



Twin Falls City Council Agenda

Monday, March 9, 2020, 5:00 PM

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

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

- 1) CALL MEETING TO ORDER/CONFIRMATION OF QUORUM
- 2) PLEDGE OF ALLEGIANCE
- 3) PROCLAMATIONS
 - a) **PRESENTATION:** Girl Scout Week- Nicole Thornton, Service Unit Manager
 - b) **PRESENTATION:** National Athletic Trainer's Month - Jessica Murdoch
- 4) CONSENT CALENDAR
 - a) **ACTION ITEM:** Request to approve the February 10, 2020, City Council Minutes.
By: Amy Luna, Finance Administrative Assistant
 - b) **ACTION ITEM:** Request to approve the March 3, 2020, City Council Minutes.
By: Amy Luna, Finance Administrative Assistant
 - c) **ACTION ITEM:** Request to approve the Accounts Payable for February 20 thru March 04, 2020.
By: Amy Luna, Finance Administrative Assistant
 - d) **ACTION ITEM:** Request to approve the January 2020 Wells Fargo Credit Card Summary.
By: Amy Luna, Finance Administrative Assistant
 - e) **ACTION ITEM:** Request to hold the Arts in the Park.
By: Justin Dimond, Police Department
 - f) **ACTION ITEM:** Request to approve the 6th Annual Vietnam War Veterans Commemoration.
By: Justin Dimond, Police Department
 - g) **ACTION ITEM:** Request to approve the 10th Annual Kermes event.
By: Justin Dimond, Police Department
 - h) **ACTION ITEM:** Request to hold the Beat the Heat 5K Run/Walk.
By: Justin Dimond, Police Department
 - i) **ACTION ITEM:** Request to hold the annual Canyon Rim Classic Soccer Tournament
By: Justin Dimond, Police Department

- j) **ACTION ITEM:** Request to approve the Final Plat for Riverhawk Plaza Condominium, a PUD located at 1415 Park View Drive. (App. PZ20-0015)
By: Jonathan Spendlove, Planning & Zoning Director

5) ITEMS OF CONSIDERATION

- a) **PRESENTATION:** Presentation by citizen regarding sidewalks.
By: James Barrett, Citizen
- b) **PRESENTATION:** Presentation of the City of Twin Falls' 2019 audited financial statements. The presentation will be made by Scott Hunsaker of Hahlke & Company, PLLC.
By: Lorie Race, Chief Finance Officer
- c) **PRESENTATION:** Update on citizen reporting tool, SeeClickFix, and demonstration of a new citizen survey tool.
By: Joshua Palmer, Public Information Coordinator
- d) **PRESENTATION:** Update on 2020-21 Magic Valley Regional Airport Projects
By: William Carberry, Airport Manager, Ken Atkin

6) GENERAL PUBLIC INPUT

7) ADVISORY BOARD REPORT/ANNOUNCEMENTS

8) PUBLIC HEARINGS

- a) **ACTION ITEM:** Request for recommendation on a Zoning District Change and Zoning Development Agreement from SUI & CRO to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N c/o EHM Engineers, Inc. on behalf of Steve Shotwell, Molivia, LLC (PZ19-0165) On February 11, 2020, Planning and Zoning Commission recommended approval to City Council by a vote of 5-0.
By: Jonathan Spendlove, Planning & Zoning Director
- b) **ACTION ITEM:** Request for a Zoning District Change & Zoning Development Agreement from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at 630 Addison Avenue West c/o Bob Beer on behalf of Twin Falls County (PZ19-0167). On February 11, 2020, Planning and Zoning Commission recommended approval to City Council by a vote of 5-0.
By: Brock Cherry, City Planner

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

Girl Scout Week

WHEREAS, Girl Scouts of the United States of America observes the One Hundred Seventh 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;

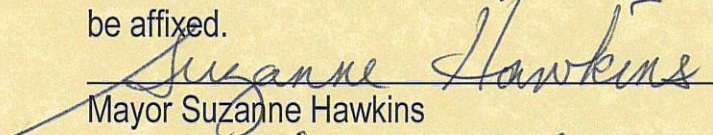
WHEREAS, Girl Scouts of Silver Council delivers the Girl Scout program to K-12 girls throughout southern Idaho;

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

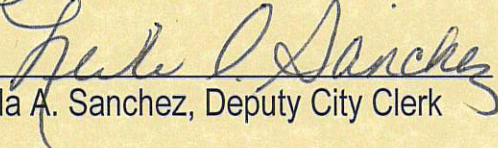
WHEREAS, Girl Scout Week will be celebrated in our state from March 8-14, 2020;

NOW, THEREFORE, I, Suzanne Hawkins, Mayor of Twin Falls, do hereby proclaim the week of March 8-14 as 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 Suzanne Hawkins

Attest:


Leila A. Sanchez, Deputy City Clerk

Date: March 9, 2020



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

Proclamation

National Athletic Training Month

Whereas, athletic trainers have a long history of providing quality health care for athletes and those engaged in physical activity based on specific tasks, knowledge and skills acquired through their nationally regulated educational processes; and,

Whereas, athletic trainers provide:

Prevention of injuries
Recognition, evaluation and aggressive treatment
Rehabilitation
Health care administration
Education and guidance
Compassionate care for all; and

Whereas, the National Athletic Trainers' Association represents and supports 44,000 members of the athletic training profession employed in many settings including:

Professional sports
Colleges and universities
High schools
Clinics and hospitals
Corporate and industrial settings
Performing arts
Military branches; and

Whereas, leading organizations concerned with athletic training and health care have joined together in a common desire to raise public awareness of the importance of the athletic training profession and to emphasize the importance of quality health care within the aforementioned settings; and

Whereas, such an effort will improve health care for athletes and those engaged in physical activity and promote athletic trainers as health professionals;

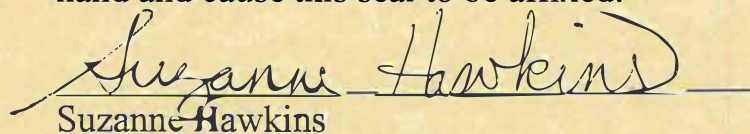
NOW, THEREFORE, I Suzanne Hawkins, the Mayor of Twin Falls, do hereby proclaim the month of March as

National Athletic Training Month in Twin Falls

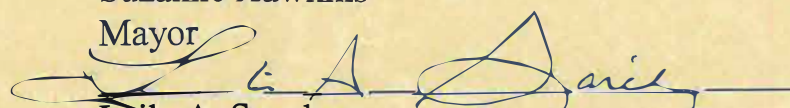
I urge all people of Twin Falls to learn more about the importance of athletic training



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


Suzanne Hawkins

Mayor


Leila A. Sanchez
Deputy City Clerk

Dated this 9th day of March 2020



Twin Falls City Council Minutes

Monday, February 10, 2020, 4:00 PM

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

****Special Meeting****

The City Council will meet at 4:00 p.m., in City Council Overflow Room for: Participating in the ICRMP Risk Management Training.

The regular scheduled City Council meeting will start at 5:00 p.m., in the Council Chambers.

1) ICRMP Risk Management Training - 4:00 P.M.

Present: Vice Mayor Pierce, Council Members Shawn Barigar, Chris Reid, Craig Hawkins, Nikki Boyd, Greg Lanting.

Absent:

Staff Present: Gretchen Scott, Katy Touchette, Kristen Shuff

Human Resource Director Scott, presented the annual risk management training as a requirement from ICRMP.

2) CALL MEETING TO ORDER/CONFIRMATION OF QUORUM - 5:00 P.M.

Present: Mayor Suzanne Hawkins, Vice Mayor Ruth Pierce, Council Member Shawn Barigar, Craig Hawkins, Greg Lanting, Christopher Reid & Nikki Boyd.

Absent:

Staff Present: City Manager Travis Rothweiler, Deputy City Managers Mitch Humble, City Attorney Shayne Nope, City Planner Brock Cherry, Airport Manager Bill Carberry, Public Works Director Jon Caton, City Engineer Mark Holtzen, Parks & Rec Director Wendy Davis, Fire Chief Les Kenworthy, City Planner Lisa Strickland.

Mayor Hawkins called the meeting to order at 5:00 PM. A quorum was present.

3) PLEDGE OF ALLEGIANCE

Mayor Hawkins invited all present, who wished, to recite the Pledge of Allegiance to the Flag.

4) PROCLAMATIONS: None

5) CONSENT CALENDAR

MOTION: Council Member Reid 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 3, 2020, City Council Minutes.
- b) **ACTION ITEM:** Request to approve the Accounts Payable for January 30th thru February 5th, 2020.
- c) **ACTION ITEM:** Request to approve the Final Plat for North Haven Office Condominiums No. 1, a PUD located at 370 North Haven Drive. (App. PZ20-0008)
- d) **ACTION ITEM:** Request to approve the Final Plat for Sundance Subdivision No. 2, a PUD located at 2945 E 3600 N. (App. PZ20-0009)
- e) **ACTION ITEM:** Request to approve the final plat for the Rose Russell Subdivision located at 2469 Addison Avenue East. c/o JUB Engineers on behalf of Joe Russell (App. PZ20-0005)

6) ITEMS OF CONSIDERATION

- a) **ACTION ITEM:** Request to approve the appointment of Richard Brown as a Commissioner to the Twin Falls Housing Authority and to serve a five-year term.

Ms. Trappen of the Twin Falls Housing Authority requested to approve the appointment of Richard Brown as a Commissioner to the Twin Falls Housing Authority and to serve a five-year term.

Discussion ensued on the following: None.

MOTION: **Council Member Lanting** moved to approve the request to appoint Richard Brown as a Commissioner to the Twin Falls Housing Authority and to serve a five-year term. **Council Member Reid** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

- b) **PRESENTATION:** 2019 Twin Falls Housing Authority Annual Report.

Ms. Trappen of the Twin Falls House Authority presented the 2019 Twin Falls Housing Authority Annual Report.

Discussion ensued on the following:

Council Member Berigar: asked about management of units in Jerome.

Council Member Berigar: asked about expansion possibilities.

Mayor Hawkins thanked Ms. Trappen for her presentation.

- c) **ACTION ITEM:** Request to approve an Agreement for Engineering Services with J-U-B Engineers for the 2020 FAA Phase II Taxi Lane Construction Project.

Airport Manager Carberry requested to approve an Agreement for Engineering Services with J-U-B Engineers for the 2020 FAA Phase II Taxi Lane Construction Project.

Discussion ensued on the following: None

MOTION: **Council Member Boyd** moved to approve the Agreement for Engineering Services with J-U-B Engineers for the 2020 FAA Phase II Taxi Lane Construction Project for \$411,826.65. **Vice Mayor Pierce** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

- d) **ACTION ITEM:** Funding alternatives for Independent Meat Lift Station Replacement.

Public Works Director Caton presented funding alternatives for Independent Meat Lift Station Replacement.

Engineers estimated cost to replace the station was \$577,000.00

Revenue Sources to consider:

Un-anticipated revenues from Jacobs Engineering this year for \$221,000.00

Wastewater Collections - Jet Truck purchase that can be deferred for one year - \$260,000.00

Main line upgrade costs can be reduced to \$100,000.00

Savings of \$74,000.00 for new trucks for Wastewater Treatment

Discussion ensued on the following:

Council Member Lanting: Items that you have found would mostly be deferred?

Council Member Reid: Asked for an idea of the relationship that the City has with Independent Meat. Independent Meat does pay for their services?

City Manager Rothweiler: Explained that Independent Meat is one of the top 10 industrial users in the City.

Vice Mayor Pierce: Asked for an explanation of the proposed main line upgrade reduction.

Mayor Hawkins: Asked for clarification on how this process is going to work.

City Manager Rothweiler: Explained the process going forward.

Council Member Barigar: Thanked Mr. Caton on the effort to do what they can do to maintain the system that the City has. Expressed concern for taking funding away from that and asked if the cost of the lift station comes in under the amount discussed tonight, that the funds be re-directed back to the main line upgrades.

City Manager Rothweiler: Commented on this request.

MOTION: **Council Member Barigar** moved to grant permission to redirect \$434,000.00 of existing budgeted dollars, as presented, combined with \$221,000.00 unanticipated revenues for a total of \$655,000.00, to fund the Independent Meat Lift Station Replacement. **Council Member Lanting** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

- e) **ACTION ITEM:** Request approval to use street impact fee reserves to design and construct a traffic signal at the intersection of Falls Avenue and Madrona Street.

City Engineer Holtzen request approval to use of street impact fee reserves to design and construct a traffic signal at the intersection of Falls Avenue and Madrona Street.

Mayor Hawkins acknowledged the citizen emails that were received by the Council related to this item.

Discussion ensued on the following:

Council Member Boyd: Spoke in favor of this request. Do we have \$'s left in for other projects?

City Manager Rothweiler: Explained the impact fee funds and how they are collected.

Council Member Barigar: Asked if there are interim steps that can be taken? If this moves forward to design, would there be any consideration for improvement to the sidewalks on Madrona?

Vice Mayor Pierce: Asked how the light would work when there is no traffic on Madrona.

Council Member Lanting: Spoke about the concerns voiced in the letters received by citizens. Agreed that more sidewalks are needed.

MOTION: **Vice Mayor Pierce** moved to approve the use of street impact fee reserves to design and construct a traffic signal at the intersection of Falls Avenue and Madrona Street. **Council Member Hawkins** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

- f) **ACTION ITEM:** Request to purchase a Groundmaster 5910 lawnmower for \$102,950 using a Cooperative Purchasing Agreement with Sourcewell.

Parks & Recreation Director Davis requested to purchase a Groundmaster 5910 lawnmower for \$102,950.00 using a Cooperative Purchasing Agreement with Sourcewell.

Discussion ensued on the following:

Council Member Boyd: Is this the lawn mower that we saw pictures of in the budge presentations? Spoke in favor of this purchase

MOTION: **Council Member Hawkins** moved to approve the request to purchase a Groundmaster 5910

lawnmower for \$102,950.00 using a Cooperative Purchasing Agreement with Sourcewell. **Council Member Boyd** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

- g) **ACTION ITEM:** Request to replace aerial platform in the Fire Department and consider use of lease purchase arrangement.

Fire Chief Kenworthy requested to replace aerial platform in the Fire Department and consider use of lease purchase arrangement.

Battalion Chief Aquirre spoke about the benefits/maintenance of the proposed aerial platform vehicle.

City Manager Rothweiler spoke about the financing of the proposed vehicle.

Discussion ensued on the following:

Council Member Lanting: Commented on the importance of having a ladder truck. Asked for clarification of the lease purchase agreement. Can our forgone funds be used to make the payment?

Vice Mayor Pierce: What is the typical lease term for something of this magnitude? Is there a prepayment penalty?

Council Member Boyd: We have ten years to pay for this, what do we have in impact fee reserves? Concerned about the leasing situation.

City Manager Rothweiler: Explained that we cannot use impact fees for a replacement vehicle.

Council Member Lanting: Discussed the leasing situation benefits.

Council Member Reid: Spoke in favor of the lease purchase process.

MOTION: **Council Member Lanting** moved to approve the request to replace aerial platform in the Fire Department, and the use of lease purchase arrangements. **Council Member Hawkins** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

7) GENERAL PUBLIC INPUT

Citizen Nick Mattison spoke on the Falls/Madrona intersection. Spoke on the legal strategies of the City.

8) ADVISORY BOARD REPORT/ANNOUNCEMENTS

Council Member Hawkins reported on a presentation to the 4th graders at Oregon Trail Elementary.

City Manager Rothweiler reminded all of the following:

February 17, 2020 - City will be closed in observance of Presidents Day. February 18,

2020 - City Council Meeting has been canceled.

February 24, 2020 - Normal City Council Meeting with photographer here at 4:00 pm. March 2, 2020

- Will be a joint workshop with the Planning & Zoning Commission to present suggested Title 10 changes.

Mayor Hawkins called for a five-minute recess at 6:40 pm. Resumed at 6:45.

9) PUBLIC HEARINGS

- a) **ACTION ITEM:** Request for a Zoning District Change and Zoning Map Amendment from R-4 to R-6 ZDA and to amend the Elizabeth Estates Zoning Development Agreement for property located on the south side of the 1800 block of Elizabeth Blvd. c/o Gerald Martens on behalf of Elizabeth Properties, LLC.(PZ19-0131)

Council Members Boyd and C. Hawkins stepped down for this request.

Planning & Zoning Director Spendlove requested a Zoning District Change and Zoning Map Amendment

from R-4 to R-6 ZDA and to amend the Elizabeth Estates Zoning Development Agreement for property located on the south side of the 1800 block of Elizabeth Blvd. c/o Gerald Martens on behalf of Elizabeth Properties, LLC. (PZ19-0131).

Representative of Elizabeth Properties, LLC, Gerald Martens spoke regarding the request.

Public Hearing Opened: 6:48 p.m.

Citizen Andy Ahrens: Spoke about the retaining pond, lack of green space and the lighting at this location.

Public Hearing Closed: 6:50 p.m. Applicant addressed the citizens' concerns.

P&Z Director Spendlove addressed some of the citizens' concerns.

Discussion ensued on the following:

Council Member Reid: Asked if there is any kind of barrier between the sidewalk and the retention pond.

MOTION: Council Member Barigar moved to approve the request for a Zoning District Change and Zoning Map Amendment from R-4 to R-6 ZDA and to amend the Elizabeth Estates Zoning Development Agreement for property located on the south side of the 1800 block of Elizabeth Blvd. c/o Gerald Martens on behalf of Elizabeth Properties, LLC (PZ19- 0131) and to include the staff recommendations.

Council Member Lanting seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

- b) **ACTION ITEM:** Request for Vacation of the Right of Way on property located at 1629 and 1643 Locust Street c/o EHM Engineers, Inc. on behalf of Compton B.R. Properties, LLC and LC Investment Holdings, LLC. (PZ19-0145 and PZ19-0146)

City Planner Cherry requested Vacation of the Right of Way on property located at 1629 and 1643 Locust Street c/o EHM Engineers, Inc. on behalf of Compton B.R. Properties, LLC and LC Investment Holdings, LLC. (PZ19-0145 and PZ19-0146).

Representative of Compton B.R. Properties, LLC & LC Investment Holdings, LLC Gerald Martens spoke on behalf of the request.

Public Hearing Opened: 6:56 p.m. None

Public Hearing Closed: 6:57 p.m.

Discussion ensued on the following: None

MOTION: Vice Mayor Pierce moved to approve the request for vacation of the Right of Way on property located at 1629 and 1643 Locust Street c/o EHM Engineers, Inc. on behalf of Compton B.R. Properties, LLC & LC Investment Holdings, LLC. (PZ19-0145 & PZ19-0146).

Council Member Hawkins seconded the motion. Roll call vote showed all members present voted in favor of the motion. 7 to 0.

10) ADJOURNMENT

The meeting adjourned at 07:05 PM



Twin Falls City Council Minutes

Monday, March 2, 2020, 5:00 PM

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

1) CALL MEETING TO ORDER/CONFIRMATION OF QUORUM

Present: Mayor Suzanne Hawkins, Vice Mayor Ruth Pierce, Council Member Craig Hawkins, Greg Lanting, Christopher Reid & Nikki Boyd.

Absent: Council Member Shawn Barigar

Staff Present: City Manager Travis Rothweiler, Deputy City Managers Mitch Humble, City Attorney Shayne Nope, Planning & Zoning Director Spendlove, City Engineer Mark Holtzen, Help Desk Technician Kim Hafer, Finance Administrative Assistant Amy Luna.

Mayor Hawkins called the meeting to order at 5:00 PM. A quorum was present.

2) PLEDGE OF ALLEGIANCE

Mayor Hawkins invited all present, who wished, to recite the Pledge of Allegiance to the Flag.

3) PROCLAMATIONS

- a) 18th Annual March for Meals Month - Request by Jeannette Roe, Twin Falls Senior Citizens Federation, Inc.
- Mayor Hawkins** read the 18th Annual March for Meals Month Proclamation and presented it to Jeannette Roe from the Twin Falls Senior Citizens Federation, Inc.

Twin Falls Senior Center Director Roe spoke on the 18th Annual March for Meals program.

Mayor Hawkins thanked Ms. Roe.

4) CONSENT CALENDAR

MOTION: Council Member Reid moved to approve the Consent Calendar as presented. **Vice Mayor Pierce** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 6 to 0

- a) **ACTION ITEM:** Request to approve the Monday, February 24, 2020, City Council Minutes.
- b) **ACTION ITEM:** Request to accept the Improvement Agreement for the purpose of developing Morning Sun Subdivision No. 8 – Phase 4.
- c) **ACTION ITEM:** Request to approve the Findings of Fact and Conclusions of Law for the following:
Dustyn Brownlee Vacation
Robert Taylor Appeal

5) ITEMS OF CONSIDERATION

- a) **ACTION ITEM:** Request to adopt an ordinance vacating a portion of the right of way located at 1629 Locust Street North. c/o LC Investment Holding LLC. (PZ19-0145)

P&Z Director Spendlove requested to adopt an ordinance vacating a portion of the right of way located at 1629 Locust Street North. c/o LC Investment Holding LLC. (PZ19-0145)

Discussion ensued on the following: None

MOTION: Council Member Boyd made a motion to suspend the rules and place Ordinance 2020-003 on third and final reading by title only under suspension of the rules. **Council Member Reid** seconded the motion. Roll call vote showed all members present voted in favor of the motion. Approved 6 to 0

Mayor Hawkins read Ordinance 2020-003.

MOTION: Council Member Reid moved to approve Ordinance 2020-003 vacating a portion of the right of way located at 1629 Locust Street North., c/o LC Investment Holding LLC. (PZ19- 0145). **Council Member Hawkins** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 6 to 0.

- b) **ACTION ITEM:** Request to adopt an ordinance vacating a portion of the right of way located at 1643 Locust Street North. c/o Compton BR Properties, LLC. (PZ19-0146)

P&Z Director Spendlove requested to adopt an ordinance vacating a portion of the right of way located at 1643 Locust Street North. c/o Compton BR Properties, LLC. (PZ19-0146)

Discussion ensued on the following: None

MOTION: Council Member Reid made a motion to suspend the rules and place Ordinance 2020-004 on third and final reading by title only under suspension of the rules. **Council Member Hawkins** seconded the motion. Roll call vote showed all members present voted in favor of the motion. Approved 6 to 0

Mayor Hawkins read Ordinance 2020-004.

MOTION: Vice Mayor Pierce moved to approve Ordinance 2020-004 vacating a portion of the right of way located at 1643 Locust Street North., c/o Compton BR Properties, LLC. (PZ19- 0145). **Council Member Boyd** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 6 to 0.

- c) **ACTION ITEM:** Request to adopt an ordinance vacating an easement located at 430 Parkway Circle. c/o Dustyn Brownlee (PZ19-0154)

Council Member Reid recused himself from this item.

P&Z Director Spendlove requested to adopt an ordinance vacating an easement located at 430 Parkway Circle. c/o Dustyn Brownlee (PZ19-0154).

Discussion ensued on the following: None

MOTION: Council Member Hawkins made a motion to suspend the rules and place Ordinance 2020-005 on third and final reading by title only under suspension of the rules. **Vice Mayor Pierce** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 5 to 0 with Council Member Reid abstaining

Mayor Hawkins read Ordinance 2020-005.

MOTION: Vice Mayor Pierce moved to approve Ordinance 2020-005 vacating an easement located at 430 Parkway Circle. c/o Dustyn Brownlee (PZ19-0154). **Council Member Boyd** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 5 to 0 with Council Member Reid abstaining

6) GENERAL PUBLIC INPUT

None

7) ADVISORY BOARD REPORT/ANNOUNCEMENTS

City Manager Rothweiler reminded the Council of the Special Meeting to be held on Wednesday, March 4, 2020, at 9:30 am for the review of the CFO applicants.

8) PUBLIC HEARINGS: None

Mayor Hawkins called for a short recess at 5:24 pm. The meeting resumed at 5:32 pm in the Council Overflow room.

5) ITEMS OF CONSIDERATION continued....

d) **PRESENTATION:** Title 10 Code Rewrite Update

P&Z Director Spendlove presented the Title 10 Code Rewrite Update.

Discussion ensued on the following:

Deputy City Manager Humble: Explained the reasoning behind the change of terms.

Council Member Reid: Asked how we are getting the definitions for this Code.

Council Member Boyd: Spoke in favor of the definition updating.

Council Member Hawkins: Would the change still fall into the 10-day window?

Mayor Hawkins: How does this affect the workload of P&Z?

Vice Mayor Pierce: Spoke in favor of this change.

Council Member Reid: Asked for clarification of Conditional uses. If they do not want to come in for this criterion can they come in for a special use permit?

Council Member Boyd: Asked for a Special Use Permit clarification. In favor of the streamlining of Conditional permitting.

Mayor Hawkins: Spoke in favor of these changes. Asked if the Council could be provided a report so they have the knowledge of what is happening.

Council Member Reid: Spoke in favor of these changes.

Vice Mayor Pierce: Spoke in favor of these changes. Asked if the developers are in favor of these changes.

Council Member Boyd: Asked if we have gotten any public feedback on these changes yet.

Vice Mayor Pierce: Spoke about what the best approach to notifying the public would be.

Council Member Hawkins: Asked for clarification on the matrix.

Mayor Hawkins: Is there any concern that the public would get ahead of the City and ask for forgiveness rather than going through the process?

Council Member Boyd: Talked about business wanting to be good neighbors.

Council Member Boyd: Spoke in favor of the District Changes.

Vice Mayor Pierce: Asked if there is any other difference between R-1 & R-2.

6) ADJOURNMENT

The meeting adjourned at 07:03 PM



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: Justin Dimond, Police Department

ACTION ITEM

Request:

ACTION ITEM: Request to hold the Arts in the Park.

Time Estimate:

Staff requests this item be placed on the consent calendar.

Background:

Arts in the Park has been held in the City Park for 29 years and has evolved into the family friendly event that we have today. It will take place on July 24-25, 2020. The event attracts kids from 3 to 14 years of age for art classes and adults who view and shop at the various artisan booths. The Friday events include live music and wine tasting for adults.

Arts in the Park will begin on Friday July 24th at 10:00 a.m. and run through 4:00 p.m. on Saturday July 25th. Musicians will perform at various times during the day in the area of the artisan tents. Additionally, the wine tasting event will take place in a wine garden on Friday from 5:00 p.m. to 7:00 p.m. On Saturday afternoon the Twin Falls Rotary will hold their annual Ice Cream Funday which is separate from this event.

Event organizers anticipate approximately 350 people to attend over the three days.

Wine for the tasting event will be donated by Magic Valley Distribution. Proceeds will benefit the Magic Valley Arts Council.

Organizers have arranged for Twin Falls County Deputies to provide overnight security during the event.

Approval Process:

Consent of the City Council.

Budget Impact:

Regulatory Impact:

None

History:

N/A

Analysis:

N/A

Conclusion:

Twin Falls Police Department Staff and several relevant City Staff members have reviewed this application request as presented. Staff recommends that the City Council approve the Special Event Application based on the information provided.

Attachments:

None



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: Justin Dimond, Police Department

ACTION ITEM

Request:

ACTION ITEM: Request to approve the 6th Annual Vietnam War Veterans Commemoration.

Time Estimate:

Staff is requesting this event be placed on the consent calendar.

Background:

Hospice Visions, Inc., has submitted an application to hold a celebration to commemorate Vietnam War Veterans in the Twin Falls City Park on July 18, 2020. The event is scheduled from 8:00 a.m. to 4:00 p.m. This is the 5th annual event and the organizers anticipate approximately 250 to 300 people in attendance.

The event will host a guest speaker and a barbeque. There will be pre-recorded amplified music starting at 10:00 a.m. and continuing until 3:00 p.m.

To help celebrate the event, there will be a motorcycle ride beginning at 10:00 a.m. It is anticipated that 100 riders will participate. The ride will start at City Park and proceed south to Kimberly Road. From there, riders will travel east on Kimberly Road (US Hwy 30) and proceed out of city. Riders will be making stops at the Veteran's Cemetery and Vietnam Veteran's Memorial while making a loop through the cities of Kimberly, Hansen, and Jerome. Once through the City of Jerome, riders will proceed back to Twin Falls via Blue Lakes Boulevard and continue back to City Park.

The Twin Falls Police Department and the Twin Falls County Sheriff's Department will assist with an escort both out of town and back into town. All rules of the road will be followed by those participating in the event. There will be no street closures for the ride.

There will be no alcohol served during this event.

Approval Process:

Approval by the City Council

Budget Impact:

Regulatory Impact:

N/A

History:

N/A

Analysis:

N/A

Conclusion:

The Twin Falls Police Department Staff and several relevant City Staff members have reviewed and approved this Special Event Application. Based on this request and the information provided, Staff recommends that this event be approved as presented.

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

Attachments:

None



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: Justin Dimond, Police Department

ACTION ITEM

Request:

ACTION ITEM: Request to approve the 10th Annual Kermes event.

Time Estimate:

Staff is requesting that this item be placed on the Consent Calendar.

Background:

The 10th Annual Kermes event, also known as the Hispanic Food Festival, is a fundraising event for St. Edwards Parish and the St. Edwards Catholic School. This event will be held in Twin Falls City Park on August 2, 2020 from 12:00 p.m. to 8:00 p.m.

The Kermes event is described as being a family friendly, community social event open to the public. Admission to the event is free and it will include activities for the entire family. There will be specific activities planned for children to include bounce houses. Local vendors will have booths set up to sell food and miscellaneous items.

There will be amplified sound at this event. There will be five (5) live bands playing in the park band shell from 1:00 p.m. to 8:00 p.m.

It is estimated that there will be approximately 500 people attending the event this year. This estimate is based on last year's attendance.

Arrangements have been made for additional trash receptacles and portable toilets to be in the park during the event.

There will be no alcohol sold at this event.

There were no calls for service generated for the Twin Falls Police Department at last year's event, therefore no security is required.

Approval Process:

Consent of the Council

Budget Impact:

Regulatory Impact:

N/A

History:

N/A

Analysis:

N/A

Conclusion:

Twin Falls Police Department Staff and several relevant City Staff members have approved this application request. Staff recommends that the City Council approve the Special Event Application based on the information provided.

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

Attachments:

None



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: Justin Dimond, Police Department

ACTION ITEM

Request:

ACTION ITEM: Request to hold the Beat the Heat 5K Run/Walk.

Time Estimate:

Staff recommends this item be placed on the consent calendar.

Background:

Candy Reynolds and Tracy Bramwell have submitted a special event application requesting to hold the Beat the Heat 5K Run/Walk sponsored by the Twin Falls Police Department. This event will take place in the Twin Falls City Park and surrounding streets on June 13, 2020. The event will be held from 9:00 a.m. to 11:30 p.m.

Set-up and registration for the event will begin at 8:00 a.m. There will be a kids' one (1) mile race around City Park beginning promptly at 9:00 a.m. Following the kids' race, the Beat the Heat 5K Run/Walk will start at 10:00 a.m. Participants will start at City Park and run southwest along Idaho Street. They will turn west on Main Ave and run to Albion Street where they will turn around and run east on Main Ave to Nevada Street. They will once again turn around and proceed to Idaho Street and where they will turn northeast, taking them back to the finish line at City Park.

Volunteers and staff members will be on hand to help direct participants along the route and give vehicular traffic advanced warning of the runners/walkers at intersections.

Proceeds from this event benefit the Magic Valley Special Olympics Team.

There have been approximately 100 participants at this event in previous years.

Approval Process:

Consent of the Council

Budget Impact:

Regulatory Impact:

N/A

History:

N/A

Analysis:

N/A

Conclusion:

Twin Falls Police Department Staff and several relevant City Staff members have approved this application request. Staff recommends that the City Council approve the Special Event Application based on the information provided.

Attachments:

None



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: Justin Dimond, Police Department

ACTION ITEM

Request:

ACTION ITEM: Request to hold the annual Canyon Rim Classic Soccer Tournament

Time Estimate:

Staff is requesting this item be placed on the consent calendar.

Background:

The annual Canyon Rim Classic Soccer Tournament is scheduled to be held May 2-3, 2020 at the Sunway Soccer Complex, Canyon Ridge High School and Robert Stuart Middle School. This soccer tournament is anticipated to bring approximately 120-150 soccer teams from the surrounding region to the City of Twin Falls.

The event will be headquartered at the Sunway Soccer Complex where there will be multiple food vendors and apparel vendors. Additionally, there will be special tents set up for medical treatment (provided by St. Luke's of Magic Valley) and also for volunteers and referees.

Event organizers have arranged for additional dumpsters, trash receptacles and portable toilets to be provided at all three locations. They have also arranged for the trash to be emptied throughout the event.

Attendees will be encouraged to carpool to the event as parking at the soccer complex may be limited. Arrangements have been made by the organizers to utilize the Xavier Charter School parking lot for overflow.

In previous years there have been significant traffic issues caused by the illegal parking of attendees. The event organizers have worked with city officials in an attempt to remedy these parking issues. As part of the event traffic plan, a Twin Falls Police Department Officer will be assigned to enforce parking laws, and if necessary, tow vehicles. The overtime expense for this officer is estimated at \$1450.00 and will be paid by the event organizers. It should be noted this plan was utilized during last year's event and it proved to be an effective deterrent to illegal parking.

There will be no alcohol or fireworks allowed at this event.

Approval Process:

Consent of the Council

Budget Impact:

Regulatory Impact:

N/A

History:

N/A

Analysis:

N/A

Conclusion:

Staff recommends that the City Council approve the Special Event Application submitted for the Canyon Rim Classic Soccer Tournament based on the information provided.

Attachments:

None



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: Jonathan Spendlove, Planning and Zoning Director, Planning & Zoning Director

ACTION ITEM

Request:

ACTION ITEM: Request to approve the Final Plat for Riverhawk Plaza Condominium, a PUD located at 1415 Park View Drive. (App. PZ20-0015)

Time Estimate:

N/A

Background:

N/A

Approval Process:

Final Plat approvals follow Twin Falls City Code 10-12-2.3

Budget Impact:

Regulatory Impact:

NA

History:

N/A

Analysis:

This is a request to approve a Final Plat on property which is zoned R-2 PUD at 1415 Park View Drive.

The owner is requesting to split an existing building by final plat through a condominium plat process. The request is in conformance with City Code, applicable PUD, and the Comprehensive Plan.

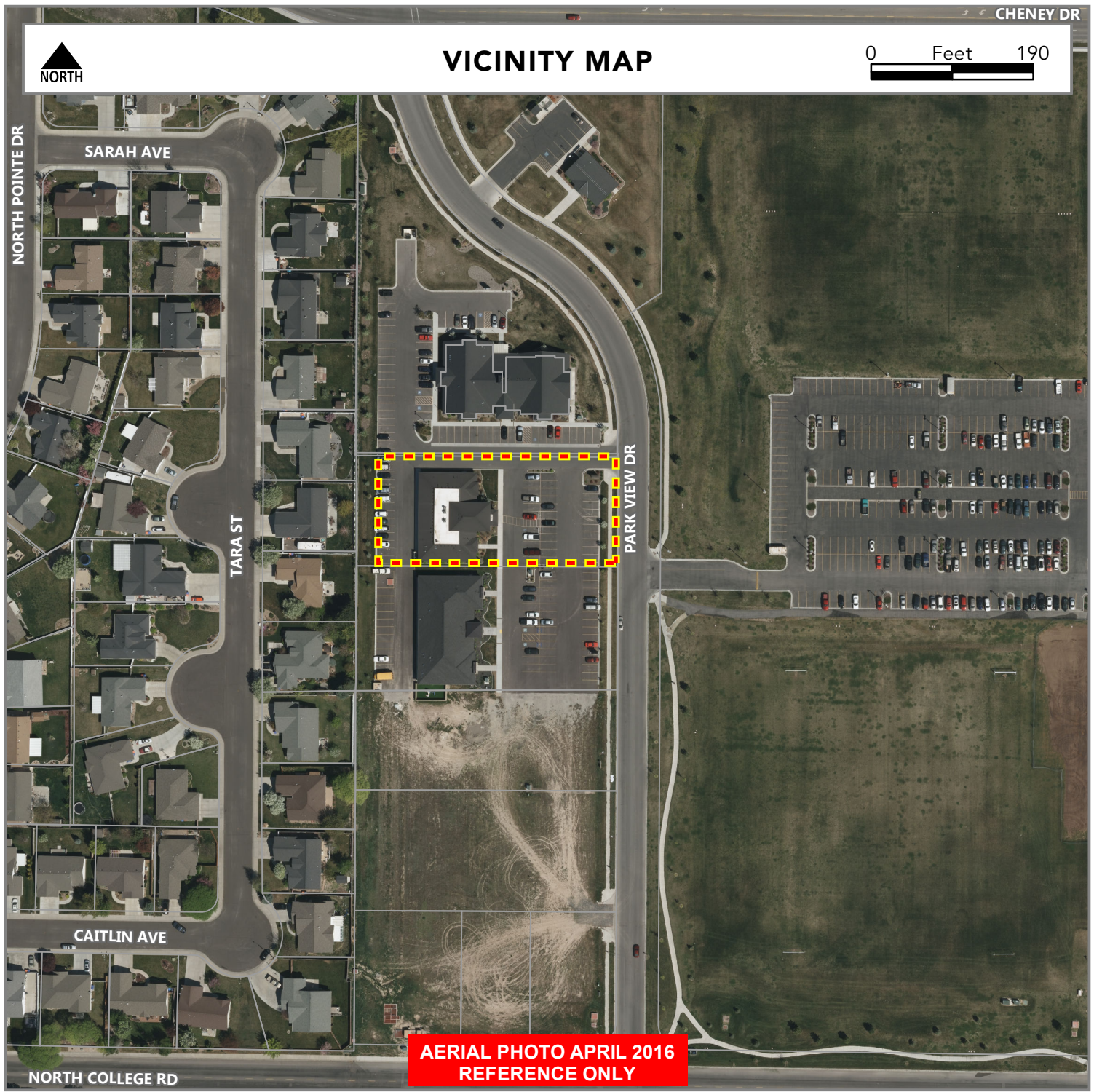
Conclusion:

Staff recommends the City Council approve the Final Plat for Riverhawk Plaza Condominium, a PUD, as presented and with the following condition:

1. Subject to final technical review and amendments as required by building, engineering, fire, and zoning officials to ensure compliance with all applicable city code requirements and standards.

Attachments:

1. Riverhawk Plaza Condominium Vicinity Map
2. Riverhawk Plaza Condominiums Final Plat



NORTH

VICINITY MAP

0 Feet 190

NORTH POINTE DR

SARAH AVE

TARA ST

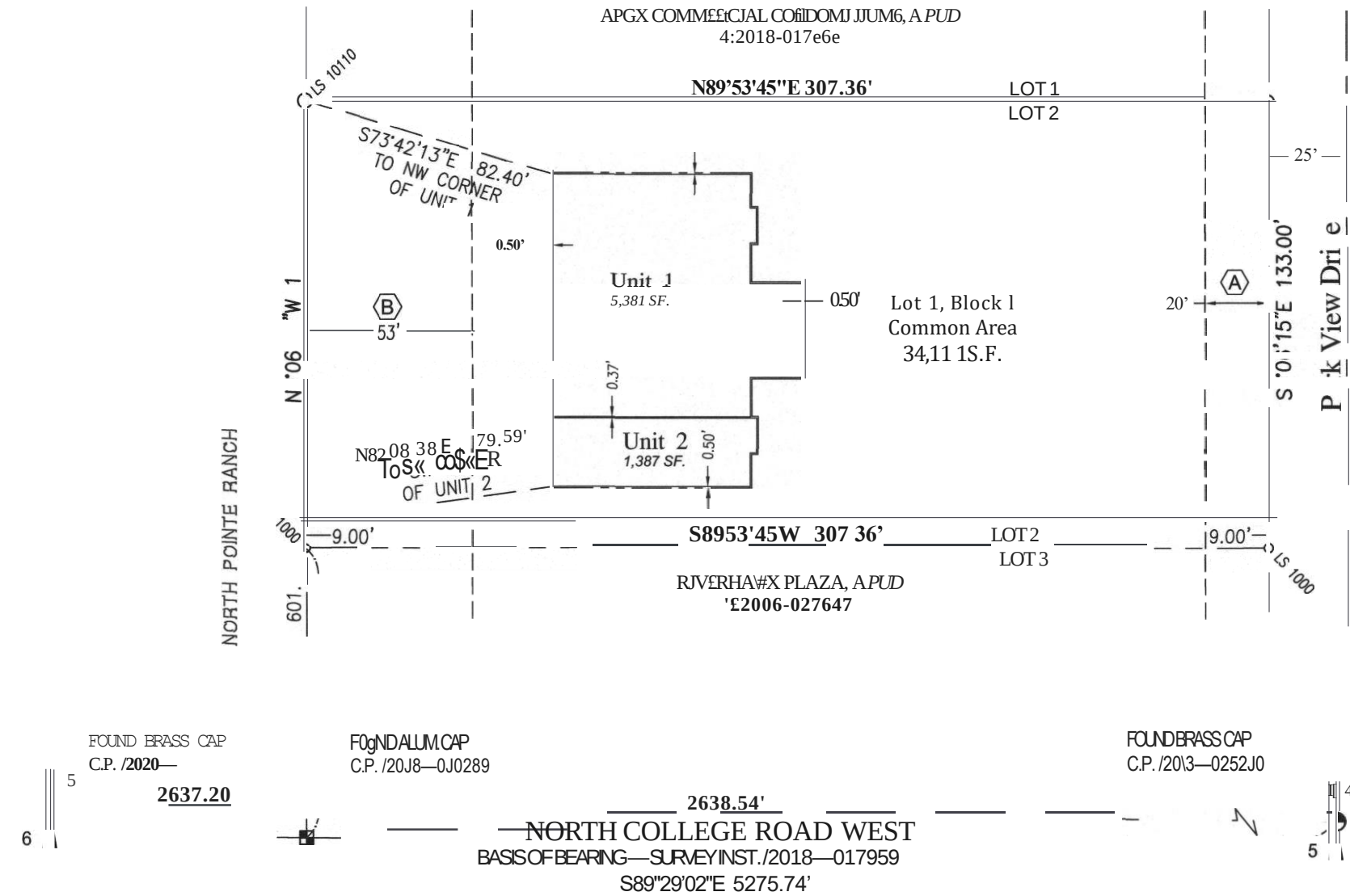
CAITLIN AVE

PARK VIEW DR

CHENEY DR

NORTH COLLEGE RD

AERIAL PHOTO APRIL 2016
REFERENCE ONLY



Health Certificate

'SANITARY RESTRICTIONS AS REQUIRED BY IDAHO CODE TITLE 50, CHAPTER 13, HAVE BEEN SATISFIED BASED ON THE STATE OF IDAHO, DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ) APPROVAL OF THE DESIGN PLANS AND SPECIFICATIONS AND THE CONDITIONS IMPOSED ON THE DEVELOPER FOR CONTINUED SATISFACTION OF SANITARY RESTRICTIONS. BUYERS CAUTIONED AT THE TIME OF THIS APPROVAL NO DRINKING WATER OR SEWER/SEPTIC FACILITIES WERE CONSTRUCTED. BUILDING CONSTRUCTION CAN BE ALLOWED WITH APPROPRIATE BUILDING PERMITS IF DRINKING WATER OR SEWER FACILITIES HAVE SINCE BEEN CONSTRUCTED OR IF THE DEVELOPER IS SIMULTANEOUSLY CONSTRUCTING THOSE FACILITIES IF THE DEVELOPER ALSTO CONSTRUCT FACILITIES OR MEET OTHER CONDITIONS OF DEQ. THEN SANITARY RESTRICTIONS MAY BE REMOVED IN ACCORDANCE WITH SECTION 50-4326, IDAHO CODE. BY THE ISSUANCE OF A CERTIFICATE OF DISAPPROVAL, AND NO CONSTRUCTION OF ANY BUILDING OR SHED/SHED/REQUIRING DRINKING WATER OR SEWER/SEPTIC FACILITIES SHALL BE ALLOWED'

DISTRICT HEALTH DEPARTMENT, EHS

DATE:

Condominium Note:

THE PHYSICAL BOUNDARIES OF THE UNIT ARE THE INTERIOR SURFACES OF PERIMETER WALLS, FLOOR, CEILINGS, WINDOWS AND DOORS THEREOF SHOWN ON SHEET 2 AND 3 OF THIS CONDOMINIUM PLAT MAP TO BE FILED FOR RECORDING, TOGETHER WITH ALL FIXTURES AND IMPROVEMENTS THEREIN CONTAINED. NOTWITHSTANDING SUCH MARKINGS, THE FOLLOWING ARE NOT PART OF A UNIT: BEARING WALLS, COLUMNS, LOORS AND ROOFS (EXCEPT FOR THE INTERIOR SURFACE THEREOF OF A PERIMETER WALL, FLOOR OR CEILING), FOUNDATIONS, SKYLIGHTS, SHAFTS, CENTRAL HEATING SYSTEMS, RESERVOIRS, TANKS, PUMPS, AND OTHER SERVICES USED BY MORE THAN ONE UNIT, PIPES, VENTS, DUCTS, FLUTES, CHUTES, CONDUITS, WIRES, EXCEPT THE OUTLETS THEREOF WHEN LOCATED WITHIN THE UNIT. THE INTERIOR SURFACES OF A PERIMETER WINDOW OR FLOOR MEANS THE POINTS AT WHICH SUCH SURFACES ARE LOCATED WHEN SUCH WINDOWS OR DOORS ARE CLOSED; THE PHYSICAL WINDOWS AND DOORS THEMSELVES ARE PART OF THE COMMON AREA AS HEREIN DEFINED. IN INTERPRETING THE CONDOMINIUM DECLARATION, THE PLAT AND THE DEED(S), THE EXISTING PHYSICAL BOUNDARIES OF THE UNIT AS ORIGINALLY CONSTRUCTED OR AS RECONSTRUCTED IN LIEU THEREOF SHOULD BE CONCLUSIVELY PRESUMED TO BE ITS BOUNDARIES RATHER THAN THE SETBACKS AND BOUNDS EXPRESSED OR IMPLICATED IN THE CONDOMINIUM DECLARATION, THE PLAT, OR THE DEED(S) REGARDLESS OF SMILING OR LATERAL MOVEMENT OF THE BUILDING AND REGARDLESS OF SETBACKS OR VALANCE BETWEEN BOUNDARIES SHOWN IN THE CONDOMINIUM DECLARATION, THE PLAT OR THE DEED(S) AND THE ACTUAL BOUNDARIES OF UNITS IN THE BUILDING.

CONDOMINIUMS DECLARATION RECORDED AS INSTRUMENT NUMBER

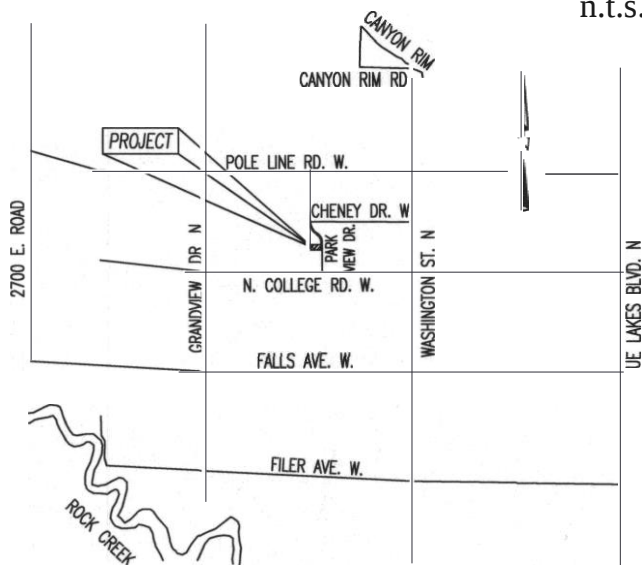


Sheet List Table	
Sheet Number	Sheet Title
1 OF 4	Plat Face Condo
2 OF 4	Unit Detail
3 OF 4	Certificate of Owners
4 OF 4	Acknowledgements

NORTH



Vicinity Map



Surveyor's Narrative

THE PURPOSE OF THIS SURVEY IS TO SUBDIVIDE LOTS 2, BLOCK 1, RIVERHAWK PLAZA, PUD AND LOCATE AND MONUMENT THE BOUNDARY FOR THIS PLAT AT THE REQUEST OF THE OWNER. MONUMENTS WERE FOUND AT THE LOT CORNERS, SECTION AND QUARTER CORNERS SHOWN HEREON. THESE MONUMENTS ARE OF RECORD PER PREVIOUS FINAL PLAT, RECORD OF SURVEYS AND/OR CORNER PERPETUATION AND FILING RECORDS.

Survey Reference

APEX COMMERCIAL CONDOMINIUMS,
APUD \$2018-037969
RIVERHAWK PLAZA, APUD
/2009-027547
\$1994-008676

Deed Reference

/2012-021815

Easement Key

- (A) EXISTING UTILITY, SIDEWALK AND LANDSCAPE EASEMENT PER RIVERHAWK PLAZA, APUD
- (B) EXISTING UTILITY, IRRIGATION CANAL COMPANY AND SEWER EASEMENT PER RIVERHAWK PLAZA, APUD

RIVERHAWK PLAZA CONDOMINIUMS,
A PUD
Portion of
Lot 2, Block 1, Riverhawk Plaza, a PUD
In
SW 4 Section 5
Township 10 South, Range 17 East
Boise Meridian
Twin Falls County, Idaho
2020

RECEIVED

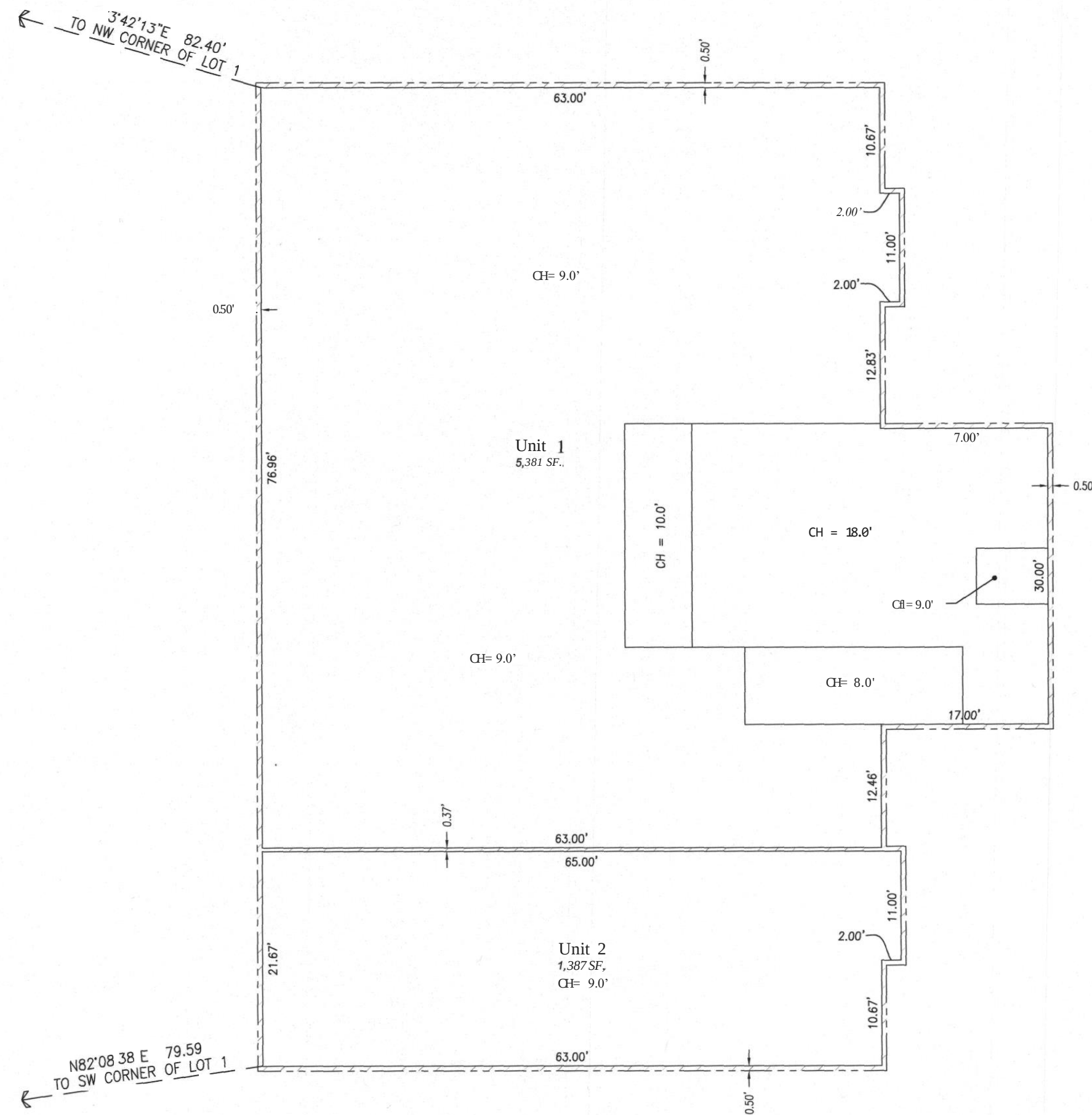
0 20 40 80
SCALES IN FEET

CITY OF TWIN FALLS
PLANNING & ZONING

Legend

- SUBDIVISION BOUNDARY LINE
- EXTERIOR BUILDING LINE
- INTERIOR BUILDING LINE
- ADJACENT PROPERTY LINE
- EASEMENT LINE
- CENTERLINE OF STREET
- TIE LINE
- FOUND BRASS CAP
- FOUND 5/8" REBAR (AS NOTED)
- FOUND 1/2" REBAR (AS NOTED)
- FOUND ALUMINUM CAP
- FOUND COPPER PLUG—LS 10110
- SET 5/8" x 24" REBAR & CAP—LS 10110
- COMMON AREA—BETWEEN WALLS





0 5 10 20
SCALE IN FEET

NOTES:

1. VERTICAL DIMENSIONS SHOWN HEREIN ARE MEASURED TO THE FINISHED FACE OF WALLS.
2. EXTERIOR WALL THICKNESS FOR OUTSIDE OF FOUNDATION WALL 70 INCHES INSIDE FACE OF WALL EQUALS 0.50' UNLESS NOTED OTHERWISE.
3. ALL WALLS ARE PARALLEL TO EACH OTHER OR PERPENDICULAR TO EACH OTHER UNLESS NOTED OTHERWISE.
4. ALL AREA WITHIN THE BOUNDARIES OF THIS SUBDIVISION IS DESIGNATED AS GENERAL COMMON AREA AND IS SUBJECT TO NON-EXCLUSIVE CROSS USE EASEMENT FOR SURFACE DRAINAGE, PARKING, UTILITIES, EMERGENCY AND SERVICE VEHICLE ACCESS AND LANDSCAPING.
5. HORIZONTAL PLANES SHOWN HEREIN ARE THE TOP OF FINISHED FLOORS AND BOTTOM OF CEILINGS.
6. THE BOUNDARY BETWEEN UNITS IS THE FINISHED FACE OF THE WALLS.

CERTIFICATE OF OWNERS

THIS IS TO CERTIFY THAT THE UNDERSIGNED IS THE OWNER OR REPRESENTATIVE OF THE OWNERS IN FEE SIMPLE OF THE FOLLOWING DESCRIBED PROPERTY, BEING A PORTION OF LOT 2, BLOCK 1 AS SHOWN ON THAT CERTAIN PLAT ENTITLED "RIVERHAWK PLAZA, A PUD" RECORDED DECEMBER 16, 2009, AS INSTRUMENT NO. 2009-027547, OF OFFICIAL RECORDS, IN THE OFFICE OF THE COUNTY RECORDER OF TWIN FALLS COUNTY, LOCATED IN A PORTION OF THE S#1/4 NE1/4, SECTION 5, TOWNSHIP 10 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, TWIN FALLS COUNTY, IDAHO, SAID PROPERTY BEING MORE SPECIFICALLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 2, AND BEING THE REAL POINT OF BEGINNING; THENCE, ALONG SAID EAST BOUNDARY OF SAID LOT 2, SOUTH 00°06'15" EAST 133.00 FEET; THENCE, LEAVING SAID EAST BOUNDARY, SOUTH 89°53'48" WEST 307.36 FEET TO A POINT ON THE WEST BOUNDARY OF SAID LOT 2; THENCE, ALONG THE WEST BOUNDARY OF SAID LOT 2, NORTH 00°06'15" WEST 133.00 FEET TO THE NE CORNER THEREOF; THENCE, ALONG THE NORTH BOUNDARY OF SAID LOT 2, NORTH 89°53'48" EAST 307.36 FEET TO THE REAL POINT OF BEGINNING.

THE GROSS AREA CONTAINED IN THIS PLOTTED LAND AS DESCRIBED IS 40,879 S.F..

THAT RIVERHAWK PROPERTIES, LLC, AN IDAHO LIMITED LIABILITY COMPANY, ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF IDAHO, DOES HEREBY CERTIFY THAT THEY ARE THE OWNERS OF THE REAL PROPERTY PLOTTED HEREON AND THAT IT IS THEIR INTENTION TO CREATE A PROJECT INCLUDING SAID REAL PROPERTY IN THIS CONDOMINIUM PLAT. THE OWNER ALSO HEREBY CERTIFIES THAT IT CONSENTS TO THE RECORDATION OF DOCUMENTS PURSUANT TO CHAPTER 15, TITLE 55 OF IDAHO CODE AND THAT THIS PLAT COMPLIES WITH IDAHO CODE 50-1334 (2).

THE EASEMENTS INDICATED ON THIS PLAT ARE NOT DEDICATED TO THE PUBLIC, BUT THE RIGHTS TO USE SAID EASEMENTS ARE HEREBY PERPETUALLY RESERVED FOR PUBLIC UTILITIES AND SUCH OTHER USES DESIGNATED ON THIS PLAT. NO STRUCTURE OTHER THAN FOR SUCH UTILITY AND OTHER DESIGNATED PUBLIC USES ARE TO BE ERRECTED WITHIN THE LINES OF SAID EASEMENTS.

PURSUANT TO IDAHO CODE 50-1334, I, THE UNDERSIGNED, AS OWNER, DO HEREBY STATE THAT THE CONDOMINIUM UNITS ON THIS PLAT ARE ELIGIBLE TO RECEIVE WATER SERVICE FROM THE CITY OF TWIN FALLS MUNICIPAL WATER SYSTEM.

PURSUANT TO IDAHO CODE 31-1805, I, THE UNDERSIGNED, AS OWNER, DO HEREBY STATE THAT THE IRRIGATION WATER RIGHTS APPURTENANT AND THE ASSESSMENT OBLIGATION OF THE LANDS IN THIS PLAT HAVE NOT BEEN TRANSFERRED FROM SAID LANDS AND THAT A SATISFACTORY IRRIGATION WATER DELIVERY SYSTEM IS PROVIDED FOR AND HAS BEEN APPROVED BY THE TWIN FALLS CITY COUNCIL. THE UNITS WITHIN THIS CONDOMINIUM SUBDIVISION WILL BE ENTITLED TO WATER RIGHTS AND WILL BE OBLIGATED FOR ASSESSMENTS FROM THE TWIN FALLS CANAL COMPANY.

RIVERHAWK PROPERTIES, LLC, AN IDAHO LIMITED LIABILITY COMPANY

BY: DR. JAMES COOMBS, MEMBER

ACKNOWLEDGMENT

STATE OF IDAHO)
COUNTY OF TWIN FALLS) SS

ON THIS 17th DAY OF JULY, 2020, AT TWIN FALLS, IDAHO, I, JAMES COOMBS, A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED DR. JAMES COOMBS, KNOWN AND IDENTIFIED TO ME TO BE A MEMBER OF RIVERHAWK PROPERTIES, LLC, THE LIMITED LIABILITY COMPANY THAT EXECUTED THIS CERTIFICATE, OR THE PERSON WHO EXECUTED THE CERTIFICATE ON BEHALF OF SAID LIMITED LIABILITY COMPANY, AND ACKNOWLEDGED TO ME THAT SUCH LIMITED LIABILITY COMPANY EXECUTED THE SAME.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED MY OFFICIAL SEAL, THE DAY AND YEAR IN THIS CERTIFICATE FIRST ABOVE WRITTEN.

NOTARY PUBLIC

RESIDING AT

COMMISSION EXPIRES



CERTIFICATE OF SURVEYOR

THIS IS TO CERTIFY THAT 1 CHRISTOPHER S. HARNISON, A PROFESSIONAL LAND SURVEYOR IN THE STATE OF IDAHO, MADE THE SURVEY OF THE LAND DESCRIBED IN THE CERTIFICATE OF OWNER AND THAT THIS PLAT IS A TRUE AND ACCURATE REPRESENTATION OF SAID SURVEY AS MADE AND STAKED UNDER MY SUPERVISION AND ACCURATELY REPRESENTS THE POINTS PLOTTED THEREON, AND IS IN CONFORMITY WITH THE STATE OF IDAHO CODE RELATING TO PLATS AND SURVEYS.



APPROVAL OF CITY COUNCIL

THIS PLAT WAS ACCEPTED AND APPROVED BY THE CITY COUNCIL OF TWIN FALLS, IDAHO AT THEIR MEETING ON THIS DAY OF , 2020.

MAYOR CITY CLERK

APPROVAL OF CITY ENGINEER

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

CITY ENGINEER ATTEST

COUNTY SURVEYOR'S CERTIFICATE

I, THE UNDERSIGNED, PROFESSIONAL LAND SURVEYOR FOR TWIN FALLS COUNTY, IDAHO, DO HEREBY CERTIFY THAT I HAVE CHECKED THIS PLAT AND THAT IT COMPLIES WITH THE STATE OF IDAHO CODE RELATED TO PLATS AND SURVEYS.

GEORGE A. YERION DATE
COUNTY SURVEYOR

ACKNOWLEDGMENT

STATE OF)
COUNTY OF) ss

ON THIS DAY OF 2020, AT M., BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED GEORGE A. YERION, PERSONALLY KNOWN OR IDENTIFIED TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE ABOVE CERTIFICATE AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED MY OFFICIAL SEAL THE DAY AND YEAR IN THIS CERTIFICATE FIRST ABOVE WRITTEN.

NOTARY PUBLIC

RESIDING AT

COMMISSION EXPIRES

COUNTY TREASURER'S CERTIFICATE

I, COUNTY TREASURER IN AND FOR THE COUNTY OF TWIN FALLS, IDAHO, PER THE REQUIREMENTS OF IDAHO CODE 50-308, DO HEREBY CERTIFY THAT ALL COUNTY PROPERTY TAXES DUE FOR THE PROPERTY INCLUDED IN THIS PLAT HAVE BEEN PAID IN FULL. THIS CERTIFICATION IS VALID FOR THE NEXT THIRTY DAYS ONLY.

COUNTY TREASURER DATE

COUNTY RECORDER'S CERTIFICATE

INSTRUMENT NO.

STATE OF IDAHO)
COUNTY OF TWIN FALLS) ss

ON THIS DAY OF 2020, AT M., THE FOREGOING PLAT WAS FILED FOR RECORD IN THE OFFICE OF THE RECORDER OF TWIN FALLS COUNTY, IDAHO AND DULY RECORDED IN PLAT BOOK , ON PAGE

DEPUTY EX-OFFICIO RECORDER

This is a written version of an expanded public comment that I, James R Barrett, hope to make at the Twin Falls City Council meeting on March 9th, 2020

The main point I hope to convey is: The City of Twin Falls needs to upgrade and build sidewalks.

I am qualified to comment on this subject because I am a citizen of Twin Falls, walking is my main form of transportation, and because the City is spending money to improve their understanding of pedestrian traffic (see Times News 01-14-2020 page A1).

People who drive everywhere may be missing both the value of walking and the infrastructural difficulty of doing so. This picture below, of a raised sidewalk, is from a section of Morningside Dr that leads to the school of the same name. Many pictures are possible of damage because our sidewalks are in serious need of updating.



Why Bother The City Council With Sidewalk Issues?

The short answer is simple, sidewalks are more valuable than people realize. Sidewalks :

- promote civility and work against a sense of animosity among neighbors
- they build community and a sense of belonging
- they add monetary value, esthetic value, and functionality to everything. Many Banks have two sidewalks on their property, at the street and the building.
- promote physical activity with health, business, and societal benefits.
- bridge economic divides. It is not just poor people who walk. In fact rich people live in better neighborhoods with better sidewalks, so I see more wealthy people walking than poor people. You can tell by all the high tech gadgets they wear.
- promote empathy. I have two unbelievable stories about people who got to my house by sidewalk and basically could go no further. They are protracted stories about strangers in need of major help. An emergency room doctor said in response to my amazement that I was part of the picture "It happens way more often than one would think."
- lend a sense of legitimacy to ones presence. This is important. Think schools, parks, alleys, your yard-on sidewalk okay - in the bushes not okay.

The longer answer to "Why Bother The Council?" is too long.

Basically there are many sidewalk issues. It is actually a National issue because sidewalks play a big role in life and life is messy. Here are six issues I want to bring to the City Councils attention.

#1 Saving The World Happens Locally.

Our City has made improvements to the sidewalk corners at one of our Housing Authority Projects.

Improvements are always needed, and these pictures show difficult to see problems, but on the whole it is a success story. The City added access ramps ^{that} are perfect. The bottom pic is actually that of a wheel chair stuck in a small rut, that is not ADA compliant (Not done by City).



#2 It is not true that "What You Don't Know Won't Hurt You!"

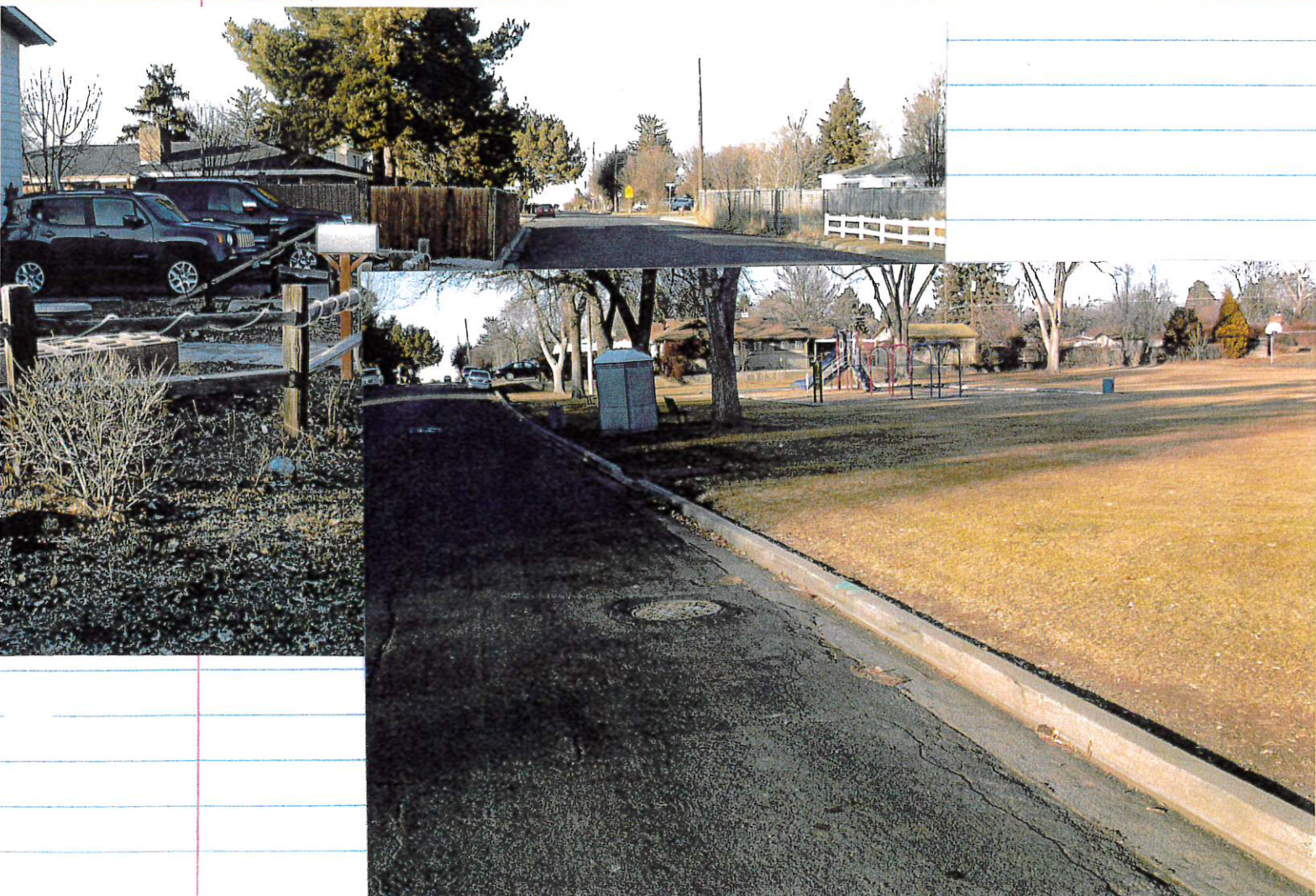
This is a picture from the south east corner of Twin Falls High School on the corner of Filer and Madrona N. The car and pedestrian traffic is heavy here. There is no crossing guard, no traffic light, and lots of kids.



Worse than that, the side walk leads nowhere but to a big curb and a bush. There is no side walk on either side of Madrona south of Filer. Yet this is a major route for cars and kids. Madrona N is probably one of the most used pedestrian routes to go almost anywhere north.

This pic does not show how great the side walks are that circle the school. The school even plows the snow off the side walks in the winter. This whole area is an example of great sidewalk need from the past. It is a large neighborhood, and the kids are literally forced to walk in the street. Somebody needs to put sidewalks in, like it or not.

#3 Civility is not divine, and Animosity is not evil. They are learned postures that stem in part from our physical world. When I walk past the children and moms playing in Sunrise Park, I do not feel welcome. I feel like I am a danger to them. This is almost exclusively because there is no side walk on either side of Madrona N. at this Park. A sidewalk would give me permission to be there. I usually walk in the street, but I'm still just an ugly old man who is too close to the children at a public park. Not only that, I am literally forced to walk in the street by fencing that has been allowed to the very edge of some property lines. Sidewalks foster civility by lending definition to one's presence. They promote functional and reasonable interaction.



#4 Reason and Planning cannot replace a good sidewalk.

This intersection is said to be one of the more dangerous intersections. What ever the plan is here it involves a big mistake. The sidewalk situation makes the kids from Sawtooth Elementary School and Twin Falls High School cross the intersection TWICE. This sidewalk and crosswalk does not lead to another sidewalk. They lead to ^{the} need to cross the intersection again. This is a place where, like it or not, sidewalks on both sides of the street are desperately needed. I use this road and intersection a lot. It is always risky. The cars almost never follow the rules associated with the painted highway lines or the needs of pedestrians.



Stoplight coming to Falls, Madrona

Light could reduce accidents — 22 there since 2015

COLIN TIERNAN
ctiernan@magicvalley.com

TWIN FALLS — One of the city's more dangerous intersections is getting a \$600,000 traffic signal.

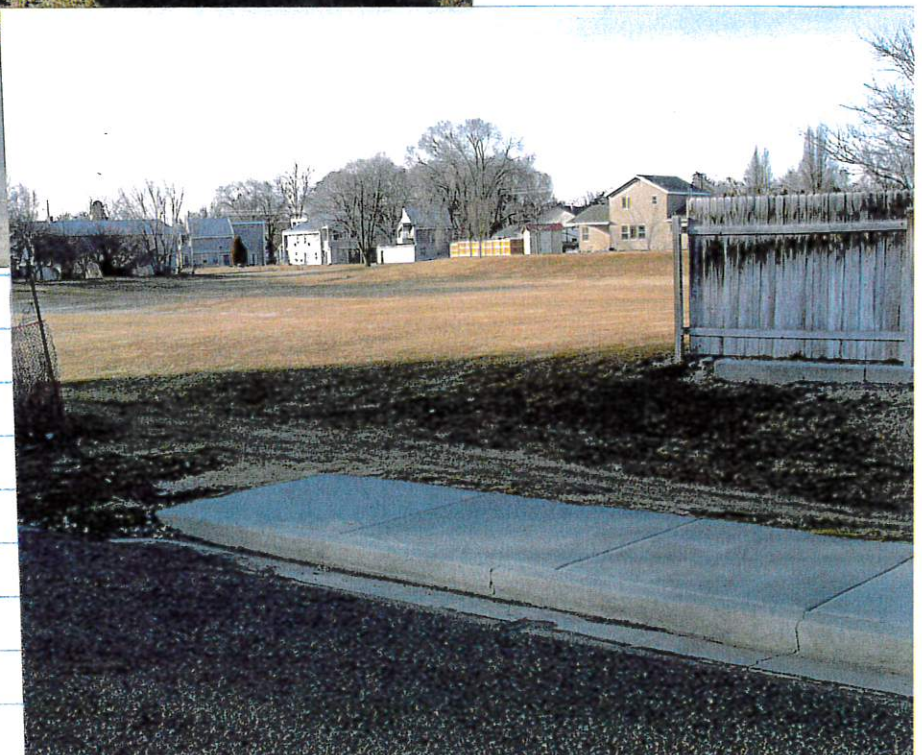
In the past five years there have been 22 accidents at Falls Avenue and Madrona Street, half of them T-bones. Two pedestrians have been hit, including a crossing guard. There are stop signs on Madrona Street but not on Falls Avenue.

"We have some real concerns," City Engineer Mark Holtzen said at Monday's City Council meeting.

Holtzen said many of the accidents could potentially have been prevented if the intersection had a traffic light. The volume of traffic at the intersection alone warrants a light, he said,

#5 The City OF Twin Falls Has Some Futuristic Sidewalks

At a point where Morningside deadends into Shoup Ave E there is a pedestrian bridge that leads to a sidewalk and an open space, that is maintained by the City Parks Dept. I found references to techniques like these in an abbreviation of a Journal of Science article on traffic management. What I got out of it was, expand don't constrict options for movement, thus the pedestrian exit on an otherwise deadend street. This is a heavily used bridge by school kids. The open field is a huge bonus.



#6 Good Sidewalks Are Some Times Fun

There is a new and beautiful sidewalk at the north end of Madrona Street North. I have walked this area for years without any help at all. I braved the stickers, the rodent holes, the mud, and the numerous imaginary snakes. Now it is actually a pleasure to walk around these fields on a clean, smooth, concrete sidewalk. If anyone reads this and they have a chance they should walk this sidewalk just for the fun of it. It is not a high intensity pleasure, but there is something special about solid footing and easy movement.



Suggestions For Sidewalk Improvements

- 1- Do it yourself - Expand the road department.
- 2- Plan for and maybe designate walking routes that side step heavy car + truck traffic while leading to major destinations like the hospital, the mall, McDonalds. It is a nightmare, I do often, to walk to my closest McDonald's. It shouldn't be.
- 3- Create a Pedestrian's Bill of Rights. I walk in large part for health reasons and I have faltered here and there. Am I allowed to stop and rest if an issue arises? This probably sounds lame, but I'm serious. You have seen Afib commercials. When it flares up people can go down. Can we walk in the Alleys at night? Can we walk on peoples property to avoid walking in the street?
- 4- Co-ordinate sidewalk planning with our future bus route planning.

Thank you.

James Barrett
3-4-2020



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: Lorie Race, Chief Finance Officer

PRESENTATION

Request:

PRESENTATION: Presentation of the City of Twin Falls' 2019 audited financial statements. The presentation will be made by Scott Hunsaker of Hahlke & Company, PLLC.

Time Estimate:

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

Background:

The finance team, led by Brent Hyatt, prepared an audit plan for fiscal year 2019. Susan Klein began field work in December 2019. Their work was completed in February 2020, with an issue date of February 28, 2020.

Approval Process:

-na-

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.

Attachments:

1. City of Twin Falls 2019 Financial Statements

CITY OF TWIN FALLS, IDAHO COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2019



CITY OF TWIN FALLS, IDAHO

Financial Statements

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INTRODUCTORY SECTION



P.O. Box 1907

203 Main Ave. E

Twin Falls, Idaho 83303-1907

Fax: (208) 736-2296

February 28, 2020

Mayor Suzanne Hawkins, 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, 2019.

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.

CITY PROFILE

The City of Twin Falls is located in south-central Idaho along the scenic Snake River canyon. With a population of approximately 49,800 residents, Twin Falls is the eighth largest city in Idaho and encompasses 18.16 square miles. It is located in Twin Falls County, which covers approximately 1,928 square miles of mostly irrigated agriculture land and has a total population of 86,081. Twin Falls is located 135 miles east of Boise and 218 miles north of Salt Lake City. Twin Falls is the urban center of the Magic Valley, which consists of Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka and Twin Falls counties. The city serves as the retail, educational, medical and employment center for this eight-county area that has a total population of over 260,000. As a result, the daytime population on Twin Falls swells by an estimated 35,000 people.

Twin Falls began as an agricultural center thanks to the foresight of entrepreneur I.B. Perrine in the early 1900s. Perrine convinced private financiers to build a dam along the Snake River with a corresponding canal system to deliver water to the fertile Snake River Plain. Because of these investments at the beginning of the 20th century, Twin Falls and the Magic Valley have grown into one of the world's most productive farming regions and a hub for food and dairy manufacturing.

Twin Falls is known as a city that moves at the speed of business. Chobani was able to build the world's largest yogurt processing plant in 326 days, largely due to a nationally recognized commitment to helping business partners get up-and-running on their timeline. The City Building Department has a guaranteed 24-hour turn-around time on all commercial inspection requests, and is equally committed to plan review and zoning requests.

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

According to the Idaho Department of Labor's January 2020 Twin Falls County Workforce Trends report, Twin Falls County had an unemployment rate of 2.7% in December 2019. This compares to the State of Idaho unemployment rate of 2.9%. and a national unemployment rate of 3.5%. The unemployment rate for Twin Falls County has dropped continuously for several years: 5.6% in 2013 to 4.3% in 2014 to 3.7 in 2015 to 3.4 in 2016 to 3.0 in 2017 to 2.5 in 2018.

Construction activity in Twin Falls continued on a similar pace in 2019 in terms of single-family building permits issued. There were 326 single family permits issued in 2019, which was the highest level since 2006. There have been 118 permits issued for the first three month of FY 2020, which exceeds the same period in 2019 by 51 permits to-date. If the current pace of single housing starts continues, 2020 will be the biggest year ever for single-family construction.

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

We remain optimistic about the long-term health of our local economy. New residential construction activity will continue to see modest growth with moderate development of new subdivisions. 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 health 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, pending the legislature adjusting these revenue sources' availability for local governments.

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 ([Budget Link](#))

- In July 2017, the Council appointed the members of the Community Center Ad Hoc Committee. The Committee was tasked with making a recommendation to the City Council regarding whether or not the City should pursue the creation of a Twin Falls Community Center, and if so, what kinds of amenities should be included in that community center.

Some of the first steps that the architects and the Committee took were public outreach and public engagement steps, including open houses, focus group meetings, and a city-wide survey. The results of this public outreach indicated substantial public support for the development of a community center. This support can be summarized by the fact that 65% of the random sample survey respondents indicated that they would definitely or probably support a tax increase to pay for the development of a community center. The public engagement steps also provided great input regarding the specific amenities that residents would like to see included in a community center. So far, the Committee has made the following recommendations:

- A community Center should be developed in Twin Falls;
 - User fees should cover the cost of operations, but not the cost of construction;
 - The preliminary cost estimate for the community center construction is about \$40 million, which does not include property acquisition
 - The City should continue to the next phase of the feasibility analysis.
- As the city nears the critical population threshold of 50,000 the next step will be the designation of a UZA (urbanized areas), which can only follow a decennial census and applying specified criteria and data analysis. If an area is designated as a UZA with more than 50,000 population (based upon the 1,000 persons per square mile population/density formula), it will be tagged as a Metropolitan Planning Area (MPA). It usually takes the US Census Bureau about 2 years following the decennial census to complete their analysis and formally define any new MPAs. Based on this timeline, the City of Twin Falls will not receive the MPA designation until late 2022 or early 2023.
- In the fall of 2017, a planning effort was undertaken to determine the current state of fire facilities in Twin Falls and the future needs of the community. A steering committee and program committee worked together to document the existing conditions of each facility while also developing concept designs, cost estimates, and future facility plans for the fire department. A citizen's committee was then formed to determine the highest needs of the department and work with staff to develop a resolution to be presented to City Council that outlined the financial costs.

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.

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, 2019 and for the five 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.

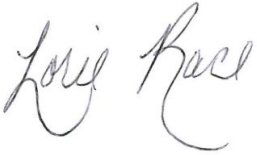
C. Financial Reporting and Policies

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, 2018. This was the fourth 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.

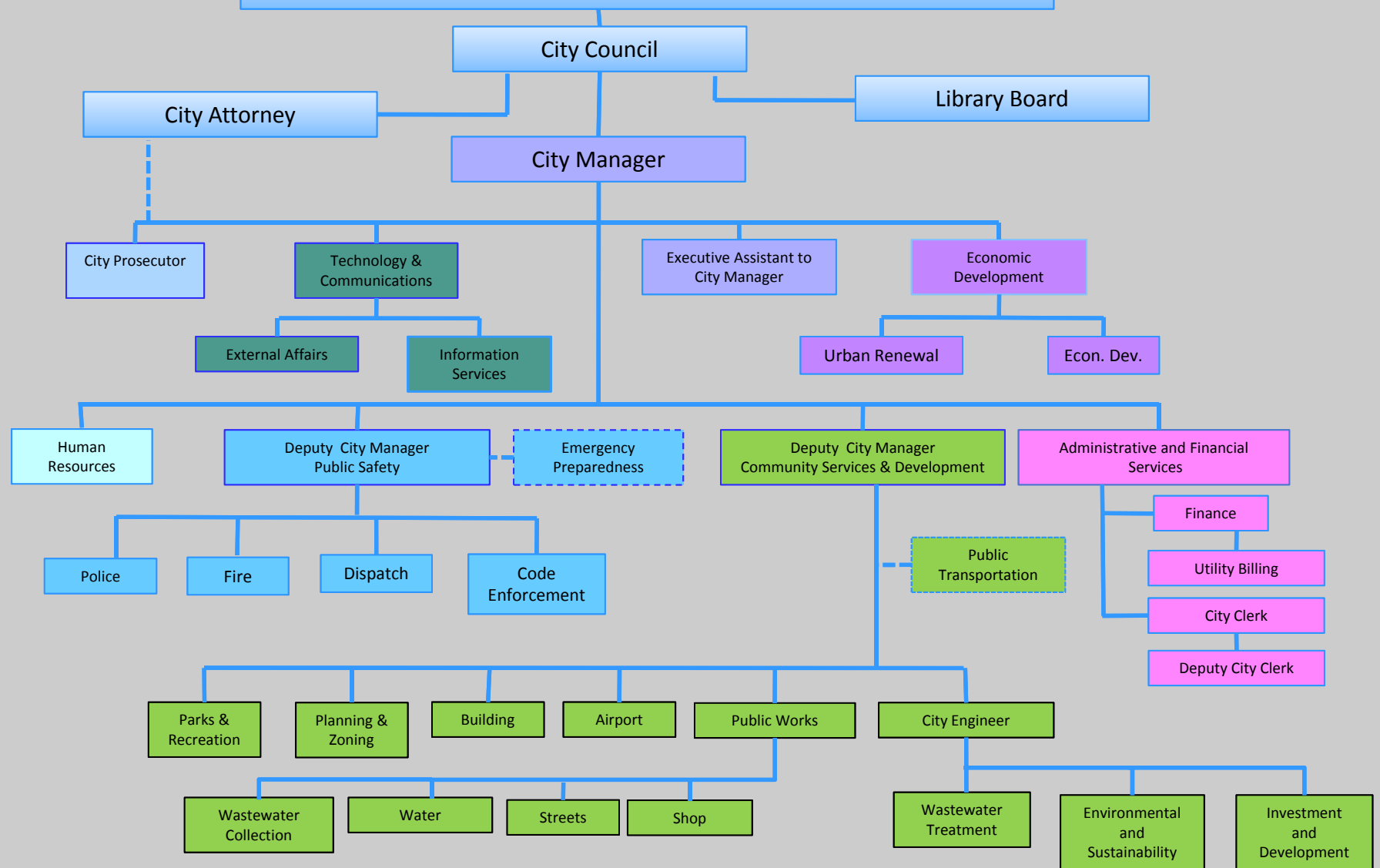
The City follows entity wide financial policies in the budget development process including long-term financial policies in areas such as budget and planning, investments, and fund balances

Respectfully submitted,

A handwritten signature in cursive script that reads "Lorie Race".

Lorie Race
Finance Director

Citizens of Twin Falls



City of Twin Falls, Idaho
Names of the Principal City Officials As of
February, 2020

<u>Name</u>	<u>Position – Title</u>	<u>Email</u>
Suzanne Hawkins	Mayor	shawkins@tfid.org
Ruth Pierce	Vice-Mayor	rpierce@tfid.org
Shawn Barigar	City Councilman	sbarigar@tfid.org
Nikki Boyd	City Councilwoman	nboyd@tfid.org
Greg Lanting	City Councilman	glanting@tfid.org
Craig Hawkins	City Councilman	chawkins@tfid.org
Chris Reid	City Councilman	creid@tfid.org
Travis Rothweiler	City Manager	trothweiler@tfid.org
Mitch Humble	Deputy City Manager,	mhumble@tfid.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Twin Falls
Idaho**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morrell

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, 2018

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



Mahlke Hunsaker & Company PLLC

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

INDEPENDENT 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, 2019, 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, 2019, 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 28, 2020, 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 28, 2020



City of Twin Falls, Idaho

Management's Discussion and Analysis

As management of the City of Twin Falls, we offer readers of the City of Twin Falls' financial statements this narrative overview and analysis of the financial activities of the City of Twin Falls for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the City's financial statements. Some numbers have been rounded.

Financial Highlight

On a government wide basis, the City's net unrestricted position experienced an increase of \$3,100,000. That net total is comprised of a decrease of \$2,200,000 coming from governmental activities and an increase of \$5,300,000 from business type activities (mainly water, wastewater, and sanitation). 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.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City of Twin Fall's basic financial statements. Those statements consist of three components: 1) government-wide statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Twin Falls' finances, in a manner similar to a private-sector business. The *statement of net position* presents financial information on all of the City of Twin Falls' assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Twin Falls is improving or deteriorating.

The *statement of activities* presents information showing how the City of Twin Falls' net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Twin Falls that are either principally supported by taxes and intergovernmental revenues (governmental activities) or other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Twin Falls include general government, public safety, highways and streets, sanitation, an airport, and culture and recreation. The business-type activities of the City of Twin Falls include water, wastewater, and sanitation.

The government-wide financial statements also separately detail the financial position and activities of a legally independent urban renewal agency.

The government-wide financial statements can be found on pages 17-19 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Twin Falls, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Twin Falls can be divided into two categories, governmental funds and proprietary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Twin Falls maintains fourteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, street fund, airport fund, capital improvement fund, and airport construction fund. These funds are considered to be major funds. Data from nine other smaller funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic governmental fund financial statements can be found on pages 21-23 of this report

Two types of *Proprietary Funds* are maintained by the City of Twin Falls. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements and are labeled as such in the fund statements. The City of Twin Falls uses enterprises funds to account for the utility services it provides, water, wastewater and sanitation. Internal service funds are the other type of proprietary funds used by the City. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Twin Falls' various functions. The City of Twin Falls uses internal service funds to account for the management of its retained risks and insurance and for its fleet of vehicles and heavy equipment. Because both of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information water, wastewater and sanitation functions, which are considered to be major funds of the City of Twin Falls. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds are provided in the form of combining statements in the combining and individual fund statements and schedules section of this report. The City maintains three other enterprise funds the details of which are contained in the supplemental information of the financial statements.

The basic proprietary fund financial statements can be found on pages 25-27 of this report.

There is a third type of fund often used with fund accounting, *Fiduciary Funds*. Fiduciary Funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available for support the governmental entities own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City of Twin Falls currently has no fiduciary funds.

Notes to the Financial Statements. The *Notes to the Financial Statements* provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-63 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents *other supplementary information*, some of which is required, concerning the City of Twin Falls as well as *statistical information* and information on the activity of the City's federal grant activity.

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.

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 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 \$2,216,000. 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 and compensation increases have caused a natural increase in the balance of compensated absences being reported as a liability. However, that increase is mitigated a little as older employees retire and have disproportionately high balances which 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.

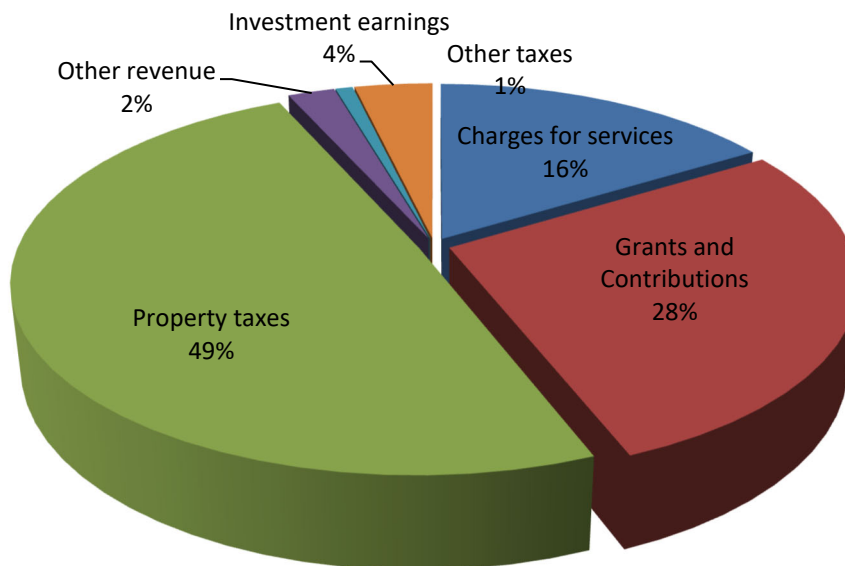
The City's existing debt consists of revenue bonds and is more fully discussed with the analysis of the Proprietary Funds.

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 \$9,719,000 for the government funds and \$5,905,000 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 \$15,600,000 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.

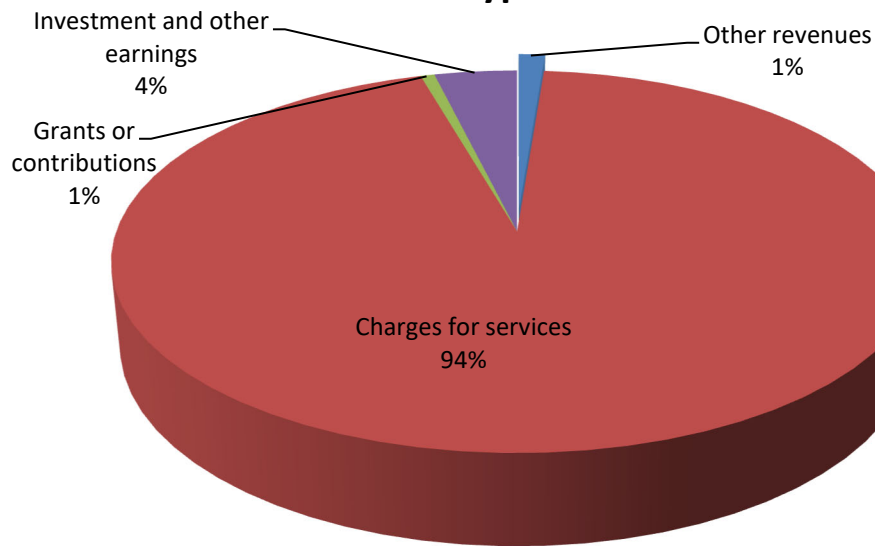
The table below presents the City's Condensed Statement of Net Position as of September 30, 2018 and 2019, derived from the government-wide Statement of Net Position. The assets of the City exceeded its liabilities (net position) at the close of the year by \$190,000,000 for governmental activities and by \$130,000,000 for business-type activities, for a combined total of \$320,000,000 for the primary government. Governmental Activities net position decreased by \$2,200,000 from 2018 to 2019, while the net position for business type activities increased by \$5,300,000 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 \$249,000,000 at the 2019 yearend, 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 \$7,300,000 represent resources that are subject to external restrictions and other provisions on how they can be used. The remaining balance of \$63,700,000 is unrestricted and available to meet the ongoing obligations of the City to its citizens and creditors.

	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>
Current and other assets	\$ 50,733,591	\$ 47,595,066	\$ 27,682,758	\$ 32,337,303	\$ 78,416,349	\$ 79,932,369
Capital assets	154,044,906	154,340,686	156,975,936	153,170,656	311,020,842	307,511,342
Total assets	204,778,497	201,935,752	184,658,694	185,507,959	389,437,191	387,443,711
Deferred Outflow of Resources	1,570,969	1,212,504	219,883	180,501	1,790,852	1,393,005
Current and other liabilities	(12,910,226)	(10,182,837)	(2,634,360)	(2,392,323)	(15,544,586)	(12,575,160)
Bonds	-	-	(57,684,327)	(53,297,705)	(57,684,327)	(53,297,705)
Total liabilities	(12,910,226)	(10,182,837)	(60,318,687)	(55,690,028)	(73,228,913)	(65,872,865)
Deferred Inflow of Resources	(1,319,784)	(3,037,202)	(161,601)	(318,988)	(1,481,385)	(3,356,190)
Net position:						
Investment in capital assets	154,044,906	148,693,057	99,291,611	99,872,951	253,336,517	248,566,008
Restricted	472,926	941,273	6,392,986	6,378,604	6,865,912	7,319,877
Unrestricted	37,601,624	40,293,887	18,713,692	23,427,888	56,315,316	63,721,775
Total net position	\$ 192,119,456	\$ 189,928,217	\$ 124,398,289	\$ 129,679,443	\$ 316,517,745	\$ 319,607,660

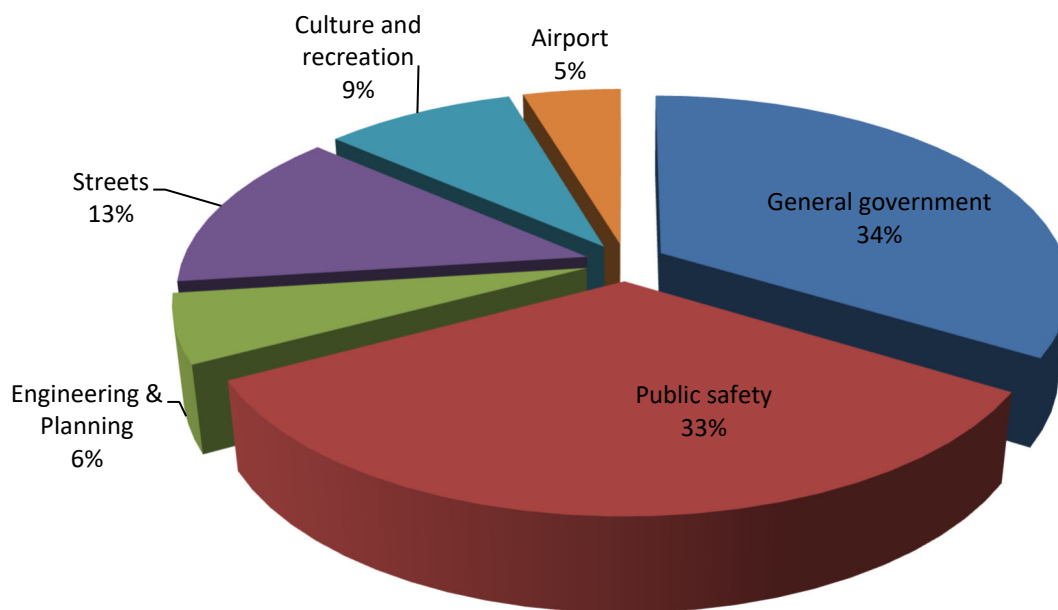
Sources of General Revenue for FY 2019 Governmental Activities



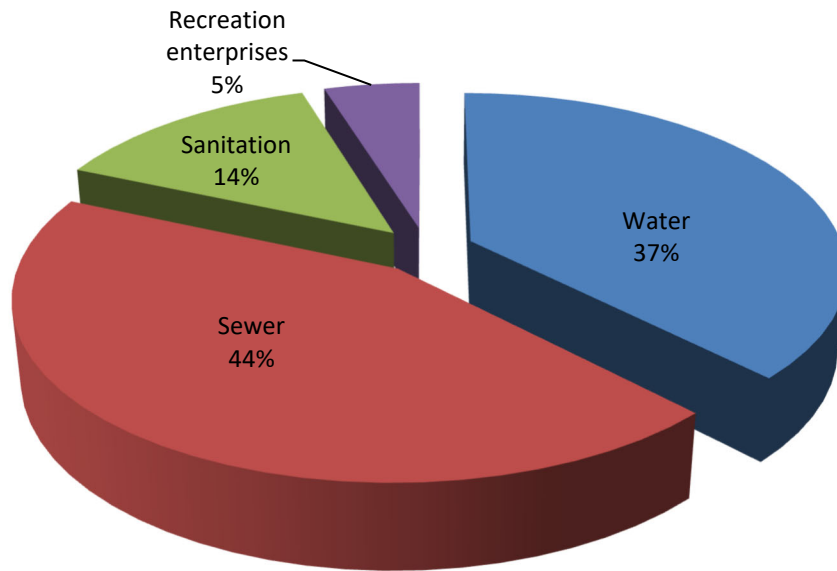
Sources of General Revenue for FY 2019 Business-type Activities



Program Expenses for FY 2019 Governmental Activities



Program Expenses for FY 2019 Business-type Activities



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 2018-19, 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	2019	2018	2019	2018	2019
Program revenues						
Charges for services	\$ 8,056,954	\$ 7,342,801	\$ 26,031,064	\$ 25,637,594	\$ 34,088,018	\$ 32,980,395
Grants and contributions						
Operating	8,720,614	9,232,149	142,266	175,959	8,862,880	9,408,108
Capital	6,487,476	3,225,200			6,487,476	3,225,200
Total program revenue	23,265,044	19,800,150	26,173,330	25,813,553	49,438,374	45,613,703
General revenues and payments						
Property taxes	20,596,854	22,160,886			20,596,854	22,160,886
Other taxes	400,950	369,688			400,950	369,688
Investment earnings	152,747	1,664,320	205,674	1,041,825	358,421	2,706,145
Other revenues	2,031,036	1,001,583	196,046	337,187	2,227,082	1,338,770
Total general revenues and payments	23,181,587	25,196,477	401,720	1,379,012	23,583,307	26,575,489
Total general revenues and payments	46,446,631	44,996,627	26,575,050	27,192,565	73,021,681	72,189,192
Program expenses						
General government	14,086,895	16,117,728	-	-	14,086,895	16,117,728
Public safety	15,000,765	16,028,595	-	-	15,000,765	16,028,595
Streets, Engineering, P&Z	10,587,530	9,176,803	-	-	10,587,530	9,176,803
Culture and recreation	4,178,033	4,297,386	-	-	4,178,033	4,297,386
Airport	1,856,344	2,202,086	-	-	1,856,344	2,202,086
Water	-	-	7,589,565	7,982,299	7,589,565	7,982,299
Sewer	-	-	8,739,629	9,321,354	8,739,629	9,321,354
Sanitation	-	-	2,683,396	2,900,054	2,683,396	2,900,054
Recreation enterprises	-	-	803,665	976,540	803,665	976,540
Other	-	-	41,641	46,909	41,641	46,909
Total program expenses	45,709,567	47,822,598	19,857,896	21,227,156	65,567,463	69,049,754
Excess (deficiency) before gain (loss) and transfers	737,064	(2,825,971)	6,717,154	5,965,409	7,454,218	3,139,438
Transfers	1,663,182	634,732	(1,663,182)	(634,732)	-	-
Asset Sales & Contributions	9,689,006		11,346,400	(49,523)	21,035,406	(49,523)
Change in net position	12,089,252	(2,191,239)	16,400,372	5,281,154	28,489,624	3,089,915
Beginning net position	180,030,204	192,119,456	107,997,917	124,398,289	288,028,121	316,517,745
					-	-
Ending net position	\$ 192,119,456	\$ 189,928,217	\$ 124,398,289	\$ 129,679,443	\$ 316,517,745	\$ 319,607,660

Governmental Revenues

The City is heavily reliant on property taxes and shared state revenues to support governmental operations, currently 49%. Other sources of general revenues are mainly grants and contributions (28%) and charges for services (16%), all other sources of revenue account for the remaining 7%.

Program Expenses and Revenue for Governmental Activities

The following table presents the net costs for governmental activities. Program revenues as a percentage of program expenses dropped by about 10%. Program revenues in the prior year were higher than historically averages. That increase was attributable to grants and increases in charges for services of the general government which have since come back in line.

Program revenues for 2019 were less than those in 2018 by \$3,500,000 while program expenses increased by \$2,100,000 between the two years.

For the Fiscal Year Ended September 30

Functions/Programs	Less		Net Program		Program Revenues	
	Program Expenses	Program Revenues	Costs		as a Percentage of	
					Program Expenses	
	2019	2019	2019	2018	2019	2018
General government	\$ 16,117,728	\$ 7,438,725	\$ 8,679,003	\$ 6,606,976	46.2%	53.1%
Fire	4,407,629	534,290	3,873,339	3,660,298	12.1%	12.2%
Police	11,620,966	903,667	10,717,299	9,815,764	7.8%	9.4%
Engineering & planning	2,738,386	1,588,099	1,150,287	949,604	58.0%	61.2%
Library	1,895,668	67,573	1,828,095	1,840,175	3.6%	3.1%
Culture & recreation	2,401,718	282,878	2,118,840	2,021,169	11.8%	11.3%
Highways & streets	6,438,417	6,984,620	(546,203)	786,484	108.5%	90.3%
Airport	2,202,086	2,000,299	201,787	(3,235,947)	90.8%	274.3%
Totals	\$ 47,822,598	\$ 19,800,151	\$ 28,022,447	\$ 22,444,523	41.4%	50.9%

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 the losses that had been occurring and still allowed the City enough input to assure that this asset of the City retains its value and continues to provide recreation services to the community. Even though the lease allows the City to participate in profits of its lessee/partner, it has been determined that the City will probably be dependent on property taxes to maintain its needed capital investment. That determination has caused a reclassification of the Golf Fund. Going forward it will be merged back into the General Fund with other recreational activities.

Overall charges for City water, wastewater, and sanitation services remained relatively unchanged. Although mixed in the overall charges was a 9% decrease in revenue for wastewater services. That decrease was related to a wastewater pretreatment facility which had been operated by the City and was acquired by a major industrial customer. The City must maintain significant funds in both the water and sewer area to be able to repay bond liabilities and fund capital improvements. An overview of the Enterprise funds follows:

Net Income (Costs) of Business-type Activities

For the Fiscal Year Ended September 30

Functions/Programs	Less		Net Program		Program Expenses	
	Program Revenues	Program Expenses	Income (Costs)		as a Percentage of	
					Program Revenues	
	2019	2019	2019	2018	2019	2018
Water	\$ 11,036,920	\$ 7,982,299	\$ 3,054,621	\$ 3,345,903	72.3%	69.4%
Sewer	10,249,549	9,321,354	928,195	2,475,322	90.9%	77.9%
Sanitation	3,370,293	2,900,054	470,239	481,657	86.0%	84.8%
Golf	8,859	51,549	(42,690)	(52,633)		
Pool	590,218	700,672	(110,454)	(181,090)		
Dierkes Lk/Shoshone Fls	505,194	224,319	280,875	106,369	44.4%	66.5%
Common Area Maintenance	52,520	46,909	5,611	(2,360)	89.3%	
Totals	\$ 25,813,553	\$ 21,227,156	\$ 4,586,397	\$ 6,173,168	82.2%	76.3%

Fund Analysis

Governmental Funds

The focus of the City of Twin Falls' governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Twin Falls' financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City of Twin Falls itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City Council. At September 30, 2019, the City of Twin Falls' governmental funds reported combined fund balances of \$40,000,000 which is an increase of \$3,400,000 in comparison with the prior year.

General Fund

The general fund is the chief operating fund of the City. The City's general fund reported an ending fund balance of \$11,800,000 at September 30, 2019, with most of that fund balance (\$10,800,000) being available. That balance compares to an ending fund balance of \$9,700,000 at September 30, 2018 and reflects a 21% increase in the balance.

The City of Twin Falls has a policy of maintaining a reserve balance in the General Fund of 25% of the annual budgeted base revenues to provide reasonable assurance that the City will pay all general obligations and meet unforeseen emergencies. At the end of each fiscal year, after completion of the annual audit, the amount above the 25%, reduced by an deficit fund balances in other City Funds, will be transferred to the City's Capital Improvement Fund, where it will be available for one-time projects recommended by the City Manager and approved by City Council.

Street Fund

The City receives a substantial amount of revenue from the State of Idaho which is dedicated to highway and street maintenance and operations. Those revenues come from taxes collected from fuel sales. The Street fund assures that the funds are only used for the benefit of the City's streets. Along with the dedicated taxes the City budgets to supplement the fuel taxes with other State share revenues, property taxes, and grants to meet the needs of the roads.

The Street Fund's fund balance grew about \$1,400,000 to \$7,400,000. Over the years the City has been able to develop a street maintenance program by dividing the City up into eight geographical areas and rotating a maintenance program to each area over an eight-year time frame. That has allowed the City to budget more consistently for maintenance expenditures. However, the fund balance at the end of any year also includes long-term construction projects that are at various stages of completion.

Airport and Airport Construction Funds

The Airport and Airport Construction Funds have been identified as major funds of the City. Both saw fairly consistent fund balances between the prior fiscal year and this fiscal year. The City has a joint operation agreement with Twin Falls County for the Airport operations. Both contribute 50% of the funding that is needed beyond other sources of operational revenue. Adjusting for transfers and capital projects, operational expenditures saw a 7% increase between 2017-18 and 2018-19, while revenues decreased 1%.

The Airport has been designated as part of the National Plan of Integrated Airport Systems (NPIAS). That means that the Airport has been identified as being significant to national transportation within the United States, and thus eligible to receive federal grants under the Airport Improvement Program (AIP). Isolating federal AIP funding grants within the Airport Construction Fund allows the City to follow grant restrictions and maintain compliance associated with the grants.

Some of the recent grants have been significant, including a major renovation to the airport facility to bring it into compliance with Transportation Security Administration (TSA) security guidelines. AIP grants and the related activity can cause significant fluctuations between years. In the prior year grant revenue was \$3,700,000 and this year grant revenue was \$600,000 of expenditures that were capital related mirrored the change.

Capital Improvement Fund

The final major fund of the City's is the Capital Improvement Fund. Its purpose is to account for all capital improvements in the General Fund. The Capital Improvement fund's largest project was to purchase digital radio receivers and transmitters for public safety. That project totaled around \$500,000, and will continue into the next year.

The City has a policy that requires the General Fund balance be evaluated each year. Any excess of 25% of the annual budgeted revenues are transferred to the Capital Improvement Fund where it will be available for one-time projects. This year it is anticipated that that around will be around \$2,000,000 and happen in the 2019-2020 budget year.

Proprietary Funds

The City's proprietary funds reported combined ending net positions of \$126,700,000 at September 30, 2019, with most of that locked up and unavailable as restricted for debt retirement, or invested in capital assets, net of debt (\$99,900,000). \$23,400,000 is reported as unrestricted which is an increase of \$4,700,000.

There were no new borrowings in the proprietary funds this year. The only activity was the scheduled payments of interest and principal on bonds. The City reduced its bonds in the Water and Wastewater Funds by \$4,970,000.

In the major proprietary funds that are capital intensive and have existing amounts of debt (Water Fund and Wastewater Fund) – increases to the fund balance through net income are essential to maintain adequate equipment and facilities, as well as the ability to repay debt. The existing revenue bond covenants require a that a ratio of 1.25 of operating revenue to operating expenses be maintained. The City is meeting the requirements, as well as being in full compliance with all other promises it made to bond holders as a condition of lending.

Waterworks Fund

The Water Fund's fund balance (other than the investment in Capital Assets) increased \$2,100,000. The amount invested in capital assets increased a net of \$1,000,000.

In 2010, the City was required to bring its water system into compliance with Federal mandates on the presence of Arsenic in the water. The City started charging each water user to fund the capital costs of the upgrades to the system. Currently the charged is \$10.75 per meter per month. A commitment was made to the Citizens to use that charge to apply toward the related bonding. Currently the City has saved \$5,700,000, which would cover about 64% of the outstanding principal balance of the related bonds.

Wastewater Fund

The Wastewater Fund has an increase in its fund balance of \$1,700,000. One noteworthy item, attesting to the health of the fund, was the change in the unrestricted portion of the fund balance which increased by \$2,100,000 from the prior year.

In 2017, one of the City's facilities that treats waste before it enters into the City's main collection points was sold to the industrial user linked to the pretreatment facility. With the loss of that revenue, it was anticipated that industrial user revenue would be down substantially and at the beginning of 2018, that was being proven. However, by the end of the year, wastewater revenues overall had only decreased by .3%. The decreased industrial usage had been foreseen and planned for during the budgeting process.

Sanitation Fund

The last major proprietary fund is the Sanitation Fund. The City contracts for sanitation services with a private third party. The City provides the administrative duties of subscribing and terminating services, as well as billing and collections. The City also pays the landfill fees. The goal of the Sanitation Fund is to breakeven. This year the fund netted \$19,000.

Included in the Sanitation Fund activities are the City's recycling program. Beginning in late 2017, China began rejecting recycled materials that contained more than 0.5% of contaminated materials. This decision had a profound impact on the City of Twin Falls and the curbside recycling program. It became apparent that there was a need to re-evaluate the current single-stream curbside recycling program as it existed. Recycling tonnage in Twin Falls had decreased the past few years. There was a need to consider the total impacts to the environment. All recyclable materials collected in Twin Falls are shipped to Boise for sorting, then shipped elsewhere, in some cases more than 2,000 miles. Based on input from the community in support of continued recycling and careful consideration of the balance between being good stewards and the economic costs of doing so – the City Council determined to continue the program, but limit the definition of acceptable recycling items to aluminum, cardboard and tin (ACT). Limiting recycling to those substances would focus efforts on commodities generating the most revenue, while continuing to capturing a significant amount of the previous recycling flow.

Economic Factors

Twin Falls continues to grow at a healthy pace. Activity levels continue to exceed budgeted forecasts. Idaho recently realized the highest level of annual appreciation in the nation at 13.4%. Single family building permits issued by the City for the past five years are as follows:

Fiscal Year Ending	Permits Issued
2015	230
2016	236
2017	224
2018	243
2019	326

As measured by the number of permits issued, commercial construction is also expanding; changing from 59 permits issued during the last fiscal year to 78 permits this year. The total estimated value of building permits for residential construction increased from \$47.3 million last year to \$63.5 million this year. Projections for the coming year are that the City will see a record increase in the number of residential properties constructed.

Unemployment levels remained about the same within the City. A year ago, the City's unemployment level was reported at 2.7%. At the end of the current year, unemployment stood at 2.8%. 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 15,055 to 15,303 between September 30, 2018 and 2019.

Assessed net taxable market values within the City increased from \$2,684,000,000 to \$2,896,000,000. 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 2019 budget years.

<u>Taxing District</u>	2017 Levy Rates (funded 2017-18 budget)	2018 Levy Rates (funded 2018-19 budget)	Percent Change
City of Twin Falls	0.007503874	0.007134065	-5.2%
Twin Falls County	0.004282926	0.004192917	-2.1%
Twin Falls County Ambulance District	0.000198801	0.000179316	-10.9%
Twin Falls County Abatement District	0.000108620	0.000103273	-5.2%
Twin Falls School District 411	0.004750628	0.004275126	-11.1%
Twin Falls Highway District	0.001131447	0.001091370	-3.7%
College of Southern Idaho	0.000914913	0.000889340	-2.9%
Combined	0.018891209	0.017865407	-5.7%

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 has 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 budget process, and regularly reviewed to determine the best way to move forward. The following are specific issues the City faces, some defined in that process:

State changes to Property Tax Statutes

During the current session of the Idaho legislature, several bills were put forward that would impact the collection of property taxes. All of the proposals would decrease revenue and provide property tax relief to taxpayers. At this time, none of the proposals have been signed into law by the Governor. One of the most likely to pass is a freeze on any property taxes available to the City for one year. The City will need to be flexible in moving forward to be responsive to any changes required by the State.

Metropolitan Planning Area

The City of Twin Falls was recently designated a metropolitan statistical area (MSA). An MSA is a geographical region with a relatively high population density having economic ties. MSA's are designated federally by the Office of Management and Budget (OMB) using Census data for statistical purposes. This change in designation can happen at any time, although the Twin Falls MSA was the only new MSA designated in 2017. As the city nears the critical population threshold of 50,000 the next step will be the designation of a UZA (urbanized areas). That designation can only follow a decennial census after applying specified criteria and data analysis. If an area is designated as a UZA with more than 50,000 population it will be tagged as a Metropolitan Planning Area (MPA). It usually takes the US Census Bureau about 2 years following the decennial census to complete their analysis and formally define any new MPAs. Based on this timeline, current populations, and current growth, the City of Twin Falls will receive an MPA designation in late 2022 or early 2023. As a result, members of the City's team have dedicated time and resources to ensure the City is well-prepared to meet new requirements and operating realities when the designations are in effect.

Compensation and Health Insurance

One issue that the City continues to deal with is compensation. We have made significant strides toward improving our competitive place in the market over the last several years. For example, our salary tables have increased by almost 50% since 2011 and the City continues to strive to be the employer of choice.

In keeping with the concerns that the City has had about the compensation issue, the City Council took unprecedented action and began offering a retention pay program in December 2018. The incentive plan encourages employees to continue employment with the City by offering additional compensation at defined anniversary dates based on longevity. Payments must be returned to the City if employees do not continue employment for an additional three years.

Health care cost inflation continues to outpace price indexes. In response, 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.

Additionally, this past year the City felt the need to make plan changes such that employees will see modest increases to co-pays, deductibles, and out of pocket maximums. A prescription deductible was also added to the traditional plan. These small changes kept insurance premium costs down to only a 5% increase. The benefit package remains competitive with competing employers, but the concern about how to keep this specific benefit sustainable in the long-term remains.

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, public safety, and future staffing. Based on the Committee's concerns and recommendations, the City Council presented the question to the citizens in the form of a general obligation (GO) bonds in the amount of \$36,000,000, to be used for the construction of new fire stations. GO bonds in Idaho are required to pass with a super majority (66.6%), and the bond measure failed to reach that threshold on May 21, 2019. As a result, the citizen committee and staff are considering future options for fire stations, including taking the same measure to the citizens again, reducing the amount of the bond (and the facilities that would be constructed with the revenue), or only building one station at a time.

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 brought up in a bi-annual survey the City sponsors. The survey gauges the attitude of citizens toward City services, and how well the City is carrying out its mission. Based on that survey and based on a separate study done on the issue, the City has formed a citizen's committee. This committee reviewed the feasibility of a City recreation center, and made recommendations to the City Council on the matter.

The City Council accepted the Phase One recommendations, and directed the Committee to continue working with a consultant on Phase Two of the analysis, which is underway. In the coming months, the Committee and the consultant will define a location for the center, prepare a final listing of amenities, a final building layout, a site plan, and create an operations plan with proposed user fees. With regards to construction funding, all options are being discussed, including the potential creation of a recreation district that would own and operate the facility instead of the City.

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.

In the downtown portion of the URA area, the agency recently completed an undertaking for significant work, largely improving Main Street. The Project won several awards including:

- 1) Association of Idaho City Achievement Award - Won for the category of Economic and Community Development. Won for creative and innovative solution to engage community.
- 2) Idaho Business Review Top Projects of the Year - Recognition of key public infrastructure project that was completed on time and within budget.
- 3) Idaho Grow Smart Award - Won for major reconstruction of Twin Falls' main downtown street creates public gathering space, a new city hall, more pedestrian-oriented streets and other amenities as a magnet for new mixed-use private investment.
- 4) American Council of Engineering Companies Award

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 earliest revenue allocation area in the URA will terminate in 3 years. As the Agency winds down its activities in the Area, it is working toward and planning the best disposition of those Area assets.

The Urban Renewal Agency has identified another project area to combat problems of deterioration. It is in the process of outlining a proposal to work in partnership with public and private entities and implement a strategy to arrest those conditions while at the same time growing the economy in the project area. That planning should come together during the next fiscal year.

FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF TWIN FALLS, IDAHO

Statement of Net Position

September 30, 2019

	Primary Government			Component Unit- Urban Renewal
	Governmental Activities	Business Type Activities	Total	
<u>Assets</u>				
Cash and Investments	\$ 38,352,725	\$ 27,695,995	\$ 66,048,720	\$ 5,801,436
Receivables:				
Taxes	464,519	-	464,519	54,663
Fees and Services	-	3,961,262	3,961,262	-
Intergovernmental	7,629,377	282,301	7,911,678	1,219
Accounts	469,933	23,994	493,927	-
Internal Balances	678,513	(678,513)	-	-
Prepaid Expenses	-	166,865	166,865	-
Inventory	-	885,399	885,399	-
Capital Assets not being Depreciated				
Land	7,237,494	12,853,768	20,091,262	3,640,735
Construction in Progress	8,071,653	1,316,697	9,388,350	355,526
Capital Assets				
Buildings and Structures	35,946,814	19,720,535	55,667,349	-
Infrastructure	281,377,976	115,815,518	397,193,494	-
Improvements	18,460,449	41,136,717	59,597,166	-
Machinery and Equipment	20,285,163	16,771,714	37,056,877	-
Accumulated Depreciation	(222,686,492)	(54,444,293)	(277,130,785)	-
Net Pension Asset-FRF	5,647,629	-	5,647,629	-
Total Assets	201,935,752	185,507,959	387,443,711	9,853,579
<u>Deferred Outflows of Resources</u>				
Pension Obligations-Base Plan	1,162,874	180,501	1,343,375	-
Pension Obligations-FRF	49,630	-	49,630	-
Total Deferred Outflows of Resources	1,212,504	180,501	1,393,005	-
Total Assets and Deferred Outflows of Resources	\$ 203,148,256	\$ 185,688,460	\$ 388,836,716	\$ 9,853,579

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO

Statement of Net Position

September 30, 2019

	Primary Government			Component
	Governmental	Business		Unit-
	Activities	Type	Total	Urban
		Activities		Renewal
<u>Liabilities</u>				
Pooled Cash	\$ 201,553	\$ 125,534	\$ 327,087	\$ -
Accounts Payable	1,173,071	1,212,007	2,385,078	376,653
Accrued Expenses	87,252	2,989	90,241	-
Accrued Interest	-	57,220	57,220	3,058,802
Due to Other Governments	-	-	-	4,000,000
Unearned Revenue	187,475	-	187,475	-
Customer Deposits	926,951	126,575	1,053,526	-
Noncurrent Liabilities:				
Compensated Absences-Current Portion	1,343,714	96,862	1,440,576	-
Revenue Bond Payable-Current	-	4,245,000	4,245,000	3,329,000
Revenue Bond Payable	-	49,052,705	49,052,705	39,154,000
Compensated Absences	872,568	45,146	917,714	-
Development & Project Reimbursement Agreements	-	-	-	17,275,855
Net Pension Liability-Base Plan	5,390,253	725,990	6,116,243	-
Total Liabilities	10,182,837	55,690,029	65,872,865	67,194,310
<u>Deferred Inflows of Resources</u>				
Employer Pension Assumption-Base Plan	2,646,143	318,988	2,965,131	-
Employer Pension Assumption-FRF	391,059	-	391,059	-
Total Deferred Inflows of Resources	3,037,202	318,988	3,356,190	-
<u>Net Position</u>				
Net Investment in Capital Assets	148,693,057	99,872,951	248,566,008	(55,762,593)
Restricted for:				
Debt Service	-	12,111,746	12,111,746	2,693,826
Other	856,190	-	856,190	661,121
Law Enforcement Activities	85,083	-	85,083	-
Unrestricted	40,293,887	17,694,746	57,988,633	(4,933,085)
Total Net Position	189,928,217	129,679,443	319,607,660	(57,340,731)
Total Liabilities, Deferred Inflows and Net Position	\$ 203,148,256	\$ 185,688,460	\$ 388,836,716	\$ 9,853,579

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Activities
For the Year Ended September 30, 2019

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit - Urban Renewal
					Governmental Activities	Business- Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	\$ 16,117,728	\$ 1,930,146	\$ 5,379,966	\$ 128,613	\$ (8,679,003)	\$ -	\$ (8,679,003)	
Fire	4,407,629	534,290	-	-	(3,873,339)	-	(3,873,339)	
Police	11,620,966	903,667	-	-	(10,717,299)	-	(10,717,299)	
Engineering/Planning	2,738,386	1,588,099	-	-	(1,150,287)	-	(1,150,287)	
Library	1,895,668	67,573	-	-	(1,828,095)	-	(1,828,095)	
Culture and Recreation	2,401,718	281,969	909	-	(2,118,839)	-	(2,118,839)	
Highway and Street	6,438,417	997,523	3,506,582	2,480,515	546,203	-	546,203	
Airport	2,202,086	1,039,535	344,692	616,072	(201,788)	-	(201,788)	
Total Governmental Activities	47,822,598	7,342,801	9,232,149	3,225,200	(28,022,448)	-	(28,022,448)	
Business-Type Activities:								
Water	7,982,299	11,036,920	-	-	-	3,054,621	3,054,621	
Wastewater	9,321,354	10,249,549	-	-	-	928,194	928,194	
Sanitation	2,900,054	3,370,293	-	-	-	470,239	470,239	
Golf	51,549	8,859	-	-	-	(42,689)	(42,689)	
Pool	700,672	414,259	175,959	-	-	(110,455)	(110,455)	
Dierkes Lake/Shoshone Falls	224,319	505,194	-	-	-	280,876	280,876	
Common Area Maintenance	46,909	52,520	-	-	-	5,611	5,611	
Total Business-Type Activities	21,227,156	25,637,594	175,959	-	-	4,586,397	4,586,397	
Total Primary Government	\$ 69,049,754	\$ 32,980,395	\$ 9,408,108	\$ 3,225,200	\$ (28,022,448)	\$ 4,586,397	\$ (23,436,051)	
Component Unit:								
Urban Renewal Agency								\$ (7,149,133)

General Revenues:

Taxes:

Property taxes, Levied for General Purposes	22,160,886	\$ -	\$ 22,160,886	\$ -
Property taxes, Levied for Debt Service	-	-	-	7,748,450
Franchise and Public Service Taxes	369,688	-	369,688	-
Interest and Investment Earnings	1,664,320	1,041,825	2,706,145	141,967
Gain (Loss) on sale of assets or transfer of Assets	-	(49,523)	(49,523)	-
Miscellaneous Revenues	1,001,583	337,187	1,338,770	175,070
Transfers	634,732	(634,732)	-	-
	25,831,209	694,758	26,525,967	8,065,487
Changes in Net Position	(2,191,238)	5,281,155	3,089,916	916,354

Net Position - October 1, 2018

192,119,456 124,398,288 316,517,744 (58,257,085)

Net Position - September 30, 2019

\$ 189,928,217 \$ 129,679,443 \$ 319,607,660 \$ (57,340,731)

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

CITY OF TWIN FALLS, IDAHO

Fund Balance Sheets

Governmental Funds

September 30, 2019

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	General	Street	Airport	Capital Improvement	Airport Construction	Other Governmental	Total Governmental
<u>Assets</u>							
Cash and Investments	\$ 10,920,952	\$ 7,534,250	\$ 2,255,233	\$ 10,117,414	\$ -	\$ 6,855,717	\$ 37,683,566
Receivables (net of allowance)							
Taxes	423,500	23,221	-	12,843	-	371	459,934
Intergovernmental	1,211,645	714,740	777	1,468,687	229,112	3,333	3,628,293
Accounts	87,057	288,241	62,499	-	28,674	2,492	468,963
Due from Other Funds	683,166	-	-	-	-	-	683,166
Total Assets	\$ 13,326,319	\$ 8,560,452	\$ 2,318,509	\$ 11,598,944	\$ 257,786	\$ 6,861,913	\$ 42,923,923
<u>Liabilities</u>							
Pooled Cash	\$ -	\$ -	\$ -	\$ -	\$ 194,408	\$ 7,145	\$ 201,553
Accounts Payable	225,384	633,981	81,487	72,179	27,695	120,508	1,161,234
Accrued Expenses	63,944	-	6,135	-	-	16,914	86,993
Customer Deposits Payable	926,951	-	-	-	-	-	926,951
Due to Other Funds	-	-	-	-	-	4,653	4,653
Total Liabilities	1,216,279	633,981	87,622	72,179	222,103	149,219	2,381,384
Deferred Inflows of Resources							
Unavailable Revenues-Property Taxes & Rents	357,164	19,494	187,475	10,660	-	290	575,084
Total Deferred Inflows of Resources	357,164	19,494	187,475	10,660	-	290	575,084
<u>Fund Balances</u>							
Nonspendable Fund Balance	-	-	-	-	-	-	-
Restricted, Expendable for							
Law Enforcement	73,257	-	-	-	-	-	73,257
Restricted for the Benefit for TFPD	11,826	-	-	-	-	-	11,826
Deposits	856,190	-	-	-	-	-	856,190
Committed Fund Balance							
Budgeted Surplus Res.	-	-	232,847	1,640,400	-	101,500	1,974,747
Park Development	-	-	-	-	-	912,153	912,153
Impact Fees	-	-	-	-	-	4,278,877	4,278,877
Drug Seizure	-	-	-	-	-	60,241	60,241
Public Art Fund	-	-	-	46,135	-	-	46,135
Airport Construction	-	-	-	-	35,683	-	35,683
Assigned Fund Balance							
General Government	10,811,603	-	-	-	-	-	10,811,603
Streets	-	7,906,976	-	-	-	-	7,906,976
Airport	-	-	1,810,565	-	-	-	1,810,565
Street Light	-	-	-	-	-	196,512	196,512
Capital Improvements	-	-	-	9,829,570	-	-	9,829,570
Community Services-Library	-	-	-	-	-	1,174,477	1,174,477
Unassigned Fund Balance	-	-	-	-	-	(11,357)	(11,357)
Total Fund Balance	11,752,876	7,906,976	2,043,412	11,516,105	35,683	6,712,404	39,967,455
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 13,326,319	\$ 8,560,452	\$ 2,318,509	\$ 11,598,944	\$ 257,786	\$ 6,861,913	\$ 42,923,923

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, 2019**

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

Total Governmental Fund Balances	\$ 39,967,455
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	148,433,504
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.	4,391,471
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.	907,704
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	1,212,504
Deferred inflows of resources	(3,037,202)
Net pension asset, FRF	5,647,629
Net pension liability	(5,390,253)
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	(2,216,282)
Compensated absences included in the internal service funds	<u>11,687</u>
Net Position of Governmental Activities	<u><u>\$ 189,928,217</u></u>

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended September 30, 2019

	<u>General</u>	<u>Street</u>	<u>Airport</u>	<u>Capital Improvement</u>	<u>Airport Construction</u>	<u>Other Governmental</u>	<u>Total Governmental</u>
Revenues							
Property Taxes, Including Interest	\$ 18,313,996	\$ 893,786	\$ 344,563	\$ 766,877	\$ -	\$ 1,728,303	\$ 22,047,524
Other Taxes	463,791	-	-	-	-	369,688	833,479
Special Assessments, Including Interest	-	-	-	-	-	41,697	41,697
Fines and Forfeitures	17,869	-	-	-	-	25,649	43,518
Licenses and Permits	1,563,063	-	-	-	-	-	1,563,063
Fees and Services	1,304,886	(198)	812,996	-	169,548	1,279,260	3,566,493
Intergovernmental	3,363,367	3,506,582	344,692	1,666,828	-	909	8,882,379
Federal Grants	348,050	2,480,515	-	128,613	616,072	-	3,573,250
Farm Income	-	-	56,990	-	-	-	56,990
Miscellaneous	1,389,052	1,381,018	133,526	1,599,522	202	793,805	5,297,124
Total Revenue	<u>26,764,074</u>	<u>8,261,703</u>	<u>1,692,767</u>	<u>4,161,840</u>	<u>785,821</u>	<u>4,239,311</u>	<u>45,905,516</u>
Expenditures							
Current							
General Government	4,722,410	-	-	995,116	-	-	5,717,526
Public Safety	17,258,620	-	-	199,728	-	93,686	17,552,034
Engineering	1,692,915	-	-	-	-	-	1,692,915
Community Development	1,032,929	-	-	-	-	16,878	1,049,807
Culture and Recreation	2,106,825	-	-	650,640	-	1,755,528	4,512,993
Highway and Streets	-	4,493,733	-	2,686	-	378,438	4,874,857
Airport	-	-	1,424,467	-	754,752	-	2,179,219
Capital Outlay	-	3,806,042	-	570,517	-	879,405	5,255,964
Total Expenditures	<u>26,813,698</u>	<u>8,299,774</u>	<u>1,424,467</u>	<u>2,418,688</u>	<u>754,752</u>	<u>3,123,935</u>	<u>42,835,314</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49,624)	(38,071)	268,300	1,743,152	31,069	1,115,376	3,070,202
Other Financing Sources and (Uses)							
Transfers In	2,158,464	865,800	5,519	15,085	-	7,469	3,052,337
Transfers Out	(20,064)	(312,325)	(374,705)	(2,035,159)	-	(23,868)	(2,766,120)
Total Other Financing Sources and (Uses)	<u>2,138,400</u>	<u>553,475</u>	<u>(369,186)</u>	<u>(2,020,074)</u>	<u>-</u>	<u>(16,399)</u>	<u>286,217</u>
Net Change in Fund Balance	2,088,776	515,404	(100,885)	(276,922)	31,069	1,098,977	3,356,420
Fund Balance October 1, 2018	<u>9,664,100</u>	<u>7,391,572</u>	<u>2,144,297</u>	<u>11,793,027</u>	<u>4,613</u>	<u>5,613,427</u>	<u>36,611,036</u>
Fund Balance September 30, 2019	<u>\$ 11,752,876</u>	<u>\$ 7,906,976</u>	<u>\$ 2,043,412</u>	<u>\$ 11,516,105</u>	<u>\$ 35,683</u>	<u>\$ 6,712,404</u>	<u>\$ 39,967,455</u>

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, 2019

**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, 2019**

Net Change in Fund Balances - Total Government Funds		\$	3,356,420
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			
Expenditures for capital assets	5,869,927		
Less current year depreciation	(9,719,188)		
Loss on disposal of capital assets	<u>(1,486,238)</u>		(5,335,499)
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.			
			(231,828)
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.			
			(41,010)
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.			
			1,041,547
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.			
			<u>(980,868)</u>
Change in Net Position of Governmental Activities		\$	<u>(2,191,238)</u>

CITY OF TWIN FALLS, IDAHO

Statement of Net Position

Proprietary Funds

September 30, 2019

	Business-Type Activities					Governmental Activities -
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	Internal Service Funds
<u>Assets</u>						
Current Assets						
Cash and Investments	\$ 11,851,066	\$ 14,051,332	\$ 618,233	\$ 1,175,364	\$ 27,695,995	\$ 669,158
Receivables (net of allowance for uncollect.)						
Taxes	-	-	-	-	-	4,585
Fees and Services	1,175,369	2,386,318	391,317	8,258	3,961,262	-
Intergovernmental	70,382	162,520	-	49,399	282,301	1,084
Accounts	4,478	2,379	-	17,136	23,994	970
Inventories	885,399	-	-	-	885,399	-
Total Current Assets	13,986,694	16,602,549	1,009,550	1,250,157	32,848,951	675,796
Noncurrent Assets						
Prepaid Asset	-	166,865	-	-	166,865	-
Due from Other Funds	-	20,794	-	-	20,794	-
Capital Assets (Net of Accum. Depreciation)	57,635,744	93,282,977	-	2,251,934	153,170,656	259,552
Total Noncurrent Assets	57,635,744	93,470,637	-	2,251,934	153,358,315	259,552
Total Assets	71,622,439	110,073,186	1,009,550	3,502,091	186,207,266	935,349
<u>Deferred Outflows of Resources</u>						
Pension Obligations	127,574	47,180	-	5,746	180,501	-
Total Deferred Outflows of Resources	127,574	47,180	-	5,746	180,501	-
Total Assets and Deferred Outflows of Resources	\$ 71,750,013	\$ 110,120,366	\$ 1,009,550	\$ 3,507,837	\$ 186,387,767	\$ 935,349
<u>Liabilities and Net Position</u>						
Current Liabilities:						
Pooled Cash	\$ -	\$ -	\$ -	\$ 125,534	\$ 125,534	\$ -
Accounts Payable	537,423	149,761	420,569	104,254	1,212,007	11,837
Accrued Expenses	24,756	35,453	-	-	60,209	259
Due to Other Funds	-	-	-	699,307	699,307	-
Unavailable Revenue	-	-	-	-	-	3,862
Customer Deposits Payable	126,025	550	-	-	126,575	-
Revenue Bonds Payable - Current	2,215,000	2,030,000	-	-	4,245,000	-
Compensated Absences	71,136	25,726	-	-	96,862	9,772
Total Current Liabilities	2,974,340	2,241,490	420,569	929,095	6,565,494	25,730
NonCurrent Liabilities:						
Revenue Bonds Payable (Net of Discounts)	11,896,327	37,156,378	-	-	49,052,705	-
Compensated Absences	38,575	6,571	-	-	45,146	1,915
Net Pension Liability	528,498	173,028	-	24,465	725,990	-
Total Non-current Liabilities	12,463,400	37,335,977	-	24,465	49,823,841	1,915
Total Liabilities	15,437,740	39,577,467	420,569	953,560	56,389,336	27,645
<u>Deferred Inflows of Resources</u>						
Employer Pension Assumption	229,658	83,061	-	6,269	318,988	-
Total Deferred Inflows of Resources	229,658	83,061	-	6,269	318,988	-
<u>Net Position</u>						
Net Investment In Capital Assets	43,524,418	54,096,599	-	2,251,934	99,872,951	259,552
Restricted for Debt Retirement	8,626,465	3,485,281	-	-	12,111,746	-
Unrestricted	3,931,733	12,877,959	588,981	296,075	17,694,747	648,152
Total Net Position	56,082,615	70,459,839	588,981	2,548,009	129,679,444	907,704
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 71,750,013	\$ 110,120,366	\$ 1,009,550	\$ 3,507,837	\$ 186,387,767	\$ 935,349

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2019

	Business-Type Activities					Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	
Operating Revenues:						
Charges for Services	\$ 10,800,370	\$ 9,956,050	\$ 3,370,293	\$ 980,832	\$ 25,107,545	\$ 411,783
Taps, Connection and Other Fees	236,551	-	-	-	236,551	-
Special Assessments, Including Interest	-	-	-	-	-	196,247
Miscellaneous	39,120	222,736	452	3,777	266,085	-
Total Operating Revenues	11,076,040	10,178,786	3,370,745	984,610	25,610,181	608,029
Operating Expenses:						
Contracted Services	262,163	3,366,013	1,987,031	115,857	5,731,064	5,783
Personnel Expenses	2,285,233	748,578	-	426,472	3,460,283	408,081
Depreciation and Amortization	1,847,820	3,188,421	-	257,885	5,294,126	16,350
Utilities	885,104	3,882	-	71,370	960,356	7,830
Landfill Expenses	-	-	728,711	-	728,711	-
Supplies	692,674	57,346	-	61,098	811,118	21,362
Insurance	-	-	-	-	-	503,797
Repairs and Maintenance	176,767	5,683	-	28,267	210,717	17,904
Vehicle Expenses	149,234	45,777	-	2,284	197,295	4,359
Small Equipment	697,175	320,264	-	32,906	1,050,345	18,069
Studies and Projects	20,970	-	172,085	-	193,055	-
Rental Expense	137,825	4,242	-	-	142,067	-
Miscellaneous Expense	153,241	31,265	12,227	26,681	223,413	125
Testing and Monitoring	64,429	-	-	-	64,429	-
Telephone	-	-	-	297	297	-
Travel and Meetings	4,648	408	-	332	5,388	1,826
Total Operating Expenses	7,377,282	7,771,879	2,900,054	1,023,449	19,072,664	1,005,487
Operating Income (Loss)	3,698,758	2,406,907	470,691	(38,839)	6,537,517	(397,457)
Non-Operating Revenues (Expenses):						
Development Fees	-	293,499	-	-	293,499	-
Investment Income	445,120	547,004	18,691	31,011	1,041,826	7,932
Rent and Royalties	71,102	-	-	-	71,102	-
Intergovernmental	-	-	-	175,959	175,959	-
Gain (Loss) on Sale or Transfer of Assets	152,161	(201,684)	-	-	(49,523)	-
Interest Expense	(605,017)	(1,549,476)	-	-	(2,154,493)	-
Total Non-Operating Revenues (Exp.)	63,366	(910,657)	18,691	206,970	(621,629)	7,932
Income (Loss) Before Interfund Transfers	3,762,124	1,496,250	489,382	168,131	5,915,888	(389,525)
Interfund Transfers						
Transfers In	583,692	1,000,000	-	257,690	1,841,382	407,513
Transfers Out	(1,150,291)	(842,307)	(470,391)	(13,126)	(2,476,114)	(58,998)
Net Transfers	(566,599)	157,693	(470,391)	244,564	(634,732)	348,515
Net Income (Loss)	3,195,525	1,653,944	18,991	412,695	5,281,156	(41,010)
Total Net Position, October 1, 2018	52,887,090	68,805,895	569,989	2,135,314	124,398,288	948,715
Total Net Position, September 30, 2019	\$ 56,082,615	\$ 70,459,839	\$ 588,981	\$ 2,548,009	\$ 129,679,444	\$ 907,704

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2019

	Business-Type Activities					Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	
Cash Flows from Operating Activities						
Receipts from Customers	\$ 11,246,916	\$ 9,047,730	\$ 3,379,100	\$ 981,240	\$ 24,654,986	\$ -
Cash Received from Interfund Services Provided	-	-	-	-	-	410,881
Property Taxes, Including Interest	-	-	-	-	-	198,119
Payments to Suppliers	(3,276,627)	(3,855,705)	(2,777,768)	(388,948)	(10,299,049)	(601,755)
Payments to Employees	(2,269,050)	(750,845)	-	(441,553)	(3,461,447)	(412,264)
Other Receipts	39,120	222,736	452	3,777	266,085	-
Net Cash Provided (Used) by Operating Activities	5,740,359	4,663,916	601,784	154,516	11,160,575	(405,019)
Cash Flows from Non-Capital Financing Activities						
Interfund Transfers to Other Funds	(1,150,291)	(842,307)	(470,391)	(13,126)	(2,476,114)	(58,998)
Intergovernmental	-	-	-	175,959	175,959	-
Receipts from (Advances) to Other Funds	583,692	1,000,000	-	257,690	1,841,382	407,513
Net Cash Provided (Used) by Non-Capital Financing Activities	(566,599)	157,693	(470,391)	420,523	(458,773)	348,515
Cash Flows from Capital and Related Financing Activities						
Purchase of Capital Assets	(367,874)	(664,286)	-	(140,843)	(1,173,003)	-
Construction in Progress	(235,782)	(325,105)	-	(121,140)	(682,027)	-
Proceeds from the Sale of Assets	-	40	-	-	40	-
Principal Paid on Capital Debt	(2,140,000)	(1,930,000)	-	-	(4,070,000)	-
Interest Paid on Capital Debt	(607,990)	(1,551,781)	-	-	(2,159,772)	-
Development Fees	-	293,498	-	-	293,498	-
Rents and Royalties	71,103	-	-	-	71,103	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,280,543)	(4,177,635)	-	(261,983)	(7,720,161)	-
Cash Flows from Investing Activities						
(Purchase) or Sale of Securities	(3,979,363)	14,484,816	(402,219)	(543,770)	9,559,464	(89,830)
Investment Income	445,120	547,004	18,691	31,011	1,041,826	7,932
Net Cash Provided (Used) by Investing Activities	(3,534,243)	15,031,820	(383,528)	(512,759)	10,601,290	(81,898)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,641,026)	15,675,795	(252,135)	(199,703)	13,582,931	(138,403)
Balances - Beginning of the Year	2,703,611	(15,596,013)	375,026	684,803	(11,832,573)	600,663
Balances - End of the Year	\$ 1,062,585	\$ 79,782	\$ 122,891	\$ 485,100	\$ 1,750,358	\$ 462,260
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating Income (Loss)	\$ 3,698,758	\$ 2,406,907	\$ 470,691	\$ (38,839)	\$ 6,537,517	\$ (397,457)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization	1,969,535	3,383,327	-	257,885	5,610,747	16,350
Amortization	(121,715)	(194,906)	-	-	(316,621)	-
Change in Assets and Liabilities:						
Receivables, Net	197,796	(908,395)	8,807	408	(701,383)	812
Prepaid Expenses	-	11,919	-	-	11,919	-
Inventories	58,389	-	-	-	58,389	-
Unavailable Revenue	-	-	-	-	-	158
DOF or Resources-Pension Obligations	30,748	8,070	-	565	39,382	-
Accounts Payable	(90,787)	(32,744)	122,285	25,220	23,974	(20,700)
Due to Other Funds-Pooled Cash	-	-	-	(75,077)	(75,077)	-
Customer Deposits	12,200	75	-	-	12,275	-
Compensated Absences	2,721	(5,800)	-	(15,328)	(18,407)	(4,182)
Net Pension Liability	(140,163)	(36,787)	-	(2,575)	(179,526)	-
DIF or Resources-Employer Pension Assumption	122,877	32,252	-	2,258	157,387	-
Net Cash Provided (Used) by Operating Activities	\$ 5,740,359	\$ 4,663,916	\$ 601,784	\$ 154,516	\$ 11,160,575	\$ (405,019)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds						
Cash and Investments-Statement of Net Position	\$ 11,851,066	\$ 14,051,332	\$ 618,233	\$ 1,175,364	\$ 27,695,995	\$ 669,158
Less: Investments	(10,788,481)	(13,971,550)	(495,342)	(690,264)	(25,945,637)	(206,898)
Cash and Cash Equivalents	\$ 1,062,585	\$ 79,782	\$ 122,891	\$ 485,100	\$ 1,750,358	\$ 462,260

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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 relationship with the Library is such that the City Council, the governing body of the City of Twin Falls, is also the definitive and final governing body of the Library and there exists a financial benefit and burden between the City and the Library. As such the activity of the Library is presented with the City's.

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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 its discretely presented component unit at year-end.

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

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

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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 **Capital 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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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. The City of Twin Falls uses internal service funds to account for the management of its retained risks and insurance and for its fleet of vehicles and heavy equipment.

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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 INFLOW/OUTFLOW OF RESOURCES, AND NET POSITION OR EQUITY

Cash, Cash Equivalents 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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Cash, Cash Equivalents and Investments-continued

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.

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 Treasury'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 fund 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.

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Deferred Outflows/Inflows of Resources-continued

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.

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."

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Governmental Fund Balances

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

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

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

Committed Fund Balance - Amounts that can only be used for specific purposes because of a formal action 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 fund.

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.

It is the policy of the City that expenditures, for which more than one category of fund balance could be used, will be expended in the following categorical order: restricted, committed, assigned, and unassigned.

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Operating Revenues and Expenses

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

Interfund Activity

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

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

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

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

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

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

Excess of Expenditures over Appropriations

For the fund year ended September 30, 2019, expenditures did not exceed appropriations in any of the funds by material amounts.

3. DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents –

A reconciliation of cash and cash equivalents at September 30, 2019 is as follows:

Reconciled Bank Accounts	\$ 478,186
State Investment Pool	3,481,468
Savings & Certificates of Deposit	1,251,572
Money Market Mutual Funds	2,132,221
Library Operating Fund	60,163
Petty Cash	2,528
Total Cash	<u>\$ 7,406,138</u>

Cash and Investments	
Reconciliation to the Statement of Net Position	
Cash as State Above	\$ 7,406,138
Investments	58,642,582
Pooled Cash Deficit	<u>(327,087)</u>
Cash and Investments	<u>\$ 65,721,633</u>

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

3. DEPOSITS AND INVESTMENTS-Continued

At September 30, 2019, the Urban Renewal Agency's reconciliation of cash and cash equivalents is as follows:

Cash in Bank	\$ 5,934
State Investment Pool	1,754,278
Money Market Bond Funds	4,041,224
Total Cash & Cash Equivalents	<u>\$ 5,801,436</u>

The City's and the Agency's reconciled bank balances are covered by \$541,188 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, 2019.

Federal Farm Credit Bank	\$ 2,634,456
Federal Home Loan Bank	997,895
Federal Home Loan Mortgage Corporation	1,159,575
Federal Home Loan Mortgage Corporation Pool	538,940
Federal National Mortgage Association Pool	24,060
Government National Mortgage Association Pool	928,353
Overseas Private Investment Corporation	75,596
US Treasury Notes	499,755

Mortgage/Asset Backed Securities

Fanniemae	132,802
Federal National Mortgage Association	9,981,564
Federal Home Loan Mortgage Corporation	15,000,869
Government National Mortgage Association	7,608,102
Small Business Administration	580,596

Corporate Obligations	<u>18,480,019</u>
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Total	<u>\$ 58,642,582</u>
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All investments are guaranteed by the U.S. Government except for the corporate obligations. All investments were held in trust for the City in the Agents name. The City or Agency has no investments in foreign currency and no exposure to foreign currency risk.

Disclosures Relating to Interest Rate Risk

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

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

3. DEPOSITS AND INVESTMENTS-Continued

Investment	Investment Maturities (in years)				
	Fair Value	Less than 1 year	1-5 Years	6-10 Years	Over 10 Years
US Government and Agency Obligations					
Federal Farm Credit Bank	\$ 2,634,456	\$ -	\$ 2,634,456	\$ -	\$ -
Federal Home Loan Bank	997,895	-	499,970	-	497,925
Federal Home Loan Mortgage Corporation	1,159,575	159,555	-	1,000,020	-
Federal Home Loan Mortgage Corporation Pool	538,940	-	2,071	536,869	-
Federal National Mortgage Association Pool	24,060	20,037	195	3,828	-
Government National Mortgage Association Pool	928,353	-	84,821	787,654	55,878
Overseas Private Investment Corporation	75,596	-	75,596	-	-
US Treasury Notes	499,755	499,755	-	-	-
Mortgage/Asset Backed Securities					
Fanniemae	132,802	-	132,802	-	-
Federal National Mortgage Association	9,981,564	-	801,235	2,800,259	6,380,070
Federal Home Loan Mortgage Corporation	15,000,869	-	1,517,089	3,813,181	9,670,599
Government National Mortgage Association	7,608,102	-	862,346	358,965	6,386,791
Small Business Administration	580,596	-	580,596	-	-
Corporate Obligations	18,480,019	2,751,120	14,791,404	937,495	-
Total	\$ 58,642,582	\$ 3,430,467	\$ 21,982,581	\$ 10,238,271	\$ 22,991,263

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	\$ 9,981,564	17.02%
Federal Home Loan Mortgage Corporation	15,000,869	25.58%
Government National Mortgage Association	7,608,102	12.97%
Corporate Obligations	18,480,019	31.51%

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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 A1/P1/F1 by two of the three credit rating agencies at the time of purchase. The ratings of investments subject to credit risk are as follows:

Investments subject to credit risk	Fair Value	S & P Rating
US Government and Agency Obligations		
Federal Farm Credit Bank	\$ 2,634,456	AA+
Federal Home Loan Bank	997,895	AA+
Federal Home Loan Mortgage Corporation	1,159,575	AA+
Federal Home Loan Mortgage Corporation Pool	538,940	N/A
Federal National Mortgage Association Pool	24,060	N/A
Government National Mortgage Association Pool	928,353	N/A
Overseas Private Investment Corporation	75,596	N/A
US Treasury Notes	499,755	N/A
Mortgage/Asset Backed Securities		
Fanniemae	132,802	N/A
Federal National Mortgage Association	9,981,564	N/A
Federal Home Loan Mortgage Corporation	15,000,869	N/A
Government National Mortgage Association	7,608,102	N/A
Small Business Administration	580,596	N/A
Corporate Obligations	1,016,075	A+
Corporate Obligations	6,597,925	A
Corporate Obligations	4,586,158	A-
Corporate Obligations	502,595	AA
Corporate Obligations	1,945,741	AA-
Corporate Obligations	506,980	AAA
Corporate Obligations	957,443	BBB+
Corporate Obligations	2,165,922	N/A
Corporate Obligations	201,180	Not Rated
	<u>\$ 58,642,582</u>	

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

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, 2019:

Investments	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
US Government and Agency Obligations	\$ 6,858,630	\$ -	\$ 6,858,630	\$ -
Mortgage/Asset Backed Securities	33,303,933	-	\$ 33,303,933	-
Corporate Bonds	18,480,019	-	18,480,019	-
Total	\$ 58,642,582	\$ -	\$ 58,642,582	\$ -

Investments measured at the net asset value (NAV)

	Fair Value	
State of Idaho Local Government Investment Pool	<u>\$ 3,481,468</u>	Not Rated

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:

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

3. DEPOSITS AND INVESTMENTS-Continued**Investments Measured at the NAV**

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Local Government Investment Pool	\$ 3,481,468	None	Daily	1-3 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, 2019, are considered to be deferred revenue.

Taxes receivable and deferred revenue as of September 30, 2019, consist of the following for the City:

Fund	Taxes Receivable	Unavailable Revenue
General	\$ 423,500	\$ 357,164
Street	23,221	19,494
Street Lighting	371	291
Capital Improvement	12,843	10,660
Insurance	4,584	3,862
Total	<u>\$ 464,519</u>	<u>\$ 391,471</u>

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

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

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

Property Taxes	\$ 391,471
Prepaid Rent	<u>187,475</u>
Total	<u>\$ 578,946</u>

Urban Renewal Agency taxes receivable and unavailable revenue at September 30, 2019 consist of 2018 property tax revenue to be collected after November 30, 2019.

Amounts due from other governments at September 30, 2019 are presented as follows for the City:

Fund	Federal	State	County	Local	Total
General	\$ 97,264	\$ 403,879	\$ 542,294	\$ 168,208	\$ 1,211,645
Street	-	602,953	8,072	103,715	714,740
Street Lighting	-	-	77	-	77
Library	-	-	3,057	-	3,057
Airport	106	-	671	-	777
Capital Improvement	-	427,296	41,390	1,000,000	1,468,686
Insurance	-	320	764	-	1,084
Fireworks	-	199	-	-	199
Pool	-	-	49,399	-	49,399
Airport Construction	229,112	-	-	-	229,112
Water				70,382	70,382
Wastesater				162,520	162,520
Total Fund Financial Statements	326,482	1,434,647	645,724	1,504,825	3,911,678
Government Wide Adjustments-Capital Improvements Fund	-	-	-	4,000,000	4,000,000
Total Government-wide Financial Statements	<u>\$ 326,482</u>	<u>\$ 1,434,647</u>	<u>\$ 645,724</u>	<u>\$ 5,504,825</u>	<u>\$ 7,911,678</u>

Urban Renewal Agency receivable from other governments consists of property taxes collected by the County prior to December 1, 2019.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

5. CAPITAL ASSETS

Changes in capital assets for the City for the year ended September 30, 2019, are as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Government-wide Assets:					
Capital Assets, not Being Depreciated					
Land	\$ 6,797,653	\$ 439,841	\$ -	\$ -	\$ 7,237,494
Construction in Progress	4,245,380	4,073,035	(246,762)	-	8,071,653
Total Capital Assets, not Being Depreciated	<u>11,043,033</u>	<u>4,512,876</u>	<u>(246,762)</u>	<u>-</u>	<u>15,309,147</u>
Capital Assets Being Depreciated					
Buildings and Structures	37,234,884	113,404	(1,401,474)	-	35,946,814
Infrastructure	281,377,976	-	-	-	281,377,976
Improvements	18,255,906	204,543	-	-	18,460,449
Machinery and Equipment	19,651,660	1,297,348	(733,577)	69,732	20,285,163
Total Capital Assets Being Depreciated	<u>356,520,426</u>	<u>1,615,295</u>	<u>(2,135,051)</u>	<u>69,732</u>	<u>356,070,402</u>
Less Accum. Deprec. For Govt. Wide					
Buildings and Structures	8,263,361	1,015,140	-	-	9,278,501
Infrastructure	182,384,388	6,622,981	-	-	189,007,369
Improvements	11,079,218	666,067	-	-	11,745,285
Machinery and Equipment	11,791,586	1,415,000	(648,813)	97,564	12,655,337
Total Accum. Deprec.	<u>213,518,553</u>	<u>9,719,188</u>	<u>(648,813)</u>	<u>97,564</u>	<u>222,686,492</u>
Governmental Activities Capital Assets, net	<u>\$ 154,044,906</u>	<u>\$ (3,591,017)</u>	<u>\$ (1,733,000)</u>	<u>\$ (27,832)</u>	<u>\$ 148,693,057</u>
Business Type Activity Assets:					
Capital Assets, not Being Depreciated					
Land	\$ 12,853,768	\$ -	\$ -	\$ -	\$ 12,853,768
Construction in Progress	5,428,093	682,027	(4,793,423)	-	1,316,697
Total Capital Assets, not Being Depreciated	<u>18,281,861</u>	<u>682,027</u>	<u>(4,793,423)</u>	<u>-</u>	<u>14,170,465</u>
Capital Assets Being Depreciated					
Buildings and Structures	19,720,535	-	-	-	19,720,535
Infrastructure	111,069,264	4,746,254	-	-	115,815,518
Improvements	41,026,372	110,345	-	-	41,136,717
Machinery and Equipment	15,904,514	1,048,781	(111,849)	(69,732)	16,771,714
Total Capital Assets Being Depreciated	<u>187,720,685</u>	<u>5,905,380</u>	<u>(111,849)</u>	<u>(69,732)</u>	<u>193,444,484</u>
Less Accum. Deprec. For Business Type Activities					
Buildings and Structures	14,522,899	452,305	-	-	14,975,204
Infrastructure	8,851,662	3,304,921	-	-	12,156,583
Improvements	18,224,474	972,629	-	-	19,197,103
Machinery and Equipment	7,427,576	897,243	(111,852)	(97,564)	8,115,403
Total Accum. Deprec.	<u>49,026,611</u>	<u>5,627,098</u>	<u>(111,852)</u>	<u>(97,564)</u>	<u>54,444,293</u>
Business-type Activities Capital Assets, net	<u>\$ 156,975,935</u>	<u>\$ 960,309</u>	<u>\$ (4,793,420)</u>	<u>\$ 27,832</u>	<u>\$ 153,170,656</u>

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

5. CAPITAL ASSETS - Continued

Changes in capital assets for the Urban Renewal Agency for the year ended September 30, 2019, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Government-wide Assets:				
Capital Assets, not Being Depreciated				
Land and Buildings	<u>\$3,640,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,640,735</u>
Total Capital Assets, not Being Depreciated	<u><u>\$3,640,735</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$3,640,735</u></u>

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	\$ 7,314,566
Fire	265,203
Police	438,850
Library	109,286
Culture and Recreation	272,414
Highway and Street	520,507
Airport	<u>798,362</u>
	9,719,188
Depreciation on Capital Assets held by the City's Internal Service Fund.	<u>16,350</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 9,735,538</u></u>

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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.

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	\$ 14,878,547	\$ -	\$ (1,830,000)	\$ (80,592)	\$ 12,967,955	\$ 1,890,000
Idaho Bond Bank Authority, Parity Lien Revenue Refunding Bond, Series	1,494,496	-	(310,000)	(41,123)	1,143,373	325,000
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Refunding Bond, Series	1,982,968	-	(410,000)	(54,492)	1,518,476	430,000
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Bond, Series 2012B	5,294,346	-	(465,000)	(35,483)	4,793,863	490,000
Idaho Bond Bank Authority Revenue Bonds	34,033,970	-	(1,055,000)	(104,932)	32,874,038	1,110,000
Total	<u>\$ 57,684,327</u>	<u>\$ -</u>	<u>\$ (4,070,000)</u>	<u>\$ (316,622)</u>	<u>\$ 53,297,705</u>	<u>\$ 4,245,000</u>

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

6. LONG-TERM LIABILITIES-Continued

Changes in accrued compensated absences are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount due Within 1 year
Governmental	\$ 1,988,636	\$ 1,593,842	\$ (1,366,196)	\$ 2,216,282	\$ 1,343,714
Business-type	160,415	100,405	(118,812)	142,008	96,862
Total	<u>\$ 2,149,051</u>	<u>\$ 1,694,247</u>	<u>\$ (1,485,008)</u>	<u>\$ 2,358,290</u>	<u>\$ 1,440,576</u>

For the governmental activities, approximately 95 percent of compensated absences are generally liquidated by the general fund and the remainder by special revenue funds.

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, Series 2017A, payable in semi-annual installments over 7 years with interest rates that vary from 2 to 5.1%.

\$ 3,655,000

Less: Unamortized discount

385,500

Total

\$ 4,040,500

Idaho Bond Bank Authority Loan Payable, Series 2010B, payable in semi-annual installments over 15 years with interest rates that vary from 3 to 5.06%.

8,910,000

Less: Unamortized discount

17,457

Total

8,927,457

Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012C, payable in semi-annual installments over 15 years with interest rates that vary from 2 to 5. %.

1,020,000

Plus: Premium

123,371

Total

1,143,371

Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012A, payable in semi-annual installments over 15 years with interest rates that vary from 2 to 5. %.

1,355,000

Plus: Premium

163,475

Total

1,518,475

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

6. LONG-TERM LIABILITIES-Continued

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

4,510,000

Plus: Premium

283,862

Total

4,793,862

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

31,405,000

Plus: Premium

1,469,040

Total

32,874,040

Total

\$ 53,297,705

Debt service requirements to maturity are as follows:

<u>September</u>	<u>Total</u>	<u>Interest</u>	<u>Principal</u>
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	5,919,024	1,264,024	4,655,000
2025-2029	19,880,220	4,115,220	15,765,000
2030-2033	13,929,650	1,274,650	12,655,000
Total	<u>\$ 64,745,859</u>	<u>\$ 13,890,859</u>	<u>\$ 50,855,000</u>

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

6. LONG-TERM LIABILITIES-Continued

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, 2019 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%. \$ 12,530,000

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% 834,000

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. 25,403,000

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%. 3,716,000

Total \$ 42,483,000

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

6. LONG-TERM LIABILITIES-Continued

Expected annual maturities of these obligations are as follows:

<u>Year</u>	<u>Total</u>	<u>Interest</u>	<u>Principal</u>
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
September 30, 2024	4,198,995	1,730,995	2,468,000
2025-2029	19,922,158	6,303,158	13,619,000
2030-2034	12,873,475	1,998,475	10,875,000
2035-2036	1,965,350	130,350	1,835,000
Total	<u>\$ 61,227,575</u>	<u>\$ 18,744,575</u>	<u>\$ 42,483,000</u>

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, 2019, the Agency was indebted in the amount of \$7,041,806. 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, 2019, 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, 2019, the Agency was indebted in the amount of \$4,000,000. 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.

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

6. LONG-TERM LIABILITIES-Continued**Changes in Long-Term Debt**

During the year ended September 30, 2019, the following changes occurred in liabilities reported as the general long-term debt.

Obligation	Balances, September 30, 2018	Additions	Repayments	Balances, September 30, 2019
Revenue Allocation Bonds, Series 2013A	\$ 26,769,000	\$ -	\$ 1,366,000	\$ 25,403,000
Revenue Allocation Bonds, Series 2015A-Tax Exempt	1,037,000	-	203,000	834,000
Revenue Allocation Bonds, Series 2015C-Taxable	4,623,000	-	907,000	3,716,000
Revenue Allocation Bonds, Series 2016	13,275,000	-	745,000	12,530,000
Total	<u>\$ 45,704,000</u>	<u>\$ -</u>	<u>\$ 3,221,000</u>	<u>\$ 42,483,000</u>

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 City 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, 2019:

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

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

7. INTERFUND TRANSACTIONS-Continued

Interfund transfers for the year are as follows:

Transfers to										
	General	Street	Airport	Capital Imp.	Other Governmental	Water Works	Waste Water	Other Business Type	Internal Service	Total
Transfers From										
General	\$ -	\$ -	\$ 5,519	\$ 14,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,064
Street	281,496	-	-	-	-	-	-	-	30,829	312,325
Street Light	23,327	-	-	-	-	-	-	-	-	23,327
Airport	343,876	-	-	-	-	-	-	-	30,829	374,705
Capital Imp.	-	770,000	-	-	7,469	-	1,000,000	257,690	-	2,035,159
Waterworks	904,685	95,800	-	-	-	-	-	-	149,806	1,150,291
Wastewater	362,134	-	-	-	-	291,846	-	-	188,326	842,306
Common Area	2,920	-	-	-	-	-	-	-	-	2,920
Sanitation	170,822	-	-	-	-	291,846	-	-	7,723	470,391
Dierkes Lake	10,206	-	-	-	-	-	-	-	-	10,206
Trail	-	-	-	540	-	-	-	-	-	540
Shop	679	-	-	-	-	-	-	-	-	679
Insurance	58,319	-	-	-	-	-	-	-	-	58,319
Total	\$ 2,158,464	\$ 865,800	\$ 5,519	\$ 15,085	\$ 7,469	\$ 583,692	\$ 1,000,000	\$ 257,690	\$ 407,513	\$ 5,301,232

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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.

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

9. PENSION PLANS-Continued

Pension Benefits-continued

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.

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 statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2019, 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 \$2,355,123 for the year ended June 30, 2019.

For the FRF Plan, as of June 30, 2019, 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 \$164,975 for the year ended June 30, 2019.

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, 2019, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the City's proportion was .006125586 percent.

For the FRF at September 30, 2019, the City reported a liability for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2019, 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, 2019, the City's proportion was .042011350 percent.

For the year ended September 30, 2019, the City recognized pension expense (revenue) of \$176,662 for the Base Plan and (\$1,200,971) for the FRF Plan. At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

9. PENSION PLANS-Continued

	Deferred Outflows of Resources	Deferred Outflows of Resources
	<u> </u>	<u> </u>
BASE PLAN		
Differences between expected and actual experience	\$ 649,816	\$ 824,064
Changes in assumptions or other inputs	388,945	-
Net difference between projected and actual earnings on pension plan investments	-	2,382,035
Changes in the City's proportion and differences between the City's contributions and the City's proportionate contributions	(287,904)	(240,968)
The City's contributions subsequent to the measurement date	<u>592,518</u>	<u>-</u>
Total	<u><u>\$ 1,343,375</u></u>	<u><u>\$ 2,965,131</u></u>
FRF		
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	-	402,966
Changes in the City's proportion and differences between the City's contributions and the City's proportionate contributions	-	(11,907)
The City's contributions subsequent to the measurement date	<u>49,630</u>	<u>-</u>
Total	<u><u>\$ 49,630</u></u>	<u><u>\$ 391,059</u></u>

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

9. PENSION PLANS-Continued

For the Base Plan, \$592,518 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, \$49,630 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, 2018 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 years for the measurement period June 30, 2019 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
2020	\$ (257,233)	\$ (59,046)
2021	(1,102,065)	(218,345)
2022	(536,833)	(76,727)
2023	(318,144)	(36,941)

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.

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

9. PENSION PLANS-Continued

For the Base Plan, the total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, 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, 2016 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	7.05%, 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

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

9. PENSION PLANS-Continued

For the Base Plan, an experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability for the Base Plan as of June 30, 2019 is based on the results of an actuarial valuation date of July 1, 2019.

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, 2019 is based on the results of an actuarial valuation date of July 1, 2019.

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

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

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	<u>0.40%</u>
Long-term Expected Geometric Rate of Return Net of Investment Expenses	7.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. 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 7.05 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 (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	1% Decrease	Current	1% Increase
	(6.10%)	(7.10%)	(8.10%)
BASE PLAN			
Employer's proportionate share of the net pension liability	\$ 20,243,153	\$ 6,116,243	\$ (5,566,260)
FRF			
Employer's proportionate share of the net pension asset	\$ (4,486,245)	\$ (5,647,629)	\$ (6,639,140)

CITY OF TWIN FALLS, IDAHO

Notes to Financial Statements

September 30, 2019

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, 2019, 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, 2019, which are significant, are as follows:

Golf Fund- The deficit of \$102,721 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.

CITY OF TWIN FALLS, IDAHO*Notes to Financial Statements*

September 30, 2019

12. URBAN RENEWAL SUMMARIZED INFORMATION

	Year Ended September 30, 2019
Assets	\$ 9,853,579
Total Assets	\$ 9,853,579
Liabilities & Net Position	
Liabilities	\$ 67,194,310
Net Assets:	
Net Investment in Capital Assets	(55,762,593)
Restricted	3,354,947
Unrestricted	(4,933,085)
Total Liabilities & Net Position	\$ 9,853,579
Revenues	8,065,487
Expenditures	(7,149,133)
Excess (Deficiency) Revenues over Expenditures	916,354
Net Position - Beginning of Year	(58,257,085)
Net Position - End of Year	\$ (57,340,731)

13. COMMITMENTS AND SUBSEQUENT EVENTS

The City and Agency have evaluated subsequent events through February 28, 2019, the date which the financial statements were available to be issued and determined the disclosures are adequate.

14. 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, 2019, 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, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Property Taxes, Including Penalty and Interest	\$18,210,249	\$18,210,249	\$18,313,996	\$ 103,746	17,128,029
Non-property Taxes	485,000	485,000	463,791	(21,209)	515,719
Fines and Forfeitures	7,000	7,000	17,869	10,869	17,147
Licenses and Permits	1,255,235	1,255,235	1,563,063	307,828	1,478,997
Fees and Services	1,243,931	1,243,931	1,304,886	60,955	1,378,336
Intergovernmental	3,181,777	3,181,777	3,363,367	181,590	3,142,523
Federal Grants	125,000	125,000	348,050	223,050	189,135
Miscellaneous	913,410	913,410	1,389,052	475,642	762,528
Total Revenues	25,421,603	25,421,603	26,764,074	1,342,472	24,612,414
Expenditures:					
Current					
Data Processing	2,104,318	2,104,318	1,765,487	338,831	1,894,936
Council	282,849	282,849	135,200	147,649	137,163
Manager	1,070,250	1,070,250	1,028,211	42,039	1,025,372
Finance	818,683	818,683	809,436	9,247	803,455
Attorney	480,172	480,172	410,573	69,599	524,521
Personnel	495,418	495,418	473,150	22,268	470,796
Janitorial	105,546	105,546	100,353	5,193	66,129
Total General Government	5,357,236	5,357,236	4,722,410	634,826	4,922,372
Police	10,974,818	10,974,818	10,855,869	118,949	10,075,216
Fire	5,039,268	5,039,268	5,209,380	(170,112)	4,707,599
Inspection	801,475	801,475	776,262	25,213	702,261
Animal Control	445,278	445,278	417,109	28,169	411,277
Total Public Safety	17,260,839	17,260,839	17,258,620	2,219	15,896,353
Engineering	1,678,587	1,678,587	1,692,915	(14,328)	1,553,187
Planning and Zoning	785,380	785,380	748,880	36,501	648,442
Economic Development	295,890	304,859	284,049	20,809	262,986
Total Community Development	1,081,270	1,090,239	1,032,929	57,310	911,428
Parks	1,473,712	1,473,712	1,374,730	98,982	1,334,492
Recreation	698,672	698,672	732,095	(33,423)	670,278
Total Culture and Recreation	2,172,384	2,172,384	2,106,825	65,559	2,004,770
Total Expenditures	27,550,316	27,559,285	26,813,698	745,586	25,288,110
Excess (Deficiency) of Revenue Over Expenditures	(2,128,713)	(2,137,682)	(49,624)	2,088,057	(675,696)
Other Financing Sources (Uses)					
Transfers In	2,158,464	2,158,464	2,158,464	-	2,049,050
Transfers Out	(20,064)	(20,064)	(20,064)	-	(501,187)
Total Other Financing Sources (Uses)	2,138,400	2,138,400	2,138,400	-	1,547,863
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 9,687	\$ 718	2,088,776	\$ 2,088,057	\$ 872,167
Fund Balance, October 1st			9,664,100		8,791,933
Fund Balance, September 30th			\$ 11,752,876		\$ 9,664,100

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, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Property Taxes	\$ 878,569	\$ 878,569	\$ 893,786	\$ 15,217	\$ 1,107,458
Fees and Services	-	-	(198)	(198)	0
Intergovernmental	3,290,000	3,290,000	3,506,582	216,582	3,336,690
Grants	60,000	2,260,000	2,480,515	220,515	2,627,829
Miscellaneous	1,219,300	1,219,300	1,381,018	161,718	1,470,599
Total Revenues	<u>5,447,869</u>	<u>7,647,869</u>	<u>8,261,703</u>	<u>613,835</u>	<u>8,542,576</u>
Expenditures:					
Current					
Highways and Streets	3,778,342	4,878,342	4,493,733	384,609	6,664,856
Capital Outlay	2,223,002	4,257,939	3,806,042	451,897	1,252,790
Total Expenditures	<u>6,001,344</u>	<u>9,136,281</u>	<u>8,299,774</u>	<u>836,507</u>	<u>7,917,646</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(553,475)	(1,488,412)	(38,071)	1,450,341	624,929
Other Financing Sources (Uses)					
Transfers In	865,800	865,800	865,800	-	1,091,700
Transfers Out	(312,325)	(312,325)	(312,325)	-	(290,362)
Total Other Sources (Uses)	<u>553,475</u>	<u>553,475</u>	<u>553,475</u>	<u>-</u>	<u>801,338</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ (934,937)</u>	515,404	<u>\$ 1,450,341</u>	1,426,268
Fund Balances, October 1st			<u>7,391,572</u>		<u>5,965,304</u>
Fund Balances, September 30th			<u>\$ 7,906,976</u>		<u>\$ 7,391,572</u>

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, 2019
With Comparative Actual Amounts from the Previous Year

	2019				2018
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:					
Property Taxes	\$ 344,692	\$ 344,692	\$ 344,563	\$ (129)	\$ 369,113
Fees and Services	712,093	712,093	812,996	100,903	867,306
Intergovernmental	344,692	344,692	344,692	-	375,312
Grants	-	-	-	-	25,000
Farm Income	50,996	50,996	56,990	5,994	5,598
Miscellaneous	46,000	46,000	133,526	87,526	73,532
Total Revenues	<u>1,498,472</u>	<u>1,498,472</u>	<u>1,692,767</u>	<u>194,295</u>	<u>1,715,861</u>
Expenditures:					
Current					
Airport	1,359,287	1,455,417	1,424,467	30,950	1,066,278
Total Expenditures	<u>1,359,287</u>	<u>1,455,417</u>	<u>1,424,467</u>	<u>30,950</u>	<u>1,066,278</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	139,186	43,056	268,300	225,245	649,583
Other Financing Sources (Uses)					
Transfers In	5,519	5,519	5,519	-	5,284
Transfers Out	(374,705)	(374,705)	(374,705)	-	(358,719)
Total Other Sources (Uses)	<u>(369,186)</u>	<u>(369,186)</u>	<u>(369,186)</u>	<u>-</u>	<u>(353,435)</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (230,000)</u>	<u>\$ (326,130)</u>	(100,885)	<u>\$ 225,245</u>	296,148
Fund Balances, October 1st			<u>2,144,297</u>		<u>1,848,149</u>
Fund Balances, September 30th			<u>\$ 2,043,412</u>		<u>\$ 2,144,297</u>

See accompanying notes to required supplementary information.

CITY OF TWIN FALLS, IDAHO
Schedule of Employer's Share of Net Pension Asset/Liability

Schedule of Employer's Share of Net Pension Liability

PERSI - Base Plan

Last 10 - Fiscal Years*

	2019	2018	2017	2016	2015
City's portion of the net pension liability	.006125586	.005940511	.005813347	.005422236	.005566001
City's proportionate share of the net pension liability	\$ 6,116,243	\$ 7,955,648	\$ 8,356,557	\$ 11,008,731	\$ 7,114,158
City's covered payroll	\$ 20,676,028	\$ 18,871,459	\$ 17,842,992	\$ 15,778,064	\$ 15,165,953
City's proportional share of the net pension liability as a percentage of its covered-employee payroll	29.58%	42.16%	46.83%	69.77%	46.91%
Plan fiduciary net position as a percentage of the total pension liability	93.79%	91.69%	90.68%	87.26%	94.95%

Schedule of Employer's Share of Net Pension Asset

FRF

Last 10 - Fiscal Years*

	2019	2018	2017	2016	2015
City's portion of the net pension asset	.042011350	.038550585	.036537638	.040605333	.038831200
City's proportionate share of the net pension asset	\$ 5,647,629	\$ 4,190,076	\$ 3,353,402	\$ 2,086,650	\$ 1,947,697
City's covered payroll	\$ 3,084,340	\$ 2,645,458	\$ 2,435,601	\$ 2,305,458	\$ 2,053,435
City's proportional share of the net pension asset as a percentage of its covered-employee payroll	183.11%	158.39%	137.68%	90.51%	94.85%
Plan fiduciary net position as a percentage of the total pension asset	152.74%	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 and FRF

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

	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 2,417,358	\$ 2,196,189	\$ 2,040,147	\$ 1,953,667	\$ 1,779,796
Contribution in relation to the statutorily required contribution	<u>2,417,358</u>	<u>2,196,189</u>	<u>2,040,147</u>	<u>1,953,667</u>	<u>1,779,796</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 20,676,028	\$ 18,871,459	\$ 17,842,992	\$ 15,778,064	\$ 15,165,953
Contributions as a percentage of covered-employee payroll	11.69%	11.64%	11.43%	12.38%	11.74%

Schedule of Employer Contributions
FRF
Last 10 - Fiscal Years*

	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 197,590	\$ 170,314	\$ 151,007	\$ 141,934	\$ 138,382
Contribution in relation to the statutorily required contribution	<u>197,590</u>	<u>170,314</u>	<u>151,007</u>	<u>141,934</u>	<u>138,382</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 3,084,340	\$ 2,645,458	\$ 2,435,601	\$ 2,305,458	\$ 2,053,435
Contributions as a percentage of covered-employee payroll	6.41%	6.44%	6.20%	6.16%	6.74%

*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.

See accompanying notes to required supplementary information.

CITY OF TWIN FALLS, IDAHO
Notes to Required Supplementary Information
September 30, 2019

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, 2019

	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	\$ 237,324	\$ 1,254,931	\$ 1,492,254	\$ 242	\$ 912,153	\$ -	\$ 4,350,326	\$ 5,262,721	\$ 100,741	\$ -	\$ 100,741	\$ 6,855,717
Receivables (net of allowance)			-									
Taxes	371	-	371	-	-	-	-	-	-	-	-	371
Intergovernmental	77	3,057	3,134	-	-	-	-	-	-	199	199	3,333
Accounts	2,492	-	2,492	-	-	-	-	-	-	-	-	2,492
Total Assets	<u>\$ 240,264</u>	<u>\$ 1,257,988</u>	<u>\$ 1,498,252</u>	<u>\$ 242</u>	<u>\$ 912,153</u>	<u>\$ -</u>	<u>\$ 4,350,326</u>	<u>\$ 5,262,721</u>	<u>\$ 100,741</u>	<u>\$ 199</u>	<u>\$ 100,941</u>	<u>\$ 6,861,913</u>
Liabilities												
Pooled Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,145	\$ 7,145	\$ 7,145
Accounts Payable	43,461	5,598	49,059	-	-	-	71,449	71,449	-	-	-	120,508
Accrued Expenses	-	16,914	16,914	-	-	-	-	-	-	-	-	16,914
Due to Other Funds	-	-	-	3,987	-	-	-	3,987	-	666	666	4,653
Total Liabilities	<u>43,461</u>	<u>22,511</u>	<u>65,973</u>	<u>3,987</u>	<u>-</u>	<u>-</u>	<u>71,449</u>	<u>75,436</u>	<u>-</u>	<u>7,811</u>	<u>7,811</u>	<u>149,219</u>
Deferred Inflows of Resources												
Unavailable Revenue - Property Taxes	290	-	290	-	-	-	-	-	-	-	-	290
Total Deferred Inflows of Resources	<u>290</u>	<u>-</u>	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>290</u>
Fund Balance												
Nonspendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Committed Fund Balance												
Budgeted Surpluses	-	61,000	61,000	-	-	-	-	-	40,500	-	40,500	101,500
Park Development	-	-	-	-	912,153	-	-	912,153	-	-	-	912,153
Impact Fees	-	-	-	-	-	-	4,278,877	4,278,877	-	-	-	4,278,877
Drug Seizure	-	-	-	-	-	-	-	-	60,241	-	60,241	60,241
Assigned Fund Balance												
Street Light	196,512	-	196,512	-	-	-	-	-	-	-	-	196,512
Community Services-Library	-	1,174,477	1,174,477	-	-	-	-	-	-	-	-	1,174,477
Unassigned Fund Balance	-	-	-	(3,745)	-	-	-	(3,745)	-	(7,612)	(7,612)	(11,357)
Total Fund Balance	<u>196,512</u>	<u>1,235,477</u>	<u>1,431,989</u>	<u>(3,745)</u>	<u>912,153</u>	<u>-</u>	<u>4,278,877</u>	<u>5,187,285</u>	<u>100,741</u>	<u>(7,612)</u>	<u>93,130</u>	<u>6,712,404</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 240,264</u>	<u>\$ 1,257,988</u>	<u>\$ 1,498,252</u>	<u>\$ 242</u>	<u>\$ 912,153</u>	<u>\$ -</u>	<u>\$ 4,350,326</u>	<u>\$ 5,262,721</u>	<u>\$ 100,741</u>	<u>\$ 199</u>	<u>\$ 100,941</u>	<u>\$ 6,861,913</u>

CITY OF TWIN FALLS, IDAHO
Combining Statement - Other Governmental Funds
Statements of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended September 30, 2019

	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	
Revenues												
Property Taxes, Including Interest	\$ 8,754	\$ 1,719,549	\$ 1,728,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,728,303
Other Taxes	369,688	-	369,688	-	-	-	-	-	-	-	-	369,688
Special Assessments, Including Interest	-	-	-	-	-	-	-	-	41,697	-	41,697	41,697
Fines and Forfeitures	-	25,649	25,649	-	-	-	-	-	-	-	-	25,649
Fees and Services	-	45,035	45,035	-	-	-	1,232,529	1,232,529	-	1,696	1,696	1,279,260
Intergovernmental	-	-	-	-	-	-	-	-	-	909	909	909
Miscellaneous	-	67,398	67,398	-	547,867	-	169,242	717,109	-	9,298	9,298	793,805
Total Revenue	378,442	1,857,630	2,236,073	-	547,867	-	1,401,771	1,949,638	41,697	11,903	53,600	4,239,311
Expenditures												
Current												
Public Safety	-	-	-	-	-	-	8,500	8,500	85,186	-	85,186	93,686
Community Development	-	-	-	878	-	-	-	878	-	16,000	16,000	16,878
Culture and Recreation	-	1,755,528	1,755,528	-	-	-	-	-	-	-	-	1,755,528
Highway and Streets	378,438	-	378,438	-	-	-	-	-	-	-	-	378,438
Capital Outlay	-	25,723	25,723	-	-	-	853,682	853,682	-	-	-	879,405
Total Expenditures	378,438	1,781,251	2,159,689	878	-	-	862,182	863,060	85,186	16,000	101,186	3,123,935
Excess of Revenues Over (Under) Expenditures	4	76,379	76,383	(878)	547,867	-	539,589	1,086,579	(43,489)	(4,097)	(47,586)	1,115,376
Other Financing Sources (Uses)												
Transfers In	-	-	-	969	-	-	-	969	-	6,500	6,500	7,469
Transfers Out	(23,327)	-	(23,327)	-	-	(541)	-	(541)	-	-	-	(23,868)
Net Transfers	(23,327)	-	(23,327)	969	-	(541)	-	428	-	6,500	6,500	(16,399)
Net Change in Fund Balance	(23,323)	76,379	53,056	92	547,867	(541)	539,589	1,087,007	(43,489)	2,403	(41,086)	1,098,977
Fund Balance October 1, 2018	219,835	1,159,098	1,378,933	(3,836)	364,286	541	3,739,288	4,100,278	144,231	(10,015)	134,216	5,613,427
Fund Balance September 30, 2019	<u>\$ 196,512</u>	<u>\$ 1,235,477</u>	<u>\$ 1,431,989</u>	<u>\$ (3,745)</u>	<u>\$ 912,153</u>	<u>\$ -</u>	<u>\$ 4,278,877</u>	<u>\$ 5,187,285</u>	<u>\$ 100,741</u>	<u>\$ (7,612)</u>	<u>\$ 93,130</u>	<u>\$ 6,712,404</u>

CITY OF TWIN FALLS, IDAHO
Combining Statement - Proprietary Funds
Fund Balance Sheets
September 30, 2019

	Business-Type Activities				
	Golf	Pool	Dierkes Lake Shoshone Falls	Common Area Maintenance	Total
<u>Assets</u>					
Current Assets					
Cash and Investments	\$ -	\$ 247,743	\$ 897,652	\$ 29,969	\$ 1,175,364
Receivables (net of allowance for uncollected.)					
Fees and Services	-	-	-	8,258	8,258
Intergovernmental	-	49,399	-	-	49,399
Accounts	-	15,688	1,448	-	17,136
Total Current Assets	-	312,830	899,101	38,227	1,250,157
Noncurrent Assets					
Capital Assets (Net of Accum. Depreciation)	434,115	724,926	1,092,893	-	2,251,934
Total Noncurrent Assets	434,115	724,926	1,092,893	-	2,251,934
Total Assets	434,115	1,037,756	1,991,994	38,227	3,502,091
<u>Deferred Outflows of Resources</u>					
Pension Obligations	5,746	-	-	-	5,746
Total Deferred Outflows of Resources	5,746	-	-	-	5,746
Total Assets and Deferred Outflows of Resources	<u>\$ 439,862</u>	<u>\$ 1,037,756</u>	<u>\$ 1,991,994</u>	<u>\$ 38,227</u>	<u>\$ 3,507,837</u>
<u>Liabilities</u>					
Current Liabilities:					
Pooled Cash	\$ 125,534	\$ -	\$ -	\$ -	\$ 125,534
Accounts Payable	24,295	7,072	53,719	19,169	104,254
Due to Other Funds	362,021	337,286	-	-	699,307
Total Current Liabilities	511,850	344,358	53,719	19,169	929,095
NonCurrent Liabilities:					
Net Pension Liability	24,465	-	-	-	24,465
Total Non-Current Liabilities	24,465	-	-	-	24,465
Total Liabilities	536,314	344,358	53,719	19,169	953,560
<u>Deferred Inflows of Resources</u>					
Employer Pension Assumption	6,269	-	-	-	6,269
Total Deferred Inflows of Resources	6,269	-	-	-	6,269
<u>Net Position</u>					
Invested In Capital Assets, net of related debt	434,115	724,926	1,092,893	-	2,251,934
Restricted	-	-	-	-	-
Unrestricted	(536,837)	(31,528)	845,381	19,058	296,075
Total Equity	(102,721)	693,398	1,938,274	19,058	2,548,009
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 439,862</u>	<u>\$ 1,037,756</u>	<u>\$ 1,991,994</u>	<u>\$ 38,227</u>	<u>\$ 3,507,837</u>

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, 2019

	Business-Type Activities				
	Golf	Pool	Dierkes Lake Shoshone Falls	Common Area Maintenance	Totals
Operating Revenues:					
Charges for Services	\$ 8,859	\$ 414,259	\$ 505,194	\$ 52,520	\$ 980,832
Miscellaneous	-	50	3,727	-	3,777
Total Operating Revenues	8,859	414,309	508,922	52,520	984,610
Operating Expenses:					
Contracted Services	-	8,049	66,333	41,475	115,857
Personnel Expenses	(6,271)	369,005	63,738	-	426,472
Depreciation and Amortization	52,403	150,214	55,267	-	257,885
Utilities	-	62,135	8,054	1,181	71,370
Supplies	-	56,834	4,264	-	61,098
Repairs and Maintenance	1,156	18,208	4,665	4,238	28,267
Vehicle Expenses	-	-	2,284	-	2,284
Small Equipment	4,260	21,323	7,323	-	32,906
Miscellaneous Expense	-	14,573	12,092	16	26,681
Telephone	-	-	297	-	297
Travel and Meetings	-	332	-	-	332
Total Operating Expenses	51,549	700,672	224,319	46,909	1,023,449
Operating Income (Loss)	(42,689)	(286,364)	284,603	5,611	(38,839)
Non-Operating Revenues (Expenses):					
Investment Income	-	-	31,011	-	31,011
Intergovernmental	-	175,959	-	-	175,959
Total Non-Operating Revenues (Exp.)	-	175,959	31,011	-	206,970
Income (Loss) Before Contributions and Transfers	(42,689)	(110,405)	315,614	5,611	168,131
Contributions and Interfund Transfers:					
Transfers In	187,528	70,162	-	-	257,690
Transfers Out	-	-	(10,206)	(2,920)	(13,126)
Net Transfers	187,528	70,162	(10,206)	(2,920)	244,564
Net Income (Loss)	144,839	(40,243)	305,408	2,691	412,695
Total Net Position, October 1, 2018	(247,560)	733,641	1,632,866	16,367	2,135,314
Total Net Position, September 30, 2019	\$ (102,721)	\$ 693,398	\$ 1,938,274	\$ 19,058	\$ 2,548,009

City of Twin Falls, Idaho
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended September 30, 2019

	Business-Type Activities				
	Golf	Pool	Dierkes Lake Shoshone Falls	Common Area Maintenance	Total
Cash Flows from Operating Activities					
Receipts from Customers	\$ 15,665	\$ 409,659	\$ 503,852	\$ 52,064	\$ 981,240
Payments to Suppliers	(60,744)	(194,572)	(87,966)	(45,667)	(388,948)
Payments to Employees	(8,810)	(369,005)	(63,738)	-	(441,553)
Other Receipts (Payments)	-	50	3,727	-	3,777
Net Cash Provided (Used) by Operating Activities	(53,888)	(153,868)	355,875	6,397	154,516
Cash Flows from Non-Capital Financing Activities					
Interfund Transfers to Other Funds	-	-	(10,206)	(2,920)	(13,126)
Intergovernmental	-	175,959	-	-	175,959
Receipts from to Other Funds	187,528	70,162	-	-	257,690
Net Cash Provided (Used) by Non-Capital Financing Activities	187,528	246,121	(10,206)	(2,920)	420,523
Cash Flows from Capital and Related Financing Activities					
Purchase of Capital Assets	(12,500)	(17,999)	(110,344)	-	(140,843)
Construction in Progress	(121,140)	-	-	-	(121,140)
Net Cash Provided (Used) by Capital and Related Financing Activities	(133,640)	(17,999)	(110,344)	-	(261,983)
Cash Flows from Investing Activities					
(Purchase) or Sale of Securities	-	-	(543,770)	-	(543,770)
Investment Income	-	-	31,011	-	31,011
Net Cash Provided (Used) by Investing Activities	-	-	(512,759)	-	(512,759)
Net Increase (Decrease) in Cash and Cash Equivalents	-	74,254	(277,434)	3,477	(199,703)
Balances - Beginning of the Year	-	173,489	484,822	26,492	684,803
Balances - End of the Year	\$ -	\$ 247,743	\$ 207,388	\$ 29,969	\$ 485,100
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	\$ (42,689)	\$ (286,364)	\$ 284,603	\$ 5,611	\$ (38,839)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:					
Depreciation and Amortization	52,403	150,214	55,267	-	257,885
Change in Assets and Liabilities:					
Receivables, Net	6,806	(4,600)	(1,342)	(455)	408
DOF or Resources-Pension Obligations	565	-	-	-	565
Accounts Payable	19,750	(13,118)	17,347	1,242	25,220
Due to Other Funds-Pooled Cash	(75,077)	-	-	-	(75,077)
Compensated Absences	(15,328)	-	-	-	(15,328)
Net Pension Liability	(2,575)	-	-	-	(2,575)
DIF or Resources-Employer Pension Assumption	2,258	-	-	-	2,258
Net Cash Provided (Used) by Operating Activities	\$ (53,889)	\$ (153,868)	\$ 355,875	\$ 6,397	\$ 154,516
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds					
Cash and Investments-Statement of Net Position	\$ -	\$ 247,743	\$ 897,652	\$ 29,969	\$ 1,175,364
Less: Investments	-	-	(690,264)	-	(690,264)
Cash and Cash Equivalents	\$ -	\$ 247,743	\$ 207,388	\$ 29,969	\$ 485,100

CITY OF TWIN FALLS, IDAHO
Combining Statement - Internal Service Funds
Statement of Net Position
September 30, 2019

	Governmental Activities - Internal Service Funds		
	Shop		
	Insurance	Revolving	Total
<u>Assets</u>			
Current Assets:			
Cash and Investments	\$ 231,825	\$ 437,333	\$ 669,158
Receivables (net of allowance for uncollect.)			
Taxes	4,585	-	4,585
Intergovernmental	1,084	-	1,084
Accounts	-	970	970
Total Current Assets	<u>237,494</u>	<u>438,303</u>	<u>675,796</u>
Noncurrent Assets:			
Capital Assets (Net of Accum. Depreciation)	-	259,552	259,552
Total Noncurrent Assets	<u>-</u>	<u>259,552</u>	<u>259,552</u>
Total Assets	<u><u>\$ 237,494</u></u>	<u><u>\$ 697,855</u></u>	<u><u>\$ 935,349</u></u>
<u>Liabilities and Net Position</u>			
Current Liabilities:			
Pooled Cash	\$ -	\$ -	\$ -
Accounts Payable	8,872	2,965	11,837
Accrued Expenses	-	259	259
Unavailable Revenue	3,862	-	3,862
Compensated Absences	-	9,772	9,772
Total Current Liabilities	<u>12,733</u>	<u>12,997</u>	<u>25,730</u>
NonCurrent Liabilities:			
Compensated Absences	-	1,915	1,915
Total Non-Current Liabilities	<u>-</u>	<u>1,915</u>	<u>1,915</u>
Total Liabilities	<u>12,733</u>	<u>14,911</u>	<u>27,645</u>
<u>Net Position</u>			
Net Investment in Capital Assets	-	259,552	259,552
Restricted	-	-	-
Unrestricted	224,760	423,392	648,152
Total Net Position	<u>224,760</u>	<u>682,944</u>	<u>907,704</u>
Total Liabilities and Net Position	<u><u>\$ 237,494</u></u>	<u><u>\$ 697,855</u></u>	<u><u>\$ 935,349</u></u>

CITY OF TWIN FALLS, IDAHO
Combining Statement - Internal Service Funds
Statements of Revenues, Expenses, and Changes in Fund Net Assets
For the Year Ended September 30, 2019

	Governmental Activities - Internal Service Funds		
	Shop		
	Insurance	Revolving	Total
Operating Revenues:			
Charges for Services	\$ -	\$ 411,783	\$ 411,783
Special Assessments, Including Interest	196,247	-	196,247
Total Operating Revenues	196,247	411,783	608,029
Operating Expenses:			
Contracted Services	-	5,783	5,783
Personnel Expenses	-	408,081	408,081
Depreciation and Amortization	-	16,350	16,350
Utilities	-	7,830	7,830
Supplies	-	21,362	21,362
Insurance	503,797	-	503,797
Repairs and Maintenance	-	17,904	17,904
Vehicle Expenses	-	4,359	4,359
Small Equipment	-	18,069	18,069
Miscellaneous Expense	-	125	125
Travel and Meetings	-	1,826	1,826
Total Operating Expenses	503,797	501,690	1,005,487
Operating Income (Loss)	(307,550)	(89,907)	(397,457)
Non-Operating Revenues (Expenses):			
Investment Income	7,932	-	7,932
Total Non-Operating Revenues (Exp.)	7,932	-	7,932
Income (Loss) Before Operating Transfers	(299,618)	(89,907)	(389,525)
Operating Transfers:			
Operating Transfers In	325,882	81,631	407,513
Operating Transfers Out	(58,319)	(679)	(58,998)
Net Transfers	267,563	80,952	348,515
Net Income (Loss)	(32,055)	(8,955)	(41,010)
Total Net Position, October 1, 2018	256,816	691,899	948,715
Total Net Position, September 30, 2019	\$ 224,760	\$ 682,944	\$ 907,704

CITY OF TWIN FALLS, IDAHO
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended September 30, 2019

	Governmental Activities		
	Insurance	Shop Revolving	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ -	\$ 410,881	\$ 410,881
Property Taxes, Including Interest	198,119	-	198,119
Payments to Suppliers	(519,340)	(82,415)	(601,755)
Payments to Employees	-	(412,264)	(412,264)
Net Cash Provided (Used) by Operating Activities	(321,222)	(83,798)	(405,019)
Cash Flows from Non-Capital Financing Activities			
Interfund Transfers to Other Funds	(58,319)	(679)	(58,998)
Receipts from Advances from Other Funds	325,882	81,631	407,513
Net Cash Provided (Used) by Non-Capital Financing Activities	267,563	80,952	348,515
Cash Flows from Investing Activities			
(Purchase) or Sale of Securities	(89,830)	-	(89,830)
Interest, Dividends and Changes in Market Value	7,932	-	7,932
Net Cash Provided (Used) by Investing Activities	(81,898)	-	(81,898)
Net Increase (Decrease) in Cash and Cash Equivalents	(135,557)	(2,846)	(138,403)
Balances - Beginning of the Year	160,484	440,179	600,663
Balances - End of the Year	\$ 24,927	\$ 437,333	\$ 462,260
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	\$ (307,550)	\$ (89,907)	\$ (397,457)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization	-	16,350	16,350
Change in Assets and Liabilities:			
Receivables, Net	1,714	(902)	812
Accounts Payable	(15,543)	(5,157)	(20,700)
Unavailable Revenue	158	-	158
Compensated Absences	-	(4,182)	(4,182)
Net Cash Provided (Used) by Operating Activities	\$ (321,222)	\$ (83,798)	\$ (405,019)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds			
Cash and Investments-Statement of Net Position	\$ 231,825	\$ 437,333	\$ 669,158
Less: Investments	(206,898)	-	(206,898)
Cash and Cash Equivalents	\$ 24,927	\$ 437,333	\$ 462,260

CITY OF TWIN FALLS, IDAHO

Capital Projects - Capital Improvement Fund

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

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Property Taxes	\$ 770,000	\$ 770,000	\$ 766,877	\$ (3,123)	\$ 4,901
Intergovernmental	1,557,562	1,557,562	1,666,828	109,266	1,659,727
Federal Grants	-	-	128,613	128,613	165,989
Miscellaneous or Reserves	235,000	355,000	1,599,522	1,244,522	2,519,078
Total Revenues	<u>2,562,562</u>	<u>2,682,562</u>	<u>4,161,840</u>	<u>1,479,277</u>	<u>4,349,694</u>
Expenditures:					
Current					
General Government	389,105	951,945	995,116	(43,171)	612,805
Public Safety	207,681	207,681	199,728	7,953	197,767
Culture and Recreation	530,100	530,100	650,640	(120,540)	147,144
Highways and Streets	-	-	2,686	(2,686)	15,811
Capital Outlay	704,262	861,617	570,517	291,099	2,803,436
Total Expenditures	<u>1,831,148</u>	<u>2,551,343</u>	<u>2,418,688</u>	<u>132,654</u>	<u>3,776,963</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	731,415	131,220	1,743,152	1,611,932	572,731
Other Financing Sources (Uses)					
Transfers In	15,085	15,085	15,085	-	1,031,345
Transfers Out	(929,000)	(984,997)	(2,035,159)	(1,050,162)	(1,124,495)
Total Other Sources (Uses)	<u>(913,915)</u>	<u>(969,912)</u>	<u>(2,020,074)</u>	<u>(1,050,162)</u>	<u>(93,150)</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (182,500)</u>	<u>\$ (838,692)</u>	(276,922)	<u>\$ 561,770</u>	479,581
Fund Balances, October 1st			<u>11,793,027</u>		<u>11,313,446</u>
Fund Balances, September 30th			<u>\$ 11,516,105</u>		<u>\$ 11,793,027</u>

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, 2019
With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Fees and Services	\$ 160,000	\$ 160,000	\$ 169,548	\$ 9,548	\$ 163,752
Federal Grants	905,830	905,830	616,072	(289,758)	3,655,323
Miscellaneous	170	170	202	32	186
Total Revenues	<u>1,066,000</u>	<u>1,066,000</u>	<u>785,821</u>	<u>(280,179)</u>	<u>3,819,261</u>
Expenditures:					
Current					
Airport	<u>1,066,000</u>	<u>1,066,000</u>	<u>754,752</u>	<u>311,248</u>	<u>3,877,663</u>
Total Expenditures	<u>1,066,000</u>	<u>1,066,000</u>	<u>754,752</u>	<u>311,248</u>	<u>3,877,663</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	31,069	31,069	(58,403)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	
Transfers Out	-	-	-	-	
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ -</u>	31,069	<u>\$ 31,069</u>	(58,403)
Fund Balances, October 1st			<u>4,613</u>		<u>63,016</u>
Fund Balances, September 30th			<u>\$ 35,683</u>		<u>\$ 4,613</u>

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, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Operating Revenues:					
Charges for Services	\$ 10,769,708	\$ 10,769,708	\$ 10,800,370	\$ 30,661	\$ 10,751,213
Taps, Connection and Other Fees	125,000	125,000	236,551	111,551	184,257
Miscellaneous	30,000	30,000	39,120	9,120	122,011
Total Operating Revenues	<u>10,924,708</u>	<u>10,924,708</u>	<u>11,076,040</u>	<u>151,331</u>	<u>11,057,481</u>
Operating Expenses:					
Contracted Expenses	362,690	362,690	262,163	100,527	314,004
Personnel Expenses	2,296,793	2,296,793	2,285,233	11,561	2,108,174
Depreciation and Amortization	-	-	1,847,820	(1,847,820)	1,504,518
Utilities	1,050,550	1,050,550	885,104	165,446	984,256
Supplies	884,589	884,589	692,674	191,915	762,972
Repairs and Maintenance	191,789	191,789	176,767	15,022	173,671
Vehicle Expense	145,878	145,878	149,234	(3,356)	142,415
Capital & Equipment	2,252,000	2,252,000	697,175	1,554,825	497,874
Studies and Projects	20,000	20,000	20,970	(970)	20,764
Rental Expense	141,821	141,821	137,825	3,997	133,978
Miscellaneous Expenses	167,801	167,801	153,241	14,560	186,180
Testing and Monitoring	113,189	113,189	64,429	48,760	77,895
Travel and Meetings	5,314	5,314	4,648	666	4,699
Total Operating Expenses	<u>7,632,414</u>	<u>7,632,414</u>	<u>7,377,282</u>	<u>255,131</u>	<u>6,911,400</u>
Operating Income (Loss)	3,292,295	3,292,295	3,698,757	406,463	4,146,081
Non-operating Revenues (Expenses):					
Investment Income	118,000	118,000	445,120	327,120	81,199
Rent and Royalties	67,510	67,510	71,102	3,592	69,502
Debt Principal Payments	(2,140,000)	(2,140,000)	-	2,140,000	-
Loss on Sale of Assets	-	-	152,161	152,161	-
Interest Expense	(771,206)	(771,206)	(605,017)	166,189	(678,166)
Total Non-operating Revenues (Exp.)	<u>(2,725,696)</u>	<u>(2,725,696)</u>	<u>63,366</u>	<u>2,789,062</u>	<u>(527,465)</u>
Income (Loss) Before Operating Transfers	566,599	566,599	3,762,124	3,195,524	3,618,616
Interfund Transfers and Donations:					
Transfers In	583,692	583,692	583,692	-	603,998
Transfers Out	(1,150,291)	(1,150,291)	(1,150,291)	-	(1,095,442)
Net Transfers and Donations	<u>(566,599)</u>	<u>(566,599)</u>	<u>(566,599)</u>	<u>-</u>	<u>3,851,846</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	3,195,525	<u>\$ 3,195,524</u>	7,470,462
Net Position, October 1st,			<u>52,887,090</u>		<u>45,416,628</u>
Net Position, September 30th			<u>\$ 56,082,615</u>		<u>\$ 52,887,090</u>

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, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Operating Revenues:					
Charges for Services	\$ 9,625,879	\$ 9,625,879	\$ 9,956,050	\$ 330,171	\$ 10,213,945
Miscellaneous	3,000	3,000	222,736	219,736	-
Total Operating Revenues	<u>9,628,879</u>	<u>9,628,879</u>	<u>10,178,786</u>	<u>549,907</u>	<u>10,213,945</u>
Operating Expenses:					
Contracted Expenses	3,374,369	3,374,369	3,366,013	8,356	3,243,519
Personnel Expenses	812,814	812,814	748,578	64,235	690,263
Depreciation and Amortization	-	-	3,188,421	(3,188,421)	2,921,975
Utilities	3,000	3,000	3,882	(882)	1,231
Supplies	80,600	80,600	57,346	23,254	34,885
Repairs and Maintenance	26,500	26,500	5,683	20,817	23,983
Vehicle Expense	47,908	47,908	45,777	2,132	47,902
Capital & Equipment	1,265,000	1,265,000	320,264	944,736	131,321
Rental Expense	2,000	2,000	4,242	(2,242)	-
Miscellaneous Expenses	3,900	3,900	31,265	(27,365)	62,621
Travel and Meetings	1,700	1,700	408	1,292	3,845
Total Operating Expenses	<u>5,617,791</u>	<u>5,617,791</u>	<u>7,771,879</u>	<u>(2,154,088)</u>	<u>7,161,546</u>
Operating Income (Loss)	4,011,088	4,011,088	2,406,907	(1,604,181)	3,052,399
Non-operating Revenues (Expenses):					
Development Fees	25,000	25,000	293,499	268,499	1,001,007
Investment Income	240,000	240,000	547,004	307,004	118,951
Debt Principal Payments	(1,930,000)	(1,930,000)	-	1,930,000	-
Loss on Sale of Assets	-	-	(201,684)	(201,684)	3,906
Interest Expense	(1,551,781)	(1,551,781)	(1,549,476)	2,305	(1,578,084)
Total Non-operating Revenues (Exp.)	<u>(3,216,781)</u>	<u>(3,216,781)</u>	<u>(910,658)</u>	<u>2,306,124</u>	<u>(454,220)</u>
Income (Loss) Before Operating Transfers	794,307	794,307	1,496,250	701,943	2,598,179
Interfund Transfers and Donations:					
Capital Contributions	-	-	-	-	6,999,205
Transfers In	-	-	1,000,000	1,000,000	1,000,000
Transfers Out	(842,307)	(842,307)	(842,307)	-	(1,828,720)
Net Transfers and Donations	<u>(842,307)</u>	<u>(842,307)</u>	<u>157,693</u>	<u>1,000,000</u>	<u>6,170,485</u>
Net Income (Loss)	<u>\$ (48,000)</u>	<u>\$ (48,000)</u>	<u>1,653,944</u>	<u>\$ 1,701,943</u>	<u>8,768,664</u>
Net Position, October 1st,			<u>68,805,895</u>		<u>60,037,231</u>
Net Position, September 30th			<u>\$ 70,459,839</u>		<u>\$ 68,805,895</u>

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, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Operating Revenues:					
Charges for Services	\$ 3,304,975	\$ 3,354,975	\$ 3,370,293	\$ 15,318	\$ 3,165,054
Miscellaneous	-	-	452	452	403
Total Operating Revenues	<u>3,304,975</u>	<u>3,354,975</u>	<u>3,370,745</u>	<u>15,770</u>	<u>3,165,457</u>
Operating Expenses:					
Contracted Expenses	2,031,084	2,031,084	1,987,031	44,053	1,918,622
Landfill Expenses	807,000	807,000	728,711	78,289	721,053
Studies and Projects	-	110,000	172,085	(62,085)	12,303
Miscellaneous Expenses	-	-	12,227	(12,227)	31,419
Total Operating Expenses	<u>2,838,084</u>	<u>2,948,084</u>	<u>2,900,054</u>	<u>48,030</u>	<u>2,683,398</u>
Operating Income (Loss)	466,891	406,891	470,691	63,801	482,060
Non-operating Revenues (Expenses):					
Investment Income	3,500	3,500	18,691	15,191	3,009
Total Non-operating Revenues (Exp.)	<u>3,500</u>	<u>3,500</u>	<u>18,691</u>	<u>15,191</u>	<u>3,009</u>
Income (Loss) Before Operating Transfers	470,391	410,391	489,382	78,992	485,069
Interfund Transfers and Donations:					
Transfers In	-	-	-	-	-
Transfers Out	(470,391)	(470,391)	(470,391)	(0)	(473,009)
Net Transfers and Donations	<u>(470,391)</u>	<u>(470,391)</u>	<u>(470,391)</u>	<u>(0)</u>	<u>(473,009)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ (60,000)</u>	18,991	<u>\$ 78,991</u>	12,060
Net Position, October 1st,			<u>569,989</u>		<u>557,929</u>
Net Position, September 30th			<u>\$ 588,981</u>		<u>\$ 569,989</u>

CITY OF TWIN FALLS, IDAHO

Special Revenue - Street Light Fund

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

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Property Taxes	\$ 8,127	\$ 8,127	\$ 8,754	\$ 627	\$ 13,733
Non-Property Taxes	407,700	407,700	369,688	(38,012)	400,950
Total Revenues	<u>415,827</u>	<u>415,827</u>	<u>378,442</u>	<u>(37,385)</u>	<u>419,444</u>
Expenditures:					
Current					
Highways and Streets	392,500	392,500	378,438	14,062	377,668
Total Expenditures	<u>392,500</u>	<u>392,500</u>	<u>378,438</u>	<u>14,062</u>	<u>377,668</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,327	23,327	4	(23,323)	41,776
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(23,327)	(23,327)	(23,327)	-	(22,328)
Total Other Sources (Uses)	<u>(23,327)</u>	<u>(23,327)</u>	<u>(23,327)</u>	<u>-</u>	<u>(22,328)</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ -</u>	(23,323)	<u>\$ (23,323)</u>	19,448
Fund Balances, October 1st			<u>219,835</u>		<u>200,387</u>
Fund Balances, September 30th			<u>\$ 196,512</u>		<u>\$ 219,835</u>

CITY OF TWIN FALLS, IDAHO

Special Revenue - Library Fund

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

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Property Taxes	\$ 1,728,359	\$ 1,728,359	\$ 1,719,549	\$ (8,810)	\$ 1,672,947
Fines and Forfeits	25,000	25,000	25,649	649	24,269
Fees and Services	39,500	39,500	45,035	5,535	111,326
Miscellaneous & Intergovernmental	26,000	26,000	67,398	41,398	16,885
Total Revenues	<u>1,818,859</u>	<u>1,818,859</u>	<u>1,857,630</u>	<u>38,772</u>	<u>1,825,427</u>
Expenditures:					
Current					
Culture and Recreation	1,818,859	1,818,859	1,755,528	63,331	1,749,371
Capital Outlay	27,600	27,600	25,723	1,877	59,223
Total Expenditures	<u>1,846,459</u>	<u>1,846,459</u>	<u>1,781,251</u>	<u>65,208</u>	<u>1,808,594</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,600)	(27,600)	76,379	103,979	16,833
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (27,600)</u>	<u>\$ (27,600)</u>	76,379	<u>\$ 103,979</u>	16,833
Fund Balances, October 1st			<u>1,159,098</u>		<u>1,142,265</u>
Fund Balances, September 30th			<u>\$ 1,235,477</u>		<u>\$ 1,159,098</u>

CITY OF TWIN FALLS, IDAHO
Capital Projects - Historic Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2019
With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous & Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	13,335
Expenditures:					
Current					
Community Development	-	969	878	91	12,764
Total Expenditures	-	969	878	91	12,764
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(969)	(878)	91	571
Other Financing Sources (Uses)					
Transfers In	-	969	969	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	969	969	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ -</u>	91	<u>\$ 91</u>	571
Fund Balances, October 1st			<u>(3,836)</u>		<u>(4,407)</u>
Fund Balances, September 30th			<u>\$ (3,745)</u>		<u>\$ (3,836)</u>

CITY OF TWIN FALLS, IDAHO

Capital Projects - Park Development

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

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous & Intergovernmental	-	-	547,867	547,867	127,845
Total Revenues	-	-	547,867	547,867	127,845
Expenditures:					
Current					
Park Development	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	547,867	547,867	127,845
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ -</u>	547,867	<u>\$ 547,867</u>	127,845
Fund Balances, October 1st			364,286		236,441
Fund Balances, September 30th			<u>\$ 912,153</u>		<u>\$ 364,286</u>

CITY OF TWIN FALLS, IDAHO

Capital Projects - Trail Fund

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

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous & Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures:					
Current					
Trail Development	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(541)	(541)	(541)	-	-
Total Other Sources (Uses)	(541)	(541)	(541)	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (541)</u>	<u>\$ (541)</u>	(541)	<u>\$ -</u>	-
Fund Balances, October 1st			541		541
Fund Balances, September 30th			<u>\$ -</u>		<u>\$ 541</u>

CITY OF TWIN FALLS, IDAHO

Other Funds - Impact Fees

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

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019			Variance	2018
	Proposed Budget	Final Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:					
Fees and Services	\$ -	\$ -	\$ 1,232,529	\$ 1,232,529	\$ 1,522,608
Miscellaneous	-	-	169,242	169,242	37,988
Total Revenues	-	-	1,401,771	1,401,771	1,560,595
Expenditures:					
Current					
Community Development	-	-	8,500	(8,500)	-
Capital Outlay	817,143	817,143	853,682	(36,539)	1,886,738
Total Expenditures	817,143	817,143	862,182	(45,039)	1,886,738
Excess (Deficiency) of Revenues Over (Under) Expenditures	(817,143)	(817,143)	539,589	1,356,732	(326,142)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(560,000)
Total Other Sources (Uses)	-	-	-	-	(560,000)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (817,143)</u>	<u>\$ (817,143)</u>	539,589	<u>\$ 1,356,732</u>	(886,142)
Fund Balances, October 1st			<u>3,739,288</u>		<u>4,625,430</u>
Fund Balances, September 30th			<u>\$ 4,278,877</u>		<u>\$ 3,739,288</u>

CITY OF TWIN FALLS, IDAHO

Other Funds - Drug Seizure Fund

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

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Special Assessments, Including Interest	\$ -	\$ -	\$ 41,697	\$ 41,697	\$ 52,890
Total Revenues	-	-	41,697	41,697	52,890
Expenditures:					
Public Safety	109,015	109,015	85,186	23,829	95,956
Total Expenditures	109,015	109,015	85,186	23,829	95,956
Excess (Deficiency) of Revenues Over (Under) Expenditures	(109,015)	(109,015)	(43,489)	65,526	(43,066)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ (109,015)</u>	<u>\$ (109,015)</u>	(43,489)	<u>\$ 65,526</u>	(43,066)
Fund Balances, October 1st			<u>144,231</u>		<u>187,297</u>
Fund Balances, September 30th			<u>\$ 100,741</u>		<u>\$ 144,231</u>

CITY OF TWIN FALLS, IDAHO

Other Funds - Fireworks Fund

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

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Revenues:					
Intergovernmental	\$ 825	\$ 825	\$ 909	\$ 84	\$ 259
Miscellaneous and Permits	675	8,675	10,994	2,319	11,134
Total Revenues	<u>1,500</u>	<u>9,500</u>	<u>11,903</u>	<u>2,403</u>	<u>11,393</u>
Expenditures:					
Community Development	8,000	16,000	16,000	-	16,000
Total Expenditures	<u>8,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,500)	(6,500)	(4,097)	2,403	(4,607)
Other Financing Sources (Uses)					
Transfers In	6,500	6,500	6,500	-	6,500
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	<u>\$ -</u>	<u>\$ -</u>	2,403	<u>\$ 2,403</u>	1,893
Fund Balances, October 1st			<u>(10,015)</u>		<u>(11,908)</u>
Fund Balances, September 30th			<u>\$ (7,612)</u>		<u>\$ (10,015)</u>

CITY OF TWIN FALLS, IDAHO

Enterprise - Golf Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Operating Revenues:					
Charges for Services	\$ -	\$ 8,814	\$ 8,859	\$ 45	\$ 5,361
Total Operating Revenues	-	8,814	8,859	45	5,361
Operating Expenses:					
Personnel Expenses	-	8,814	(6,271)	15,085	1,218
Depreciation and Amortization	-	-	52,403	(52,403)	49,979
Repairs and Maintenance	-	-	1,156	(1,156)	-
Capital & Equipment	132,500	241,833	4,260	237,573	6,795
Total Operating Expenses	132,500	250,647	51,549	199,098	57,992
Operating Income (Loss)	(132,500)	(241,833)	(42,689)	199,144	(52,632)
Non-operating Revenues (Expenses):					
Investment Income	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	-	-	-	-	-
Income (Loss) Before Operating Transfers	(132,500)	(241,833)	(42,689)	199,144	(52,632)
Interfund Transfers:					
Transfers In	132,500	187,528	187,528	-	117,995
Transfers Out	-	-	-	-	-
Net Transfers	132,500	187,528	187,528	-	117,995
Net Income (Loss)	\$ -	\$ (54,305)	144,839	\$ 199,144	65,363
Net Position, October 1st,			(247,560)		(312,923)
Net Position, September 30th			\$ (102,721)		\$ (247,560)

CITY OF TWIN FALLS, IDAHO

Enterprise - Pool Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Operating Revenues:					
Charges for Services	\$ 343,215	\$ 393,215	\$ 414,259	\$ 21,044	\$ 353,081
Miscellaneous	-	-	50	50	15
Total Operating Revenues	<u>343,215</u>	<u>393,215</u>	<u>414,309</u>	<u>21,095</u>	<u>353,097</u>
Operating Expenses:					
Contracted Expenses	7,000	7,000	8,049	(1,049)	8,355
Personnel Expenses	344,824	379,824	369,005	10,819	303,268
Depreciation and Amortization	-	-	150,214	(150,214)	91,260
Utilities	92,000	92,000	62,135	29,865	63,566
Supplies	41,500	56,500	56,834	(334)	38,787
Repairs and Maintenance	15,000	15,000	18,208	(3,208)	13,865
Capital & Equipment	20,000	26,500	21,323	5,177	2,563
Miscellaneous Expenses	6,450	6,450	14,573	(8,123)	12,045
Travel and Meetings	1,950	1,950	332	1,618	462
Total Operating Expenses	<u>528,724</u>	<u>585,224</u>	<u>700,672</u>	<u>(115,449)</u>	<u>534,172</u>
Operating Income (Loss)	(185,509)	(192,009)	(286,364)	(94,354)	(181,075)
Non-operating Revenues (Expenses):					
Investment Income	-	-	-	-	-
Intergovernmental	165,509	172,009	175,959	3,950	142,266
Total Non-operating Revenues (Exp.)	<u>165,509</u>	<u>172,009</u>	<u>175,959</u>	<u>3,950</u>	<u>142,266</u>
Income (Loss) Before Operating Transfers	(20,000)	(20,000)	(110,405)	(90,404)	(38,809)
Interfund Transfers:					
Transfers In	20,000	20,000	70,162	50,162	24,558
Transfers Out	-	-	-	-	-
Net Transfers	<u>20,000</u>	<u>20,000</u>	<u>70,162</u>	<u>50,162</u>	<u>24,558</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	(40,243)	<u>(40,242)</u>	(14,251)
Net Position, October 1st,			<u>733,641</u>		<u>747,892</u>
Net Position, September 30th			<u>\$ 693,398</u>		<u>\$ 733,641</u>

CITY OF TWIN FALLS, IDAHO

Enterprise - Dierkes Lake/Shoshone Falls Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended September 30, 2019

With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Operating Revenues:					
Charges for Services	\$ 199,092	\$ 199,092	\$ 505,194	\$ 306,102	\$ 317,872
Miscellaneous	-	-	3,727	3,727	4,111
Total Operating Revenues	<u>199,092</u>	<u>199,092</u>	<u>508,922</u>	<u>309,830</u>	<u>321,983</u>
Operating Expenses:					
Contracted Expenses	66,700	66,700	66,333	367	68,540
Personnel Expenses	92,436	92,436	63,738	28,698	48,644
Depreciation and Amortization	-	-	55,267	(55,267)	54,648
Utilities	10,000	10,000	8,054	1,946	8,750
Supplies	5,750	5,750	4,264	1,486	3,889
Repairs and Maintenance	8,000	8,000	4,665	3,335	8,902
Vehicle Expense	-	-	2,284	(2,284)	-
Capital & Equipment	115,000	115,000	7,323	107,677	5,706
Miscellaneous Expenses	6,000	6,000	12,092	(6,092)	12,423
Telephone	-	-	297	(297)	-
Total Operating Expenses	<u>303,886</u>	<u>303,886</u>	<u>224,319</u>	<u>79,567</u>	<u>211,503</u>
Operating Income (Loss)	(104,794)	(104,794)	284,603	389,397	110,480
Non-operating Revenues (Expenses):					
Investment Income	-	-	31,011	31,011	2,515
Total Non-operating Revenues (Exp.)	<u>-</u>	<u>-</u>	<u>31,011</u>	<u>31,011</u>	<u>2,515</u>
Income (Loss) Before Operating Transfers	(104,794)	(104,794)	315,614	420,408	112,995
Interfund Transfers:					
Transfers In	-	-	-	-	-
Transfers Out	(10,206)	(10,206)	(10,206)	-	(9,769)
Net Transfers	<u>(10,206)</u>	<u>(10,206)</u>	<u>(10,206)</u>	<u>-</u>	<u>(9,769)</u>
Net Income (Loss)	<u>\$ (115,000)</u>	<u>\$ (115,000)</u>	305,408	<u>\$ 420,408</u>	103,226
Net Position, October 1st,			<u>1,632,866</u>		<u>1,529,640</u>
Net Position, September 30th			<u>\$ 1,938,274</u>		<u>\$ 1,632,866</u>

CITY OF TWIN FALLS, IDAHO
Enterprise - Common Area Maintenance
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended September 30, 2019
With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Operating Revenues:					
Charges for Services	\$ 47,444	\$ 51,444	\$ 52,520	\$ 1,076	\$ 39,281
Total Operating Revenues	<u>47,444</u>	<u>51,444</u>	<u>52,520</u>	<u>1,076</u>	<u>39,281</u>
Operating Expenses:					
Contracted Expenses	36,274	40,274	41,475	(1,201)	36,795
Utilities	1,250	1,250	1,181	69	1,104
Repairs and Maintenance	7,000	7,000	4,238	2,762	3,521
Miscellaneous Expenses	-	-	16	(16)	222
Total Operating Expenses	<u>44,524</u>	<u>48,524</u>	<u>46,909</u>	<u>1,615</u>	<u>41,642</u>
Operating Income (Loss)	2,920	2,920	5,611	2,691	(2,361)
Non-operating Revenues (Expenses):					
Investment Income	-	-	-	-	-
Total Non-operating Revenues (Exp.)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (Loss) Before Operating Transfers	2,920	2,920	5,611	2,691	(2,361)
Interfund Transfers:					
Transfers In	-	-	-	-	-
Transfers Out	(2,920)	(2,920)	(2,920)	-	(2,795)
Net Transfers	<u>(2,920)</u>	<u>(2,920)</u>	<u>(2,920)</u>	<u>-</u>	<u>(2,795)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	2,691	<u>\$ 2,691</u>	(5,156)
Net Position, October 1st,			<u>16,367</u>		<u>21,523</u>
Net Position, September 30th			<u>\$ 19,058</u>		<u>\$ 16,367</u>

CITY OF TWIN FALLS, IDAHO
Internal Service - Insurance Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended September 30, 2019
With Comparative Actual Amounts from the Previous Year

	2019			Variance	2018
	Proposed Budget	Final Budget	Actual	Favorable (Unfavorable)	Actual
Operating Revenues:					
Special Assessments, Including Interest	\$ 194,870	\$ 194,870	\$ 196,247	\$ 1,377	\$ 187,458
Total Operating Revenues	<u>194,870</u>	<u>194,870</u>	<u>196,247</u>	<u>1,377</u>	<u>187,458</u>
Operating Expenses:					
Insurance Expense	464,898	489,898	503,797	(13,899)	427,864
Miscellaneous Expenses	1,955	1,955	-	1,955	1,435
Travel and Meetings	580	580	-	580	188
Total Operating Expenses	<u>467,433</u>	<u>492,433</u>	<u>503,797</u>	<u>(11,364)</u>	<u>429,487</u>
Operating Income (Loss)	(272,563)	(297,563)	(307,550)	(9,987)	(242,029)
Non-operating Revenues (Expenses):					
Investment Income	5,000	5,000	7,932	2,932	652
Total Non-operating Revenues (Exp.)	<u>5,000</u>	<u>5,000</u>	<u>7,932</u>	<u>2,932</u>	<u>652</u>
Income (Loss) Before Operating Transfers	(267,563)	(292,563)	(299,618)	(7,055)	(241,377)
Operating Transfers:					
Transfers In	325,882	325,882	325,882	-	316,389
Transfers Out	(58,319)	(58,319)	(58,319)	-	(55,823)
Net Transfers	<u>267,563</u>	<u>267,563</u>	<u>267,563</u>	<u>-</u>	<u>260,566</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ (25,000)</u>	(32,055)	<u>\$ (7,055)</u>	19,189
Net Position, October 1st			<u>256,816</u>		<u>237,627</u>
Net Position, September 30th			<u>\$ 224,760</u>		<u>\$ 256,816</u>

CITY OF TWIN FALLS, IDAHO
Internal Service - Shop Revolving Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended September 30, 2019
With Comparative Actual Amounts from the Previous Year

	2019				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2018 Actual
Operating Revenues:					
Charges for Services	\$ 409,865	\$ 409,865	\$ 411,783	\$ 1,918	\$ 382,898
Total Operating Revenues	<u>409,865</u>	<u>409,865</u>	<u>411,783</u>	<u>1,918</u>	<u>382,898</u>
Operating Expenses:					
Contracted Expenses	4,800	4,800	5,783	(983)	5,520
Personnel Expenses	419,440	419,440	408,081	11,359	389,266
Depreciation and Amortization	-	-	16,350	(16,350)	16,478
Utilities	11,277	11,277	7,830	3,447	8,270
Supplies	32,500	32,500	21,362	11,138	26,664
Repairs and Maintenance	18,200	18,200	17,904	296	13,724
Vehicle Expense	2,000	2,000	4,359	(2,359)	2,472
Capital & Equipment	107,500	107,500	18,069	89,431	-
Miscellaneous Expenses	1,600	1,600	125	1,475	930
Travel and Meetings	1,000	1,000	1,826	(826)	1,076
Total Operating Expenses	<u>598,317</u>	<u>598,317</u>	<u>501,690</u>	<u>96,627</u>	<u>464,400</u>
Income (Loss) before Operating Transfers	(188,452)	(188,452)	(89,907)	98,545	(81,501)
Interfund Transfers:					
Transfers In	81,631	81,631	81,631	-	76,479
Transfers Out	(679)	(679)	(679)	-	(650)
Net Transfers	<u>80,952</u>	<u>80,952</u>	<u>80,952</u>	<u>-</u>	<u>75,829</u>
Net Income (Loss)	<u>\$ (107,500)</u>	<u>\$ (107,500)</u>	(8,955)	<u>\$ 98,545</u>	(5,672)
Net Position, October 1st,			<u>691,899</u>		<u>697,571</u>
Net Position, September 30th			<u>\$ 682,944</u>		<u>\$ 691,899</u>

STATISTICAL SECTION

CITY OF TWIN FALLS, IDAHO
Statistical Section
September 30, 2019

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,

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Schedule of Net Position - Schedule 1										
(accrual basis of accounting)										
Governmental Activities										
Net Investment in Capital Assets	\$ 148,693,057	\$ 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
Restricted	941,273	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
Unrestricted	40,293,887	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
Total Governmental Activities Net Position	<u>\$ 189,928,217</u>	<u>\$ 192,119,456</u>	<u>\$ 180,030,204</u>	<u>\$ 176,208,588</u>	<u>\$ 173,814,703</u>	<u>\$ 180,572,166</u>	<u>\$ 177,318,978</u>	<u>\$ 175,555,332</u>	<u>\$ 181,633,886</u>	<u>\$ 180,358,409</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 99,872,951	\$ 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
Restricted	12,111,746	6,392,986	4,250,768	8,935,206	15,815,072	29,334,545	199,519	1,781,582	688,746	667,001
Unrestricted	17,694,746	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
Total Governmental Activities Net Position	<u>\$ 129,679,443</u>	<u>\$ 124,398,289</u>	<u>\$ 107,997,917</u>	<u>\$ 102,510,931</u>	<u>\$ 97,913,146</u>	<u>\$ 92,827,786</u>	<u>\$ 60,062,736</u>	<u>\$ 57,381,036</u>	<u>\$ 46,384,000</u>	<u>\$ 43,424,975</u>
Primary Government										
Net Investment in Capital Assets	\$ 248,566,008	\$ 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
Restricted	13,053,019	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
Unrestricted	57,988,633	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
Total Primary Government Net Position	<u>\$ 319,607,660</u>	<u>\$ 316,517,745</u>	<u>\$ 288,028,121</u>	<u>\$ 278,719,519</u>	<u>\$ 271,727,849</u>	<u>\$ 273,399,952</u>	<u>\$ 237,381,714</u>	<u>\$ 232,936,368</u>	<u>\$ 228,017,886</u>	<u>\$ 223,783,384</u>

Note - In 2015 the City implemented a new accounting principal for recognizing 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,

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Schedule of Changes in Net Position - Schedule 2										
(accrual basis of accounting)										
<u>Expenses:</u>										
Governmental Activities:										
General Government	\$ 16,117,728	\$ 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
Fire	4,407,629	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
Police	11,620,966	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
Engineering/Planning	2,738,386	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
Library	1,895,668	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
Culture and Recreation	2,401,718	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
Streets	6,438,417	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
Airport	2,202,086	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
Total	47,822,598	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
Business-Type Activities:										
Water	7,982,299	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
Wastewater	9,321,354	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
Sanitation	2,900,054	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
Golf	51,549	57,992	43,062	47,036	46,853	58,021	82,998	111,044	341,903	493,525
Pool (a)	700,672	534,172	361,136	155,910	181,301	165,031	170,194	161,573	187,079	180,827
Dierkes Lake/Shoshone Falls	224,319	211,501	311,985	193,223	223,664	219,597	225,756	214,236	216,536	201,260
Common Area Maintenance	46,909	41,641	49,998	31,411	23,099	22,930	20,391	92,779	91,407	82,243
Total	21,227,156	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
Total Primary Government	\$ 69,049,754	\$ 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
<u>Program Revenues:</u>										
Governmental Activities:										
Charges for Services	\$ 7,342,801	\$ 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
Operating Grants and Contributions	9,232,149	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
Capital Grants and Contributions	3,225,200	6,487,476	1,867,265	4,311,907	985,169	3,989,947	2,314,982	668,580	1,478,780	927,338
Total	19,800,150	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
Business-Type Activities:										
Charges for Services	\$ 25,637,594	\$ 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
Operating Grants and Contributions	175,959	142,266	126,233	-	-	569,853	-	-	175,131	185,559
Capital Grants and Contributions	-	-	-	-	-	-	845,391	81,463	58,969	109,432
Total	25,813,553	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
Total Primary Government	\$ 45,613,703	\$ 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

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	\$	22,160,886	\$	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
Franchise Taxes		369,688		400,950		394,089		393,394		385,292		356,898		223,358		196,323		189,820		151,479
Interest and Investment Earnings		1,664,320		152,747		365,364		604,822		577,025		452,434		(44,176)		259,959		151,341		343,218
Miscellaneous Rev. (Including Asset Sales)		1,001,583		1,903,083		6,195,101		322,311		423,292		459,192		370,696		554,904		1,338,416		761,452
Contributions of Assets				9,816,959								2,264,987								
Transfers		634,732		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
Total		25,831,209		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

Business-Type Activities:

Interest and Investment Earnings	\$	1,041,825	\$	205,674	\$	307,138	\$	611,827	\$	1,100,433	\$	393,336	\$	(56,627)	\$	111,004	\$	106,459	\$	186,049
Miscellaneous Rev. (Including Asset Sales)		287,664		199,952		429,834		166,115		123,606		118,255		451,952		79,394		75,572		16,487
Contributions of Assets				11,342,494						-		26,932,853								
Transfers		(634,732)		(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)
Total		694,757		10,084,938		(251,027)		(729,579)		(354,550)		26,165,874		(3,842,232)		5,464,695		(1,055,742)		(1,052,307)
Total Primary Government	\$	26,525,966	\$	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

Change in Net Position:

Governmental Activities	\$	(2,191,239)	\$	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)
Business-Type Activities		5,281,154		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
Total Primary Government	\$	3,089,915	\$	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

(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

December 31,

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Program Labor Burden - Schedule 3										
(cash basis of accounting)										
<u>Labor Cost:</u>										
General Government	\$ 3,514,294	\$ 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
Fire	3,446,415	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
Police	6,904,756	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
Dispatch *	573,079	535,200	608,941							
Engineering/Planning	1,513,612	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
Streets	843,576	853,955	766,244	702,086	679,117	638,292	567,264	522,918	507,040	545,142
Library	953,313	867,556	834,132	762,985	774,970	761,178	733,922	709,564	691,030	667,879
Culture and Recreation *	1,568,655	1,487,072	1,020,463	933,486	908,640	853,077	819,625	817,831	757,064	751,621
Airport	478,006	464,952	412,893	387,441	375,470	359,612	349,287	308,228	295,303	299,910
Water	1,543,034	1,593,718	1,426,265	1,325,484	1,294,640	1,197,864	1,049,847	944,786	912,610	987,601
Wastewater	441,489	365,370	393,295	340,666	346,945	303,517	341,046	327,009	313,325	310,333
Sanitation		-	-	-	-	-	-	-	-	-
	\$ 21,780,229	\$ 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
<u>Program Labor Hours:</u>										
General Government	95,657	93,515	93,728	88,381	90,186	83,068	74,745	70,860	70,438	75,699
Fire	151,204	139,267	140,474	143,128	143,904	141,092	141,493	140,996	142,546	141,597
Police	280,506	279,184	269,115	288,151	293,747	276,639	276,448	278,673	273,870	276,758
Dispatch *	27,598	31,414	35,351							
Engineering/Planning	43,185	40,671	48,151	47,022	47,639	44,658	44,367	40,469	42,200	43,048
Streets	31,614	30,698	30,383	29,655	29,065	29,062	28,105	28,030	26,974	28,829
Library	64,134	61,570	52,660	43,785	39,476	50,424	50,532	51,563	50,536	47,957
Culture and Recreation *	98,098	93,143	56,097	51,483	51,008	50,597	50,352	52,369	47,821	47,451
Airport	21,292	23,071	21,356	20,652	18,995	18,459	18,630	18,220	18,234	18,721
Water	62,277	65,015	63,047	60,970	62,207	59,356	55,115	51,806	50,972	52,852
Wastewater	18,757	14,384	17,078	17,109	17,456	14,601	15,397	15,541	15,079	15,185
Sanitation		-	-	-	-	-	-	-	-	-
	894,322	871,932	827,440	790,336	793,683	767,956	755,186	748,527	738,671	748,096

* 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

City of Twin Falls, Idaho

September 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Fund Balances, Governmental Funds (a) - Schedule 4										
(modified accrual basis of accounting)										
General Fund										
Restricted	\$ 941,273	\$ 472,443	\$ 78,417	\$ 78,151	\$ 77,852	\$ 257,598	\$ 249,939	\$ 5,913	\$ 5,913	
Reserved (for Dedicated Purpose)/Committed	-	14,545	578,141	2,537,477	70,820	158,843	158,843	158,843	4,370,006	\$ 3,220,383
Unreserved/Undesignated/Assigned	10,811,603	9,177,112	8,135,374	7,014,566	10,007,787	9,616,943	15,439,425	12,160,105	12,794,580	12,148,374
Total	<u>\$ 11,752,876</u>	<u>\$ 9,664,100</u>	<u>\$ 8,791,932</u>	<u>\$ 9,630,194</u>	<u>\$ 10,156,459</u>	<u>\$ 10,033,384</u>	<u>\$ 15,848,207</u>	<u>\$ 12,324,861</u>	<u>\$ 17,170,499</u>	<u>\$ 15,368,757</u>
All Other Governmental Funds										
Restricted		\$ 483		\$ 121,884	\$ 107,175	\$ 799,935	\$ 779,301	\$ 363,669	\$ 255,419	
Reserved (for Dedicated Purpose)/Committed	\$ 7,307,836	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
Unreserved/Undesignated/Assigned	20,906,743	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
Total (b)	<u>\$ 28,214,579</u>	<u>\$ 26,946,937</u>	<u>\$ 25,565,960</u>	<u>\$ 32,839,014</u>	<u>\$ 26,763,323</u>	<u>\$ 22,105,772</u>	<u>\$ 11,940,402</u>	<u>\$ 9,634,195</u>	<u>\$ 9,154,050</u>	<u>\$ 7,607,878</u>

- (a) The City changed the classification of fund balances in the governmental funds for fiscal year ending 2011 in accordance with GASB 54. 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

September 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Changes in Fund Balances, Governmental Funds (a) - Schedule 5										
(modified accrual basis of accounting)										
<u>Revenues:</u>										
Property Taxes	\$ 22,047,524	\$ 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
Other Taxes	833,479	916,669	890,516	880,171	911,857	922,415	743,589	797,050	763,982	806,892
Special Assessments	41,697	52,890	48,712	161,679	86,100	69,427	72,757	91,567	93,964	103,360
Fines and Forfeitures	43,518	41,416	35,378	41,145	49,417	48,003	45,968	45,864	43,394	45,491
Licenses and Permits	1,563,063	1,478,997	1,206,907	1,264,310	1,192,848	1,083,837	891,886	765,285	579,772	730,679
Fees and Services	3,566,493	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
Intergovernmental	8,882,379	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
Federal Grants	3,573,250	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
Miscellaneous	5,354,114	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
Total	45,905,517	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
<u>Expenditures:</u>										
General Government	5,717,526	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
Public Safety	17,552,034	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
Engineering	1,692,915	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
Community Development	1,049,807	940,192	867,205	716,364	908,135	695,930	197,191	231,322	648,673	270,781
Cultural and Recreation	4,512,993	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
Highways and Streets	4,874,857	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
Airport	2,179,219	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
Capital Outlay	5,255,964	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
Total	42,835,315	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
<u>Other Financing Sources (Uses):</u>										
Contributions						204	2,512	741	60,938	30,243
Transfers In	3,052,337	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
Transfers Out	(2,766,120)	(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)
Total	286,217	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
Net Change in Fund Balances	\$ 3,356,419	\$ 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)
<u>Debt Service as a percentage of non-capital expenditures</u>										
	0%	0%	0%	0%	0%	0%	0%	0%	0.5%	1.0%

(a) The City had an insignificant amount of outstanding long-term debt in 2010 (less than \$120,000). Debt service of those obligations has been reflected in General Government expenditures.

City of Twin Falls, Idaho

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
2018	\$ 2,900,999,246	0.007503874	21,768,733	\$ 25,950,355	\$ 14,301	\$ 240,046	25,696,008	\$ 25,389,061		\$ 306,947
2017	2,683,754,266	0.007429860	19,939,918	25,198,015	99,835	233,002	24,865,178	24,588,950	165,151	111,077
2016	2,361,514,635	0.008039014	18,984,249	24,152,122	5,887	232,772	23,913,463	23,630,826	236,549	46,088
2015	2,274,715,387	0.007868287	17,898,114	22,234,136	27,358	239,628	21,967,150	21,707,166	259,603	381
2014	2,264,943,286	0.007664692	17,360,093	21,596,737	35,309	239,436	21,321,992	20,987,796	334,170	26
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	-

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
2018	0.007503874	0.004282926	0.004750628	0.001131447	0.000914913	0.000198801	0.000108620	0.018891209
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
	0.007134065	0.004192917	0.004275126	0.001091370	0.000889340	0.000179316	0.000103273	0.017865407

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

City of Twin Falls, Idaho

Principal Property Tax Payers - Schedule 8

Taxpayer	2019	2018	2017	2016	2015	2014	2013
	Taxable Assessed Value	Taxable Assessed Value	Taxable Assessed Value	Taxable Assessed Value	Taxable Assessed Value	Taxable Assessed Value	Taxable Assessed Value
Chobani, Inc (Agro-Farma)	\$ 267,321,986	\$ 274,928,865	\$ 425,078,135	\$ 447,967,459	\$ 440,704,927	\$ 397,014,522	\$ 332,583,611
Clif Bar Baking Company	105,294,875	103,242,722	96,844,384	37,007,452			
Idaho Frozen Foods	84,485,629	83,612,919	92,120,925	85,206,199	73,766,988	76,896,371	74,497,915
Longview Fiber	52,477,906	21,835,126	18,330,840	19,852,116	17,250,406	18,350,447	
Glanbia Foods, Inc	42,128,211	46,932,648	50,296,001	34,069,915	32,280,570	33,796,073	24,448,073
Magic Valley Mall II , LLC	32,076,216	33,466,990	36,153,343	34,260,684	28,085,114	28,103,597	31,636,266
Jayco	28,055,877					11,576,542	
Henningsen Cold Storage Co	24,313,037	17,491,746	19,684,168	17,692,399	17,779,174	17,675,599	22,048,496
Twin Falls Canyon Park (Geronimo LLC)	20,630,808	17,854,445	15,935,346	14,043,318			
Wal-Mart Stores, Inc.	19,732,121	18,101,850	18,617,037	18,202,778	15,022,186	18,989,807	13,709,376
Bridgeview Estates Real Estate Investors, LLC		12,660,210	13,181,293	14,949,346			13,352,686
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	
Costco Wholesale Corporation							10,606,476

Source: Assessed property values are provided by Twin Falls County. Utility taxpayers were not evaluated.

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

Fiscal Year	Government Activities	Business-type Activities			Total	Percentage	Per Capita (b)	City Personal Income	City Population	
	Term Loans	Certificates of Participation	Revenue Bonds (c)	Term Loans	Primary Government	of Personal Income (b)				
2019			\$	53,297,705	-	53,297,705	1.5626	1,071	3,410,765,000	49,764
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

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

City of Twin Falls, Idaho

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

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct & Overlapping Debt</u>	<u>Combined Debt</u>
Debt Repaid with Property Taxes (b):				
Twin Falls School District - Series 2014C General Obligation Debt (Refunding)	22,835,000	84.15%	19,215,653	
Twin Falls School District - Series 2014A General Obligation Debt	62,460,000	84.15%	52,560,090	
Urban Renewal Agency of Twin Falls, Idaho:				
Revenue Allocation Bonds, Series 2013A	25,403,000	100.00%	25,403,000	
Revenue Allocation Refunding Bonds, Series 2015A	834,000	100.00%	834,000	
Revenue Allocation Bonds, Series 2015C	3,716,000	100.00%	3,716,000	
Revenue Allocation Bonds, Series 2016A	12,530,000	100.00%	12,530,000	
Other Debt:				
Twin Falls School District - Capital Leases (Energy Savings and Building)	2,079,160	84.15%	1,749,613	
Subtotal, overlapping debt			<u>116,008,356</u>	116,008,356
City Direct Debt (d):				<u>-</u>
Total Direct and Overlapping Debt				<u>\$ 116,008,356</u>

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, 2019. The URA is as of September 30, 2019. 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 since 2010.

City of Twin Falls, Idaho

Pledged Revenue Coverage - Schedule 12

(cash basis of accounting)

Water Revenue Bonds

Fiscal Year	Utility Service		Less: Operating	Net Available	Debt Service		Coverage
	Charges				Principal	Interest (a)	
2019	\$ 10,800,370	\$ 5,529,462		5,270,908	\$ 2,140,000	\$ 607,990	1.92
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

Fiscal Year	Utility Service		Less: Operating	Net Available	Debt Service		Coverage
	Charges				Principal	Interest	
2019	\$ 9,956,050	\$ 4,583,458		5,372,592	\$ 1,930,000	\$ 1,551,781	1.54
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

		<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>City Population</u>	Unavailable		49,764	49,202	48,260	47,468	45,981	45,158	44,848	44,505	42,741
Total Personal Income <u>for Twin Falls County (Thousand Dollars)</u>	Unavailable		3,410,765	3,259,461	3,000,974	\$ 2,889,612	\$ 2,779,540	\$ 2,620,007	\$ 2,491,872	\$ 2,341,182	\$ 2,271,421
Personal Income per capita <u>for Twin Falls County</u>	Unavailable		39,623	38,291	35,934	\$ 35,079	\$ 34,763	\$ 33,336	\$ 31,917	\$ 30,198	\$ 29,781
		<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>City Unemployment Rate</u>		2.8	2.7	2.8	3.3	3.6	4.1	5.4	6.5	7.9	8.8
<u>City Labor Force</u>		24,342	23,761	24,206	23,522	23,221	22,243	22,364	22,155	21,720	21,303
<u>School Enrollment</u>		9,775	9,693	9,602	9,322	9,090	8,865	8,633	8,273	7,912	7,777

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 of Twin Falls, Idaho

City's Largest Employers - Schedule 14

<u>2019</u>			
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

<u>2010</u>			
Business	Rank	Employment Range	Industry
St. Lukes Magic Valley Reg. Medical Center	1	1,800 - 1,899	Health Care
College of Southern Idaho	2	1,100 - 1,199	Local Government Education
Twin Falls School District #411	3	1,000 - 1,099	Local Government Education
Personnel Plus Inc.	4	900 - 999	Administrative & Support Services
Conagra Foods Packaged Food Co	5	600 - 699	Food Manufacturing
Amalgamated Sugar Co LLC	6	400 - 499	Food Manufacturing
Twin Falls County	7	300 - 399	Local Government Administration
City of Twin Falls	8	300 - 399	Local Government Administration
Wal-Mart Associates, Inc.	9	200 - 299	Retail Trade
Seneca Foods Corporation	10	200 - 299	Food Manufacturing

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 2010 and the 3rd Quarter Wages for 2019.

City of Twin Falls, Idaho										
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Selected City Service Information - Schedule 15										
<u>Building:</u>										
Permits Issued (Single Family)	326	243	224	236	230	189	182	151	96	159
Value (Single Family)	\$ 63,519,682	\$ 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
Permits Issued (New Commercial)	78	59	32	28	59	36	33	21	18	28
Value (New Commercial)	\$ 33,091,360	\$ 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
<u>Fire:</u>										
Total Incidents	5,851	5,003	5,413	2,788	3,170	3,200	3,418	3,233	3,523	3,769
Estimate of Property Saved	\$ 24,260,600	\$ 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
Estimate of Property Lost	\$ 1,265,305	\$ 1,664,981	\$ 1,756,247	\$ 1,008,100	\$ 2,257,189	\$ 1,375,840	\$ 1,327,375	\$ 499,290	\$ 674,270	\$ 424,180
<u>Police:</u>										
Calls for Service	54,427	56,621	58,655	54,832	52,552	51,439	54,606	48,556	48,775	49,378
Case Reports Taken	7,492	7,659	7,971	7,275	7,263	7,050	7,377	6,888	6,825	6,748
<u>Airport:</u>										
Airplane Takeoff/Landings	34,488	29,375	25,621	26,337	28,195	25,265	29,731	33,855	31,386	36,155
Boarding/Deboarding	87,497	85,358	81,206	70,055	65,586	56,894	53,683	50,933	75,048	68,234
<u>Library:</u>										
Number of Cardholders	33,107	30,937	28,564	34,804	31,636	30,989	29,277	27,945	26,120	25,554
Average Daily Traffic	731	726	843	820	797	817	808	790	767	866
Total Items Checked Out	555,958	568,046	582,464	474,709	474,844	493,939	453,385	464,343	456,142	461,936
<u>Parks:</u>										
Total Maintained Acreage	1,504	1,395	1,395	1,363	1,363	1,363	1,362	1,362	1,376	1,215
<u>Water:</u>										
Water Consumed (Millions)	4,228	4,589	4,737	4,798	4,616	4,608	4,613	4,765	4,350	4,461
<u>Wastewater:</u>										
Gallons Treated (Millions)	2,727	2,784	2,918	2,850	2,750	2,716	2,560	2,604	2,474	2,492
Solids Treated (lbs. BOD):	6,358,418	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
<u>Sanitation:</u>										
Customer Count	15,303	15,055	14,912	14,618	14,412	14,039	13,874	13,814	13,482	13,305
Trash Tonnage (Tons)	19,430	19,224	18,120	18,086	17,269	17,490	17,037	16,777	16,975	17,683
Tonnage per Customer	1.27	1.28	1.22	1.24	1.20	1.25	1.23	1.21	1.26	1.33
Recycling Tons	1,578	1,770	1,865	1,938	1,936	1,951	1,958	2,017	1,587	243

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.

	City of Twin Falls, Idaho									
	<u>FYE 2020</u>	<u>FYE 2019</u>	<u>FYE 2018</u>	<u>FYE 2017</u>	<u>FYE 2016</u>	<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>
Other Operating Information - Schedule 16										
<u>Budgeted Fulltime Equivalent Employees:</u>										
General Government	46.25	45.00	43.00	40.00	40.00	40.00	37.00	32.75	30.31	32.81
Fire	47.50	42.50	42.00	42.00	42.00	41.75	41.75	41.75	41.50	41.50
Police	102.75	103.75	102.75	113.75	107.75	105.75	105.75	101.75	99.50	102.50
Dispatch *	13.00	13.00	11.00							
Engineering/Planning	19.25	19.25	19.25	19.25	20.25	19.25	19.25	17.25	16.25	18.75
Streets	16.00	16.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	14.00
Library	45.00	48.00	49.00	55.00	55.00	51.00	53.00	46.00	45.00	52.00
Culture and Recreation *	19.00	19.25	18.00	17.00	17.00	16.00	16.00	16.00	16.75	16.75
Airport	9.50	8.50	8.50	8.13	8.13	7.00	7.00	7.00	7.00	7.00
Water	29.00	28.75	27.75	27.75	27.75	27.75	26.75	26.00	26.25	27.25
Wastewater	9.75	9.75	8.75	8.75	8.75	8.75	7.75	7.75	8.00	8.00
Sanitation	-	-	-	-	-	-	-	-	-	-
	357.00	353.75	344.00	345.63	340.63	330.25	327.25	309.25	303.56	320.56

* 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

	Machinery &					
<u>Net Book Value of Capital Assets</u>	<u>Land</u>	<u>Building</u>	<u>Infrastructure</u>	<u>Improvements</u>	<u>Equipment</u>	<u>Total</u>
General Government	\$ 7,237,494	\$ 20,813,339	\$ 78,624,642	\$ 1,567,495	\$ 584,375	\$ 108,827,344
Fire	-	134,259	-	22,399	575,818	732,476
Police & Dispatch	-	75,272	-	167,567	823,215	1,066,054
Engineering/Planning	-	-	-	-	59,950	59,950
Streets	-	70,080	2,694,089	2,895	1,085,138	3,852,203
Library	-	1,346,702	-	130,610	2,201,345	3,678,658
Culture and Recreation *	158,532	1,277,931	29,083	2,650,297	323,619	4,439,461
Airport	-	2,246,124	4,455,774	2,962,194	514,710	10,178,802
Water	12,569,051	764,715	31,912,093	8,651,970	1,749,960	55,647,789
Wastewater	126,185	3,132,844	68,227,461	11,076,462	6,012,273	88,575,225
Sanitation						
	\$ 20,091,262	\$ 29,861,266	\$ 185,943,141	\$ 27,231,889	\$ 13,930,403	\$ 277,057,961

** 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, 2019

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Department of Transportation			
State and Community Highway Safety	20.600		5,383
National Priority Safety Programs	20.616		4,351
Department of Justice			
COPS Grant	16.710		154,000
Body Worn Camera Grant	16.738		7,049
Justice and Mental Health Collaboration Program	16.745		8,759
Federal Emergency Management Agency			
Staffing for Adequate Fire and Emergency Response	97.083		153,152
Federal Aviation Administration			
Airport Improvement Program	20.106		616,072
Total Expenditures of Federal Awards			<u>\$ 948,766</u>

The City of Twin Falls received equipment in the amount of \$10,365 from Department of Homeland Security.

CITY OF TWIN FALLS, IDAHO
Notes to Schedule of Expenditures of Federal Awards
September 30, 2019

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, 2019

Financial Statements

Unmodified

Type of auditor's report issued:

Internal Control over financial reporting:

Material Weakness(es) identified?

Yes ☐

No ☒

Significant deficiency(ies) identified that are not
considered to be a Material Weakness?

Yes ☐

No ☒

Non-Compliance material to financial statements noted?

Yes ☐

No ☒

Federal Awards

Internal Control over major programs:

Material Weakness(es) identified?

Yes ☐

No ☒

Significant deficiency(ies) identified that are not
considered to be a Material Weakness?

Yes ☐

No ☒

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

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
Airport Improvement Program

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

INDEPENDENT AUDITOR'S REPORT ON 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, 2019, 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 28, 2020.

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 28, 2020



Mahlke Hunsaker & Company PLLC

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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, 2019. The City of Twin Falls, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with 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, 2019.

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 28, 2020



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: Joshua Palmer, Public Information Coordinator

PRESENTATION

Request:

PRESENTATION: Update on citizen reporting tool, SeeClickFix, and demonstration of a new citizen survey tool.

Time Estimate:

This presentation for both SeeClickFix and POLCO, and will take approximately 5 minutes, with additional time for questions.

Background:

The City of Twin Falls has been using the SeeClickFix citizen reporting application for about 10 months. With the help of citizens and the SeeClickFix app, we have resolved more than 210 citizen work order requests.

The requests include a wide range of issues from sign graffiti and vandalism, to public safety and ADA access concerns.

Citizens who use the app have provided positive feedback, however, we still have many residents who are unaware of the app. Many are new residents of Twin Falls.

POLCO is a citizen survey tool that is used by more than 800 cities in the United States, and is a partner with our biennial National Citizen Survey. It will provide the city with the capability to survey citizens via the SeeClickFix app, social media, city website, and email.

POLCO uses voter registration data to verify that users are residents of the City of Twin Falls, and to prevent individuals from 'distorting' surveys by voting repeatedly. The survey tool also allows votes from non-verified users.

The survey tool will launch in March to residents of the City of Twin Falls.

Approval Process:

This presentation is for information purposes and does not require council approval. However, feedback is appreciated.

Budget Impact:

The annual cost of the POLCO citizen survey tool, and the ability to verify users with voter registration data, is \$1,650. The annual cost to the city for SeeClickFix is \$15,900.

Regulatory Impact:

N/A

History:

N/A

Analysis:

N/A

Conclusion:

Attachments:

None



Date: Monday, March 9, 2020
To: Honorable Mayor and City Council
From: William Carberry, Airport Manager

PRESENTATION

Request:

PRESENTATION: Update on 2020-21 Magic Valley Regional Airport Projects

Time Estimate:

The staff/JUB presentation will take approximately 10 minutes. Following the presentations, staff anticipates some time for questions and answers.

Background:

Kent Atkin, JUB, and I would like to update the City Council on FAA projects for 2020-21. There are several projects, grants, and subsequent contracts that will be initiated in the upcoming months, and I would like to step back and give the Council a presentation of the pending activity ahead.

Approval Process:

N/A

Budget Impact:

There are no impacts to the budget with this presentation. The FAA projects pending will be funded within the FAA AIP grant process.

Regulatory Impact:

All of the projects discussed will be administered within the regulatory requirements.

History:

N/A

Analysis:

N/A

Conclusion:

No action needed. I encourage the City Council to ask any questions and provide any comments they may have.

Attachments:

None



Date: Monday, March 9, 2020
To: Planning and Zoning Commission
From: Jonathan Spendlove, Planning and Zoning Director, Planning & Zoning Director

ACTION ITEM

Request:

ACTION ITEM: Request for recommendation on a Zoning District Change and Zoning Development Agreement from SUI & CRO to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N c/o EHM Engineers, Inc. on behalf of Steve Shotwell, Molivia, LLC (PZ19-0165) On February 11, 2020, Planning and Zoning Commission recommended approval to City Council by a vote of 5-0.

Time Estimate:

Five (5) to ten (10) minutes for Staff and Applicant presentation; Five (5) minutes for Council questions and discussion.

Background:

NA

Approval Process:

Per Twin Falls City Code 10-6-1.4(E) Approval of a ZDA Sub-District requires a preliminary presentation to the Planning and Zoning Commission for a review of the proposed changes. The Commission is allowed, and may grant the public the ability, to ask questions and give suggestions to applicant about the proposed project during the preliminary presentation. A public hearing shall be held before the Commission for a recommendation to the Council to amend the zoning district and the zoning map, amend with recommendations or deny the request.

As this location is within the Area of Impact, the City Council will make a recommendation to the Board of County Commissioners.

Budget Impact:

N/A

Regulatory Impact:

If approved, the area under this ZDA would be available for development according to the Conceptual Development Plan. The property would be required to follow, the rules and regulations of Twin Falls City Code, and the language within the ZDA Documents.

History:

The zoning of this property as SUI CRO was reaffirmed with the last Area of Impact Agreement in 2004. There is no other known zoning history at this time.

Analysis:

This is a request for a Zoning District Change & Zoning Development Agreement from SUI & CRO PUD to

Molivia SUI & CRO ZDA.

The applicant is required to obtain a ZDA when any development is located within the CRO Zone.

The applicant has declared two (2) deviations from the applicable City Code.

(1)A modification to cantilevered / overhanging elements of a home into the Canyon Rim setback. (see Attachment 6).

(2)A modification to the parks dedication process.

The deviations from current code are not anticipated to create undue impacts to surrounding properties.

Staff does feel the language of the “cantilever setback deviation” could be made more clear and would like to work with the applicant on drafting a clearer version while maintaining the same elements requested.

Conclusion:

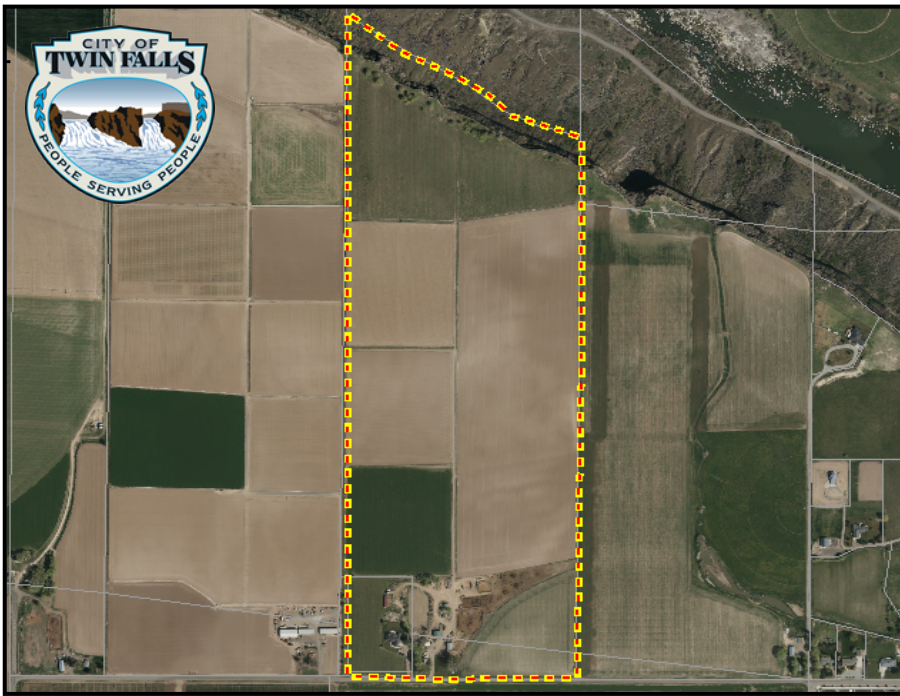
On February 11, 2020, Planning and Zoning Commission recommended approval to City Council by a vote of 5-0.

If the Council recommends approval of this request as presented, staff would encourage the following conditions:

1. Subject to continued compliance with all local, state and federal code requirement and other standards as applicable.

Attachments:

1. PZ19-0165 ZDA Staff Report
2. Vicinity Map
3. Narrative
4. Site Plan
5. Photos
6. Proposed ZDA Language
7. Molivia ZDA - Height and Setback Exhibit
8. 02-11-20 PZC Minutes



Comprehensive Staff Report

To: Planning & Zoning Commission

Presenter: Jonathan Spendlove, Director

Request: Preliminary presentation for a request for a **Zoning District Change & Zoning Development Agreement** from SUI & CRO PUD to Molivia SUI & CRO ZDA for property located at 2746 E 4200 North.

Application: PZ19-0165

Steve Shotwell, Molivia, LLC

c/o Tim Vawser

EHM Engineers

621 North College Rd, ste 100

Twin Falls, ID 83301

208.734.4888

tvawser@ehmnc.com

Prelim. Presentation: 1/28/2020; Public Hearing: 2/11/2020

Analysis

This is a request for a Zoning District Change & Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N.

The applicant is required to obtain a ZDA when any development is located within the CRO Zone.

The applicant has declared two (2) deviations from the applicable City Code.

- (1) A modification to cantilevered / overhanging elements of a home into the Canyon Rim setback. (see Attachment 6).
- (2) A modification to the parks dedication process.

The modification to the cantilevered elements of a home will allow for a deck or other element of a home to extend fifteen (15) feet into the Canyon Rim Setback area. Current code limits this extension to three (3) feet. This desired deviation comes from the result of dedicating land for a trail. The applicant desires to maintain the view of the Canyon Rim while not sacrificing the safety of home owners. The foundations of the homes will remain at the fifty (50) foot setback as required by current code.

The second modification will allow for the dedication of a tract of land along the

canyon rim to meet the park dedication required by code.

Approval Process

Per Twin Falls City Code 10-6-1.4(E) Approval of a ZDA Sub-District requires a preliminary presentation to the Planning and Zoning Commission for a review of the proposed changes. The Commission is allowed, and may grant the public the ability, to ask questions and give suggestions to applicant about the proposed project during the preliminary presentation. A public hearing shall be held before the Commission for a recommendation to the Council to amend the zoning district and the zoning map, amend with recommendations or deny the request.

History

The zoning of this property as SUI CRO was reaffirmed with the last Area of Impact Agreement in 2004. There is no other known zoning history at this time.

Applicable Regulations or Codes

Per City Code 10-4-19: All development except existing residential lots in the canyon rims overlay district shall be part of an approved zoning development agreement.

Per City Code 10-6-1 A preliminary presentation of the request is required before a public hearing in front of the Planning & Zoning Commission.

Per City Code 10-7-20: Public Hearing Notice Requirements: The applicant must follow all public notice requirements per state and city regulations.

Per city code 10-14-1 thru 8: Any application for a zoning district change shall follow the procedures outline in these sections. The commission shall ensure any favorable recommendations are in accordance with the objectives and goals of the adopted Comprehensive Plan.

Comprehensive Plan Compliance

The 2016 Comprehensive Plan "Grow With Us" designates this area as "Rural Residential". This designation is appropriate for homes located on lots larger than one (1) Acre as an appropriate transition from Agriculture to Town Neighborhoods.

Potential Impacts:

The deviations from current code are not anticipated to create undue impacts to surrounding properties.

Staff does feel the language of the "cantilever setback deviation" could be made more clear and would like to work with the applicant on drafting a clearer version while maintaining the same elements requested.

Prelim. Presentation: 1/28/2020; Public Hearing: 2/11/2020

The most notable impact from this proposed development will be traffic on the local road network in the form of daily trips by the residential homes. The surrounding network is not anticipated to degrade to an unacceptable level of service. Additionally, staff has received an approval letter from the Twin Falls Highway District, the authority on roads outside City Limits.

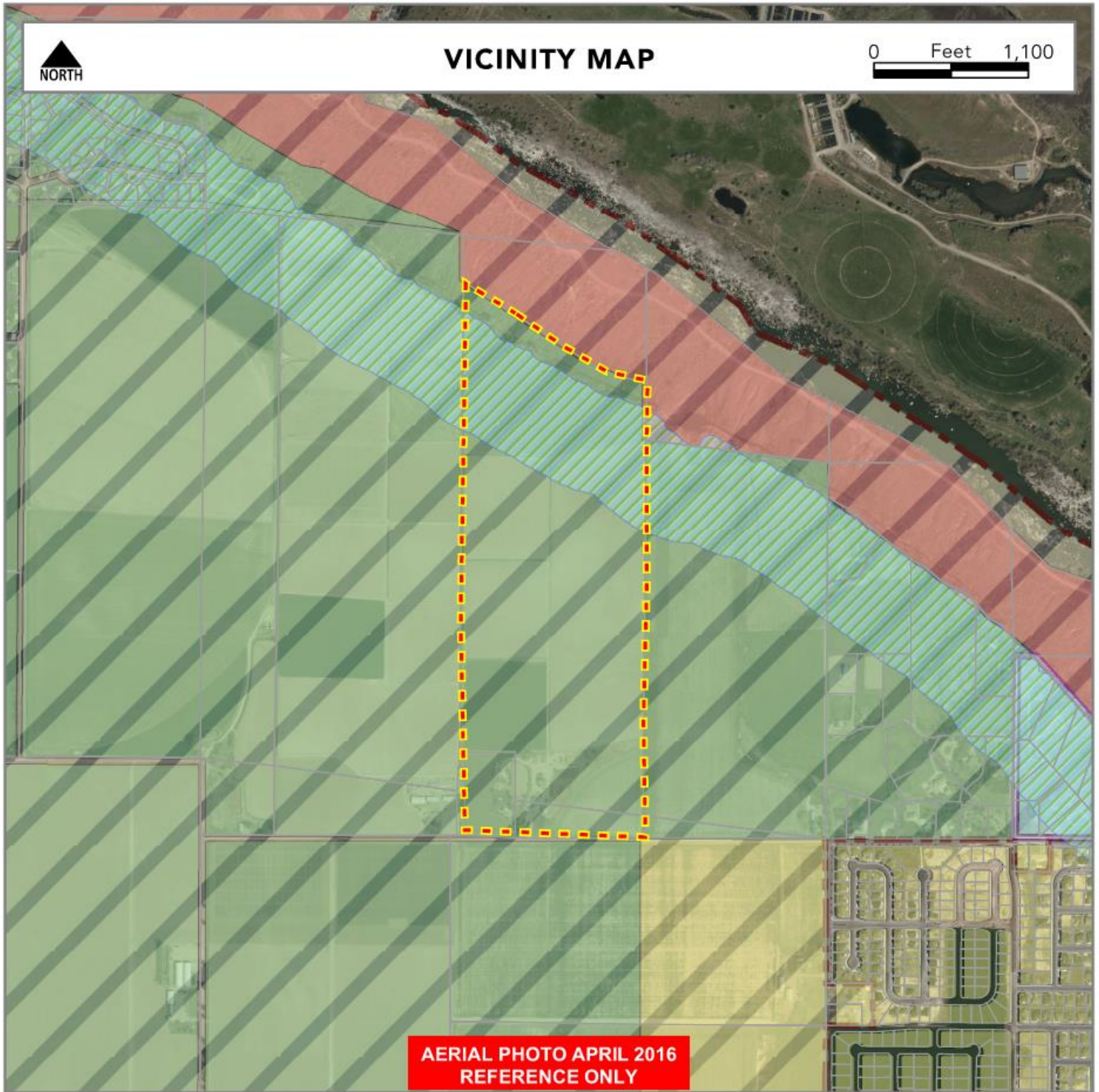
Conclusion

If the Commission recommends approval of this request as presented, staff would encourage the following conditions:

1. Subject to continued compliance with all local, state and federal code requirements and other standards as applicable.
2. Subject to final review of the “cantilever setback deviation” language by City Staff to ensure clarity of intent.

Attachments

1. Vicinity Map
2. Narrative
3. Site Plan
4. Photos
5. Proposed ZDA Language
6. Cantilever Setback Deviation Exhibit



- | | | | |
|--|-----|--|-----|
| | CRO | | R-2 |
| | PUD | | SUI |
| | OS | | AOI |

Current Zoning: SUI & CRO

Comprehensive Plan: Rural Residential

Existing Land Use: Single Family, Agriculture, Vacant/Undeveloped
Proposed Land Use: Single Family Residential

Surrounding Zoning Designations & Land Use(s)

North: OS, Snake River Canyon

East: Single Family, Agriculture/Undeveloped

South: SUI, Agriculture/Undeveloped

West: Single Family, Agriculture/Undeveloped

Applicable Regulations

10-4-2, 10-4-19, 10-6

MOLIVIA SUI & CRO, ZDA
APPLICATION NARRATIVE

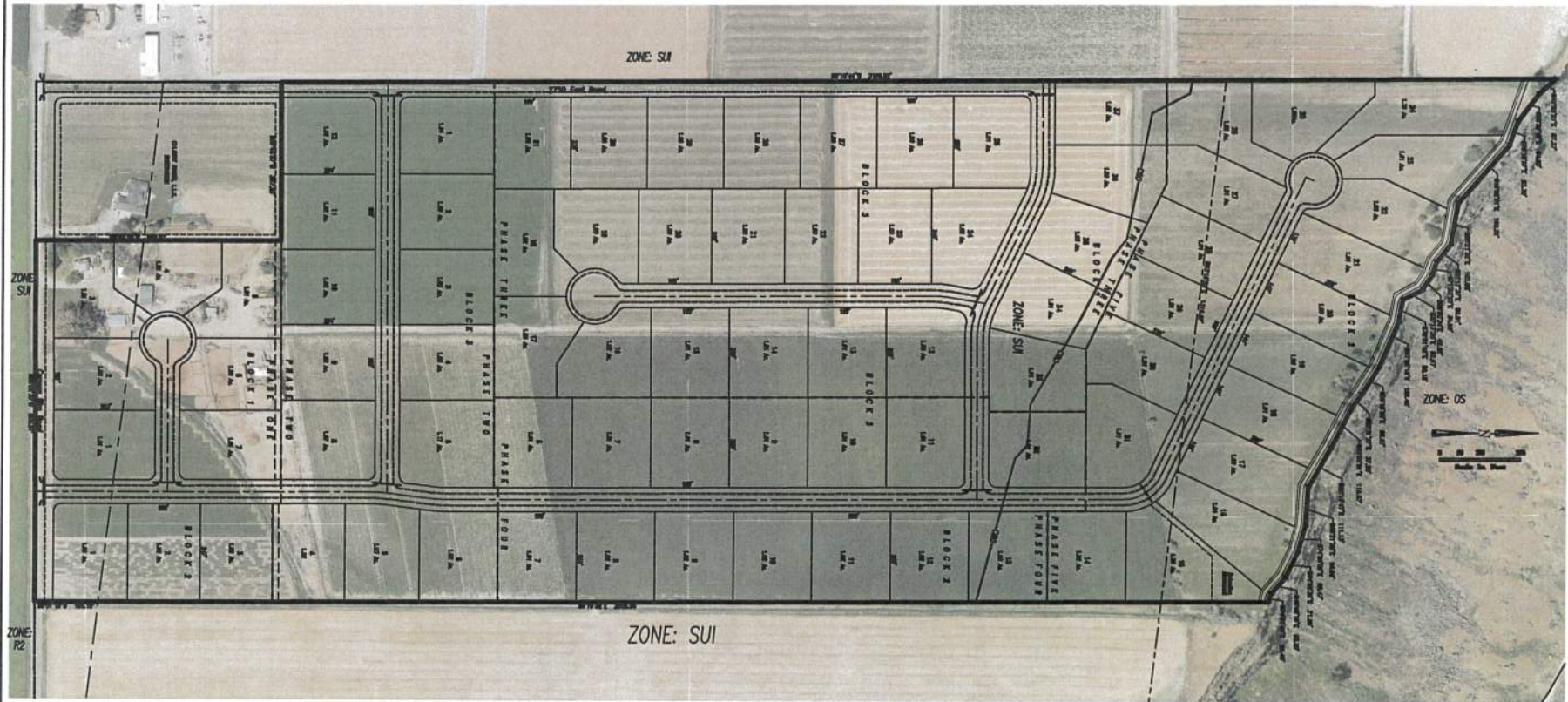
4.a. The reason for the request is to clarify the uses and development requirements intended for the parcel. With developers being unsure of what the future holds for properties within the impact area as far as zoning and development standards this application is intended to create a certainty that can be counted on going forward in the platting process. It reiterates that roads will be to Twin Falls Highway District standards and that all pressure irrigation will be private to the subdivision. It also establishes building setback lines adjacent to the Canyon Rim.

4.b.i. The proposed change to the development is compatible with the Comprehensive Plan in the Rural Residential land use defined in the future land use map in the comprehensive plan.

4.b.ii. This development would be compatible with the neighboring properties as the develop out in conformance with the comprehensive plan since the plan calls for residential uses for this property as well as those surrounding this property as they are developed.

4.b.iii. The intended use of the development is for single family homes on one acre or larger lots. The plan is to develop the property over several phases.

4.b.iv. Specific exceptions of uses include a roadway development to be in accordance with the Twin Falls Highway District, private pressure irrigation and distribution system as opposed to a City operated system, phasing allowances of development, and setbacks adjacent to any land that would dedicated to a path system along the Snake River Canyon Rim.



PHASES / LOT COUNT
 PHASE 1 10 LOTS
 PHASE 2 10 LOTS
 PHASE 3 10 LOTS
 PHASE 4 10 LOTS
 PHASE 5 10 LOTS
 5 PHASES OF 10 LOTS EACH

EXISTING ZONE FOR PROPERTY: SUI W/ CRO
 PROPOSED ZONE FOR PROPERTY: SUI W/ CRO, ZDA

EXHIBIT A

McCLIVIA ZDA
 Located In
 W2 E2, Section 30
 And
 NW4 NW4, Section 31
 T. 9 S., R. 17 E., RM.
 Twin Falls County, Idaho

Preliminary Plat For	
McCLIVIA, LLC	
Twin Falls, Idaho	
 EHM Engineers, Inc. Engineers / Surveyors / Planners 601 North College Road, Suite 100, Twin Falls, Idaho 83401 P (208) 735-4800 Fax (208) 735-4808 www.ehm-inc.com	PREPARED BY DATE CHECKED BY DATE APPROVED BY DATE
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	PREPARED BY DATE CHECKED BY DATE APPROVED BY DATE



SW Corner looking NE



SE Corner looking NW



NE Corner looking SW



Interior Traffic Circle

Molivia ZDA

A SUI Residential

Zoning Development Agreement

This Zoning Development Agreement (ZDA) is made and entered into this ____ day of _____, 20__, by and between the County of Twin Falls, State of Idaho a municipal corporation, hereinafter called "City" and MOLIVIA LLC, an Idaho Limited Liability Company (hereinafter called "Developer") for the purpose of developing a Development of Residential uses on property located West of Grandview Drive North and adjacent to Canyon Rim Road.

NOW THEREFORE:

1. All future development, improvements, and uses shall conform to the standards and regulations of the Twin Falls City Code Title 10 – Chapter 4 – Section 2; Suburban-Urban Interface District or as amended, and City Code Title 10 – Chapter 4 – Section 19; Canyon Rim Overlay District or as amended, and all references to other sections therein including the following deviations:
2. SUI, Suburban-Urban Interface District and the CRO, Canyon Rim Overlay Modified as follows;
 - i. Building Setbacks:
 1. Minimum Building setbacks shall be fifty (50) feet from the identified Canyon Rim. Said minimum shall be conditioned upon an approved geological study per City Code
 2. Rear Yard: The rear building line shall not be closer than twenty-five (25) feet from the rear property line.
 - ii. Horizontal Projections: Horizontal, and/or Architectural, projections shall be allowed to project over the Canyon Rim setback line. The maximum allowable projection into the Canyon Rim Building Setback shall be fifteen (15) feet. See attached Exhibit B.
3. Property Development Standards;
 - i. Roadways:
 1. Per Twin Falls Highway District standards. No curb, gutter, or sidewalk will be required.
 - ii. Pressure Irrigation;
 1. Pressure Irrigation pump and delivery system will be private, owned and maintained by the Homeowner's Association.
 - iii. Common Area, Canyon Rim Trail;
 1. Common area, with a minimum width of twenty five (25) feet as measured from the Canyon Rim, will be dedicated to the City of Twin Falls for a Canyon Rim Trail. Construction of the trail shall be through a separate agreement negotiated between the City of Twin Falls and the Developer. The dedication of land adjacent to the Canyon Rim shall fulfill all obligations of the Developer for parks or common area requirements and/or payments.

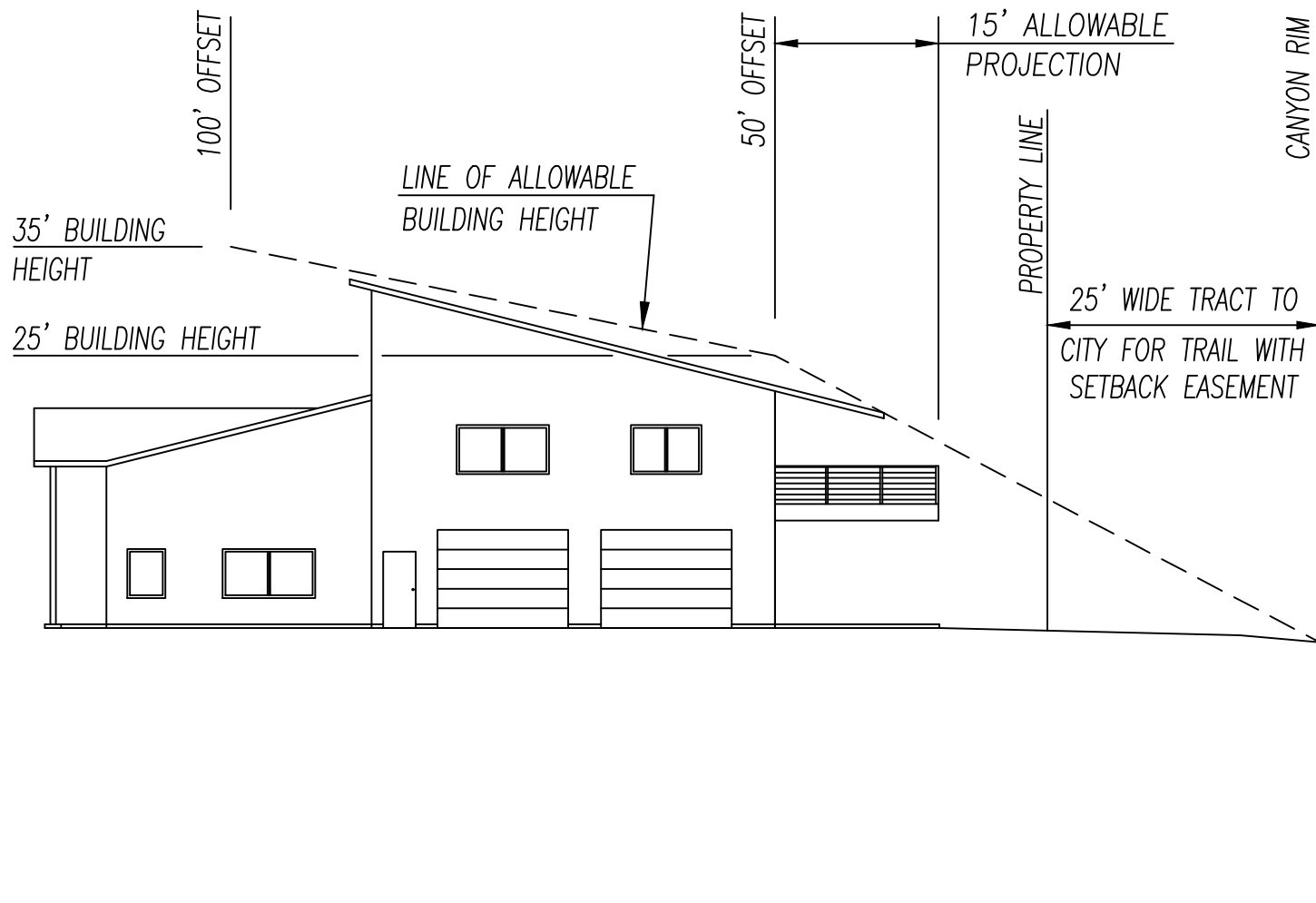


EXHIBIT B



Twin Falls Planning & Zoning Commission Minutes

Tuesday, February 11, 2020, 6:00 PM

203 Main Avenue East
Twin Falls, ID 83301

Council Chambers

Members -

City Limits: Danielle Titus, Chairperson; Craig Kelley, Vice-Chair; Ed Musser; Carolyn Bolton; Curtis Hansen; Marilu Perez

Area of Impact: Ryan Higley; David Detweiler

1) Confirmation of Quorum/Call Meeting to Order

Vice Chair Kelley called the meeting to order at 6:01 pm
A quorum was present.

Members Present: Kelley, Musser, Bolton, Hansen, Detweiler

Staff Present: Spendlove, Cherry, Ebersole, Vitek, Nope

2) Consent Calendar

Commissioner Hansen made a motion to approve the consent calendar, as presented. Commissioner Bolton seconded the motion.

Consent Calendar approved by a vote of 4-0-1

a) Approval of minutes from the following meeting: January 28, 2020

3) Items of Consideration

a) Preliminary Presentation for a Zoning District Change & Zoning Development Agreement from C-1 PUD to C-1 ZDA for the Westpark Subdivision No. 11 c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ20-0001)

Staff Presentation:

PZ Director Spendlove presented the Preliminary Presentation for a Zoning District Change & Zoning Development Agreement from C-1 PUD to C-1 ZDA for the Westpark Subdivision No. 11 c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ20-0001)

Per Twin Falls City Code 10-6-1.4(E) Approval of a ZDA Sub-District requires a preliminary presentation to the Planning and Zoning Commission for a review of the proposed changes. The Commission is allowed, and may grant the public the ability, to ask questions and give suggestions to applicant about the proposed project during the preliminary presentation. A public hearing shall be held before the Commission for a recommendation to the Council to amend the zoning district and the zoning map, amend with recommendations or deny the request.

Staff make no recommendation at this time.

Applicant Presentation:

Dave Thibault, EHM Engineers, representing applicant, gave a Preliminary Presentation for a Zoning District Change & Zoning Development Agreement from C-1 PUD to C-1 ZDA for the Westpark Subdivision No. 11. This amendment is to clarify parking requirements and the use of duplex and triplex language.

PZ/Questions & Comments:

- Commissioner Bolton asked how the new parking will compare to the parking for the current residences at the complex. Will there be sidewalks available for residents to walk to units?
- Mr. Thibault clarified the parking layout at the complex and the connectivity.
- Commissioner Detweiler asked about the current parking requirements.
- Mr. Thibault clarified the current parking requirements and this request would allow those requirements to stay the same with the new area.
- Commissioner Hansen stated his concern with overflow parking on street and that it may be issue at public hearing.
- Mr. Thibault concurred and stated he will be ready to address any concerns.

4) Public Hearings

- a) Request for a Zoning District Change & Zoning Development Agreement from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at 630 Addison Avenue West c/o Bob Beer on behalf of Twin Falls County (PZ19-0167).

Staff Presentation:

City Planner Cherry presented the Request for a Zoning District Change & Zoning Development Agreement from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at 630 Addison Avenue West c/o Bob Beer on behalf of Twin Falls County (PZ19-0167).

The applicant is required to present a preliminary review to the Planning and Zoning Commission in which the commission may give suggestions and ask questions of the applicant about the proposed ZDA. A public hearing shall be held before the Commission for a recommendation to City Council to; amend the zoning district and the zoning map, amend with recommendations or deny the request.

Per County records the primary building on the subject property was built in 1950 as the Twin Falls Hospital.

Currently, the building serves as the Twin Falls County West Annex which houses a variety of county functions and support services.

The requested ZDA proposes to comply with the use standards of the underlying C-1 (Commercial Highway) Zoning district and an increase of outright permitted uses including:

- Juvenile Detention Center
- County Owned Automobile/Truck Repair
- County Testing Laboratories
- Exhibition Hall
- Indoor Recreation Facility
- Outdoor Recreation Area that is 50' from the Canyon Rim
- Shelter Home

Further the ZDA proposes the following allowed uses per a special use permit:

- Adult Detention Center
- Work Release Center

Finally, the proposed ZDA will comply with the property development standards of the underling C-1 and CRO (Canyon Rim Overlay) Districts.

If the Commission determines the proposed request appropriate, you may recommend approval to the City Council, as presented, subject to the following conditions:

1. Subject to site plan amendments as required by Building, Engineering, Fire and Zoning Officials to comply with applicable City Codes and standards.

Applicant Presentation:

Project Manager Bob Beer, representing applicant, presented the request for a Zoning District Change & Zoning Development Agreement from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at 630 Addison Avenue West. He stated the outdoor area will be located where the helipad was previously located. He stated this would give clarity as the current addressing involves multiple addresses for the facility.

PZ/Questions & Comments:

- Commissioner Hansen asked if the Juvenile Detention Center will be an outright permitted use or require an SUP.
- City Planner Cherry clarified with the ZDA, the juvenile detention center would be outright permitted. He explained this will give flexibility to use space and expand without public hearing.
- Commissioner Bolton asked if there will be new construction in the future.
- Mr. Beer clarified the future construction plans and the plan for the outdoor area.

Public Hearing: Opened and Closed without input

Discussions Followed: without concern

Motion:

Commissioner Bolton made a motion to recommend approval of the request, as presented, with staff recommendations.

Commissioner Musser seconded the motion.

Unanimously Approved by a vote of 5-0

- b) Request for a Zoning District Change and Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N c/o EHM Engineers, Inc. on behalf of Steve Shotwell, Molivia, LLC (PZ19-0165)

Staff Presentation:

PZ Director Spendlove presented the Request for a Zoning District Change and Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N c/o EHM Engineers, Inc. on behalf of Steve Shotwell, Molivia, LLC (PZ19-0165)

Per Twin Falls City Code 10-6-1.4(E) Approval of a ZDA Sub-District requires a preliminary presentation to the Planning and Zoning Commission for a review of the proposed changes. The Commission is allowed, and may grant the public the ability, to ask questions and give suggestions to applicant about the proposed project during the preliminary presentation. A public hearing shall be held before the Commission for a recommendation to the Council to amend the zoning district and the zoning map, amend with recommendations or deny the request.

The zoning of this property as SUI CRO was reaffirmed with the last Area of Impact Agreement in 2004. There is no other known zoning history at this time.

This is a request for a Zoning District Change & Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA.

The applicant is required to obtain a ZDA when any development is located within the CRO Zone.

The applicant has declared two (2) deviations from the applicable City Code.

(1)A modification to cantilevered / overhanging elements of a home into the Canyon Rim setback. (See

Attachment 6).

(2)A modification to the parks dedication process.

The deviations from current code are not anticipated to create undue impacts to surrounding properties.

Staff does feel the language of the “cantilever setback deviation” could be made more clear and would like to work with the applicant on drafting a clearer version while maintaining the same elements requested.

If the Commission recommends approval of this request as presented, staff would encourage the following conditions:

1. Subject to continued compliance with all local, state and federal code requirement and other standards as applicable.
2. Subject to final review of the “cantilever setback deviation” language by City Staff to ensure clarity of intent

Applicant Presentation:

Dave Thibault, EHM Engineers, representing applicant, presented the request for a Zoning District Change and Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N. He stated this is an eighty (80) lot residence subdivision. He stated this is located on county land in the city area of impact area. Mr. Thibault explained the path dedication and overhang exception.

PZ/Questions & Comments:

- Commissioner Bolton asked if the lots can be specified by lot # to be allowed to have the fifteen (15) foot overhang.
- PZ Director Spendlove stated the site map provided is not the actual plat map, so the lot numbers on the map may change with the official plat. The lots affected are along the Canyon rim setback line only, requiring the fifty (50) ft. setback.
- Commissioner Detweiler asked about the amount of ground dedicated to the common area.
- PZ Director Spendlove clarified the portion of land dedicated to a trail would be equal to or greater to the required of a park.
- Commissioner Detweiler asked about BLM ground nearby.
- PZ Director Spendlove stated the land in question is privately owned, with City owned properties nearby.
- Commissioner Musser asked about the connectivity of the proposed trail.
- Mr. Thibault stated they are still working on the design.
- Mr. Thibault stated they are happy with staff conditions, and working with staff on verbiage.

Public Hearing: Opened and Closed without input

Discussions Followed: without concern

Motion:

Commissioner Hansen made a motion to recommend approval of the request, as presented, with staff recommendations.

Commissioner Bolton seconded the motion.

Unanimously Approved by a vote of 5-0

- c) Request for a Zoning Title Amendment to repeal and replace City Code 10-8-4, 10-8-5, and 10-17-3 Administration and Enforcement Regulations c/o City of Twin Falls Planning and Zoning Department (PZ20-0002).

Staff Presentation:

PZ Director Spendlove presented the Request for a Zoning Title Amendment to repeal and replace City Code 10-8-4, 10-8-5, and 10-17-3 Administration and Enforcement Regulations c/o City of Twin Falls Planning and Zoning Department (PZ20-0002).

The process for Zoning Title Amendments shall follow Title 10 Chapter 14.

A public hearing with the Planning and Zoning Commission shall be held, their recommendation is then forwarded to the City Council for a final decision to take place after a public hearing is held.

The issue of which entity receives, reviews and issues permits in the Area of Impact has been decided by the County previously. They have authority over these matters for all lands located outside City limits. Our proposed code change is in response to their previous decision.

The modification of the makeup of our Planning Commission is a result of recent research into complying with State Statute 67-6526-(g). We are required to have proportional representation on our Planning and Zoning commission for the ratio of residents within the City Limits vs area of impact. By our accounts, the current makeup of two (2) area of impact commissioners on a nine (9) member board is an over representation. By going to one (1) in seven (7), we are more in line with the ratio required by State Statute.

The Commission is tasked with making a recommendation to the City Council. The Commission may recommend approval as presented, approval with conditions, denial, or table the item for more information.

Public Hearing: Opened and Closed without Input

Discussions Followed: without concerns

Motion:

Commissioner Detweiler made a motion to recommend approval of the request, as presented, with staff recommendations.

Commissioner Musser seconded the motion.

Unanimously Approved by a vote of 5-0

5) Upcoming Meeting(s)

- a) Tuesday, February 25
Monday, March 2 - Joint Work Session with City Council (Title 10 Code Rewrite)

6) Adjournment

The meeting adjourned at 6:53 pm

Kelli Ebersole

Kelli Ebersole, Administrative Assistant



Date: Monday, March 9, 2020
To: Planning and Zoning Commission
From: Planning & Zoning Department

ACTION ITEM

Request:

ACTION ITEM: Request for a Zoning District Change & Zoning Development Agreement from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at 630 Addison Avenue West c/o Bob Beer on behalf of Twin Falls County (PZ19-0167). On February 11, 2020, Planning and Zoning Commission recommended approval to City Council by a vote of 5-0.

Time Estimate:

Five (5) minutes for Staff and Applicant presentation; Five (5) minutes for public hearing; Ten (10) minutes for Council questions, discussion, and decision.

Background:

Per the Canyon Rim Overlay District, any development occurring within the district is required to obtain a Zoning Development Agreement, by way of multiple public hearings. As indicated in the History, this property was originally developed as the Twin Falls Hospital in the 1950's. The requirement for a PUD/ZDA came later in the 1990's.

With the recent acquisition, and modernization, of the property by Twin Falls County, many of the land uses established by them had been *Permitted*. Recently, the discussion of expanding the types of County functions on the property led to issues with possible non-compliance with the Canyon Rim Overlay. As a result, a ZDA has been drafted with future County uses in mind, while still maintaining the character of the Canyon Rim, and the established development.

Approval Process:

The applicant is required to present a preliminary review to the Planning and Zoning Commission in which the commission may give suggestions and ask questions of the applicant about the proposed ZDA. A public hearing shall be held before the Commission for a recommendation to City Council to; amend the zoning district and the zoning map, amend with recommendations or deny the request.

Budget Impact:

NA

Regulatory Impact:

If approved as presented, the County property will be required to follow the Rules and Regulations as defined in this ZDA Document.

History:

Per County records the primary building on the subject property was built in 1950 as the Twin Falls Hospital.

Currently, the building serves as the Twin Falls County West Annex which houses a variety of county functions and support services.

Analysis:

The requested ZDA proposes to comply with the use standards of the underlying C-1 (Commercial Highway) Zoning district and an increase of outright permitted uses including:

- Juvenile Detention Center
- County Owned Automobile/Truck Repair
- County Testing Laboratories
- Exhibition Hall
- Indoor Recreation Facility
- Outdoor Recreation Area that is 50' from the Canyon Rim
- Shelter Home

Further the ZDA proposes the following allowed uses per a special use permit:

- Adult Detention Center
- Work Release Center

Finally, the proposed ZDA will comply with the property development standards of the underlying C-1 and CRO (Canyon Rim Overlay) Districts. On February 11, 2020, Planning and Zoning Commission recommended approval to City Council by a vote of 5-0.

Conclusion:

If the Council determines the proposed request appropriate, Staff recommends the following condition:

1. Subject to site plan amendments as required by Building, Engineering, Fire and Zoning Officials to comply with applicable City Codes and standards.

Attachments:

1. PZ19-0167 ZDA Staff Report
2. Vicinity Map
3. Proposed ZDA Language
4. Site Plan
5. Photos
6. 02-11-20 PZC Minutes



Comprehensive Staff Report

To: Planning & Zoning Commission

Presenter: Brock Cherry, City Planner

Request: Preliminary presentation for a request for a **Zoning District Change & Zoning Development Agreement** from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at Parcels RPT00107086001, RPT2641000007D & RPT2921003010B.

Application: PZ19-0167

Twin Falls County

c/o Bob Beer

Twin Falls County

P.O. Box 126

Twin Falls, ID 83303

Public Hearing: 2/11/2020

Analysis

This is a preliminary presentation for a request for a Zoning District Change & Zoning Development Agreement (ZDA) from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at Parcels RPT00107086001, RPT2641000007D & RPT2921003010B.

The requested ZDA proposes to comply with the use standards of the underlying C-1 (Commercial Highway) Zoning district and an increase of outright permitted uses including:

- Juvenile Detention Center
- County Owned Automobile/Truck Repair
- County Testing Laboratories
- Exhibition Hall
- Indoor Recreation Facility
- Outdoor Recreation Area that is 50' from the Canyon Rim
- Shelter Home

Further the ZDA proposes the following allowed uses per a special use permit:

- Adult Detention Center
- Work Release Center

Finally, the proposed ZDA will comply with the property development

standards of the underlying C-1 and CRO (Canyon Rim) Overlay Districts.

A preliminary presentation regarding the requested ZDA was presented to the Commission on 1/28/2020.

History

Per County records the primary building on the subject property was built in 1950 as the Twin Falls Hospital.

Currently, the building serves as the Twin Falls County West Annex which houses a variety of county functions and services.

Approval Process

The applicant is required to present a preliminary review to the Planning and Zoning Commission in which the commission may give suggestions and ask questions of the applicant about the proposed ZDA. A public hearing shall be held before the Commission for a recommendation to City Council to; amend the zoning district and the zoning map, amend with recommendations or deny the request.

Applicable Regulations or Codes

Per City Code 10-6: Zoning Development Agreements: A ZDA shall conform to all sections of Title 10

unless specifically addressed within the written zoning development agreement and approved by the City. The agreement shall list all requested deviations from city code. The council may add other requirements they deem appropriate.

Per City Code 10-7-20: Public Hearing Notice Requirements: The applicant must follow all public notice requirements per state and city regulations.

Comprehensive Plan Compliance & Potential Impacts

The proposed uses of this ZDA are not anticipated to increase the overall impact on the surrounding properties. The proposed changes are similar to the allowed uses with the more impactful uses still requiring a public hearing. Further, the property development standards of the CRO Overlay will still be enforced allowing for continued preservation of the canyon rim aesthetic.

Public Hearing: 2/11/2020

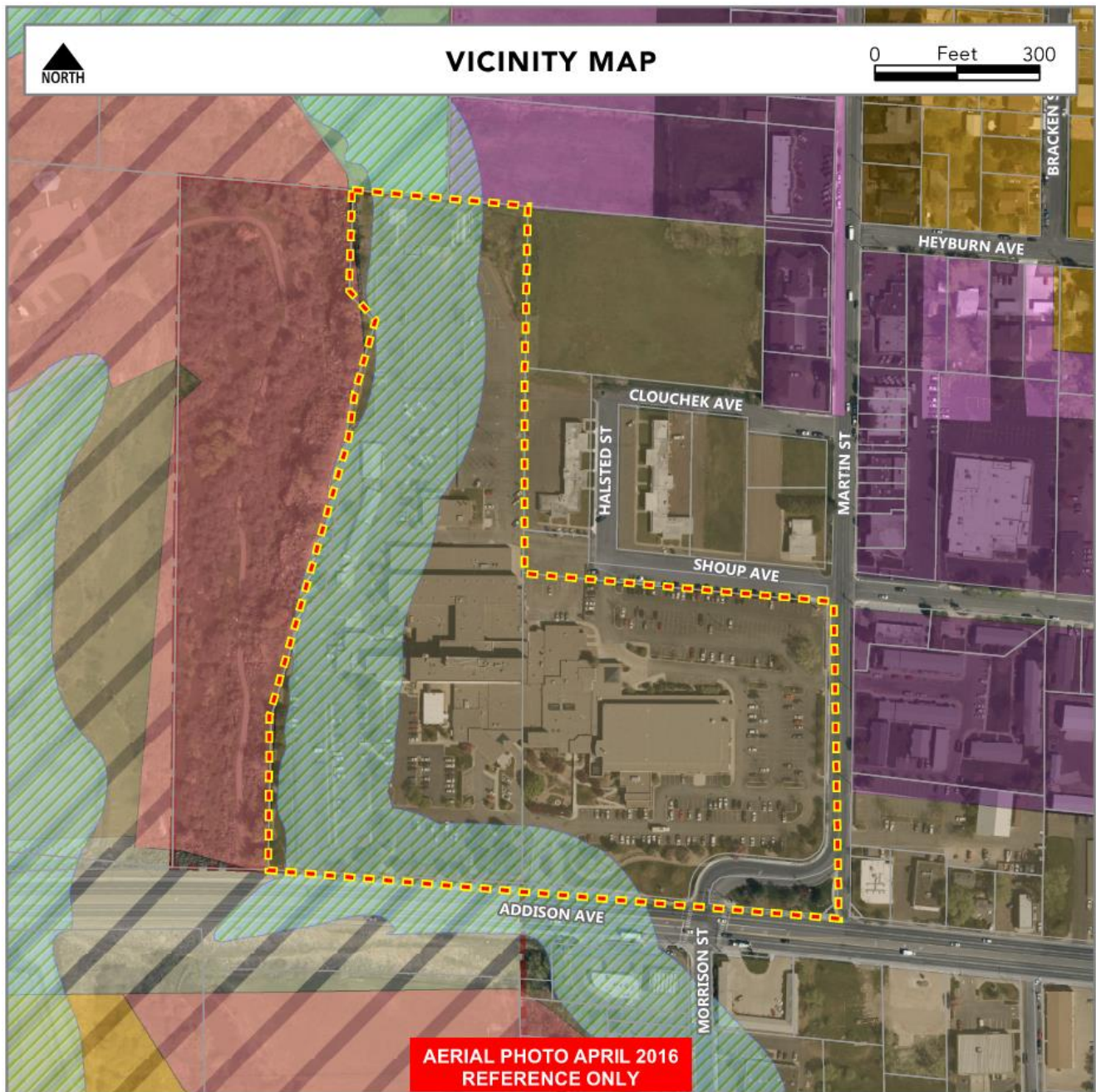
Conclusion

If the Commission determines the proposed request appropriate, you may recommend approval to the City Council, as presented, subject to the following conditions.

1. Subject to site plan amendments as required by Building, Engineering, Fire and Zoning Officials to comply with applicable City Codes and standards.

Attachments

1. Vicinity Map
2. Proposed ZDA Language
3. Site Plan
4. Photos



	CRO		R-4
	PRO		R-6
	C-1		SUI
	OS		AOI

Current Zoning: C-1, CRO

Comprehensive Plan: Mixed Use & Neighborhood Commercial

Existing Land Use: Government Services

Proposed Land Use: ZDA – Government Services

Surrounding Zoning Designations & Land Use(s)

North: OS & R-6, Vacant
South: Addison Avenue

East: C-1 & R-6, Residential/Office
West: O-S, Open Space



Twin Falls County West Annex ZDA

A Multi-Use Development to provide for the continued administration and expansion of the diverse services provided to the citizens of Twin Falls County

ZONING DEVELOPMENT AGREEMENT PURPOSE: The purpose of the County West Annex C-1 ZDA is to fully utilize the vacant space located on the County West Annex property to better benefit the taxpaying public by:

- Having the majority of county services and social support groups under “one roof”.
- Create affordable office space for regional nonprofit and charitable organizations.
- Allow for the growth and expansion of County provided services.

NOW THEREFORE:

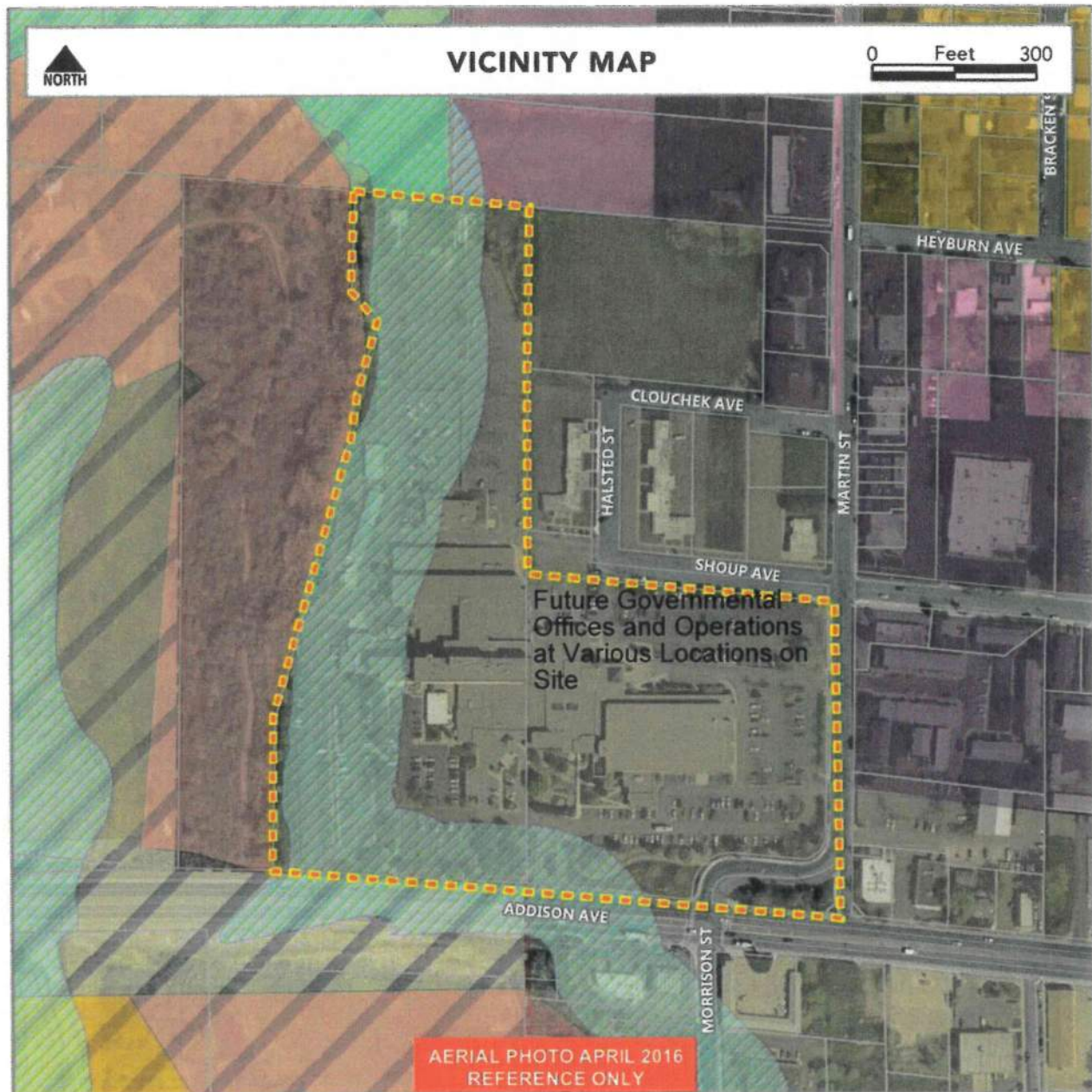
1. All future development and improvements shall conform to the standards and regulations of Twin Falls City Code Title 10 – Chapter 4 – Section 8: Commercial Highway District and Title 10 – Chapter 4 – Section 19: Canyon Rims Overlay for the area designated as “County West Annex C-1 ZDA”, or as amended, and all references to other sections therein except for the following:
2. Property Uses: The Canyon Rims Overlay District List of Uses shall not apply. Only the List of Uses of the underlying Commercial Highway District shall apply with the following modifications:
 - a. Permitted Uses
 - i. Government Facilities
 1. Juvenile Detention Center
 - ii. Services
 1. Automobile and truck service and/or repair of County owned vehicles that is located fifty (50) feet from the Canyon Rim.
 2. Testing Laboratories operated by County personnel or designees.
 - iii. Public Assembly
 1. Exhibition halls
 - iv. Sports Facility
 1. Indoor Recreation Facility
 2. Outdoor Recreation Area that is located fifty (50) feet from the Canyon Rim.
 - v. Residential
 1. Shelter Home

b. Uses Requiring a Special Use Permit

i. Government Facilities

- 1. Adult Detention Center**
- 2. Adult Work Release Center**

- 3. Property Development Standards: The property development standards of the underlying Commercial Highway and Canyon Rims Overlay Districts shall apply.**



	CRO		R-4
	PRO		R-6
	C-1		SUI
	OS		AOI

Current Zoning: C-1, CRO

Existing Land Use: Government Services

Comprehensive Plan: Mixed Use & Neighborhood Commercial

Proposed Land Use: ZDA – Government Services

Surrounding Zoning Designations & Land Use(s)

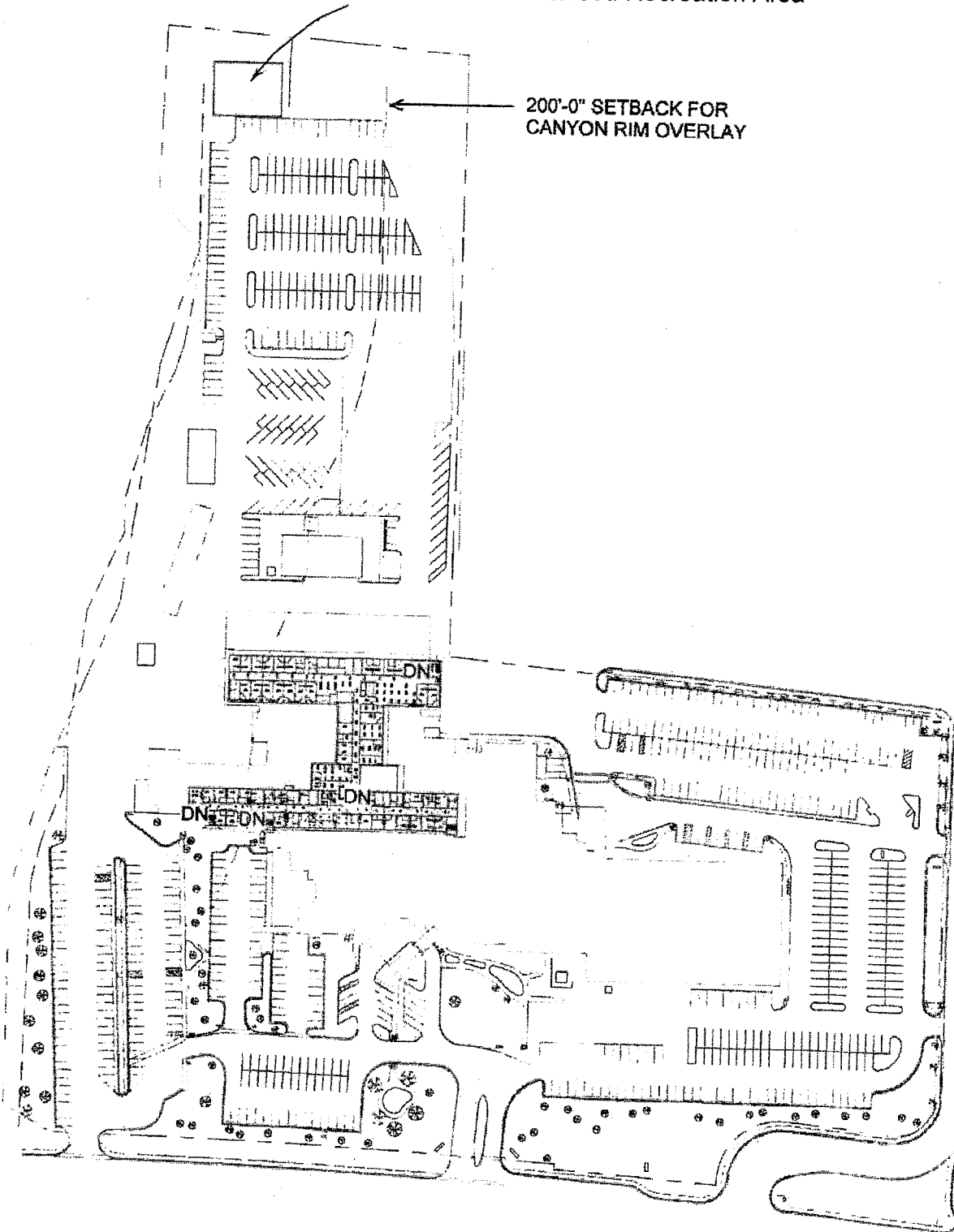
North: OS & R-6, Vacant

East: C-1 & R-6, Residential/Office

South: Addison Avenue

West: O-S, Open Space

Chain Link Enclosed Recreation Area





SE Corner looking NW



NE Corner looking SW



Center of Western Corner Boundary



Northernmost NE Corner looking SW



NW Corner looking SE



SW Corner looking NW



Twin Falls Planning & Zoning Commission Minutes

Tuesday, February 11, 2020, 6:00 PM

203 Main Avenue East
Twin Falls, ID 83301

Council Chambers

Members -

City Limits: Danielle Titus, Chairperson; Craig Kelley, Vice-Chair; Ed Musser; Carolyn Bolton; Curtis Hansen; Marilu Perez

Area of Impact: Ryan Higley; David Detweiler

1) Confirmation of Quorum/Call Meeting to Order

Vice Chair Kelley called the meeting to order at 6:01 pm
A quorum was present.

Members Present: Kelley, Musser, Bolton, Hansen, Detweiler

Staff Present: Spendlove, Cherry, Ebersole, Vitek, Nope

2) Consent Calendar

Commissioner Hansen made a motion to approve the consent calendar, as presented.
Commissioner Bolton seconded the motion.

Consent Calendar approved by a vote of 4-0-1

- a) Approval of minutes from the following meeting: January 28, 2020

3) Items of Consideration

- a) Preliminary Presentation for a Zoning District Change & Zoning Development Agreement from C-1 PUD to C-1 ZDA for the Westpark Subdivision No. 11 c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ20-0001)

Staff Presentation:

PZ Director Spendlove presented the Preliminary Presentation for a Zoning District Change & Zoning Development Agreement from C-1 PUD to C-1 ZDA for the Westpark Subdivision No. 11 c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ20-0001)

Per Twin Falls City Code 10-6-1.4(E) Approval of a ZDA Sub-District requires a preliminary presentation to the Planning and Zoning Commission for a review of the proposed changes. The Commission is allowed, and may grant the public the ability, to ask questions and give suggestions to applicant about the proposed project during the preliminary presentation. A public hearing shall be held before the Commission for a recommendation to the Council to amend the zoning district and the zoning map, amend with recommendations or deny the request.

Staff make no recommendation at this time.

Applicant Presentation:

Dave Thibault, EHM Engineers, representing applicant, gave a Preliminary Presentation for a Zoning District Change & Zoning Development Agreement from C-1 PUD to C-1 ZDA for the Westpark Subdivision No. 11. This amendment is to clarify parking requirements and the use of duplex and triplex language.

PZ/Questions & Comments:

- Commissioner Bolton asked how the new parking will compare to the parking for the current residences at the complex. Will there be sidewalks available for residents to walk to units?
- Mr. Thibault clarified the parking layout at the complex and the connectivity.
- Commissioner Detweiler asked about the current parking requirements.
- Mr. Thibault clarified the current parking requirements and this request would allow those requirements to stay the same with the new area.
- Commissioner Hansen stated his concern with overflow parking on street and that it may be issue at public hearing.
- Mr. Thibault concurred and stated he will be ready to address any concerns.

4) Public Hearings

- a) Request for a Zoning District Change & Zoning Development Agreement from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at 630 Addison Avenue West c/o Bob Beer on behalf of Twin Falls County (PZ19-0167).

Staff Presentation:

City Planner Cherry presented the Request for a Zoning District Change & Zoning Development Agreement from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at 630 Addison Avenue West c/o Bob Beer on behalf of Twin Falls County (PZ19-0167).

The applicant is required to present a preliminary review to the Planning and Zoning Commission in which the commission may give suggestions and ask questions of the applicant about the proposed ZDA. A public hearing shall be held before the Commission for a recommendation to City Council to; amend the zoning district and the zoning map, amend with recommendations or deny the request.

Per County records the primary building on the subject property was built in 1950 as the Twin Falls Hospital.

Currently, the building serves as the Twin Falls County West Annex which houses a variety of county functions and support services.

The requested ZDA proposes to comply with the use standards of the underlying C-1 (Commercial Highway) Zoning district and an increase of outright permitted uses including:

- Juvenile Detention Center
- County Owned Automobile/Truck Repair
- County Testing Laboratories
- Exhibition Hall
- Indoor Recreation Facility
- Outdoor Recreation Area that is 50' from the Canyon Rim
- Shelter Home

Further the ZDA proposes the following allowed uses per a special use permit:

- Adult Detention Center
- Work Release Center

Finally, the proposed ZDA will comply with the property development standards of the underling C-1 and CRO (Canyon Rim Overlay) Districts.

If the Commission determines the proposed request appropriate, you may recommend approval to the City Council, as presented, subject to the following conditions:

1. Subject to site plan amendments as required by Building, Engineering, Fire and Zoning Officials to comply with applicable City Codes and standards.

Applicant Presentation:

Project Manager Bob Beer, representing applicant, presented the request for a Zoning District Change & Zoning Development Agreement from C1 & CRO PUD to Twin Falls County West Annex C1 & CRO ZDA for property located at 630 Addison Avenue West. He stated the outdoor area will be located where the helipad was previously located. He stated this would give clarity as the current addressing involves multiple addresses for the facility.

PZ/Questions & Comments:

- Commissioner Hansen asked if the Juvenile Detention Center will be an outright permitted use or require an SUP.
- City Planner Cherry clarified with the ZDA, the juvenile detention center would be outright permitted. He explained this will give flexibility to use space and expand without public hearing.
- Commissioner Bolton asked if there will be new construction in the future.
- Mr. Beer clarified the future construction plans and the plan for the outdoor area.

Public Hearing: Opened and Closed without input

Discussions Followed: without concern

Motion:

Commissioner Bolton made a motion to recommend approval of the request, as presented, with staff recommendations.

Commissioner Musser seconded the motion.

Unanimously Approved by a vote of 5-0

- b) Request for a Zoning District Change and Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N c/o EHM Engineers, Inc. on behalf of Steve Shotwell, Molivia, LLC (PZ19-0165)

Staff Presentation:

PZ Director Spendlove presented the Request for a Zoning District Change and Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N c/o EHM Engineers, Inc. on behalf of Steve Shotwell, Molivia, LLC (PZ19-0165)

Per Twin Falls City Code 10-6-1.4(E) Approval of a ZDA Sub-District requires a preliminary

presentation to the Planning and Zoning Commission for a review of the proposed changes. The Commission is allowed, and may grant the public the ability, to ask questions and give suggestions to applicant about the proposed project during the preliminary presentation. A public hearing shall be held before the Commission for a recommendation to the Council to amend the zoning district and the zoning map, amend with recommendations or deny the request.

The zoning of this property as SUI CRO was reaffirmed with the last Area of Impact Agreement in 2004. There is no other known zoning history at this time. This is a request for a Zoning District Change & Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA.

The applicant is required to obtain a ZDA when any development is located within the CRO Zone.

The applicant has declared two (2) deviations from the applicable City Code.

(1)A modification to cantilevered / overhanging elements of a home into the Canyon Rim setback. (See Attachment 6).

(2)A modification to the parks dedication process.

The deviations from current code are not anticipated to create undue impacts to surrounding properties.

Staff does feel the language of the "cantilever setback deviation" could be made more clear and would like to work with the applicant on drafting a clearer version while maintaining the same elements requested.

If the Commission recommends approval of this request as presented, staff would encourage the following conditions:

1. Subject to continued compliance with all local, state and federal code requirement and other standards as applicable.
2. Subject to final review of the "cantilever setback deviation" language by City Staff to ensure clarity of intent

Applicant Presentation:

Dave Thibault, EHM Engineers, representing applicant, presented the request for a Zoning District Change and Zoning Development Agreement from SUI & CRO PUD to Molivia SUI & CRO ZDA for property located at 2746 E 4200 N. He stated this is an eighty (80) lot residence subdivision. He stated this is located on county land in the city area of impact area. Mr. Thibault explained the path dedication and overhang exception.

PZ/Questions & Comments:

- Commissioner Bolton asked if the lots can be specified by lot # to be allowed to have the fifteen (15) foot overhang.
- PZ Director Spendlove stated the site map provided is not the actual plat map, so the lot numbers on the map may change with the official plat. The lots affected are along the Canyon rim setback line only, requiring the fifty (50) ft. setback.
- Commissioner Detweiler asked about the amount of ground dedicated to the common area.
- PZ Director Spendlove clarified the portion of land dedicated to a trail would be equal to or greater to the required of a park.
- Commissioner Detweiler asked about BLM ground nearby.

- PZ Director Spendlove stated the land in question is privately owned, with City owned properties nearby.
- Commissioner Musser asked about the connectivity of the proposed trail.
- Mr. Thibault stated they are still working on the design.
- Mr. Thibault stated they are happy with staff conditions, and working with staff on verbiage.

Public Hearing: Opened and Closed without input

Discussions Followed: without concern

Motion:

Commissioner Hansen made a motion to recommend approval of the request, as presented, with staff recommendations.

Commissioner Bolton seconded the motion.

Unanimously Approved by a vote of 5-0

- c) Request for a Zoning Title Amendment to repeal and replace City Code 10-8-4, 10-8-5, and 10-17-3 Administration and Enforcement Regulations c/o City of Twin Falls Planning and Zoning Department (PZ20-0002).

Staff Presentation:

PZ Director Spendlove presented the Request for a Zoning Title Amendment to repeal and replace City Code 10-8-4, 10-8-5, and 10-17-3 Administration and Enforcement Regulations c/o City of Twin Falls Planning and Zoning Department (PZ20-0002).

The process for Zoning Title Amendments shall follow Title 10 Chapter 14.

A public hearing with the Planning and Zoning Commission shall be held, their recommendation is then forwarded to the City Council for a final decision to take place after a public hearing is held.

The issue of which entity receives, reviews and issues permits in the Area of Impact has been decided by the County previously. They have authority over these matters for all lands located outside City limits. Our proposed code change is in response to their previous decision.

The modification of the makeup of our Planning Commission is a result of recent research into complying with State Statute 67-6526-(g). We are required to have proportional representation on our Planning and Zoning commission for the ratio of residents within the City Limits vs area of impact. By our accounts, the current makeup of two (2) area of impact commissioners on a nine (9) member board is an over representation. By going to one (1) in seven (7), we are more in line with the ratio required by State Statute.

The Commission is tasked with making a recommendation to the City Council. The Commission may recommend approval as presented, approval with conditions, denial, or table the item for more information.

Public Hearing: Opened and Closed without Input

Discussions Followed: without concerns

Motion:

Commissioner Detweiler made a motion to recommend approval of the request, as presented, with staff recommendations.
Commissioner Musser seconded the motion.

Unanimously Approved by a vote of 5-0

5) Upcoming Meeting(s)

- a) Tuesday, February 25
Monday, March 2 - Joint Work Session with City Council (Title 10 Code Rewrite)

6) Adjournment

The meeting adjourned at 6:53 pm

Kelli Ebersole

Kelli Ebersole, Administrative Assistant