Twin Falls City Council
Agenda

Monday, April 19, 2021, 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) College of Southern Idaho Month - Requested by College of Southern Idaho

   b) National Crime Victims' Rights Week, April 18–24, 2021 - Requested by Kim Burkhalter, Victim Services Coordinator

   c) Arbor Day - Requested by Wendy Davis, Parks & Recreation Director

4) CONSENT CALENDAR

   a) **ACTION ITEM:** Request to approve the Accounts Payable for April 8-14, 2021.
   By: Amy Luna, Finance Administrative Assistant

   b) **ACTION ITEM:** Request to approve the Wells Fargo Credit Commercial Card for March 2021.
   By: Amy Luna, Finance Administrative Assistant

   c) **ACTION ITEM:** Request to approve April 12, 2021, City Council Minutes.
   By: Amy Luna, Finance Administrative Assistant

   d) **ACTION ITEM:** Request to accept the Improvement Agreement for the purpose of developing Claret Subdivision.
   By: Mark Holtzen, City Engineer

   e) **ACTION ITEM:** Request from Liz Niccum to hold the Back the Blue Community Rally.
   By: Sergeant Ryan Howe, Twin Falls Police Department

   f) **ACTION ITEM:** Request to approve the Crazy Dayz event.
   By: Sergeant Ryan Howe, Twin Falls Police Department

   g) **ACTION ITEM:** Request to hold the Magic Valley Refugee Day.
   By: Sergeant Ryan Howe, Twin Falls Police Department

   h) **ACTION ITEM:** Request to hold the St. Edward's Variety Show.
   By: Sergeant Ryan Howe, Twin Falls Police Department

i) **ACTION ITEM:** Request to approve the 2021 Downtown Farmers Market.

By: Sergeant Ryan Howe, Twin Falls Police Department

j) **ACTION ITEM:** Request to approve the 22nd Annual Twin Falls Tonight Concert Series.

By: Sergeant Ryan Howe, Twin Falls Police Department

5) ITEMS OF CONSIDERATION

a) **ACTION ITEM:** Request to reappoint Curtis Hansen, David Detweiler, and Craig Kelley to the Planning and Zoning Commission.

By: Jonathan Spendlove, Planning & Zoning Director

b) **ACTION ITEM:** Request to adopt Ordinance #O-2021-006 for the Annexation and Zoning District Map Amendment for the property located at the southwest corner of Federation Road and Washington Street North.

By: Jonathan Spendlove, Planning & Zoning Director

c) **PRESENTATION:** A presentation of the City of Twin Falls' 2020 audited financial statements. The presentation will be made by Scott Hunsaker of Mahlke Hunsaker & Company, PLLC.

By: Breanna Howard, Chief Finance Officer

d) **PRESENTATION:** A presentation on the finances of the City of Twin Falls for the first six months of fiscal year 2020-2021. This presentation will be an overview of the tax-supported funds and the three major enterprise funds: Water, Wastewater and Sanitation.

By: Breanna Howard, Chief Finance Officer

6) GENERAL PUBLIC INPUT

7) ADVISORY BOARD REPORT/ANNOUNCEMENTS

8) PUBLIC HEARINGS

a) **ACTION ITEM:** Request to vacate a platted utility easement within the Fieldwood Subdivision on property located south of Cheney Drive West, in between Fieldstream Way and Grandview Drive c/o EHM Engineers, Inc. on behalf of Gary Nelson. (PZ21-0013)

By: Lisa Strickland, City Planner

b) **ACTION ITEM:** Request for a Zoning District Change and Zoning Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive c/o Gerald Martens on behalf of Concept Investors, LLC. (PZ21-0008)

By: Elizabeth Hart, Senior Planner

c) **ACTION ITEM:** Request to Vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ21-0014)

By: Elizabeth Hart, Senior 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

College of Southern Idaho Month

WHEREAS, the United States of America is served by more than thirteen hundred community and technical colleges that have contributed significantly to the richness and accessibility of American higher education; and

WHEREAS, over 40 percent of all American college students are attending a community college to pursue skilled training, career development, personal enrichment, or transfer preparation; and

WHEREAS, the American community colleges provide educational opportunities at cost and locations which support accessibility while maintaining accredited, quality instruction; and

WHEREAS, the College of Southern Idaho has served the Magic Valley and the State of Idaho well since its inception, and has been recognized for its excellence within the state, region, and nation; and

WHEREAS, the College of Southern Idaho has transformed the economic landscape of its service region, the Magic Valley, by developing education, economic and workforce developed seeking to assure a qualified workforce for the region and throughout the State of Idaho; and

WHEREAS, the College enriches the region through community education, fine arts and athletic events which provide engagement opportunities for its students and regional residents; and

WHEREAS, the College was created by the vote of the citizens of the Counties of Twin Falls and Jerome, and the College opened on September 1, 1965; and

WHEREAS, the College continues to serve the region's residents with the state-of-the-art programs and services;

WHEREAS, the American Association of Community College and the Association of Community College Trustees recognize April each year as Community College Month and encourage its national recognition;

NOW, THEREFORE, I, Suzanne Hawkins, Mayor of Twin Falls, do hereby proclaim the month of April 2021 as,

COLLEGE OF SOUTHERN IDAHO MONTH

IN WITNESS WHEREOF, I do hereby set my hand and cause the Seal of the City of Twin Falls to be affixed this 19th day of April 2021.

____

Suzanne Hawkins
Mayor

____

Attest: Leila A. Sanchez
Deputy City Clerk

Office of the Mayor

City of Twin Falls, Idaho

Proclamation

National Crime Victims' Rights Week, April 18–24, 2021

Whereas being a victim of crime and navigating the criminal justice system can be a frightening and confusing experience;

Whereas progress in improving the treatment of crime victims has been made through the efforts of thousands of victims and survivors who have turned their own experiences into a force for positive change, ensuring that others can receive justice, meaningful assistance, and compassionate treatment before the law;

Whereas since the passage of the Victims of Crime Act of 1984, and through the dedicated work of advocates, lawmakers, and victim service providers, there is a growing array of services and resources available to victims and their loved ones;

Whereas honoring the rights of victims—including the rights to be heard and to be treated with fairness, dignity, and respect—and working to meet their needs rebuilds their trust in the criminal justice and social service systems;

Whereas individuals' trust in the compassion, understanding, and support of their communities is achieved through sustained, deep-rooted, and coordinated outreach;

Whereas identifying, reaching, and serving all victims of crime—especially those from groups that often have less access to healing services and avenues to justice—is essential;

Whereas our community's continued engagement with the challenges faced by victims of crime will ensure that the progress made to date is not lost, and that new ground is broken to gain greater justice and healing for all victims;

Whereas National Crime Victims' Rights Week provides an opportunity to recommit to ensuring that accessible, appropriate, and trauma-informed services are offered to all victims of crime; and

Whereas The City of Twin Falls is hereby dedicated to supporting victims and survivors in the aftermath of crime, building trust among our clients; collaborating with other service providers, and engaging our community in response efforts;

Now, therefore, I, as Suzanne Hawkins, Mayor of Twin Falls, do hereby proclaim the week of April 18–24, 2021, as

Crime Victims' Rights Week

reaffirming this City of Twin Falls commitment to creating a victim service and criminal justice response that assists all victims of crime during Crime Victims' Rights Week and throughout the year; and expressing our sincere gratitude and appreciation for those community members, victim service providers, and criminal justice professionals who are committed to improving our response to all victims of crime so that they may find relevant assistance, support, justice, and peace.

IN WITNESS WHEREOF, I do hereby set my hand and cause the Seal of the City of Twin Falls to be affixed this 16th day of April 2021.

____

Suzanne Hawkins
Mayor

____

Attest: Leila A. Sanchez
Deputy City Clerk

P.O. Box 1907 103 Main Avenue East Twin Falls, Idaho 83303-1907 Fax: (208) 736-2296

OFFICE OF THE MAYOR ***208-735-7271***

Arbor Day Proclamation

Whereas, In 1872 J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and

Whereas, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and

Whereas, Arbor Day is now observed throughout the nation and the world, and

Whereas, trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen, and provide habitat for wildlife, and

Whereas, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires and countless other wood products, and

Whereas, trees in our City increase property values, enhance the economic vitality of business areas, and beautify our community, and

Whereas trees, wherever they are planted, are a source of joy and spiritual renewal,

NOW, THEREFORE, I, Suzanne Hawkins, Mayor of the City of Twin Falls, do hereby proclaim, Friday, April 30, 2021, as

ARBOR DAY

in the City of Twin Falls, and I urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands, and

Further, I urge all citizens to plant trees to gladden the heart and promote the wellbeing of this and future generations.

Dated this thirtieth day of April 2021.

Suzanne Hawkins, Mayor

Twin Falls City Council
Minutes

Monday, April 12, 2021, 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 Shawn Barigar, Craig Hawkins, Greg Lanting & Nikki Boyd.

Absent: Council Member Christopher Reid

Staff Present: City Manager Travis Rothweiler, Deputy City Manager Mitch Humble, City Attorney Shayne Nope, Chief of Police Craig Kingsbury, City Engineer Mark Holtzen, Public Works Director Jon Caton, P&Z Director Jonathan Spendlove, City Planner Ian Zollinger, Desktop Support Technician Kim Hager, 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: None

4) CONSENT CALENDAR

Mayor Hawkins ask the Youth Council Members to explain the Teen Suicide Awareness and Prevention Color Run that is on the consent calendar.

MOTION: Council Member Lanting 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) Request to approve April 5, 2021, City Council Minutes.
b) Request to approve the Accounts Payable for April 1 thru 7, 2021.
c) Request to hold the Magic Valley Law Enforcement Memorial Service.
d) Request by Chris Hinton of the National Day of Prayer Committee, to hold the National Day of Prayer at Twin Falls City Park.
e) Request to hold the Realtor Safety 5k Fun Run/walk.
f) Request to approve the Annual Mother's Day Fiesta and Cinco de Mayo event.
g) Request to hold the Teen Suicide Awareness and Prevention Color Run.
h) Request to approve the Walk for Wishes Twin Falls 2021 event.

5) ITEMS OF CONSIDERATION

a) Request to confirm the appointments of three new Twin Falls Police Department Officers. It is requested that Mayor Suzanne Hawkins administer the Oath of Office to Bailey Kemp, Brandy Fresquez, and Joshua Rivers.

Police Chief Kingsbury requested to confirm the appointments of three new Twin Falls Police Department Officers.

Mayor Hawkins administered the Oath of Office to the new officers.

b) Reimbursement of operational expenses at the Wastewater Treatment Facility.

City Engineer Holtzen made a presentation for reimbursement of operational expenses at the Wastewater Treatment Facility.

Reported a refund of $75,273.36 from operational expenses from October 2019 through September 2020.

Discussion ensued on the following: None.

Mayor Hawkins thanked Mr. Holtzen for his presentation.

c) Request approval for replacing the coatings in the east anaerobic digester and performing a condition assessment of the west anaerobic digester at the wastewater treatment plant.

City Engineer Holtzen requested approval for replacing the coatings in the east anaerobic digester and performing a condition assessment of the west anaerobic digester at the wastewater treatment plant.

Discussion ensued on the following: None.

MOTION: Council Member Barigar moved to approve the request for replacing the coatings in the east anaerobic digester and performing a condition assessment of the west anaerobic digester at the wastewater treatment plant for $870,000.00 from the Sewer Fund Reserve. **Vice Mayor Pierce** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 6 to 0.

d) Staff is requesting to enter a contract with Summit Excavation for the Rock Creek Erosion Repair Project.

Public Works Director Caton requested to enter a contract with Summit Excavation for the Rock Creek Erosion Repair Project.

Discussion ensued on the following: None.

MOTION: Vice Mayor Pierce moved to approve the request to enter a contract with Summit Excavation for the Rock Creek Erosion Repair Project in the amount of $121,500 plus a 20% contingency out of the Water Fund Reserves. **Council Member Hawkins** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 6 to 0.

6) GENERAL PUBLIC INPUT

7) ADVISORY BOARD REPORT/ANNOUNCEMENTS

City Manager Rothweiler advised Council that they would be having another conversation on April 26, 2021, regarding the FY2022 Budget.

Recessed at 5:48 p.m. and resumed at 6:00 p.m.

8) PUBLIC HEARINGS

a) Request for a Zoning Title Amendment to Title 10 Chapters 2, 4, and 7. To add a definition of Indoor Shooting Range, add the land use as a Special Use in the C1 (Commercial Highway), M1 (Light Manufacturing), and M2 (Heavy Manufacturing) Zoning Districts, and create supplementary regulations c/o James, Rhonda, Glenn, and Wade Good. (PZ21-0003) On March 9, 2021, the Planning and Zoning Commission recommended approval of this item by a vote of 7-0.

City Planner Zollinger presented a request for a Zoning Title Amendment to Title 10 Chapters 2, 4, and 7. To add a definition of Indoor Shooting Range, add the land use as a Special Use in the C1 (Commercial Highway), M1 (Light Manufacturing), and M2 (Heavy Manufacturing) Zoning Districts, and create supplementary regulations c/o James, Rhonda, Glenn, and Wade Good. (PZ21-0003)

The applicant, James Good, spoke on the request.

Public Hearing Opened: 6:13 pm
Public Hearing Closed: 6:14 pm

Discussion ensued on the following:
Council Member Barigar: Asked for clarification on some of the wording and consistency of the wording.
Council Member Lanting: Asked about an archery range that currently exists. Asked about an existing range that possibly did not have permission from the City.

MOTION: Council Member Barigar moved to approve the request for a Zoning Title Amendment to Title 10 Chapters 2, 4, and 7. To add a definition of Indoor Shooting Range, add the land use as a Special Use in the C1 (Commercial Highway), M1 (Light Manufacturing), and M2 (Heavy Manufacturing) Zoning Districts, and create supplementary regulations c/o James, Rhonda, Glenn, and Wade Good. (PZ21-0003) **Council Member Hawkins** seconded the motion. Roll call vote showed all members present voted in favor of the motion. 6 to 0.

9) ADJOURNMENT
The meeting adjourned at 06:15 PM

____
Amy Luna, Finance Administrative Assistant

For a full account of this meeting please visit tfid.org for the recording of this meeting

Date: Monday, April 19, 2021

To: Honorable Mayor and City Council

From: Mark Holtzen, City Engineer

ACTION ITEM

Request:

Request to accept the Improvement Agreement for the purpose of developing Claret Subdivision.

Time Estimate:

N/A

Background:

Prior to development, an Improvement Agreement is required. The developer is meeting that requirement with this document.

Approval Process:

Accepting the Improvement Agreement allows the developer to develop the lots. After acceptance of utilities or a financial guarantee provided to the City, the lots can be sold.

Budget Impact:

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

Regulatory Impact:

Approval of this request will allow the applicant to proceed to develop the property.

History:

N/A

Analysis:

N/A

Conclusion:

Staff recommends that the Council approve the request and authorize the Mayor to sign the Improvement Agreement.

Attachments:

1. Claret Subdivsion-Improvement Agreement

IMPROVEMENT AGREEMENT

for

DEVELOPMENTS

This Agreement made and entered into this ____ day of _____, 20_____, by and between the CITY OF TWIN FALLS, State of Idaho, a municipal corporation, hereinafter called "City" and _____ Greg Olsen hereinafter called "Developer" for the purpose of constructing certain improvements on property sought to be developed for the following Development Claret Subdivision.

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

WHEREAS, Developer desires to develop said real property for the following purposes: Residential.

WHEREAS, the Developer is obligated to construct certain improvements pursuant to City Code Section 10-12-4.2, and;

WHEREAS, the Developer has committed to construct special features as part of the development, and;

WHEREAS, the City has certain policies, ordinances, rules and regulations governing the construction of improvements, and;

WHEREAS, it is in the best interest of the City and Developer to clearly establish in one concise document the policies, ordinances, rules and regulations which apply to developments of the type contemplated herein.

<u>W I T N E S S E T H</u>

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

I.

City agrees: (1) to operate and maintain all approved streets, alleys, service roads, excluding state highways, constructed under the terms of this Agreement in any public rights-of-way or easements and which are presently within or subsequently annexed into the City limits. Those streets, excluding state highways, lying outside the City limits and within the City Area of Impact shall be constructed to City standards but shall become the responsibility of the Twin Falls Highway District until such time as they are annexed or a maintenance agreement is signed by the City and the Twin Falls Highway District. (2) To operate and maintain all approved water lines, pressure irrigation lines, storm drainage lines, sewer lines constructed under the terms of this Agreement in any public rights-of-way or easements and to provide water, sewer, and pressure irrigation service to the Developer's real property, subject to all ordinances, rules and regulations governing sewer, water service, and pressure irrigation. (3) To maintain non-pressure irrigation lines only where they cross City streets. (4) Storm water facilities will be maintained in an easement, if there exists a safety hazard the City has an entitlement to maintain. All other maintenance of non-pressurized irrigation lines is the responsibility of the Twin Falls Canal Company or the irrigation users.

II.

In lieu of the actual installation of required public improvements before recording of the final plat, the Council may permit the subdivider to provide a financial guarantee of performance in one (1) or a combination of the following arrangements for those requirements which are over and beyond the requirements of any other agency responsible for the administration, operation and maintenance of the applicable public improvement.

a. Surety Bond

1. Accrual - The Bond shall accrue to the City covering construction, operation and maintenance of the specific public improvement.
2. Amount - the bond shall be in an amount equal to one hundred percent (100%) of the total estimated cost for completing construction of the specific public improvements, as estimated by the Developer's Engineer and approved by the City Engineer.
3. Term Length – The minimum term length shall be two (2) years or until the bond is released by the City, whichever is later.

4. Bonding for Surety Company - The bond shall be with a surety company authorized to do business in the State of Idaho, acceptable to the City Council.

5. The escrow agreement shall be drawn and furnished by the subdivider to the satisfaction of the City Council.

b. Cash Deposit, Certified Check, Negotiable Bond, or Irrevocable Bank Letter of Credit.

1. Treasurer, Escrow Agent or Trust Company - A cash deposit or certified check shall be deposited into the City's development escrow account. After the improvements have been accepted, the funds will be returned. A negotiable bond or an irrevocable bank letter of credit, shall be held by the City until the improvements are accepted.

2. Dollar Value - The dollar value of the cash deposit, certified check, negotiable bond or irrevocable bank letter of credit shall be equal to one hundred percent (100%) of the estimated cost of construction for the specific public improvements, as estimated by Developer's Engineer and approved by the City Engineer.

3. Escrow Time - The escrow time for the cash deposit, certified check, negotiable bond or irrevocable bank letter of credit shall be until all required improvements are completed and accepted by the City Engineer.

4. Progressive Payment - In the case of cash deposits or certified checks, an agreement between the City and the subdivider may provide for progressive payment out of the cash deposit or reduction of the certified check, negotiable bond or irrevocable bank letter of credit, to the extent of the cost of the completed portion of the public improvement, in accordance with a previously entered into agreement.

c. Trust Agreements.

1. Per the terms of the trust agreement.

2. Trust agreement must be approved by City Council.

III.

Developer agrees to retain a Professional Engineer, hereinafter called the Developer's Engineer, licensed by the State of Idaho to perform the following minimum Engineering Services in accordance with Title 10 Chapter 12 Section 4-1 of the City Code:

a. Prepare a master utility plan showing the location of all existing and proposed utility lines to include but not be limited to sewer, water, gas, electricity, telephone, irrigation, pressure irrigation, and storm sewer.

b. Prepare detailed plans and specifications for construction of all improvements required by this Agreement and shall include but not be limited to a complete set of construction plans, including profiles, cross-sections, specifications and other supporting data, for all required public streets, utilities and other facilities. Such construction plans shall be based on preliminary plans which have been approved with the preliminary plat, and shall be prepared in conjunction with the final plat. Construction plans are subject to approval by the responsible public agencies. All construction plans shall be prepared in accordance with the public agencies' standards and specifications. If improvements are not completed within two (2) years, the Developer shall provide an updated, current version of the updated plans and specifications to current city standards. The Developer may request an extension of the approvals previously given for another two (2) years.

c. Engineer of record shall notify the City in writing of schedule before construction begins.

d. Perform construction surveying, staking, testing, inspection and administer the construction of all facilities required by this contract.

e. Submit all test reports, inspection reports, change orders and construction diaries to the City Engineer every week during the construction of the development or subdivision.

f. Prepare and submit an updated copy of the enclosed development and subdivision checklist to the City Engineer every week during the construction of the development or subdivision, and also upon completion of the project.

g. Submit to the City Engineer the final plans, and master utility plan for the City records showing any approved changes to the original plans and specifications. A permanent drawing in ink on approved Mylar sheets and an electronic media copy of the plans in current ACAD using City standard format shall be provided within thirty (30) days after completion of the project.

h. Submit a letter upon completion of construction stating that the work has been constructed in conformance to the plans and specifications, with the certification by the Developer's Engineer that improvements were constructed to the lines and grades shown.

The above work shall be subject to the approval of the City Engineer.

The City agrees to provide asphalt pavement confirmation testing for conformance with City standards, but it shall be the responsibility of Developer's Engineer or other certified individuals to provide all necessary quality control and required testing during construction. All tests shall be taken at a frequency based upon Idaho Standard for Public Works Construction (ISPWC) and the City of Twin Falls Revisions to the Specifications and Standard Drawings.

The Developer agrees to: (1) allow the City full and complete access to the work (2) provide all materials necessary to conduct all tests (3) supply all water necessary to test pipe joints and (4) provide the equipment and perform or have performed any testing of manufactured materials required by the City Engineer.

The Developer shall submit a letter identifying lots and blocks associated with construction phase to the City Engineer upon completion of the project, requesting that the City assume the responsibility for maintenance and operation of all public improvements as stated herein.

IV.

The Developer agrees to obtain a permit or letter of approval from the Twin Falls Highway District or the Idaho Transportation Department (ITD) prior to constructing improvements on their respective right-of-ways. The original or a certified copy of said permit or letter shall be submitted to the City Engineer prior to beginning of construction thereon.

V.

The Developer agrees to dedicate rights-of-way to the public for the development of all streets and alleys in accordance with the City Transportation Master Plan and to dedicate easements for the maintenance and operation of all public utilities. The size and location of said rights-of-way and easements shall be determined by the City Engineer.

VI.

The Developer and the City agree that the improvements listed herein are required unless specifically waived by action of the City Council and that said improvements will be constructed on any public rights-of-way or easements approved and accepted by the City Council all as designed by the Developer's Engineer and approved by the City Engineer and in accordance with standards established by the City Engineer and that all required improvements will be completed in a timely manner. If improvements are not completed within two (2) years, the Developer shall provide an updated, current version of the developer's agreement and financial guarantee for City Council consideration along with updated plans and specifications to current city standards. The Developer may request an extension of the approvals previously given for another two (2) years.

VII.

The Developer agrees to pay the total actual costs of all materials, labor and equipment necessary to completely construct all of the improvements required herein, except those costs specifically shown to be paid by the City and to construct or contract for the construction of such improvements.

VIII.

Developer agrees to pay the total extra cost of all additional materials, labor and equipment necessary to construct any streets the City requires to be wider or deeper than a standard street or any water, sewer lines, or pressure irrigation the City requires to be larger than the size required to properly serve the development. The requirement for wider and deeper streets shall be based on the Transportation Master Plan. Requirements for larger water, sewer and pressure irrigation lines shall be based on the citywide sewer, water, and pressure irrigation system sizing guidelines and based on modeling, if applicable.

IX.

The City shall provide no compensation for the cost of an oversize water, sewer line, and pressure irrigation. In the case of water, sewer, or pressure irrigation lines extended adjacent to or outside the limits of development, the Developer shall be eligible for payback from adjacent property owners pursuant to Ordinance No. 2979. The Developer shall also be eligible for compensation when a private developer extends or connects to any water, sewer, pressurized irrigation or street system previously installed by private developer, pursuant to Resolutions 2017-13.

X

Developer agrees to request in writing that the Developer's Engineers make the inspections required herein and the Developer or his Contractors shall not proceed with the next construction phase until the required inspection is complete and the work has been accepted by the Developer's Engineer, the City Engineer or the Engineer's authorized inspector. All such inspections shall be scheduled in accordance with Idaho Standard for Public Works Construction (ISPWC) and the City of Twin Falls Revisions to the Specifications. Developer agrees to pay all costs resulting from: 1) his failure to properly schedule and request a required test or inspection or 2) proceeding with work before receiving approval to proceed. Developer agrees to remove or correct any rejected, unapproved or defective work or materials as required by the Developer's Engineer or the City Engineer. Any such defective work whether the result of poor workmanship, use of defective materials, damage through carelessness or any other cause, shall be removed within ten (10) days after written notice is given by the Developer's Engineer or the City Engineer, and the work shall be re-executed by the Contractor at his expense. The fact that either Engineer may have previously overlooked such defective work or materials shall not be a basis for acceptance of any part of it.

The issuance or approval of plans, specifications and computations shall not be construed as an approval of any violation of any provisions of City code, specifications, standards, policy, or any other ordinance of the City. Approvals of plans that may violate City code, specifications or departmental policies will not be valid.

The approval of construction plans, specifications, and other data shall not prevent the City from thereafter requiring the correction of errors or omissions in said plans or specifications prior to or during actual construction or final acceptance by the City.

The Developer shall remove from all public property all temporary structures, rubbish, and waste materials resulting from their operation or caused by his employees.

The Developer shall guarantee all materials, workmanship and equipment furnished for a period of one (1) year from the date of written acceptance of the work by the City Engineer or authorized representative.

The Developer shall be responsible for any damage to any existing public improvements and shall repair or replace any such damage as required by the City Engineer, during or after completion of this project. The Developer shall submit a Right-of-Way permit and Traffic Control Plan to be approved by the City of Twin Falls prior to any road or sidewalk closures.

XI.

The City and the Developer agree to the following minimum for Required Improvements, City Costs, Required Inspections and to any other improvements, approved or required by the City Council and shown on the approved construction plans.

PUBLIC WAYS

(a) Required Improvements

(1) Curb, gutter and sidewalk on all public street rights-of-way.

(2) A standard residential street thirty three feet (33') wide with an eight inch (8") gravel course and two and a half inch (2.5") asphaltic concrete surface course on all public street rights-of-way serving residential use property.

(3) Residential, private streets, and service roads, private parking and maneuvering will be equal to or greater than the residential street sections as specified in the City of Twin Falls revisions to ISPWC.

(4) A standard collector street forty eight feet (48'), wide per Idaho Standard for Public Works Construction (ISPWC) and the City of Twin Falls Revisions to the Specifications and Standard Drawings, serving commercial use property or as a collector street. Whenever a street serves an industrial use property the City Engineer will determine the appropriate structural section.

(5) Arterial typical sections will be designed by the developer's Engineer and approved by the City Engineer.

(6) A sidewalk, per Idaho Standard for Public Works Construction (ISPWC) and the City of Twin Falls Revisions to the Specifications and Standard Drawings, is required on all public pedestrian rights-of-way. Four foot (4') sidewalks, by special permission of the City Engineer, are allowed by ISPWC and the City of Twin Falls Revisions to the Specifications and Standard Drawings for minor residential streets under certain conditions.

(7) Landscaping and sidewalk placement required adjacent to arterial and collector streets: A portion of land eleven feet (11') in depth behind the curb line will be dedicated as part of any residential development adjacent to arterial and collector streets as Right-of-Way. Within that Right-of-Way the developer shall install a five feet (5') landscape strip with a sprinkler system to the City of Twin Falls Parks and Recreation standards and shall also

install a six foot (6') sidewalk. The landscaping will be maintained by the city and funded through a fee added to the utility bill of each account within the development. Irrevocable restrictive covenants for this development and maintenance shall provide for this funding. TFCC §10-12-4.2(O).

(8) Street signs and traffic control devices on all public streets.

(9) Street lights as determined by City policy for street light installation.

(b) City Costs

(1) The cost of any street signs or traffic control devices installed by the City on new or existing streets.

(2) The cost of any required street lights (standard luminaires mounted on a wood pole). The Developer shall pay the extra cost of any decorative luminaries or poles. Prior approval will be required, and the cost of maintenance, replacement and power usage will be considered.

(c) Required Inspections and Testing

(1) All inspections and testing shall be as required per ISPWC and the City of Twin Falls revisions thereto

WATER SYSTEM

(a) Required Improvements

(1) Pursuant to City Code Section 7-8-3, 7-8-10 and 10-12-4.2 water line and fittings eight inch (8") minimum diameter that will transport a flow of water, which will satisfy fire, domestic, other water demands of the development, based upon the City water pipe sizing plan and computer water model. Water line extension shall include connection from the existing City Water System to each building site and fire hydrants and then loop back to the City System in a manner that will provide a properly functioning system approved by the City Engineer, Water Superintendent and Fire Chief. If the development is to be constructed in phases, the water system shall be looped back to the City system during the first phase. Any water main connections closer than 150' to each other will not be considered looped without prior City approval. No dead-end lines will be allowed during any phase of the project.

(2) Water lines and fittings adjacent to and internal to the development shall be sized to continue the orderly expansion of the City water distribution network in accordance with existing sizing guidelines.

(3) Water valves that will allow temporary suspension of water flow for maintenance and repair of portions of water system without causing undue inconvenience to a large number of users or creating a critical situation in the suppression of fires.

(4) Fire hydrant connections and fire hydrants spacing shall comply with the minimum standards set by the Fire Rating Bureau, American Water Works Association, and the International Fire Code. The maximum length of dead end fire lines shall be one hundred and fifty feet (150'). Fire hydrants are required in all developments.

(5) One water service line shall be constructed to each building site at the time the water mains are installed. The design shall minimize the length of the service line and shall terminate at the Right-of-Way. Service taps are not allowed in intersections.

Meters shall be grouped at adjacent side lot lines when possible or at another location if requested by the Developer and approved by the City Engineer and Water Superintendent. Water meter boxes will not be allowed in driveway approaches. Any cost associated in relocating meters from driveway approaches will be the responsibility of the Developer or Lot Owner.

All new water service lines made from new water mains to serve any new development will be the responsibility of the Developer. The developer shall complete all work except when connecting to a live waterline. The City will make the necessary main line taps after payment of the required water connection permit fees.

(6) One water service line tap, meter box, and service line shall be constructed for each building connected to the City water system. Multi-units less than three may be approved for additional service lines. It is understood and agreed that the City will make all service line taps on live lines, and that the

fee paid by the developer for a Water Connection Permit will reimburse the City for such work. All other work to be completed by the Developer.

(7) It is further understood and agreed that the City will make all connections to the existing water system. The developer will disinfect the water system and submit testing results to the City prior to making the system live.

(8) All water valves shall be provided with a gravel access 12" thick where no public roadway currently exists.

(b) <u>City Costs</u>

(1) None.

(c) <u>Required Inspections</u>

(1) All inspections and testing shall be as required per ISPWC and the City of Twin Falls Revisions thereto.

<u>WASTE WATER COLLECTION SYSTEM</u>

(a) <u>Required Improvements</u>

(1) Pursuant to City Code Section 7-7-4, 7-7-11 and 10-12-4.2 a waste water collection system (eight-inch (8") minimum diameter) that will transport a flow of waste water, under conditions of maximum and minimum discharge from the development, to the existing City waste water system.

(2) Waste water sewer lines adjacent to or internal to the development will be sized to continue the orderly expansion of the City Waste Water Collection System in accordance with existing sizing guidelines and computer sewer model.

(3) Manholes to provide access for maintenance and cleaning of the sewer lines located at any change of grade or alignment of the sewer, at the end of each sewer and spaced not more than four hundred feet (400') apart.

(4) During construction of the curb the letter S shall be stamped into the top or face of the curb directly in front of the sewer service line location. The impression shall be not less than one and one half inches (4") high.

(5) All manholes shall be provided with a gravel access 12" thick where no public roadway currently exists.

(b) <u>City Costs</u>

(1) None.

(c) Required Inspections and Testing

(1) All inspections and testing shall be as required per ISPWC and the City of Twin Falls revisions thereto.

STORM DRAINAGE SYSTEM

(a) Required Improvements

(1) Any valley-gutters, ditching, grading or other surface drainage facilities necessary to convey any storm run-off originating from or traversing across the proposed development over the land surface to a point of retention, detention or discharge approved by the City Engineer.

(2) Any catch basin, storm sewer and other sub-surface drainage facilities necessary to convey any storm run-off, originating from or traversing across the proposed development, to a point of retention, detention or discharge approved by the City Engineer.

(3) If storm run-off cannot be conveyed without causing damage to public or private property or without being an unreasonable inconvenience or hazard to a private individual, a group of individuals, or the general public, the storm drain shall be piped to the retention facility.

(4) All retention areas are to be on private property or tracts.

(b) City Costs

(1) None.

(c) Required Inspections and Testing

(1) The City will inspect all dry wells for geometry and materials. With prior written approval from the City Engineer other individuals may be authorized to inspect the work. Rock will be submitted for approval prior to placement in dry wells. A request for inspection shall be called in, forty eight (48) hours in advance or two (2) working days whichever is greater.

GRAVITY IRRIGATION SYSTEM

(a) Required Improvements

(1) Any pipe, boxes or other appurtenances necessary to convey all irrigation water in underground pipe across the development and any adjacent public

property. Irrigation facilities outside an established City irrigation district shall be constructed in an easement on private property except where it is necessary for irrigation water to cross the public right-of-way and all such crossings shall be perpendicular to the center line of said right-of-way unless otherwise approved by the City Engineer due to some unusual condition. Fences will not be located on top of irrigation facilities.

(b) City Costs

(1) None.

(c) Required Inspections and Testing

(1) All inspections and testing shall be as required per ISPWC and the City of Twin Falls revisions thereto.

PRESSURE IRRIGATION SYSTEM

(a) Required Improvements

(1) Pursuant to Section 7-8-3 of the City Code, the use of the City's potable water supply as the primary source of irrigation water in all new developments shall be prohibited. For purposes of this subsection, the term "new development" means any new subdivision or ZDA, or any development of any parcel of land of two (2) acres or larger that is not part of a subdivision or ZDA. One (1) share of Twin Falls Canal Company Water for each acre of property within the subdivision shall be transferred to the City of Twin Falls before the filing of the final plat for use in the City's pressurized irrigation system.

(2) Pressure irrigation water mains and fittings shall be six inch (6") minimum diameter or larger irrigation pipe that will transport a flow of water, which will satisfy all irrigation water demands of the development, based upon the computer irrigation water model that the developer's engineer has prepared or found in the current Pressurized Irrigation master plan.

(3) Pressure irrigation lines and fittings adjacent to and internal to the development shall be sized to continue the orderly expansion of the

City Pressure Irrigation water distribution network in accordance with existing sizing guidelines.

(4) Pressurized irrigation valves that will allow temporary suspension of water flow for maintenance and repair of portions of water system without causing undue inconvenience to a large number of users. One pressure irrigation water service line shall be constructed to each subdivision lot site at the time the pressure irrigation water lines are installed. The design shall minimize the length of the service line and shall terminate at the Right-of-Way. Service taps will not be allowed in intersection. One Pressure irrigation water service line tap, irrigation box, and service line shall be constructed for each subdivision lot connected to the City pressure irrigation water system.

(5) The Developer shall be responsible for all costs incurred in designing and installing the pressure irrigation station. This includes the land, pumps, motors, filters, enclosures, delivery system to the station from the TFCC head gate and away from the station on the historical path, storage, Supervisory Control and Data Acquisition (SCADA) system, and power to the station.

(6) All pressure irrigation system plans must be prepared by the Developer's engineer and shall be according to the Idaho Standard for Public Works Construction (ISPWC) and the City of Twin Falls Revisions to the Specifications and Standard Drawings.

(7) The Pressure Irrigation System shall be located within easements, right-of-ways and/or property deeded to the City of Twin Falls.

(8) Private Pressure Irrigation Systems shall be located outside City Right-of-Way and within easements. No Public infrastructure will be associated with a private Pressure Irrigation System.

(b) City Cost.

(1) None

(c) <u>Required Inspections and Testing</u>

(1) All inspections and testing shall be as required per ISPWC and the City of Twin Falls revisions thereto.

SPECIAL FEATURES

Pursuant to commitments made by the Developer as conditions of approval of the development, the following special features shall be constructed:

a) Required Improvements

b) City Costs

(1) None.

XIII.

The developer shall submit an Improvement Agreement with each individual construction phase.

The two (2) year time limit, (indicated in Section VI of the Agreement) for completing the required improvements shall begin from the date of the recordation of this agreement. The Developer may request an extension of the approvals previously given for another two (2) years.

XIV.

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

XV.

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

Attest: CITY OF TWIN FALLS, IDAHO

City Clerk Mayor

Developer

Greg Olsen

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

On this 29TH day of MARCH, 20 21, before me, the undersigned, a Notary Public for Idaho, personally appeared Greg Olsen, known to me to be the persons whose names are subscribed to the within instrument on behalf of said Owner and acknowledged to me that said Owner executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year first above written.

VALERIE A SMITH
Comm. No. 20181569
NOTARY PUBLIC
Expires: 08/15/2024
STATE OF IDAHO

Notary Public for Idaho
Residing TWIN FALLS, ID
EXP: 8.15.2024

CORPORATION

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

On this ____ day of ________________, 20___, before me, the undersigned, a Notary Public for Idaho, personally appeared ________________________________, known or identified to me (or proved to me on the oath of________________) to be the president, or vice-president, or secretary or assistant secretary, of the corporation that executed the instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year first above written.

____
Notary Public for Idaho
Residing ________________________

PARTNERSHIP

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

On this ____ day of _________________, 20___, before me, the undersigned, a Notary Public for Idaho, personally appeared ____________________________________, known or identified to me (or proved to me on the oath of_________________) to be one of the partners in the partnership of ______________________________, and the partner or one of the partners who subscribed said partnership name to the foregoing instrument, and acknowledged to me that he executed the same in said partnership name.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year first above written.

____
Notary Public for Idaho
Residing ________________________

NOTICE OF DEVELOPER'S AGREEMENT

NOTICE IS HEREBY GIVEN, that a document entitled "Improvement Agreement for Developers" (hereafter "Agreement") has been executed and filed with the City of Twin Falls, Idaho, for the following named subdivision:
Claret Subdivision.

The Agreement imposes certain obligations upon the developer for the development of the subject property, and upon the developer's heirs, successors in interest and lawful assigns. Details of the conditions and obligations may be found by examining or photocopying the Agreement at the Office of the City Engineer, 203 Main Ave E, Twin Falls, Idaho 83301.

CITY OF TWIN FALLS, IDAHO

City Clerk

Mayor

Developer

Greg Olsen

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

On this 29th day of March, 2021, before me, the undersigned, a Notary Public for Idaho, personally appeared Greg Olsen, known to me to be the persons whose names are subscribed to the within instrument on behalf of said Owner and acknowledged to me that said Owner executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year first above written.

VALERIE A SMITH Comm. No. 20181569 NOTARY PUBLIC Expires: 08/15/2024 STATE OF IDAHO

Notary Public for Idaho
Residing Twin Falls, ID
Exp: 8.15.2024

Date: Monday, April 19, 2021

To: Honorable Mayor and City Council

From: Sergeant Ryan Howe, Twin Falls Police Department

Request:

Consideration of a request from Liz Niccum to hold the Back the Blue Community Rally.

Time Estimate:

Staff requests this item be placed on the Consent Calendar.

Background:

Liz Niccum has submitted a special event application requesting to hold the Back the Blue Community event on May 11, 2021. This event will take place in the Twin Falls City Park from 6:00 p.m. to 8:00 p.m.

The Back the Blue Community event will be held during National Police Week. There will be opportunities for various community leaders to speak. There will also be a band to provide music during the event at the band shell. Vendors will be available for those wishing to purchase food or beverages during the event.

A similar event with the same name was held last year with over 500 individuals attending.

This event will have amplified sound during the event but will be finished at approximately 8:00 p.m.

The organizer recognizes that this event is approved contingent upon current COVID 19 regulations and recommendations. The City of Twin Falls reserves the right to cancel or postpone this event for the safety of participants and the citizens of Twin Falls. If this event is approved, the organizer will take all required precautions to safeguard those attending the event and may be required to implement additional safety measures as deemed necessary by Twin Falls City Staff.

Approval Process:

Consent by the Council

Budget Impact:

There is no budget impact to the City of Twin Falls.

Regulatory Impact:

N/A

Conclusion:

Relevant City Staff members have approved this Special Event Application. Staff recommends the Council approve the Back the Blue Community Event based on the information provided.

Attachments:

None

Date: Monday, April 19, 2021

To: Honorable Mayor and City Council

From: Sergeant Ryan Howe, Twin Falls Police Department

Request:

Consideration of a request to approve the Crazy Dayz event.

Time Estimate:

Staff requests this item be placed on the consent calendar.

Background:

Kindsey Taylor, on behalf of the Brass Monkey, has submitted a request to hold the Crazy Dayz event Saturday, June 5, 2021 from 9:00 a.m. to 5:00 p.m. This includes a request to close Main Avenue from Hansen St. to Gooding Street to allow for the festivities.

The event will start at 9:00 a.m. Later at 12:00 p.m., there will be an Old West Shootout sponsored by the Orpheum Theater. This "shootout" will be re-enacted at 3:00 p.m.

There will be a Kids Zone with a petting zoo, bounce house and face painting in the downtown area.

There will be multiple vendors and retailers that will place merchandise on the sidewalks for sale. There will be food and alcohol available from these merchants as well.

The organizers have arranged for trash receptacles, dumpsters, and portable toilets to be placed at the event. The event sponsors will be required to provide cleanup in all areas affected by the event, to include outlying areas surrounding the event location. There will be portable toilets provided in different locations throughout the event area.

There will be no alcohol served by event organizers; however, it will be available for purchase from local businesses in the area who are licensed to serve alcohol under the guidelines of their alcohol licenses.

Due to the large, anticipated crowd size of this event, and the serving of alcohol by businesses on site, the Twin Falls Police Department Staff has recommended that two (2) on duty police officers be assigned to this event as security. The organizers of the event have agreed to pay for this expense.

The event organizer will be responsible for the street closer and will ensure that it is compliant with the Manual on Uniform Traffic Control Devices (MUTCD).

The organizer recognizes that this event is approved contingent upon current COVID 19 regulations and recommendations. The City of Twin Falls reserves the right to cancel or postpone this event for the safety of participants and the citizens of Twin Falls. If this event is approved, the organizer will take all required precautions to safeguard those attending the event and may be required to implement additional safety measures as deemed necessary by Twin Falls City Staff.

Approval Process:

Majority vote of the city council.

Budget Impact:

There will be no budgetary impact from this event as the event organizer will be responsible for security costs and road closures.

Regulatory Impact:

N/A

Conclusion:

Staff recommends that the City Council approve the Special Event Application submitted for Crazy Dayz based on the information provided.

Attachments:

N/A

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Date: Monday, March 19, 2021, Council Meeting

To: Honorable Mayor and City Council

From: Sergeant Ryan Howe, Twin Falls Police Department

Request:

Request to hold the Magic Valley Refugee Day.

Time Estimate:

Staff recommends this item be placed on the consent calendar.

Background:

Tara McFarland, representing the College of Southern Idaho Refugee Programs, has submitted a special event application requesting to hold the Magic Valley Refugee Day. This event will take place at the Twin Falls City Park on Friday, June 18, 2021 from 6:00 p.m. to 9:00 p.m.

This event is intended as a community event to invite the citizens of Twin Falls to meet the members of our refugee community. This event will help people learn about the refugee community as well as about their cultures and customs. There will be free cultural food for the public to sample and performances by refugees in the band shell.

There will be amplified sound in the form of a public address system. There will also be music for performances in the band shell.

Based on previous years, the anticipated attendance at this event is 300-400 people.

There will be no alcohol served at this event.

The organizer recognizes that this event is approved contingent upon current COVID 19 regulations and recommendations. The City of Twin Falls reserves the right to cancel or postpone this event for the safety of participants and the citizens of Twin Falls. If this event is approved, the organizer will take all required precautions to safeguard those attending the event and may be required to implement additional safety measures as deemed necessary by Twin Falls City Staff.

Approval Process:

Consent of the Council

Budget Impact:

Twin Falls Police Department Staff does not feel there is a need for the department to provide security. Therefore, there is no budget impact.

Regulatory Impact:

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, April 19, 2021

To: Honorable Mayor and City Council

From: Sergeant Ryan Howe, Twin Falls Police Department

Request:

Consideration of a request to hold the St. Edward's Variety Show.

Time Estimate:

Staff requests this item be placed on the Consent Calendar.

Background:

Angela Hild, on behalf of St. Edward's Catholic School, has submitted a special event application requesting to hold the St. Edward's Variety Show on May 13, 2021. The show will take place in the Twin Falls City Park band shell from 5:00 p.m. to 7:00 p.m.

The St. Edward's Variety Show will feature students from the St. Edward's Catholic School performing acts to include comedy, magic, singing, gymnastics, and dancing.

This event will have amplified sound for the performance.

The organizer recognizes that this event is approved contingent upon current COVID 19 regulations and recommendations. The City of Twin Falls reserves the right to cancel or postpone this event for the safety of participants and the citizens of Twin Falls. If this event is approved, the organizer will take all required precautions to safeguard those attending the event and may be required to implement additional safety measures as deemed necessary by Twin Falls City Staff.

Approval Process:

Consent by the Council

Budget Impact:

There is no budget impact to the City of Twin Falls.

Regulatory Impact:

N/A

Conclusion:

Relevant City Staff members have approved this Special Event Application. Staff recommends the Council approve the St. Edward's Variety Show based on the information provided.

Attachments:

None

Date: Monday, April 19, 2021 Council Meeting

To: Honorable Mayor and City Council

From: Sergeant Ryan Howe, Twin Falls Police Department

Request:

Consideration of a request to approve the 2021 Downtown Farmer's Market.

Time Estimate:

Staff requests that this item be placed on the Consent Calendar.

Background:

Khristin Quigley, representing North Main Events Incorporated, has submitted a special event application requesting to hold the Downtown Twin Falls Farmers Market DBA Main Avenue Market in the 100 block of Main Ave North/West. The Downtown Farmer's Market is scheduled to take place every Saturday morning from June 12th, 2021 through September 25, 2021. The hours will be 7:00 a.m. to 2:00 p.m.

There will be multiple activities associated with this weekly event. There will be vendors set up in the parking spaces in the 100 block of Main Ave. These vendors will be selling food and other items to include crafts, art, apparel, furnishings, etc. The vendors will be required to pay an entry fee to help cover the expenses of the event. Businesses on Main Ave will utilize the sidewalk to sell merchandise. As with other farmer's markets, there will also be fruits, vegetables, produce, meat, and dairy products for sale from local farmers.

This event will require the closure of the 100 block of Main Ave North/West every Saturday throughout the summer dates listed. The organizers are aware of upcoming events such as the Criterion Bicycle race scheduled for September 18, 2021. This event will take place on Main Ave and the Farmers Market organizers will move the event to the surrounding areas on Shoshone St.

The event organizer will be responsible for the street closer and will ensure that it is compliant with the Manual on Uniform Traffic Control Devices (MUTCD).

The organizer recognizes that this event is approved contingent upon current COVID 19 regulations and recommendations. The City of Twin Falls reserves the right to cancel or postpone this event for the safety of participants and the citizens of Twin Falls. If this event is approved, the organizer will take all required precautions to safeguard those attending the event and may be required to implement additional safety measures as deemed necessary by Twin Falls City Staff.

Approval Process:
Consent of the Council

Budget Impact:
There is no budgetary impact associated with this event.

Regulatory Impact:
N/A

Conclusion:
Relevant City Staff members have reviewed this Special Events Application request. Based on the information provided, Staff recommends that this event be approved.

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 and non-compliance, the on-duty Patrol Supervisor shall have the authority to terminate the event.

Attachments:
N/A

Date: Monday, April 19, 2021

To: Honorable Mayor and City Council

From: Sergeant Ryan Howe, Twin Falls Police Department

Request:

Request to approve the 22nd Annual Twin Falls Tonight Concert Series.

Time Estimate:

Staff requests this item be placed on the consent calendar.

Background:

Robin Dober, on behalf of the Twin Falls Tonight Committee, has submitted a special event application requesting to hold the 22nd Annual Twin Falls Tonight Concert Series. The Twin Falls Tonight Concerts are an annual outdoor event held in downtown Twin Falls. This event will be held in the Downtown Commons and portions of Main Ave and Hansen Street.

The concert series will be held on five (5) Wednesday evenings, beginning June 30th and ending July 28th. Each week the event begins at 6:00 p.m. and ends at 9:00 p.m. The event incorporates live amplified music, a bounce house for children and the market on Main Avenue. The band stage will be in the Downtown Commons area.

Alcohol will be served, and catering will be provided by Soran's Catering. Identification will be checked by Twin Falls Tonight Committee members and wristbands will be issued accordingly.

The committee has arranged for a lost child booth and first aid booth at this year's concerts.

Parking for the events will be the public lots in downtown Twin Falls.

Based upon last year's attendance, the committee estimates 800 to 1200 people will attend the event on each Wednesday evening. Based on the recommendations of the Twin Falls Police Department, the committee will hire four (4) Twin Falls County Deputies to provide security for the concerts.

The organizer recognizes that this event is contingent upon progression through Idaho Governor's "Idaho Rebounds" stages. If this event is approved, the organizer will take all required precautions to safeguard those attending the event and may be required to implement additional safety measures as deemed necessary by Twin Falls City Staff.

Approval Process:

Consent of the City Council.

Budget Impact:

This event will require Law Enforcement Security and the Twin Falls Tonight Committee has contracted with the Twin Falls County Sheriff's Office for said security. Therefore, there will be no cost to the City of Twin Falls.

Regulatory Impact:

N/A

Conclusion:

Relevant City Staff members have approved the Special Events Application request. Based on this request and the information provided, Staff recommends that this event be approved.

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 authority terminate the event.

Attachments:

N/A

Date:	Monday, April 19, 2021
To:	Honorable Mayor and City Council
From:	Jonathan Spendlove, Planning & Zoning Director

ACTION ITEM

Request:

Request to reappoint Curtis Hansen, David Detweiler, and Craig Kelley to the Planning and Zoning Commission.

Time Estimate:

Five (5) minutes for Staff presentation; Three (3) minutes for Council questions and comments.

Background:

Approval Process:

Budget Impact:

Regulatory Impact:

History:

N/A

Analysis:

N/A

Conclusion:

Attachments:

None

Date: Monday, April 19, 2021

To: Honorable Mayor and City Council

From: Jonathan Spendlove

ACTION ITEM

Request:

Request to adopt Ordinance #O-2021-006 for the Annexation and Zoning District Map Amendment for the property located at the southwest corner of Federation Road and Washington Street North.

Time Estimate:

Approximately five (5) minutes for presentation and questions.

Background:

On February 22, 2021, the Planning & Zoning Commission sent a positive recommendation to the City Council for this property zoning designation of RM ZDA, Residential Mixed Use zoned, if annexation was approved by the City Council.

On March 29, 2021, the City Council heard, deliberated, and approved the Annexation of the property located at the southwest corner of Federation Road and Washington Street North, as requested by the applicant.

Approval Process:

In order to enact this ordinance today, City Council would need to suspend the rules and place it on third and final reading by motion and majority consent.

Budget Impact:

Regulatory Impact:

Annexation will bring this property into City jurisdiction for all Titles listed in City Code. Whereas previously, the property had been subject to Title 10 - Land Use Regulations only, as required by the Area of Impact Agreement.

History:

N/A

Analysis:

N/A

Conclusion:

As directed by Council, staff has prepared an ordinance to finalize the Annexation process.

Attachments:

1. PZ21-0004 Annexation draft ordinance
2. PZ21-0004 Federation Point signed ZDA

ORDINANCE NO. O-2021-006

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TWIN FALLS, IDAHO, **ANNEXING** CERTAIN REAL PROPERTY BELOW DESCRIBED, PROVIDING THE ZONING CLASSIFICATION THEREFORE, AND ORDERING THE NECESSARY AREA OF IMPACT AND ZONING DISTRICTS MAP AMENDMENT

WHEREAS, Hepworth Family Landholdings, LLC c/o Steve Hepworth has made application for annexation of property located at the southwest corner of Federation Road and Washington Street North; and,

WHEREAS, the City Planning & Zoning Commission for the City of Twin Falls, Idaho, held a Public Hearing as required by law on the 22nd day of February, 2021, to consider the Zoning Designation and necessary Area of Impact and Zoning District Maps amendment upon annexation of the real property below described; and,

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

WHEREAS, the City Council for the City of Twin Falls, Idaho, held a Public Hearing as required by law on the 29th day of March, 2021, to consider the Zoning Designation and necessary Area of Impact and Zoning Districts Map amendment upon annexation of the real property below described.

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

SECTION 1. The following described real property be and the same is hereby annexed into and declared to be a part of the City of Twin Falls, Idaho:

"Exhibit A"- Legal Description

AND all public streets, highways, alley and public rights-of-way adjacent and within this description.

SECTION 2. The real property described in Section 1 hereof be and the same is hereby zoned RM, ZDA.

SECTION 3. Public services may not be available at the time of development of this property, depending upon the speed of development of this and other developments, and the ability of the City to obtain additional water and/or sewer capacity. The annexation of this property shall not constitute a commitment by the City to provide water and/or wastewater services.

SECTION 4. The Area of Impact and Zoning Districts Map for the City of Twin Falls, Idaho, be and the same is hereby amended to reflect the newly incorporated real property as hereby zoned.

SECTION 5. The City Clerk immediately upon the passage and publication of this Ordinance is required by law certify a copy of the same and deliver said certified copy to the County Recorder's office for indexing and recording.

PASSED BY THE CITY COUNCIL ______________________, 20_______

SIGNED BY THE MAYOR ______________________, 20_______

____
Mayor

ATTEST:

____
Deputy City Clerk

PUBLISH: Thursday, ___________________, 20_______

Exhibit A
Legal Description
Annexation
Twin Falls County, Idaho

Being a portion of the NE ¼ SE ¼ and SE ¼ NE ¼ of Section 32, Township 9 South, Range 17 East, Boise Meridian, Twin Falls County, Idaho, more particularly described as follows:

Beginning at the East Quarter corner of said Section 32 as shown on that certain map entitled "Northern Sky Subdivision", recorded November 21, 2007 as Instrument No. 2007-030627 in the office of the County Recorder of Twin Falls County and being the REAL POINT OF BEGINNING;
Thence, along the East Boundary of said NE ¼ SE ¼ of Section 32, South 00°00'00" East 662.96 feet to a point on the Boundary of said map;
Thence, along said Boundary, North 89°48'21" West 685.43 feet;
Thence, continuing along said Boundary, North 00°34'11" East 302.37 feet;
Thence, leaving said Boundary, North 00°03'41" East 404.15 feet to a point on the centerline of Federation Road;
Thence, North 00°03'41" East 25.00 feet to a point on the North right of way of Federation Road;
Thence, along said right of way, South 89°50'35" East 681.97 feet to a point on the East Boundary of said SE ¼ NE ¼ of Section 32;
Thence, along said East Boundary, South 00°00'22" West 69.00 feet to said REAL POINT OF BEGINNING.

Containing approximately 11.47 acres.

End of Description

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

April 7, 2021

Kelli Ebersole, Planning and Zoning Dept.
City of Twin Falls
203 Main Avenue East
Twin Falls, Idaho 83301

Re.: Federation Point
ZDA Zoning District Change

Kelli,

Please find accompanying the final, signed ZDA Documents for the Federation Point development. Please return a copy of the recorded document for our files when complete.

Thanks,

Tim Vawser
EHM Engineers, Inc.

621 North College Rd., Suite 100 • Twin Falls, Idaho 83301 • [208] 734-4888 • Fax [208] 734-6049
3501 W. Elder St., Suite 100 • Boise, Idaho 83705 • [208] 386-9170 • Fax [208] 386-9076

Federation Point, ZDA

A Residential Mixed Use and Limited Commercial Zoning Development Agreement

This Zoning Development Agreement (ZDA) is made and entered into this ____ day of ______________, 2021, by and between the City of Twin Falls, State of Idaho a municipal corporation, hereinafter called "City" and Steve Hepworth (hereinafter called "Developer") for the purpose of developing Residential Mixed Uses and Limited Commercial Uses on property located West of Washington Street North and South of Federation Road, known as Federation Point Subdivision, a ZDA.

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 15; RM, Residential Mixed Use District or as amended, Title 10 – Chapter 4 – Section 19; CRO, Canyon Rim Overlay District or as amended, and all references to other sections therein including the following deviations:

2. RM and CRO, Residential Mixed Use District and Canyon Rim Overlay District modified to include the following;

   A. Permitted uses;

   1. Governmental facilities:
      a. Governmental office buildings.

   2. Medical facilities:
      a. Doctor's offices.

   3. Residential:
      a. Bed and breakfast facilities.
      b. Household units in the same building as an allowed use by the owner or an employee of the allowed use.
      c. Household units in the upper floors of commercial or professional buildings.

   4. Retail Trade:
      a. Antique shop.
      b. Apparel and accessories.
      c. Art galleries and frame shops.
      d. Bakery.
      e. Bookstore.
      f. Craft shop, in conjunction with retail business.
      g. Eating places.
      h. Florist shop.
      i. Food, drugs, etc.
      j. General merchandise.
      k. Hardware store.
      l. Hobby and toy store.
      m. Home décor, excluding appliances

n. Home furnishings and appliances.
o. Ice cream store.
p. Import store.
q. Laundering and dry cleaning.
r. Laundromats.
s. Music store.
t. Sporting goods store.

5. Services:
   a. Advertising.
   b. Apparel repair and alteration.
   c. Beauty and barber shops.
   d. Cottage businesses.
   e. Finance and investment offices.
   f. Insurance and related business.
   g. Photographic studios.
   h. Professional organizations.
   i. Professional services.
   j. Real estate and related business.

Notwithstanding the foregoing list of permitted uses, any such use which broadcasts amplified music or sound by speakers to the exterior of a building shall also require a special use permit.

B. Special Uses: A special use permit may be granted for a permanent use that is not in conflict with the Comprehensive Plan and that is not permitted outright because it may conflict with other uses in the District unless special provisions are taken. Special use permits may be granted for the following uses:

1. Misc.:
   a. Any facility with drive-through service.

2. Parks:
   a. Public parks and playgrounds with crowd attracting facilities.

3. Public Assembly:
   a. Funeral chapels.
   b. Schools – private, single purpose.
   c. Schools - private, vocational and/or academic.
   d. Schools – public.
   e. Theaters – indoor.
   f. Wedding chapels and/or reception halls.

4. Residential:
   a. Accessory buildings (more than 1,000 square feet) i.e., garages and other accessory buildings except those physically attached garages built at the

same time the home is built.
b. Motels or transient hotels
c. Nursing homes, rest homes, and assisted living facilities.

5. Retail Trade:
   a. Alcoholic beverages, when consumed on premises where sold.
   b. Permitted retail/trade operating outside the hours of seven o'clock (7:00) A.M. to ten o'clock (10:00) P.M.
   c. Pet shop.

6. Services:
   a. Dog Grooming.

7. Sports Facilities:
   a. Athletic areas.
   b. Indoor recreation facility.

3. Property Development Standards to be modified to include the following;

The following property development standards shall apply to all land and buildings in the RM district:

A. Use Of Lots:

1. Each building is not required to be located on a separate lot. If desired, multiple buildings (including dwellings – duplex, triplex, fourplex) may be located on one contiguous lot/parcel.

B. Lot Area:

1. Commercial Uses: The lot area for shall be of sufficient size to provide for the building, the required setbacks, off street parking and landscaping. No commercial building shall occupy more than sixty percent (60%) of a lot.

2. Multi-family Residential: The lot/parcel area shall be a minimum of six and one-tenth (6.1) acres and shall contain 19 fourplex buildings and 7 duplex buildings with a total of 90 residential units per 6.1 acre parcel as depicted upon the master development plan included as Exhibit B.

C. Yards:

1. The front building line shall be as depicted on the master development plan. All front yard building setbacks shall be twenty feet (20') from the property line or when multiple units are on one parcel a minimum of twenty-five feet (25') from the centerline of a private drive.

2. The side building line shall not be closer than five feet (5') to the side property line.

3. The rear building line shall not be closer than ten feet (10') to the rear property line for multifamily units or five feet (5') for commercial units.

4. Rear, front, or side building lines adjacent to Federation Road and Washington Street North shall be fifteen feet (15') from the right of way line. No other building setback limitations shall be applicable to this development.

5. Rear, front, or side building lines adjacent to the western and southern boundary of the development shall be twenty feet (20') from the subdivision boundary.

D. Other Development Criteria:

1. Perimeter Landscape Buffer and Screening: A landscaping buffer of twenty-five feet (25'), including sidewalks, shall be installed from back of curb along Washington Street North and Federation Road. A six foot (6') high masonry wall shall be installed along the south and west boundary of the development adjacent to existing residential lots.

2. Streets: Federation Road and Washington Street North shall be constructed per the attached Exhibit C with a ten foot (10') wide concrete path on the north side of Federation Road adjacent to the development boundary for infill of a portion of the Canyon Rim Trail Extension.

Federation Point, ZDA

A Residential Mixed Use and Limited Commercial Zoning Development Agreement

Developer: Hepworth Family Landholdings, LLC
Steven F. Hepworth, Member

City: City of Twin Falls
P.O. Box 1907
Twin Falls, ID 83303-1907

"CITY"
CITY OF TWIN FALLS

By: ______________________________
Mayor

ATTEST:

____
City Clerk

"DEVELOPER"
Hepworth Family Landholdings, LLC
Steven F. Hepworth, Member

By: Steven F. Hepworth ______________________________

SATE OF IDAHO)
ss.
County of Twin Falls)

On this _______day of __________________________, 2021 before me, a Notary Public for said County and State, personally appeared ____ and ______________________________________, known or identified to me, to be the Mayor and City Clerk, respectively, of the CITY OF TWIN FALLS, IDAHO, that executed said instrument, and acknowledged to me that such City 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.

____

Residing at ____________________________

Commission Expires: ____________________

Federation Point, ZDA

A Residential Mixed Use and Limited Commercial
Zoning Development Agreement

STATE OF Idaho)
ss.
County of Minidoka)

On this 30 day of March, 2021 before me, a Notary Public for said County and State, personally appeared Steven F. Hepworth, known or identified to me, to be the Member of the Limited Liability Company, that executed said instrument.

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

Tiffany Warr

TIFFANY WARR
NOTARY PUBLIC
STATE OF IDAHO
Comm. No. 55844

Residing at 701 7th St. Rupert ID 83350

Commission Expires: 3-10-2022

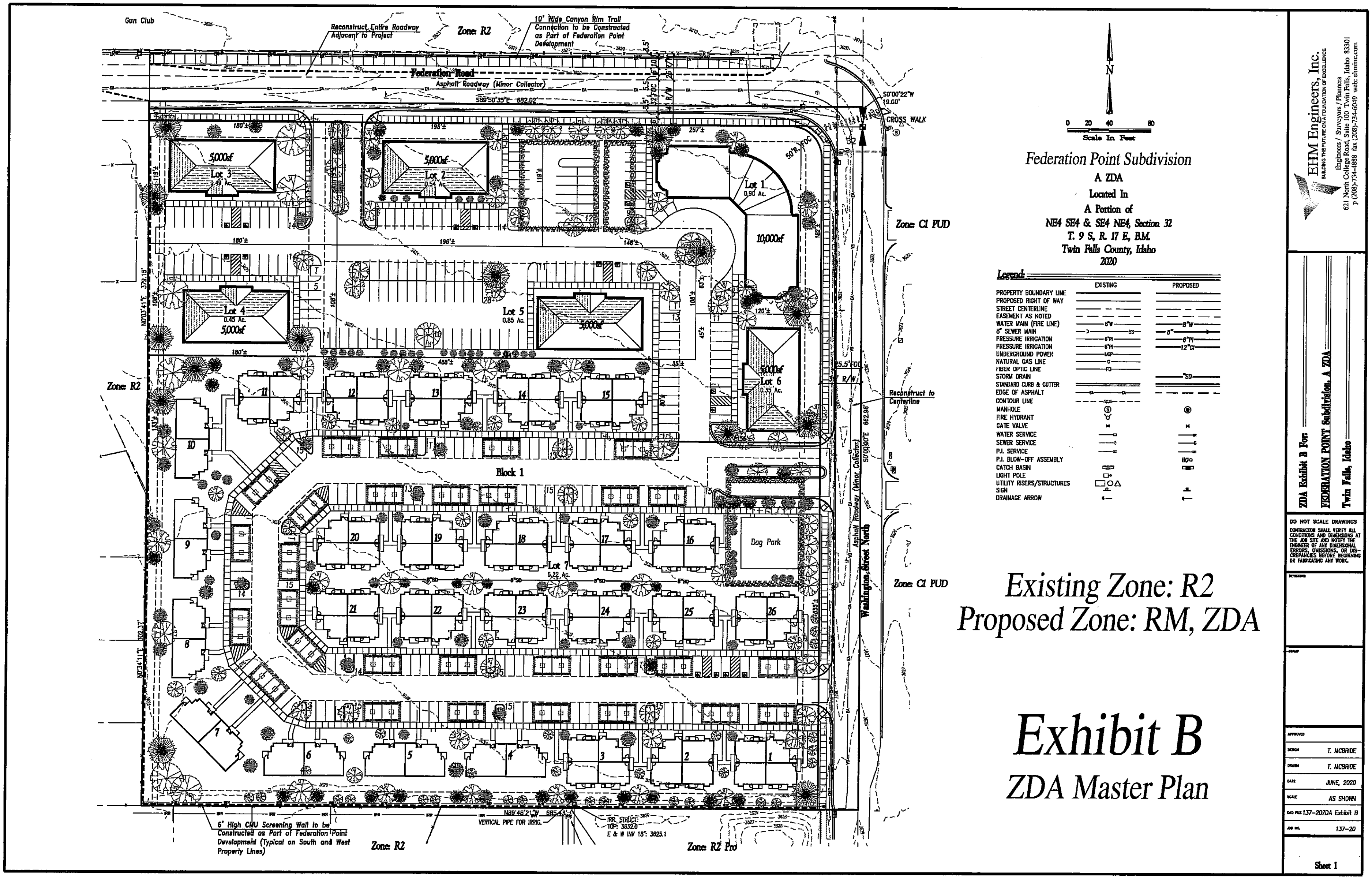
EXHIBIT A
Legal Description
Proposed Annexation
Twin Falls County, Idaho

Being a portion of the NE ¼ SE ¼ and SE ¼ NE ¼ of Section 32, Township 9 South, Range 17 East, Boise Meridian, Twin Falls County, Idaho, more particularly described as follows:

Beginning at the East Quarter corner of said Section 32 as shown on that certain map entitled "Northern Sky Subdivision", recorded November 21, 2007 as Instrument No. 2007-030627 in the office of the County Recorder of Twin Falls County and being the REAL POINT OF BEGINNING;
Thence, along the East Boundary of said NE ¼ SE ¼ of Section 32, South 00°00'00" East 662.96 feet to a point on the Boundary of said map;
Thence, along said Boundary, North 89°48'21" West 685.43 feet;
Thence, continuing along said Boundary, North 00°34'11" East 302.37 feet;
Thence, leaving said Boundary, North 00°03'41" East 404.15 feet to a point on the centerline of Federation Road;
Thence, North 00°03'41" East 25.00 feet to a point on the North right of way of Federation Road;
Thence, along said right of way, South 89°50'35" East 681.97 feet to a point on the East Boundary of said SE ¼ NE ¼ of Section 32;
Thence, along said East Boundary, South 00°00'22" West 69.00 feet to said REAL POINT OF BEGINNING.

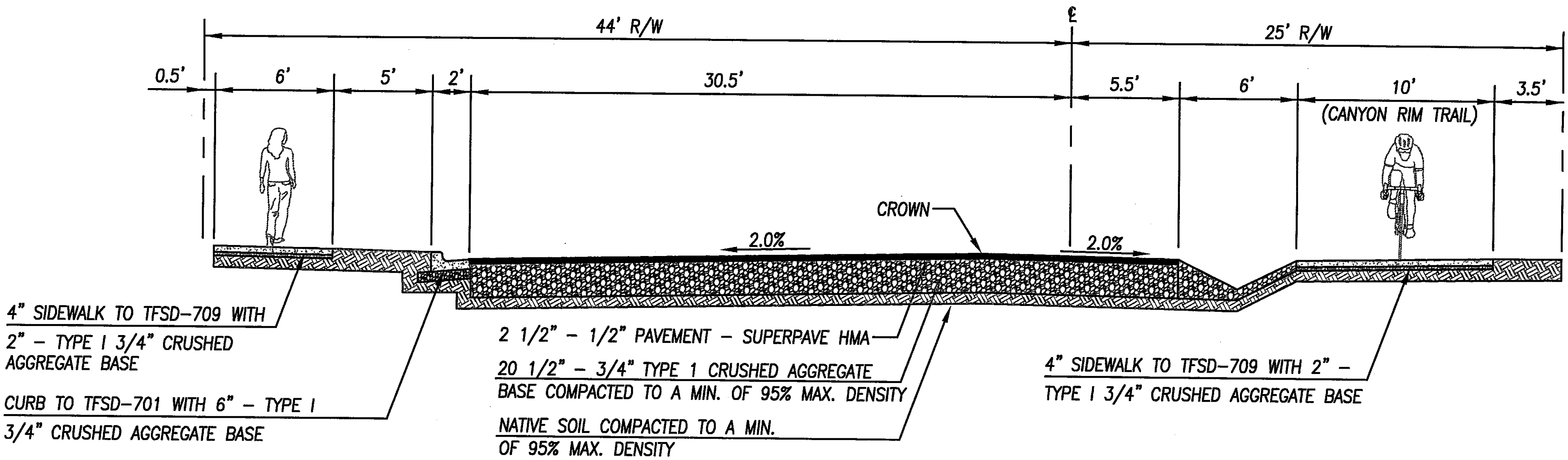
Containing approximately 11.47 acres.

End of Description


Gun Club
Reconstruct Entire Roadway Adjacent to Project
Zone: R2
10' Wide Canyon Rim Trail Connection to be Constructed as Part of Federation Point Development
Federation Road
Asphalt Roadway (Minor Collector)
S89°50'35"E 682.02'
S0°00'22"W 19.00'
CROSS WALK
Lot 1 0.90 Ac.
10,000sf
Lot 2 0.54 Ac.
5,000sf
Lot 3 0.49 Ac.
5,000sf
Lot 4 0.45 Ac.
5,000sf
Lot 5 0.85 Ac.
5,000sf
Lot 6 0.35 Ac.
5,000sf
Zone: CI PUD
Zone: R2
Reconstruct to Centerline
Block 1
Lot 7 5.22 Ac.
Dog Park
Washington Street North
Asphalt Roadway (Minor Collector)
S0°00'30"E 662.96'
N89°48'21"W 685.47'
VERTICAL PIPE FOR IRRIG.
IRR. STRUCT. TOP: 3632.0 E & W INV 18": 3625.1
6' High CMU Screening Wall to be Constructed as Part of Federation Point Development (Typical on South and West Property Lines)
Zone: R2
Zone: R2 Pro
0 20 40 80
Scale In Feet
N
Federation Point Subdivision
A ZDA
Located In
A Portion of
NE¼ SE¼ & SE¼ NE¼, Section 32
T. 9 S., R. 17 E., B.M.
Twin Falls County, Idaho
2020
Legend:
EXISTING
PROPOSED
PROPERTY BOUNDARY LINE
PROPOSED RIGHT OF WAY
STREET CENTERLINE
EASEMENT AS NOTED
WATER MAIN (FIRE LINE)
8" SEWER MAIN
PRESSURE IRRIGATION
PRESSURE IRRIGATION
UNDERGROUND POWER
NATURAL GAS LINE
FIBER OPTIC LINE
STORM DRAIN
STANDARD CURB & GUTTER
EDGE OF ASPHALT
CONTOUR LINE
MANHOLE
FIRE HYDRANT
GATE VALVE
WATER SERVICE
SEWER SERVICE
P.I. SERVICE
P.I. BLOW-OFF ASSEMBLY
CATCH BASIN
LIGHT POLE
UTILITY RISERS/STRUCTURES
SIGN
DRAINAGE ARROW
Existing Zone: R2
Proposed Zone: RM, ZDA
Exhibit B
ZDA Master Plan
EHM Engineers, Inc.
BUILDING THE FUTURE ON A FOUNDATION OF EXCELLENCE
Engineers / Surveyors / Planners
621 North College Road, Suite 100 Twin Falls, Idaho 83301
p (208)-734-4888 fax (208)-734-6049 web: ehminc.com
ZDA Exhibit B For:
FEDERATION POINT Subdivision, A ZDA
Twin Falls, Idaho
DO NOT SCALE DRAWINGS
CONTRACTOR SHALL VERIFY ALL CONDITIONS AND DIMENSIONS AT THE JOB SITE AND NOTIFY THE ENGINEER OF ANY DIMENSIONAL ERRORS, OMISSIONS, OR DISCREPANCIES BEFORE BEGINNING OR FABRICATING ANY WORK.
REVISIONS
STAMP
APPROVED
DESIGN T. MCBRIDE
DRAWN T. MCBRIDE
DATE JUNE, 2020
SCALE AS SHOWN
CAD FILE 137-20ZDA Exhibit B
JOB NO. 137-20
Sheet 1

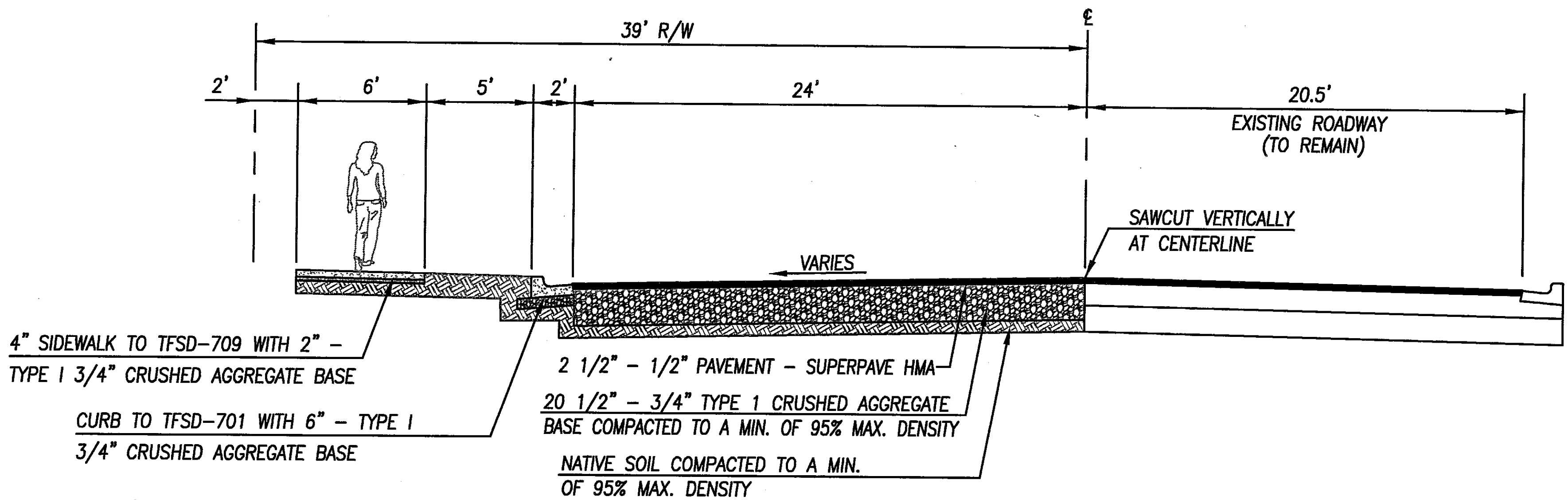

TYPICAL DUPLEX UNIT


TYPICAL FOUR-PLEX UNIT



Typical Street Cross Section
Federation Road

n.t.s.



Typical Street Cross Section
Washington Street North

n.t.s.

EXHIBIT C - Roadway Details

Date: Monday, April 19, 2021

To: Honorable Mayor and City Council

From: Breanna Howard, CFO

Request:

PRESENTATION: A presentation of the City of Twin Falls' 2020 audited financial statements. The presentation will be made by Scott Hunsaker of Mahlke Hunsaker & Company, PLLC.

Time Estimate:

Scott will give a brief presentation, followed by questions from the Council. The estimated amount of time for this presentation is 10-15 minutes, with additional time for Council questions.

Background:

The finance team, led by Brent Hyatt, prepared an audit plan for fiscal year 2020. Susan Klein began field work in December 2020. Their work was completed by late February 2021, and statements were issued March 15, 2021.

Approval Process:

N/A

Budget Impact:

There is no budget impact.

Regulatory Impact:

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

Conclusion:

There is no action required by the City Council.

Attachments:

Electronic copy of the 2020 audited financial statements.

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

CITY OF TWIN FALLS

COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED: SEPTEMBER 30, 2020

CITY OF TWIN FALLS, IDAHO
Financial Statements
Table of Contents

INTRODUCTORY SECTION

P.O. Box 1907 203 Main Ave. E Twin Falls, Idaho 83303-1907 Fax: (208) 736-2296

February 12, 2021

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 of the City of Twin Falls, Idaho (the City) for the fiscal year ended September 30, 2020. The report has been subject to an independent audit.

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 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 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 damn 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.

CITY PROFILE-continued

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
- Airport
- Utilities: water, sewer, and 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 2021 Twin Falls County Workforce Trends report, Twin Falls County had an unemployment rate of 4.3% in December 2020. This compares to the State of Idaho unemployment rate of 4.4%. and a national unemployment rate of 6.7%. The national unemployment rate peaked at 14.8% in April during the Coronavirus pandemic. During the pandemic, the Idaho unemployment rate has always been below the national average and Twin Falls County has been below Idaho's unemployment rate. Real Per Capita Income during the last 10 years has been trending up in Twin Falls from around 34,000 to 43,000.

Although not a significant percentage of the City's revenue, building permits are a good measure of current economic activity that also helps predict future performance. Construction activity in Twin Falls has grown dramatically, especially in terms of single-family and multi-family unit permits issued. There were 573 single family permits issued in 2020, with the highest level of permitting revenue ever. Multi-family home starts have been steadily declining in nationwide reports. However, 2020 also saw 368 multi-family units constructed in Twin Falls. There have been 156 single family permits issued for the first three month of FY 2021. Primary housing contractors in the area have 30-50 homes backlogged. If the current pace of single housing starts continues, 2021 will be the biggest year ever for housing 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. The investment bank Piper Sandler has Idaho and Utah as the top two states in their recently published Financial Strength Index. New residential construction activity will continue to see growth with accelerated development of new subdivisions. The total construction value of all types of new construction was $146 million for fiscal 2020. We are projecting growth from new construction activities will be around $185 million for the upcoming fiscal year.

Local government budgets in Idaho are driven by growth in their taxable property valuations. Property taxes are often used as one of the leading indicators to determine the heath of a community. These property values within the City are increasing. In addition, revenues from other sources such as sales tax, income taxes, and highway user taxes continue to outpace the prior year's performance. The City should benefit directly and indirectly from this revenue advancement. However, pending legislation may adjust the City's ability to capture an adequate share of revenue sources, as it has in the past, to meet the increased demand for services that accompanies growth. Several recently introduced State legislative proposals would reduce local governments accessibility to historical revenue sources.

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, especially in light of the State's threat of revenue reduction, 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)

- The City anticipates that the recently completed US census will confirm that the City and surrounding area has passed the critical population threshold of 50,000 and will now be designated an *urbanized area* (UA). If an area is designated as a UA 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 plan that was presented to City Council. The City is reviewing options on how to best to proceed to meet the critical needs and how to best finance 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.

FINANCIAL INFORMATION-continued

The Government Finance Officers Association of the United States and Canada (GFOA) is a non-profit professional association serving approximately 19,000 government finance professionals The GFOA has awarded a Distinguished Budget Presentation Award to the City for the way it presented its budget for the fiscal year ending September 30, 2020 and for the six 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

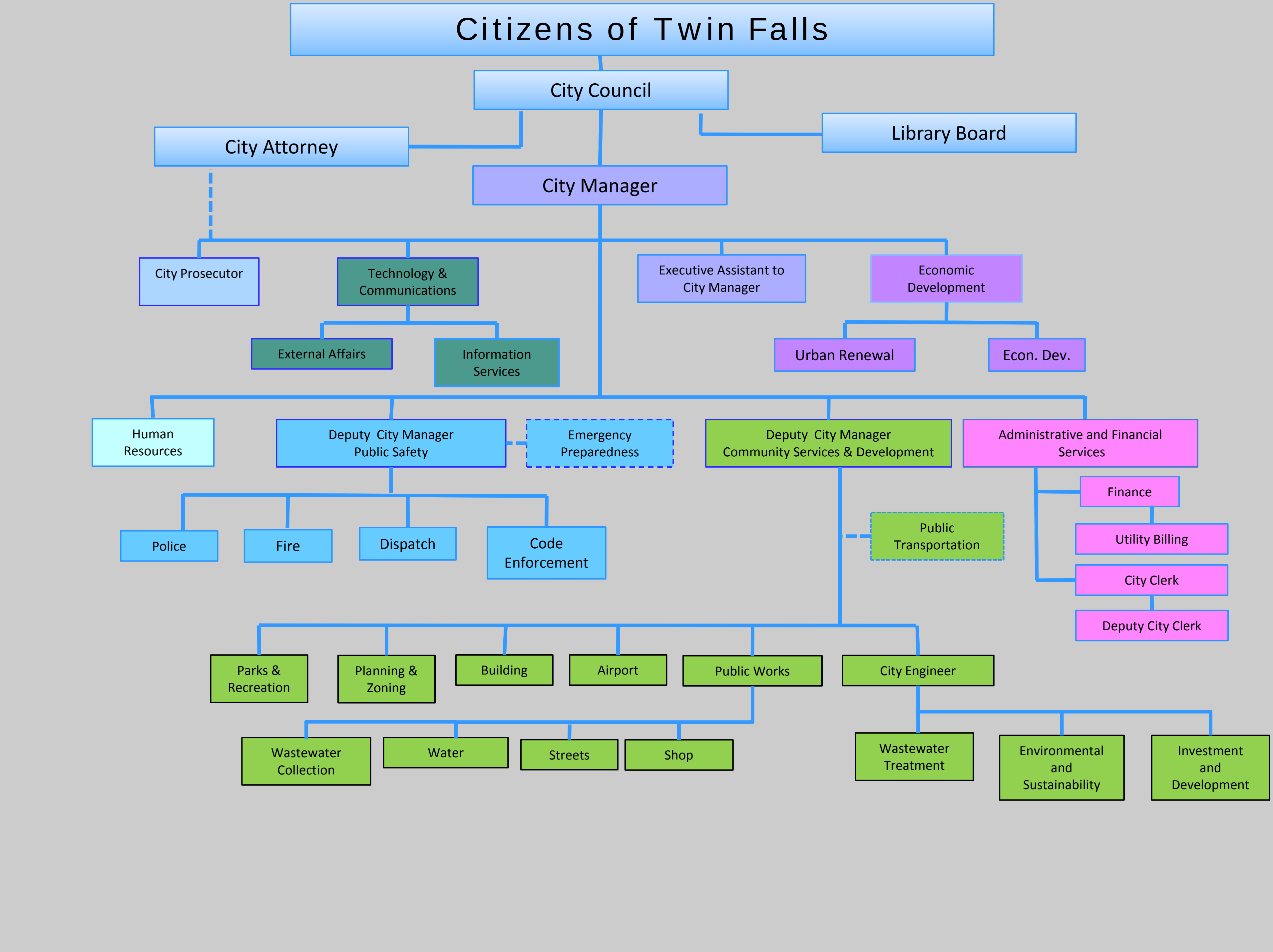
The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Twin Falls for its comprehensive annual financial report for the fiscal year ended September 30, 2019. This was the fifth consecutive year that the government has achieved this prestigious award. In 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,

Breanna Howard
Finance Director


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

City of Twin Falls, Idaho
Names of the Principal City Officials As of
February 2021

Name	Position – Title	Email
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

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For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

Executive Director

Government Finance Officers Association

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Idaho

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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, 2020, and the related notes to the financial statements, which collectively comprise the City of Twin Falls, Idaho'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, 2020, 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, budgetary and prior year comparison schedules 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 12, 2021, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Twin Falls, Idaho's 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 12, 2021

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, 2020. 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. Most numbers have been rounded.

Financial Highlight

On a government wide basis, the City's net unrestricted position experienced an increase of $3,600,000. That net total is comprised of a decrease of $2,100,000 coming from governmental activities and an increase of $5,600,000 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 the 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 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 thirteen 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 major funds. Data from eight 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 another 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 the maintenance of its fleet of vehicles and heavy equipment. Because 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 for water, wastewater, and sanitation functions, which are 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 that are contained in the supplemental information of the financial statements.

The proprietary fund financial statements for the three major funds 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 to 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.

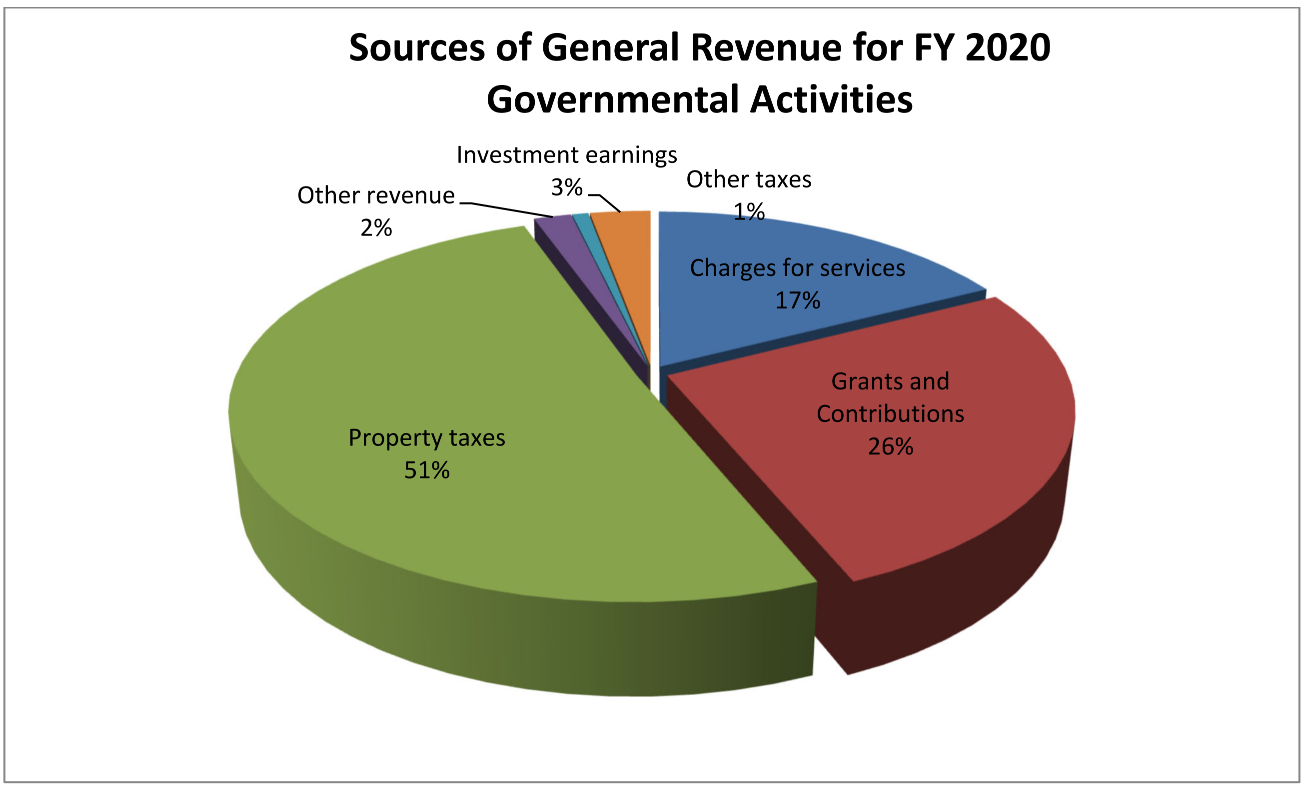
The City is fortunate enough to have operated without incurring any outstanding general obligation bonds. The only long-term debt currently in the governmental activities is the lease of a fire truck and compensated absences. Compensated absences have been included as an obligation of the City in the amount of $2,400,000. 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 their disproportionately higher balances 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.

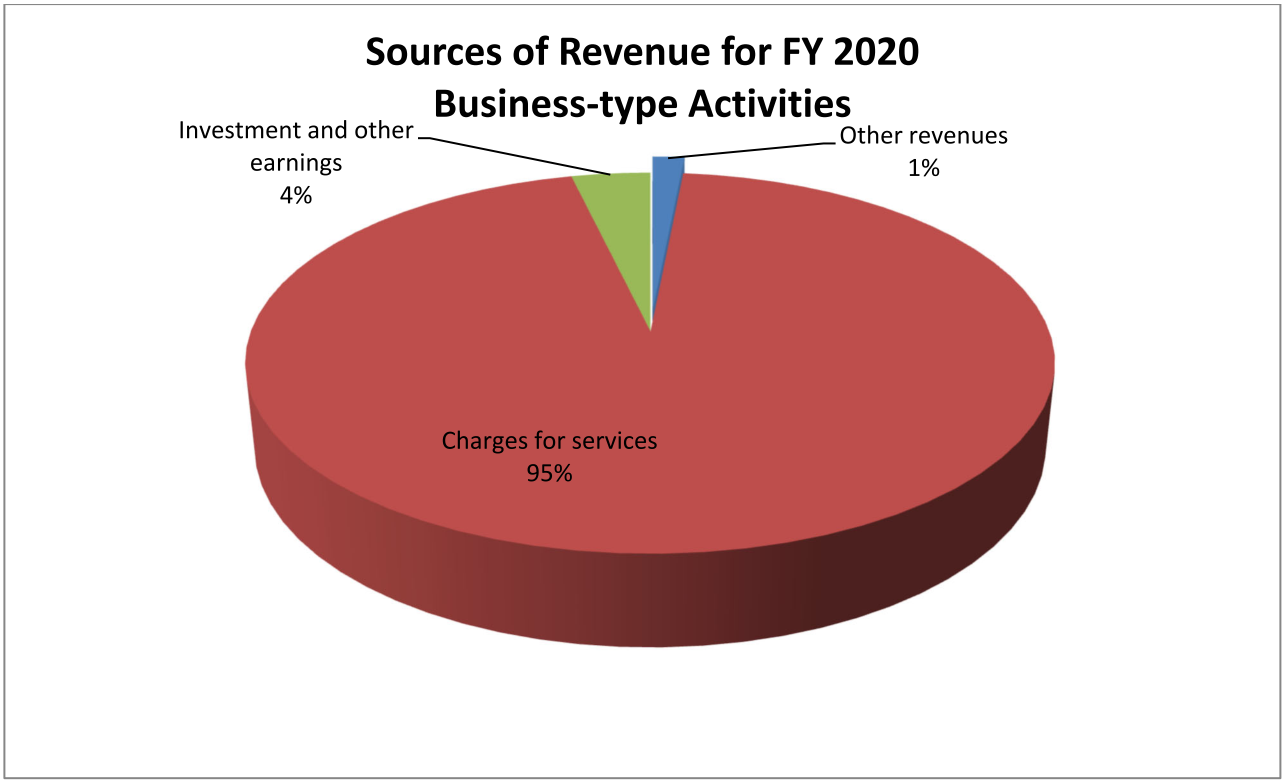
The City's existing debt consists of a new fire truck lease and revenue bonds. The lease requires ten years of annual rental payments of $147,000. At any time, the City can exercise an option to purchase the truck. The option price is equal to the outstanding principal, as if the lease was being amortized like a debt. The revenue bonds are more fully discussed with the analysis of the Proprietary Funds.

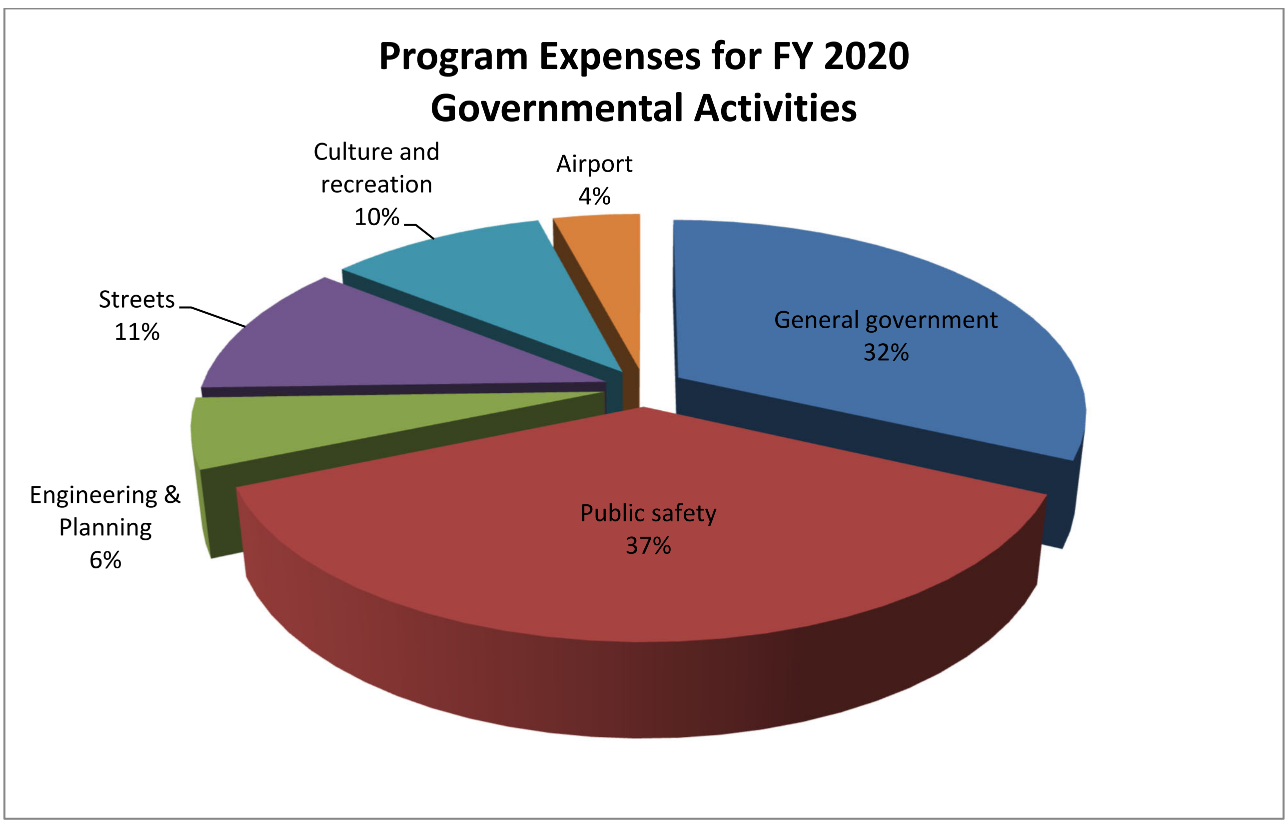
In its mission to provide citizens of the City the services and protections they require, the City maintains a substantial investment in streets, water systems, waste treatment and disposal structures, offices, a pool of vehicles, and general and heavy equipment. All those capital assets have a definitive useful life and are subject to depreciation, or a decrease in value, over time. One way to quantify the average capital replacement needs of the City is through this depreciation. During the current year depreciation was estimated to be $10,100,000 for the government funds and $5,400,000 for the business type activities. Using the City's current depreciation amounts the City would need to average $15,500,000 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 provide 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".

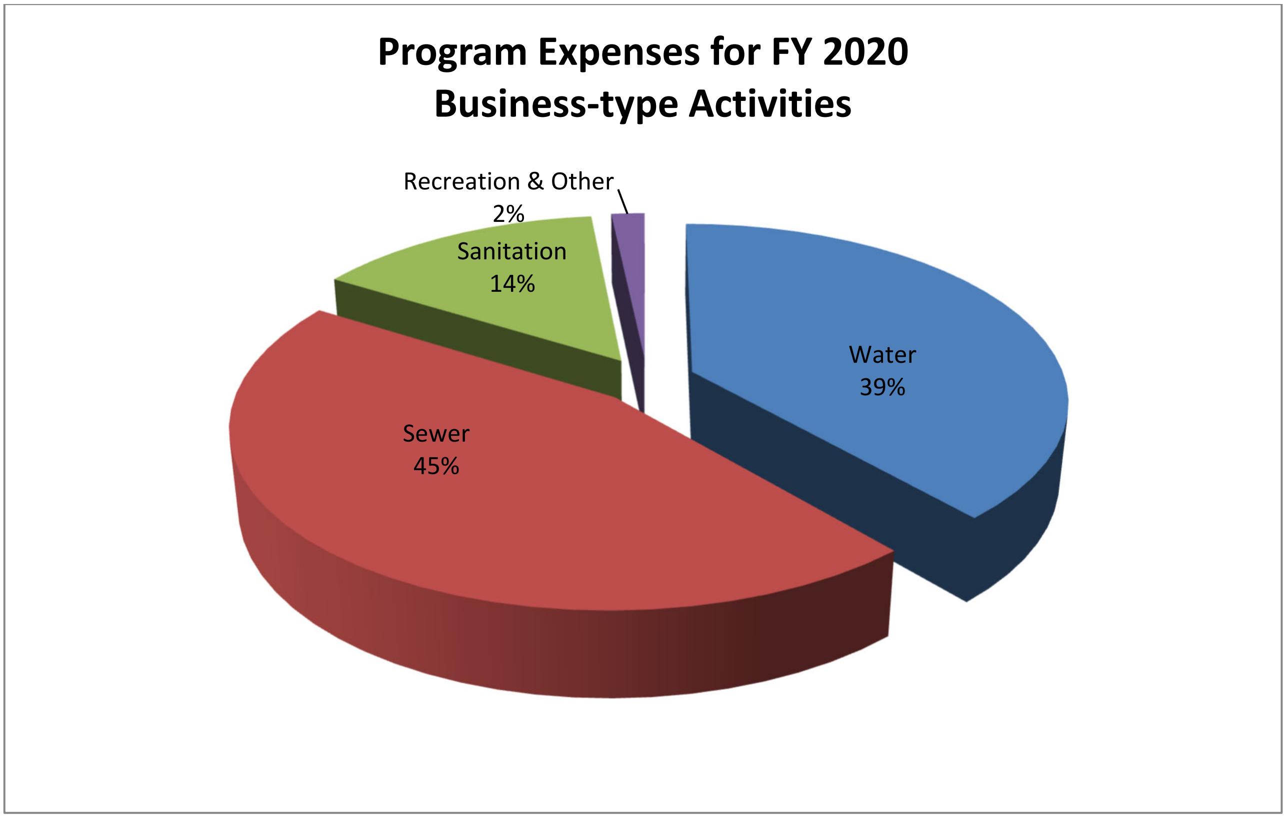
The table below presents the City's Condensed Statement of Net Position as of September 30, 2020 and 2019, which is derived from the government-wide Statement of Net Position. The assets of the City exceeded its liabilities (net position) at the close of the year by $188,000,000 for governmental activities and by $135,000,000 for business-type activities, for a combined total of $323,000,000 for the primary government. Governmental Activities net position decreased by $2,100,000 from 2019 to 2020, while the net position for business type activities increased by $5,600,000 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 $247,000,000 at the 2020 year-end, is the investment in capital assets, which includes all 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 $1,700,000 represent resources that are subject to external restrictions and other provisions on how they can be used. These restricted assets are in the general fund and represent amounts taken in by the City and are custodial in nature and dedicated for specific purposes. The remaining balance of $76,700,000 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	
	2020	2019	2020	2019	2020	2019
Current and other assets	$ 56,725,693	$ 47,595,066	$ 37,756,622	$ 32,337,303	$ 94,482,315	$ 79,932,369
Capital assets	148,052,251	154,340,686	148,166,100	153,170,656	296,218,351	307,511,342
Total assets	204,777,944	201,935,752	185,922,722	185,507,959	390,700,666	387,443,711
Deferred Outflow of Resources	3,263,389	1,212,504	374,942	180,501	3,638,331	1,393,005
Current and other liabilities	(17,875,613)	(10,182,837)	(2,863,039)	(2,392,323)	(20,738,652)	(12,575,160)
Bonds and Lease	(1,315,854)	-	(48,736,084)	(53,297,705)	(50,051,938)	(53,297,705)
Total liabilities	(19,191,467)	(10,182,837)	(51,599,123)	(55,690,028)	(70,790,590)	(65,872,865)
Deferred Inflow of Resources	(312,302)	(3,037,202)	(66,569)	(318,988)	(378,871)	(3,356,190)
Net position:						
Investment in capital assets	148,052,251	148,693,057	99,430,017	99,872,951	247,482,268	248,566,008
Restricted	1,683,155	941,273		6,378,604	1,683,155	7,319,877
Unrestricted	38,802,159	40,293,887	35,201,955	23,427,888	74,004,114	63,721,775
Total net position	$ 188,537,565	$ 189,928,217	$ 134,631,972	$ 129,679,443	$ 323,169,537	$ 319,607,660




Sources of Revenue for FY 2020
Business-type Activities
Investment and other earnings 4%
Other revenues 1%
Charges for services 95%


Program Expenses for FY 2020
Governmental Activities
Culture and recreation 10%
Airport 4%
Streets 11%
General government 32%
Engineering & Planning 6%
Public safety 37%



Analysis of Condensed Statement of Activities

The following table presents the City's condensed statement of activities for the fiscal year 2019-20 and fiscal year 2018-19. It is 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	
	2020	2019	2020	2019	2020	2019
Program revenues						
Charges for services	$ 8,027,791	$ 7,342,801	$ 25,763,546	$ 25,637,594	$ 33,791,337	$ 32,980,395
Grants and contributions						
Operating	9,975,484	9,232,149		175,959	9,975,484	9,408,108
Capital	2,154,900	3,225,200			2,154,900	3,225,200
Total program revenue	20,158,175	19,800,150	25,763,546	25,813,553	45,921,721	45,613,703
General revenues and payments						
Property taxes	23,386,148	22,160,886			23,386,148	22,160,886
Other taxes	356,555	369,688			356,555	369,688
Investment earnings	1,326,248	1,664,320	1,005,583	1,041,825	2,331,831	2,706,145
Other revenues	821,233	1,001,583	413,746	337,187	1,234,979	1,338,770
Total general revenues and payments	25,890,184	25,196,477	1,419,329	1,379,012	27,309,513	26,575,489
Total general revenues and payments	46,048,359	44,996,627	27,182,875	27,192,565	73,231,234	72,189,192
Program expenses						
General government	15,661,483	16,117,728	-	-	15,661,483	16,117,728
Public safety	18,080,010	16,028,595	-	-	18,080,010	16,028,595
Streets, Engineering, P&Z	8,354,986	9,176,803	-	-	8,354,986	9,176,803
Culture and recreation	5,014,400	4,297,386	-	-	5,014,400	4,297,386
Airport	2,013,652	2,202,086	-	-	2,013,652	2,202,086
Water	-	-	7,926,989	7,982,299	7,926,989	7,982,299
Sewer	-	-	9,294,699	9,321,354	9,294,699	9,321,354
Sanitation	-	-	2,978,268	2,900,054	2,978,268	2,900,054
Recreation enterprises	-	-	295,147	976,540	295,147	976,540
Other	-	-	49,723	46,909	49,723	46,909
Total program expenses	49,124,531	47,822,598	20,544,826	21,227,156	69,669,357	69,049,754
Excess (deficiency) before gain (loss) and transfers	(3,076,172)	(2,825,971)	6,638,049	5,965,409	3,561,877	3,139,438
Transfers	992,122	634,732	(992,122)	(634,732)	-	-
Asset Sales & Contributions				(49,523)	-	(49,523)
Change in net position	(2,084,050)	(2,191,239)	5,645,927	5,281,154	3,561,877	3,089,915
Beginning net position	190,621,615	192,119,456	128,986,045	124,398,289	319,607,660	316,517,745
					-	-
Ending net position	$ 188,537,565	$ 189,928,217	$ 134,631,972	$ 129,679,443	$ 323,169,537	$ 319,607,660

Governmental Revenues

The City is heavily reliant on property taxes to support governmental operations, currently 51%. Other sources of general revenues are mainly grants and contributions (26%) and charges for services (17%), other sources of revenue account for the remaining 6%.

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 remained virtually the same, although there are variations within program functions. Program revenues are higher than the prior year by 2%. Mainly due to grants received in the Street Fund.

Program expenses increased by $1,300,000 between the two years, which equated to a 3% increase.

For the Fiscal Year Ended September 30

Functions/Programs	Program Expenses 2020	Less Program Revenues 2020	Net Program Costs 2020	Net Program Costs 219	Program Revenues as a Percentage of Program Expenses 2019	Program Revenues as a Percentage of Program Expenses 2018
General government	$ 15,661,483	$ 8,265,897	$ 7,395,586	$ 8,679,003	52.8%	46.2%
Fire	5,207,029	542,398	4,664,631	3,873,339	10.4%	12.1%
Police	12,872,981	872,356	12,000,625	10,717,299	6.8%	7.8%
Engineering & planning	2,861,883	1,914,366	947,517	1,150,287	66.9%	58.0%
Library	1,932,768	37,895	1,894,873	1,828,095	2.0%	3.6%
Culture & recreation	3,081,632	562,458	2,519,174	2,118,840	18.3%	11.8%
Highways & streets	5,493,103	4,532,933	960,170	(546,203)	82.5%	108.5%
Airport	2,013,652	3,429,872	(1,416,220)	201,787	170.3%	90.8%
Totals	$ 49,124,531	$ 20,158,175	$ 28,966,356	$ 28,022,447	41.0%	41.4%

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 as did the expenses of each activity. This year the City's Pool Fund was reclassified as a governmental activity and is included in the category "Culture and Recreation" above. More discussion about the reclassification in included in the notes to the financial statements. Generally, the user rates of business type activities are structured so that the activities are self-supporting without generating substantial profits. However, the City must maintain significant funds in both the water and sewer area to be able to repay bond liabilities and fund long-term 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	Program Revenues 2020	Less Program Expenses 2020	Net Program Income (Costs) 2020	Net Program Income (Costs) 2019	Program Expenses as a Percentage of Program Revenues 2020	Program Expenses as a Percentage of Program Revenues 2019
Water	$ 11,776,312	$ 7,926,989	$ 3,849,323	$ 3,054,621	67.3%	72.3%
Sewer	9,805,782	9,294,699	511,083	928,195	94.8%	90.9%
Sanitation	3,570,220	2,978,268	591,952	470,239	83.4%	86.0%
Golf	27,592	63,308	(35,716)	(42,690)		
Dierkes Lk/Shoshone Fls	527,599	231,839	295,760	280,875	43.9%	44.4%
Common Area Maintenance	56,041	49,723	6,318	5,611	88.7%	89.3%
Totals	$ 25,763,546	$ 20,544,826	$ 5,218,720	$ 4,586,397	79.7%	82.2%

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. On September 30, 2020, the City of Twin Falls' governmental funds reported combined fund balances of $42,800,000 which is an increase of $2,800,000 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 $10,800,000 on September 30, 2020, with most of that fund balance ($10,400,000) being available. That balance compares to an ending fund balance of $11,700,000 on September 30, 2019 and reflects an 8% decrease in the balance. The General fund experienced relatively small variances from its final budget. But overall, they totaled up to over $2,500,000 in favorable variances for the year. The two largest variances related to projected construction activity, which caused higher permitting revenue than expected, and the unforeseen direct expenses related to the Covid 19.

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. That transfer did not occur for the 2018-2019 fiscal year this current fiscal year. The $3,500,000 transfer in the current year under the policy contributed to the reduction in the fund balance referenced in the paragraph above.

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 is charged with guaranteeing that the funds are only used for the benefit of the City's streets. Along with these 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 City's roads.

The Street Fund's fund balance grew about $500,000 to $7,900,000. 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. Of note is that 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 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.

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 the compliance required 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 and a major restructuring of the runways. AIP grants and the related activity can cause significant fluctuations between years. In the prior year grant revenue was $600,000 and this year grant revenue was $1,600,000 of expenditures that were capital related mirrored the change.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act has special provisions to assist airports in response to the Covid-19 pandemic. The Airport receive a grant of $1,200,000 which is designated to assist with operational costs from the CARES funding. Past federal grants have generally been for capital projects. Through the end of the fiscal year the Airport realized $540,000 of the grant with the balance available for expenditures in the next fiscal year.

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 this year was the purchase and implementation of a new geographic information system (GIS). This system will be useful to many departments within the City (police, fire, and public works). The project is estimated to total more than $1,500,000 when it is fully implemented, $700,000 was expended in the current year and the project 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 $1,900,000 and happen in the 2020-2021 budget year.

Proprietary Funds
The City's proprietary funds reported combined ending net positions of $135,000,000 on September 30, 2020, with most of that locked up and unavailable as restricted for debt retirement, or invested in capital assets, net of debt ($99,400,000). $35,200,000 is reported as unrestricted for all the Proprietary Funds at year end.

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 $4,560,000.

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 $3,800,000. The amount invested in capital assets increased a net of $1,300,000. The water fund has a healthy unrestricted portion of its net position, $15,100,000. In prior years a substantial portion of the net position was restricted to provide for debt retirement. Upon further review it was determined that the City's existing bond payment agreements contain a provision for separate insurance coverage in the event of a payment default. The agreements do not provide for any specific reserve requirement. The effect of eliminating the restriction for debt coverage produces a considerable swing between the restricted portion of the net position in prior years and the current year.

Wastewater Fund
The Wastewater Fund has an increase in its fund balance of $1,300,000. As with the Water Fund there was a change in the classification of the unrestricted portion of the Net Position. The Wastewater Fund also had previously classified a portion as restricted for debt retirement. The bond debt agreement, like the water bonds, provides for an insurance policy instead of a reserve requirement. In both the Waterworks Fund and the Wastewater Fund the unrestricted balances attest to the health of the fund. This will allow for needed capital improvement projects to be budget and planned for out of the fund reserves rather than funding them through debt financing or other means.

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 $600,000, which is higher than anticipated. That income will become part of the funds reserves going forward and be factored into the amount of any rate increases needed to keep the fund viable.

Included in the Sanitation Fund activities are the City's recycling program. In recent years, 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 as a desirable place to live is reflected the demand for housing and a related increase in housing values as the community struggles to keep up. The Federal Housing Finance Agency's report for the quarter ended December 2020 ranks Idaho as the number one state in percentage change in housing prices. For 2020 housing prices increased 21% in the state and have increase 83% in the last five years. Activity levels for construction continue to exceed budgeted forecasts. Single family building permits issued by the City for the past five years are as follows:

Fiscal Year Ending	Permits Issued
2016	236
2017	224
2018	243
2019	326
2020	573

As commercial construction is also strong with $32,500,000 in new permits issued. The community is on track to exceed that based on the first three month of the subsequent year. The total estimated value of building permits for residential construction increased from $63. million last year to $88.8 million this year. Projections for the coming year are for the City to see a record increase in the number of residential properties constructed again.

Unemployment levels have increased due to Covid, and as discussed below, Covid has had an impact of the City's economy, but the unemployment rates for the City have consistently been lower than the State and National ratees. A year ago, the City's unemployment level was reported at 2.8%. At the end of the current year, unemployment stood at 6.3%.

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 15,303 to 15,585 between September 30, 2019 and 2020.

Assessed net taxable market values within the City increased from $2,901,000,000 to $3,226,000,000. Properties are required to be reassessed by the County Appraiser every five years.

All but one of the levy rates charged by local taxing districts will be decreasing next year. The following is a table showing a comparison of the levy rates for the 2020 and 2021 budget years. More discussion about the substantial decrease (35%) follows below under Covid.

Taxing District	2019 Levy Rates (funded 2019-20 budget)	2020 Levy Rates (funded 2020-21 budget)	Percent Change
City of Twin Falls	0.007134065	0.005300426	-34.6%
Twin Falls County	0.004192917	0.003974578	-5.5%
Twin Falls County Ambulance District	0.000179316	0.000169938	-5.5%
Twin Falls County Abatement District	0.000103273	0.000097697	-5.7%
Twin Falls School District 411	0.004275126	0.003629366	-17.8%
Twin Falls Highway District	0.001091370	0.001069504	-2.0%
College of Southern Idaho	0.000889340	0.001014337	12.3%
Combined	0.017865407	0.015255846	-17.1%

Covid-19

The City's operations, revenues, and expenditures were negatively impacted as a result of the COVID-19 outbreak in the United States and the subsequently mandatory shelter-in-place orders given by the Governor. The uncertainty continues but the pandemic's impact seems to be moderating. The full extent of the financial impact and other possible impacting matters are not complete known at this time.

The City tracked unusual expenditures that were directly related to the pandemic and recorded $350,000 for the fiscal year ended September 30, 2020. Other areas of impact included summer youth sports which were 36% lower than the previous year and airport generated revenue (landing fees. firefighting revenues, franchise use fees) was down 25%.

Many essential services such as first responders and utilities were required to remain operating in the public arena at great personal risk and with limited staffing due to other employee's need to quarantine. At one point more than 25% of the City's work force was unavailable due the Covid sickness or quarantining from exposure. The City had to adjust its operations with employees working from home where, work could be done productively. The City was able to keep all permanent employees employed during the height of the pandemic by not hiring temporary and seasonal employees and where possible shifting work responsibilities among available staff.

The City was able to benefit from Federal grants distributed by the State under the Coronavirus Aid Relief and Economic Security Act. in the amount of $511,000 to the airport and $281,000 to the City proper. Citizens benefited from the Governor's plan for property tax reduction as outlined in the notes to the financial statement at note #15.

Future Issues

The City engages in a process of strategic planning whereby it analyzes the needs of the community and the role the City has in meeting those needs. A plan has been established and goals are 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

The substantial appreciation in Idaho home values, mentioned earlier, has shifted the property tax burden in recent years from farms and businesses to residential property. State legislators have advanced several bills in the current session with the aim of reducing that burden and limiting property tax revenue available to local taxing districts, including Twin Falls. School Districts, Counties, and Cities and other local governmental agencies have lobbied legislators about the effect these proposed reductions would have on the ability to meet the current level of services being provided, especially given the acceleration of growth that is taking place. Idaho's constitution, like most states, grants very limited authority to local governments to determine governing statutes. A city or county must obtain permission from the state legislature if it wishes to pass a law or ordinance which is not specifically permitted. Whatever adjustments the State legislature dictates, as far as the ability to collect property tax revenue, will be implemented. If the changes are severe enough, the City will be in a position of cutting services or limiting growth. At this time, none of the proposals have been signed into law by the Governor. 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 over 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 an additional $1,000 set aside in a Health Savings Account (HSA), to use on eligible expenses. Because of increasing health care costs the City has had to make plan changes. Employees have seen 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 an acceptable increase. The City hopes to only make modest adjustments going forward to keep the benefit package competitive with competing employers. There remains a concern about how to keep health care benefits sustainable in the long-term.

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. As a result, the citizen committee and staff have considered other options for fire stations. At this point plans are being made that would meet the most critical needs using what resources may be available without securing a new bond.

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. At this time activity on a new recreation center has slowed.

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 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 downtown project the URA purchased a building which sat on the same intersection as the new City Hall. The Agency has partnered with a developer to construct a six story, mixed use project that has about 18,000 square feet of commercial space and then 4 floors of residential equaling 44 units. The Agency demolished the existing building and provided the bare land as their part of the project which is currently being constructed.

The earliest revenue allocation area in the URA will terminate in 2 years. As the Agency winds down its activities in the Area, it is working toward and planning the best disposition of those Area assets.

FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF TWIN FALLS, IDAHO
Statement of Net Position
September 30, 2020

	Primary Government			Component
	Governmental Activities	Business Type Activities	Total	Unit- Urban Renewal
Assets				
Cash and Investments	$ 42,878,096	$ 33,136,314	$ 76,014,410	$ 5,956,171
Receivables:				
Taxes	516,647	-	516,647	84,194
Fees and Services, net of allowances for uncollectibles	-	3,244,492	3,244,492	-
Intergovernmental	6,203,005	564,638	6,767,643	1,219
Interest	2,091	-	2,091	-
Accounts	528,059	5,529	533,588	-
Internal Balances	341,227	(341,227)	-	-
Prepaid Expenses	-	154,946	154,946	-
Inventory	-	991,930	991,930	-
Capital Assets not being Depreciated				
Land	7,277,795	12,853,768	20,131,563	3,150,167
Construction in Progress	9,550,030	2,207,914	11,757,944	-
Capital Assets				
Buildings and Structures	36,192,350	19,762,062	55,954,412	-
Infrastructure	285,028,514	115,815,518	400,844,032	-
Improvements	20,068,221	39,572,945	59,641,166	-
Machinery and Equipment	23,334,760	17,039,626	40,374,386	-
Accumulated Depreciation	(233,399,419)	(59,085,733)	(292,485,152)	-
Net Pension Asset	6,256,568	-	6,256,568	-
Total Assets	204,777,944	185,922,722	390,700,666	9,191,751
Deferred Outflows of Resources				
Pension Obligations	3,263,389	374,942	3,638,331	-
Total Deferred Outflows of Resources	3,263,389	374,942	3,638,331	-
Total Assets and Deferred Outflows of Resources	$ 208,041,333	$ 186,297,664	$ 394,338,997	$ 9,191,751

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Net Position
September 30, 2020

	Primary Government			Component Unit-Urban Renewal
	Governmental Activities	Business Type Activities	Total	
Liabilities				
Pooled Cash	$ 13,028	$ 210,025	$ 223,053	$ -
Accounts Payable	2,866,207	880,708	3,746,914	759,229
Accrued Expenses	176,950	600	177,550	-
Accrued Interest	14,510	52,600	67,110	3,629,593
Due to Other Governments	-	-	-	3,000,000
Unearned Revenue	124,983	-	124,983	-
Customer Deposits	408,915	136,174	545,089	-
Noncurrent Liabilities:				
Compensated Absences-Current Portion	1,390,948	113,392	1,504,340	-
Capital Lease-Current Portion	122,205	-	122,205	-
Revenue Bond Payable-Current	-	4,435,000	4,435,000	3,431,000
Revenue Bond Payable	-	44,301,084	44,301,084	35,723,000
Capital Lease	1,193,649		1,193,649	-
Compensated Absences	855,191	25,975	881,166	-
Development & Project Reimbursement Agreements	-	-	-	16,773,913
Net Pension Liability	12,024,881	1,443,565	13,468,446	-
Total Liabilities	19,191,467	51,599,123	70,790,589	63,316,735
Deferred Inflows of Resources				
Pension Obligations	312,302	66,569	378,871	-
Total Deferred Inflows of Resources	312,302	66,569	378,871	-
Net Position				
Net Investment in Capital Assets	148,052,251	99,430,016	247,482,267	(52,777,746)
Restricted for:				
Park Development	694,686	-	694,686	3,008,394
Airport Construction	895,600	-	895,600	407,160
Law Enforcement Activities	92,869	-	92,869	-
Unrestricted	38,802,159	35,201,956	74,004,115	(4,762,792)
Total Net Position	188,537,565	134,631,972	323,169,537	(54,124,984)
Total Liabilities, Deferred Inflows and Net Position	$ 208,041,333	$ 186,297,664	$ 394,338,997	$ 9,191,751

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO

Statement of Activities

For the Year Ended September 30, 2020

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
					Primary Government			Component Unit - Urban Renewal
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	$ 15,661,483	$ 2,418,558	$ 5,847,259	$ 80	$ (7,395,586)	$ -	$ (7,395,586)	
Fire	5,207,029	542,398	-	-	(4,664,631)	-	(4,664,631)	
Police	12,872,981	872,356	-	-	(12,000,625)	-	(12,000,625)	
Engineering/Planning	2,861,883	1,914,366	-	-	(947,517)	-	(947,517)	
Library	1,932,768	37,895	-	-	(1,894,873)	-	(1,894,873)	
Culture and Recreation	3,081,632	375,664	186,794	-	(2,519,174)	-	(2,519,174)	
Highway and Street	5,493,103	989,614	3,543,319	-	(960,170)	-	(960,170)	
Airport	2,013,652	876,940	398,112	2,154,820	1,416,220	-	1,416,220	
Total Governmental Activities	49,124,531	8,027,791	9,975,484	2,154,900	(28,966,356)	-	(28,966,356)	
Business-Type Activities:								
Water	7,926,988	11,776,309	-	-	-	3,849,321	3,849,321	
Wastewater	9,294,699	9,805,783	-	-	-	511,084	511,084	
Sanitation	2,978,268	3,570,221	-	-	-	591,953	591,953	
Golf	63,308	27,592	-	-	-	(35,716)	(35,716)	
Dierkes Lake/Shoshone Falls	231,840	527,600	-	-	-	295,760	295,760	
Common Area Maintenance	49,723	54,871	-	-	-	5,148	5,148	
Total Business-Type Activities	20,544,826	25,762,376	-	-	-	5,217,550	5,217,550	
Total Primary Government	$ 69,669,357	$ 33,790,167	$ 9,975,484	$ 2,154,900	$ (28,966,356)	$ 5,217,550	$ (23,748,806)	
Component Unit:								
Urban Renewal Agency								$ (4,621,849)
General Revenues:								
Taxes:								
Property taxes, Levied for General Purposes					23,386,148	$ -	$ 23,386,148	$ -
Property taxes, Levied for Debt Service					-	-	-	7,722,992
Franchise and Public Service Taxes					356,555	-	356,555	-
Interest and Investment Earnings					1,326,248	1,005,583	2,331,831	73,002
Gain on Sale of Assets or Transfer of Assets					40,301	54,398	94,699	-
Miscellaneous Revenues					780,932	360,518	1,141,450	41,602
Transfers					992,122	(992,122)	-	-
					26,882,306	428,377	27,310,683	7,837,596
Changes in Net Position					(2,084,050)	5,645,927	3,561,877	3,215,747
Net Position - October 1, 2019, restated					190,621,615	128,986,045	319,607,660	(57,340,731)
Net Position - September 30, 2020					$ 188,537,565	$ 134,631,972	$ 323,169,537	$ (54,124,984)

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

CITY OF TWIN FALLS, IDAHO
Fund Balance Sheets
Governmental Funds
September 30, 2020

	General	Street	Airport	Capital Improvement	Airport Construction	Other Governmental	Total Governmental
Assets							
Cash and Investments	$ 9,568,962	$ 5,934,211	$ 2,519,431	$ 15,150,139	$ 66,134	$ 9,012,353	$ 42,251,230
Receivables (net of allowance)							
Taxes	472,270	21,109	-	17,620	-	755	511,754
Intergovernmental	1,327,926	834,368	125,687	479,351	376,289	54,265	3,197,886
Interest	2,091	-	-	-	-	-	2,091
Accounts	56,647	307,608	129,475	-	16,469	15,410	525,609
Due from Other Funds	683,166	-	-	-	-	-	683,166
Total Assets	$ 12,111,062	$ 7,097,296	$ 2,774,593	$ 15,647,110	$ 458,892	$ 9,082,783	$ 47,171,736
Liabilities							
Pooled Cash	$ -	$ -	$ -	$ -	$ -	$ 13,028	$ 13,028
Accounts Payable	322,181	1,262,148	77,046	657,823	475,464	63,500	2,858,162
Accrued Expenditures	155,119	-	6,135	-	-	15,437	176,691
Customer Deposits Payable	408,915	-	-	-	-	-	408,915
Due to Other Funds	-	-	-	-	-	341,939	341,939
Total Liabilities	886,215	1,262,148	83,181	657,823	475,464	433,904	3,798,735
Deferred Inflows of Resources							
Unavailable Revenues-Property Taxes & Rents	418,757	20,610	124,983	16,535	-	197	581,082
Total Deferred Inflows of Resources	418,757	20,610	124,983	16,535	-	197	581,082
Fund Balances							
Nonspendable Fund Balance	-	-	-	-	-	-	-
Restricted, Expendable for							
Law Enforcement Activities	81,043	-	-	-	-	-	81,043
Restricted for the Benefit for TFPD	11,826	-	-	-	-	-	11,826
Deposits	330,493	-	-	-	-	-	330,493
Committed Fund Balance							
Budgeted Surplus Res.	-	3,000,000	93,755	394,719	-	729,000	4,217,474
Park Development	-	-	-	-	-	980,600	980,600
Impact Fees	-	-	-	-	-	5,533,673	5,533,673
Drug Seizure	-	-	-	-	-	97,542	97,542
Public Art Fund	-	-	-	52,535	-	-	52,535
Assigned Fund Balance							
General Government	10,382,728	-	-	-	-	-	10,382,728
Streets	-	2,814,538	-	-	-	-	2,814,538
Airport	-	-	2,472,674	-	-	-	2,472,674
Street Light	-	-	-	-	-	146,030	146,030
Capital Improvements	-	-	-	14,525,498	-	-	14,525,498
Community Services-Library	-	-	-	-	-	1,272,795	1,272,795
Unassigned Fund Balance	-	-	-	-	(16,572)	(110,958)	(127,530)
Total Fund Balance	10,806,090	5,814,538	2,566,429	14,972,752	(16,572)	8,648,682	42,791,919
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 12,111,062	$ 7,097,296	$ 2,774,593	$ 15,647,110	$ 458,892	$ 9,082,783	$ 47,171,736

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, 2020

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

Total Governmental Fund Balances	$	42,791,919
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		147,807,614
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.		3,460,580
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.		859,411
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		3,263,389
Deferred inflows of resources		(312,302)
Net pension asset		6,256,568
Net pension liability		(12,024,881)
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.		
Accrued Interest		(14,510)
Leases and Equipment Notes		(1,315,854)
Compensated absences		(2,246,139)
Compensated absences included in the internal service funds		11,770
Net Position of Governmental Activities	$	188,537,565

CITY OF TWIN FALLS, IDAHO
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended September 30, 2020

	General	Street	Airport	Capital Improvement	Airport Construction	Other Governmental	Total Governmental
Revenues							
Property Taxes, Including Interest	$ 19,388,589	$ 798,141	$ 398,350	$ 771,463	$ -	$ 1,856,935	$ 23,213,478
Other Taxes	445,807	-	-	-	-	356,555	802,362
Special Assessments, Including Interest	-	-	-	-	-	54,172	54,172
Fines and Forfeitures	16,279	-	-	-	-	16,048	32,327
Licenses and Permits	1,882,560	-	-	-	-	-	1,882,560
Fees and Services	1,168,201	-	725,191	-	100,131	1,987,709	3,981,232
Intergovernmental	3,459,964	3,543,319	398,112	1,736,550	-	186,794	9,324,739
Federal Grants	639,674	-	541,201	80	1,613,618	-	2,794,573
Farm Income	-	-	51,617	-	-	-	51,617
Miscellaneous	1,290,424	1,233,867	117,575	1,657,912	131	338,937	4,638,846
Total Revenue	28,291,498	5,575,327	2,232,046	4,166,005	1,713,880	4,797,150	46,775,906
Expenditures							
Current							
General Government	5,485,881	-	-	1,093,105	-	-	6,578,986
Public Safety	17,702,699	-	-	570,898	-	13,371	18,286,968
Engineering	1,683,416	-	-	-	-	-	1,683,416
Community Development	979,728	-	-	-	-	18,000	997,728
Culture and Recreation	2,084,267	-	-	399,436	-	2,207,434	4,691,137
Highway and Streets	-	3,727,917	-	-	-	441,672	4,169,589
Airport	-	-	1,331,412	-	1,766,135	-	3,097,547
Capital Outlay	-	3,949,255	-	968,632	-	135,566	5,053,453
Total Expenditures	27,935,991	7,677,172	1,331,412	3,032,071	1,766,135	2,816,043	44,558,824
Excess (Deficiency) of Revenues Over (Under) Expenditures	355,507	(2,101,845)	900,634	1,133,934	(52,255)	1,981,107	2,217,082
Other Financing Sources and (Uses)							
Transfers In	2,213,831	329,503	5,631	3,500,000	-	10,493	6,059,458
Transfers Out	(3,516,124)	(320,096)	(383,248)	(1,177,287)	-	(23,793)	(5,420,548)
Total Other Financing Sources and (Uses)	(1,302,293)	9,407	(377,617)	2,322,713	-	(13,300)	638,910
Net Change in Fund Balance	(946,786)	(2,092,438)	523,017	3,456,647	(52,255)	1,967,807	2,855,992
Fund Balance October 1, 2019-restated	11,752,876	7,906,976	2,043,412	11,516,105	35,683	6,680,875	39,935,927
Fund Balance September 30, 2020	$ 10,806,090	$ 5,814,538	$ 2,566,429	$ 14,972,752	$ (16,572)	$ 8,648,682	$ 42,791,919

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, 2020

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, 2020

Net Change in Fund Balances - Total Government Funds		$ 2,855,992
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	8,831,435	
Less current year depreciation	(10,111,313)	
Loss on disposal of capital assets	(70,938)	(1,350,816)
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.		(1,360,141)
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.		(48,293)
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.		(1,249,904)
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.		(930,888)
Change in Net Position of Governmental Activities		$ (2,084,050)

CITY OF TWIN FALLS, IDAHO
Statement of Net Position
Proprietary Funds
September 30, 2020

	Business-Type Activities					
	Waterworks	**Wastewater**	**Sanitation**	**Other Business-Type**	**Total**	**Governmental Activities - Internal Service Funds**
Assets						
Current Assets						
Cash and Investments	$ 14,029,496	$ 17,241,161	$ 598,502	$ 1,267,155	$ 33,136,314	$ 626,866
Receivables, net of allowance for uncollectibles						
Taxes	-	-	-		-	4,893
Fees and Services	1,358,243	1,503,636	374,880	7,733	3,244,492	-
Intergovernmental	326,482	238,156	-	-	564,638	5,119
Accounts	3,023	-	-	2,506	5,529	2,450
Inventories	991,930	-	-	-	991,930	-
Total Current Assets	16,709,174	18,982,953	973,382	1,277,394	37,942,903	639,328
Noncurrent Assets						
Prepaid Asset	-	154,946	-		154,946	-
Due from Other Funds	-	20,794	-	-	20,794	-
Capital Assets (Net of Accum. Depreciation)	56,595,936	90,020,064	-	1,550,101	148,166,101	244,637
Total Noncurrent Assets	56,595,936	90,195,804	-	1,550,101	148,341,841	244,637
Total Assets	73,305,110	109,178,757	973,382	2,827,495	186,284,744	883,965
Deferred Outflows of Resources						
Pension Obligations	279,382	87,025	-	8,536	374,943	-
Total Deferred Outflows of Resources	279,382	87,025	-	8,536	374,943	-
Total Assets and Deferred Outflows of Resources	$ 73,584,492	$ 109,265,782	$ 973,382	$ 2,836,031	$ 186,659,687	$ 883,965
Liabilities and Net Position						
Current Liabilities:						
Pooled Cash	$ -	$ -	$ -	$ 210,025	$ 210,025	$ -
Accounts Payable	491,933	89,239	253,627	45,909	880,708	8,046
Accrued Expenses	20,172	33,029	-	-	53,201	259
Due to Other Funds	-	-	-	362,021	362,021	-
Unavailable Revenue	-	-	-	-	-	4,481
Customer Deposits Payable	134,400	75	-	1,699	136,174	-
Revenue Bonds Payable - Current	2,305,000	2,130,000	-	-	4,435,000	-
Compensated Absences	88,106	25,286	-	-	113,392	10,518
Total Current Liabilities	3,039,611	2,277,629	253,627	619,654	6,190,521	23,304
NonCurrent Liabilities:						
Revenue Bonds Payable (Net of Discounts)	9,469,612	34,831,472	-	-	44,301,084	-
Compensated Absences	21,417	4,559	-	-	25,976	1,248
Net Pension Liability	1,088,736	320,072	-	34,758	1,443,566	-
Total Non-current Liabilities	10,579,765	35,156,103	-	34,758	45,770,626	1,248
Total Liabilities	13,619,376	37,433,732	253,627	654,412	51,961,147	24,552
Deferred Inflows of Resources						
Pension Obligations	32,585	31,335	-	2,648	66,568	-
Total Deferred Inflows of Resources	32,585	31,335	-	2,648	66,568	-
Net Position						
Net Investment In Capital Assets	44,821,324	53,058,592	-	1,550,101	99,430,017	244,637
Unrestricted	15,111,207	18,742,123	719,755	628,870	35,201,955	614,776
Total Net Position	59,932,531	71,800,715	719,755	2,178,971	134,631,972	859,413
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 73,584,492	$ 109,265,782	$ 973,382	$ 2,836,031	$ 186,659,687	$ 883,965

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, 2020

	Business-Type Activities					Governmental
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	Activities - Internal Service Funds
Operating Revenues:						
Charges for Services	$ 11,463,822	$ 9,343,523	$ 3,570,221	$ 610,063	$ 24,987,629	$ 424,866
Taps, Connection and Other Fees	312,487	-	-	-	312,487	-
Special Assessments, Including Interest	-	-	-	-	-	197,010
Miscellaneous	56,661	226,697	670	4,838	288,866	-
Total Operating Revenues	11,832,970	9,570,220	3,570,891	614,901	25,588,982	621,876
Operating Expenses:						
Contracted Services	245,308	3,213,100	2,059,200	128,443	5,646,051	6,953
Personnel Expenses	2,461,741	835,670	-	56,062	3,353,473	424,144
Depreciation and Amortization	1,867,783	3,363,290	-	123,716	5,354,789	14,916
Utilities	930,699	3,219	-	5,692	939,610	7,893
Landfill Expenses	-	-	795,282	-	795,282	-
Supplies	571,632	60,853	-	10,037	642,522	28,469
Insurance	-	-	-	-	-	467,742
Repairs and Maintenance	149,847	14,493	-	13,038	177,378	12,616
Vehicle Expenses	143,804	48,428	-	1,203	193,435	1,552
Small Equipment	547,409	234,242	-	6,047	787,698	62,779
Studies and Projects	38,150	-	97,394	-	135,544	-
Rental Expense	160,243	10,987	-	-	171,230	-
Miscellaneous Expense	193,869	56,071	26,392	633	276,965	409
Testing and Monitoring	82,461	-	-	-	82,461	-
Travel and Meetings	5,209	1,489	-	-	6,698	920
Total Operating Expenses	7,398,155	7,841,842	2,978,268	344,871	18,563,136	1,028,393
Operating Income (Loss)	4,434,815	1,728,378	592,623	270,030	7,025,846	(406,517)
Non-Operating Revenues (Expenses):						
Development Fees	-	462,260	-	-	462,260	-
Investment Income	437,995	515,236	18,069	34,281	1,005,581	5,014
Rent and Royalties	71,652	-	-	-	71,652	-
Gain (Loss) on Sale or Transfer of Assets	14,254	42,207	-	(2,062)	54,399	-
Interest Expense	(528,833)	(1,452,857)	-	-	(1,981,690)	-
Total Non-Operating Revenues (Exp.)	(4,932)	(433,154)	18,069	32,219	(387,798)	5,014
Income (Loss) Before Interfund Transfers	4,429,883	1,295,224	610,692	302,249	6,638,048	(401,503)
Interfund Transfers						
Transfers In	595,366	1,000,000	-	35,500	1,630,866	413,390
Transfers Out	(1,175,333)	(954,348)	(479,918)	(13,389)	(2,622,988)	(60,178)
Net Transfers	(579,967)	45,652	(479,918)	22,111	(992,122)	353,212
Net Income (Loss)	3,849,916	1,340,876	130,774	324,360	5,645,926	(48,291)
Total Net Position, October 1, 2019-restated	56,082,615	70,459,839	588,981	1,854,611	128,986,046	907,704
Total Net Position, September 30, 2020	$ 59,932,531	$ 71,800,715	$ 719,755	$ 2,178,971	$ 134,631,972	$ 859,413

See accompanying notes to the financial statements.

CITY OF TWIN FALLS, IDAHO
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2020

	Business-Type Activities					Governmental Activities - Internal Service Funds
	Waterworks	Wastewater	Sanitation	Other Business-Type	Total	
Cash Flows from Operating Activities						
Receipts from Customers	$ 11,347,166	$ 10,152,475	$ 3,586,658	$ 611,230	$ 25,697,529	$ -
Cash Received from Interfund Services Provided	-	-	-	-	-	425,766
Property Taxes, Including Interest	-	-	-	-	-	190,906
Payments to Suppliers	(3,220,652)	(3,691,485)	(3,145,210)	(131,876)	(10,189,223)	(593,124)
Payments to Employees	(2,250,572)	(782,649)	-	(52,179)	(3,085,400)	(424,065)
Other Receipts	56,661	226,697	670	4,838	288,866	-
Net Cash Provided (Used) by Operating Activities	5,932,603	5,905,038	442,118	432,013	12,711,772	(400,517)
Cash Flows from Non-Capital Financing Activities						
Interfund Transfers to Other Funds	(1,175,333)	(954,348)	(479,918)	(13,390)	(2,622,989)	(60,179)
Receipts from (Advances) to Other Funds	595,366	1,000,000	-	35,500	1,630,866	413,390
Net Cash Provided (Used) by Non-Capital Financing Activities	(579,967)	45,652	(479,918)	22,110	(992,123)	353,211
Cash Flows from Capital and Related Financing Activities						
Purchase of Capital Assets	(167,127)	(45,427)	-	(19,780)	(232,334)	-
Construction in Progress	(768,309)	(207,649)	-	(129,091)	(1,105,049)	-
Principal Paid on Capital Debt	(2,215,000)	(2,030,000)	-	-	(4,245,000)	-
Interest Paid on Capital Debt	(533,417)	(1,455,281)	-	-	(1,988,698)	-
Development Fees	-	462,260	-	-	462,260	-
Rents and Royalties	71,652	-	-	-	71,652	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,612,201)	(3,276,097)	-	(148,871)	(7,037,169)	-
Cash Flows from Investing Activities						
(Purchase) or Sale of Securities	(1,619,804)	(2,097,716)	(74,372)	(103,637)	(3,895,529)	(27,647)
Investment Income	437,995	515,236	18,069	34,281	1,005,581	5,014
Net Cash Provided (Used) by Investing Activities	(1,181,809)	(1,582,480)	(56,303)	(69,356)	(2,889,948)	(22,633)
Net Increase (Decrease) in Cash and Cash Equivalents	558,626	1,092,113	(94,103)	235,896	1,792,532	(69,939)
Balances - Beginning of the Year	1,062,585	79,782	122,891	237,358	1,502,616	462,260
Balances - End of the Year	$ 1,621,211	$ 1,171,895	$ 28,788	$ 473,254	$ 3,295,148	$ 392,321
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating Income (Loss)	$ 4,434,815	$ 1,728,378	$ 592,623	$ 270,030	$ 7,025,846	$ (406,517)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization	1,989,498	3,558,196	-	123,716	5,671,410	14,916
Amortization	(121,715)	(194,906)	-	-	(316,621)	-
Change in Assets and Liabilities:						
Receivables, Net	(437,518)	809,427	16,437	(533)	387,813	(5,823)
Prepaid Expenses	-	11,919	-	-	11,919	-
Inventories	(106,531)	-	-	-	(106,531)	-
Unavailable Revenue	-	-	-	-	-	619
DOF or Resources-Pension Obligations	(151,808)	(39,845)	-	(2,790)	(194,443)	-
Accounts Payable	(45,490)	(60,522)	(166,942)	(51,274)	(324,228)	(3,791)
Due to Other Funds-Pooled Cash	-	-		84,491	84,491	-
Customer Deposits	8,375	(475)	-	1,701	9,601	-
Compensated Absences	(188)	(2,452)	-	-	(2,640)	79
Net Pension Liability	560,238	147,044	-	10,293	717,575	-
DIF or Resources-Pension Obligations	(197,073)	(51,726)	-	(3,621)	(252,420)	-
Net Cash Provided (Used) by Operating Activities	$ 5,932,603	$ 5,905,038	$ 442,118	$ 432,013	$ 12,711,772	$ (400,517)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds						
Cash and Investments-Statement of Net Position	$ 14,029,496	$ 17,241,161	$ 598,502	$ 1,267,155	$ 33,136,314	$ 626,866
Less: Investments	(12,408,285)	(16,069,266)	(569,714)	(793,901)	(29,841,166)	(234,545)
Cash and Cash Equivalents	$ 1,621,211	$ 1,171,895	$ 28,788	$ 473,254	$ 3,295,148	$ 392,321

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES

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

The financial statements of the City of Twin Falls, Idaho have been prepared in conformity with generally accepted accounting principles, (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

FINANCIAL REPORTING ENTITY

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

Blended Component Unit-Twin Falls Public Library
Blended component units are legally separate organizations but are intertwined enough that they are reported as part of the primary government. The City's 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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

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

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

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

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

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

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

The government reports the following major governmental funds:

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

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

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

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

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

The government reports the following major proprietary funds:

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

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

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

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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.

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 State Treasurer does not provide any legally binding guarantees to support the value of the shares to participants. The LGIP is not rated by a nationally recognized statistical rating organization.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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

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

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

Fees and Services receivable are amounts owed to the City for customer services and are due from area residents and businesses and relate to water, sewer and trash services provided by the City. The receivable is reported net of an allowance for uncollectible accounts. An allowance is reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts was $5,708 as of September 30, 2020.

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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

As of September 30, 2020, no capital assets were considered to be impaired and no impairment loss was recognized for the year that ended September 30, 2020.

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's deferred outflow of resources are its pension obligations. The pension obligations are the difference between the expected and actual experience of the pension plan, the difference between projected and actual investment earnings, the changes in assumptions, the change in the City's proportionate share of the City's net pension liability, and the contributions subsequent to the measurement date of the City's net pension liability.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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

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

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

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

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.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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

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

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

Risks and Uncertainties
The World Health Organization has declared the spread of the coronavirus disease 2019 ("COVID-19") a world-wide pandemic. COVID-19 is impacting global markets, supply chains, businesses, and communities. With regard specifically to the City, the full impact of COVID-19 is unknown. The City believes it is taking appropriate actions to mitigate this negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as it is still developing.

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.

Recently Issued and Adopted Accounting Pronouncements
Change in Accounting Principal
The City adopted the provisions of GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. The objective of this statement is to improve consistency in the information that is disclosed in notes to financial statements related to debt including direct borrowings and direct placements and to provide financial statement users additional information about debt. This statement requires additional essential information related to debt be disclosed in the notes to the financial statements, including unused lines of credit; assets pledged as collateral of debt and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant acceleration clauses.

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, 2020, expenditures exceeded appropriations in Pool fund by $60,234, the Historic Preservation Fund by $2,000, and the Fireworks Fund by $5,839.

3. DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents
A reconciliation of cash and cash equivalents at September 30, 2020 is as follows:

Reconciled Bank Accounts	$	3,270,230
State Investment Pool		3,865,935
Savings & Certificates		1,032,415
Money Market Mutual Funds		129,371
Library Operating Fund		43,551
Petty Cash		2,563
Total Cash	$	8,344,065
Cash and Investment Reconciliation to the Statement of Net Position		
Cash as Stated Above	$	8,344,065
Investments		67,447,292
Pooled Cash Deficit		223,053
Cash and Investments	$	76,014,410

3. DEPOSITS AND INVESTMENTS-Continued

At September 30, 2020, the Urban Renewal Agency's reconciliation of cash and cash equivalents is as follows:

Cash in Bank	$ 35,848
State Investment Pool	1,956,575
Money Market Fund	3,963,748
Total	$ 5,956,171

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, 2020.

US Government and Agency Obligations	
Federal Farm Credit Bank	$ 529,990
Federal Home Loan Mortgage Corporation Pool	411,333
Federal National Mortgage Association Pool	3,046,572
Government National Mortgage Association Pool	700,264
Mortgage/Asset Backed Securities	
Fanniemae	95,888
Federal National Mortgage Association	21,717,051
Federal Home Loan Mortgage Corporation	19,959,260
FRESB MultiFamily Mortgage	421,712
Government National Mortgage Association	8,961,558
Small Business Administration	1,068,817
Corporate Obligations	10,534,847
Total	$ 67,447,292

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.

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. The risk can be managed using a calculation called duration that uses various inputs such as yield and years until maturity to estimate interest rate risk. Generally, the higher the duration number, the higher the risk. The City manages exposure to interest rate risk by purchasing a combination of long and short-term investments. Information about the exposure of the City's debt type investments to this risk, using the segmented time distribution model is as follows:

3. *DEPOSITS AND INVESTMENTS-Continued*

		Investment Maturities (in years)			
Investment	**Fair Value**	**Less than 1 year**	**1-5 Years**	**6-10 Years**	**Over 10 Years**
US Government and Agency Obligations					
Federal Farm Credit Bank	$ 529,990	$ -	$ 529,990	$ -	$ -
Federal Home Loan Mortgage Corporation Pool	411,333	-	892	410,441	-
Federal National Mortgage Association Pool	3,046,572	-	1,971,114	1,075,458	-
Government National Mortgage Association Pool	700,264	-	57,243	588,522	54,499
Mortgage/Asset Backed Securities					
Fanniemae	95,888	95,888	-	-	-
Federal National Mortgage Association	21,717,051	18,758	305,528	3,801,858	17,590,907
Federal Home Loan Mortgage Corporation	19,959,260	-	2,143,406	4,994,169	12,821,685
FRESB MultiFamily Mortgage	421,712	-	-	421,712	-
Government National Mortgage Association	8,961,558	-	596,483	404,235	7,960,840
Small Business Administration	1,068,817	131,290	188,951	-	748,576
Corporate Obligations	10,534,847	5,950,885	3,073,780	1,510,182	-
Total	$ 67,447,292	$ 6,196,821	$ 8,867,387	$ 13,206,577	$ 39,176,507

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.

US Government and Agency Obligations	**Reported Amount**	**Percentage**
Federal Farm Credit Bank	$ 529,990	0.79%
Federal Home Loan Mortgage Corporation Pool	411,333	0.61%
Federal National Mortgage Association Pool	3,046,572	4.52%
Government National Mortgage Association Pool	700,264	1.04%
Mortgage/Asset Backed Securities		
Fanniemae	95,888	0.14%
Federal National Mortgage Association	21,717,051	32.20%
Federal Home Loan Mortgage Corporation	19,959,260	29.59%
FRESB MultiFamily Mortgage	421,712	0.63%
Government National Mortgage Association	8,961,558	13.29%
Small Business Administration	1,068,817	1.58%
Corporate Obligations	10,534,847	15.62%
Total	$ 67,447,292	

3. *DEPOSITS AND INVESTMENTS-Continued*

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

Investments subject to credit risk	Fair Value	S & P Rating
US Government and Agency Obligations	$ 4,688,159	AA+
Mortgage/Asset Backed Securities		Unrated
Fanniemae	95,888	
Federal National Mortgage Association	21,717,051	
Federal Home Loan Mortgage Corporation	19,959,260	
FRESB MultiFamily Mortgage	421,712	
Government National Mortgage Association	8,961,558	
Small Business Administration	1,068,817	
Corporate Obligations	977,951	A+
Corporate Obligations	2,056,535	A
Corporate Obligations	2,851,938	A-
Corporate Obligations	503,610	AA
Corporate Obligations	-	AA-
Corporate Obligations	1,194,278	AAA
Corporate Obligations	2,950,535	BBB+
Total	$ 67,447,292	

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.

3. *DEPOSITS AND INVESTMENTS-Continued*

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, 2020:

Investments	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Debt Securities				
US Government and Agency Obligations	$ 4,688,159	$ -	$ 4,688,159	$ -
Mortgage/Asset Backed Securities	52,224,286	-	$ 52,224,286	-
Corporate Bonds	10,534,847	-	10,534,847	-
Total	$ 67,447,292	$ -	$ 67,447,292	$ -

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:

Investments Measured at the NAV

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Local Government Investment Pool	$ 3,865,935	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.

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

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, 2020, are considered to be deferred revenue.

Taxes receivable and deferred revenue as of September 30, 2020, consist of the following for the City:

Fund	Taxes Receivable	Unavailable Revenue
General	$ 472,270	$ 418,757
Street	21,109	20,610
Street Lighting	755	197
Capital Improvement	17,620	16,535
Insurance	4,893	4,481
Total	$ 516,647	$ 460,580

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

Property Taxes	$ 460,580
Prepaid Rent	124,983
Total	$ 585,563

Urban Renewal Agency taxes receivable and unavailable revenue at September 30, 2020 consist of 2019 property tax revenue to be collected after November 30, 2020.

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

Amounts due from other governments at September 30, 2020 are presented as follows for the City:

Fund	Federal	State	County	Local	Total
General	$ 53,921	$ 1,103,973	$ 60,361	$ 109,671	$ 1,327,926
Street	-	638,453	5,274	190,641	834,368
Street Lighting	-	-	71	-	71
Library	-	-	4,122	-	4,122
Airport	124,782	-	905	-	125,687
Capital Improvement	-	458,794	1,647	18,910	479,351
Insurance	-	4,623	496	-	5,119
Fireworks		243			243
Pool	-	49,829	-	-	49,829
Airport Construction	376,289	-	-	-	376,289
Water		74,085		252,397	326,482
Wastewater				238,156	238,156
Total Fund Financial Statements	554,992	2,330,000	72,876	809,775	3,767,643
Government Wide Adjustments-Capital Improvements Fund	-	-	-	3,000,000	3,000,000
Total Government-wide Financial Statements	$ 554,992	$ 2,330,000	$ 72,876	$ 3,809,775	$ 6,767,643

Urban Renewal Agency receivable from other governments consists of property taxes collected by the County prior to December 1, 2020.

5. CAPITAL ASSETS

Changes in capital assets for the City for the year ended September 30, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Government-wide Assets:					
Capital Assets, not Being Depreciated					
Land	$ 7,237,494	$ 40,301	$ -	$ -	$ 7,277,795
Construction in Progress	8,071,653	5,746,066	(4,267,689)	-	9,550,030
Total Capital Assets, not Being Depreciated	15,309,147	5,786,367	(4,267,689)	-	16,827,825
Capital Assets Being Depreciated					
Buildings and Structures	35,946,814	73,232	-	172,304	36,192,350
Infrastructure	281,377,976	3,650,538	-	-	285,028,514
Improvements	18,460,449	44,000	-	1,563,772	20,068,221
Machinery and Equipment	20,285,163	3,621,296	(470,810)	(100,889)	23,334,760
Total Capital Assets Being Depreciated	356,070,402	7,389,066	(470,810)	1,635,187	364,623,845
Less Accum. Deprec. For Govt. Wide					
Buildings and Structures	9,278,501	1,059,452	-	110,624	10,448,577
Infrastructure	189,007,369	6,692,436	-	-	195,699,805
Improvements	11,745,285	604,875	-	940,417	13,290,577
Machinery and Equipment	12,655,337	1,769,466	(377,961)	(86,382)	13,960,460
Total Accum. Deprec.	222,686,492	10,126,229	(377,961)	964,659	233,399,419
Governmental Activities Capital Assets, net	$ 148,693,057	$ 3,049,204	$ (4,360,538)	$ 670,528	$ 148,052,251
Business Type Activity Assets:					
Capital Assets, not Being Depreciated					
Land	$ 12,853,768	$ -	$ -	$ -	$ 12,853,768
Construction in Progress	1,316,697	1,105,048	(213,831)	-	2,207,914
Total Capital Assets, not Being Depreciated	14,170,465	1,105,048	(213,831)	-	15,061,682
Capital Assets Being Depreciated					
Buildings and Structures	19,720,535	213,831	-	(172,304)	19,762,062
Infrastructure	115,815,518	-	-	-	115,815,518
Improvements	41,136,717	-	-	(1,563,772)	39,572,945
Machinery and Equipment	16,771,714	232,333	(65,310)	100,889	17,039,626
Total Capital Assets Being Depreciated	193,444,484	446,164	(65,310)	(1,635,187)	192,190,151
Less Accum. Deprec. For Business Type Activities					
Buildings and Structures	14,975,204	504,253	-	(110,624)	15,368,833
Infrastructure	12,156,583	3,519,380	-	-	15,675,963
Improvements	19,197,103	820,153	-	(940,417)	19,076,839
Machinery and Equipment	8,115,402	827,624	(65,310)	86,382	8,964,098
Total Accum. Deprec.	54,444,292	5,671,410	(65,310)	(964,659)	59,085,733
Business-type Activities Capital Assets, net	$ 153,170,657	$ (4,120,198)	$ (213,831)	$ (670,528)	$ 148,166,100

5. CAPITAL ASSETS - Continued

Changes in capital assets for the Urban Renewal Agency for the year ended September 30, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Government-wide Assets:				
Capital Assets, not Being Depreciated				
Land and Buildings	$ 3,640,735	$ -	$ (490,568)	$ 3,150,167
Total Capital Assets, not Being Depreciated	$ 3,640,735	$ -	$ (490,568)	$ 3,150,167

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	$	7,635,232
Fire		393,118
Police		454,476
Library		86,778
Culture and Recreation		278,417
Highway and Streets		490,003
Airport		773,289
		10,111,313
Depreciation on Capital Assets held by the City's Internal Service Fund		14,916
Total Depreciation Expense-Governmental Activities	$	10,126,229

6. LONG-TERM LIABILITIES

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

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

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

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

6. LONG-TERM LIABILITIES-Continued

The City's revenue bonds are with the Idaho Bond Bank Authority. The Authority is a state level entity which lends money to local governments within the state, with the goal of providing funds for their infrastructure needs and access to the capital markets at competitive interest rates. That lending is then pooled and placed with public investors. The Authority is currently rated "Aa1" by Moody's. The rating is based on a pledge of the State of Idaho's sales tax revenues to the repayment of any bonds the Authority has, and reflects the solid, statewide economic base for tax collections.

The City has pledged its water and wastewater revenues to repayment of the bonds with the Authority. If pledged revenues (net of expenditures) during the year are less than 125 percent of required debt service coverage due the following year, then the City is required to increase utility rates or reduce expenses to meet the required level.

Additionally, the bonds between the City and the Authority contain a provision that in the event of a payment default, the State can intercept intergovernmental sales tax revenues, property tax revenues, liquor tax money, or any other source of operating money disbursed by the State to the City.

The City is in compliance with all bond covenants, including continuing reporting disclosures.

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	Amort.	Ending Balance	Due Within One Year
Governmental Activities:						
Capital Lease	$ -	$ 1,315,854	$ -	$ -	$ 1,315,854	$ 122,205
Total	$ -	$ 1,315,854	$ -	$ -	$ 1,315,854	$ 122,205
Business-type Activities:						
Idaho Bond Bank Authority, Water Bonds	$ 12,967,955		$ (1,890,000)	$ (80,592)	$ 10,997,363	$ 1,965,000
Idaho Bond Bank Authority, Parity Lien Revenue Refunding Bonds, Series XXXXX	1,143,373		(325,000)	(41,123)	777,250	340,000
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Bond, Series 2012B	1,518,476		(430,000)	(54,492)	1,033,984	450,000
Idaho Bond Bank Authority, Parity Lien Revenue	4,793,863		(490,000)	(35,483)	4,268,380	515,000
Idaho Bond Bank Authority, Revenue Bonds	32,874,038		(1,110,000)	(104,931)	31,659,107	1,165,000
Total	$ 53,297,705	$ -	$ (4,245,000)	$ (316,621)	$ 48,736,084	$ 4,435,000

6. LONG-TERM LIABILITIES-Continued

Business-Type Activities - Revenue Obligations

Following are obligations the City has pledged income derived from the acquired or constructed assets to pay debt service.

Idaho Bond Bank Authority, Loan Payable, Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%	$ 2,995,000	
Plus: Unamortized Premium	308,400	
Total		$ 3,303,400
Idaho Bond Bank Authority, Revenue Bonds, Series 2010 A-2 Payable in semi-annual installments over 15 years with interest rates that varies from 3.55 to	7,680,000	
Plus: Unamortized Premium	13,965	
Total		7,693,965
Idaho Bond Bank Authority, Parity Lien Water Revenue Refunding Bond, Series 2012C Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%	695,000	
Plus: Unamortized Premium	82,247	
Total		777,247
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Refunding Bond, Series 2012A Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%	925,000	
Plus: Unamortized Premium	108,984	
Total		1,033,984
Idaho Bond Bank Authority, Parity Lien Sewer Revenue Refunding Bond, Series 2012B Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%	4,020,000	
Plus: Unamortized Premium	248,380	
Total		4,268,380
Idaho Bond Bank Authority, Revenue Bonds, Series 2014 Payable in semi-annual installments over 15 years with interest rates that varies from 2 to 5%	30,295,000	
Plus: Unamortized Premium	1,364,108	
Total		31,659,108
Total		$ 48,736,084

6. LONG-TERM LIABILITIES-Continued

The Debt service requirements to maturity are as follows:

September 30,	Principal	Interest	Total
2021	$ 4,435,000	$ 1,926,889	$ 6,361,889
2022	4,630,000	1,704,378	6,334,378
2023	4,470,000	1,472,092	5,942,092
2024	4,655,000	1,264,024	5,919,024
2025	4,865,000	1,083,783	5,948,783
2026-2030	13,890,000	3,522,687	17,412,687
2031-2033	9,665,000	783,400	10,448,400
Total	$46,610,000	$11,757,253	$58,367,253

In February 2021, the City entered into a capital lease with Zions Bancorporation for the purchase of a fire truck in the amount of $1,315,854. The lease requires annual payments of principal and interest at 2.12% in the amount of $147,079.

The debt service requirements to maturity are as follows:

September 30,	Principal	Interest	Total
2021	$ 122,205	$ 24,874	$ 147,079
2022	121,774	25,305	147,079
2023	124,355	22,724	147,079
2024	126,992	20,087	147,079
2025	129,684	17,395	147,079
2026-2030	690,844	44,552	735,396
Total	$ 1,315,854	$ 154,938	$1,470,792

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, 2020 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%.	$ 11,785,000
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.	623,000
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. The bonds bear interest at 4.502%. Repayment of the bonds is guaranteed by Chobani Global Holding, Inc.	23,969,000
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%.	2,777,000
Total	$ 39,154,000

6. LONG-TERM LIABILITIES-Continued

Expected annual maturities of these obligations are as follows:

September 30,	Principal	Interest	Total
2021	$ 3,431,000	$ 2,236,765	$ 5,667,765
2022	4,526,000	2,071,636	6,597,636
2023	2,400,000	1,876,433	4,276,433
2024	2,468,000	1,730,995	4,198,995
2025	2,540,000	1,581,276	4,121,276
2026-2030	14,080,000	5,471,951	19,551,951
2031-2035	8,714,000	1,337,781	10,051,781
2036	995,000	40,975	1,035,975
Total	$ 39,154,000	$ 16,347,812	$ 55,501,812

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, 2020, the Agency was indebted in the amount of $6,539,864. 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, 2020, 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, 2020, the Agency was indebted in the amount of $3,000,000. The obligation bears no interest and requires repayment as incremental tax revenue from Revenue Allocation Area 4-1 becomes available and full repayment prior to the area's closure.

6. LONG-TERM LIABILITIES-Continued

Changes in Long-Term Debt

During the year ended September 30, 2020, the following changes occurred in liabilities reported as the general long-term debt.

	Beginning Balance	Additions	Principal Payments	Ending Balance
Revenue Allocation Bonds, Series 2013A	$ 25,403,000	$ -	$ (1,434,000)	$ 23,969,000
Revenue Allocation Bonds, Series 2015A-Tax Exempt	834,000	-	(211,000)	623,000
Revenue Allocation Bonds, Series 2015C-Taxable	3,716,000	-	(939,000)	2,777,000
Revenue Allocation Bonds, Series 2016	12,530,000	-	(745,000)	11,785,000
Total Revenue Bonds	42,483,000	-	(3,329,000)	39,154,000
Chobani Idaho, LLC-Projects Improvements	7,041,806	-	(501,942)	6,539,864
Clif Bar Development	10,234,049	-	-	10,234,049
City of Twin Falls Agreement	4,000,000	-	(1,000,000)	3,000,000
Total Agreements	21,275,855	-	(1,501,942)	19,773,913
Total	$ 63,758,855	$ -	$ (4,830,942)	$ 58,927,913

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.

Changes in accrued compensated absences are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount due Within 1 year
Governmental	$ 2,216,282	$ 1,511,110	$ (1,481,253)	$ 2,246,139	$ 1,390,948
Business-type	142,008	145,489	(148,130)	139,367	113,392
Total	$ 2,358,290	$ 1,656,599	$ (1,629,383)	$ 2,385,506	$ 1,504,340

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

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, 2020:

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

Interfund transfers for the year are as follows:

	Transfers to											
Transfers From	**General**	**Street**	**Capital Imp.**	**Water Works**	**Waste Water**	**Golf**	**Pool**	**Insurance**	**Shop Revolving**	**Fire Works**	**Airport**	**Total**
General	$ -	$ -	$3,500,000	$ -	$ -	$ -	$ 3,993	$ -	$ -	$ 6,500	$ 5,631	$ 3,516,124
Street	288,174	-	-	-	-	-	-	31,922	-	-	-	320,096
Street Light	23,793	-	-	-	-	-	-	-	-	-	-	23,793
Airport	351,325	-	-	-	-	-	-	31,922	-	-	-	383,247
Capital Imp.	-	141,787	-	-	1,000,000	35,500	-	-	-	-	-	1,177,287
Waterworks	931,073	97,716		-	-	-	-	70,593	75,951	-	-	1,175,333
Wastewater	371,660	90,000	-	297,683	-	-	-	195,005	-	-	-	954,348
Common Area	2,979	-	-	-	-	-	-	-	-	-	-	2,979
Sanitation	174,239	-	-	297,683	-	-	-	7,997	-	-	-	479,919
Dierkes Lake	10,410	-	-	-	-	-	-	-	-	-	-	10,410
Shop	693	-	-	-	-	-	-	-	-	-	-	693
Insurance	59,485	-	-	-	-	-	-	-	-	-	-	59,485
Total	$ 2,213,831	$ 329,503	$3,500,000	$ 595,366	$1,000,000	$ 35,500	$ 3,993	$ 337,439	$ 75,951	$ 6,500	$ 5,631	$ 8,103,714

7. INTERFUND TRANSACTIONS-Continued

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

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

8. RISK MANAGEMENT

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

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

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.

9. PENSION PLANS-Continued

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

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

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

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

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

For the Base Plan, the contribution rates for employees are set by stature at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2020, it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The City's contributions were $2,554,578 for the year ended June 30, 2020.

For the FRF Plan, as of June 30, 2020, the total employer rate was 25.93% which includes the employer excess rate of 13.65% plus the PERSI class 2 firefighters' rate of 12.28%. The FRF member rate for the year for class B is 11.45% which is 2.64% above the class 2 rate of 8.81%. The City's contributions were $166,609 for the year ended June 30, 2020.

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, 2020, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the City's proportion was .006008378 percent.

9. PENSION PLANS-Continued

For the FRF at September 30, 2020, the City reported a liability for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2020, 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, 2020, the City's proportion was .042227719 percent.

For the year ended September 30, 2020, the City recognized pension expense (revenue) of $2,503,010 for the Base Plan and ($1,253,106) for the FRF Plan. At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
BASE PLAN		
Differences between expected and actual experience	$ 1,090,099	$ -
Changes in assumptions or other inputs	235,958	-
Net difference between projected and actual earnings on pension plan investments	1,599,196	455,572
Changes in the City's proportion and differences between the City's contributions and the City's proportionate contributions	(183,229)	(76,701)
The City's contributions subsequent to the measurement date	593,569	-
Total	$ 3,335,593	$ 378,871
FRF		
Differences between expected and actual experience	$ -	$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	260,738	-
Changes in the City's proportion and differences between the City's contributions and the City's proportionate contributions	-	-
The City's contributions subsequent to the measurement date	42,000	-
Total	$ 302,738	$ -

For the Base Plan, $593,569 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, 2021.

For the FRF Plan, $42,000 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, 2021.

9. PENSION PLANS-Continued

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, 2020 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
2021	$ 43,116	$ (74,997)
2022	562,373	71,685
2023	763,274	112,894
2024	994,391	151,155
	$ 2,363,154	$ 260,738

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.

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	1.00%

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.

9. PENSION PLANS-Continued

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

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, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

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, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

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, 2020.

9. PENSION PLANS-Continued

Capital Market Assumptions from Callan 2020

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expense		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expense		5.85%	3.49%

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:

9. PENSION PLANS-Continued

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
BASE PLAN			
Employer's proportionate share of the net pension liability	$ 28,128,437	$ 13,468,446	$ 1,347,023
FRF			
Employer's proportionate share of the net pension asset	$ (5,137,831)	$ (6,256,568)	$ (7,214,971)

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.

Payable to the pension plan

At September 30, 2020, there were no payables to the defined benefit pension plans for legally required employer contributions or for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

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, 2020, which are significant, are as follows:

Golf Fund- The deficit of $102,937 is due to accumulated costs exceeding revenues over a number of years. The City has entered into a lease agreement in 2012 where the lessor is responsible for golf course costs.

Pool Fund- The deficit of $91,762 is due to accumulated costs exceeding revenues over a number of years. The deficit will be taken care of through the budget process over a period of years.

12. URBAN RENEWAL SUMMARIZED INFORMATION

		Year Ended September 30, 2020
Assets	$	9,191,751
Total Assets	$	9,191,751
Liabilities & Net Position		
Liabilities	$	63,316,735
Net Assets:		
Net Investment in Capital Assets		(52,777,746)
Restricted		3,415,554
Unrestricted		(4,762,792)
Total Liabilities & Net Position	$	9,191,751
Revenues	$	7,837,596
Expenditures		(4,621,849)
Excess (Deficiency) Revenues over Expenditures	$	3,215,747
Net Position - Beginning of Year		(57,340,731)
Net Position - End of Year	$	(54,124,984)

13. BOND COVENANT COMPLIANCE

The City is subject to various covenants as a result of the various bonds issued by the City. For example, the bonds may require an annual audit, timely payments, an adequate cash reserve in case of late payments, sufficient revenue collections, or notifications of “Listed Events”. During the year ended September 30, 2020, the City was in compliance with these covenants.

14. CHANGE IN PRESENTATION

The Pool Fund is presented in the current financial statements as a governmental fund. That represents a reclassification from prior years when the fund was categorized as a proprietary fund. The sources of support for the fund were reevaluated and it was determined that, although the fund will generate significant swimming user fees, it will probably require supplement funding from other governmental sources of revenue, now and in the future. The beginning balances of the financial statements have been restated with the effects of the change.

15. COMMITMENTS AND SUBSEQUENT EVENTS

The City and Agency have evaluated subsequent events through February 12, 2021, the date which the financial statements were available to be issued and determined the following disclosures were needed.

The outbreak of the coronavirus disease (COVID-19) has been declared a pandemic by the World Health Organization. The Governor of Idaho declared a state of emergency in the State on March 13, 2020 and the Mayor declared a state of emergency for the pandemic in the City at a special meeting on March 23, 2020, both of which are still in effect. On March 25, 2020, the Governor issued an Order to Self-Isolate. The isolation order requires Idaho residents to stay and work from home as much as possible while ensuring all essential services and business remain available.

The Governor's initial directive has been adjusted as COVID-19 infections and positive test rates have fluctuated. COVID-19 will likely fluctuate in the future and there can be no assurance that cases and deaths in the City will not increase above current levels or that business closures will not be reinstated.

The COVID-19 pandemic and economic disruption resulting from measures to contain it have resulted in reductions in some areas of the City's fiscal year 2020 revenues. However, the City has fared better than initially anticipated. The ultimate impact of the COVID-19 pandemic on the amount and timing of collections of City revenues cannot be determined at this time. No assurance can be provided that the COVID-19 pandemic and resulting economic disruption will not result in revenues to the City that are substantially lower than currently projected.

The Governor created a plan to use a portion of State funds received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act to cover local public safety personnel salaries and give cities and counties the opportunity to pass the savings on to property taxpayers. The City of Twin Falls elected to participate and has received approximately $5,295,000 in subsequent funding under the plan. With an offsetting reduction in property taxes, the City will not benefit directly. However, the City's citizens obtained a one-time tax reduction with the City's participation.

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Property Taxes, Including Penalty and Interest	$19,346,242	$19,346,242	$19,388,589	$ 42,347	$18,313,996
Non-property Taxes	460,000	460,000	445,807	(14,193)	463,791
Fines and Forfeitures	6,500	6,500	16,279	9,779	17,869
Licenses and Permits	1,185,000	1,185,000	1,882,560	697,560	1,563,063
Fees and Services	1,268,731	1,268,731	1,168,201	(100,530)	1,304,886
Intergovernmental	3,272,061	3,272,061	3,459,964	187,903	3,363,367
Federal Grants	433,305	433,305	639,674	206,369	348,050
Miscellaneous	959,731	959,731	1,290,424	330,693	1,389,052
Total Revenues	26,931,570	26,931,570	28,291,498	1,359,928	26,764,074
Expenditures:					
Current					
Data Processing	2,263,418	2,263,418	2,064,527	198,891	1,765,487
Council	143,370	143,370	129,361	14,009	135,200
Manager	1,134,532	1,134,532	973,068	161,464	1,028,211
Finance	841,018	841,018	858,564	(17,546)	809,436
Attorney	463,092	463,092	468,485	(5,393)	410,573
Personnel	561,605	561,605	500,492	61,113	473,150
Janitoral	114,977	114,977	137,402	(22,425)	100,353
Covid 19	-	-	353,981	(353,981)	-
Total General Government	5,522,012	5,522,012	5,485,880	36,132	4,722,410
Police	11,454,645	11,454,645	11,112,921	341,724	10,855,869
Fire	5,666,482	5,666,482	5,380,922	285,560	5,209,380
Inspection	854,067	854,067	759,732	94,335	776,262
Animal Control	454,945	454,945	449,125	5,820	417,109
Total Public Safety	18,430,139	18,430,139	17,702,700	727,439	17,258,620
Engineering	1,796,979	1,796,979	1,683,416	113,563	1,692,915
Planning and Zoning	801,147	801,147	703,224	97,923	748,880
Economic Development	304,919	304,919	276,504	28,415	284,049
Total Community Development	1,106,066	1,106,066	979,728	126,338	1,032,929
Parks	1,530,573	1,530,573	1,441,061	89,512	1,374,730
Recreation	747,502	747,502	643,206	104,296	732,095
Total Culture and Recreation	2,278,075	2,278,075	2,084,267	193,808	2,106,825
Total Expenditures	29,133,271	29,133,271	27,935,991	1,197,280	26,813,699
Excess (Deficiency) of Revenue Over Expenditures	(2,201,701)	(2,201,701)	355,507	2,557,208	(49,625)
Other Financing Sources (Uses)					
Transfers In	2,213,831	2,213,831	2,213,831	-	2,158,464
Transfers Out	(12,130)	(3,512,130)	(3,516,124)	(3,994)	(20,064)
Total Other Financing Sources (Uses)	2,201,701	(1,298,299)	(1,302,293)	(3,994)	2,138,400
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	$ -	$ (3,500,000)	(946,786)	$ 2,553,214	$ 2,088,775
Fund Balance, October 1st			11,752,876		9,664,101
Fund Balance, September 30th			$ 10,806,090		$ 11,752,876

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				2019
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:					
Property Taxes	$ 789,523	$ 789,523	$ 798,141	$ 8,618	$ 893,786
Fees and Services	-	-	-	-	(198)
Intergovernmental	3,525,000	3,525,000	3,543,319	18,319	3,506,582
Grants	60,000	60,000	-	(60,000)	2,480,515
Miscellaneous	1,147,000	1,147,000	1,233,867	86,867	1,381,018
Total Revenues	5,521,523	5,521,523	5,575,327	53,804	8,261,703
Expenditures:					
Current					
Highways and Streets	3,067,088	3,786,191	3,727,917	58,274	4,493,733
Capital Outlay	2,482,055	4,350,004	3,949,255	400,749	3,806,042
Total Expenditures	5,549,143	8,136,195	7,677,172	459,023	8,299,775
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,620)	(2,614,672)	(2,101,845)	512,827	(38,072)
Other Financing Sources (Uses)					
Transfers In	347,716	347,716	329,503	18,213	865,800
Transfers Out	(320,096)	(320,096)	(320,096)	-	(312,325)
Total Other Sources (Uses)	27,620	27,620	9,407	18,213	553,475
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ (2,587,052)	(2,092,438)	$ 494,614	515,403
Fund Balances, October 1st			7,906,976		7,391,573
Fund Balances, September 30th			$ 5,814,538		$ 7,906,976

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, 2020

With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Property Taxes	$ 398,113	$ 398,113	$ 398,350	$ 237	$ 344,563
Fees and Services	751,600	751,600	725,191	(26,409)	812,996
Intergovernmental	398,113	398,113	398,112	-	344,692
Grants	-	-	541,201	541,201	-
Farm Income	51,000	51,000	51,617	617	56,990
Miscellaneous	30,000	30,000	117,575	87,575	133,526
Total Revenues	1,628,826	1,628,826	2,232,046	603,221	1,692,767
Expenditures:					
Current					
Airport	1,484,055	1,484,055	1,331,412	152,643	1,424,467
Total Expenditures	1,484,055	1,484,055	1,331,412	152,643	1,424,467
Excess (Deficiency) of Revenues Over (Under) Expenditures	144,771	144,771	900,634	755,863	268,300
Other Financing Sources (Uses)					
Transfers In	5,630	5,630	5,631	-	5,519
Transfers Out	(383,248)	(383,248)	(383,248)	-	(374,705)
Total Other Sources (Uses)	(377,618)	(377,618)	(377,617)	-	(369,186)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ (232,847)	$ (232,847)	523,017	$ 755,863	(100,886)
Fund Balances, October 1st			2,043,412		2,144,298
Fund Balances, September 30th			$ 2,566,429		$ 2,043,412

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*

	2020	2019	2018	2017	2016	2015
City's portion of the net pension liability	.006008378	.006125586	.005940511	.005813347	.005422236	.005566001
City's proportionate share of the net pension liability	$ 13,468,446	$ 6,116,243	$ 7,955,648	$ 8,356,557	$ 11,008,731	$ 7,114,158
City's covered payroll	$ 21,171,721	$ 20,550,187	$ 18,865,104	$ 17,837,788	$ 15,786,995	$ 15,164,698
City's proportional share of the net pension liability as a percentage of its covered-employee payroll	63.62%	29.76%	42.17%	46.85%	69.73%	46.91%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%	90.68%	87.26%	94.95%

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

	2020	2019	2018	2017	2016	2015
City's portion of the net pension asset	.042227719	.042011350	.038550585	.036537638	.040605333	.038831200
City's proportionate share of the net pension asset	$ 6,256,568	$ 5,647,629	$ 4,190,076	$ 3,353,402	$ 2,086,650	$ 1,947,697
City's covered payroll	$ 3,252,302	$ 3,299,502	$ 2,899,425	$ 2,646,204	$ 2,524,390	$ 2,306,028
City's proportional share of the net pension asset as a percentage of its covered-employee payroll	192.37%	171.17%	144.51%	126.72%	82.66%	84.46%
Plan fiduciary net position as a percentage of the total pension asset	155.55%	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).

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*

	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ 2,532,527	$ 2,420,702	$ 2,197,901	$ 2,040,589	$ 1,813,839	$ 1,729,630
Contribution in relation to the statutorily required contribution	2,532,527	2,420,702	2,197,901	2,040,589	1,813,839	1,729,630
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
City's covered payroll	$ 21,291,447	$ 20,875,898	$ 19,123,237	$ 17,772,209	$ 15,594,399	$ 15,449,357
Contributions as a percentage of covered-employee payroll	11.89%	11.60%	11.49%	11.48%	11.63%	11.20%

Schedule of Employer Contributions

FRF

Last 10 - Fiscal Years*

	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ 158,979	$ 170,631	$ 150,607	$ 137,351	$ 137,818	$ 138,382
Contribution in relation to the statutorily required contribution	158,979	170,631	150,607	137,351	137,818	138,382
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
City's covered payroll	$ 3,324,570	$ 3,352,786	$ 3,000,975	$ 2,710,218	$ 2,508,735	$ 2,296,724
Contributions as a percentage of covered-employee payroll	4.78%	5.09%	5.02%	5.07%	5.49%	6.03%

*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, 2020

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, 2020

	Special Revenue Funds				Capital Projects Fund				Other Permanent Funds			Total Other Government Funds
	Street Light	Library	Pool	Total	Historic Preservation	Park Develop.	Impact Fee	Total	Drug Seizure	Fireworks	Total	
Assets												
Cash and Investments	$ 173,737	$ 1,380,214	$ 191,288	$ 1,745,239	$ 242	$ 980,600	$ 6,142,141	$ 7,122,983	$ 144,131	$ -	$ 144,131	$ 9,012,353
Receivables (net of allowance)				-								
Taxes	755	-	-	755	-	-	-	-	-	-	-	755
Intergovernmental	71	4,122	49,829	54,022	-	-	-	-	-	243	243	54,265
Accounts	2,190	-	13,220	15,410	-	-	-	-	-	-	-	15,410
Total Assets	$ 176,753	$ 1,384,336	$ 254,337	$ 1,815,426	$ 242	$ 980,600	$ 6,142,141	$ 7,122,983	$ 144,131	$ 243	$ 144,374	$ 9,082,783
Liabilities												
Pooled Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,028	$ 13,028	$ 13,028
Accounts Payable	30,526	11,104	8,813	50,443	2,000	-	8,468	10,468	2,589	-	2,589	63,500
Accrued Expenditures	-	15,437	-	15,437	-	-	-	-	-	-	-	15,437
Due to Other Funds	-	-	337,286	337,286	3,987	-	-	3,987	-	666	666	341,939
Total Liabilities	30,526	26,541	346,099	403,166	5,987	-	8,468	14,455	2,589	13,694	16,283	433,904
Deferred Inflows of Resources												
Unavailable Revenue - Property Taxes	197	-	-	197	-	-	-	-	-	-	-	197
Total Deferred Inflows of Resources	197	-	-	197	-	-	-	-	-	-	-	197
Fund Balance												
Nonspendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
Committed Fund Balance												
Budgeted Surpluses	-	85,000	-	85,000	-	-	600,000	600,000	44,000	-	44,000	729,000
Park Development	-	-	-	-	-	980,600	-	980,600	-	-	-	980,600
Impact Fees	-	-	-	-	-	-	5,533,673	5,533,673	-	-	-	5,533,673
Drug Seizure	-	-	-	-	-	-	-	-	97,542	-	97,542	97,542
Assigned Fund Balance												
Street Light	146,030	-		146,030	-	-	-	-	-	-	-	146,030
Community Services-Library	-	1,272,795	-	1,272,795	-	-	-	-	-	-	-	1,272,795
Unassigned Fund Balance	-	-	(91,762)	(91,762)	(5,745)	-	-	(5,745)	-	(13,451)	(13,451)	(110,958)
Total Fund Balance	146,030	1,357,795	(91,762)	1,412,063	(5,745)	980,600	6,133,673	7,108,528	141,542	(13,451)	128,091	8,648,682
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 176,753	$ 1,384,336	$ 254,337	$ 1,815,426	$ 242	$ 980,600	$ 6,142,141	$ 7,122,983	$ 144,131	$ 243	$ 144,374	$ 9,082,783

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, 2020

	Special Revenue Funds				Capital Projects Fund				Other Permanent Funds			
	Street Light	Library	Pool	Total	Historic Preservation	Park Develop.	Impact Fee	Total	Drug Seizure	Fireworks	Total	Total Other Government Funds
Revenues												
Property Taxes, Including Interest	$ 42,200	$ 1,814,735	$ -	$ 1,856,935	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,856,935
Other Taxes	356,555	-	-	356,555	-	-	-	-	-	-	-	356,555
Special Assessments, Including Interest	-	-	-	-	-	-	-	-	54,172	-	54,172	54,172
Fines and Forfeitures	-	16,048	-	16,048	-	-	-	-	-	-	-	16,048
Fees and Services	-	31,811	191,233	223,044	-	-	1,763,235	1,763,235	-	1,430	1,430	1,987,709
Intergovernmental	-	-	185,999	185,999	-	-	-	-	-	795	795	186,794
Miscellaneous	16,228	78,709	10	94,947	-	68,447	174,107	242,554	-	1,436	1,436	338,937
Total Revenue	414,983	1,941,303	377,242	2,733,528	-	68,447	1,937,342	2,005,789	54,172	3,661	57,833	4,797,150
Expenditures												
Current												
Public Safety	-	-	-	-	-	-	-	-	13,371	-	13,371	13,371
Community Development	-	-	-	-	2,000	-	-	2,000	-	16,000	16,000	18,000
Culture and Recreation	-	1,793,681	413,753	2,207,434	-	-	-	-	-	-	-	2,207,434
Highway and Streets	441,672	-	-	441,672	-	-	-	-	-	-	-	441,672
Capital Outlay	-	25,304	27,716	53,020	-	-	82,546	82,546	-	-	-	135,566
Total Expenditures	441,672	1,818,985	441,469	2,702,126	2,000	-	82,546	84,546	13,371	16,000	29,371	2,816,043
Excess of Revenues Over (Under) Expenditures	(26,689)	122,318	(64,227)	31,402	(2,000)	68,447	1,854,796	1,921,243	40,801	(12,339)	28,462	1,981,107
Other Financing Sources (Uses)												
Transfers In	-	-	3,993	3,993	-	-	-	-	-	6,500	6,500	10,493
Transfers Out	(23,793)	-	-	(23,793)	-	-	-	-	-	-	-	(23,793)
Net Transfers	(23,793)	-	3,993	(19,800)	-	-	-	-	-	6,500	6,500	(13,300)
Net Change in Fund Balance	(50,482)	122,318	(60,234)	11,602	(2,000)	68,447	1,854,796	1,921,243	40,801	(5,839)	34,962	1,967,807
Fund Balance October 1, 2019-restated	196,512	1,235,477	(31,528)	1,400,461	(3,745)	912,153	4,278,877	5,187,285	100,741	(7,612)	93,129	6,680,875
Fund Balance September 30, 2020	$ 146,030	$ 1,357,795	$ (91,762)	$ 1,412,063	$ (5,745)	$ 980,600	$ 6,133,673	$ 7,108,528	$ 141,542	$ (13,451)	$ 128,091	$ 8,648,682

CITY OF TWIN FALLS, IDAHO
Combining Statement - Proprietary Funds
Fund Balance Sheets
September 30, 2020

	Business-Type Activities			
	Golf	Dierkes Lake Shoshone Falls	Common Area Maintenance	Total
Assets				
Current Assets				
Cash and Investments	$ -	$ 1,236,205	$ 30,950	$ 1,267,155
Receivables, net of allowance for uncollectibles				
Fees and Services	-	-	7,733	7,733
Accounts	-	2,506	-	2,506
Total Current Assets	-	1,238,711	38,683	1,277,394
Noncurrent Assets				
Capital Assets (Net of Accum. Depreciation)	499,678	1,050,423	-	1,550,101
Total Noncurrent Assets	499,678	1,050,423	-	1,550,101
Total Assets	499,678	2,289,134	38,683	2,827,495
Deferred Outflows of Resources				
Pension Obligations	8,536	-	-	8,536
Total Deferred Outflows of Resources	8,536	-	-	8,536
Total Assets and Deferred Outflows of Resources	$ 508,214	$ 2,289,134	$ 38,683	$ 2,836,031
Liabilities				
Current Liabilities:				
Pooled Cash	$ 210,025	$ -	$ -	$ 210,025
Accounts Payable	-	29,623	16,286	45,909
Due to Other Funds	362,021	-	-	362,021
Total Current Liabilities	572,046	29,623	16,286	617,955
Current Liab. Payable from Restricted Assets:				
Customer Deposits Payable	1,699	-	-	1,699
Total Curr. Liab. From Restricted Assets	1,699	-	-	1,699
NonCurrent Liabilities:				
Net Pension Liability	34,758	-	-	34,758
Total Non-Current Liabilities	34,758	-	-	34,758
Total Liabilities	608,503	29,623	16,286	654,412
Deferred Inflows of Resources				
Pension Obligations	2,648	-	-	2,648
Total Deferred Inflows of Resources	2,648	-	-	2,648
Net Position				
Invested In Capital Assets, net of related debt	499,678	1,050,423	-	1,550,101
Restricted	-	-	-	-
Unrestricted	(602,615)	1,209,088	22,397	628,870
Total Equity	(102,937)	2,259,511	22,397	2,178,971
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 508,214	$ 2,289,134	$ 38,683	$ 2,836,031

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, 2020

	Business-Type Activities			
	Golf	Dierkes Lake Shoshone Falls	Common Area Maintenance	Totals
Operating Revenues:				
Charges for Services	$ 27,592	$ 527,600	$ 54,871	$ 610,063
Miscellaneous	-	3,668	1,170	4,838
Total Operating Revenues	27,592	531,268	56,041	614,901
Operating Expenses:				
Contracted Services	-	84,395	44,048	128,443
Personnel Expenses	3,883	52,179	-	56,062
Depreciation and Amortization	59,308	64,408	-	123,716
Utilities	-	4,446	1,246	5,692
Supplies	-	10,037	-	10,037
Repairs and Maintenance	-	8,848	4,190	13,038
Vehicle Expenses	-	1,203	-	1,203
Small Equipment	117	5,930	-	6,047
Miscellaneous Expense	-	394	239	633
Total Operating Expenses	63,308	231,840	49,723	344,871
Operating Income (Loss)	(35,716)	299,428	6,318	270,030
Non-Operating Revenues (Expenses):				
Investment Income	-	34,281	-	34,281
Loss on Transfer of Assets	-	(2,062)	-	(2,062)
Total Non-Operating Revenues (Exp.)	-	32,219	-	32,219
Income (Loss) Before Contributions and Transfers	(35,716)	331,647	6,318	302,249
Contributions and Interfund Transfers:				
Transfers In	35,500	-	-	35,500
Transfers Out	-	(10,410)	(2,979)	(13,389)
Net Transfers	35,500	(10,410)	(2,979)	22,111
Net Income (Loss)	(216)	321,237	3,339	324,360
Total Net Position, October 1, 2019	(102,721)	1,938,274	19,058	1,854,611
Total Net Position, September 30, 2020	$ (102,937)	$ 2,259,511	$ 22,397	$ 2,178,971

City of Twin Falls, Idaho
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended September 30, 2020

	Business-Type Activities			
	Golf	Dierkes Lake Shoshone Falls	Common Area Maintenance	Total
Cash Flows from Operating Activities				
Receipts from Customers	$ 29,293	$ 526,542	$ 55,395	$ 611,230
Payments to Suppliers	60,078	(139,349)	(52,605)	(131,876)
Payments to Employees	-	(52,179)	-	(52,179)
Other Receipts (Payments)	-	3,668	1,170	4,838
Net Cash Provided (Used) by Operating Activities	89,371	338,682	3,960	432,013
Cash Flows from Non-Capital Financing Activities				
Interfund Transfers to Other Funds	-	(10,410)	(2,980)	(13,390)
Receipts from to Other Funds	35,500	-	-	35,500
Net Cash Provided (Used) by Non-Capital Financing Activities	35,500	(10,410)	(2,980)	22,110
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(19,780)	-	-	(19,780)
Construction in Progress	(105,091)	(24,000)	-	(129,091)
Net Cash Provided (Used) by Capital and Related Financing Activities	(124,871)	(24,000)	-	(148,871)
Cash Flows from Investing Activities				
Investment Income	-	34,281	-	34,281
Net Cash Provided (Used) by Investing Activities	-	(69,356)	-	(69,356)
Net Increase (Decrease) in Cash and Cash Equivalents	-	234,916	980	235,896
Balances - Beginning of the Year	-	207,388	29,970	237,358
Balances - End of the Year	$ -	$ 442,304	$ 30,950	$ 473,254
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	$ (35,716)	$ 299,428	$ 6,318	$ 270,030
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization	59,308	64,408	-	123,716
Change in Assets and Liabilities:				
Receivables, Net	-	(1,058)	525	(533)
DOF or Resources-Pension Obligations	(2,790)	-	-	(2,790)
Accounts Payable	(24,295)	(24,096)	(2,883)	(51,274)
Due to Other Funds-Pooled Cash	84,491	-	-	84,491
Customer Deposits Payable	1,701			1,701
Net Pension Liability	10,293	-	-	10,293
DIF or Resources-Employer Pension Assumption	(3,621)	-	-	(3,621)
Net Cash Provided (Used) by Operating Activities	$ 89,371	$ 338,682	$ 3,960	$ 432,013
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds				
Cash and Investments-Statement of Net Position	$ -	$ 1,236,205	$ 30,950	$ 1,267,155
Less: Investments	-	(793,901)	-	(793,901)
Cash and Cash Equivalents	$ -	$ 442,304	$ 30,950	$ 473,254

CITY OF TWIN FALLS, IDAHO
Combining Statement - Internal Service Funds
Statement of Net Position
September 30, 2020

	Governmental Activities - Internal Service Funds		
	Insurance	Shop Revolving	Total
Assets			
Current Assets:			
Cash and Investments	$ 236,045	$ 390,821	$ 626,866
Receivables, net of allowance for uncollectibles			
Taxes	4,893	-	4,893
Intergovernmental	5,119	-	5,119
Accounts	2,380	70	2,450
Total Current Assets	248,437	390,891	639,328
Noncurrent Assets:			
Capital Assets (Net of Accum. Depreciation)	-	244,637	244,637
Total Noncurrent Assets	-	244,637	244,637
Total Assets	$ 248,437	$ 635,528	$ 883,965
Liabilities and Net Position			
Current Liabilities:			
Accounts Payable	7,169	877	8,046
Accrued Expenses	-	259	259
Unavailable Revenue	4,481	-	4,481
Compensated Absences	-	10,518	10,518
Total Current Liabilities	11,650	11,654	23,304
NonCurrent Liabilities:			
Compensated Absences	-	1,248	1,248
Total Non-Current Liabilities	-	1,248	1,248
Total Liabilities	11,650	12,902	24,552
Net Position			
Net Investment in Capital Assets	-	244,637	244,637
Restricted	-	-	-
Unrestricted	236,787	377,989	614,776
Total Net Position	236,787	622,626	859,413
Total Liabilities and Net Position	$ 248,437	$ 635,528	$ 883,965

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, 2020

	Governmental Activities - Internal Service Funds		
	Insurance	Shop Revolving	Total
Operating Revenues:			
Charges for Services	$ -	$ 424,866	$ 424,866
Special Assessments, Including Interest	197,010	-	197,010
Total Operating Revenues	197,010	424,866	621,876
Operating Expenses:			
Contracted Services	-	6,953	6,953
Personnel Expenses	-	424,144	424,144
Depreciation and Amortization	-	14,916	14,916
Utilities	-	7,893	7,893
Supplies	-	28,469	28,469
Insurance	467,742	-	467,742
Repairs and Maintenance	-	12,616	12,616
Vehicle Expenses	-	1,552	1,552
Small Equipment	-	62,779	62,779
Miscellaneous Expense	209	200	409
Travel and Meetings	-	920	920
Total Operating Expenses	467,951	560,442	1,028,393
Operating Income (Loss)	(270,941)	(135,576)	(406,517)
Non-Operating Revenues (Expenses):			
Investment Income	5,014	-	5,014
Total Non-Operating Revenues (Exp.)	5,014	-	5,014
Income (Loss) Before Operating Transfers	(265,927)	(135,576)	(401,503)
Operating Transfers:			
Operating Transfers In	337,439	75,951	413,390
Operating Transfers Out	(59,485)	(693)	(60,178)
Net Transfers	277,954	75,258	353,212
Net Income (Loss)	12,027	(60,318)	(48,291)
Total Net Position, October 1, 2019	224,760	682,944	907,704
Total Net Position, September 30, 2020	$ 236,787	$ 622,626	$ 859,413

CITY OF TWIN FALLS, IDAHO
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended September 30, 2020

	Governmental Activities		
	Insurance	Shop Revolving	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	$ -	$ 425,766	$ 425,766
Property Taxes, Including Interest	190,906	-	190,906
Payments to Suppliers	(469,654)	(123,470)	(593,124)
Payments to Employees	-	(424,065)	(424,065)
Net Cash Provided (Used) by Operating Activities	(278,748)	(121,769)	(400,517)
Cash Flows from Non-Capital Financing Activities			
Interfund Transfers to Other Funds	(59,485)	(694)	(60,179)
Receipts from Advances from Other Funds	337,439	75,951	413,390
Net Cash Provided (Used) by Non-Capital Financing Activities	277,954	75,257	353,211
Cash Flows from Investing Activities			
Interest, Dividends and Changes in Market Value	5,014	-	5,014
Net Cash Provided (Used) by Investing Activities	(22,633)	-	(22,633)
Net Increase (Decrease) in Cash and Cash Equivalents	(23,427)	(46,512)	(69,939)
Balances - Beginning of the Year	24,927	437,333	462,260
Balances - End of the Year	$ 1,500	$ 390,821	$ 392,321
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	$ (270,941)	$ (135,576)	$ (406,517)
Adjustments to Reconcile Operating Income to net Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization	-	14,916	14,916
Change in Assets and Liabilities:			
Receivables, Net	(6,723)	900	(5,823)
Accounts Payable	(1,703)	(2,088)	(3,791)
Unavailable Revenue	619	-	619
Compensated Absences	-	79	79
Net Cash Provided (Used) by Operating Activities	$ (278,748)	$ (121,769)	$ (400,517)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position-Proprietary Funds			
Cash and Investments-Statement of Net Position	$ 236,045	$ 390,821	$ 626,866
Less: Investments	(234,545)	-	(234,545)
Cash and Cash Equivalents	$ 1,500	$ 390,821	$ 392,321

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, 2020

With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Property Taxes	$ 770,000	$ 770,000	$ 771,463	$ 1,463	$ 766,876
Intergovernmental	1,670,349	1,670,349	1,736,550	66,201	1,666,828
Federal Grants	10,000	10,000	80	(9,920)	128,613
Miscellaneous or Reserves	210,000	275,000	1,657,912	1,382,912	1,599,522
Total Revenues	2,660,349	2,725,349	4,166,005	1,440,656	4,161,839
Expenditures:					
Current					
General Government	1,737,780	1,737,780	1,093,105	644,675	995,116
Public Safety	390,369	589,369	570,898	18,471	199,728
Culture and Recreation	716,800	716,800	399,436	317,364	650,640
Highways and Streets	-	-	-	-	2,686
Capital Outlay	885,800	1,009,105	968,632	40,473	570,517
Total Expenditures	3,730,749	4,053,054	3,032,071	1,020,983	2,418,687
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,070,400)	(1,327,705)	1,133,934	2,461,639	1,743,152
Other Financing Sources (Uses)					
Contribution of Assets	-	-	-	-	-
Transfers In	-	3,500,000	3,500,000	-	15,085
Transfers Out	(570,000)	(585,500)	(1,177,287)	(591,787)	(2,035,159)
Total Other Sources (Uses)	(570,000)	2,914,500	2,322,713	(591,787)	(2,020,074)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ (1,640,400)	$ 1,586,795	3,456,647	$ 1,869,852	(276,922)
Fund Balances, October 1st			11,516,105		11,793,027
Fund Balances, September 30th			$ 14,972,752		$ 11,516,105

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, 2020

With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Fees and Services	$ 160,000	$ 160,000	$ 100,131	$ (59,869)	$ 169,548
Federal Grants	1,000,000	1,860,000	1,613,618	(246,382)	616,072
Miscellaneous	170	170	131	(39)	202
Total Revenues	1,160,170	2,020,170	1,713,880	(306,290)	785,822
Expenditures:					
Current					
Airport	1,326,000	2,186,000	1,766,135	419,865	754,752
Total Expenditures	1,326,000	2,186,000	1,766,135	419,865	754,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	(165,830)	(165,830)	(52,255)	113,575	31,070
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ (165,830)	$ (165,830)	(52,255)	$ 113,575	31,070
Fund Balances, October 1st			35,683		4,613
Fund Balances, September 30th			$ (16,572)		$ 35,683

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Operating Revenues:					
Charges for Services	$ 10,736,772	$ 10,736,772	$ 11,463,822	$ 727,050	$ 10,800,370
Taps, Connection and Other Fees	101,600	101,600	312,487	210,887	236,551
Miscellaneous	35,000	35,000	56,661	21,661	39,120
Total Operating Revenues	10,873,372	10,873,372	11,832,970	959,598	11,076,041
Operating Expenses:					
Contracted Expenses	386,500	386,500	245,308	141,192	262,163
Personnel Expenses	2,370,384	2,370,384	2,461,741	(91,357)	2,285,233
Depreciation and Amortization	-	-	1,867,783	(1,867,783)	1,847,820
Utilities	1,025,250	1,025,250	930,699	94,551	885,104
Supplies	795,164	795,164	571,632	223,532	692,674
Repairs and Maintenance	179,000	179,000	149,847	29,153	176,767
Vehicle Expense	155,164	155,164	143,804	11,360	149,234
Capital & Equipment	2,021,320	2,021,320	547,409	1,473,911	697,175
Studies and Projects	22,000	22,000	38,150	(16,150)	20,970
Rental Expense	141,800	141,800	160,243	(18,443)	137,825
Miscellaneous Expenses	193,752	193,752	193,869	(117)	153,241
Testing and Monitoring	86,000	86,000	82,461	3,539	64,429
Travel and Meetings	5,300	5,300	5,209	91	4,648
Total Operating Expenses	7,381,634	7,381,634	7,398,155	(16,521)	7,377,283
Operating Income (Loss)	3,491,738	3,491,738	4,434,815	943,077	3,698,758
Non-operating Revenues (Expenses):					
Investment Income	150,000	150,000	437,995	287,995	445,120
Rent and Royalties	70,000	70,000	71,652	1,652	71,102
Federal Grants	45,000	45,000	-	(45,000)	-
Debt Principal Payments	(2,215,000)	(2,215,000)	-	2,215,000	-
Loss on Sale of Assets	-	-	14,254	14,254	152,161
Interest Expense	(532,722)	(532,722)	(528,833)	3,889	(605,017)
Total Non-operating Revenues (Exp.)	(2,482,722)	(2,482,722)	(4,932)	2,477,790	63,366
Income (Loss) Before Operating Transfers	1,009,016	1,009,016	4,429,883	3,420,867	3,762,124
Interfund Transfers and Donations:					
Transfers In	595,366	595,366	595,366	-	583,692
Transfers Out	(1,175,333)	(1,175,333)	(1,175,333)	-	(1,150,291)
Net Transfers and Donations	(579,967)	(579,967)	(579,967)	-	(566,599)
Net Income (Loss)	$ 429,049	$ 429,049	3,849,916	$ 3,420,867	3,195,525
Net Position, October 1st,			56,082,615		52,887,090
Net Position, September 30th			$ 59,932,531		$ 56,082,615

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Operating Revenues:					
Charges for Services	$ 9,443,742	$ 9,443,742	$ 9,343,523	$ (100,219)	$ 9,956,050
Miscellaneous	3,000	3,000	226,697	223,697	222,736
Total Operating Revenues	9,446,742	9,446,742	9,570,220	123,478	10,178,786
Operating Expenses:					
Contracted Expenses	3,400,631	3,400,631	3,213,100	187,531	3,366,013
Personnel Expenses	834,731	834,731	835,670	(939)	748,578
Depreciation and Amortization	-	-	3,363,290	(3,363,290)	3,188,421
Utilities	4,750	4,750	3,219	1,531	3,882
Supplies	71,600	71,600	60,853	10,747	57,346
Repairs and Maintenance	25,000	25,000	14,493	10,507	5,683
Vehicle Expense	51,706	51,706	48,428	3,278	45,777
Capital & Equipment	1,117,081	1,117,081	234,242	882,839	320,264
Rental Expense	1,000	1,000	10,987	(9,987)	4,242
Miscellaneous Expenses	25,800	25,800	56,071	(30,271)	31,265
Travel and Meetings	3,000	3,000	1,489	1,511	408
Total Operating Expenses	5,535,299	5,535,299	7,841,842	(2,306,543)	7,771,879
Operating Income (Loss)	3,911,443	3,911,443	1,728,378	(2,183,065)	2,406,907
Non-operating Revenues (Expenses):					
Development Fees	18,000	18,000	462,260	444,260	293,499
Investment Income	240,000	240,000	515,236	275,236	547,004
Debt Principal Payments	(2,030,000)	(2,030,000)	-	2,030,000	-
Loss on Sale of Assets	-	-	42,207	42,207	(201,684)
Interest Expense	(1,455,281)	(1,455,281)	(1,452,857)	2,424	(1,549,476)
Total Non-operating Revenues (Exp.)	(3,227,281)	(3,227,281)	(433,154)	2,794,127	(910,657)
Income (Loss) Before Operating Transfers	684,162	684,162	1,295,224	611,062	1,496,250
Interfund Transfers and Donations:					
Transfers In	-	-	1,000,000	1,000,000	1,000,000
Transfers Out	(864,348)	(864,348)	(954,348)	-	(842,307)
Net Transfers and Donations	(864,348)	(864,348)	45,652	1,000,000	157,693
Net Income (Loss)	$ (180,186)	$ (180,186)	1,340,876	$ 1,611,062	1,653,943
Net Position, October 1st,			70,459,839		68,805,896
Net Position, September 30th			$ 71,800,715		$ 70,459,839

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Operating Revenues:					
Charges for Services	$ 3,423,969	$ 3,483,969	$ 3,570,221	$ 86,252	$ 3,370,293
Miscellaneous	-	-	670	670	452
Total Operating Revenues	3,423,969	3,483,969	3,570,891	86,922	3,370,745
Operating Expenses:					
Contracted Expenses	2,048,345	2,068,345	2,059,200	9,145	1,987,031
Landfill Expenses	790,250	820,250	795,282	24,968	728,711
Studies and Projects	98,760	108,760	97,394	11,366	172,085
Miscellaneous Expenses	7,000	7,000	26,392	(19,392)	12,227
Total Operating Expenses	2,944,355	3,004,355	2,978,268	26,087	2,900,054
Operating Income (Loss)	479,614	479,614	592,623	113,009	470,691
Non-operating Revenues (Expenses):					
Investment Income	5,000	5,000	18,069	13,069	18,691
Total Non-operating Revenues (Exp.)	5,000	5,000	18,069	13,069	18,691
Income (Loss) Before Operating Transfers	484,614	484,614	610,692	126,078	489,382
Interfund Transfers and Donations:					
Transfers In	-	-	-	-	-
Transfers Out	(479,918)	(479,918)	(479,918)	-	(470,391)
Net Transfers and Donations	(479,918)	(479,918)	(479,918)	-	(470,391)
Net Income (Loss)	$ 4,696	$ 4,696	130,774	$ 126,078	18,991
Net Position, October 1st,			588,981		569,990
Net Position, September 30th			$ 719,755		$ 588,981

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Property Taxes	$ 41,893	$ 41,893	$ 42,200	$ 307	$ 8,754
Non-Property Taxes	378,000	378,000	356,555	(21,445)	369,688
Miscellaneous & Intergovernmental	-	-	16,228	16,228	-
Total Revenues	419,893	419,893	414,983	(4,910)	378,442
Expenditures:					
Current					
Highways and Streets	396,100	471,100	441,672	29,428	378,438
Total Expenditures	396,100	471,100	441,672	29,428	378,438
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,793	(51,207)	(26,689)	24,518	4
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(23,793)	(23,793)	(23,793)	-	(23,327)
Total Other Sources (Uses)	(23,793)	(23,793)	(23,793)	-	(23,327)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ (75,000)	(50,482)	$ 24,518	(23,323)
Fund Balances, October 1st			196,512		219,835
Fund Balances, September 30th			$ 146,030		$ 196,512

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, 2020

With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Property Taxes	$ 1,813,671	$ 1,813,671	$ 1,814,735	$ 1,064	$ 1,719,549
Fines and Forfeits	25,000	25,000	16,048	(8,952)	25,649
Fees and Services	41,500	41,500	31,811	(9,689)	27,794
Miscellaneous & Intergovernmental	22,000	22,000	78,709	56,709	145,025
Total Revenues	1,902,171	1,902,171	1,941,303	39,132	1,918,017
Expenditures:					
Current					
Culture and Recreation	1,902,171	1,902,171	1,793,681	108,490	1,815,914
Capital Outlay	61,000	61,000	25,304	35,696	25,723
Total Expenditures	1,963,171	1,963,171	1,818,985	144,186	1,841,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,000)	(61,000)	122,318	183,318	76,380
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ (61,000)	$ (61,000)	122,318	$ 183,318	76,380
Fund Balances, October 1st			1,235,477		1,159,097
Fund Balances, September 30th			$ 1,357,795		$ 1,235,477

CITY OF TWIN FALLS, IDAHO
Special Revenue - Pool Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Charges for Services	$ 388,000	$ 388,000	$ 191,152	$ (196,848)	$ 414,058
Intergovernmental	181,765	181,765	185,999	4,234	175,959
Miscellaneous	-	-	91	91	250
Total Revenues	569,765	569,765	377,242	(192,523)	590,267
Expenditures:					
Contracted Expenses	7,000	7,000	4,288	2,712	8,049
Personnel Expenses	397,615	397,615	292,368	105,247	369,005
Depreciation and Amortization	-	-	-	-	150,214
Utilities	74,000	74,000	57,580	16,420	62,135
Supplies	42,500	42,500	33,562	8,938	56,834
Repairs and Maintenance	18,000	18,000	15,857	2,143	18,208
Capital & Equipment	25,500	25,500	27,716	(2,216)	21,323
Miscellaneous Expenses	5,150	5,150	9,897	(4,747)	14,573
Travel and Meetings	-	-	201	(201)	332
Total Expenditures	569,765	569,765	441,469	128,296	700,673
Excess of Revenues Over (Under) Expenditures	-	-	(64,227)	(64,227)	(110,406)
Other Financing Sources (Uses):					
Transfers In	-	-	3,993	3,993	70,162
Transfers Out	-	-	-	-	-
Net Transfers	-	-	3,993	3,993	70,162
Net Change in Fund Balance	$ -	$ -	(60,234)	(60,234)	(40,244)
Net Position, October 1st, restated			(31,528)		8,716
Net Position, September 30th			$ (91,762)		$ (31,528)

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Federal Grants	$ -	$ 2,000	$ -	$ (2,000)	$ -
Total Revenues	-	2,000	-	(2,000)	-
Expenditures:					
Current					
Community Development	-	2,000	2,000	-	878
Total Expenditures	-	2,000	2,000	-	878
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(2,000)	(2,000)	(878)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	969
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	969
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	(2,000)	$ (2,000)	91
Fund Balances, October 1st			(3,745)		(3,836)
Fund Balances, September 30th			$ (5,745)		$ (3,745)

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 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)
Total Other Sources (Uses)	-	-	-	-	(541)
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	-	$ -	(541)
Fund Balances, October 1st			-		541
Fund Balances, September 30th			$ -		$ -

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, 2020

With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Fees and Services	$ -	$ -	$ 1,763,235	$ 1,763,235	$ 1,232,529
Miscellaneous	-	-	174,107	174,107	169,242
Total Revenues	-	-	1,937,342	1,937,342	1,401,771
Expenditures:					
Current					
Community Development	-	-	-	-	8,500
Capital Outlay	-	76,037	82,546	(6,509)	853,682
Total Expenditures	-	76,037	82,546	(6,509)	862,182
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(76,037)	1,854,796	1,930,833	539,589
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ (76,037)	1,854,796	$ 1,930,833	539,589
Fund Balances, October 1st			4,278,877		3,739,288
Fund Balances, September 30th			$ 6,133,673		$ 4,278,877

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, 2020

With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Special Assessments, Including Interest	$ -	$ -	$ 54,172	$ 54,172	$ 41,697
Total Revenues	-	-	54,172	54,172	41,697
Expenditures:					
Public Safety	40,500	40,500	13,371	27,129	85,186
Total Expenditures	40,500	40,500	13,371	27,129	85,186
Excess (Deficiency) of Revenue Over (Under) Expenditures	(40,500)	(40,500)	40,801	81,301	(43,489)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ (40,500)	$ (40,500)	40,801	$ 81,301	(43,489)
Fund Balances, October 1st			100,741		144,230
Fund Balances, September 30th			$ 141,542		$ 100,741

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Revenues:					
Intergovernmental	$ 825	$ 825	$ 795	$ (30)	$ 909
Miscellaneous and Permits	8,675	8,675	2,866	(5,809)	10,994
Total Revenues	9,500	9,500	3,661	(5,839)	11,903
Expenditures:					
Community Development	16,000	16,000	16,000	-	16,000
Total Expenditures	16,000	16,000	16,000	-	16,000
Excess (Deficiency) of Revenue Over (Under) Expenditures	(6,500)	(6,500)	(12,339)	(5,839)	(4,097)
Other Financing Sources (Uses)					
Transfers In	6,500	6,500	6,500	-	6,500
Transfers Out	-	-	-	-	-
Total Other Sources (Uses)	6,500	6,500	6,500	-	6,500
Excess (Deficiency) of Revenues/Other Sources Over (Under) Expenditures/Uses	$ -	$ -	(5,839)	$ (5,839)	2,403
Fund Balances, October 1st			(7,612)		(10,015)
Fund Balances, September 30th			$ (13,451)		$ (7,612)

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Operating Revenues:					
Charges for Services	$ -	$ -	$ 27,592	$ 27,592	$ 8,859
Total Operating Revenues	-	-	27,592	27,592	8,859
Operating Expenses:					
Personnel Expenses	-	-	3,883	(3,883)	(6,271)
Depreciation and Amortization	-	-	59,308	(59,308)	52,403
Repairs and Maintenance	-	-	-	-	1,156
Capital & Equipment	20,000	145,500	117	145,383	4,260
Total Operating Expenses	20,000	145,500	63,308	82,192	51,548
Operating Income (Loss)	(20,000)	(145,500)	(35,716)	109,784	(42,689)
Interfund Transfers:					
Transfers In	20,000	35,500	35,500	-	187,528
Transfers Out	-	-	-	-	-
Net Transfers	20,000	35,500	35,500	-	187,528
Net Income (Loss)	$ -	$ (110,000)	(216)	$ 109,784	144,839
Net Position, October 1st,			(102,721)		(247,560)
Net Position, September 30th			$ (102,937)		$ (102,721)

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Operating Revenues:					
Charges for Services	$ 350,500	$ 350,500	$ 527,600	$ 177,100	$ 505,194
Miscellaneous	-	-	3,668	3,668	3,727
Total Operating Revenues	350,500	350,500	531,268	180,768	508,921
Operating Expenses:					
Contracted Expenses	71,404	71,404	84,395	(12,991)	66,333
Personnel Expenses	102,256	102,256	52,179	50,077	63,738
Depreciation and Amortization	-	-	64,408	(64,408)	55,267
Utilities	5,000	5,000	4,446	554	8,054
Supplies	6,250	6,250	10,037	(3,787)	4,264
Repairs and Maintenance	9,000	9,000	8,848	152	4,665
Vehicle Expense	-	-	1,203	(1,203)	2,284
Capital & Equipment	602,000	602,000	5,930	596,070	7,323
Miscellaneous Expenses	28,500	28,500	394	28,106	12,092
Telephone	-	-	-	-	297
Total Operating Expenses	824,410	824,410	231,840	592,570	224,317
Operating Income (Loss)	(473,910)	(473,910)	299,428	773,338	284,604
Non-operating Revenues (Expenses):					
Investment Income	6,000	6,000	34,281	28,281	31,011
Loss on Sale of Assets	-	-	(2,062)	(2,062)	-
Total Non-operating Revenues (Exp.)	6,000	6,000	32,219	26,219	31,011
Income (Loss) Before Operating Transfers	(467,910)	(467,910)	331,647	799,557	315,615
Interfund Transfers:					
Transfers In	300,000	300,000	-	(300,000)	-
Transfers Out	(10,410)	(10,410)	(10,410)	-	(10,206)
Net Transfers	289,590	289,590	(10,410)	(300,000)	(10,206)
Net Income (Loss)	$ (178,320)	$ (178,320)	321,237	$ 499,557	305,409
Net Position, October 1st,			1,938,274		1,632,865
Net Position, September 30th			$ 2,259,511		$ 1,938,274

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Operating Revenues:					
Charges for Services	$ 47,503	$ 55,003	$ 54,871	$ (132)	$ 52,520
Miscellaneous	-	-	1,170	1,170	-
Total Operating Revenues	47,503	55,003	56,041	1,038	52,520
Operating Expenses:					
Contracted Expenses	36,274	43,774	44,048	(274)	41,475
Utilities	1,250	1,250	1,246	4	1,181
Repairs and Maintenance	7,000	7,000	4,190	2,810	4,238
Miscellaneous Expenses	-	-	239	(239)	16
Total Operating Expenses	44,524	52,024	49,723	2,301	46,910
Operating Income (Loss)	2,979	2,979	6,318	3,339	5,610
Interfund Transfers:					
Transfers In	-	-	-	-	-
Transfers Out	(2,979)	(2,979)	(2,979)	-	(2,920)
Net Transfers	(2,979)	(2,979)	(2,979)	-	(2,920)
Net Income (Loss)	$ -	$ -	3,339	$ 3,339	2,690
Net Position, October 1st,			19,058		16,368
Net Position, September 30th			$ 22,397		$ 19,058

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, 2020

With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Operating Revenues:					
Special Assessments, Including Interest	$ 196,581	$ 196,581	$ 197,010	$ 429	$ 196,247
Total Operating Revenues	196,581	196,581	197,010	429	196,247
Operating Expenses:					
Insurance Expense	476,455	476,455	467,742	8,713	503,797
Miscellaneous Expenses	1,100	1,100	209	891	-
Travel and Meetings	580	580	-	580	-
Total Operating Expenses	478,135	478,135	467,951	10,184	503,797
Operating Income (Loss)	(281,554)	(281,554)	(270,941)	10,613	(307,550)
Non-operating Revenues (Expenses):					
Investment Income	3,600	3,600	5,014	1,414	7,932
Interest Expense	-	-	-	-	-
Total Non-operating Revenues (Exp.)	3,600	3,600	5,014	1,414	7,932
Income (Loss) Before Operating Transfers	(277,954)	(277,954)	(265,927)	12,027	(299,618)
Operating Transfers:					
Transfers In	337,439	337,439	337,439	-	325,882
Transfers Out	(59,485)	(59,485)	(59,485)	-	(58,319)
Net Transfers	277,954	277,954	277,954	-	267,563
Net Income (Loss)	$ -	$ -	12,027	$ 12,027	(32,055)
Net Position, October 1st			224,760		256,815
Net Position, September 30th			$ 236,787		$ 224,760

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, 2020
With Comparative Actual Amounts from the Previous Year

	2020				
	Proposed Budget	Final Budget	Actual	Variance Favorable (Unfavorable)	2019 Actual
Operating Revenues:					
Charges for Services	$ 422,482	$ 422,481	$ 424,866	$ 2,385	$ 411,783
Total Operating Revenues	422,482	422,481	424,866	2,385	411,783
Operating Expenses:					
Contracted Expenses	5,300	5,300	6,953	(1,653)	5,783
Personnel Expenses	428,840	428,840	424,144	4,696	408,081
Depreciation and Amortization	-	-	14,916	(14,916)	16,350
Utilities	9,300	9,300	7,893	1,407	7,830
Supplies	32,500	32,500	28,469	4,031	21,362
Repairs and Maintenance	16,200	16,200	12,616	3,584	17,904
Vehicle Expense	2,000	2,000	1,552	448	4,359
Capital & Equipment	-	62,779	62,779	-	18,069
Miscellaneous Expenses	2,600	2,600	200	2,400	125
Travel and Meetings	1,000	1,000	920	80	1,826
Total Operating Expenses	497,740	560,519	560,442	77	501,689
Operating Income (Loss)	(75,258)	(138,038)	(135,576)	2,462	(89,906)
Interfund Transfers:					
Transfers In	75,951	75,951	75,951	-	81,631
Transfers Out	(693)	(693)	(693)	-	(679)
Net Transfers	75,258	75,258	75,258	-	80,952
Net Income (Loss)	$ -	$ (62,780)	(60,318)	$ 2,462	(8,954)
Net Position, October 1st,			682,944		691,898
Net Position, September 30th			$ 622,626		$ 682,944

STATISTICAL SECTION

CITY OF TWIN FALLS, IDAHO

Statistical Section

September 30, 2020

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.

Schedule of Net Position - Schedule 1

(accrual basis of accounting)

	September 30, 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities										
Net Investment in Capital Assets	$ 148,052,251	$ 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
Restricted	1,683,155	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
Unrestricted	38,802,159	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
Total Governmental Activities Net Position	$ 188,537,565	$ 189,928,217	$ 192,119,456	$ 180,030,204	$ 176,208,588	$ 173,814,703	$ 180,572,166	$ 177,318,978	$ 175,555,332	$ 181,633,886
Business-Type Activities										
Net Investment in Capital Assets	$ 99,430,017	$ 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
Restricted		6,378,604	6,392,986	4,250,768	8,935,206	15,815,072	29,334,545	199,519	1,781,582	688,746
Unrestricted	35,201,955	23,427,888	18,713,692	19,722,784	11,110,781	14,887,526	22,641,980	18,730,324	11,374,812	10,947,759
Total Governmental Activities Net Position	$ 134,631,972	$ 129,679,443	$ 124,398,289	$ 107,997,917	$ 102,510,931	$ 97,913,146	$ 92,827,786	$ 60,062,736	$ 57,381,036	$ 46,384,000
Primary Government										
Net Investment in Capital Assets	$ 247,482,268	$ 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
Restricted	1,683,155	7,319,877	6,865,912	9,939,866	14,269,093	20,043,616	59,213,128	16,458,541	17,135,005	14,570,662
Unrestricted	74,004,114	63,721,775	56,315,316	49,930,076	42,778,032	43,677,375	24,341,121	29,927,505	17,696,704	23,103,616
Total Primary Government Net Position	$ 323,169,537	$ 319,607,660	$ 316,517,745	$ 288,028,121	$ 278,719,519	$ 271,727,849	$ 273,399,952	$ 237,381,714	$ 232,936,368	$ 228,017,886

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

City of Twin Falls, Idaho

September 30,

Schedule of Changes in Net Position - Schedule 2

(accrual basis of accounting)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses:										
Governmental Activities:										
General Government	$ 15,661,483	$ 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
Fire	5,207,029	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
Police	12,872,981	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
Engineering/Planning	2,861,883	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
Library	1,932,768	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
Culture and Recreation (a)	3,081,632	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
Streets	5,493,103	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
Airport	2,013,652	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
Total	49,124,531	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
Business-Type Activities:										
Water	7,926,989	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
Wastewater	9,294,699	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
Sanitation	2,978,268	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
Golf	63,308	51,549	57,992	43,062	47,036	46,853	58,021	82,998	111,044	341,903
Pool (a)		700,672	534,172	361,136	155,910	181,301	165,031	170,194	161,573	187,079
Dierkes Lake/Shoshone Falls	231,839	224,319	211,501	311,985	193,223	223,664	219,597	225,756	214,236	216,536
Common Area Maintenance	49,723	46,909	41,641	49,998	31,411	23,099	22,930	20,391	92,779	91,407
Total	20,544,826	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
Total Primary Government	$ 69,669,357	$ 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
Program Revenues:										
Governmental Activities:										
Charges for Services	$ 8,027,791	$ 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
Operating Grants and Contributions	9,975,484	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
Capital Grants and Contributions	2,154,900	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
Total	20,158,175	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
Business-Type Activities:										
Charges for Services	$ 25,763,546	$ 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
Operating Grants and Contributions		175,959	142,266	126,233		-	569,853	-		175,131
Capital Grants and Contributions						-	-	845,391	81,463	58,969
Total	25,763,546	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
Total Primary Government	$ 45,921,721	$ 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

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	$ 23,386,148	$ 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
Franchise Taxes	356,555	369,688	400,950	394,089	393,394	385,292	356,898	223,358	196,323	189,820
Interest and Investment Earnings	1,326,248	1,664,320	152,747	365,364	604,822	577,025	452,434	(44,176)	259,959	151,341
Miscellaneous Rev. (Including Asset Sales)	821,233	1,001,583	1,903,083	6,195,101	322,311	423,292	459,192	370,696	554,904	1,338,416
Contributions of Assets			9,816,959				2,264,987			
Transfers	992,122	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
Total	26,882,306	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
Business-Type Activities:										
Interest and Investment Earnings	$ 1,005,583	$ 1,041,825	$ 205,674	$ 307,138	$ 611,827	$ 1,100,433	$ 393,336	$ (56,627)	$ 111,004	$ 106,459
Miscellaneous Rev. (Including Asset Sales)	413,746	287,664	199,952	429,834	166,115	123,606	118,255	451,952	79,394	75,572
Contributions of Assets			11,342,494			-	26,932,853			
Transfers	(992,122)	(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)
Total	427,207	694,757	10,084,938	(251,027)	(729,579)	(354,550)	26,165,874	(3,842,232)	5,464,695	(1,055,742)
Total Primary Government	$ 27,309,513	$ 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
Change in Net Position:										
Governmental Activities	$ (2,084,050)	$ (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
Business-Type Activities	5,645,927	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
Total Primary Government	$ 3,561,877	$ 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

(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. Then the City took back operations of the pool and reported the activity as a business-type activity, restating earlier years. This year it was reclassified back as a governmental activity. For this presentation years prior to 2020 are still being reported as a business-type activity.

December 31,

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Labor Cost:										
General Government	$ 3,580,518	$ 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
Fire	3,478,216	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
Police	6,955,216	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
Dispatch *	795,979	573,079	535,200	608,941						
Engineering/Planning	1,530,546	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
Streets	842,707	843,576	853,955	766,244	702,086	679,117	638,292	567,264	522,918	507,040
Library	965,026	953,313	867,556	834,132	762,985	774,970	761,178	733,922	709,564	691,030
Culture and Recreation *	1,472,540	1,568,655	1,487,072	1,020,463	933,486	908,640	853,077	819,625	817,831	757,064
Airport	526,722	478,006	464,952	412,893	387,441	375,470	359,612	349,287	308,228	295,303
Water	1,586,221	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
Wastewater	423,705	441,489	365,370	393,295	340,666	346,945	303,517	341,046	327,009	313,325
Sanitation	-	-	-	-	-	-	-	-	-	-
	$ 22,157,396	$ 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
Program Labor Hours:										
General Government	115,280	115,424	93,515	93,728	88,381	90,186	83,068	74,745	70,860	70,438
Fire	148,041	151,204	139,267	140,474	143,128	143,904	141,092	141,493	140,996	142,546
Police	225,152	260,740	279,184	269,115	288,151	293,747	276,639	276,448	278,673	273,870
Dispatch *	30,863	27,598	31,414	35,351						
Engineering/Planning	41,578	43,185	40,671	48,151	47,022	47,639	44,658	44,367	40,469	42,200
Streets	31,937	31,614	30,698	30,383	29,655	29,065	29,062	28,105	28,030	26,974
Library	45,974	64,134	61,570	52,660	43,785	39,476	50,424	50,532	51,563	50,536
Culture and Recreation *	80,607	98,098	93,143	56,097	51,483	51,008	50,597	50,352	52,369	47,821
Airport	20,037	21,292	23,071	21,356	20,652	18,995	18,459	18,630	18,220	18,234
Water	63,341	62,277	65,015	63,047	60,970	62,207	59,356	55,115	51,806	50,972
Wastewater	17,450	18,757	14,384	17,078	17,109	17,456	14,601	15,397	15,541	15,079
Sanitation	-	-	-	-	-	-	-	-	-	-
	820,260	894,323	871,932	827,440	790,336	793,683	767,956	755,186	748,527	738,671

* 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

Fund Balances, Governmental Funds (a) **- Schedule 4**

(modified accrual basis of accounting)

	September 30, 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Restricted	$ 423,362	$ 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
Unreserved/Undesignated/Assigned	10,382,728	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
Total	$ 10,806,090	$ 11,752,876	$ 9,664,100	$ 8,791,932	$ 9,630,194	$ 10,156,459	$ 10,033,384	$ 15,848,207	$ 12,324,861	$ 17,170,499
All Other Governmental Funds										
Restricted			$ 483		$ 121,884	$ 107,175	$ 799,935	$ 779,301	$ 363,669	$ 255,419
Reserved (for Dedicated Purpose)/Committed	$ 10,881,826	$ 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
Unreserved/Undesignated/Assigned	21,104,004	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
Total (b)	$ 31,985,830	$ 28,214,579	$ 26,946,937	$ 25,565,960	$ 32,839,014	$ 26,763,323	$ 22,105,772	$ 11,940,402	$ 9,634,195	$ 9,154,050

(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

Changes in Fund Balances, Governmental Funds (a) **- Schedule 5**
(modified accrual basis of accounting)

	September 30, 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues:										
Property Taxes	$ 23,213,478	$ 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
Other Taxes	1,791,976	833,479	916,669	890,516	880,171	911,857	922,415	743,589	797,050	763,982
Special Assessments	54,172	41,697	52,890	48,712	161,679	86,100	69,427	72,757	91,567	93,964
Fines and Forfeitures	32,327	43,518	41,416	35,378	41,145	49,417	48,003	45,968	45,864	43,394
Licenses and Permits	1,882,560	1,563,063	1,478,997	1,206,907	1,264,310	1,192,848	1,083,837	891,886	765,285	579,772
Fees and Services	3,981,232	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
Intergovernmental	9,324,739	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
Federal Grants	2,794,573	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
Miscellaneous	3,700,849	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
Total	46,775,906	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
Expenditures:										
General Government	6,578,986	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
Public Safety	18,286,968	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
Engineering	1,683,416	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
Community Development	997,728	1,049,807	940,192	867,205	716,364	908,135	695,930	197,191	231,322	648,673
Cultural and Recreation	4,691,137	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
Highways and Streets	4,169,589	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
Airport	3,097,547	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
Capital Outlay	5,053,453	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
Total	44,558,824	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
Other Financing Sources (Uses):										
Contributions							204	2,512	741	60,938
Transfers In	6,059,458	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
Transfers Out	(5,420,548)	(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)
Total	638,910	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
Net Change in Fund Balances	$ 2,855,992	$ 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
Debt Service as a percentage of non-capital expenditures	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.5%

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 9/30/2020
2019	$ 3,226,338,398	0.007134065	23,016,908	$ 23,074,463	$ 1,889	$ 265,377	22,807,197	$ 22,471,912	-	$ 335,285
2018	2,900,999,246	0.007503874	21,768,733	25,950,355	14,301	240,046	25,696,008	25,389,061	$ 168,757	138,190
2017	2,683,754,266	0.007429860	19,939,918	25,198,015	99,835	233,002	24,865,178	24,588,950	233,896	42,332
2016	2,361,514,635	0.008039014	18,984,249	24,152,122	5,887	232,772	23,913,463	23,630,826	281,819	818
2015	2,274,715,387	0.007868287	17,898,114	22,234,136	27,358	239,628	21,967,150	21,707,166	259,837	147
2014	2,264,943,286	0.007664692	17,360,093	21,596,737	35,309	239,436	21,321,992	20,987,796	334,196	-
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
2019	0.007134065	0.004192917	0.004275126	0.001091370	0.000889340	0.000179316	0.000103273	0.017865407
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

Source - Twin Falls County, Idaho

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

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

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

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

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

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

Principal Property Tax Payers - Schedule 8

Taxpayer	2020 Taxable Assessed Value	2019 Taxable Assessed Value	2018 Taxable Assessed Value	2017 Taxable Assessed Value	2016 Taxable Assessed Value	2015 Taxable Assessed Value	2014 Taxable Assessed Value	2013 Taxable Assessed Value
Chobani, Inc (Agro-Farma)	$ 305,587,296	$ 267,321,986	$ 274,928,865	$ 425,078,135	$ 447,967,459	$ 440,704,927	$ 397,014,522	$ 332,583,611
Idaho Power	143,702,217	144,446,139	136,632,843	127,282,949	123,110,502			
Clif Bar Baking Company	102,279,229	105,294,875	103,242,722	96,844,384	37,007,452			
Idaho Frozen Foods	96,214,362	84,485,629	83,612,919	92,120,925	85,206,199	73,766,988	76,896,371	74,497,915
Longview Fiber	37,839,972	52,477,906	21,835,126	18,330,840	19,852,116	17,250,406	18,350,447	
Glanbia Foods, Inc	49,209,189	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	30,973,975	32,076,216	33,466,990	36,153,343	34,260,684	28,085,114	28,103,597	31,636,266
Jayco	26,959,163	28,055,877					11,576,542	
Wal-Mart Stores, Inc.	22,639,862	19,732,121	18,101,850	18,617,037	18,202,778	15,022,186	18,989,807	13,709,376
Canyon Park West, LLC	20,750,097							
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			

Source: Assessed property values are provided by Twin Falls County. Utility taxpayers were added in 2016.

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

	Government Activities	Business-type Activities							
Fiscal Year	Term Loans	Certificates of Participation	Revenue Bonds (c)	Term Loans	Total Primary Government	Percentage of Personal Income (b)	Per Capita (b)	City Personal Income	City Population
2020	-	-	$ 48,736,084	-	48,736,084	1.3237	971	3,681,817,000	50,197
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

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

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

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct & Overlapping Debt	Combined Debt
Debt Repaid with Property Taxes (b):				
Twin Falls School District - Series 2014C General Obligation Debt (Refunding)	19,950,000	84.11%	16,779,945	
Twin Falls School District - Series 2014A General Obligation Debt	62,460,000	84.11%	52,535,106	
Urban Renewal Agency of Twin Falls, Idaho:				
Revenue Allocation Bonds, Series 2013A	23,969,000	100.00%	23,969,000	
Revenue Allocation Refunding Bonds, Series 2015A	623,000	100.00%	623,000	
Revenue Allocation Bonds, Series 2015C	2,777,000	100.00%	2,777,000	
Revenue Allocation Bonds, Series 2016A	11,785,000	100.00%	11,785,000	
Other Debt:				
Twin Falls School District - Capital Leases (Energy Savings and Building)	1,183,510	84.15%	995,924	
Subtotal, overlapping debt			109,464,975	109,464,975
City Direct Debt (d):				-
Total Direct and Overlapping Debt				$ 109,464,975

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, 2020. The URA is as of September 30, 2020. 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 is not included as part of the City's direct and overlapping debt.

Legal Debt Margin Information - Schedule 11

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.

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

Water Revenue Bonds

Fiscal Year	Utility Service Charges	Less: Operating Expense	Net Available Revenue	Debt Service Principal	Debt Service Interest (a)	Coverage
2020	$ 11,463,822	$ 5,530,372	5,933,450	$ 2,215,000	$ 572,100	2.13
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

Wastewater Revenue Bonds

Fiscal Year	Utility Service Charges	Less: Operating Expense	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2020	$ 9,343,523	$ 4,478,552	4,864,971	$ 2,030,000	$ 1,455,281	1.40
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

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.

City of Twin Falls, Idaho

Demographic and Economic Statistics - Schedule 13

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
City Population	Unavailable	50,197	49,764	49,202	48,260	47,468	45,981	45,158	44,848	44,505
Total Personal Income for Twin Falls County (Thousand Dollars)	Unavailable	3,681,817	3,410,765	3,259,461	3,000,974	$ 2,889,612	$ 2,779,540	$ 2,620,007	$ 2,491,872	$ 2,341,182
Personal Income per capita for Twin Falls County	Unavailable	42,379	40,756	38,935	35,934	$ 35,079	$ 34,763	$ 33,336	$ 31,917	$ 30,198

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
City Unemployment Rate	6.3	2.8	2.7	2.8	3.3	3.6	4.1	5.4	6.5	7.9
City Labor Force	25,513	24,342	23,761	24,206	23,522	23,221	22,243	22,364	22,155	21,720
School Enrollment	9,294	9,775	9,693	9,602	9,322	9,090	8,865	8,633	8,273	7,912

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 at the end of September. The Department of Labor cautions users that the City is a small sample size for purposes of computing an unemployment rate. School enrollment information is based on the census at September 4th of each school year.

City's Largest Employers - Schedule 14

2020

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

2011

Business	Rank	Employment Range	Industry
St. Lukes Magic Valley Reg. Medical Center	1	1,800 - 1,899	Health Care
Personnel Plus Inc.	2	1,200 - 1,299	Administrative & Support Services
College of Southern Idaho	3	1,100 - 1,199	Local Government - Education
Twin Falls School District #411	4	1,000 - 1,099	Local Government - Education
C3 Customercontact Channels Inc.	5	600 - 699	Administrative & Support Services
Conagra Foods Packaged Food Co	6	600 - 699	Food Manufacturing
Amalgamated Sugar Company	7	400 - 499	Food Manufacturing
Twin Falls County	8	300 - 399	Local Government Administration
City of Twin Falls	11	200 - 299	Local Government Administration

Source: Quarterly Report of Employment & Wages reports as reported to the Idaho Department of Labor.

Note: Only employers that have given the Department permission to release employment range data are listed. The listing included both private and public employers and is ranked by total reported wages for the calendar year for 2011 and the 3rd Quarter Wages for 2020.

City of Twin Falls, Idaho

Selected City Service Information - Schedule 15	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Building:										
Permits Issued (Single Family)	573	326	243	224	236	230	189	182	151	96
Value (Single Family)	$ 88,824,234	$ 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
Permits Issued (New Commercial)	58	78	59	32	28	59	36	33	21	18
Value (New Commercial)	$ 32,537,387	$ 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
Fire:										
Total Incidents	6,231	5,851	5,003	5,413	2,788	3,170	3,200	3,418	3,233	3,523
Estimate of Property Saved	$ 21,547,482	$ 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
Estimate of Property Lost	$ 2,472,354	$ 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
Police:										
Calls for Service	52,819	54,427	56,621	58,655	54,832	52,552	51,439	54,606	48,556	48,775
Case Reports Taken	7,362	7,492	7,659	7,971	7,275	7,263	7,050	7,377	6,888	6,825
Airport:										
Airplane Takeoff/Landings	39,310	34,488	29,375	25,621	26,337	28,195	25,265	29,731	33,855	31,386
Boarding/Deboarding	53,907	87,497	85,358	81,206	70,055	65,586	56,894	53,683	50,933	75,048
Library:										
Number of Cardholders	32,641	33,107	30,937	28,564	34,804	31,636	30,989	29,277	27,945	26,120
Average Daily Traffic	564	731	726	843	820	797	817	808	790	767
Total Items Checked Out	402,679	555,958	568,046	582,464	474,709	474,844	493,939	453,385	464,343	456,142
Parks:										
Total Maintained Acreage	1,504	1,504	1,395	1,395	1,363	1,363	1,363	1,362	1,362	1,376
Water:										
Water Consumed (Millions)	4,655	4,228	4,589	4,737	4,798	4,616	4,608	4,613	4,765	4,350
Wastewater:										
Gallons Treated (Millions)	2,822	2,727	2,784	2,918	2,850	2,750	2,716	2,560	2,604	2,474
Solids Treated (Thousand lbs. BOD):	6,830	6,358	8,272	8,691	8,608	9,494	9,256	9,368	6,436	4,074
Sanitation:										
Customer Count	15,585	15,303	15,055	14,912	14,618	14,412	14,039	13,874	13,814	13,482
Trash Tonnage (Tons)	21,199	19,430	19,224	18,120	18,086	17,269	17,490	17,037	16,777	16,975
Tonnage per Customer	1.36	1.27	1.28	1.22	1.24	1.20	1.25	1.23	1.21	1.26
Recycling Tons	875	1,578	1,770	1,865	1,938	1,936	1,951	1,958	2,017	1,587

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

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

Other Operating Information - Schedule 16

Budgeted Fulltime Equivalent Employees:	FYE 2021	FYE 2020	FYE 2019	FYE 2018	FYE 2017	FYE 2016	FYE 2015	FYE 2014	FYE 2013	FYE 2012
General Government	46.00	46.25	45.00	43.00	40.00	40.00	40.00	37.00	32.75	30.31
Fire	47.50	47.50	42.50	42.00	42.00	42.00	41.75	41.75	41.75	41.50
Police	102.75	102.75	103.75	102.75	113.75	107.75	105.75	105.75	101.75	99.50
Dispatch *	13.00	13.00	13.00	11.00						
Engineering/Planning	19.25	19.25	19.25	19.25	19.25	20.25	19.25	19.25	17.25	16.25
Streets	16.00	16.00	16.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00
Library	36.00	45.00	48.00	49.00	55.00	55.00	51.00	53.00	46.00	45.00
Culture and Recreation *	20.00	19.00	19.25	18.00	17.00	17.00	16.00	16.00	16.00	16.75
Airport	9.50	9.50	8.50	8.50	8.13	8.13	7.00	7.00	7.00	7.00
Water	29.50	29.00	28.75	27.75	27.75	27.75	27.75	26.75	26.00	26.25
Wastewater	9.75	9.75	9.75	8.75	8.75	8.75	8.75	7.75	7.75	8.00
Sanitation	-	-	-	-	-	-	-	-	-	-
	349.25	357.00	353.75	344.00	345.63	340.63	330.25	327.25	309.25	303.56

* 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

Net Book Value of Capital Assets	Land	Building	Infrastructure	Improvements	Machinery & Equipment	Total
General Government	$ 7,237,494	$ 20,850,264	$ 82,063,649	$ 1,567,495	$ 757,799	$ 112,476,701
Fire	-	134,259	-	22,399	2,806,974	2,963,632
Police & Dispatch	-	108,591	-	209,428	1,114,186	1,432,205
Engineering/Planning	-	-	-	-	79,758	79,758
Streets	-	70,080	2,694,090	2,895	1,460,318	4,227,383
Library	-	1,346,702	-	130,610	2,224,341	3,701,653
Culture and Recreation *	158,532	1,483,422	29,082	2,650,296	476,971	4,798,303
Airport	-	2,246,124	4,541,889	2,962,194	562,321	10,312,528
Water	12,569,052	764,715	31,912,092	8,651,971	1,915,882	55,813,712
Wastewater	126,185	3,132,844	68,227,461	11,076,462	6,067,821	88,630,773
Sanitation						
	$ 20,091,263	$ 30,137,001	$ 189,468,263	$ 27,273,750	$ 17,466,371	$ 284,436,648

** 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, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number		Expenditures
Department of Justice				
Coronavirus Emergency Supplemental Funding Program	16.034		$	33,137
Crime Victim Assistance	16.575			1,437
COPS Grant	16.710			70,000
Body Worn Camera Grant	16.738			1,792
Justice and Mental Health Collaboration Program	16.745			13,937
Federal Aviation Administratioı				
Airport Improvement Program	20.106			1,613,618
Airport Improvement Program-Cares Act	20.106			511,201
Department of Transportation				
State and Community Highway Safety	20.600			3,176
National Priority Safety Programs	20.616			7,707
Interagency Hazardous Materials Public Sector Training	20.703			580
Department of the Treasury				
The Coronavirus Aid, Relief, and Economic Security Act	21.019			281,310
Federal Emergency Management Agency				
Staffing for Adequate Fire and Emergency Response	97.083			226,298
Total Expenditures of Federal Awards			$	2,764,193

See notes to schedule of expenditures of federal awards

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, 2020

Financial Statements

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

Federal Awards

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

Identification of major programs

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

Dollar threshold used to distinguish between type A and Type B programs	$750,000	
Auditee Qualified as low-risk auditee?	Yes ☒	No ☐

MH &co Mahlke Hunsaker & Company PLLC
Certified Public Accountants

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

To the City Council
City of Twin Falls, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Twin Falls, Idaho, as of and for the year ended September 30, 2020, 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 12, 2021.

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) as a basis for designing 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 financial statements. 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 12, 2021

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, 2020. 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, 2020.

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 12, 2021

City of Twin Falls
Joslin Field/Magic Valley
Regional Airport
Passenger Facility Charges
September 30, 2020

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE PASSENGER FACILITY CHARGE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

To the City Council
City of Twin Falls, Idaho

Compliance

We have audited the compliance of the City of Twin Falls, Idaho (City) with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies (Guide)*, issued by the Federal Aviation Administration for its passenger facility charge program for the year ended September 30, 2020. Compliance with the requirements of laws and regulations applicable to its passenger facility charge program is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to its passenger facility charge program for the year ended September 30, 2020.

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws and regulations applicable to its passenger facility charge program. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on the passenger facility charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Guide, 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'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 the passenger facility charge program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the passenger facility charge program will not be prevented, or detected and corrected, on a timely basis.

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 that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Purpose of this Report

This report is intended for the information and use of the City Council, audit committee, management, and the Federal Aviation Administration. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Sincerely,

Mahlke Hunsaker & Co.

Mahlke Hunsaker & Co., pllc.
February 12, 2021

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF PASSENGER FACILITY CHARGES

To the City Council
Twin Falls, ID 83301

We have audited the accompanying Schedule of Passenger Facility Charges Collected and Used of the City of Twin Falls, Idaho, (the City) for the year ended September 30, 2020 and the related notes.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this schedule 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 the schedule that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit 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 requirements described in the Passenger Facility Charge Audit Guide for Public Agencies (Guide) issued by the Federal Aviation Administration. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the schedule whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the schedule in order to design audit procedures that are appropriate in the circumstances, but no for the purpose of expressing an opinion on the effectiveness of the City'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 schedule.

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

Opinion

In our opinion, the schedule referred to above presents fairly, in all material respects, the Passenger Facility Charges Collected and Used – of the City, for the year ended September 30, 2020, in conformity with accounting principles generally accepted in the United States of America.

Purpose of this Report

This report is intended for the information of management, the City Council and the Federal Aviation Administration. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Sincerely,

Mahlke Hunsaker & Co.

MAHLKE HUNSAKER & Co., PLLC
February 12, 2021

CITY OF TWIN FALLS, IDAHO
JOSLIN FIELD/MAGIC VALLEY REGIONAL AIRPORT
SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND USED
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Description	Application Number	Total Grant Award	For the Current Year Ended September 30, 2020	Total for Grant
U.S. Department of Transportation				
Passenger Facility Charge	92-01-C-03-TWF	$ 1,145,067		
Passenger Facility Charge	00-02-C-01-TWF	483,040		
Passenger Facility Charge	07-03-C-00-TWF	560,416		
Passenger Facility Charge	12-04-C-00-TWF	543,523		
Passenger Facility Charge	12-04-C-01-TWF	12,543		
Passenger Facility Charge	17-05-C-00-TWF	645,763		
Beginning Cash Balance			$ 630,208	$ -
Passenger Facility Charges			112,336	3,184,700
Investment Income			131	97,762
Total Grant Fund Expenditures/Transfers			(47,989)	(2,587,775)
Ending Cash Balance at September 30, 2020			$ 694,686	$ 694,686

THE CITY OF TWIN FALLS, IDAHO
JOSLIN FIELD/MAGIC VALLEY REGIONAL AIRPORT
Notes to Schedule of Passenger Facility Charges Collected and Expended
For the Year Ended September 30, 2020

Note 1. Basis of Presentation

The accompanying schedule of passenger facility charges collected and expended reports the activity of the City of Twin Falls, Idaho /Joslin Field/Magic Valley Regional Airport related to its passenger facility charges.

The following is the basis of presentation:

PFC Revenues – These amounts represent the receipt of PFC charges from airlines for the year ended September 30, 2020. Amounts are reported on an accrual basis.

Interest Earned – These amounts represent the interest income earned on deposit balances of PFC receipts. Amounts are reported on an accrual basis.

Expenditures – Expenditures represent the amount of capital and other approved cost expended for approved projects. Amounts are reported on an accrual basis.

THE CITY OF TWIN FALLS, IDAHO
JOSLIN FIELD/MAGIC VALLEY REGIONAL AIRPORT
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2020

Schedule of Findings and Questioned Costs:

None

Summary Schedule of Prior Audit Findings:

None

URBAN RENEWAL AGENCY
OF THE CITY OF TWIN FALLS, IDAHO

AUDITED FINANCIAL STATEMENTS
September 30, 2020

URBAN RENEWAL AGENCY
OF THE CITY OF TWIN FALLS, IDAHO

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Urban Renewal Agency of the
City of Twin Falls, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Urban Renewal Agency of the City of Twin Falls, Idaho as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Urban Renewal Agency of the City of Twin Falls, Idaho'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, each major fund, and the aggregate remaining fund information of the Urban Renewal Agency of the City of Twin Falls, Idaho , as of September 30, 2020, 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.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 25-27 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Urban Renewal Agency of the City of Twin Falls, Idaho's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2021, on our consideration of the Urban Renewal Agency 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Urban Renewal Agency of the City of Twin Falls, Idaho's 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 Urban Renewal Agency of the City of Twin Falls, Idaho's internal control over financial reporting and compliance.

Sincerely,

Mahlke Hunsaker & Co.

MAHLKE HUNSAKER & COMPANY, pllc
Twin Falls, Idaho
February 12, 2021

FINANCIAL STATEMENTS

Government-Wide Financial Statements

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Statement of Net Position

September 30, 2020

		Governmental Activities
Assets		
Cash and cash equivalents	$	5,956,171
Receivables:		
Property taxes		84,194
Other governments		1,219
Real estate		3,150,167
Total Assets	$	9,191,751
Liabilities		
Accounts payable	$	759,229
Accrued interest		3,629,593
Development Agreement		10,234,049
Project Improvement Reimbursement Agreement		6,539,864
Noncurrent liabilities		
Due to other governments		3,000,000
Due within one year		3,431,000
Due in more than one year		35,723,000
Total Liabilities		63,316,735
Net Position		
Net investment in capital assets		(52,777,746)
Restricted for:		
Debt service		3,008,394
Redevelopment		407,160
Unrestricted		(4,762,792)
Total Net Position		(54,124,984)
Total Liabilities and Net Position	$	9,191,751

The accompanying notes are an integral part of the financial statements

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Statement of Activities

For the Year Ended September 30, 2020

		Program Revenues			Net (Expenses) Revenues and Changes in Net Assets	
					Primary Government	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Primary Government:						
Governmental Activities:						
General government	$ 371,675	$ -	$ -	$ -	$ (371,675)	$ (371,675)
Community development	447,518	-	-	-	(447,518)	(447,518)
Interest on long-term debt	2,972,554	-	-	-	(2,972,554)	(2,972,554)
Total Governmental Activities	3,791,747	-	-	-	(3,791,747)	(3,791,747)
General Revenues and Transfers:						
Taxes:						
Property taxes, levied for general tax increment purposes					7,722,992	7,722,992
Investment income					73,002	73,002
Rental Income					16,000	16,000
Loss on sale of assets					(830,102)	(830,102)
Contributions					25,602	25,602
Transfers					-	-
Total General Revenues and Transfers					7,007,494	7,007,494
Changes in Net Position					3,215,747	3,215,747
Net Position, October 1, 2019					(57,340,731)	(57,340,731)
Net Position, September 30, 2020					$ (54,124,984)	$ (54,124,984)

The accompanying notes are an integral part of the financial statements

FINANCIAL STATEMENTS

Fund Financial Statements

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Fund Balance Sheet

GOVERNMENTAL FUNDS

September 30, 2020

	General	Redevelopment	Debt Service	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 2,484,272	$ 463,505	$ 3,008,394	$ 5,956,171
Property tax receivable	-	84,194	-	84,194
Due from other governments	-	1,219	-	1,219
Total Assets	$ 2,484,272	$ 548,918	$ 3,008,394	$ 6,041,584
Liabilities				
Accounts payable	$ 700,815	$ 58,414	$ -	$ 759,229
Total Liabilities	700,815	58,414	-	759,229
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	83,343	-	83,343
Fund Balances				
Restricted fund balance:	-	411,590	3,008,394	3,419,984
Unrestricted fund balance:				
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	1,783,457	(4,429)	-	1,779,028
Total Fund Balances	1,783,457	407,161	3,008,394	5,199,012
Total Liabilities and Fund Balances	$ 2,484,272	$ 548,918	$ 3,008,394	$ 6,041,584

The accompanying notes are an integral part of the financial statements

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Statement of Revenues, Expenditures, and Changes in Fund Balances

GOVERNMENTAL FUNDS

For the Year Ended September 30, 2020

	General	Redevelopment	Debt Service	Total Governmental Funds
Revenues				
Property taxes	$ -	$ 7,691,435	$ -	$ 7,691,435
Rental income	16,000	-	-	16,000
Investment income	37,924	6,619	28,459	73,002
Other income	-	25,602	-	25,602
Total Revenues	53,924	7,723,656	28,459	7,806,039
Expenditures				
Current				
General government and administration	259,296	48,379	-	307,675
Area development and improvements	337,352	196,423	-	533,775
Real estate expense	-	64,000	-	64,000
Debt service				
Principal	-	2,651,942	2,179,000	4,830,942
Interest and other charges	-	118,015	2,283,749	2,401,764
Total Expenditures	596,648	3,078,759	4,462,749	8,138,156
Excess (Deficiency) of Revenues Over (Under) Expenditures	(542,724)	4,644,897	(4,434,290)	(332,117)
Other Financing Sources (Uses)				
Transfers in (out)	150,000	(4,898,858)	4,748,858	-
Proceeds From the Sale of Assets	102,250	-	-	102,250
Total Other Financing Sources (Uses)	252,250	(4,898,858)	4,748,858	102,250
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(290,474)	(253,961)	314,568	(229,867)
Fund Balances - Beginning of Year	2,073,931	661,122	2,693,826	5,428,879
Fund Balances - End of Year	$ 1,783,457	$ 407,161	$ 3,008,394	$ 5,199,012

The accompanying notes are an integral part of the financial statements

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Reconciliation of Governmental Funds Balance Sheet to the Government-wide Statement of Net Position

September 30, 2020

Governmental Fund Balances	$	5,199,012
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds		3,150,167
Prepaid expenses are not a financial resource and therefore not reported in the governmental funds		-
Certain property tax collections are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the governmental funds		83,343
Long-term liabilities, including bonds, real estate notes, and revenue notes and related accrued interest, are not due and payable in the current period and therefore are not reported in the governmental funds		(62,557,506)
Total Net Position of Governmental Activities	$	(54,124,984)

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities for the year ended September 30, 2020

Net Change in Fund Balances - Total Governmental Funds	$	(229,867)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Property tax revenues in the government-wide statement of activities include economic resources that are not reported as revenues in the governmental fund operating statement		31,557
Governmental funds report principal payments in the period they are paid while the payment reduces long-term liabilities in the Statement of Net Assets		4,830,942
Accrued interest is reported in the statement of activities, but does not require the use of financial resources and therefore is not reported as an expenditure in governmental funds		(570,791)
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the government-wide statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which the removal of completed projects exceeded capitalized capital outlay in the current period		
Expenditures for capital assets		86,257
Loss on disposal of capital assets		(932,351)
Changes in Net Position of Governmental Activities	$	3,215,747

The accompanying notes are an integral part of the financial statements

NOTES TO FINANCIAL STATEMENTS

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

Organization

The Urban Renewal Agency of the City of Twin Falls, Idaho was organized under Idaho law on July 19, 1965 to rehabilitate, conserve, and redevelop deteriorated or deteriorating areas in the City of Twin Falls to increase the tax base, promote economic development and promote employment.

In April 1998, the Urban Renewal Agency adopted an Urban Renewal Plan for Urban Renewal Area No. 4 and created Revenue Allocation Area No. 4. The original area included the old town area and much of the industrial area of Twin Falls, stretching from 2800 East to 3300 East between the South Park Avenue/ Kimberly Road line on the north and Orchard Avenue on the south. Later a call center building on Poleline Road and Revenue Allocation Area's No. 4-3 and 4-4 were added. The following Revenue Allocation Areas now exist:

> Revenue Allocation Area No. 4-1 includes limited areas within Urban Renewal Area No. 4. In July of 2013 the Board of Directors approved an expansion of the original Revenue Allocation Area 4-1. The expansion, of 10%, was towards the central downtown area of Twin Falls.
>
> Revenue Allocation Area No. 4-3 was created in November 2011. Revenue Allocation Area No. 4-3 consists of approximately two hundred and twenty acres and is generally located south of Kimberly Road (3800 North of Highway 30, west of 3300 East and north of the railroad).
>
> Revenue Allocation Area No. 4-4 was created in May, 2015 and consists of approximately ninety acres. It is generally located south of Kimberly Road (3800 North or Hwy 30), west of 3300 East, and south of the railroad right-of-way.

Under Chapter 20, Title 50 of the Idaho Code, the Agency is an independent public body, corporate and politic. For financial reporting purposes only, the Agency is a discretely presented component unit of the reporting entity of the City of Twin Falls, Idaho.

Financial Reporting Entity

The Agency's financial statements include the accounts of all Agency operations. Governmental accounting and financial reporting standards require the inclusion of any organizations considered a component unit of the reporting entity.

Urban Renewal Agency of the City of Twin Falls, Idaho has no component units, but is considered a component unit of the City.

The financial statements of the Urban Renewal Agency of the City of Twin Falls, Idaho, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the governmental Agency's accounting policies are described below.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Basis of Presentation, Measurement Focus and Basis of Accounting

The Agency'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 Agency as a whole. The primary government is 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 Agency's general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. The Agency does not have any business-type activities.

The statement of net position presents the financial position of the governmental activities of the Agency at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Agency's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The Agency 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 Agency'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 Agency. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Agency.

Fund Financial Statements
During the year, the Agency segregates transactions related to certain Agency 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 Agency at this more detailed level. Fund financial statements are provided for governmental and proprietary funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Fund Financial Statements-continued
Major individual governmental and enterprise funds are reported in separate columns.

Fund Accounting
The Agency 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 Agency has only one category of funds: governmental.

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 Agency reports the difference between its governmental fund assets and its liabilities and deferred inflows of resources as fund balance. The following are the Agency's major governmental funds:

Major Governmental Funds
The *general fund* is the Agency's primary operating fund. It accounts for all financial resources of the agency, except those required to be accounted for in another fund.

The *redevelopment fund* accounts for revenue sources that are legally restricted to expenditures for specific purposes.

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

Measurement Focus, Basis of Accounting and Basis of Presentation

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 Agency 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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. 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 Agency, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues-Non-exchange Transactions
Non-exchange transactions, in which the Agency receives value without directly giving equal value in return, include 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 Agency must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Agency 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 and interest. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

Deposits and Investments
Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Agency. Short-term investments are all in U. S. Treasury money market funds regulated by the Securities and Exchange Commission.

State statutes authorize the Agency to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements. Investments are stated at fair market value at year end.

The Agency is a voluntary participant in the State of Idaho Local Government Investment Pool (LPIG). The LPIG is regulated by State of Idaho Code under the oversight of the Treasurer of the State of Idaho. The fair value of the Agency's investments in the pool is reported in the accompanying financial statements at amounts based on the Agency'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.

Custodial Credit Risk
For deposits and investments, custodial credit risk that, in the event of the failure of the counterparty, the Agency 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 Agency does not have a policy for custodial credit risk outside of the deposit and investment agreements.

Credit Risk
Credit risk is the risk that an issuer of debt securities or another counterparty to an investment will not fulfill its obligation is commonly expressed in terms of the credit quality rating issued by a nationally recognized statistical rating organization such as Moody's Standard & Poor's and Fitch's. The investments of the Agency are not rated and the Agency's policy does not restrict them to rated.

Receivables and Payables
All trade and property tax receivables are shown net of any allowances for collectability.

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

Restricted Assets
Tax increment property tax revenues are restricted first to the ongoing payment of revenue bonds outstanding. When received, these revenues are deposited in a separate account controlled by a bank trustee. All use of these funds must be requisitioned and approval of the trustee is required before payment is made.

The amount shown as restricted cash in the financial statements is the maximum annual debt service requirements for both principal and interest on the bonds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Capital Assets and Depreciation
In its process and efforts to rehabilitate many areas of the City of Twin Falls, the Agency has acquired certain properties and made improvements such as streets, parking lots and parks. 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.

Proprietary capital assets are reported in their respective fund. Donated assets are stated at fair value on the date donated. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

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

Depreciation has been computed and recorded in these statements for the rental fund's existing building.

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

Interfund Transactions
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 funds reported in the governmental activity's column are eliminated. Interfund transactions are reported as operating transfers in conformity with generally accepted accounting principles.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

Accrued Liabilities and Long-Term Obligations
All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In the government-wide financial statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of applicable bond premiums or discounts. Bond issuance costs are reported as an expense of the current period. Refunding of debt may result in deferred gains or losses and are reported as deferred inflows and outflows of resources.

The difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense using the straight-line method.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, in 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 while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

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

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

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

Committed fund balance - Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the Agency’s highest level of decision-making authority, the Board of Directors.

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 Board of Directors through the budgetary process.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PROCEDURES-Continued

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

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

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

Operating Revenues and Expenses
Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the Agency, those revenues are rental income. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the 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.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets
Annually by September 1, the Agency is required to adopt and publish a budget for the next fiscal year. This budget is prepared by fund and includes historical information for the prior two years.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, redevelopment, and debt service funds. All annual appropriations lapse at fiscal year-end.

Excess of Expenditures over Appropriations
For the fund year ended September 30, 2020, the Redevelopment Fund exceeded appropriations in the amount of $253,961.

2. *STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY-continued*

Other
The Agency's Funds are requiring more accountability as additional revenue allocation areas are added. No allocation was made of property tax revenues to the general funds revenues, as has been the practice in past years, in an effort to first use the general funds reserves before requiring revenue allocation areas to contribute to the General Funds annual overhead.

3. *CASH AND INVESTMENTS*

Cash and Cash Equivalents – A reconciliation of cash and cash equivalents at September 30, 2020 is as follows.

Cash in bank	$	35,848
State Investment Pool		1,956,575
Money-market bond funds		3,963,748
Total Cash & Cash Equivalents	$	5,956,171

The reconciled bank balance is covered by $250,000 federal depository insurance with the remainder covered by collateral held by the Agency's agent in the Agency's name.

The Agency has no investments in foreign currency and no expenses to foreign currency risk.

4. *TAXES RECEIVABLE AND UNAVAILABLE REVENUE*

The Urban Renewal Agency operates within Twin Falls County, Idaho. Idaho counties are responsible for collecting property taxes and remitting them to the various taxing entities within the County. Annually, 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 in the following year. 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 the owner, and such other persons described by statute, by paying all back taxes and accumulated penalties, interest and costs.

In the governmental fund statements, taxes receivable and unavailable revenue consist of property tax revenue yet to be collected. Amount due from other governments is the property tax revenue estimated to be collected by Twin Falls County after year end and remitted to the Agency through November 2020.

5. CAPITAL ASSETS

A summary of activity in the general fixed for the Agency for the year ended September 30, 2020, was as follows:

	Balance, September 30, 2019	Additions	Deletions or Transfers	Balance, September 30, 2020
Governmental Activities:				
Land and Buildings	$ 3,640,735	$ -	$ (490,568)	$ 3,150,167
	$ 3,640,735	$ -	$ (490,568)	$ 3,150,167

6. LONG-TERM DEBT

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 notes

Outstanding debt at September 30, 2020 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%.	$11,785,000
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. The bonds bear interest at 2.1%.	623,000

6. LONG-TERM DEBT – continued

Revenue Allocation Bonds, Series 2013A, dated February 21, 2013 and maturing April 1, 2032. The proceeds of the bonds provided funding to certain urban renewal projects. The bonds are term bonds that require annual sinking fund deposits on April 1 each year. The bonds bear interest at 6.318%. Repayment of the bonds is guaranteed by Chobani Global Holding, Inc.	23,969,000
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. The bonds interest rates vary; currently the rate is 1.534%.	2,777,000
Total	$ 39,154,000

Expected annual maturities of these obligations are as follows:

Year	Total	Interest	Principal
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
September 30, 2025	4,121,276	1,581,276	2,540,000
2026-2030	19,551,951	5,471,951	14,080,000
2031-2035	10,051,781	1,337,781	8,714,000
2036	1,035,975	40,975	995,000
Total	$ 55,501,812	$ 16,347,812	$ 39,154,000

The Agency is also indebted to Chobani Idaho, LLC. The Agency entered into a Projects Improvements Reimbursement Agreement on May 9, 2016, to reimburse cost incurred by Chobani to construct certain Project Improvements authorized by the Development Agreement, including site remediation, a water storage tank and a wastewater equalization tank. At September 30, 2020, the Agency was indebted in the amount of $6,539,864. 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, 2020, the Agency was indebted in the amount of $10,234,049.

6. LONG-TERM DEBT – continued

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, 2020, the Agency was indebted in the amount of $3,000,000. 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.

Changes in Long-Term Debt

During the year ended September 30, 2020, the following changes occurred in liabilities reported as the general long-term debt.

Obligation	Balances, September 30, 2019	Additions	Repayments	Balances, September 30, 2019
Revenue Allocation Bonds, Series 2013A	$ 25,403,000	$ -	$ 1,434,000	$ 23,969,000
Revenue Allocation Bonds, Series 2015A-Tax Exempt	834,000	-	211,000	623,000
Revenue Allocation Bonds, Series 2015C-Taxable	3,716,000	-	939,000	2,777,000
Revenue Allocation Bonds, Series 2016	12,530,000	-	745,000	11,785,000
Total Revenue Bonds	42,483,000	-	3,329,000	39,154,000
Chobani Idaho, LLC-Projects Improvements Reimbursement Agreement	7,041,806	-	501,942	6,539,864
Clif Bar-Development Agreement	10,234,049	-	-	10,234,049
City of Twin Falls Agreement	4,000,000	-	1,000,000	3,000,000
Total Agreements	21,275,855	-	1,501,942	19,773,913
Total	$ 63,758,855	$ -	$ 4,830,942	$ 58,927,913

6. *LONG-TERM DEBT – continued*

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

7. *MANAGEMENT AGREEMENT*

The Agency and the City of Twin Falls entered into an agreement in March 1993, where the City agreed to provide administrative, legal, engineering, budgeting and accounting services in exchange for a fee paid by the Agency. The amount is determined annually and was $208,000 for the year.

8. *COMMITMENTS AND SUBSEQUENT EVENTS*

The COVID-19 pandemic has developed rapidly in 2020, with a significant number of cases. Measures taken by various governments to contain the virus have affected economic activity.

At this stage, the impact on Urban Renewal Agency's business and results have not been significant and based on our experience to date we expect this to remain the case.

The Agency has evaluated subsequent events through February 14, 2021, the date which the financial statements were available to be issued.

9. *BOND COVENANT COMPLIANCE*

The Agency is subject to various covenants as a result of bonds issued by the Agency. For example, the bonds may require an annual audit, timely payments, an adequate cash reserve in case of a late payment, sufficient revenue collections, or notifications of "Listed Events". During the year ended September 30, 2020, the Agency was in compliance with these covenants.

REQUIRED SUPPLEMENTARY INFORMATION

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

General Fund

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

For the Year Ended September 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Rental income	$ 15,996	$ 15,996	$ 16,000	$ 4
Investment Income	30,000	30,000	37,924	7,924
Other income	150,000	150,000	-	(150,000)
Total Revenues	195,996	195,996	53,924	(142,072)
Expenditures				
Current				
General government	265,800	265,800	259,296	6,504
Area development and improvements	1,150,000	1,150,000	337,352	812,648
Total Expenditures	1,415,800	1,415,800	596,648	819,152
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,219,804)	(1,219,804)	(542,724)	677,080
Other Financing Sources (Uses)				
Transfers in (out)	-	-	150,000	150,000
Proceeds from the sale of assets	-	-	102,250	102,250
Total Other Financing Sources (Uses)	-	-	252,250	252,250
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ (1,219,804)	$ (1,219,804)	(290,474)	$ 929,330
Fund Balance - Beginning of Year			2,073,931	
Fund Balance - End of Year			$ 1,783,457	

The accompanying notes are an integral part of the financial statements

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Redevelopment Fund

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

For the Year Ended September 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Property taxes	$ 8,027,512	$ 8,027,512	$ 7,691,435	$ (336,077)
Investment income	10,000	10,000	6,619	(3,381)
Other Income	-	-	25,602	25,602
Total Revenues	8,037,512	8,037,512	7,723,656	(313,856)
Expenditures				
Current				
General government and administration	150,000	150,000	48,379	101,621
Area development and improvements	488,715	488,715	196,423	292,292
Real estate expense	-	-	64,000	(64,000)
Debt service				
Principal	2,834,863	2,834,863	2,651,942	182,921
Interest and other charges	121,285	121,285	118,015	3,270
Total Expenditures	3,594,863	3,594,863	3,078,759	516,104
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,442,649	4,442,649	4,644,897	202,248
Other Financing Sources (Uses)				
Construction advances	-	-	-	-
Transfers in (out)	(4,442,649)	(4,442,649)	(4,898,858)	(456,209)
Total Other Financing Sources (Uses)	(4,442,649)	(4,442,649)	(4,898,858)	(456,209)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	(253,961)	$ (253,961)
Fund Balance - Beginning of Year			661,122	
Fund Balance - End of Year			$ 407,161	

The accompanying notes are an integral part of the financial statements

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Debt Service Fund

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

For the Year Ended September 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Investment income	$ 25,100	$ 25,100	$ 28,459	3,359
Total Revenues	25,100	25,100	28,459	3,359
Expenditures				
Debt service				
Principal	2,179,000	2,179,000	2,179,000	-
Interest and other charges	2,288,749	2,288,749	2,283,749	5,000
Total Expenditures	4,467,749	4,467,749	4,462,749	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,442,649)	(4,442,649)	(4,434,290)	8,359
Other Financing Sources (Uses)				
Transfers in (out)	4,442,649	4,442,649	4,748,858	306,209
Total Other Financing Sources (Uses)	4,442,649	4,442,649	4,748,858	306,209
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	314,568	314,568
Fund Balance - Beginning of Year			2,693,826	
Fund Balance - End of Year			$ 3,008,394	

The accompanying notes are an integral part of the financial statements

SUPPLEMENTARY INFORMATION

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Combined Fund Balance Sheet

REDEVELOPMENT FUNDS

September 30, 2020

	Area 4-1	Area 4-3	Area 4-4	Total Redevelopment Funds
Assets				
Cash and cash equivalents	$ 467,934	$ (3,394)	$ (1,035)	$ 463,505
Property tax receivable	84,194	-	-	84,194
Due from other governments	1,219	-	-	1,219
Total Assets	$ 553,347	$ (3,394)	$ (1,035)	$ 548,918
Liabilities				
Accounts payable	$ 58,414	$ -	$ -	$ 58,414
Total Liabilities	58,414	-	-	58,414
Deferred Inflows of Resources				
Unavailable revenue-property taxes	83,343	-	-	83,343
Fund Balances				
Restricted fund balance:	411,590	-	-	411,590
Unrestricted fund balance:				
Committed fund balance	-	-		-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	(3,394)	(1,035)	(4,429)
Total Fund Balances	411,590	(3,394)	(1,035)	407,161
Total Liabilities and Fund Balances	$ 553,347	$ (3,394)	$ (1,035)	$ 548,918

URBAN RENEWAL AGENCY

OF THE CITY OF TWIN FALLS, IDAHO

Redevelopment Fund

Combining Statement Of Revenues, Expenditures, and Changes in Fund Balances

By Project for the Redevelopment Fund

For the Year Ended September 30, 2020

	Area 4-1	Area 4-3	Area 4-4	Total Redevelopment Fund
Revenues				
Property taxes	$ 2,715,502	$ 3,609,972	$ 1,365,961	$ 7,691,435
Investment income	-	5,631	988	6,619
Contributions	-	-	25,602	25,602
Total Revenues	2,715,502	3,615,603	1,392,551	7,723,656
Expenditures				
Current				
General government and administration	47,974	405	-	48,379
Area development and improvements	196,423	-	-	196,423
Real estate expense	64,000	-	-	64,000
Debt service				
Principal	2,150,000	501,942	-	2,651,942
Interest and other charges	113,015	3,000	2,000	118,015
Total Expenditures	2,571,412	505,347	2,000	3,078,759
Excess (Deficiency) of Revenues Over (Under) Expenditures	144,090	3,110,256	1,390,551	4,644,897
Other Financing Sources (Uses)				
Transfers in (out)	-	(3,475,180)	(1,423,678)	(4,898,858)
Total Other Financing Sources (Uses)	-	(3,475,180)	(1,423,678)	(4,898,858)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	144,090	(364,924)	(33,127)	(253,961)
Fund Balance - Beginning of Year	267,500	361,530	32,092	661,122
Fund Balance - End of Year	$ 411,590	$ (3,394)	$ (1,035)	$ 407,161

URBAN RENEWAL AGENCY
OF THE CITY OF TWIN FALLS, IDAHO
Combined Fund Balance Sheet
DEBT SERVICE FUNDS
September 30, 2020

	Area 4-1	Area 4-3	Area 4-4	Total Debt Service Funds
Assets				
Cash and cash equivalents	$ -	$ 3,008,394	$ -	$ 3,008,394
Total Assets	$ -	$ 3,008,394	$ -	$ 3,008,394
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Total Liabilities	-	-	-	-
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	-
Fund Balances				
Restricted fund balance:	-	3,008,394	-	3,008,394
Unrestricted fund balance:				-
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
Total Fund Balances	-	3,008,394	-	3,008,394
Total Liabilities and Fund Balances	$ -	$ 3,008,394	$ -	$ 3,008,394

URBAN RENEWAL AGENCY
OF THE CITY OF TWIN FALLS, IDAHO
Debt Service Fund
Combining Statement Of Revenues, Expenditures, and Changes in Fund Balances
By Project for the Redevelopment Fund
For the Year Ended September 30, 2020

	Area 4-1	Area 4-3	Area 4-4	Total Debt Service Fund
Revenues				
Investment income	$ -	$ 28,378	$ 81	$ 28,459
Total Revenues	-	28,378	81	28,459
Expenditures				
Current				
Debt service				
Principal	-	1,434,000	745,000	2,179,000
Interest and other charges	-	1,604,911	678,838	2,283,749
Bond issuance costs	-	-		-
Total Expenditures	-	3,038,911	1,423,838	4,462,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,010,533)	(1,423,757)	(4,434,290)
Other Financing Sources (Uses)				
Transfers in (out)	-	3,325,180	1,423,678	4,748,858
Total Other Financing Sources (Uses)	-	3,325,180	1,423,678	4,748,858
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	314,647	(79)	314,568
Fund Balance - Beginning of Year	-	2,693,747	79	2,693,826
Fund Balance - End of Year	$ -	$ 3,008,394	$ -	$ 3,008,394

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 Board of Commissioners
Urban Renewal Agency of the
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, each major fund, and the aggregate remaining fund information of the Urban Renewal Agency of the City of Twin Falls, Idaho's, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Urban Renewal Agency of the City of Twin Falls, Idaho's basic financial statements, and have issued our report thereon dated February 14, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Urban Renewal Agency of 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 Urban Renewal Agency of the City of Twin Falls, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of the Urban Renewal Agency 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 Urban Renewal Agency of 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 & COMPANY, PLLC
TWIN FALLS, IDAHO
February 14, 2021

Date:	Monday, April 19, 2021
To:	Honorable Mayor and City Council
From:	Breanna Howard, CFO

Request:

<u>PRESENTATION</u>: A presentation on the finances of the City of Twin Falls for the first six months of fiscal year 2020-2021. This presentation will be an overview of the tax-supported funds and the three major enterprise funds: Water, Wastewater and Sanitation.

Time Estimate:

The estimated amount of time for this presentation is 15-20 minutes, with additional time for Council questions.

Background:

The information presented includes a comparison of budget to actual information for revenues and expenditures in the tax supported funds and the three major enterprise funds. There will be an analysis on historical information, national comparisons and future projections.

Approval Process:

N/A

Budget Impact:

There is no budget impact.

Regulatory Impact:

There is no regulatory impact.

Conclusion:

There is no action required by the City Council.

Attachments

1. 2nd Qtr – Tax Supported Funds
2. 2nd Qtr - Water Fund
3. 2nd Qtr - Wastewater Fund
4. 2nd Qtr - Sanitation Fund

City of Twin Falls
Summary of Tax-Supported Funds
March 31, 2021

		6 of 12 months	0.500%

	Budgeted Rev	Actual Rev	% Received to Date
Property Taxes	$ 23,937,269	$ 11,201,221	46.8%
Franchise Taxes	1,741,500	1,139,421	65.4%
Permits	1,209,000	1,057,189	87.4%
Revenue Sharing-County, State, Liquor	4,039,999	2,358,715	58.4%
State Liquor Apportionment	740,000	331,582	44.8%
Street Fund-Highway Monies	3,165,000	2,002,518	63.3%
Court Revenues	200,000	80,762	40.4%
Street Sweeping	-	-	
Contributions	1,000	2,360	236.0%
Grants	225,700	7,479,312	3313.8%
Federal			#DIV/0!
State			#DIV/0!
Misc	794,156	793,005	99.9%
E-911	465,000	233,003	50.1%
Recreation Fees	410,000	211,161	51.5%
Airport Revenues	1,075,420	684,527	63.7%
Investment Interest	593,001	244,966	41.3%
Fire District	540,699	270,349	50.0%
Transfers	3,459,352	3,244,676	93.8%
Surplus Reserves	3,573,474	-	0.0%
Revenue Totals	$ 46,170,570	$ 31,334,767	67.9%

Reserves

	Budgeted Exp	Actual Exp	
Personnel	$ 27,682,658	$ 13,574,508	49.0%
M & O	7,919,329	4,175,217	52.7%
Capital	8,697,740	1,482,630	17.0%
Transfers	1,870,843	2,450,421	131.0%
Expenditure Totals	$ 46,170,570	$ 21,682,776	47.0%

Excess/<Deficit>	$ -	$ 9,651,991	

City of Twin Falls
Water Fund
March 31, 2021

		6 of 12 months	50.000%
			% Received
	Revenues	Budgeted Rev	Actual Rev	to Date
	Water revenue	$ 6,918,578	$ 3,163,635	45.7%
	Flat rate-arsenic compliance	2,100,000	1,153,187	54.9%
	Water Turn On Fees	57,000	27,400	48.1%
	Tap fees	150,000	174,959	116.6%
	Irrigation revenue	819,800	488,315	59.6%
	Investment income	230,000	102,929	44.8%
	Other	176,602	148,605	84.1%
	Transfers	656,507	328,253	50.0%
	Reserves	1,800,000	-	0.0%
	Revenue Totals	$ 12,908,486	$ 5,587,283	43.3%
Reserves				
	Expenditures	Budgeted Exp	Actual Exp	
	Personnel	$ 2,461,033	$ 1,127,229	45.8%
	M & O	2,958,060	979,556	33.1%
	Capital	3,548,510	178,095	5.0%
	Debt	2,752,095	148,132	5.4%
	Transfers	1,188,788	594,394	50.0%
	Expenditure Totals	$ 12,908,486	$ 3,027,407	23.5%
	Excess/<Deficit>	$ (0)	$ 2,559,876	

City of Twin Falls
Wastewater Fund
March 31, 2021

		6 of 12 months	50.000%	
				% Received
	Revenues	Budgeted Rev	Actual Rev	to Date
	Residential & commercial	$ 7,322,854	$ 3,553,117	48.5%
	Industrial	2,092,454	1,062,075	50.8%
	Municipal	141,487	76,571	54.1%
	Capacity fees	-	260,169	
	Investment income	275,000	116,866	42.5%
	Other	120,000	130,711	108.9%
	Revenue Totals	$ 9,951,795	$ 5,199,510	52.2%
Reserves				
	Expenditures	Budgeted Exp	Actual Exp	
	Personnel	$ 874,996	$ 374,549	42.8%
	M & O	3,476,268	1,941,346	55.8%
	Capital	1,190,650	480,480	40.4%
	Debt	3,483,781	676,885	19.4%
	Transfers	903,935	451,967	50.0%
	Expenditure Totals	$ 9,929,630	$ 3,925,228	39.5%
	Excess/<Deficit>	$ 22,165	$ 1,274,282	

City of Twin Falls
Sanitation Fund
March 31, 2021

			6 of 12 months	50.000%
				% Received
	Revenues	Budgeted Rev	Actual Rev	to Date
	Garbage and refuse collection	$ 2,203,316	$ 1,132,488	51.4%
	Extra garbage collection	-	22,014	
	Sanitation admin fee	524,507	254,868	48.6%
	Landfill fees	789,583	416,452	52.7%
	Investment income	5,000	4,058	81.2%
	Miscellaneous revenues	-	410	
	Revenue Totals	$ 3,522,406	$ 1,830,290	52.0%
Reserves				
	Expenditures	Budgeted Exp	Actual Exp	
	M & O	3,003,694	1,226,024	40.8%
	Transfers	511,478	255,739	50.0%
	Expenditure Totals	$ 3,515,172	$ 1,481,763	42.2%
	Excess/<Deficit>	$ 7,234	$ 348,528	

Date: Monday, April 19, 2021

To: Honorable Mayor and City Council

From: Lisa Strickland, City Planner

ACTION ITEM

Request:

Request to vacate a platted utility easement within the Fieldwood Subdivision on property located south of Cheney Drive West, in between Fieldstream Way and Grandview Drive c/o EHM Engineers, Inc. on behalf of Gary Nelson. (PZ21-0013)

Time Estimate:

The presentation will take approximately 5-10 minutes with questions/comments to follow.

Background:

This is a request to vacate a platted utility easement located within the Fieldwood Subdivision.

Approval Process:

All procedures will follow the process as described in TF City Code: 10-16-1
Vacations & Dedications require a public hearing before the Planning Commission where the public and the applicant will have the opportunity to make a presentation, ask questions, or voice their concerns. The Planning & Zoning Commission will make a recommendation to the City Council that the vacation be granted or it may recommend a modification to the vacation, or it may recommend that the vacation be denied.

Budget Impact:

NA

Regulatory Impact:

Approval of this request will remove the limitation, or entitlement, for the specific area, as described on the Plat. This area will become private property, and subject to current rules and regulations for taxes, zoning code compliance, and development

History:

The easement was originally platted as part of the Fieldstone Professional Subdivision. After reconsideration the developer submitted an application to replat what was once a 5 lot subdivision into a 14 lot subdivision with plans to redevelop into residential lots. Most recently the portion know as Lot 5 was submitted for a rezone to R-2 in order to subdivide the lot into 5 more residential lots with the intent to construct duplexes.

Analysis:

With the resent rezoning of Lot 5 and re-platting of the Fieldstone Professional Subdivision into residential lots known as Fieldwood Subdivision there has been a need to reconfigure the original layout of the utility easements, therefore the applicant is requesting approval to vacate and abandon the utility easement.
The interested utility companies have been contacted and all agree that abandonment of this easement

will not be detrimental to the development and there are not any utilities located within the platted easement.
With both the reconfiguration and re-platting of this development along with consent from the utility companies staff supports this request. On March 23, 2021 the Planning & Zoning Commission recommended approval unanimously.

Conclusion:

The Commission is tasked with making a recommendation to City Council.

Attachments:

1. PZ21-0013 Vacation SR
2. Vicinity Map
3. Narrative
4. Exhibit
5. 03-23-21 PZ Fieldwood Vac minutes draft

Comprehensive Staff Report

Agenda Item XX

To: Planning & Zoning Commission

Presenter: Lisa Strickland, City Planner

Request: To **Vacate** a platted utility easement within the Fieldwood Subdivision on property located at the South of Cheney Drive West and in between Fieldstream Way and Grandview Drive.

Application: PZ21-0013

Applicant & Representative:

Gary Nelson
c/o EHM Engineers, Inc
621 N College Rd, ste 100
Twin Falls, ID 83301
734-4888

Public Hearing: March 23, 2021

Background:

This is a request to vacate a platted utility easement located within the Fieldwood Subdivision.

Approval Process:

All procedures will follow the process as described in TF City Code: 10-16-1

Vacations & Dedications require a public hearing before the Planning Commission where the public and the applicant will have the opportunity to make a presentation, ask questions, or voice their concerns. The Planning & Zoning Commission will make a recommendation to the City Council that the vacation be granted or it may recommend a modification to the vacation, or it may recommend that the vacation be denied.

Regulatory Impacts:

Approval of this request will remove the limitation, or entitlement, for the specific area, as described on the Plat. This area will become private property, and subject to current rules and regulations for taxes, zoning code compliance, and development.

History:

The easement was originally platted as part of the Fieldstone Professional Subdivision. After reconsideration the developer submitted an application to replat what was once a 5 lot subdivision into a 14 lot subdivision with plans to redevelop into residential lots. Most recently the portion know as Lot 5 was submitted for a rezone to R-2 in order to subdivide the lot into 5 more residential lots with the intent to construct duplexes.

Analysis:

With the resent rezoning of Lot 5 and re-platting of the Fieldstone Professional Subdivision into residential lots known as Fieldwood Subdivision there has been a need to reconfigure the original layout of the utility easements, therefore the applicant is requesting approval to vacate and abandon the utility easement.

The interested utility companies have been contacted and all agree that abandonment of this easement will not be detrimental to the development and there are not any utilities located within the platted easement.

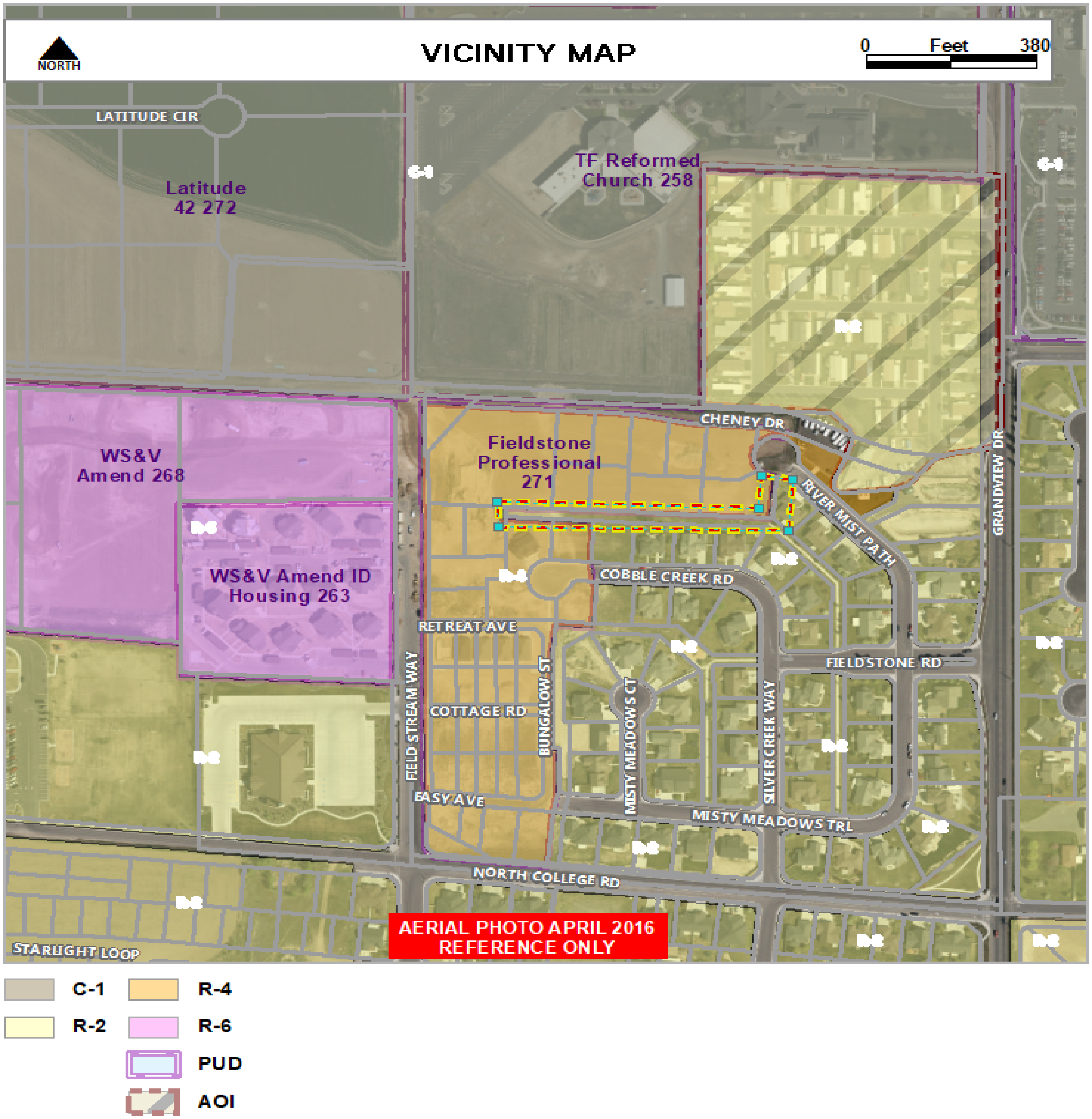
With both the reconfiguration and re-platting of this development along with consent from the utility companies staff supports this request.

Conclusion:

The Commission is tasked with making a recommendation to City Council.

Attachments:

1. Vicinity Map
2. Narrative
3. Vacation Exhibit
4. Photos

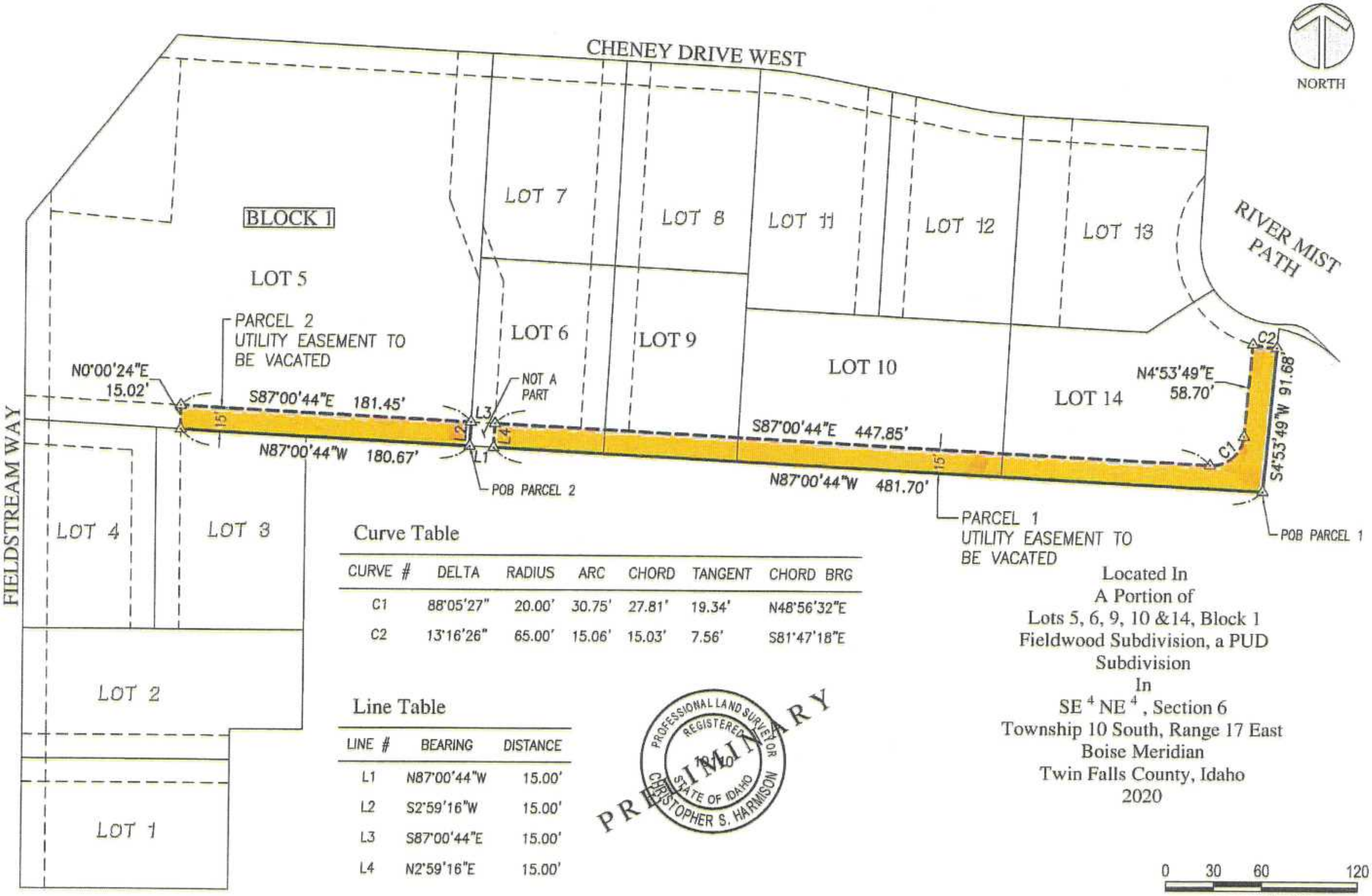


Current Zoning: R-2	**Existing Land Use:** Residential
Comprehensive Plan: Town Neighborhood	**Proposed Land Use:** Residential
Surrounding Zoning Designations & Land Use(s)	
North: Residential	**East:** Residential
South: Residential	**West:** Residential
Applicable Regulations	
10-1-4, 10-1-5, 10-4-4, 10-12	

FIELDWOOD SUBDIVISION
VACATION NARRATIVE

4.a. This reason for this request is to vacate and abandon the easements as noted on the attached exhibit. The easement was platted originally as a sewer route however, with subsequent replatting of the property a realignment of sewer was put in place. This easement is not being utilized for it's original intent and no other utility companies have chosen to use it as well. The abandonment will give property owners more flexibility in setbacks for their buildings.

4.b. No negative effects should be realized by adjoining property owners. Adequate easements have been reestablished for utilities which currently exist or those that will be installed upon development.



Curve Table

CURVE #	DELTA	RADIUS	ARC	CHORD	TANGENT	CHORD BRG
C1	88°05'27"	20.00'	30.75'	27.81'	19.34'	N48°56'32"E
C2	13°16'26"	65.00'	15.06'	15.03'	7.56'	S81°47'18"E

Line Table

LINE #	BEARING	DISTANCE
L1	N87°00'44"W	15.00'
L2	S2°59'16"W	15.00'
L3	S87°00'44"E	15.00'
L4	N2°59'16"E	15.00'

Located In
A Portion of
Lots 5, 6, 9, 10 &14, Block 1
Fieldwood Subdivision, a PUD
Subdivision
In
SE 4 NE 4 , Section 6
Township 10 South, Range 17 East
Boise Meridian
Twin Falls County, Idaho
2020

EHM Engineers, Inc.
Building the future on a foundation of excellence
Engineers / Surveyors / Planners
621 North College Road, Suite 100 Twin Falls, Idaho 83301
p (208) 734-4888 fax (208) 734-6049 web: ehminc.com

EXHIBIT
UTILITY EASEMENT TO BE VACATED
TWIN FALLS, IDAHO

JOB NUMBER:	490-20
APPROVED	
DESIGN	
DRAWN	CSH
DATE	DECEMBER 2020
SCALE	SHOWN
	V 490-20 CTRL
Sheet No.:	1

Twin Falls Planning & Zoning Commission
Minutes

Tuesday, March 23, 2021, 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: David Detweiler

1) Call In Instructions

a) To call in for Public Comment on the items on this agenda, please call 1-208-939-6718, Conference ID: 820 430 246#. Calls must be received between 6:00 pm - 6:10 pm and will be put into the queue to speak during the Public Hearing portion of the meeting.

2) Confirmation of Quorum/Call Meeting to Order
Chairperson Titus called the meeting to order at 6:00 pm
A quorum was present.

Members Present: Titus, Kelley, Hansen, Bolton, Perez
Staff Present: Spendlove, Zollinger, Strickland, Ebersole, Hart, Hafer, Vitek, Nope

3) Consent Calendar

a) Approval of Minutes from the following meeting: March 9, 2021

MOTION:
Commissioner Hansen moved to approve the Consent Calendar, as presented.
Commissioner Kelley seconded the motion.

Unanimously Approved by a vote of 5 to 0.

4) Items of Consideration-none

5) Public Hearings

a) Request for a recommendation to City Council for a Zoning District Change and Zoning

Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive c/o Gerald Martens on behalf of Concept Investors, LLC. (PZ21-0008)

Staff Presentation:
Senior Planner Hart presented the request for a recommendation to City Council for a Zoning District Change and Zoning Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive c/o Gerald Martens on behalf of Concept Investors, LLC. (PZ21-0008)

Per City Code 10-6-1.7(E) Approval of a ZDA shall be based on the following standards: the proposed uses are not detrimental to surround properties; deviations from Title 10 shall be warranted by the design of the conceptual plan; conformance to the Comprehensive Plan, and existing and/or proposed infrastructure must be adequate for the project.

Per City Code 10-14-5 The Commission shall hold a public hearing to provide a recommendation to the City Council to amend the zoning district and the zoning map, amend with recommendations, or deny the request.

The subject property is approximately ten (10) acres and was previously used for agricultural purposes.

A conveyance plat was recorded on the property in 2009.

In 2017 the Property was Annexed into the City. The current zoning designations of R4 and R6 were established at that time.

The applicant has declared modifications from the applicable City Code:

1. Allow for attached single family dwellings, of two (2) or less. *R4 and R6 Zones to permit attached single family households fronting arterial/collector streets.*
2. Zero property line setbacks from the common residential lot line for attached single family dwellings.
3. Fifteen (15) feet for front and rear setbacks, except for setbacks along the subdivision boundary which shall be twenty (20) feet for attached and detached single family dwellings. *The R4 district requires a twenty (20) foot front and rear yard setbacks. The R6 requires a twenty (20) foot for front yard setbacks.*

Other property development standards added:

1. The minimum lot sizes proposed is 4000 square feet. M*atches the R4 and R6 districts*.
2. A fifteen (15) foot landscaped buffer adjacent to all roadways except vehicular turnouts.

3. Five (5) foot side yard setbacks for attached and detached single family dwellings. *Matches the R4 and R6 districts.*
4. Each residential unit shall have a minimum of four (4) parking spaces.
5. Streets and common areas are private and will be maintained by the Home Owners Association.

The modifications from current code are not anticipated to create undue impacts to the surrounding properties. Because of the addition of residential units an increase in traffic is expected on Fillmore Street traveling out to Pole Line Road. The proposed development is an infill project for the area. An increase in traffic is typical to any new development on vacant land. Staff does not foresee unmanageable negative impacts from an increase in traffic to this area on the surrounding properties.

Upon conclusion should the Commission recommend approval of the request as presented, staff recommends the following:

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

PZ Questions:

- Commissioner Hansen asked how the emergency access will be monitored.
- PZ Director Spendlove clarified how emergency accesses are monitored.
- Commissioner Perez asked for the definition between arterial roads vs other roads and why an exemption is needed due to the attached homes.
- PZ Director Spendlove explained the attached single family dwelling standards, are usually only allowed attached to arterial and collector roads. The exemption is being asked as part of the ZDA.

Applicant Presentation:
Gerald Martens, representing applicant, presented the request for a Zoning District Change and Zoning Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive. He stated the property is in the Canyon Rim Overlay, which requires a Zoning Development Agreement. He stated the proposed development would have a reduced density from what would be allowed in the R4 and R6 zones. He stated the development would be built similar to the Breckenridge subdivision to the North East. He stated there will be more details of the development with the Preliminary Plat application.

PZ/Questions & Comments:

- Commissioner Hansen asked if the attached homes would be similar to the Breckenridge Subdivision.
- Mr. Martens clarified how the townhomes would be constructed.

Public Hearing: Opened

- Citizen Kate Doherty stated her concerns regarding the project.
- Chairperson Titus clarified the zoning is what is being voted on tonight.
- Mr. Martens addressed the citizens' concerns.

Public Hearing: Closed

Discussions Followed:

- Commissioner Bolton stated she is in favor of this zoning proposal.
- Commissioner Kelley stated this is a unique property and is in favor of the request.
- Chairperson Titus agreed, and likes the density being decreased.

MOTION:

Commissioner Hansen moved to recommend approval of the request for for a recommendation to City Council for a Zoning District Change and Zoning Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive c/o Gerald Martens on behalf of Concept Investors, LLC. (PZ21-0008), as presented, with staff recommendations.
Commissioner Bolton seconded the motion.

Unanimously Approved by a vote of 5-0.

b) Request for a recommendation to City Council to vacate a platted utility easement within the Fieldwood Subdivision on property located south of Cheney Drive West, in between Fieldstream Way and Grandview Drive c/o EHM Engineers, Inc. on behalf of Gary Nelson. (PZ21-0013)

Staff Presentation:

City Planner Strickland presented the request for a recommendation to City Council to vacate a platted utility easement within the Fieldwood Subdivision on property located south of Cheney Drive West, in between Fieldstream Way and Grandview Drive c/o EHM Engineers, Inc. on behalf of Gary Nelson. (PZ21-0013)

All procedures will follow the process as described in TF City Code: 10-16-1 Vacations & Dedications require a public hearing before the Planning Commission where the public and the applicant will have the opportunity to make a presentation, ask questions, or voice their concerns. The Planning & Zoning Commission will make a recommendation to the City Council that the vacation be granted or it may recommend a modification to the vacation, or it may recommend that the vacation be denied.

The easement was originally platted as part of the Fieldstone Professional Subdivision. After reconsideration the developer submitted an application to replat what was once a 5 lot subdivision into a 14 lot subdivision with plans to redevelop into residential lots. Most recently the portion know as Lot 5 was submitted for a rezone to R-2 in order to subdivide the lot into 5 more residential lots with the intent to construct duplexes.

With the resent rezoning of Lot 5 and re-platting of the Fieldstone Professional Subdivision into residential lots known as Fieldwood Subdivision there has been a need to reconfigure the original layout of the utility easements, therefore the applicant is requesting approval to vacate and abandon the utility easement.

The interested utility companies have been contacted and all agree that abandonment of this easement will not be detrimental to the development and there are not any utilities located within the platted easement.

With both the reconfiguration and re-platting of this development along with consent from the utility companies staff supports this request.

The Commission is tasked with making a recommendation to City Council.

Applicant Presentation:
Tim Vawser, representing applicant, presented the request for a recommendation to City Council to vacate a platted utility easement within the Fieldwood Subdivision on property located south of Cheney Drive West, in between Fieldstream Way and Grandview Drive. He stated this subdivision was originally platted with a different configuration, and Cheney Drive was not part of original concept.

PZ/Questions & Comments: none

Public Hearing: Opened and Closed without input

Discussions Followed:

- Commissioner Hansen stated he is in favor and believes this finishes the construction project.
- Commissioner Bolton is in favor of the request. The commission has seen plans change over the year.

MOTION:
Commissioner Hansen moved to recommend approval to City Council to vacate a platted utility easement within the Fieldwood Subdivision on property located south of Cheney Drive West, in between Fieldstream Way and Grandview Drive c/o EHM Engineers, Inc. on behalf of Gary Nelson. (PZ21-0013), as presented, with staff recommendations.
Commissioner Kelley seconded the motion.

Unanimously Approved by a vote of 5-0.

c) Request for a recommendation to City Council to Vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ21-0014)

Staff Presentation:
Senior Planner Hart presented the request for a recommendation to City Council to Vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ21-0014)

Per City Code 10-16-1: Vacations & Dedications require a public hearing before the Planning Commission where the public and the applicant will have the opportunity to make a presentation, ask questions, or voice their concerns. The Planning & Zoning Commission will make a recommendation to the City Council that the vacation be granted, or it may recommend a modification to the vacation, or it may recommend that the vacation be denied.

The subject property exists under the North Bridge No. 2 2291 PUD (recorded 1994) and is part of the Rivercrest Apartments PUD plat.

Per the applicant the purpose of the proposed vacation of the platted easement is to accommodate a five-plex building that is being added to the subject property. The Rivercrest Apartment complex is located on the subject property.

The easement in question is a twenty-six (26) foot-wide access and public utility easement. The applicant is proposing to replace the portion being vacated with additional area to be vacated as part of the existing easement, seen in Exhibit A.

Should the Commission recommend approval to the City Council as presented, staff recommends approval be subject to the following conditions:

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

Applicant Presentation:
Tim Vawser, EHM Engineers, Inc., representing applicant, presented the request to vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive. He stated the five-plex addition fits outside of the easement, but the applicant wants the vacation to account for setbacks and overhangs.

PZ/Questions & Comments:

- Commissioner Hansen asked if there is an access to Vermont Avenue.

- Mr. Vawser stated there is no access to Vermont Avenue.
- Chairperson Titus asked if the utility company needs the easement, could the commission add a condition that the recommendation to City Council being contingent on the utility companies approvals.
- Mr. Vawser stated if there is a utility easement needed in the location, the developer would pay to relocate that easement.

Public Hearing: Opened and Closed without input

Discussions Followed:
- Commissioner Kelley is in favor of the request.
- Commissioner Bolton agreed and is in favor of the request.

MOTION:
Commissioner Bolton moved to recommend approval of the request to Vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ21-0014), as presented, with staff recommendations.
Commissioner Kelley seconded the motion.

Motion Approved by a vote of 4-0-1.

d) Request for a Special Use Permit to allow for a beauty salon/spa on property located at 963 Blue Lakes Boulevard c/o Emily Bollinger. (PZ21-0015)

Staff Presentation:
City Planner Zollinger presented the Request for a Special Use Permit to allow for a beauty salon/spa on property located at 963 Blue Lakes Boulevard c/o Emily Bollinger. (PZ21-0015)

The Special Use Permit process requires a public hearing in which interested persons have the opportunity to be heard, with regards to the application.

The Commission shall make a decision on the request within thirty (30) days after the public hearing. If Conditions of Approval are placed on the permit by the Commission, the Administrator shall issue the permit specifically listing such conditions. Conditions shall be implemented within 6 months or the permit is void.

If the Commission's decision is appealed within fifteen (15) days of the signing of the Findings of Fact, City Council shall set a hearing date to consider all information, testimony, and minutes of the previous hearing to reach a decision on the appeal.

No previous Special Use Permits for the property could be found. The property has had professional office types of uses there before.

The applicant states within the application that the services to be provided will be permanent makeup, body waxing, lash lifts, brow laminations, brow henna, saline tattoo removal, and micro needling, all of which fall under the definition of beauty salon.

Services will be by appointment only and the hours of operation are Wednesday through Friday, 10 A.M to 6 P.M, and Saturdays, 10 A.M. to 2 P.M.

The anticipated impact is minimal. Services will be provided by appointment only. The property is accessed primarily by Blue Lakes Blvd. keeping traffic out of the surrounding neighborhood.

Upon conclusion should the Commission approves this request as presented, then staff recommends the following conditions.

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

Applicant Presentation:
Emily Bollinger, applicant, presented her request for a Special Use Permit to allow for a beauty salon/spa on property located at 963 Blue Lakes Boulevard. She stated that she has current location, but needs more space. She clarified she would be servicing one client at a time, and that she is the only technician servicing customers.

PZ/Questions & Comments: none

Public Hearing: Opened

- Citizen John Martin is concerned about fumes coming from the salon as a staff member has asthma and works next door to this property. He asked the commission to add a condition guaranteeing that nail services or any other services that omit fumes be banned from the permit for Ms. Bollinger and future tenants.
- Stan Visser, Property Manager, spoke in favor of this request explain that each suite separated by fire wall, and that the two suites (A&B) share the same furnace and double filtration ventilation system. He stated that he vetted Ms. Bollinger before renting her the space and is comfortable renting space to her. He stated he does not believe there are scents that would be bothersome to next door neighbors and her services would not require an outdoor ventilation system.

Public Hearing: Closed

Discussions Followed:

- Commissioner Hansen stated he is in favor of this request. He stated he does not feel there is a need for additional conditions per Title 10, paragraph 7.
- Commissioner Bolton stated she is in favor of this request. She stated she understands the concern regarding an air quality issue, but is comfortable with the request and testimony from the Property Manager.
- Chairperson Titus is in favor of the request.
- City Attorney Nope stated that paragraph 7 talks about excessive fumes or odors. He stated the commission could add a condition for excessive fumes, if felt necessary. He asked Chairperson Titus to abstain from the vote as she is familiar with applicant.
- Commissioner Perez stated that she believes that a condition should be put on the Special Use Permits regarding excessive fumes for future tenants.
- Commissioner Hansen asked City Attorney Nope if paragraph 7 is part of the Special Use Permit criteria, why an additional condition would need to be added to this permit.
- City Attorney Nope clarified why the condition would be added, as it makes for clarity.

MOTION #1:
Commissioner Bolton moved to add a condition to the Special Use Permit that the services be limited to those presented here and cannot have any excessive fumes or odors.
Commissioner Perez seconded the motion. Discussion ensued.
Motion withdrawn.

MOTION #2:
Commissioner Hansen made a motion to add a condition subject to the business not creating excessive odors or fumes.
Commissioner Bolton seconded the motion.
Motion Approved by a vote of 4-0-1.

MOTION #3:
Commissioner Hansen made a motion to approve the request for a Special Use Permit to allow for a beauty salon/spa on property located at 963 Blue Lakes Boulevard c/o Emily Bollinger, as presented, with staff conditions and additional conditions added by the commission. (PZ21-0015)
Commissioner Bolton seconded the motion.

Motion approved by a vote of 4-0-1.

6) Upcoming Meeting(s)

a) Wednesday, April 7, 2021 Worksession
   Tuesday, April 13, 2021 at 6:00 pm

7) Adjournment
The meeting adjourned at 07:07 PM

____
Kelli Ebersole, Administrative Assistant

Date: Monday, April 19, 2021

To: Planning and Zoning Commission

From: Elizabeth Hart, City Planner, Senior Planner

ACTION ITEM

Request:

Request for a Zoning District Change and Zoning Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive c/o Gerald Martens on behalf of Concept Investors, LLC. (PZ21-0008)

Time Estimate:

Approximately 15 minutes for the presentation with comments or questions following.

Background:

This is a request of a Zoning District Change & Zoning Development Agreement from R4 CRO and R6 to R4 CRO & R6 ZDA for the 500 block of Canyon Falls Drive.

The Planning Commission held a public hearing on March 23, 2021 and voted 5-0 to forward a recommendation of approval to the City Council.

Approval Process:

Per City Code 10-6-1.7(E) Approval of a ZDA shall be based on the following standards: the proposed uses are not detrimental to surround properties; deviations from Title 10 shall be warranted by the design of the conceptual plan; conformance to the Comprehensive Plan, and existing and/or proposed infrastructure must be adequate for the project.
Per City Code 10-14-1 thru 8 Any application for a zoning district change shall follow the procedures outline in these sections.*The Planning Commission held a public hearing on March 23, 2021 and voted 5-0 to forward a recommendation of approval to the City Council.*

Budget Impact:

NA

Regulatory Impact:

Approval of this request will allow deviations from the permitted uses in the R4, R6 and CRO zoning districts. See attached Draft ZDA and analysis of this request.

History:

The subject property is approximately ten (10) acres and was previously used for agricultural purposes.

A conveyance plat was recorded on the property in 2009.

In 2017 the Property was Annexed into the City. The current zoning designations of R4 and R6 were established at that time.

Analysis:

The 2016 Comprehensive Plan "Grow With Us" designates this area as "Mixed Use". The proposed project is compatible with the surrounding existing residential and commercial uses. Staff has determined that this request conforms with the Comprehensive Plan.

The applicant is proposing a development of attached and detached single family residences and has declared modifications from the applicable City Code:

1. Allow for attached single family dwellings, of two (2) or less. *R4 and R6 Zones to permit attached single family households fronting arterial/collector streets.*
2. Zero property line setbacks from the common residential lot line for attached single family dwellings.
3. Fifteen (15) feet for front and rear setbacks, except for setbacks along the subdivision boundary which shall be twenty (20) feet for attached and detached single family dwellings. *The R4 district requires a twenty (20) foot front and rear yard setbacks. The R6 requires a twenty (20) foot for front yard setbacks.*

Other property development standards added:

1. The minimum lot sizes proposed is 4000 square feet. M*atches the R4 and R6 districts*.
2. A fifteen (15) foot landscaped buffer adjacent to all roadways except vehicular turnouts.
3. Five (5) foot side yard setbacks for attached and detached single family dwellings. *Matches the R4 and R6 districts.*
4. Each residential unit shall have a minimum of four (4) parking spaces.
5. Streets and common areas are private and will be maintained by the Home Owners Association.

The modifications from current code are not anticipated to create undue impacts to the surrounding properties. Because of the addition of residential units an increase in traffic is expected on Fillmore Street traveling out to Pole Line Road. The proposed development is an infill project for the area. An increase in traffic is typical to any new development on vacant land. Staff does not foresee unmanageable negative impacts from an increase in traffic to this area on the surrounding properties.

Conclusion:

The City Council is tasked with making a final decision on this item. You may approve the item as requested; approve the item with modifications, deny the item, or table the item to seek additional information.
Upon conclusion should the City Council approve the request as presented, staff recommends the following:

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. PZ21-0008 CC SR Residences at Breckenridge ZDCZDA
2. FLU Map
3. Vicinity Map
4. Narrative
5. ZDA
6. Exhibit

7. 03-23-21 PZC Draft Minutes_Breckenridge

Comprehensive Staff Report

To: Honorable Mayor and City Council

Presenter: Liz Hart, Senior City Planner

Request: A request to the City Council for a Zoning District Change & Zoning Development Agreement from R4 CRO and R6 to R4 and R6 ZDA for the 500 block of Canyon Falls Drive.

Application: PZ21-0008

Applicant & Representative:
Concept Investors LLC
Gerald Marten
621 N. College Rd., Ste. 100
Twin Falls, ID 83301

CC Public Hearing: April 19, 2021

Background

This is a request of a Zoning District Change & Zoning Development Agreement from R4 CRO and R6 to R4 CRO & R6 ZDA for the 500 block of Canyon Falls Drive.

The property is currently used for agricultural purposes and is currently zoned R4 CRO and R6.

The request is proposing to allow the subject property to be developed as an attached and detached single family residential subdivision.

History

The subject property is approximately ten (10) acres and was previously used for agricultural purposes.

A conveyance plat was recorded on the property in 2009. The applicant is required to do the ZDA process first and a preliminary plat will come before the Commission after the ZDA has been approved by City Council.

Approval Process:

Per City Code 10-6-1.7 (B) The applicant is required to present a preliminary review prior to a public hearing to the Planning and Zoning Commission in which the Commission may give suggestions and ask questions of the applicant about the proposed ZDA. *This presentation took place on February 23, 2021.*

Per City Code 10-6-1.7(E) Approval of a ZDA shall be based on the following standards: the proposed uses are not detrimental to surround properties; deviations from Title 10 shall be warranted by the design of the conceptual plan; conformance to the Comprehensive Plan, and existing and/or proposed infrastructure must be adequate for the project.

Per City Code 10-14-1 thru 8 Any application for a zoning district change shall follow the procedures outline in these sections. *The Planning Commission held a public hearing on March 23, 2021 and voted 5-0 to forward a recommendation of approval to the City Council.*

Applicable Regulations

Per City Code 10-6-1.4 (B) The ZDA shall conform to all sections of this title unless specifically addressed in the written commitment document. All applications to the city shall list all requested variations from the standard requirements.

Comprehensive Plan Compliance

The 2016 Comprehensive Plan "Grow With Us" designates this area as "Mixed Use" and is described as: a mix of, but not limited to, retail, restaurants, hotels, townhomes, condominiums, apartments.

The proposed project is compatible with the surrounding existing residential and commercial uses. Staff has determined that this request conforms with the Comprehensive Plan.

Analysis

The applicant is proposing a development of attached and detached single family residences.

The subject property is within two (2) zoning districts and the Canyon Rim Overlay. The northern half is zoned R4 CRO and the southern half is zoned R6.

Existing uses on the surrounding properties are residential to the West and East, and a mix of commercial uses to the South along Pole Line Road.

Access into the subject property comes from the East on Canyon Falls Drive which is accessed from Filmore Street.

Access from the West on Canyon Falls Drive from Harrison Street is for emergency use only. A fire and emergency gate will be installed at this access.

The applicant has declared modifications from the applicable City Code:

1) Allow for attached single family dwellings, of two (2) or less. *R4 and R6 permit attached single family households fronting arterial/collector streets.*
2) Zero property line setbacks from the common residential lot line for attached single family dwellings.
3) Fifteen (15) feet for front and rear setbacks, except for setbacks along the subdivision boundary which shall be twenty (20) feet for attached and detached single family dwellings. *The R4 district requires a twenty (20) foot front and rear yard setbacks. The R6 requires a twenty (20) foot for front yard setbacks.*

Other property development standards added:

1) The minimum lot sizes proposed is 4000 square feet. M*atches the R4 and R6 districts*.
2) A fifteen (15) foot landscaped buffer adjacent to all roadways except vehicular turnouts.
3) Five (5) foot side yard setbacks for attached and detached single family dwellings. *Matches the R4 and R6 districts.*
4) Each residential unit shall have a minimum of four (4) parking spaces.
5) Streets and common areas are private and will be maintained by the Home Owners Association.

Potential Impacts

The modifications from current code are not anticipated to create undue impacts to the surrounding properties. Because of the addition of residential units an increase in traffic is expected on Filmore Street traveling out to Pole Line Road. The proposed development is an infill project for the area. An increase in traffic is typical to any new development on vacant land. Staff does not foresee a negative impact from an increase in traffic to this area on the surrounding properties.

Conclusion:

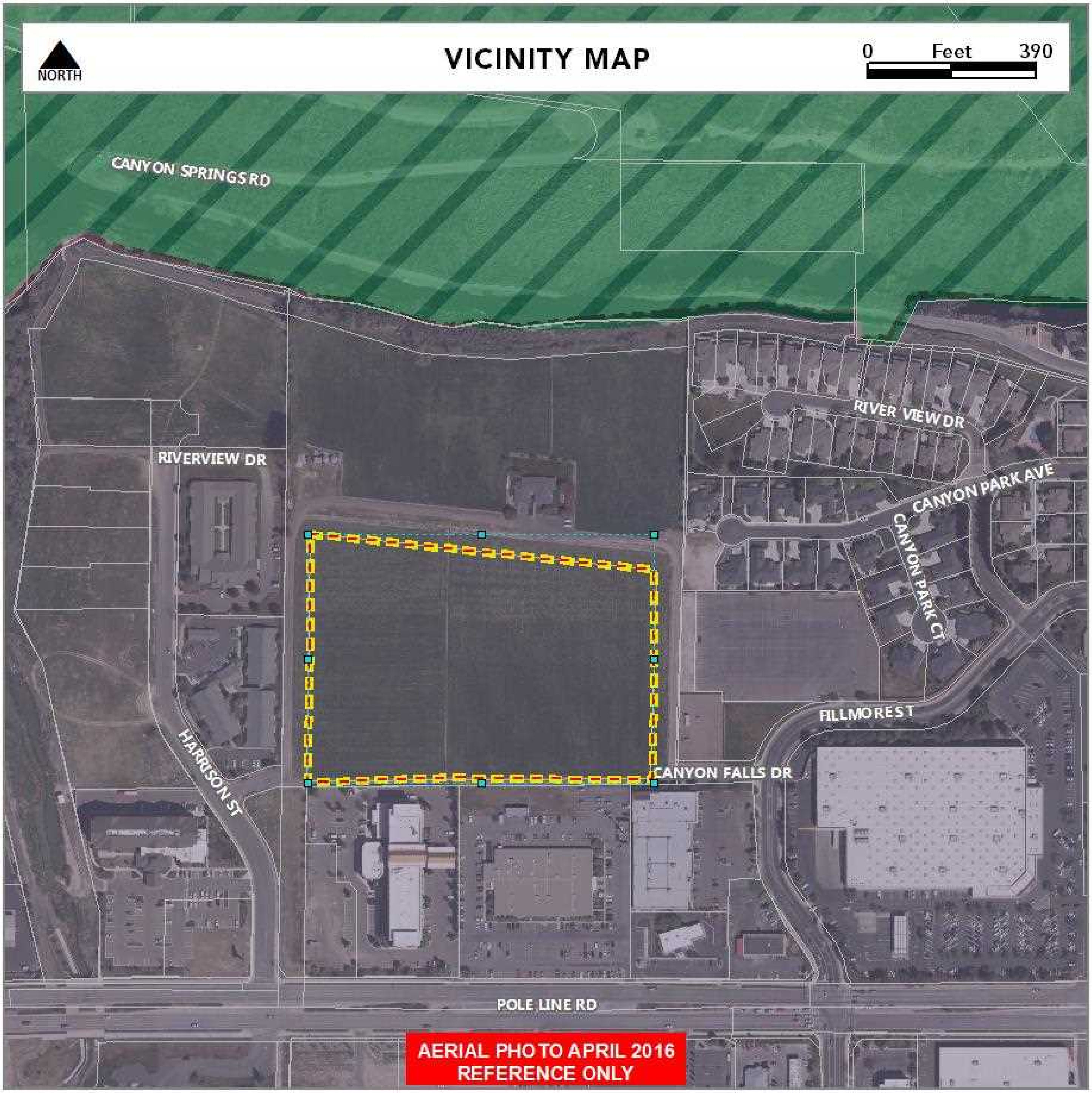
The City Council is tasked with making a final decision on this item. You may approve the item as requested; approve the item with modifications, deny the item, or table the item to seek additional information.

Upon conclusion should the City Council approve the request as presented, staff recommends the following:

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. Future Land Use Map
3. Narrative
4. R4 CRO, R6 ZDA
5. Exhibit



Mixed Use

Natural Areas

AOI

Current Zoning: R4 CRO and R6 | **Existing Land Use:** Undeveloped

Comprehensive Plan: Mixed Use | **Proposed Land Use:** Residential

Surrounding Zoning Designations & Land Use(s)	
North: R4, Residential; Canyon Rim	**East:** R4, Residential; C1, Commercial
South: C-1, Commercial	**West:** C-1, Mixed Use

Applicable Regulations

10-6-1, 10-4-5, 10-4-6, 10-4-19, 10-14

Reason for Request

This request is to allow the proposed parcel, partially located in the Canyon Rim Overlay District to be developed as an attached and detached single family residential subdivision.

The area is designated in the city comprehensive plan for residential use. The proposed townhouse development is totally compatible with the adjacent Breckenridge Subdivisions located east and north of the approved project which includes attached and detached single family residences.

The development includes private streets, landscaping, pedestrian pathways all similar to the development features are common in the Breckenridge residential developments.

The uses will be detached single family residences, attached zero lot line town homes not to exceed two units per structure, and limited common area improvements and facilities.

Residences at Breckenridge, ZDA

R4 CRO, R6 Residential
Zoning Development Agreement

This Zoning Development Agreement (ZDA) is made and entered into this ____ day of _______________, 20___, by and between the City of Twin Falls, State of Idaho a municipal corporation, hereinafter called "City" and Concept Investors, LLC (hereinafter called "Developer") for the purpose of developing a Residential Subdivision on property located between Fillmore St. and Harrison Street, known as Residences at Breckenridge Subdivision, a ZDA.

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 6; R6 Residential Multi-Housing District, or as amended, Title 10 – Chapter 4 – Section 5; R4 Residential Medium Density District or as amended, Title 10 - Chapter 4 – Section 19; CRO Canyon Rim Overlay District or as amended, and all references to other sections therein including the following deviations:

2. R4, R6 and CRO, modified to include the following;
   A. Permitted uses;

   1. Residential:
      a. Dwellings – Detached single family household units.
      b. Dwellings – Attached single family residences in groupings of two (2) or less.

3. Property Development Standards to be modified to include the following;

The following property development standards shall apply to all land and buildings in the R4, R6 and CRO district:

A. Lot Area:

1. Each residential building to be located on an individual lot of not less than four thousand (4,000) square feet in size. Open space and/or common area to have no minimum or maximum square footage.

B. Yards:

1. No property line building setbacks will be required from the common residential lot lines for attached single family residences.
2. For detached single family residences the side yard setback shall be five (5') feet, front yard setback shall be fifteen (15') feet and rear yard setback shall be fifteen (15') feet except for the subdivision boundary where the setback shall be twenty (20') feet.

Add "attached", should read "For attached and detached...."

Residences at Breckenridge, ZDA

R4 CRO, R6 Residential

Zoning Development Agreement

C. Landscaping:

1. Street Buffers: Residential uses shall provide a fifteen (15') foot landscaped buffer from property line adjacent to all roadways with the exception of vehicular turn-outs.

D. Other Development Criteria:

1. All internal roadways and overflow parking areas are private and shall be owned and maintained as part of the common area by the Homeowner's Association.

2. Each residential unit shall have a driveway wide enough to provide two (2) parking spaces as well as a garage large enough to provide space for at a minimum of two (2) vehicles.

3. All streets, common landscaping and storm water retention area shall be owned and maintained by the Homeowners Association.

Developer: Concept Investors, LLC
621 N. College
Twin Falls, ID 83301

City: City of Twin Falls
P.O. Box 1907
Twin Falls, ID 83303-1907

"CITY"
CITY OF TWIN FALLS

By: ______________________________
Mayor

ATTEST:

____
City Clerk

"DEVELOPER"
Concept Investors, LLC

By: ______________________________

Residences at Breckenridge, ZDA
R4 CRO, R6 Residential
Zoning Development Agreement

STATE OF IDAHO)
ss.
County of Twin Falls)

On this _______day of ___________________________, 2021 before me, a Notary Public for said County and State, personally appeared ____ and ____, known or identified to me, to be the Mayor and City Clerk, respectively, of the CITY OF TWIN FALLS, IDAHO, that executed said instrument, and acknowledged to me that such City 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.

____

Residing at ______________________________

Commission Expires: ______________________

STATE OF IDAHO)
ss.
County of Twin Falls)

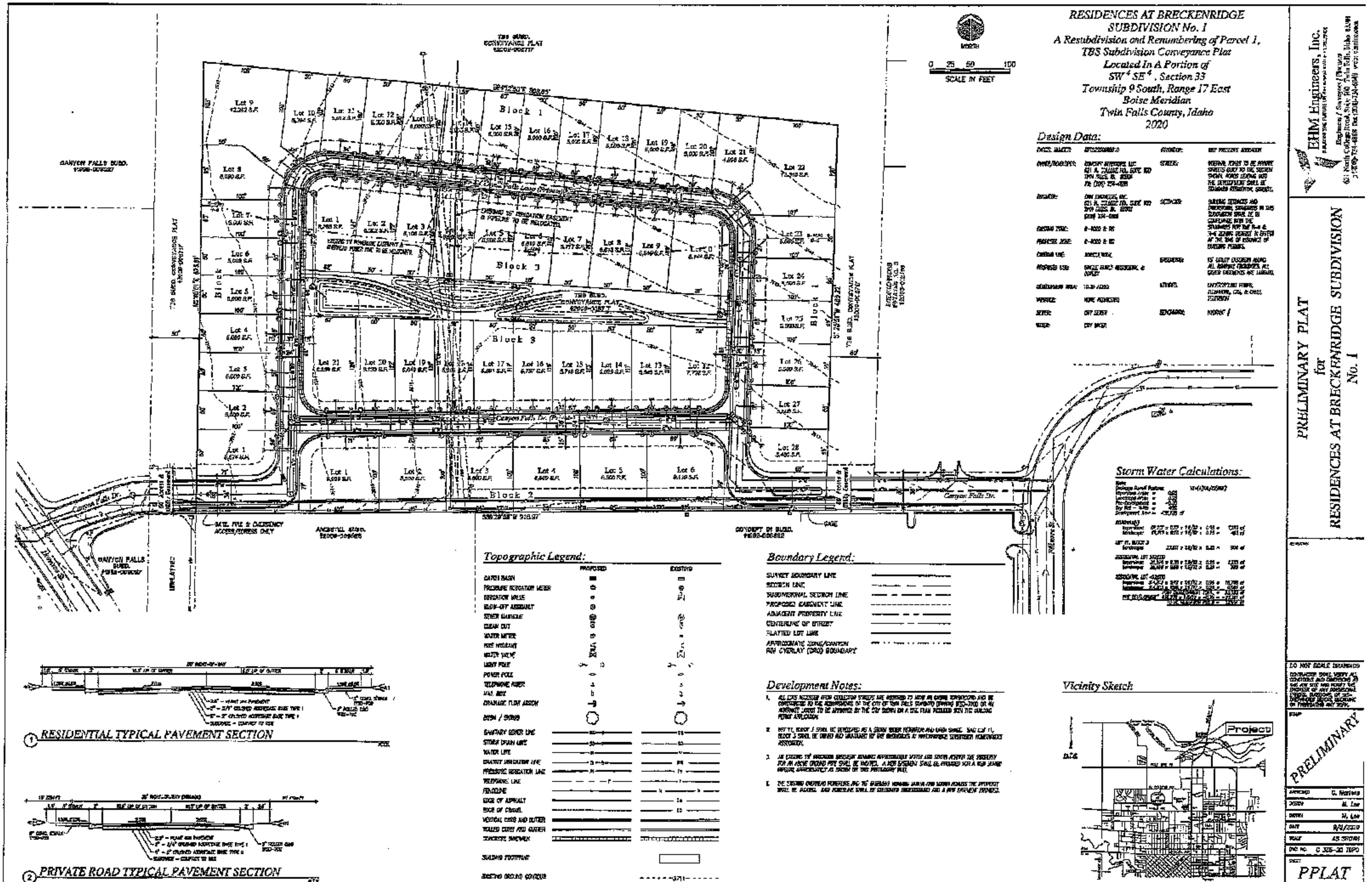
On this _______day of ___________________________, 2021 before me, a Notary Public for said County and State, personally appeared Gerald Martens, known or identified to me, to be the person that executed said instrument.

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

____

Residing at ______________________________

Commission Expires: ______________________



RESIDENCES AT BRECKENRIDGE SUBDIVISION No. 1
A Resubdivision and Renumbering of Parcel 1, TBS Subdivision Conveyance Plat
Located In A Portion of SW¼ SE¼, Section 33
Township 9 South, Range 17 East
Boise Meridian
Twin Falls County, Idaho
2020
SCALE IN FEET
Design Data:
Storm Water Calculations:
Topographic Legend:
Boundary Legend:
Development Notes:
Vicinity Sketch
Project
Block 1
Block 2
Block 3
Canyon Falls Dr.
Fillmore St.
CANYON FALLS SUBD.
TBS SUBD. CONVEYANCE PLAT
1 RESIDENTIAL TYPICAL PAVEMENT SECTION
2 PRIVATE ROAD TYPICAL PAVEMENT SECTION
EHM Engineers, Inc.
Engineers / Surveyors / Planners
PRELIMINARY PLAT for RESIDENCES AT BRECKENRIDGE SUBDIVISION No. 1
PRELIMINARY
PPLAT

Twin Falls Planning & Zoning Commission
Minutes

Tuesday, March 23, 2021, 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: David Detweiler

1) Call In Instructions

a) To call in for Public Comment on the items on this agenda, please call 1-208-939-6718, Conference ID: 820 430 246#. Calls must be received between 6:00 pm - 6:10 pm and will be put into the queue to speak during the Public Hearing portion of the meeting.

2) Confirmation of Quorum/Call Meeting to Order
Chairperson Titus called the meeting to order at 6:00 pm
A quorum was present.

Members Present: Titus, Kelley, Hansen, Bolton, Perez
Staff Present: Spendlove, Zollinger, Strickland, Ebersole, Hart, Hafer, Vitek, Nope

3) Consent Calendar

a) Approval of Minutes from the following meeting: March 9, 2021

MOTION:
Commissioner Hansen moved to approve the Consent Calendar, as presented.
Commissioner Kelley seconded the motion.

Unanimously Approved by a vote of 5 to 0.

4) Items of Consideration-none

5) Public Hearings

a) Request for a recommendation to City Council for a Zoning District Change and Zoning

Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive c/o Gerald Martens on behalf of Concept Investors, LLC. (PZ21-0008)

Staff Presentation:
Senior Planner Hart presented the request for a recommendation to City Council for a Zoning District Change and Zoning Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive c/o Gerald Martens on behalf of Concept Investors, LLC. (PZ21-0008)

Per City Code 10-6-1.7(E) Approval of a ZDA shall be based on the following standards: the proposed uses are not detrimental to surround properties; deviations from Title 10 shall be warranted by the design of the conceptual plan; conformance to the Comprehensive Plan, and existing and/or proposed infrastructure must be adequate for the project.

Per City Code 10-14-5 The Commission shall hold a public hearing to provide a recommendation to the City Council to amend the zoning district and the zoning map, amend with recommendations, or deny the request.

The subject property is approximately ten (10) acres and was previously used for agricultural purposes.

A conveyance plat was recorded on the property in 2009.

In 2017 the Property was Annexed into the City. The current zoning designations of R4 and R6 were established at that time.

The applicant has declared modifications from the applicable City Code:

1. Allow for attached single family dwellings, of two (2) or less. *R4 and R6 Zones to permit attached single family households fronting arterial/collector streets.*
2. Zero property line setbacks from the common residential lot line for attached single family dwellings.
3. Fifteen (15) feet for front and rear setbacks, except for setbacks along the subdivision boundary which shall be twenty (20) feet for attached and detached single family dwellings. *The R4 district requires a twenty (20) foot front and rear yard setbacks. The R6 requires a twenty (20) foot for front yard setbacks.*

Other property development standards added:

1. The minimum lot sizes proposed is 4000 square feet. M*atches the R4 and R6 districts*.
2. A fifteen (15) foot landscaped buffer adjacent to all roadways except vehicular turnouts.

3. Five (5) foot side yard setbacks for attached and detached single family dwellings. *Matches the R4 and R6 districts.*
4. Each residential unit shall have a minimum of four (4) parking spaces.
5. Streets and common areas are private and will be maintained by the Home Owners Association.

The modifications from current code are not anticipated to create undue impacts to the surrounding properties. Because of the addition of residential units an increase in traffic is expected on Fillmore Street traveling out to Pole Line Road. The proposed development is an infill project for the area. An increase in traffic is typical to any new development on vacant land. Staff does not foresee unmanageable negative impacts from an increase in traffic to this area on the surrounding properties.

Upon conclusion should the Commission recommend approval of the request as presented, staff recommends the following:

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

PZ Questions:

- Commissioner Hansen asked how the emergency access will be monitored.
- PZ Director Spendlove clarified how emergency accesses are monitored.
- Commissioner Perez asked for the definition between arterial roads vs other roads and why an exemption is needed due to the attached homes.
- PZ Director Spendlove explained the attached single family dwelling standards, are usually only allowed attached to arterial and collector roads. The exemption is being asked as part of the ZDA.

Applicant Presentation:

Gerald Martens, representing applicant, presented the request for a Zoning District Change and Zoning Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive. He stated the property is in the Canyon Rim Overlay, which requires a Zoning Development Agreement. He stated the proposed development would have a reduced density from what would be allowed in the R4 and R6 zones. He stated the development would be built similar to the Breckenridge subdivision to the North East. He stated there will be more details of the development with the Preliminary Plat application.

PZ/Questions & Comments:

- Commissioner Hansen asked if the attached homes would be similar to the Breckenridge Subdivision.
- Mr. Martens clarified how the townhomes would be constructed.

Public Hearing: Opened

- Citizen Kate Doherty stated her concerns regarding the project.
- Chairperson Titus clarified the zoning is what is being voted on tonight.
- Mr. Martens addressed the citizens' concerns.

Public Hearing: Closed

Discussions Followed:

- Commissioner Bolton stated she is in favor of this zoning proposal.
- Commissioner Kelley stated this is a unique property and is in favor of the request.
- Chairperson Titus agreed, and likes the density being decreased.

MOTION:

Commissioner Hansen moved to recommend approval of the request for for a recommendation to City Council for a Zoning District Change and Zoning Map Amendment for approximately 10 (+/-) acres from R-4 & R-6 CRO to R-4 & R-6 CRO ZDA for property located at the 500 block of Canyon Falls Drive c/o Gerald Martens on behalf of Concept Investors, LLC. (PZ21-0008), as presented, with staff recommendations.
Commissioner Bolton seconded the motion.

Unanimously Approved by a vote of 5-0.

b) Request for a recommendation to City Council to vacate a platted utility easement within the Fieldwood Subdivision on property located south of Cheney Drive West, in between Fieldstream Way and Grandview Drive c/o EHM Engineers, Inc. on behalf of Gary Nelson. (PZ21-0013)

Staff Presentation:

City Planner Strickland presented the request for a recommendation to City Council to vacate a platted utility easement within the Fieldwood Subdivision on property located south of Cheney Drive West, in between Fieldstream Way and Grandview Drive c/o EHM Engineers, Inc. on behalf of Gary Nelson. (PZ21-0013)

All procedures will follow the process as described in TF City Code: 10-16-1 Vacations & Dedications require a public hearing before the Planning Commission where the public and the applicant will have the opportunity to make a presentation, ask questions, or voice their concerns. The Planning & Zoning Commission will make a recommendation to the City Council that the vacation be granted or it may recommend a modification to the vacation, or it may recommend that the vacation be denied.

The easement was originally platted as part of the Fieldstone Professional Subdivision. After reconsideration the developer submitted an application to replat what was once

Date: Monday, April 19, 2021

To: Honorable Mayor and City Council

From: Elizabeth Hart, City Planner, Senior Planner

ACTION ITEM

Request:

Request to Vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ21-0014)

Time Estimate:

Approximately 15 minutes for the presentation and comments/questions to follow.

Background:

This is a request to vacate a portion of an access and public utility easement.

Approval Process:

Per City Code 10-16-1(F): The Council, prior to approving, modifying or denying the vacation, shall conduct a public hearing using the same notice and hearing procedures as the Commission.

Budget Impact:

NA

Regulatory Impact:

Approval of this request will remove the limitation, or entitlement, for the specific area, as described on the Plat. This area will become private property, and subject to current rules and regulations for taxes, zoning code compliance, and development.

History:

The subject property exists under the North Bridge No. 2 2291 PUD (recorded 1994) and is part of the Rivercrest Apartments PUD plat. The Planning and Zoning Commission held a public hearing on the request on March 23, 2021

Analysis:

Per the applicant the purpose of the proposed vacation of the platted easement is to accommodate a five-plex building that is being added to the subject property. The Rivercrest Apartment complex is located on the subject property.

The easement in question is a twenty-six (26) foot-wide access and public utility easement. The applicant is proposing to replace the portion being vacated with additional area to be vacated as part of the existing easement, seen in Exhibit A.

Conclusion:

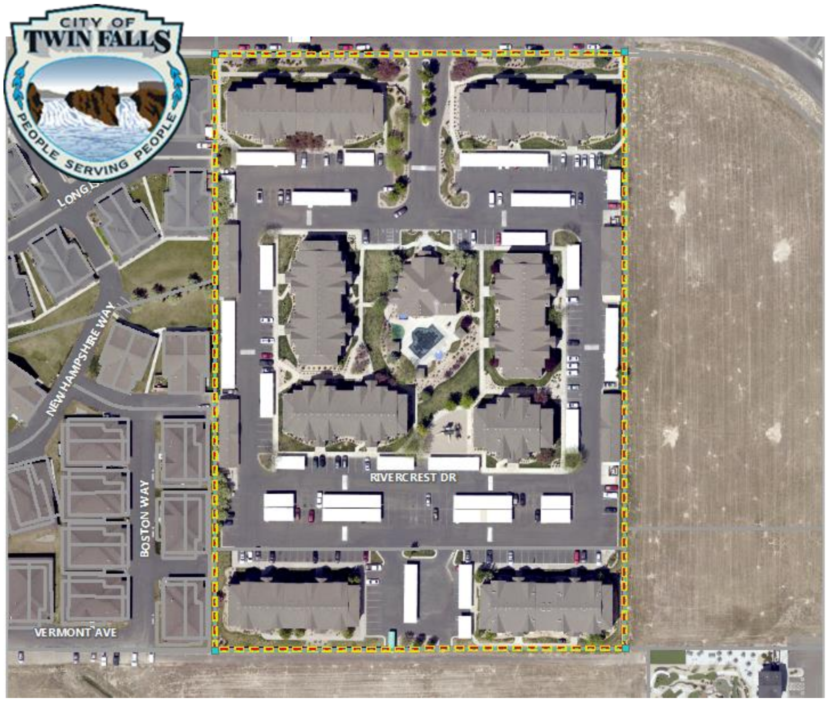
The Planning and Zoning Commission forwarded a positive recommendation to the City Council with a vote of 4-0-1 in favor.

Should the City Council approve the application as presented, staff recommends approval be subject to the following conditions:

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

Attachments:

1. PZ21-00014 CC SR Vacation of Easement - RiverCrest_Bach Homes
2. Narrative
3. Vicinity Map
4. Vacation Exhibit A
5. Master Development Exhibit B
6. 03-23-21 PZC Draft Minutes_RiverCrest Vacation



Comprehensive Staff Report

To: Honorable Mayor and City Council

Presenter: Liz Hart, Senior City Planner

Request: To Vacate a portion of an access and public utility easement for the property located at 2013 Rivercrest Drive. Parcel ID # RPT4598000000A

Application: PZ21-0014

Applicant & Representative:

Nick Mason, Bach Homes
c/o Tim Vawser
EHM Engineers, Inc.
621 N College Rd, Ste 100
Twin Falls, ID 83301

CC Public Hearing: April 19, 2021

Background/History:
This is a request to vacate a portion of an access and public utility easement.

The subject property exists under the North Bridge No. 2 2291 PUD (recorded 1994) and is part of the Rivercrest Apartments PUD plat.

The Planning and Zoning Commission held a public hearing on the request on March 23, 2021

Approval Process:

Per City Code 10-16-1(F): The Council, prior to approving, modifying or denying the vacation, shall conduct a public hearing using the same notice and hearing procedures as the Commission.

Regulatory Impacts:
Approval of this request will remove the limitation, or entitlement, for the specific area, as described on the Plat. This area will become private property, and subject to current rules and regulations for taxes, zoning code compliance, and development.

Analysis:
Per the applicant the purpose of the proposed vacation of the platted easement is to accommodate a five-plex building that is being added to the subject property. The Rivercrest Apartment complex is located on the subject property.

The easement in question is a twenty-six (26) foot-wide access and public utility easement. The applicant is proposing to replace the portion being vacated with additional area to be vacated as part of the existing easement, seen in Exhibit A.

Conclusion:
The Planning and Zoning Commission forwarded a positive recommendation to the City Council with a vote of 4-0-1 in favor.

Should the City Council approve the application as presented, staff recommends approval be subject to the following conditions:

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

Attachments:

1. Vicinity Map
2. Narrative
3. Vacation Exhibit A
4. Master Development Exhibit B

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

February 9, 2021

Jonathan Spendlove, Planning and Zoning Director
City of Twin Falls
203 Main Avenue East
Twin Falls, Idaho 83301

Re.: Rivercrest Apartments PUD
Vacation of Existing Easement

Jonathan,

Please find accompanying the above referenced application packet for an easement at Rivercrest Apartments. This project is located within the southwest portion of the original apartment complex and as you know is being submitted to accommodate a five-plex building addition which overlaps a portion of the existing easement.

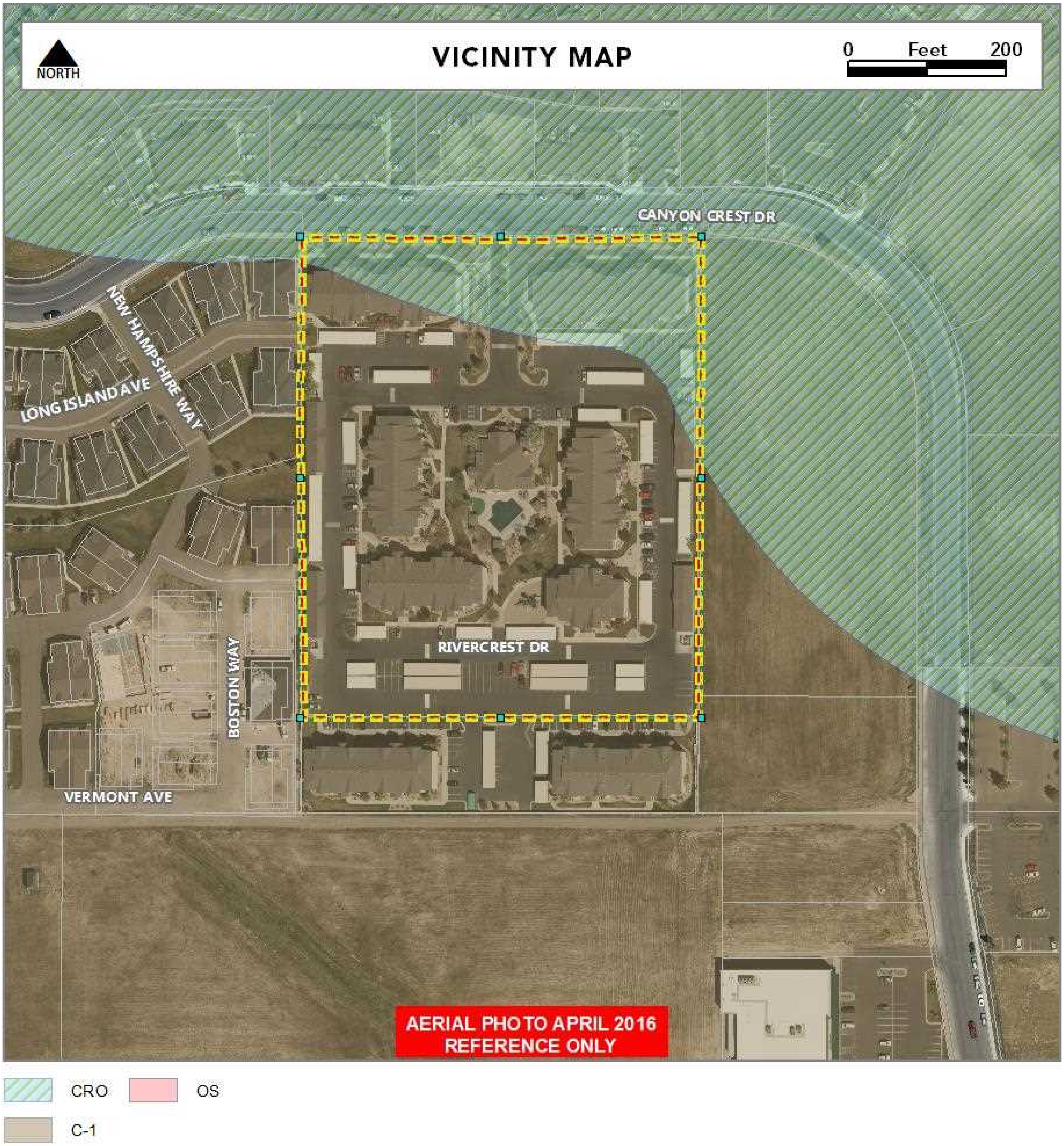
Utility companies have been contacted and those comments will be forwarded to you upon receipt.

Upon your review if you need any further information please don't hesitate to call me.

Sincerely,

Tim Vawser
EHM Engineers, Inc.

621 North College Rd., Suite 100 • Twin Falls, Idaho 83301 • [208] 734-4888 • Fax [208] 734-6049
3501 W. Elder St., Suite 100 • Boise, Idaho 83705 • [208] 386-9170 • Fax [208] 386-9076

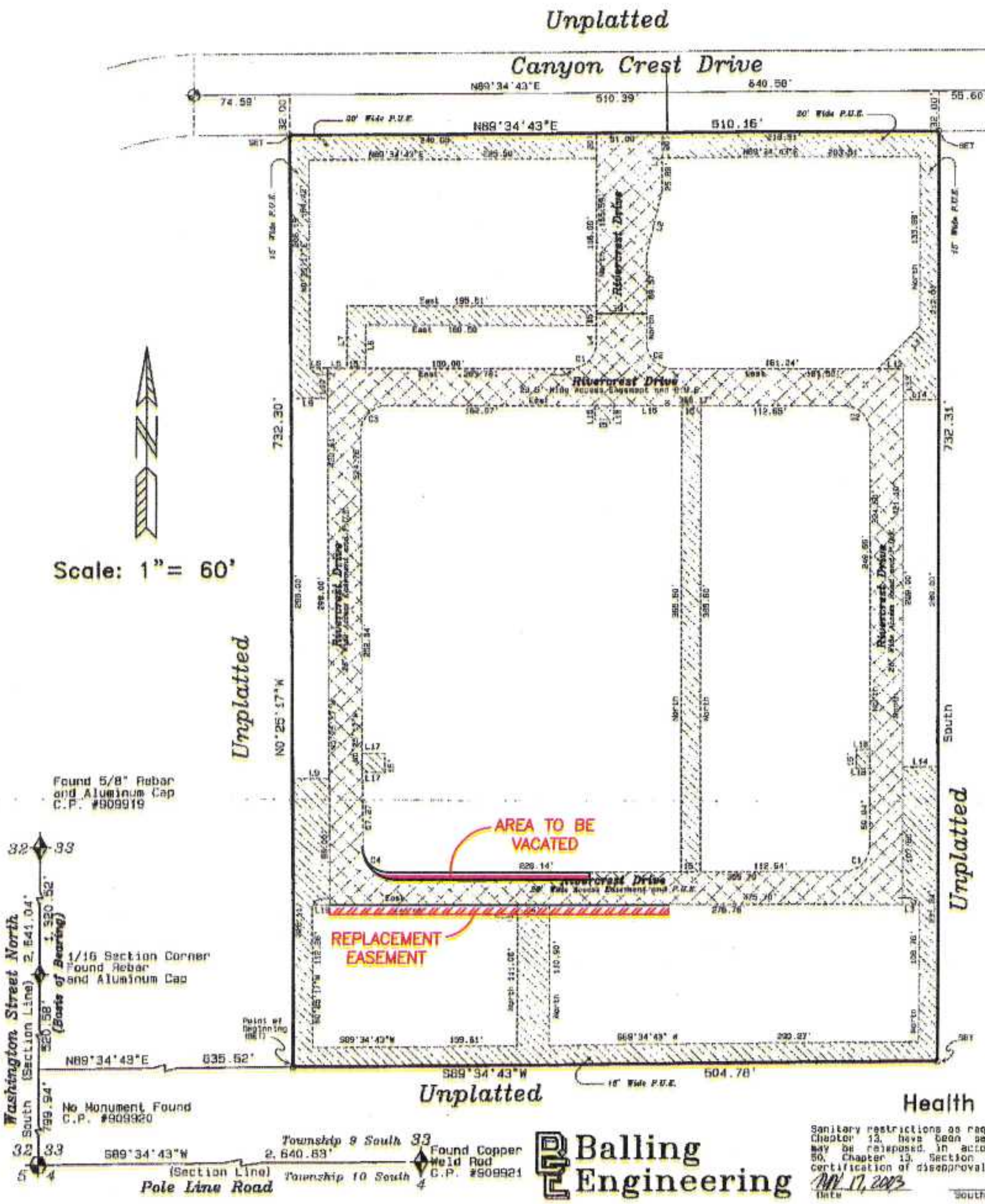


Current Zoning: C1, Commercial Highway	**Existing Land Use:** Undeveloped
Comprehensive Plan: Mixed Use	**Proposed Land Use:** Residential
Surrounding Zoning Designations & Land Use(s)	
North: C1 CRO, Mixed Uses	**East:** C1, Commercial
South: C1, Retail and Vacant Land	**West:** C-1, Residential
Applicable Regulations	

10-1-4, 10-1-5, 10-16-1

Rivercrest Apartments Planned Unit Development

Part of the Southwest Quarter of Section 33, T.9S., R17E, B.M.
Twin Falls County, Idaho
2003



Curve Information

CURVE	RADIUS	ANGLE	LENGTH	CHORD	CHORD BEARING
C1	20.50'	90°00'00"	32.20'	28.99'	N45°00'00"E
C2	20.50'	90°00'00"	32.20'	28.99'	N45°00'00"W
C3	20.50'	90°25'17"	32.35'	29.10'	N44°47'22"E
C4	20.50'	89°34'43"	32.05'	17078'	N45°12'38"W

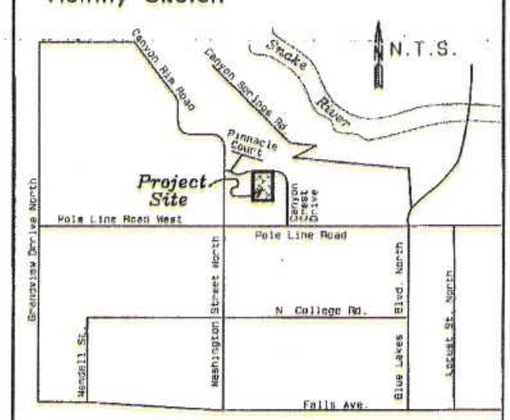
Line Information

	BEARING	DISTANCE
L1	North	45.89'
L2	N13°29'45"E	51.42'
L3	East	13.50'
L4	North	14.00'
L5	East	15.03'
L6	East	13.75'
L7	North	45.50'
L8	North	34.50'
L9	N89°28'37"E	38.75'
L10	N0°25'17"W	24.11'
L11	N45°00'00"E	47.74'
L12	East	20.25'
L13	North	24.50'
L14	East	26.50'
L15	North	11.00'
L16	East	52.86'
L17	East	17.52'
L18	East	11.00'
L19	East	13.75'

Legend

- Access Road and Public Utility Easement
- Public Utility Easement
- Section Line and Ties
- Boundary Line
- Centerline of Road
- Edge of Easement
- Section Corner Existing Monument
- Section Corner No Monument Found
- Centerline Monument 5/8" Rebar to be set
- Boundary Point 5/8" Rebar and Plastic Cap to be set

Vicinity Sketch



PROFESSIONAL LAND SURVEYOR 7851 STATE OF IDAHO DAVID E. BALLING

Balling Engineering

Health Certificate

Sanitary restrictions as required by Idaho Code Title 50, Chapter 13, have been satisfied. Sanitary restrictions may be reimposed, in accordance with Idaho Code Title 50, Chapter 13, Section 50-1326, by the issuance of a certification of disapproval.

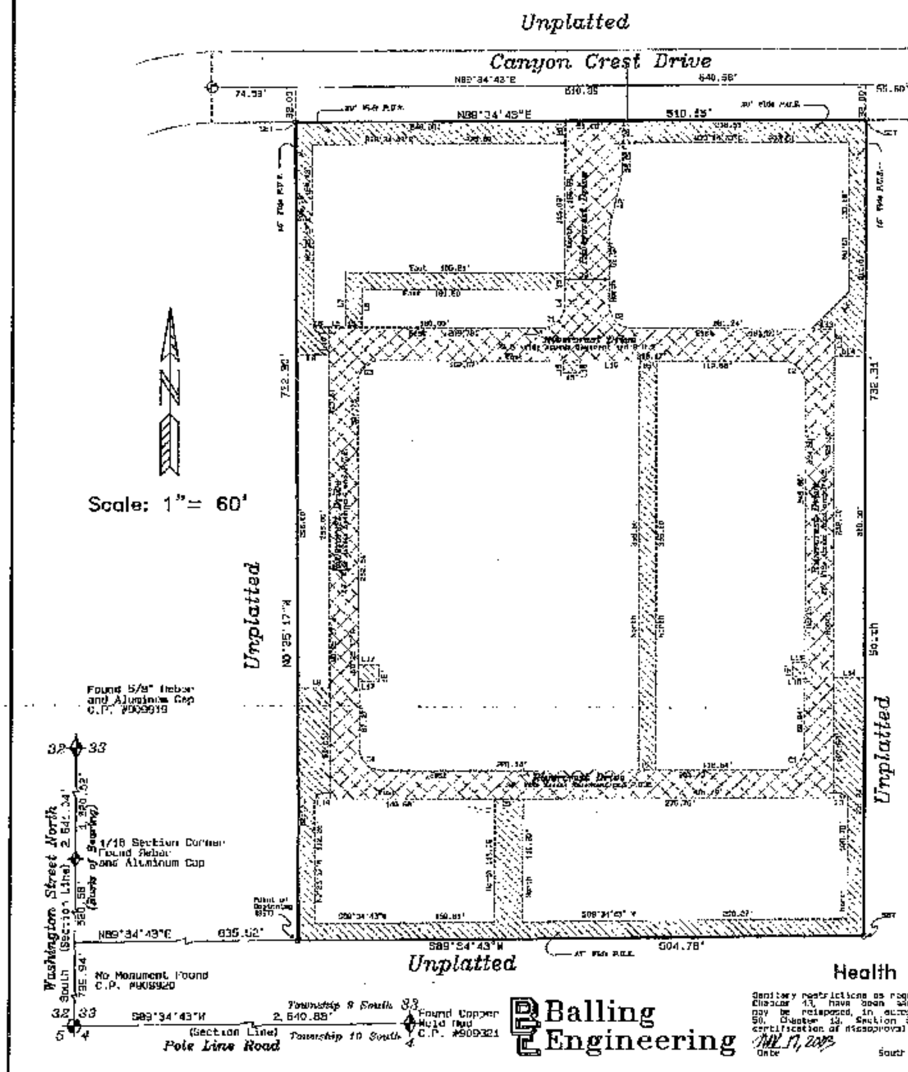
MAY 17, 2003 — Date

EP 219 — South Central Dist. Health Dept., EHS

Sheet 1 of 2

Rivercrest Apartments Planned Unit Development

Part of the Southwest Quarter of Section 33, T.9S., R17E, B.M.
Twin Falls County, Idaho
2003



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C2	20.50'	90°00'00"	32.20'	28.44'	N45°00'00"W
C3	20.50'	90°25'17"	32.38'	29.10'	N44°47'22"E
C4	20.80'	39°34'43"	32.05'	17.079'	N45°19'38"W

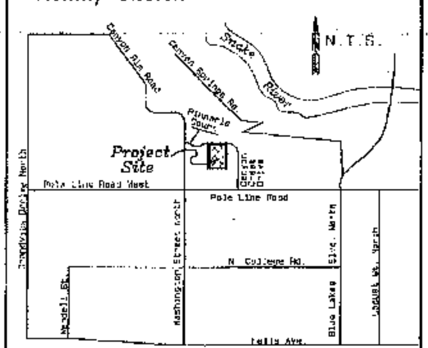
Line Information

	BEARING	DISTANCE
L1	North	45.89'
L2	N13°29'45"E	51.42'
L3	East	15.30'
L4	North	14.00'
L5	East	15.03'
L6	East	15.75'
L7	North	46.50'
L8	North	34.30'
L9	N89°26'40"W	24.75'
L10	N0°29'17"W	24.[illegible]
L11	N45°00'00"E	47.74'
L12	East	20.28'
L13	North	24.50'
L14	East	24.50'
L15	North	11.00'
L16	East	52.86'
L17	East	17.52'
L18	East	11.00'
L19	East	13.76'

Legend

- Access Road and Public Utility Easement
- Public Utility Easement
- Section Line and Ties
- Boundary Line
- Centerline of Road
- Edge of Easement
- Section Corner Existing Monument
- Section Corner No Monument Found
- Centerline Monument 5/8" Rebar to be set
- Boundary Point 5/8" Rebar and Plastic Cap to be set

Vicinity Sketch



Professional Land Surveyor 7651 State of Idaho

Balling Engineering

Health Certificate

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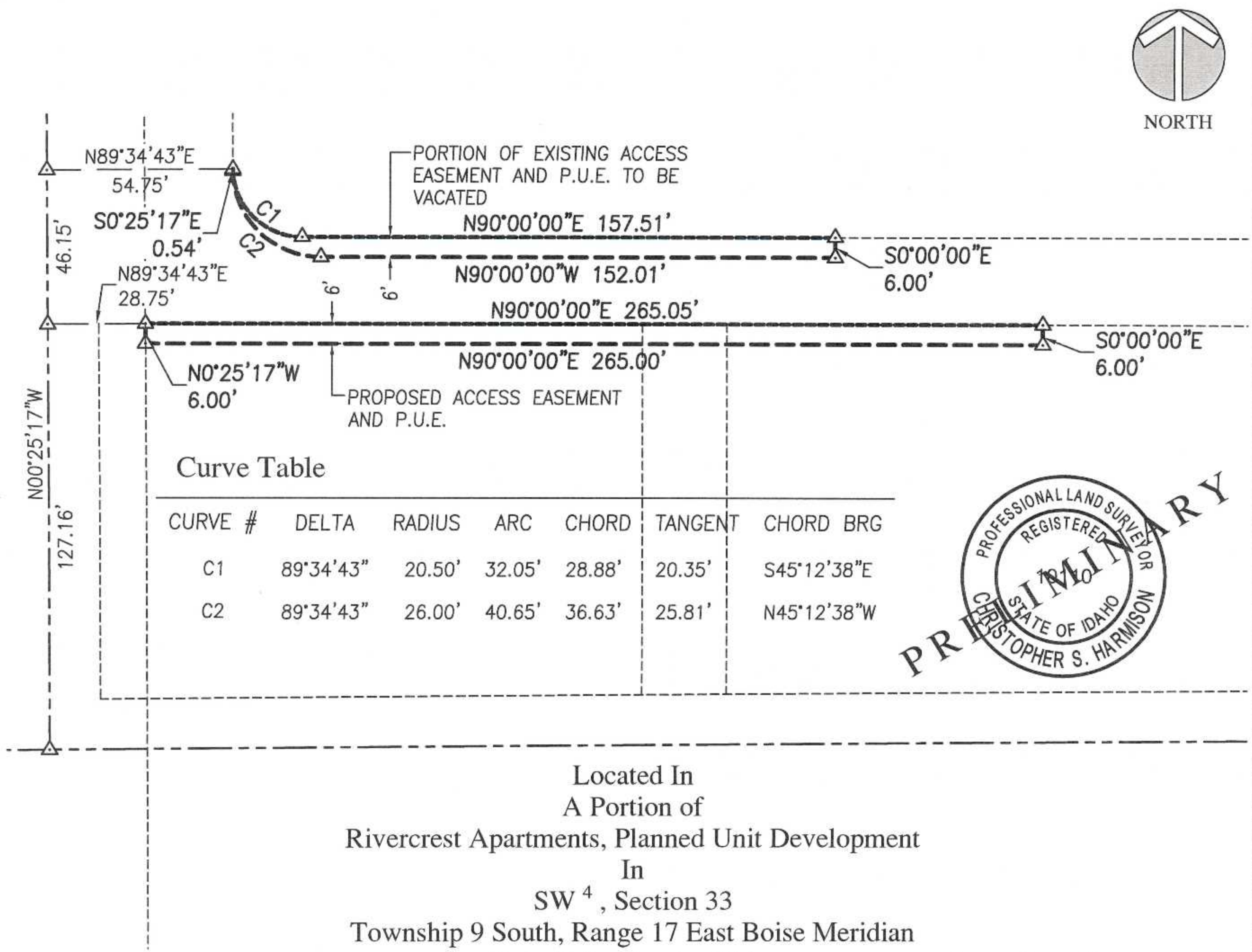
MAY 17, 2003
Date

South Central Dist. Health Dept., EHS

Sheet 1 of 2



Curve Table

CURVE #	DELTA	RADIUS	ARC	CHORD	TANGENT	CHORD BRG
C1	89°34'43"	20.50'	32.05'	28.88'	20.35'	S45°12'38"E
C2	89°34'43"	26.00'	40.65'	36.63'	25.81'	N45°12'38"W

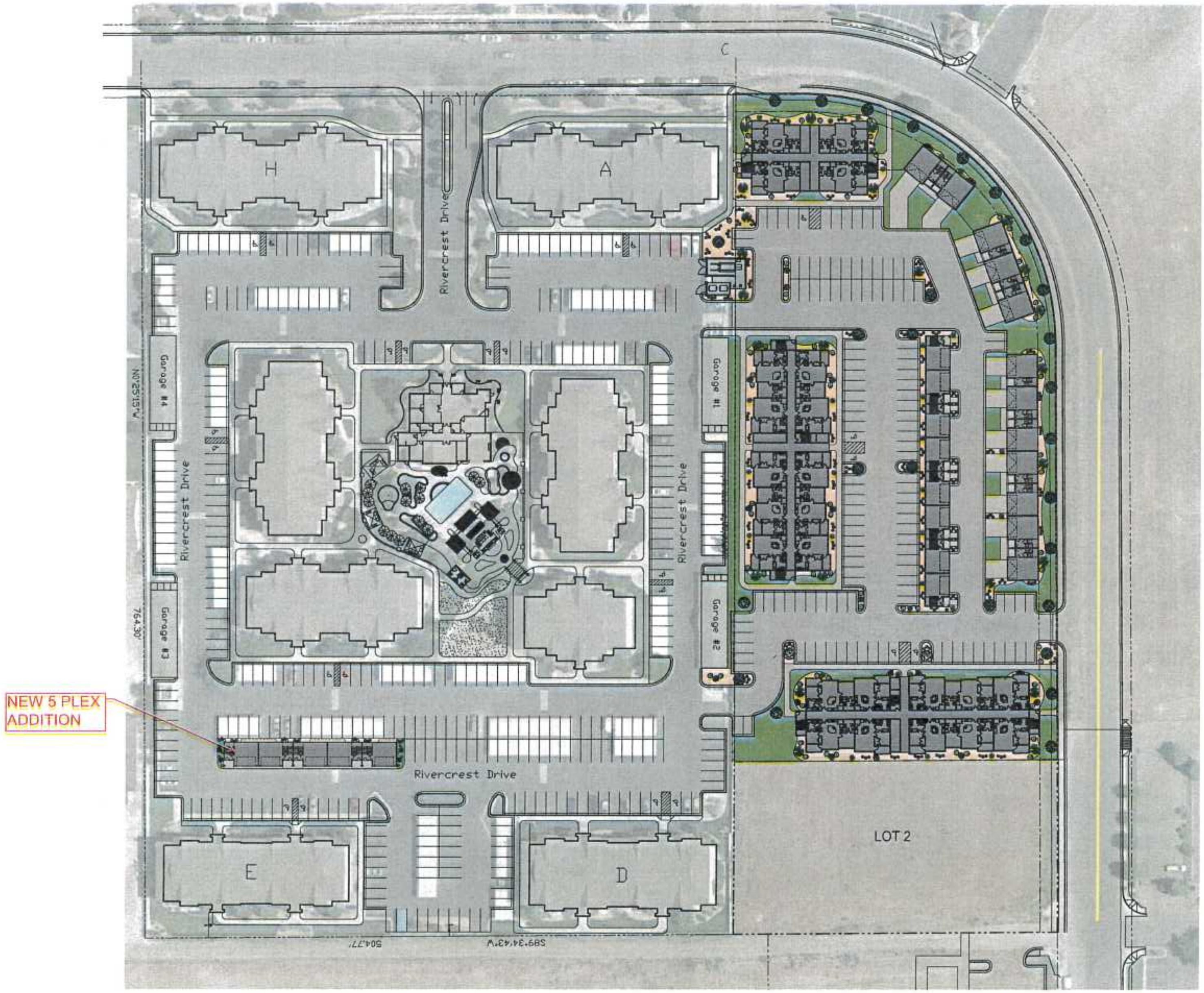
Located In
A Portion of
Rivercrest Apartments, Planned Unit Development
In
SW 4 , Section 33
Township 9 South, Range 17 East Boise Meridian
Twin Falls County, Idaho
2021

0 20 40 80
SCALE IN FEET

EHM Engineers, Inc.
BUILDING THE FUTURE ON A FOUNDATION OF EXCELLENCE
Engineers / Surveyors / Planners
621 North College Road, Suite 100 Twin Falls, Idaho 83301
p (208)-734-4888 fax (208)-734-6049 web: ehminc.com

EXHIBIT
EASEMENTS
TWIN FALLS, IDAHO

JOB NO.:	434-19
APPROVED	
DESIGN	
DRAWN	CSH
DATE	FEB. 2021
SCALE	SHOWN
	V 434-19 CTRL
Sheet No.:	1



RIVERCREST 5 UNIT TOWNHOME ADDITION

"EXHIBIT B" MASTER DEVELOPMENT PLAN - SCALE: 1"=40'

BACH HOMES

AN APARTMENT COMMUNITY BY BACH HOMES

"EXHIBIT B" MASTER DEVELOPMENT PLAN

DRAWN: RG 131211
REVISION: -

SHEET NO.

Unanimously Approved by a vote of 5-0.

c) Request for a recommendation to City Council to Vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ21-0014)

Staff Presentation:
Senior Planner Hart presented the request for a recommendation to City Council to Vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ21-0014)

Per City Code 10-16-1: Vacations & Dedications require a public hearing before the Planning Commission where the public and the applicant will have the opportunity to make a presentation, ask questions, or voice their concerns. The Planning & Zoning Commission will make a recommendation to the City Council that the vacation be granted, or it may recommend a modification to the vacation, or it may recommend that the vacation be denied.

The subject property exists under the North Bridge No. 2 2291 PUD (recorded 1994) and is part of the Rivercrest Apartments PUD plat.

Per the applicant the purpose of the proposed vacation of the platted easement is to accommodate a five-plex building that is being added to the subject property. The Rivercrest Apartment complex is located on the subject property.

The easement in question is a twenty-six (26) foot-wide access and public utility easement. The applicant is proposing to replace the portion being vacated with additional area to be vacated as part of the existing easement, seen in Exhibit A.

Should the Commission recommend approval to the City Council as presented, staff recommends approval be subject to the following conditions:
1. Subject to continued compliance with all local, state, and federal code requirements and other standards as applicable.

Applicant Presentation:
Tim Vawser, EHM Engineers, Inc., representing applicant, presented the request to vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive. He stated the five-plex addition fits outside of the easement, but the applicant wants the vacation to account for setbacks and overhangs.

PZ/Questions & Comments:
- Commissioner Hansen asked if there is an access to Vermont Avenue.

- Mr. Vawser stated there is no access to Vermont Avenue.
- Chairperson Titus asked if the utility company needs the easement, could the commission add a condition that the recommendation to City Council being contingent on the utility companies approvals.
- Mr. Vawser stated if there is a utility easement needed in the location, the developer would pay to relocate that easement.

Public Hearing: Opened and Closed without input

Discussions Followed:
- Commissioner Kelley is in favor of the request.
- Commissioner Bolton agreed and is in favor of the request.

MOTION:
Commissioner Bolton moved to recommend approval of the request to Vacate a portion of a platted access and public utility easement for the property located at 2013 Rivercrest Drive c/o EHM Engineers, Inc. on behalf of Bach Homes. (PZ21-0014), as presented, with staff recommendations.
Commissioner Kelley seconded the motion.

Motion Approved by a vote of 4-0-1.

d) Request for a Special Use Permit to allow for a beauty salon/spa on property located at 963 Blue Lakes Boulevard c/o Emily Bollinger. (PZ21-0015)

Staff Presentation:
City Planner Zollinger presented the Request for a Special Use Permit to allow for a beauty salon/spa on property located at 963 Blue Lakes Boulevard c/o Emily Bollinger. (PZ21-0015)

The Special Use Permit process requires a public hearing in which interested persons have the opportunity to be heard, with regards to the application.

The Commission shall make a decision on the request within thirty (30) days after the public hearing. If Conditions of Approval are placed on the permit by the Commission, the Administrator shall issue the permit specifically listing such conditions. Conditions shall be implemented within 6 months or the permit is void.

If the Commission's decision is appealed within fifteen (15) days of the signing of the Findings of Fact, City Council shall set a hearing date to consider all information, testimony, and minutes of the previous hearing to reach a decision on the appeal.

No previous Special Use Permits for the property could be found. The property has had