	2,732,030	2,745,225	2,810,895	2,390,857	2,317,933	2,012,791
Intergovernmental	8,514,511	8,027,528	7,850,437	6,987,622	6,561,282	6,373,641	6,113,841	5,574,317	5,479,105	5,630,777
Federal Grants	6,676,611	2,174,987	3,785,398	1,740,331	4,207,153	1,808,926	452,008	1,587,539	1,866,429	1,805,321
Miscellaneous	5,028,789	2,500,653	3,974,965	2,561,569	2,374,547	1,674,665	2,051,865	1,579,718	1,952,117	2,627,496
Total	47,050,817	36,993,912	39,092,420	34,623,180	35,402,692	30,874,080	29,134,618	28,520,286	28,625,301	29,177,374
Expenditures:										
General Government	5,124,801	4,845,447	4,453,961	4,113,905	3,750,276	3,447,775	3,153,796	2,722,890	2,942,735	3,029,045
Public Safety	16,190,076	15,540,831	14,834,689	13,737,173	13,501,256	12,447,261	11,969,176	11,591,611	11,782,439	11,619,262
Engineering	1,553,187	1,499,651	1,426,545	1,320,956	1,642,952	1,350,315	1,266,254	1,260,708	1,254,317	1,352,528
Community Development	940,192	867,205	716,364	908,135	695,930	197,191	231,322	648,673	270,781	408,623
Cultural and Recreation	3,901,366	3,705,360	3,959,919	3,933,293	3,684,778	3,388,194	3,458,260	3,038,972	3,068,414	2,976,958
Highways and Streets	7,058,335	4,852,226	2,809,548	2,166,676	2,047,874	1,639,953	1,521,619	1,492,435	1,463,938	2,041,079
Airport	4,943,941	3,493,986	2,632,330	1,230,160	4,420,793	3,163,629	1,270,911	1,769,158	1,720,310	2,507,966
Capital Outlay	6,412,563	11,517,565	3,978,723	3,552,872	2,604,250	3,470,227	4,949,351	3,679,733	7,854,083	2,801,215
Total	46,124,461	46,322,271	34,812,079	30,963,170	32,348,109	29,104,545	27,820,689	26,204,180	30,357,017	26,736,676
Other Financing Sources (Uses):										
Contributions					204	2,512	741	60,938	30,243	78,500
Transfers In	4,183,880	4,224,338	4,737,890	4,180,526	12,096,205	6,105,578	1,811,648	1,877,766	2,877,600	1,491,353
Transfers Out	(2,857,091)	(3,228,041)	(3,468,805)	(2,860,508)	(10,800,449)	(2,048,072)	(8,071,758)	(906,897)	(1,762,179)	(555,765)
Total	1,326,789	996,297	1,269,085	1,320,018	1,295,960	4,060,018	(6,259,369)	1,031,807	1,145,664	1,014,088
Net Change in Fund Balances	$ 2,253,145	$ (8,332,062)	$ 5,549,426	$ 4,980,028	$ 4,350,543	$ 5,829,553	$ (4,945,440)	$ 3,347,913	$ (586,052)	$ 3,454,786
Debt Service as a percentage of non-capital expenditures	0%	0%	0%	0%	0%	0%	0%	0.5%	1.0%	0.9%

(a) The City had an insignificant amount of outstanding long-term debt in earlier years in the governmental funds, averaging less than $400,000. Debt service of those obligations has been reflected in General Government expenditures.

Assessed Value of Taxable Property - Schedule 6

Fiscal Year	Assessed Valuation	City Levy Rate	Calculated Property Taxes for Budget	Actual Assessment All Property Taxes	Cancellations	Adjustments (Circuit Breaker)	Net Assessed Property Taxes	Collected in Year of Assessment	Collected in Subsequent Yr.	Outstanding Balance 9/30/2018
2017	$ 2,683,754,266	0.007429860	$ 19,939,918	$ 25,198,015	$ 99,835	$ 233,002	$ 24,865,178	$ 24,588,950		$ 276,228
2016	2,360,192,034	0.008039014	18,973,617	24,152,122	5,887	232,772	23,913,463	23,630,826	154,519	128,118
2015	2,274,715,387	0.007868287	17,898,114	22,234,136	27,358	239,628	21,967,150	21,707,166	244,164	15,820
2014	2,264,943,286	0.007664692	17,360,093	21,596,737	35,309	239,436	21,321,992	20,987,796	334,104	92
2013	2,200,305,399	0.007856543	17,286,794	20,744,396	13,388	234,361	20,496,647	20,143,388	353,259	-
2012	2,152,055,074	0.007713994	16,600,940	17,821,562	26,820	244,594	17,550,148	17,142,639	407,509	-
2011	2,314,981,873	0.006922194	16,024,754	17,079,578	56,541	237,543	16,785,494	16,368,285	417,209	-
2010	2,321,326,751	0.006800067	15,785,177	16,835,130	11,123	253,174	16,570,833	16,106,019	464,814	-
2009	2,331,983,468	0.006587793	15,362,624	16,521,630	3,850	237,989	16,279,791	15,795,086	484,705	-
2008	2,276,127,009	0.006592610	15,005,618	16,073,885	17,747	228,210	15,827,928	15,455,449	372,479	-

Property Tax Levies - Schedule 7

Fiscal Year	Twin Falls City	Twin Falls County	Twin Falls School District	Twin Falls Highway Dist.	College of Southern Idaho	County Ambulance	County Abatement	Total
2017	0.007429860	0.004311054	0.004618324	0.001151472	0.000931594	0.000191659	0.000112259	0.018746222
2016	0.008039014	0.004620777	0.004821117	0.001245724	0.000982086	0.000211166	0.000124953	0.020044837
2015	0.007868287	0.004552904	0.004765449	0.001223108	0.000963895	0.000208866	0.000125414	0.019707923
2014	0.007664692	0.004499616	0.004786364	0.001194773	0.000955478	0.000202299	0.000124412	0.019427634
2013	0.007856543	0.004622130	0.004396713	0.001207963	0.000968505	0.000211405	0.000125563	0.019388822
2012	0.007713994	0.004526841	0.003788780	0.001181484	0.000957570	0.000206622	0.000125974	0.018501265
2011	0.006922194	0.004190567	0.003706993	0.001077720	0.000904474	0.000187362	0.000115022	0.017104332
2010	0.006800067	0.004045866	0.002726628	0.001038132	0.000872809	0.000180899	0.000107959	0.015772360
2009	0.006587793	0.003853440	0.002629437	0.000981824	0.000835215	0.000172225	0.000108501	0.015168435
2008	0.006592610	0.003726219	0.002585037	0.000947925	0.000804923	0.000166942	0.000105117	0.014928773

Source - Twin Falls County, Idaho

Notes: The County is responsible for assessing, levying, and collecting property taxes for taxing districts within its boundaries. All nonexempt property, including personal property, is subject to property taxation targeted at 100 percent of current market value as of Jan. 1 each year. Idaho law requires that all property within the County be assessed between 90% and 110% of current market value. Properties must be reassessed at least once every five years. Property taxes are a lien on the property and attach on July 1st of the year for which taxes are levied. Taxes on property are due December 20th; however, they may be paid in two installments with the second installment due June 20th.

In Idaho, taxing districts, including the City, may increase the property tax portion of their budgets by up to 3% over the highest amount of the previous three years, plus growth factors for new construction and annexation. When a city chooses to levy less than the maximum amount of property tax revenue allowed by law, the foregone amount accumulates and the city may also add any or all of that amount to its levy in any subsequent year.

The Property Tax Reduction (Circuit Breaker) program reduces property taxes for qualified applicants. The amount of reduction is based on income for the previous calendar year. It is available to personal residences and if someone qualifies, the property taxes on their home and up to one acre of land may be reduced by as much as $1,320.

The County does not treat the Urban Renewal Agency of Twin Falls, Idaho (URA) as a separate taxing district. The URA is reported as a component unit of the City in the financial statements and the above activity of property taxes assessed and collected, as reported by the County, reflects the activity of the URA as well.

All taxing districts impacting the citizens of the City of Twin Falls have boundaries that extend beyond the City's. There are no taxing geographic boundaries that are not direct.

Property tax levy rates detailed above are expressed as per $1,000 of net taxable value

Principal Property Tax Payers - Schedule 8

Taxpayer	2018 Taxable Assessed Value	2017 Taxable Assessed Value	2016 Taxable Assessed Value	2015 Taxable Assessed Value	2014 Taxable Assessed Value	2013 Taxable Assessed Value
Chobani, Inc (Agro-Farma)	$ 274,928,865	$ 425,078,135	$ 447,967,459	$ 440,704,927	$ 397,014,522	$ 332,583,611
Idaho Power *	144,446,139	136,632,843				
Clif Bar Baking Company	103,242,722	96,844,384	37,007,452			
Idaho Frozen Foods	83,612,919	92,120,925	85,206,199	73,766,988	76,896,371	74,497,915
Glanbia Foods, Inc	46,932,648	50,296,001	34,069,915	32,280,570	33,796,073	24,448,073
Magic Valley Mall II , LLC	33,466,990	36,153,343	34,260,684	28,085,114	28,103,597	31,636,266
Longview Fiber	21,835,126	18,330,840	19,852,116	17,250,406	18,350,447	
Wal-Mart Stores, Inc.	18,101,850	18,617,037	18,202,778	15,022,186	18,989,807	13,709,376
Twin Falls Canyon Park (Geronimo LLC)	17,854,445	15,935,346	14,043,318			
Bridgeview Estates Real Estate Investors, LLC	12,660,210	13,181,293	14,949,346			13,352,686
Henningsen Cold Storage Co			17,690,071	17,776,846	17,675,599	22,048,496
Solo Cup Company				14,792,489	14,632,441	
Twin Falls Rivercrest Apartments				14,479,199		12,383,983
Base Jumpers, LLC				12,798,703		12,635,447
Bridgeview Estates Real Estate Investors, LLC					11,667,748	
Jayco					11,576,542	
Costco Wholesale Corporation						10,606,476

Source: Assessed property values are provided by Twin Falls County. Utility taxpayers were not evaluated in years prior to 2017.

Ratios of Outstanding Debt by Type (a) - Schedule 9

	Government Activities	Business-type Activities			Total	Percentage			
Fiscal Year	Term Loans	Certificates of Participation	Revenue Bonds (c)	Term Loans	Primary Government	of Personal Income (b)	Per Capita (b)	City Personal Income	City Population
2018	-	-	$ 57,684,327	-	57,684,327	1.7698	1,172	3,259,461,000	49,202
2017	-	-	61,978,558	-	61,978,558	2.0653	1,284	3,000,974,000	48,260
2016	-	-	66,173,038	-	66,173,038	2.2900	1,394	2,889,612,000	47,468
2015	-	-	70,287,516	-	70,287,516	2.5287	1,529	2,779,540,000	45,981
2014	-	-	74,291,998	-	74,291,998	2.8356	1,645	2,620,007,000	45,158
2013	-	-	38,340,793	$ 49,445	38,390,238	1.5406	856	2,491,872,000	44,848
2012	-	$ 339,011	24,998,870	8,906,309	34,244,190	1.4627	769	2,341,182,000	44,505
2011	-	660,817	26,591,882	9,644,733	36,897,432	1.6244	863	2,271,421,000	42,741
2010	$ 119,494	967,623	28,091,804	10,354,193	39,533,114	1.6895	937	2,339,979,000	42,197
2009	349,191	1,259,429	10,126,638	11,035,831	22,771,089	1.0041	549	2,267,895,000	41,510
2008	571,436	1,536,235	-	11,690,740	13,798,411	0.6585	320	2,095,294,000	43,080

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Obligations from unfunded pension costs have not been included.
(a) Debt is reflected net of any unamortized premium or discount.
(b) See also Schedule 13 regarding personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.
(c) The City secured the following new revenue bonds - 2009, $10,225,000; 2010, $18,595,000; 2013, $14,670,000; 2014 $38,000,000

Direct and Overlapping Governmental Activities Debt (a) **- Schedule 10**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct & Overlapping Debt	Combined Debt
Debt Repaid with Property Taxes (b):				
Twin Falls School District - Series 2014C General Obligation Debt (Refunding)	25,610,000	83.50%	21,384,350	
Twin Falls School District - Series 2014A General Obligation Debt	62,460,000	83.50%	52,154,100	
Urban Renewal Agency of Twin Falls, Idaho:				
Revenue Allocation Bonds, Series 2013A	26,769	100.00%	26,769	
Revenue Allocation Refunding Bonds, Series 2015A	1,037,000	100.00%	1,037,000	
Revenue Allocation Bonds, Series 2015C	4,623,000	100.00%	4,623,000	
Revenue Allocation Bonds, Series 2016A	13,275,000	100.00%	13,275,000	
Other Debt:				
Twin Falls School District - Capital Leases (Energy Savings and Building)	2,922,647	83.50%	2,440,410	
Subtotal, overlapping debt			94,940,629	94,940,629
City Direct Debt (d):				-
Total Direct and Overlapping Debt				$ 94,940,629

Legal Debt Margin Information (e) **- Schedule 11**

Sources: Assessed value data used to estimate applicable percentages provided by Twin Falls County. Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident—and therefore responsible for repaying the debt—of each overlapping government.

(a) The School District's debt information is as of their year end of June 30, 2018. The URA is as of September 30, 2018. The City has no Governmental Activity Debt

(b) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

(c) Even though the URA debt has been reflected as 100% applicable it does not relate to the entire City. Property taxes from specific areas within the City are dedicated for its repayment.

(d) Debt related to business-type activities in not included as part of the City's direct and overlapping debt.

(e) Under Idaho law, the city's outstanding general obligation debt should not exceed 10 percent of total assessed property value. The City has had no general obligation debt for eight years.

Pledged Revenue Coverage - Schedule 12
(cash basis of accounting)

Water Revenue Bonds

	Utility Service Charges	Less: Operating Expense	Net Available Revenue	Debt Service		Coverage
Fiscal Year				Principal	Interest (a)	
2018	$ 10,751,213	$ 5,406,882	$ 5,344,331	$ 2,085,000	$ 678,166	1.93
2017	10,263,184	4,907,137	5,356,047	2,105,000	709,811	1.90
2016	10,236,640	5,065,364	5,171,276	2,055,000	721,589	1.86
2015	9,743,873	4,561,843	5,182,030	1,930,000	812,559	1.89
2014	9,534,028	4,573,694	4,960,334	1,930,000	878,288	1.77
2013	9,347,841	3,964,573	5,383,268	1,900,000	907,580	1.92
2012	8,984,545	3,856,180	5,128,365	1,560,000	860,031	2.12
2011	8,081,699	3,169,418	4,912,281	1,520,000	817,654	2.10
2010	6,606,498	3,602,527	3,003,971	555,000	529,900	2.77
2009	5,458,661	4,353,212	1,105,449	-	286,522	3.86

Wastewater Revenue Bonds

	Utility Service Charges	Less: Operating Expense	Net Available Revenue	Debt Service		Coverage
Fiscal Year				Principal	Interest	
2018	$ 10,213,945	$ 4,239,570	$ 5,974,375	$ 1,905,000	$ 1,578,084	1.72
2017	9,826,394	4,598,570	5,227,824	1,845,000	1,638,516	1.50
2016	9,218,900	4,282,031	4,936,869	1,815,000	1,665,856	1.42
2015	9,865,339	4,035,020	5,830,319	1,765,000	1,713,096	1.68
2014	9,644,992	4,029,245	5,615,747	2,350,000	1,135,032	1.61
2013	7,521,962	4,122,715	3,399,247	1,070,000	344,600	2.40
2012	6,637,147	3,332,619	3,304,528	335,000	34,250	8.95
2011	5,611,424	3,670,746	1,940,678	320,000	50,250	5.24
2010	5,555,071	4,059,967	1,495,104	305,000	65,195	4.04
2009	5,491,645	3,732,938	1,758,707	290,000	78,970	4.77
2008	5,827,133	3,357,699	2,469,434	275,000	91,895	6.73

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation or amortization.
(a) The City has qualifying Build America Bonds in its Water Fund. Under that program the federal government participates in the interest expense portion of the bond that the City pays. The interest reflected is the net interest expense after Federal participation.

City of Twin Falls, Idaho

Demographic and Economic Statistics - Schedule 13

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
City Population	Unavailable	49,202	48,260	47,468	45,981	45,158	44,848	44,505	42,741	42,197
Total Personal Income for Twin Falls County (Thousand Dollars)	Unavailable	3,259,461	3,000,974	$ 2,889,612	$ 2,779,540	$ 2,620,007	$ 2,491,872	$ 2,341,182	$ 2,271,421	$ 2,339,979
Personal Income per capita for Twin Falls County	Unavailable	38,291	35,934	$ 35,079	$ 34,763	$ 33,336	$ 31,917	$ 30,198	$ 29,781	$ 31,140

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
City Unemployment Rate	2.5	2.8	3.3	3.6	4.1	5.4	6.5	7.9	8.8	8.5
City Labor Force	24,682	24,206	23,522	23,221	22,243	22,364	22,155	21,720	21,303	22,341
School Enrollment	9,693	9,602	9,322	9,090	8,865	8,633	8,273	7,912	7,777	7,644

Source: Population information is provided by the Census Bureau. Personal income and per capita income of Twin Falls County was provided by the Federal Bureau of Economic Analysis. The Twin Falls City Unemployment Rate and City Labor Force were supplied by the Idaho Department of Labor. School enrollment information was provided by the Twin Falls School District.

Notes: The City population and the total personal income for the County and the per capita income were estimated from surveys conducted during the last quarter of each calendar year. Personal income is an estimation of the total for a calendar year. The unemployment and labor force information is as calculated for the last calendar month. The Department of Labor is cautions users that the City is a small sample size for purposes of computing an unemployment rate. School enrollment information is based on the census at September 4th of each school year.

City's Largest Employers - Schedule 14

2018

Business	Rank	Employment Range	Industry
St Luke's Magic Valley Reg. Medical Center	1	2,000 - 2,500	Healthcare
Twin Falls School District #411	2	1,000 - 1,499	Local Government - Education
College of Southern Idaho	3	500 - 999	Local Government - Education
Personnel Plus Inc.	4	500 - 999	Administrative & Support Services
Conagra Foods Lamb Weston	5	500 - 999	Food Manufacturing
Chobani Idaho Inc.	6	500 - 999	Food Manufacturing
C3 Customercontact Channels Inc.	7	250 - 499	Administrative & Support Services
Amalgamated Sugar Company	8	250 - 499	Food Manufacturing
Twin Falls County	9	250 - 499	Local Government - Administration
Extreme Staffing	10	250 - 499	Administrative & Support Services

2009

Business	Rank	Employment Range	Industry
St. Lukes Magic Valley Reg. Medical Center	1	1,700 - 1,799	Health Care
Personnel Plus Inc.	2	1,000 - 1,099	Administrative & Support Services
Twin Falls School District #411	3	1,000 - 1,099	Local Government Education
College of Southern Idaho	4	800 - 899	Local Government Education
Conagra Foods Packaged Food Co	5	600 - 699	Manufacturing - Packaged Foods
Dell USA LP	6	400 - 499	Administrative & Support Services
Amalgamated Sugar Co LLC	7	300 - 399	Manufacturing - Sugar
Twin Falls County	8	300 - 399	Local Government Administration
Seneca Foods Corporation	9	300 - 399	Manufacturing
City of Twin Falls	10	200 - 299	Local Government Administration

Source: Quarterly Report of Employment & Wages reports as reported to the Idaho Department of Labor.
Note: Only employers that have given the Department permission to release employment range data are listed. The listing included both private and public employers and is ranked by total reported wages for the calendar year for 2009 and the 3rd Quarter Wages for 2018.

Selected City Service Information - Schedule 15	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Building:										
Permits Issued (Single Family)	243	224	236	230	189	182	151	96	159	159
Value (Single Family)	$ 47,311,351	$ 44,391,872	$ 47,719,056	$ 46,392,231	$ 30,578,140	$ 27,654,144	$ 21,875,132	$ 14,705,604	$ 20,874,598	$ 21,561,377
Permits Issued (New Commercial)	59	32	28	59	36	33	21	18	28	60
Value (New Commercial)	$ 63,097,492	$ 28,328,054	$ 56,969,584	$ 87,856,213	$ 35,167,774	$ 25,313,089	$ 17,870,702	$ 7,079,892	$ 8,801,750	$ 24,854,339
Fire:										
Total Incidents	5,003	5,413	2,788	3,170	3,200	3,418	3,233	3,523	3,769	3,677
Estimate of Property Saved	$ 7,655,605	$ 18,581,258	$ 10,636,150	$ 21,382,821	$ 12,409,423	$ 27,200,175	$ 54,236,490	$ 5,318,350	$ 10,044,555	$ 8,505,280
Estimate of Property Lost	$ 1,664,981	$ 1,756,247	$ 1,008,100	$ 2,257,189	$ 1,375,840	$ 1,327,375	$ 499,290	$ 674,270	$ 424,180	$ 861,625
Police:										
Calls for Service	56,621	58,655	54,832	52,552	51,439	54,606	48,556	48,775	49,378	48,098
Case Reports Taken	7,659	7,971	7,275	7,263	7,050	7,377	6,888	6,825	6,748	7,080
Airport:										
Airplane Takeoff/Landings	29,375	25,621	26,337	28,195	25,265	29,731	33,855	31,386	36,155	33,424
Boarding/Deboarding	85,358	81,206	70,055	65,586	56,894	53,683	50,933	75,048	68,234	54,365
Library:										
Number of Cardholders	30,937	28,564	34,804	31,636	30,989	29,277	27,945	26,120	25,554	24,825
Average Daily Traffic	726	843	820	797	817	808	790	767	866	754
Total Items Checked Out	568,046	582,464	474,709	474,844	493,939	453,385	464,343	456,142	461,936	459,178
Parks:										
Total Maintained Acreage	1,395	1,395	1,363	1,363	1,363	1,362	1,362	1,376	1,215	1,211
Water:										
Water Consumed (Millions)	4,394	4,309	4,494	4,584	4,608	4,613	4,765	4,350	4,461	4,399
Wastewater:										
Gallons Treated (Millions)	2,784	2,918	2,850	2,750	2,716	2,560	2,604	2,474	2,492	2,416
Solids Treated (lbs. BOD):	8,272,707	8,691,145	8,608,736	9,493,887	9,255,666	9,368,059	6,436,424	4,073,630	4,019,704	5,910,417
Sanitation:										
Customer Count	15,055	14,912	14,618	14,412	14,039	13,874	13,814	13,482	13,305	13,239
Trash Tonnage (Tons)	19,224	18,120	18,086	17,269	17,490	17,037	16,777	16,975	17,683	18,770
Tonnage per Customer	1.28	1.22	1.24	1.20	1.25	1.23	1.21	1.26	1.33	1.42

Source: Information is compiled from records maintained within City departments.

Notes: The following departments are reporting data on a calendar year: Police, Fire, Airport, Parks, and Water. The following departments are reporting data on a fiscal year; Building, Library, Wastewater, and Sanitation.

Other Operating Information - Schedule 16

Budgeted Fulltime Equivalent Employees:	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government	45.00	43.00	40.00	40.00	40.00	37.00	32.75	30.31	32.81	32.75
Fire	42.50	42.00	42.00	42.00	41.75	41.75	41.75	41.50	41.50	41.50
Police	103.75	102.75	113.75	107.75	105.75	105.75	101.75	99.50	102.50	103.50
Dispatch *	13.00	11.00								
Engineering/Planning	19.25	19.25	19.25	20.25	19.25	19.25	17.25	16.25	18.75	17.25
Streets	16.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	14.00	14.00
Library	48.00	49.00	55.00	55.00	51.00	53.00	46.00	45.00	52.00	41.00
Culture and Recreation *	19.25	18.00	17.00	17.00	16.00	16.00	16.00	16.75	16.75	16.75
Airport	8.50	8.50	8.13	8.13	7.00	7.00	7.00	7.00	7.00	7.00
Water	28.75	27.75	27.75	27.75	27.75	26.75	26.00	26.25	27.25	27.25
Wastewater	9.75	8.75	8.75	8.75	8.75	7.75	7.75	8.00	8.00	8.00
Sanitation	-	-	-	-	-	-	-	-	-	-
	353.75	344.00	345.63	340.63	330.25	327.25	309.25	303.56	320.56	309.00

* During 2017 the City took back responsibility for operating the City Pool. Also in 2017 the Dispatch function which had previously been reported in the Police Department began independent operations

Net Book Value of Capital Assets	Land	Building	Infrastructure	Improvements	Machinery & Equipment	Total
General Government	$ 6,797,653	$ 23,721,845	$ 91,130,221	$ 1,603,756	$ 635,993	$ 123,889,468
Fire	-	170,632	-	27,611	1,045,504	1,243,746
Police & Dispatch	-	97,716	-	212,403	1,404,770	1,714,890
Engineering/Planning	-	-	-	-	79,823	79,823
Streets	-	76,341	2,939,690	18,053	1,582,684	4,616,768
Library	-	1,474,008	-	154,637	2,243,987	3,872,631
Culture and Recreation *	158,532	1,398,605	38,031	3,200,731	432,341	5,228,240
Airport	-	2,415,748	4,885,647	3,720,955	379,445	11,401,795
Water	12,569,051	816,094	34,075,214	9,404,013	1,910,216	58,774,588
Wastewater	126,185	3,914,395	68,142,385	11,848,169	6,492,865	90,523,998
Sanitation	-	-	-	-	-	
	$ 19,651,421	$ 34,085,384	$ 201,211,189	$ 30,190,326	$ 16,207,628	$ 301,345,947

** Included in the category of General Government are shared function assets

SINGLE AUDIT INFORMATION

CITY OF TWIN FALLS, IDAHO
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2018

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Department of the Interior			
Historic Preservation Fund Grant-In-Aid	15.904		$ 13,335
Department of Transportation			
State and Community Highway Safety	20.600		12,309
National Priority Safety Programs	20.616		2,227
Payments for Small Community Air Service Development	20.930		43,847
Department of Justice			
COPS Grant	16.710		170,245
Body Worn Camera Grant	16.738		756
Department of Commerce			
Community Development Block Grant	14.228		156,817
Federal Aviation Administration			
Airport Improvement Program	20.106		3,512,683
Total Expenditures of Federal Awards			$ 3,912,219

The City of Twin Falls received equipment in the amount of $25,836 from Department of Homeland Security.

Note A-Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Twin Falls, Idaho and is presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. The City received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a subrecipient is treated as expenditure when it is paid to the subrecipient.

Note B-Significant Accounting Policies

Governmental fund types account for the City's federal grant activity. Therefore, expenditures in the schedule of expenditures of federal awards are recognized on the modified accrual basis-when they become a demand on current available financial resources. The City's summary of significant accounting policies is presented in Note 1 in the City's basic financial statements.

CITY OF TWIN FALLS, IDAHO
Schedule of Findings and Questioned Costs
For the Year ended September 30, 2018

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal Control over financial reporting:		
Material Weakness(es) identified?	Yes ☐	No ☒
Significant deficiency(ies) identified that are not considered to be a Material Weakness?	Yes ☐	No ☒
Non-Compliance material to financial statements noted?	Yes ☐	No ☒

Federal Awards

Internal Control over major programs:		
Material Weakness(es) identified?	Yes ☐	No ☒
Significant deficiency(ies) identified that are not considered to be a Material Weakness?	Yes ☐	No ☒
Type of auditor's report issued on compliance for major programs	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance 2 CFR 200.516	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	$750,000	
Auditee Qualified as low-risk auditee?	Yes ☒	No ☐

Mahlke Hunsaker & Company PLLC
Certified Public Accountants

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

To the City Council
City of Twin Falls, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Twin Falls, Idaho, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City of Twin Falls, Idaho's basic financial statements, and have issued our report thereon dated February 25, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Sincerely,

Mahlke Hunsaker & Co.

MAHLKE HUNSAKER & Co., PLLC
Twin Falls, Idaho
February 25, 2019

Mahlke Hunsaker & Company PLLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Council
City of Twin Falls, Idaho

Report on Compliance for Each Major Federal Program

We have audited the City of Twin Falls, Idaho's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Twin Falls, Idaho's major federal programs for the year ended September 30, 2018. City of Twin Falls, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Twin Falls, Idaho's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Twin Falls, Idaho's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the City of Twin Falls, Idaho, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

Report on Internal Control over Compliance

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

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

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

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

Sincerely,

Mahlke Hunsaker & Co.

MAHLKE HUNSAKER & Co., PLLC
February 25, 2019

Date:	Monday, March 11, 2019
To:	Honorable Mayor and City Council
From:	Troy Vitek, Assistant City Engineer, Brock Cherry, Planner, Planner

ACTION ITEM

Request:

ACTION ITEM: Request to adopt Ordinance 2019-002 to approve a Zoning Title Amendment to repeal and replace City Code 10-11-19 Floodplain Regulations (A through E).

Time Estimate:

Five (5) minutes for Staff presentation; Five (5)minutes for Council questions, deliberation, and decision.

Background:

N/A

Approval Process:

Zoning Title Amendments, which consist of text or map revisions, require a public hearing before the Planning & Zoning Commission. Following the public hearing, the Commission shall forward the amendment with its recommendation to the City Council.

Once the City Council has received a recommendation from the Planning & Zoning Commission, a public hearing shall be scheduled. The City Council may grant, grant with changes, or deny the Zoning Title Amendment. In any event the City Council shall specify the regulations and standards used in evaluating the Zoning Title Amendment, and the reasons for approval or denial.In the event that the City Council shall approve an amendment, such amendment shall thereafter be made a part of the Title upon the passage and publication of an ordinance.

Budget Impact:

Regulatory Impact:

If this amendment is approved City Code 10-11-9(A-E) will be repealed and replaced with the updated section and the updated regulations will then be in effect.

History:

City Code 10-11-9(A-E) was adopted in 1982. To our knowledge, there has been no significant changes to this portion of code since then.

Analysis:

This is a request to amend Title 10 of the Twin Falls City Code by repealing and replacing City Code 10-11-9 "Flood Plain Regulations" in its entirety.

The City Engineering Department has submitted the proposed Zoning Title Amendment to comply with best management practices and state and federal requirements.

Further, the proposed Zoning Title Amendment will be easier to enforce, provide more clarity on the regulations, and provide better protection to residents whom reside in flood prone areas.

Conclusion:

On September 25, 2018 the Planning & Zoning Commission voted unanimously to forward a positive recommendation on the amendment as presented.

On October 29th, 2018 the City Council directed City staff to reformat the proposed amendment language so that it is harmonious with existing City Code. The City Council is tasked with making a decision on this request. The council may approve the amendment as presented, approve the amendment with modifications, or deny the amendment.

On March 4th, 2019 the City Council held a public hearing to review the reformatted proposed amendment language. The council voted to adopt the proposed amendment language with understanding that they would adopt the official ordinance at today's meeting (3/11/19).

Attachments:

1. 2019 Floodplain Regulation - Repeal and Replace FINAL DRAFT

ORDINANCE NO. 2019-002

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, AMENDING TWIN FALLS CITY CODE BY REPEALING AND REPLACING §10-11-9 WITH A NEW SECTION PROVIDING FOR NEW REQUIREMENTS AND DEFINITIONS RELATED TO FLOODPLAIN REGULATIONS.

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

Section 1: That Twin Falls City Code Section 10-11-9, Floodplain Regulations is repealed and replaced by a New Section 10-11-9, providing for new Floodplain Regulations, as follows:

"**10-11-9: FLOODPLAIN REGULATIONS**

(A) Statutory Authority

1. The Legislature of the State of Idaho, pursuant to Idaho Code §§ 46-1020, 46-1023, and 46-1024, authorizes local governments to adopt floodplain management ordinances that identify floodplains and minimum floodplain development standards to minimize flood hazards and protect human life, health, and property. Therefore, the Council of the City of Twin Falls, Idaho does hereby ordain as follows:

2. Findings of Fact

    a. The flood hazard areas of City of Twin Falls are subject to periodic inundation that results in: loss of life and property; health and safety hazards; disruption of commerce and governmental services; extraordinary public expenditures for flood relief and protection; and impairment of the tax base, all of which adversely affect the public health, safety, and general welfare.

    b. These flood losses are caused by structures in flood hazard areas, which are inadequately elevated, flood-proofed, or otherwise unprotected from flood damages, and by the cumulative effect of obstructions in floodplains causing increases in flood heights and velocities.

    c. Local government units have the primary responsibility for planning, adopting, and enforcing land use regulations to accomplish proper floodplain management.

3. Statement of Purpose: The purpose of this ordinance is to promote public health, safety, and general welfare and to minimize public and private losses due to flood conditions in specific areas by provisions designed to:

    a. Protect human life, health, and property;

    b. Minimize damage to public facilities and utilities such as water purification and sewage treatment plants, water and gas mains, electric, telephone and sewer lines, streets, and bridges located in floodplains;

c. Help maintain a stable tax base by providing for the sound use and development of flood prone areas;

d. Minimize expenditure of public money for costly flood control projects;

e. Minimize the need for rescue and emergency services associated with flooding, generally undertaken at the expense of the general public;

f. Minimize prolonged business interruptions;

g. Ensure that potential buyers are notified the property is in an area of special flood hazard; and

h. Ensure that those who occupy the areas of special flood hazard assume responsibility for their actions.

4. Objectives and Methods of Reducing Flood Losses: In order to accomplish its purpose, this ordinance includes methods and provisions to:

a. Require that development which is vulnerable to floods, including structures and facilities necessary for the general health, safety, and welfare of citizens, be protected against flood damage at the time of initial construction;

b. Restrict or prohibit uses which are dangerous to health, safety, and property due to water or erosion hazards, or which increase flood heights, velocities, or erosion;

c. Control filling, grading, dredging, and other development which may increase flood damage or erosion;

d. Prevent or regulate the construction of flood barriers that will unnaturally divert flood waters or that may increase flood hazards to other lands;

e. Preserve and restore natural floodplains, stream channels, and natural protective barriers which carry and store flood waters.

(B) Definitions:

Unless specifically defined below, words or phrases used in this ordinance shall be interpreted according to the meaning they have in common usage and which give this ordinance its most reasonable application.

ACCESSORY STRUCTURE (APPURTENANT STRUCTURE): A structure on the same lot or parcel as a principal structure, the use of which is incidental and subordinate to the principal structure.

ADDITION (TO AN EXISTING BUILDING): An extension or increase in the floor area or height of a building or structure.

APPEAL: A request for review of the Floodplain Administrator's interpretation of provisions of this ordinance or request for a variance.

AREA OF SHALLOW FLOODING: A designated AO, AH, AR/AO, or AR/AH zone on a community's Flood Insurance Rate Map (FIRM) with a one percent (1%) or greater annual chance of flooding to an average depth of one (1) to three (3) feet where a clearly defined channel does not exist, where the path of flooding is unpredictable, and where velocity flow may be evident. Such flooding is characterized by ponding or sheet flow.

AREA OF SPECIAL FLOOD HAZARD: See Special Flood Hazard Area (SFHA).

BASE FLOOD: The flood having a one percent (1%) chance of being equaled or exceeded in any given year.

BASE FLOOD ELEVATION (BFE): A determination by the Federal Insurance Administrator of the water surface elevations of the base flood, that is, the flood level that has a one percent (1%) or greater chance of occurrence in any given year. When the BFE has not been provided in a Special Flood Hazard Area, it may be obtained from engineering studies available from a Federal, State, local, or other source using FEMA-approved engineering methodologies. This elevation, when combined with the Freeboard, establishes the Flood Protection Elevation.

BASEMENT: Any area of the building having its floor sub grade (below ground level) on all sides.

BUILDING: See Structure.

CRITICAL FACILITIES: Facilities that are vital to flood response activities or critical to the health and safety of the public before, during, and after a flood, such as a hospital, emergency operations center, electric substation, police station, fire station, nursing home, school, or shelter; and facilities that, if flooded, would make the flood problem and its impacts much worse, such as a hazardous materials facility, power generation facility, water utility, or wastewater treatment plant.

DATUM: The vertical datum is a base measurement point (or set of points) from which all elevations are determined. Historically, that common set of points was the National Geodetic Vertical Datum of 1929 (NGVD29). The vertical datum currently adopted by the federal government as a basis for measuring heights is the North American Vertical Datum of 1988 (NAVD88).

DEVELOPMENT: Any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations, or storage of equipment or materials.

DEVELOPMENT ACTIVITY: Any activity defined as Development which will necessitate a Floodplain Development Permit, such as: the construction of buildings, structures, or accessory structures; additions or substantial improvements to existing structures; bulkheads, retaining walls, piers, and pools; the placement of mobile homes; or the deposition or extraction of materials; the construction or elevation of dikes, berms, and levees.

DIGITAL FLOOD INSURANCE RATE MAP (DFIRM): The digital official map of a community, issued by the Federal Emergency Management Agency, on which both the Special Flood Hazard Areas and the risk premium zones applicable to the community are delineated.

ELEVATED BUILDING: For insurance purposes, a non-basement building which has its lowest elevated floor raised above ground level by foundation walls, shear walls, posts, piers, pilings, or columns.

ELEVATION CERTIFICATE: The Elevation Certificate is an important administrative tool of the NFIP. It is used to determine the proper flood insurance premium rate; it is used to document elevation information necessary to ensure compliance with community floodplain management regulations; and it may be used to support a request for a Letter of Map Amendment (LOMA) or Letter of Map Revision based on fill (LOMR-F).

ENCLOSURE: An area enclosed by solid walls below the BFE/FPE or an area formed when any space below the BFE/FPE is enclosed on all sides by walls or partitions. Insect screening or open wood lattice used to surround space below the BFE/RFPE is not considered an enclosure.

ENCROACHMENT: The advance or infringement of uses, fill, excavation, buildings, structures, or development into a floodplain, which may impede or alter the flow capacity of a floodplain.

EXISTING CONSTRUCTION: For the purposes of determining rates, structures for which the "start of construction" commenced before the effective date of the FIRM or before January 1, 1975, for FIRMs effective before that date. "Existing construction" may also be referred to as "existing structures."

EXISTING MANUFACTURED HOME PARK OR MANUFACTURED HOME SUBDIVISION: A manufactured home park or subdivision where the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including, at a minimum, the installation of utilities, the construction of streets, and final site grading or the pouring of concrete pads) is completed before the effective date of the original floodplain management regulations adopted by the community, on July 6, 1981.

EXISTING STRUCTURES: See Existing Construction.

EXPANSION TO AN EXISTING MANUFACTURED HOME PARK OR SUBDIVISION: The preparation of additional sites by the construction of facilities for servicing the lots on which the manufacturing homes are to be affixed (including the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads).

FLOOD OR FLOODING:

a. A general and temporary condition of partial or complete inundation of normally dry land areas from:

1. The overflow of inland or tidal waters.
2. The unusual and rapid accumulation or runoff of surface waters from any source.
3. Mudslides (i.e., mudflows) which are proximately caused by flooding as defined in paragraph a.2. of this definition and are akin to a river of liquid and flowing mud on the surfaces of normally dry land areas, as when earth is carried by a current of water and deposited along the path of the current.

b. The collapse or subsidence of land along the shore of a lake or other body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels or suddenly caused by an unusually high water level in a natural body of water, accompanied by a severe storm, or by an unanticipated force of nature, such as flash flood or an abnormal tidal surge, or by some similarly unusual and unforeseeable event which results in flooding as defined in paragraph a.1. of this definition.

FLOOD ELEVATION DETERMINATION: See Base Flood Elevation (BFE).

FLOOD ELEVATION STUDY: See Flood Insurance Study (FIS).

FLOOD HAZARD BOUNDARY MAP (FHBM): An official map of a community, issued by the Federal Insurance Administrator, where the boundaries of the flood, mudslide (i.e., mudflow) related erosion areas having special hazards have been designated as Zones A, M, and/or E.

FLOOD INSURANCE RATE MAP (FIRM): An official map of a community on which the Federal Insurance Administrator has delineated both the special hazard areas and the risk premium zones applicable to the community. A FIRM that has been made available digitally is called a Digital Flood Insurance Rate Map (DFIRM).

FLOOD INSURANCE STUDY (FIS): An examination, evaluation, and determination of flood hazards and, if appropriate, corresponding water surface elevations; or an examination, evaluation and determination of mudslide (i.e., mudflow) and/or flood-related erosion hazards.

FLOOD ZONE: a geographical area shown on a Flood Hazard Boundary Map (FHBM) or Flood Insurance Rate Map (FIRM) that reflects the severity or type of flooding in the area.

FLOODPLAIN OR FLOOD-PRONE AREA: Any land area susceptible to being inundated by water from any source (see definition of “Flood or Flooding”).

FLOODPLAIN ADMINISTRATOR: The individual appointed to administer and enforce the floodplain management regulations.

FLOODPLAIN DEVELOPMENT PERMIT: Any type of permit that is required in conformance with the provisions of this ordinance, prior to the commencement of any development activity.

FLOODPLAIN MANAGEMENT: The operation of an overall program of corrective and preventive measures for reducing flood damage, including but not limited to emergency preparedness plans, flood control works, and flood plain management regulations.

FLOODPLAIN MANAGEMENT REGULATIONS: Zoning ordinances, subdivision regulations, building codes, health regulations, special purpose ordinances (such as a flood plain ordinance, grading ordinance, and erosion control ordinance), and other applications of police power. The term describes such state or local regulations, in any combination thereof, which provide standards for the purpose of flood damage prevention and reduction.

FLOODPROOFING: Any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitary facilities, structures and their contents.

FLOOD PROTECTION ELEVATION (FPE): The Base Flood Elevation plus the Freeboard.

a. In “Special Flood Hazard Areas” where Base Flood Elevations (BFEs) have been determined, this elevation shall be the BFE plus one (1) foot of freeboard; and
b. In “Special Flood Hazard Areas” where no BFE has been established, this elevation shall be at least two (2) feet above the highest adjacent grade.

FLOOD PROTECTION SYSTEM: Those physical structural works for which funds have been authorized, appropriated, and expended and which have been constructed specifically to modify flooding in order to reduce the extent of the area within a community subject to a "special flood hazard" and the extent of the depths of associated flooding. Such a system typically includes dams, reservoirs, levees, or dikes. These specialized flood modifying works are those constructed in conformance with sound engineering standards.

FLOODWAY: The channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation.

FREEBOARD: A factor of safety usually expressed in feet above a flood level for the purposes of floodplain management. Freeboard tends to compensate for the many unknown factors that could contribute to flood heights greater than the height calculated for a selected size flood and floodway conditions, such as wave action, obstructed bridge openings, debris and ice jams, and the hydrologic effects of urbanization in a watershed. The Base Flood Elevation (BFE) plus the Freeboard establishes the Flood Protection Elevation (FPE). Freeboard shall be one (1) foot in areas that have a BFE and two (2) feet in areas where no BFE exists.

FUNCTIONALLY DEPENDENT USE: A facility that cannot be used for its intended purpose unless it is located or carried out in close proximity to water, such as a docking or port facility necessary for the loading and unloading of cargo or passengers, shipbuilding, or ship repair facilities. The term does not include long-term storage, manufacture, sales, or service facilities.

HIGHEST ADJACENT GRADE (HAG): The highest natural elevation of the ground surface prior to construction, adjacent to the proposed walls of a structure. Refer to the FEMA Elevation Certificate for HAG related to building elevation information.

HISTORIC STRUCTURE: A structure that is:

a. Listed individually in the National Register of Historic Places (a listing maintained by the U.S. Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
b. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or to a district preliminarily determined by the Secretary to qualify as a registered historic district;
c. Individually listed on a state inventory of historic places and determined as eligible by states with historic preservation programs which have been approved by the Secretary of the Interior; or
d. Individually listed on a local inventory of historic places and determined as eligible by communities with historic preservation programs that have been certified either:
    1. By an approved state program as determined by the Secretary of the Interior, or
    2. Directly by the Secretary of the Interior in states without approved programs.

LETTER OF MAP CHANGE (LOMC): A general term used to refer to the several types of revisions and amendments to FEMA maps that can be accomplished by letter. They include Letter of Map Amendment (LOMA), Letter of Map Revision (LOMR), and Letter of Map Revision based on Fill (LOMR-F).

1. LETTER OF MAP AMENDMENT (LOMA): an official amendment, by letter, to an effective National Flood Insurance Program (NFIP) Map. A LOMA establishes a

property's location in relation to the Special Flood Hazard Area (SFHA). LOMAs are usually issued because a property has been inadvertently mapped as being in the floodplain but is actually on natural high ground above the base flood elevation.

2. LETTER OF MAP REVISION (LOMR): FEMA's modification to an effective Flood Insurance Rate Map (FIRM) or a Flood Boundary and Floodway Map (FBFM) or both. LOMRs are generally based on the implementation of physical measures that affect the hydrologic or hydraulic characteristics of a flooding source and thus result in the modification of the existing regulatory floodway, the effective Base Flood Elevations (BFEs), or the Special Flood Hazard Area (SFHA). The LOMR officially revises the Flood Insurance Rate Map (FIRM) or Flood Boundary and Floodway Map (FBFM), and sometimes the Flood Insurance Study (FIS) report, and, when appropriate, includes a description of the modifications. The LOMR is generally accompanied by an annotated copy of the affected portions of the FIRM, FBFM, or FIS report.

3. LETTER OF MAP REVISION BASED ON FILL (LOMR-F): FEMA's modification of the Special Flood Hazard Area (SFHA) shown on the Flood Insurance Rate Map (FIRM) based on the placement of fill outside the existing regulatory floodway. The LOMR-F does not change the FIRM, FBFM, or FIS report.

4. CONDITIONAL LETTER OF MAP REVISION (CLOMR): A formal review and comment as to whether a proposed flood protection project or other project complies with the minimum NFIP requirements for such projects with respect to delineation of special flood hazard areas. A CLOMR does not revise the effective Flood Insurance Rate Map (FIRM) or Flood Insurance Study (FIS). Upon submission and approval of certified as-built documentation, a Letter of Map Revision (LOMR) may be issued by FEMA to revise the effective FIRM. Building Permits and/or Flood Development Permits cannot be issued based on a CLOMR, because a CLOMR does not change the NFIP map.

LEVEE: A man-made structure, usually an earthen embankment, designed and constructed according to sound engineering practices, to contain, control, or divert the flow of water so as to provide protection from temporary flooding.

LEVEE SYSTEM: A flood protection system that consists of a levee or levees and associated structures, such as closure and drainage devices, which are constructed and operated in accordance with sound engineering practices.

LOWEST ADJACENT GRADE (LAG): The lowest point of the ground level next to the structure. Refer to the FEMA Elevation Certificate for LAG related to building elevation information.

LOWEST FLOOR: The lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access, or storage in an area other than a basement area is not considered a building's lowest floor, provided that such enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of 44 CFR § 60.3 and this ordinance.

MANUFACTURED HOME: A structure, transportable in one or more sections, built on a permanent chassis and designed to be used with or without a permanent foundation when connected to the required utilities. The term "Manufactured Home" does not include a "Recreational Vehicle."

MANUFACTURED HOME PARK OR SUBDIVISION: A parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

MARKET VALUE: The building value, not including the land value and that of any accessory structures or other improvements on the lot. Market value may be established by independent certified appraisal; replacement cost depreciated for age of building and quality of construction (Actual Cash Value); or adjusted tax assessed values.

MEAN SEA LEVEL: For purposes of the National Flood Insurance Program (NFIP), the National Geodetic Vertical Datum (NGVD) of 1929, or other datum (such as North America Vertical Datum of 1988 - NAVD88) to which Base Flood Elevations (BFEs) shown on a community's FIRM are referenced.

MUDSLIDE (I.E., MUDFLOW): Describes a condition where there is a river, flow, or inundation of liquid mud down a hillside usually as a result of a dual condition of loss of brush cover and the subsequent accumulation of water on the ground preceded by a period of unusually heavy or sustained rain. A mudslide (i.e., mudflow) may occur as a distinct phenomenon while a landslide is in progress and will be recognized as such by the Administrator only if the mudflow, and not the landslide, is the proximate cause of damage that occurs.

MUDSLIDE (I.E., MUDFLOW) AREA MANAGEMENT: The operation of an overall program of corrective and preventive measures for reducing mudslide (i.e., mudflow) damage, including but not limited to emergency preparedness plans, mudslide control works, and flood plain management regulations.

MUDSLIDE (I.E., MUDFLOW) PRONE AREA: An area with land surfaces and slopes of unconsolidated material where the history, geology, and climate indicate a potential for mudflow.

NATIONAL FLOOD INSURANCE PROGRAM (NFIP): The NFIP is a Federal program created by Congress to mitigate future flood losses nationwide through sound, community-enforced building and zoning ordinances, and to provide access to affordable, federally backed flood insurance protection for property owners.

NEW CONSTRUCTION: For floodplain management purposes, a structure for which the start of construction commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures. Any construction started after July 6, 1981, and before the effective start date of this floodplain management ordinance is subject to the ordinance in effect at the time the permit was issued, provided the start of construction was within one hundred and eighty (180) days of permit issuance.

NEW MANUFACTURED HOME PARK OR SUBDIVISION: A place where the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including, at a minimum, the installation of utilities, the construction of streets, and final site grading or the pouring of concrete pads) is completed on or after the effective date of Floodplain Management Regulations adopted by a community May 1, 1984.

POST-FIRM: Construction or other development for which the "start of construction" occurred on or after the effective date of the initial Flood Insurance Rate Map (FIRM).

PRE-FIRM: Construction or other development for which the "start of construction" occurred before July 6, 1981, Ordinance #2012, the effective date of the initial Flood Insurance Rate Map (FIRM).

RECREATIONAL VEHICLE: A vehicle that is:

a. Built on a single chassis, and
b. Four hundred (400) square feet or less when measured at the largest horizontal projection, and
c. Designed to be self-propelled or permanently towed by a light duty truck, and
d. Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

REGULATORY FLOODWAY: See Floodway

REMEDY A VIOLATION: To bring the structure or other development into compliance with State or Local flood plain management regulations or, if this is not possible, to reduce the impacts of its non-compliance. Ways that impacts may be reduced include protecting the structure or other affected development from flood damages, implementing the enforcement provisions of the ordinance or otherwise deterring future similar violations, or reducing Federal financial exposure with regard to the structure or other development.

REPETITIVE LOSS STRUCTURE: An NFIP-insured structure that has had at least two paid flood losses of more than One Thousand Dollars ($1,000) each in any ten (10) year period since 1978.

RIVERINE: Relating to, formed by, or resembling a river (including tributaries), stream, brook, etc.

SPECIAL FLOOD HAZARD AREA (SFHA): The land in the flood plain within a community subject to a one percent (1%) or greater chance of flooding in any given year. For purposes of these regulations, the term “special flood hazard area” is synonymous in meaning with the phrase “area of special flood hazard.”

START OF CONSTRUCTION: Includes substantial improvement and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, rehabilitation, addition placement, or other improvement was within one hundred and eighty (180) days of the permit date. The actual start means either the first placement of permanent construction of a structure on a site (such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation) or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading, and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure. For a substantial improvement, the actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, whether or not that alteration affects the external dimensions of the building.

STRUCTURE: A walled and roofed building, including a gas or liquid storage tank that is principally above ground, as well as a manufactured home.

SUBSTANTIAL DAMAGE: Damage of any origin sustained by a structure whereby the cost of restoring the structure to its before-damaged condition would equal or exceed fifty percent (50%) of its market value before the damage occurred. See definition of “Substantial Improvement.” Substantial damage also means flood-related damage sustained by a structure on two separate occasions during a ten (10) year period for which the cost of repairs at the time of each such flood event, on the average, equals or exceeds twenty-five percent (25%) of the market value of the structure before the damage occurred.

SUBSTANTIAL IMPROVEMENT: Any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds fifty percent (50%) of the market value of the structure before the “start of construction” of the improvement. This term includes structures which have incurred “substantial damage,” regardless of the actual repair work performed. The term does not, however, include either:

a. Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications which have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions; or
b. Any alteration of a “historic structure,’ provided that the alteration will not preclude the structure's continued designation as a “historic structure” and the alteration is approved by variance issued pursuant to this ordinance.

TECHNICAL BULLETINS AND TECHNICAL FACT SHEETS: FEMA publications that provide guidance concerning the building performance standards of the NFIP, which are contained in Title 44 of the U. S. Code of Federal Regulations § 60.3. The bulletins and fact sheets are intended for use primarily by State and local officials responsible for interpreting and enforcing NFIP regulations and by members of the development community, such as design professionals and builders. New bulletins, as well as updates of existing bulletins, are issued periodically as needed. The bulletins do not create regulations. Rather they provide specific guidance for complying with the minimum requirements of existing NFIP regulations. It should be noted that Technical Bulletins and Technical Fact Sheets provide guidance on the minimum requirements of the NFIP regulations. State or community requirements that exceed those of the NFIP take precedence. Design professionals should contact the community officials to determine whether more restrictive State or local regulations apply to the building or site in question. All applicable standards of the State or local building code must also be met for any building in a flood hazard area.

TEMPERATURE CONTROLLED: Having the temperature regulated by a heating and/or cooling system, built-in, or appliance.

VARIANCE: A grant of relief by the governing body from a requirement of this ordinance.

VIOLATION: The failure of a structure or other development to be fully compliant with the community's flood plain management regulations. A structure or other development without the Finished Construction Elevation Certificate, other certifications, or other evidence of compliance required in 44 CFR § 60.3(b)(5), (c)(4), (c)(10), (d)(3), (e)(2), (e)(4), or (e)(5) is presumed to be in violation until such time as that documentation is provided.

WATER SURFACE ELEVATION: The height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929 or the North American Vertical Datum (NAVD) of 1988 (or other specified datum), of floods of various magnitudes and frequencies in the flood plains of coastal or riverine areas.

WATERCOURSE: A lake, river, creek, stream, wash, channel, or other topographic feature on or over which waters flow at least periodically. Watercourse includes specifically designated areas in which substantial flood damage may occur.

(C) General Provisions

1. Lands to Which This Ordinance Applies: This Ordinance shall apply to all Special Flood Hazard Areas within the jurisdiction of City of Twin Falls. Nothing in this ordinance is intended to allow uses or structures that are otherwise prohibited by the zoning ordinance.

2. Basis for Special Flood Hazard Areas: The Special Flood Hazard Areas (SFHA) identified by the Federal Emergency Management Agency (FEMA) in its Flood Insurance Study (FIS) for City of Twin Falls, dated May 1, 1984, with accompanying Flood Insurance Rate Maps (FIRM) or Digital Flood Insurance Rate Maps (DFIRM), and other supporting data, are adopted by reference and declared a part of this ordinance. The FIS and the FIRM are on file at City of Twin Falls, 203 Main Avenue, East Room 218.

3. Establishment of Floodplain Development Permit: A Floodplain Development Permit (FDP) shall be required in conformance with the provisions of this ordinance prior to the commencement of any development activities within Special Flood Hazard Areas (SFHA) determined in accordance with the provisions of Part (D), Section 2.

4. Compliance: No structure or land shall hereafter be located, extended, converted, altered, or developed in any way without full compliance with the terms of this ordinance and other applicable regulations.

5. Abrogation and Greater Restrictions: This ordinance shall not in any way repeal, abrogate, impair, or remove the necessity of compliance with any other laws, ordinances, regulations, easements, covenants, or deed restrictions, etcetera. However, where this ordinance and another conflict or overlap, whichever imposes more stringent or greater restrictions shall control.

6. Interpretation: In the interpretation and application of this ordinance all provisions shall be:

a. Considered as minimum requirements;
b. Liberally construed in favor of the governing body; and
c. Deemed neither to limit nor repeal any other powers granted under state statutes.

7. Warning and Disclaimer of Liability: The degree of flood protection required by this ordinance is considered reasonable for regulatory purposes and is based on scientific and engineering considerations. Larger floods can and will occur. Flood heights may be increased by man-made or natural causes. This ordinance does not imply that land outside the Special Flood Hazard Areas (SFHA) or uses permitted within such areas will be free from flooding or flood damages. This ordinance shall not create liability on the part of City of Twin Falls, or by any officer or employee thereof, for flood damages that result from reliance on this ordinance or an administrative decision lawfully made hereunder.

8. Penalties for Violation: No structure or land shall hereafter be located, extended, converted, or altered unless in full compliance with the terms of this ordinance and other applicable regulations.

Violation of the provisions of this ordinance or failure to comply with any of its requirements, including violation of conditions and safeguards established in connection with grants of variance or special exceptions, shall constitute a misdemeanor. Any person who violates this ordinance or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than One Hundred Dollars ($100) or imprisoned for not more than one hundred and eighty (180) days, or both. Each day the violation continues shall be considered a separate offense. Nothing herein contained shall prevent the City of Twin Falls from taking such other lawful actions as is necessary to prevent or remedy any violation.

(D) Administration

1. Designation of Floodplain Ordinance Administrator

a. The Assistant City Engineer, hereinafter referred to as the "Floodplain Administrator," is hereby appointed to administer and implement the provisions of this ordinance.

2. Duties and Responsibilities of the Floodplain Administrator: The Floodplain Administrator shall perform, but not be limited to, the following duties:

a. Review all floodplain development applications and issue permits for all proposed development within Special Flood Hazard Areas (SFHA) to assure that the requirements of this ordinance have been satisfied.

b. Review all proposed development within Special Flood Hazard Areas (SFHA) to assure that all necessary local, State, and Federal permits have been received, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 USC 1334.

c. Notify adjacent communities and the Idaho Department of Water Resources State Coordinator for the National Flood Insurance Program (NFIP) prior to any alteration or relocation of a watercourse, and submit evidence of such notification to the Federal Emergency Management Agency (FEMA).

d. Assure that maintenance is provided within the altered or relocated portion of said watercourse so that the flood-carrying capacity is maintained.

e. Prevent encroachments into floodways and flood fringe areas unless the certification and flood hazard reduction provisions of Part (E), Section 5 are met.

f. Obtain actual elevation (in relation to mean sea level) of the lowest floor (including basement) and all attendant utilities of all new and substantially improved structures, in accordance with the provisions of Part (D) Section 3.c.

g. Obtain actual elevation (in relation to mean sea level) to which all new and substantially improved structures and utilities have been floodproofed, in accordance with the provisions of Part (D) Section 3.c.

h. Obtain actual elevation (in relation to mean sea level) of all public utilities in accordance with the provisions of Part (D) Section 3.c.

i. When floodproofing is utilized for a particular structure, obtain certifications from a registered professional engineer or architect in accordance with the provisions of Part (D) Section 3.c and Part (E) Section 2.b.

j. Where interpretation is needed as to the exact location of boundaries of the Special Flood Hazard Areas (SFHA), floodways, or flood fringe areas (for example, where there appears to be a conflict between a mapped boundary and actual field conditions), make the necessary interpretation. The person contesting the location of the boundary shall be given a reasonable opportunity to appeal the interpretation as provided in this article.

k. When Base Flood Elevation (BFE) data has not been provided in accordance with the provisions of Part (C) Section 2, obtain, review, and reasonably utilize any BFE data, along with floodway data or flood fringe area data available from a Federal, State, local, or other source, including data developed pursuant to Part (E) Section 3.b.ii, in order to administer the provisions of this ordinance.

l. When Base Flood Elevation (BFE) data is provided but no floodway or flood fringe area data has been provided in accordance with the provisions of Part (C) Section 2, obtain, review, and reasonably utilize any floodway data or flood fringe area data available from a Federal, State, local, or other source in order to administer the provisions of this ordinance.

m. When the lowest floor and the lowest adjacent grade of a structure or the lowest ground elevation of a parcel in a Special Flood Hazard Area (SFHA) is above the Base Flood Elevation (BFE), advise the property owner of the option to apply for a Letter of Map Amendment (LOMA) from FEMA. Maintain a copy of the LOMA issued by FEMA in the floodplain development permit file.

n. Permanently maintain all records that pertain to the administration of this ordinance and make these records available for public inspection, recognizing that such information may be subject to the Privacy Act of 1974, as amended.

o. Make on-site inspections of work in progress. As the work pursuant to a floodplain development permit progresses, the Floodplain Administrator shall make as many inspections of the work as may be necessary to ensure that the work is being done according to the provisions of the local ordinance and the terms of the permit. In exercising this power, the Floodplain Administrator has a right, upon presentation of proper credentials, to enter on any premises within the jurisdiction of the community at any reasonable hour for the purposes of inspection or other enforcement action.

p. Issue stop-work orders as required. Whenever a building or part thereof is being constructed, reconstructed, altered, or repaired in violation of this ordinance, the Floodplain Administrator may order the work to be immediately stopped. The stop-work order shall be in writing and directed to the person doing or in charge of the work. The stop-work order shall state the specific work to be stopped, the specific reason(s) for the stoppage, and the condition(s) under which the work may be resumed. Violation of a stop-work order constitutes a misdemeanor.

q. Revoke floodplain development permits as required. The Floodplain Administrator may revoke and require the return of the floodplain development permit by notifying the permit holder in writing stating the reason(s) for the revocation. Permits shall be revoked for any substantial departure from the approved application, plans, and specifications; for refusal or failure to comply with the requirements of State or local laws; or for false statements or misrepresentations made in securing the permit. Any floodplain development permit mistakenly issued in violation of an applicable State or local law may also be revoked.

r. Make periodic inspections throughout the Special Flood Hazard Areas within the jurisdiction of the community. The Floodplain Administrator and each member of his or her inspections department shall have a right, upon presentation of proper credentials, to enter on any premises within the territorial jurisdiction of the department at any reasonable hour for the purposes of inspection or other enforcement action.

s. Follow through with corrective procedures of Part (D), Section 4.

t. Review, provide input, and make recommendations for variance requests.

u. Maintain a current map repository to include, but not limited to, the FIS Report, FIRM and other official flood maps, and studies adopted in accordance with the provisions of Part (C) Section 2 of this ordinance, including any revisions thereto including Letters of Map Change, issued by FEMA. Notify the NFIP State Coordinator and FEMA of your community's mapping needs.

v. Coordinate revisions to FIS reports and FIRMs, including Letters of Map Revision Based on Fill (LOMR-Fs) and Letters of Map Revision (LOMRs).

3. Floodplain Development Application, Permit, and Certification Requirements

a. Application Requirements: Application for a Floodplain Development Permit (FDP) shall be made to the Floodplain Administrator prior to any development activities located within Special Flood Hazard Areas (SFHA). The following items shall be presented to the Floodplain Administrator to apply for a floodplain development permit:

i. A plot plan drawn to scale which shall include, but shall not be limited to, the following specific details of the proposed floodplain development:

1. The nature, location, dimensions, and elevations of the area of development/disturbance; existing and proposed structures, utility systems, grading/pavement areas, fill materials, storage areas, drainage facilities, and other development;

2. The boundary of the Special Flood Hazard Area (SFHA) as delineated on the FIRM or other flood map as determined in Part (C) Section 2, or a statement that the entire lot is within the Special Flood Hazard Area;

3. The Flood Zone(s) designation of the proposed development area as determined on the FIRM or other flood map as determined in in Part (C) Section 2;

4. The boundary of the floodway(s) or flood fringe area(s) as determined in Part (C) Section 2;

5. The Base Flood Elevation (BFE) where provided as set forth in Part (C) Section 2; Part (C) Section 3; or Part (E) Section 3;

6. The old and new location of any watercourse that will be altered or relocated as a result of proposed development; and

ii. Proposed elevation, and method thereof, of all development within a Special Flood Hazard Area (SFHA), including but not limited to:

1. Elevation in relation to mean sea level of the proposed lowest floor (including basement) of all structures;

2. Elevation in relation to mean sea level to which any non-residential structure in Zone A, AE, AH, AO, or A1-30 will be floodproofed; and

3. Elevation in relation to mean sea level to which any proposed utility systems will be elevated or floodproofed.

iii. If floodproofing, a Floodproofing Certificate (FEMA Form 086-0-33) with supporting data; an operational plan; and an inspection and maintenance plan that include, but are not limited to, installation, exercise, and maintenance of floodproofing measures.

iv. A Foundation Plan, drawn to scale, which shall include details of the proposed foundation system to ensure all provisions of this ordinance are met. These details include but are not limited to:

1. The proposed method of elevation, if applicable (i.e., fill, solid foundation perimeter wall, solid backfilled foundation, open foundation, or on columns/posts/piers/piles/shear walls); and

2. Openings to facilitate automatic equalization of hydrostatic flood forces on walls in accordance with Part (E) Section 2.d.i-vi when solid foundation perimeter walls are used in Zones A, AE, AH, AO, and A1-30.

v. Usage details of any enclosed areas below the lowest floor.

vi. Plans and/or details for the protection of public utilities and facilities such as sewer, gas, electrical, and water systems to be located and constructed to minimize flood damage.

vii. Certification that all other local, State, and Federal permits required prior to floodplain development permit issuance have been received.

viii. Documentation for placement of recreational vehicles and/or temporary structures, when applicable, to ensure that the provisions of Part (E) Section 2.f and g of this ordinance are met.

ix. A description of proposed watercourse alteration or relocation, when applicable, including an engineering report on the effects of the proposed project on the flood-carrying capacity of the watercourse and the effects to properties located both upstream and downstream; and

x. A map (if not shown on plot plan) showing the location of the proposed watercourse alteration or relocation.

b. Permit Requirements. The Floodplain Development Permit (FDP) shall include, but not be limited to:

i. A complete description of all the development to be permitted under the floodplain development permit (i.e. house, garage, pool, septic, bulkhead, cabana, pole barn, chicken coop, pier, bridge, mining, dredging, filling, rip-rap, docks, grading, paving, excavation or drilling operations, or storage of equipment or materials, etc.).

ii. The Special Flood Hazard Area (SFHA) determination for the proposed development in accordance with available data specified in Part (C) Section 2.

iii. The Flood Protection Elevation (FPE) required for the lowest floor and all attendant utilities.

iv. The Flood Protection Elevation (FPE) required for the protection of all public utilities.

v. All certification submittal requirements with timelines.

vi. A statement that no fill material or other development shall encroach into the floodway or flood fringe area of any watercourse, as applicable.

vii. The flood openings requirements, if in Zones A, AE, AH, AO, or A1-30.

viii. All floodplain development permits shall be conditional upon the start of construction of work within 180 days. A Floodplain Development Permit (FDP) shall expire one hundred and eighty (180) days after issuance, unless the permitted activity has commenced as per the Start of Construction definition.

ix. A statement of the limitations of below BFE enclosure uses, if applicable. (i.e., parking, building access and limited storage only).

x. A statement that all materials below BFE/FPE must be flood resistant materials.

c. Certification Requirements.

i. Elevation Certificates

1. A Construction Drawings Elevation Certificate (FEMA Form 86-0-33) is required prior to the actual start of any new construction. It shall be the duty of the permit holder to submit to the Floodplain Administrator a certification of the elevation of the lowest floor, in relation to mean sea level. The Floodplain Administrator shall review the certificate data

submitted. Deficiencies detected by such review shall be corrected by the permit holder prior to the beginning of construction. Failure to submit the certification or failure to make required corrections shall be cause to deny a floodplain development permit.

2. A Building Under Construction Elevation Certificate (FEMA Form 86-0-33) is required after the lowest floor is established. Within seven (7) calendar days of establishment of the lowest floor elevation, it shall be the duty of the permit holder to submit to the Floodplain Administrator a certification of the elevation of the lowest floor, in relation to mean sea level. Any work done within the seven (7) day calendar period and prior to submission of the certification shall be at the permit holder's risk. The Floodplain Administrator shall review the certificate data submitted. Deficiencies detected by such review shall be corrected by the permit holder immediately and prior to further work being permitted to proceed. Failure to submit the certification or failure to make required corrections shall be cause to issue a stop-work order for the project.

3. A final as-built Finished Construction Elevation Certificate (FEMA Form 86-0-33) is required after construction is completed and prior to Certificate of Compliance/Occupancy issuance. It shall be the duty of the permit holder to submit to the Floodplain Administrator a certification of final as-built construction of the elevation of the lowest floor and all attendant utilities. The Floodplain Administrator shall review the certificate data submitted. Deficiencies detected by such review shall be corrected by the permit holder immediately and prior to Certificate of Compliance/Occupancy issuance. In some instances, another certification may be required to certify corrected as-built construction. Failure to submit the certification or failure to make required corrections shall be cause to withhold the issuance of a Certificate of Compliance/Occupancy.

ii. Floodproofing Certificate. If non-residential floodproofing is used to meet the Flood Protection Elevation requirements, a Floodproofing Certificate (FEMA Form 086-0-34), with supporting data, an operational plan, and an inspection and maintenance plan, are required prior to the actual start of any new construction. It shall be the duty of the permit holder to submit to the Floodplain Administrator a certification of the floodproofed design elevation of the lowest floor and all attendant utilities, in relation to mean sea level. Floodproofing certification shall be prepared by or under the direct supervision of a professional engineer or architect and certified by same. The Floodplain Administrator shall review the certificate data, the operational plan, and the inspection and maintenance plan. Deficiencies detected by such review shall be corrected by the applicant prior to permit approval. Failure to submit the certification or failure to make required corrections shall be cause to deny a Floodplain Development Permit. Failure to construct in accordance with the certified design shall be cause to withhold the issuance of a Certificate of Compliance/Occupancy.

iii. If a manufactured home is placed within Zone A, AE, AH, AO, or A1-30 and the elevation of the chassis is more than thirty-six (36) inches in height above grade, an engineered foundation certification is required, in accordance with the provisions of Part (E) Section 2.c.ii.

iv. If a watercourse is to be altered or relocated, the following shall all be submitted to the Floodplain Administrator by the permit applicant prior to issuance of a Floodplain Development Permit (FDP):

1. A description of the extent of watercourse alteration or relocation; and

2. A professional engineer's certified report on the effects of the proposed project on the flood-carrying capacity of the watercourse and the effects to properties located both upstream and downstream; and

3. A map showing the location of the proposed watercourse alteration or relocation; and

4. An Idaho Stream Channel Alteration Permit.

v. Certification Exemptions. The following structures, if located within Zone A, AE, AH, AO, or A1-30, are exempt from the elevation/floodproofing certification requirements specified in items a and b of this subsection:

1. Recreational Vehicles meeting requirements of Part (E) Section 2.f.i;

2. Temporary Structures meeting requirements of Part (E) Section 2.g; and

3. Accessory Structures less than 200 square feet meeting requirements of Part (E) Section 2.h.

d. Determinations for Existing Buildings and Structures. For applications for building permits to improve buildings and structures (including alterations, movement, enlargement, replacement, repair, change of occupancy, additions, rehabilitations, renovations, substantial improvements, repairs of substantial damage, and any other improvement of or work on such buildings and structures), the Floodplain Administrator, in coordination with the Building Official, shall:

i. Estimate the market value or require the applicant to obtain an appraisal of the market value, prepared by a qualified independent appraiser, of the building or structure before the start of construction of the proposed work. In the case of repair, the market value of the building or structure shall be the market value before the damage occurred and before any repairs are made;

ii. Compare the cost to perform the improvement, the cost to repair a damaged building to its pre-damaged condition, and the combined costs of improvements and repairs, if applicable, to the market value of the building or structure;

iii. Determine and document whether the proposed work constitutes substantial improvement or repair of substantial damage; and

iv. Notify the applicant if it is determined that the work constitutes substantial improvement or repair of substantial damage and that compliance with the flood resistant construction requirements of the adopted Idaho Building Code and this ordinance is required.

4. Corrective Procedures

a. Violations to be Corrected. When the Floodplain Administrator finds violations of applicable State and local laws, it shall be his or her duty to notify the owner or occupant of the building of the violation. The owner or occupant shall immediately remedy each of the violations of law cited in such notification.

b. Actions in Event of Failure to Take Corrective Action. If the owner of a building or property fails to take prompt corrective action, the Floodplain Administrator shall give the owner written notice, by certified or registered mail to the owner's last known address or by personal service, stating:

i. that the building or property is in violation of the Floodplain Management Regulations (FMR);

ii. that a hearing will be held before the Floodplain Administrator at a designated place and time, not later than ten (10) days after the date of the notice, at which time the owner shall be entitled to be heard in person or by counsel and to present arguments and evidence pertaining to the matter; and

iii. that following the hearing, the Floodplain Administrator may issue an order to alter, vacate, or demolish the building, or to remove fill, as applicable.

c. Order to Take Corrective Action. If, upon a hearing held pursuant to the notice prescribed above, the Floodplain Administrator shall find that the building or development is in violation of the Flood Damage Prevention Ordinance (FDPO), he or she shall issue an order in writing to the owner, requiring the owner to remedy the violation within a specified time period, not less than sixty (60) calendar days, nor more than one hundred-eighty (180) calendar days Where the Floodplain Administrator finds that there is imminent danger to life or other property, he or she may order that corrective action be taken in such lesser period as may be feasible.

d. Appeal. Any owner who has received an order to take corrective action may appeal the order to the local elected governing body by giving notice of appeal in writing to the Floodplain Administrator and the clerk within ten (10) days following issuance of the final order. In the absence of an appeal, the order of the Floodplain Administrator shall be final. The local governing body shall hear an appeal within a reasonable time and may affirm, modify and affirm, or revoke the order.

e. Failure to Comply with Order. If the owner of a building or property fails to comply with an order to take corrective action for which no appeal has been made or fails to comply with an order of the governing body following an appeal, the owner shall be guilty of a misdemeanor and shall be punished at the discretion of the court.

5. Variance Procedures

a. The City Council of Twin Falls, hereinafter referred to as the "appeal board," shall hear and decide requests for variances from the requirements of this ordinance.

b. Variances may be issued for:

> i. the repair or rehabilitation of historic structures upon the determination that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and that the variance is the minimum necessary to preserve the historic character and design of the structure;
>
> ii. functionally dependent facilities, if determined to meet the definition as stated in Part (B) of this ordinance, provided provisions of Part (D), Section 5.i.ii, iii, and v, have been satisfied, and such facilities are protected by methods that minimize flood damages during the base flood and create no additional threats to public safety; or
>
> iii. any other type of development, provided it meets the requirements of this Section.

c. In passing upon variances, the appeal board shall consider all technical evaluations, all relevant factors, all standards specified in other sections of this ordinance, and:

> i. the danger that materials may be swept onto other lands to the injury of others;
>
> ii. the danger to life and property due to flooding or erosion damage;
>
> iii. the susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on the individual owner;
>
> iv. the importance of the services provided by the proposed facility to the community;
>
> v. the necessity to the facility of a waterfront location as defined under Part (B) of this ordinance as a functionally dependent facility, where applicable;
>
> vi. the availability of alternative locations, not subject to flooding or erosion damage, for the proposed use;
>
> vii. the compatibility of the proposed use with existing and anticipated development;
>
> viii. the relationship of the proposed use to the comprehensive plan and floodplain management program for that area;
>
> ix. the safety of access to the property in times of flood for ordinary and emergency vehicles;
>
> x. the expected heights, velocity, duration, rate of rise, and sediment transport of the floodwaters and the effects of wave action, if applicable, expected at the site; and

xi. the costs of providing governmental services during and after flood conditions including maintenance and repair of public utilities and facilities such as sewer, gas, electrical and water systems, and streets and bridges.

d. The applicant shall include a written report addressing each of the above factors in Part (D), Section 5.c.i-xi with their application for a variance.

e. Upon consideration of the factors listed above and the purposes of this ordinance, the appeal board may attach such conditions to the granting of variances as it deems necessary to further the purposes and objectives of this ordinance.

f. Any applicant to whom a variance is granted shall be given written notice specifying the difference between the Base Flood Elevation (BFE) and the elevation to which the structure is to be built and that such construction below the BFE increases risks to life and property, and that the issuance of a variance to construct a structure below the BFE will result in increased premium rates for flood insurance up to $25 per $100 of insurance coverage. Such notification shall be maintained with a record of all variance actions, including justification for their issuance.

g. The Floodplain Administrator shall maintain the records of all appeal actions and report any variances to the Federal Emergency Management Agency (FEMA) and the State of Idaho, upon request.

h. Conditions for Variances:

i. Variances shall not be issued when the variance will make the structure in violation of other Federal, State, or local laws, regulations, or ordinances.

ii. Variances shall not be issued within any designated floodway or flood fringe area if the variance would result in any increase in flood levels during the base flood discharge.

iii. Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.

iv. Variances shall only be issued prior to development permit approval.

v. Variances shall only be issued upon:

1. a showing of good and sufficient cause;

2. a determination that failure to grant the variance would result in exceptional hardship; and

3. a determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense, create nuisance, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances.

i. A variance may be issued for solid waste disposal facilities or sites, hazardous waste management facilities, salvage yards, and chemical storage facilities that are located in Special Flood Hazard

Areas (SFHA), provided that all of the following conditions are met:

i. The use serves a critical need in the community.

ii. No feasible location exists for the use outside the Special Flood Hazard Area (SFHA).
iii. The lowest floor of any structure is elevated or floodproofed to at least the Flood Protection Elevation (FPE).

iv. The use complies with all other applicable Federal, State and local laws.

j. The City of Twin Falls will notify the State NFIP Coordinator of the Idaho Department of Water Resources of its intention to grant a variance at least thirty (30) calendar days prior to granting the variance.

k. Any person aggrieved by the decision of the appeal board may appeal such decision to the Court, as provided in Idaho Code 67-6535.

(E) Provisions for Flood Hazard Reduction

1. General Standards: In all Special Flood Hazard Areas (SFHA), the following provisions are required:

a. All new construction, substantial improvements, and development shall be designed (or modified) and adequately anchored to prevent flotation, collapse, and lateral movement of the structure.

b. All new construction, substantial improvements, and development shall be constructed with materials and utility equipment resistant to flood damage in accordance with the Technical Bulletin 2, Flood Damage-Resistant Materials Requirements, and available from the Federal Emergency Management Agency (FEMA).

c. All new construction, substantial improvements, and development shall be constructed by methods and practices that minimize flood damages.

d. All new and replacement electrical, heating, ventilation, plumbing, air conditioning equipment, and other service facilities shall be designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding to the Flood Protection Elevation (FPE). These include, but are not limited to, HVAC equipment, water softener units, bath/kitchen fixtures, ductwork, electric/gas meter panels/boxes, utility/cable boxes, hot water heaters, and electric outlets/switches.

e. All new and replacement water supply systems shall be designed to minimize or eliminate infiltration of floodwaters into the system.

f. All new and replacement sanitary sewage systems shall be designed to minimize or eliminate infiltration of floodwaters into the systems and discharges from the systems into flood waters.

g. On-site waste disposal systems shall be located and constructed to avoid impairment to them or contamination from them during flooding.

h. A fully enclosed area, of new construction and substantially improved structures, which is below the lowest floor shall:

i. be constructed entirely of flood resistant materials at least to the Flood Protection Elevation (FPE); and

ii. include, in Zones A, AE, AH, AO, and A1-30, flood openings to automatically equalize hydrostatic flood forces on walls by allowing for the entry and exit of floodwaters. To meet this requirement, the openings must either be certified by a professional engineer or architect or meet or exceed the following minimum design criteria:

1. A minimum of two (2) flood openings on different sides of each enclosed area subject to flooding;

2. The total net area of all flood openings must be at least one (1) square inch for each square foot of enclosed area subject to flooding;

3. If a building has more than one enclosed area, each enclosed area must have flood openings to allow floodwaters to automatically enter and exit;

4. The bottom of all required flood openings shall be no higher than one (1) foot above the interior or exterior adjacent grade;

5. Flood openings may be equipped with screens, louvers, or other coverings or devices, provided they permit the automatic flow of floodwaters in both directions; and

6. Enclosures made of flexible skirting are not considered enclosures for regulatory purposes, and, therefore, do not require flood openings. Masonry or wood underpinning, regardless of structural status, is considered an enclosure and requires flood openings as outlined above.

i. Any alteration, repair, reconstruction, or improvements to a structure, which is in compliance with the provisions of this ordinance, shall meet the requirements of “new construction” as contained in this ordinance.

j. Nothing in this ordinance shall prevent the repair, reconstruction, or replacement of a building or structure existing on the effective date of this ordinance and located totally or partially within the floodway, flood fringe area, or stream setback, provided there is no additional encroachment below the Flood Protection Elevation (FPE) in the floodway, flood fringe area, or stream setback, and provided that such repair, reconstruction, or replacement meets all of the other requirements of this ordinance.

k. New solid waste disposal facilities and sites, hazardous waste management facilities, salvage yards, and chemical storage facilities shall not be permitted, except by variance as specified in Part (D), Section 5.x. A structure or tank for chemical or fuel storage incidental to an allowed use or to the operation of a water treatment plant or wastewater treatment facility may be located in a Special Flood Hazard Area (SFHA) only if the structure or tank is either elevated or floodproofed to at least the Flood Protection Elevation and certified in accordance with the provisions of Part (D), Section 3.c.

l. All subdivision proposals and other development proposals shall be consistent with the need to minimize flood damage and determined to be reasonably safe from flooding.

m. All subdivision proposals and other development proposals shall have public utilities and facilities such as sewer, gas, electrical, and water systems located and constructed to minimize flood damage.

n. All subdivision proposals and other development proposals shall have adequate drainage provided to reduce exposure to flood hazards.

o. All subdivision proposals and other development proposals shall have received all necessary permits from those governmental agencies for which approval is required by Federal or State law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 USC 1334.

p. When a structure is partially located in a Special Flood Hazard Area (SFHA), the entire structure shall meet the requirements for new construction and substantial improvements.

q. When a structure is located in multiple flood hazard zones or in a flood hazard risk zone with multiple base flood elevations, the provisions for the more restrictive flood hazard risk zone and the highest Base Flood Elevation (BFE) shall apply.

2. Specific Standards: In all Special Flood Hazard Areas (SFHA) where Base Flood Elevation (BFE) data has been provided, as set forth in Part (C), Section 2, or Part (E), Section 4, the following provisions, in addition to the provisions of Part (E), Section 1, are required:

a. Residential Construction. New construction, substantial improvements, and development of any residential structure (including manufactured homes) shall have the lowest floor, including basement, elevated no lower than the Flood Protection Elevation (FPE), as defined in Part (B) of this ordinance.

b. Non-Residential Construction. New construction, substantial improvements, and development of any commercial, industrial, or other non-residential structure shall have the lowest floor, including basement, elevated no lower than the Flood Protection Elevation (FPE), as defined in Part (B) of this ordinance. Structures located in Zones A, AE, AH, AO, and A1-30 may be floodproofed to the Flood Protection Elevation (FPE) in lieu of elevation provided that all areas of the structure, together with attendant utility and sanitary facilities, below the Flood Protection Elevation (FPE) are watertight with walls substantially impermeable to the passage of water, using structural components having the capability of resisting hydrostatic and hydrodynamic loads and the effect of buoyancy. For AH and AO Zones, the floodproofing elevation shall be in accordance with Part (E), Section 6.b. A registered professional engineer or architect shall certify that the floodproofing standards of this subsection are satisfied. Such certification shall be provided to the Floodplain Administrator as set forth in (D), Section 3.c, along with the operational plan and the inspection and maintenance plan.

c. Manufactured Homes.

i. New and replacement manufactured homes shall be elevated so that the lowest floor of the manufactured home is no lower than the Flood Protection Elevation (FPE), as defined in Part (B) of this ordinance.

ii. Manufactured homes shall be securely anchored to an adequately anchored foundation to resist flotation, collapse, and lateral movement, either by certified engineered foundation system, or in accordance with the most current edition of the Idaho Division of Building Safety's "Idaho Manufactured Home Installation Standard" in accordance with Idaho Code § 44-2201(2). Additionally, when the elevation would be met by an elevation of the chassis thirty-six (36) inches or less above the grade at the site, the chassis shall be supported by reinforced piers or engineered foundation. When the elevation of the chassis is above thirty-six (36) inches in height, an engineering certification is required.

iii. All enclosures or skirting below the lowest floor shall meet the requirements of Part (E), Section 2.d.

iv. An evacuation plan must be developed for evacuation of all residents of all new, substantially improved, or substantially damaged manufactured home parks or subdivisions located within flood prone areas. This plan shall be filed with and approved by the Floodplain Administrator and the local Emergency Management Coordinator.

d. Additions/Improvements.

i. Additions and/or improvements to pre-FIRM structures when the addition and/or improvements in combination with any interior modifications to the existing structure are

1. not a substantial improvement, the addition and/or improvements must be designed to minimize flood damages and must not be any more non-conforming than the existing structure; or

2. a substantial improvement, both the existing structure and the addition and/or improvements must comply with the standards for new construction.

ii. Additions to post-FIRM structures that are a substantial improvement with no modifications to the existing structure other than a standard door in the common wall shall require only the addition to comply with the standards for new construction.

iii. Additions and/or improvements to post-FIRM structures when the addition and/or improvements in combination with any interior modifications to the existing structure are

1. not a substantial improvement, the addition and/or improvements only must comply with the standards for new construction; or

2. a substantial improvement, both the existing structure and the addition and/or improvements must comply with the standards for new construction.

iv. Any combination of repair, reconstruction, rehabilitation, addition, or improvement of a building or structure taking place during a 10 year period, the cumulative cost of which equals or exceeds fifty percent (50%) of the market value of the structure before the improvement or repair is started, must comply with the standards for new construction. For each building or structure, the ten (10) year period begins on the date of the first improvement or repair of that building or structure subsequent to the effective date of this ordinance. If the structure has sustained substantial damage, any repairs are considered substantial improvement regardless of the actual repair work performed. The requirement does not, however, include either:

1. any project for improvement of a building required to correct existing health, sanitary, or safety code violations identified by the building official and that are the minimum necessary to assume safe living conditions; or

2. any alteration of a historic structure provided that the alteration will not preclude the structure's continued designation as a historic structure.

e. Recreational Vehicles. Recreational vehicles shall be either:

i. Temporary Placement
Be on site for fewer than one hundred and eighty (180) consecutive days and be fully licensed and ready for highway use (a recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities, and has no permanently attached additions); or

ii. Permanent Placement.
Recreational vehicles that do not meet the limitations of Temporary Placement shall meet all the requirements for new construction, as set forth in Part (E), Section 1.

f. Temporary Non-Residential Structures. Prior to the issuance of a floodplain development permit for a temporary structure, the applicant must submit to the Floodplain Administrator a plan for the removal of such structure(s) in the event of a flash flood or other type of flood warning notification. The following information shall be submitted in writing to the Floodplain Administrator for review and written approval:

i. a specified time period for which the temporary use will be permitted. Time specified may not exceed six (6) months, renewable up to one (1) year;

ii. the name, address, and phone number of the individual responsible for the removal of the temporary structure;

iii. the time frame prior to the event at which a structure will be removed (i.e., immediately upon flood warning notification);

iv. a copy of the contract or other suitable instrument with the entity responsible for physical removal of the structure; and

v. designation, accompanied by documentation, of a location outside the Special Flood Hazard Area, to which the temporary structure will be moved.

g. Accessory Structures. When accessory structures (sheds, detached garages, etc.) are to be placed within a Special Flood Hazard Area (SFHA), elevation or floodproofing certifications are required for all accessory structures in accordance with Part (D), Section 3.c, and the following criteria shall be met:

i. Accessory structures shall not be used for human habitation (including working, sleeping, living, cooking, or restroom areas);

ii. Accessory structures shall not be temperature-controlled;

iii. Accessory structures shall be designed to have low flood damage potential;

iv. Accessory structures shall be constructed and placed on the building site so as to offer the minimum resistance to the flow of floodwaters;

v. Accessory structures shall be firmly anchored in accordance with the provisions of Part (E), Section 1.a;

vi. All service facilities, such as electrical, shall be installed in accordance with the provisions of Part (E), Section 1.d; and

vii. Flood openings to facilitate automatic equalization of hydrostatic flood forces shall be provided below Flood Protection Elevation in conformance with the provisions of Part (E), Section 2.d.iv.

An accessory structure with a footprint less than two hundred (200) square feet and is a minimal investment of Seven Thousand Five Hundred Dollars ($7,500) or less and satisfies the criteria outlined in a. through g. above is not required to meet the elevation or floodproofing standards of Article V, Section B.2.

h. Tanks. When gas and liquid storage tanks are to be placed within a Special Flood Hazard Area (SFHA), the following criteria shall be met:

i. Underground tanks in flood hazard areas shall be anchored to prevent flotation, collapse, or lateral movement resulting from hydrodynamic and hydrostatic loads during conditions of the base flood, including the effects of buoyancy (assuming the tank is empty);

ii. Elevated above-ground tanks in flood hazard areas shall be attached to an elevated to or above the design flood elevation on a supporting structure that is designed to prevent flotation, collapse, or lateral movement during conditions of the base flood. Tank-supporting structures shall meet the foundation requirements of the applicable flood hazard area;

iii. Not elevated above-ground tanks that do not meet the elevation requirements of Part (E), Section 2.b of this ordinance shall be permitted in flood hazard areas provided the tanks are anchored or otherwise designed and constructed to prevent flotation, collapse, or lateral movement resulting from hydrodynamic and hydrostatic loads during conditions of the design flood, including the effects of buoyancy assuming the tank is empty and the effects of flood-borne debris.

iv. Tank inlets, fill openings, outlets, and vents shall be:

1. at or above the flood protection elevation or fitted with covers designed to prevent the inflow of floodwater or outflow of the contents of the tanks during conditions of the base flood; and

2. anchored to prevent lateral movement resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, during conditions of the base flood.

i. Construction of Below-Grade Crawlspace.

i. The interior grade of a crawlspace must not be below the BFE and must not be more than two (2) feet below the exterior lowest adjacent grade (LAG).

ii. The height of the below-grade crawlspace, measured from the interior grade of the crawlspace to the top of the crawlspace foundation wall, must not exceed four (4) feet at any point.

iii. There must be an adequate drainage system that removes floodwaters from the interior area of the crawlspace. The enclosed area should be drained within a reasonable time after a flood event.

iv. The velocity of floodwaters at the site should not exceed five (5) feet per second for any crawlspace.
See Technical Bulletin 11 for further information.
Caution:
Buildings that have below-grade crawlspaces may have higher flood insurance premiums than buildings that have the preferred crawlspace construction, with the interior elevation of the crawlspace soil at or above the Base Flood Elevation (BFE).

j. Other Development in Regulated Floodways and Flood Fringe.

i. Fences that have the potential to block the passage of floodwaters, such as stockade fences and wire mesh fences, in regulated floodways and flood fringe shall meet the limitations of Part (E), Section 2.b of this ordinance.

ii. Retaining walls, bulkheads, sidewalks, and driveways that involve the placement of fill in regulated floodways and flood fringe shall meet the limitations of Part (E), Section 5 of this ordinance.

iii. Roads and watercourse crossings, including roads, bridges, culverts, low-water crossings, and similar means for vehicles or pedestrians to travel from one side of a watercourse to the other side, which encroach into regulated floodways and flood fringe, shall meet the limitations of Part (E), Section 5 of this ordinance.

iv. Drilling water, oil, and/or gas wells including fuel storage tanks, apparatus, and any equipment at the site that encroach into regulated floodways and flood fringe shall meet the limitations of Part (E), Section 5 of this ordinance.

v. Docks, piers, boat ramps, marinas, moorings, decks, docking facilities, port facilities, shipbuilding, and ship repair facilities that encroach into regulated floodways and flood fringe shall meet the limitations of Part (E), Section 5 of this ordinance

k. Subdivision Plats in Flood Zones.

i. A note must be provided on the final plat documenting the current flood zone in which the property or properties are located. The boundary line must be drawn on the plat in situations where two or more flood zones intersect over the property or properties being surveyed.

ii. FEMA FIRM panel(s): #160xxxxxxC, & 160xxxxxxE, etc.
FIRM effective date(s): mm/dd/year
Flood Zone(s): Zone X, Zone A, Zone AE, A Zone AO, Zone, AH, Zone D, etc.
Base Flood Elevation(s): Example: (AE ____.0 ft., etc.)
Flood Zones are subject to change by FEMA & all land within a floodway or floodplain is regulated by _____________ chapter/section of the City Code 10-11-9(C)1

l. Critical Facilities:

As a best practice, FEMA recommends protection that exceeds code minimums. For example, FEMA 543, Design Guide for Improving Critical Facility Safety from Flooding and High Winds (2007) recommends protecting critical facilities to withstand at least a 0.2-percent-annual-chance flood event (often called the "500-year flood event"). Flood elevations for the 0.2-percent-annual-chance flood may be greater than the elevation specified by ASCE 24. If federal funding or other Federal action is involved, the requirements of Executive Order 11988 – Floodplain Management may necessitate protection of critical actions to the 500-year flood elevation (critical actions may include the construction and repair of critical facilities).

3. Standards for Floodplains without Established Base Flood Elevations

Within the Special Flood Hazard Areas designated as Zone A (also known as Unnumbered A Zones) and established in Part (C), Section 2, where no Base Flood Elevation (BFE) data has been provided by FEMA, the following provisions, in addition to the provisions of Part (E), Section 1, shall apply:

The BFE used in determining the Flood Protection Elevation (FPE) shall be determined based on the following criteria:

a. When Base Flood Elevation (BFE) data is available from other sources, all new construction and substantial improvements within such areas shall also comply with all applicable provisions of this ordinance and shall be elevated or floodproofed in accordance with standards in Part (E), Section 1 and 2.

b. When floodway or flood fringe data is available from a Federal, State, local or other source, all new construction and substantial improvements within floodway and flood fringe areas shall also comply with the requirements of Part (E), Section 2 and 5.

c. All subdivision, manufactured home park, and other development proposals shall provide Base Flood Elevation (BFE) data if development is greater than five (5) acres or has more than fifty (50) lots/manufactured home sites. Such Base Flood Elevation (BFE) data shall be adopted by reference in accordance with Part (C), Section 2 and utilized in implementing this ordinance.

d. When Base Flood Elevation (BFE) data is not available from a Federal, State, local, or other source as outlined above, the lowest floor shall be elevated or floodproofed (non-residential) to two (2) feet above the Highest Adjacent Grade (HAG) at the building site or to the Flood Protection Elevation (FPE), whichever is higher, as defined in Part (B). All other applicable provisions of Part (E), Section 2 shall also apply.

4. Standards for Riverine Floodplains with Base Flood Elevations but Without Established Floodways or Flood Fringe Areas.

Along rivers and streams where Base Flood Elevation (BFE) data is provided by FEMA or is available from another source but neither floodway nor flood fringe areas are identified for a Special Flood Hazard Area on the FIRM or in the FIS report, the following requirements shall apply to all development within such areas:

a. Standards of Part (E), Sections 1 and 2; and

b. Until a regulatory floodway or flood fringe area is designated, no encroachments, including fill, new construction, substantial improvements, or other development shall be permitted unless certification with supporting technical data by a registered professional engineer is provided demonstrating that the cumulative effect of the proposed development, when combined with all other existing and anticipated development, will not increase the water surface elevation of the base flood at any point within the community.

5. Standards for Floodways and Flood Fringe Areas

Areas designated as floodways or flood fringe areas are located within the Special Flood Hazard Areas established in Part (C), Section 2. The floodways and flood fringe areas are extremely hazardous areas due to the velocity of floodwaters that have erosion potential and carry debris and potential projectiles. The following provisions, in addition to standards outlined in Part (E), Sections 1 and 2, shall apply to all development within such areas:

a. No encroachments, including fill, new construction, substantial improvements, and other developments shall be permitted unless:

i. it is demonstrated that the proposed encroachment would not result in any increase in the flood levels during the occurrence of the base flood, based on hydrologic and hydraulic analyses performed in accordance with standard engineering practice and presented to the Floodplain Administrator prior to issuance of floodplain development permit; or

ii. a Conditional Letter of Map Revision (CLOMR) has been approved by FEMA. A Letter of Map Revision (LOMR) must also be obtained within six (6) months of completion of the proposed encroachment.

b. If Part (E), Section 5.a is satisfied, all development shall comply with all applicable flood hazard reduction provisions of this ordinance.

c. Manufactured homes may be permitted provided the following provisions are met:

i. the anchoring and the elevation standards of Part (E), Section 2.c; and

ii. the encroachment standards of Part (E), Section 5.a.

6. Standards for Areas of Shallow Flooding (Zone AO, AH, AR/AO, or AR/AH)

Located within the Special Flood Hazard Areas (SFHA) established in Part (C), Section 2, are areas designated as shallow flooding areas. These areas have special flood hazards associated with base flood depths of one (1) to three (3) feet where a clearly defined channel does not exist and where the path of flooding is unpredictable and indeterminate. In addition to Part (E), Sections 1 and 2, all new construction and substantial improvements shall meet the following requirements:

a. The lowest floor shall be elevated at least as high as the depth number specified on the Flood Insurance Rate Map (FIRM), in feet, plus a freeboard of two (2) feet, above the highest adjacent grade; or at least two (2) feet above the highest adjacent grade if no depth number is specified.

b. Non-residential structures may, in lieu of elevation, be floodproofed to the same level as required in Part (E), Section 6.a so that the structure, together with attendant utility and sanitary facilities, below that level shall be watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy. Certification is required in accordance with Part (D), Section 3.c, and Part (E), Section 2.b.

c. Adequate drainage paths shall be provided around structures on slopes to guide floodwaters around and away from proposed structures.

(F) Stormwater Management:

1. Any applicant for a building permit shall furnish satisfactory engineering data to allow the city engineer to ascertain that any proposed construction will comply with the following drainage criteria:

a. A conceptual drainage plan shall be presented and approved with the preliminary plat or site plan. A drainage study shall be submitted and approved before any improvement plans are reviewed.

b. The drainage study shall be prepared by a civil engineer registered in the state. Refer to section 10-11-8 of this chapter for additional drainage requirements.

c. The drainage study and conceptual plan shall be submitted under the following concepts:

(i) Drainage Patterns: Drainage flows of all frequencies should enter and depart from the property to be developed in substantially the same manner as predevelopment conditions.

(ii) Street Relationships/Emergency Access: All lots, structures, etc., within a development shall be accessible by at least one route during a 100-year storm with a maximum street water depth of one foot (1'). In all cases, the flow of water shall be contained within rights of way.

2. In order to reduce the storm runoff as much as feasible, retention facilities shall be sized for local (on site) stormwater using the following procedures:

a. The design frequency shall be the 50-year storm, using the 24-hour rainfall depth "D" as determined from the National Weather Service's isopluvials for Idaho. For the Twin Falls area the 24-hour rainfall on a 50-year storm frequency is 1.9 inches.

b. Volume requirements for the retention facility are calculated by the following method:

V_t	=	<u>1.9 A</u>
		12
V_t	=	Volume required (acre-feet)
1.9	=	24 hour rainfall depth (inch) on a 50-year storm frequency
A	=	Tributary area

c. Where possible, the retention facility shall have four to one (4:1) side slopes. (Ord. 2952, 9-8-2008)

(G) Legal Status Provisions

1. Effect on Rights and Liabilities under the Existing Flood Damage Prevention Ordinance

This ordinance, in part, comes forward by re-enactment of some of the provisions of the Flood Damage Prevention Ordinance enacted July 6, 1981 as amended, and it is not the intention to repeal but rather to re-enact and continue to enforce without interruption of such existing provisions, so that all rights and liabilities that have accrued thereunder are reserved and may be enforced. The enactment of this ordinance shall not affect any action, suit, or proceeding instituted or pending. All provisions of the Flood Damage Prevention Ordinance of City of Twin Falls enacted on July 6, 1981, as amended, which are not reenacted herein are repealed.

2. Effect upon Outstanding Floodplain Development Permits

Nothing herein contained shall require any change in the plans, construction, size, or designated use of any development or any part thereof for which a Floodplain Development Permit (FDP) has been granted by the Floodplain Administrator or his or her authorized agents before the time of passage of this ordinance. Provided, however, that when construction is not begun under such outstanding permit within a period of one hundred and eighty (180) days subsequent to the date of issuance of the outstanding permit, construction or use shall be in conformity with the provisions of this ordinance.

3. Severability

The ordinance is hereby declared to be severable. Should any portion of this ordinance be declared invalid by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect and shall be read to carry out the purpose(s) of the ordinance before the declaration of partial invalidity."

<u>Section 2</u>: That this ordinance may be published by summary as follows:

"SUMMARY OF ORDINANCE NO. 2019-002

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, AMENDING TWIN FALLS CITY CODE BY REPEALING AND REPLACING §10-11-9 WITH A NEW SECTION PROVIDING FOR NEW REQUIREMENTS AND DEFINITIONS RELATED TO FLOODPLAIN REGULATIONS.

Section A. Establishes statutory authority for local governments to adopt floodplain management ordinances that identify floodplains and minimum floodplain development standards to minimize flood hazards and protect human life, health, and property. The Findings of Fact and Statement of purpose are also identified.

Section B. Provides a more extensive list of definitions concerning floodplain regulation and management.

Section C. Provides general provisions including lands to which this ordinance applies, basis for special flood hazard areas, establishment of floodplain development permit, compliance, abrogation & greater restrictions, interpretation, warning & disclaimer of liability, and penalties for violation.

Section D. Identifies the designation of Floodplain Ordinance Administrator and describes the duties and responsibilities of said Floodplain Ordinance Administrator. Further, the Floodplain Development Application, Permit, and Certification requirements are described. Also contained in this section are the processes for corrective procedures and variances.

Section E. Describes the general and specific standards for development in all Special Flood Hazard Areas (SFHA).

Section F. Describes Stormwater Management procedure.

Section G. Describes the Legal Status provisions of the proposed ordinance.

The full text of Ordinance No. 2019-002 is available at City Hall and will be provided to any citizen upon personal request during normal office hours."

PASSED BY THE CITY COUNCIL, March 11, 2019.

SIGNED BY THE MAYOR, March 11, 2019.

____
MAYOR

ATTEST:

____
DEPUTY CITY CLERK

The foregoing summary of Ordinance 2019-002 in Section 2 above, is true and complete and provides adequate notice to the public of the principal provisions of the ordinance.

DATED March 11, 2019.

____
Shayne T. Nope, City Attorney

Date: Monday, March 11, 2019

To: Honorable Mayor and City Council

From: Jonathan Spendlove, Planning and Zoning Director, Planning & Zoning Director

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ACTION ITEM

Request:

ACTION ITEM: Request to adopt Ordinance 2019-003 to vacate an undeveloped portion of Washington Street South right-of-way located at the Southwest corner of Washington Street South and South Park Avenue West c/o the Engineering Department on behalf of the City of Twin Falls. (PZ18-0093)

Time Estimate:

Approximately five (5) minutes for Staff Presentation and possible questions.

Background:

The Planning and Zoning Commission held a public hearing on January 8, 2019. They recommended approval of Vacating the Right of Way by a vote of 8-0.

The City Council held on public hearing on February 4, 2019. The Council voted in favor of Vacating the Right of Way by a vote of 5-0.

Approval Process:

Passage of Ordinances are required to follow State Statute 50-902.

Budget Impact:

Regulatory Impact:

Approval of this request will remove the Right of Way designation, reverting the ownership to the adjoining properties, and making current development requirements and standards enforceable on the subject land area.

History:

N/A

Analysis:

N/A

Conclusion:

Staff has prepared the ordinance as directed by Council.

If the Council wished to pass the Ordinance at this time, the ordinance will need to be successfully placed on 3rd and Final Reading by dispense of the rule (Idaho Code 50-902).

Attachments:

1. PZ18-0093 COTF Vacation_ROW

ORDINANCE NO.____________

AN ORDINANCE OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, **VACATING RIGHT-OF-WAY** THE REAL PROPERTY DESCRIBED BELOW AND PROVIDING FOR VESTING OF TITLE TO THE PROPERTY SO VACATED.

WHEREAS, City of Twin Falls has made application for vacation of an undeveloped portion of Washington Street South located on the south side of South Park Avenue West in the City of Twin Falls; and,

WHEREAS, the City Planning and Zoning Commission for the City of Twin Falls, Idaho, held a Public Hearing as required by law on the 8th day of January 2019, to consider the vacation of the real property below described; and,

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

WHEREAS, the City Council for the City of Twin Falls, Idaho, held a Public Hearing to consider the same matter on the 4th day of February, 2019.

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

SECTION 1. That the following described real property be and the same is hereby VACATED:

SEE ATTACHMENT "A"

SECTION 2. That title to the real property by this Ordinance vacated be divided among the adjoining property owners in the portions here below described to the persons named below:

City of Twin Falls
P.O. Box 1907
203 Main Avenue East
Twin Falls, Id 83301-1907

SECTION 3. That the City Clerk immediately upon the passage and publication of this Ordinance as required by law certify a copy of the same and deliver said certified copy to the County Recorder's Office for indexing and recording, in the same manner as other instruments affecting the title to real property, as required by Idaho Code 50-1324(2).

PASSED BY THE CITY COUNCIL , 20____

SIGNED BY THE MAYOR , 20____

____
Mayor

ATTEST:

____
Deputy City Clerk

PUBLISH: Thursday, , 20__

Attachment A

WASHINGTON STREET SOUTH VACATION
CITY OF TWIN FALLS
0.352 ACRES

A parcel of land located in a part of the Northwest Quarter of the Northwest Quarter of Section 21 and the Northeast Quarter of the Northeast Quarter of Section 20, Township 10 South, Range 17 East, Boise Meridian, Twin Falls County, Idaho, and more particularly described as follows:

Commencing at the Northwest corner of said Section 21 from which the West Quarter corner of said Section 21 bears South 00˚26’38” West, 2,703.33 feet;

THENCE South 00˚ 26’38” West along the westerly boundary of said NW¼ NW¼ for a distance of 25.00 feet to the southerly Right-of-Way of South Park Avenue and the POINT OF BEGINNING;

THENCE continuing South 00˚ 26’38” West along said westerly boundary for a distance of 5.07 feet to the southerly Right-of-Way of South Park Avenue per South Park Addition Subdivision, Instrument number 019784, Twin Falls County records;

THENCE South 85˚34’10” East along said southerly Right-of-Way for a distance of 30.07 feet to the northwest corner of Block 4 of said South Park Addition Subdivision;

THENCE South 00˚26’38” West along the westerly boundary of said Block 4 for a distance of 203.98 feet to a point on the northwesterly Right-of-Way of State Highway Number 74;

THENCE Southwesterly for a distance of 159.57 feet along a non tangent curve to the left with a radius of 612.96 feet, with a central angle of 14˚ 54’57”, and a chord bearing South 22˚35’47” West for a distance of 159.12 feet to a point on the easterly boundary of Lot 1, Block 4 of the Industrial Development Subdivision, Instrument number 461327, Twin Falls County records;

THENCE North 00˚26’38” East along the easterly boundary of said Lot 1 for a distance of

149.99 feet to the southerly boundary of excluded parcel "A" of said Industrial Development Subdivision;

THENCE South 89˚12'24" East along said southerly boundary of said parcel "A" for a distance of 5.00 feet to the southeast corner of said parcel "A";

THENCE North 00˚ 26'38" East along the easterly boundary of said parcel "A" for a distance of 208.71 feet to a point on the southerly Right-of-Way of South Park Avenue;

THENCE South 89˚12'24" East along said southerly Right-of-Way for a distance of 25.00 feet to the POINT OF BEGINNING.

Said parcel contains 0.352 acres, more or less, and is subject to easements, covenants and restrictions of record.

Date: Monday, March 11, 2019

To: Honorable Mayor and City Council

From:

ACTION ITEM

Request:

Request for reconsideration of the Twin Falls City Council's decision on February 11, 2019, affirming the Improvement Reimbursement Commission's decision to approve Gerald Martens' application for reimbursement.

Time Estimate:

Approximately five (5) minutes.

Background:

On November 29, 2018, the Improvement Reimbursement Commission ("IRC") approved, in part, Gerald Martens' application for reimbursement related to improvements serving the Broadmoor Subdivision. Jade Development, LLC ("Jade") appealed that decision to the Twin Falls City Council ("Council").
On February 11, 2019, after reviewing the documents filed by the parties and hearing testimony, the Council affirmed the IRC's decision. Jade now asks the Council to reconsider the February 11, 2019 decision.

Approval Process:

A simple majority is required to pass the motion to reconsider. If the motion passes, another hearing will be scheduled to allow the parties time to prepare and make additional comments.

Budget Impact:

Regulatory Impact:

History:

N/A

Analysis:

N/A

Conclusion:

The City Council is being asked to reconsider its February 11, 2019 decision. If the motion passes, the City

Council will establish and notify the parties of the reconsideration process. If the motion fails, the February 11, 2019 decision will not be reconsidered.

Attachments:

1. City Council Decision
2. Request for Reconsideration
3. Jade - Request to Reconsider - Letter

P.O. Box 1907 203 Main Avenue East Twin Falls, Idaho 83303-1907 Fax: (208) 736-2296

RE: Jade Development LLC's Appeal of Decision of the Twin Falls' Improvement Reimbursement Commission.

City Council Decision

February 14, 2019

Jade Development LLC ("Jade"), appeals from the Improvement Reimbursement Commission's ("IRC") decision approving Gerald Martens ("Martens") Application for Reimbursement ("Application") in the amount of $35,764.31. We affirm.

On February 11, 2019, Jade was given an opportunity to be heard on its appeal at the Twin Falls City Council meeting. The issues before the Council were, according to Resolution 2017-013, 1) Is Martens eligible for reimbursement, and 2) if so, is the amount of $35,764.31 in accordance with the Resolution. The City Council, in a six (6) to zero (0) decision[1], affirmed the IRC's decision as to both issues.

Shawn A Barigar

Mayor – Shawn Barigar
City of Twin Falls

Attest: Leila A. Sanchez
Deputy City Clerk

[1] On the advice of the city attorney, councilperson Nikki Boyd recused herself from participating in the decision.

Date:	Monday, March 11, 2019
To:	Parks and Recreation Commission
From:	Wendy Davis, Parks & Recreation Director

ACTION ITEM

Request:

ACTION ITEM: Request to adopt Resolution 19-004 to raise vehicle fees at Shoshone Falls/Dierkes Lake Parks to $5.

Time Estimate:

Presentation will take approximately 5 minutes. Allow time for input and discussion.

Background:

In 1980, the City started charging a $1 vehicle fee. That fee was raised to $2 in 1990. In 1998, the fee was increased to $3 as part of the funding plan for the park renovations identified in the master plan for the parks. There has not been a fee increase in 20 years.

The City of Twin Falls allows free access to the park to anyone wishing to walk or bike into the park year round, and to vehicles October - February. Senior citizens possessing Golden Age passes and disabled visitors are also granted free access. A $3 vehicle fee is charged in the high season (March - September) to help offset the costs of maintaining and operating the parks.

With some much needed work on the road and the Dierkes Lake parking lot, as well as upgrading Dierkes Lake park to be ADA accessible, the Parks and Recreation Commission, Parks and Recreation Department and the Finance Department recommend increasing the vehicle access fee to $5. This increase would allow the City to build the cash reserves in the enterprise fund for captital projects, as well as allow for a point of sale connection at the ticket booth, enabling visitors to use a credit card with no convenience fee.

Shoshone Falls and Dierkes Lake Park sees over 100,000 visitors between April and September. The combined park acreage is 415 acres consisting of natural and paved trails, natural landscape and manicured grass, asphalt parking lots, roads and driveways. The vehicle fees collected at the ticket booth are used to offset the costs of maintaining the park, maintaining the roads and parking lots, as well as cover all capital projects, such as the installation of stairs on the Dierkes Lake trail, dock replacement and retaining wall repair at Dierkes Lake as well as trail repair and work on the drainage along the Centennial Trail.

The Parks and Recreation Commission discussed a fee increase at their February 12, 2019 meeting. The Commission recommends that council hold a public hearing to raise the vehicle fee from $3 to $5 and leave the bus fee at $20, vehicle season pass fee at $25 and the coupon book fee at $30. Council agreed to hold the hearing at the February 19, 2019 meeting.

Approval Process:

A simple majority will approve this request.

Budget Impact:

A fee increase would likely result in increased revenue for the maintenance and operation and capital expenses in the parks. Based on an average of the last several year's of vehicle fees collected, raising the fee from $3 to $5 may result in an increase of gross revenue of $158,000.

If the fee increase is approved, staff anticipates approximately $10,000 in one time expenses to make the improvements to the ticket booth so that credit cards can be accepted. This expense will be covered by the anticipated increase in revenue, and will be included in the budget amendment at the end of the fiscal year.

Regulatory Impact:

Adopting this resolution will allow for the vehicle fee at Shoshone Falls/Dierkes Lake Parks to be increased from $3 to $5.

History:

N/A

Analysis:

N/A

Conclusion:

Parks and Recreation Commission and Staff recommend council adopt the resolution increasing vehicle fees at Shoshone Falls/Dierkes Lake from $3 to $5.

Attachments:

1. Resolution 19-004 - Shoshone Falls - Dierkes Lake Park Vehicle Fee Increase

RESOLUTION NO. 2019-004

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, SETTING VEHICLE ACCESS FEES FOR SHOSOCHONE FALLS/DIERKE'S LAKE PARKS, AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, The Twin Falls City Council first established vehicle access fees for Shoshone Falls and Dierke's Lake Parks by Resolution No. 1246, in 1979; and,

WHEREAS, The Vehicular Access Fee was increased to $3 per vehicle by Resolution No. 1615, in 1998; and,

WHEREAS, Vehicular traffic to the Parks has increased over the last 20 years; and,

WHEREAS, The Twin Falls City Council deems it appropriate to increase certain vehicle access fees in order to continue to maintain and make improvements to the Parks.

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

Section 1: That the following vehicle access fees shall be paid for vehicles entering Shoshone Falls/Dierke's Lake Parks:

Motorized vehicles other than buses:	$5/day
Buses:	$20/day
Season Pass:	$25/vehicle
Coupon Book:	$30/20 coupons

Section 2: The following motorized vehicles shall be exempt from the fees set forth above:

1. Vehicles licensed by the City, County, State and/or Federal Government entering the park on official business.
2. Maintenance and service vehicles of the City of Twin Falls, and utility company vehicles entering the park on official business.
3. Vehicles transporting a senior citizen with a Golden Eagle Pass.
4. Vehicles transporting persons physically disabled and who would not otherwise be able to enjoy Shoshone Falls Park or the Dierke's Lake area without the use of a motorized vehicle.

<u>Section 3:</u> That all prior resolutions or parts thereof inconsistent with this Resolution are repealed, and this resolution shall be effective immediately.

PASSED BY THE CITY COUNCIL March 11, 2019.

SIGNED BY THE MAYOR March 11, 2017.

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MAYOR

ATTEST:

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DEPUTY CITY CLERK