

2024
ANNUAL BUDGET DOCUMENT

IDAHO FALLS

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IDAHO FALLS



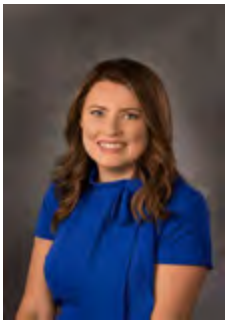
IDAHO FALLS OVERVIEW

DIRECTORY OF CITY OFFICIALS





Mayor
Rebecca Casper
mayor@idahofallsidaho.gov



Council President
Michelle Ziel-Dingman
mdingman@idahofallsidaho.gov



Council Member
Thomas Hally
thally@idahofallsidaho.gov



Council Member
Jim Freeman
jfreeman@idahofallsidaho.gov



Council Member
Jim Francis
jfrancis@idahofallsidaho.gov



Council Member
John Radford
jradford@idahofallsidaho.gov



Council Member
Lisa Burtenshaw
lburtenshaw@idahofalls.gov

PROFESSIONAL STAFF MANAGEMENT TEAM

City Attorney
Randall Fife

Fire Chief
Duane Nelson

Police Chief
Bryce Johnson

Parks & Recreation Director
Paul Holm

Community Development Director
Wade Sanner

Municipal Services Director
Pamela Alexander

Public Works Director
Chris Fredericksen

Human Resources Director
Ryan Tew

Library Director
Robert Wright

Idaho Falls Power Director
Travis Prairie

Airport Director
Richard Cloutier

Finance Manager/Treasurer
Mark Hagedorn

City Clerk
Corrin Wilde

ACKNOWLEDGMENTS

This document was prepared by a team of City of Idaho Falls staff members who showed dedication in providing a meaningful, useful document for the benefit of the citizens and the City of Idaho Falls organization. We recognize the Management Team and their staff for assisting with the preparation of this document and their contributions to the budget process.



FORM OF GOVERNMENT

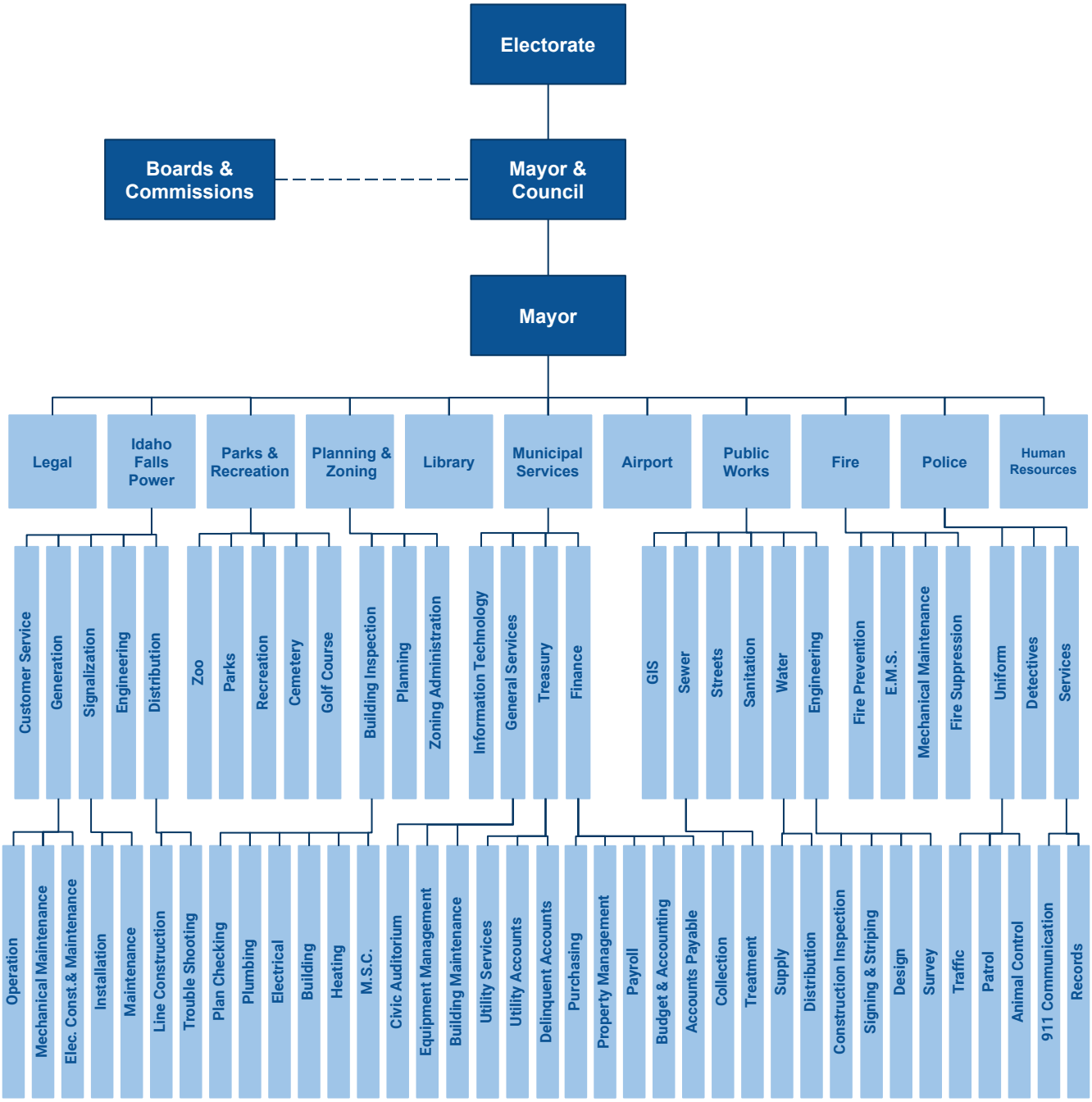
The City of Idaho Falls was incorporated in 1889 under the laws of the State of Idaho. The City operates under a Mayor-Council form of government and provides the following services: general administrative services, planning and building, public safety (police, fire, ambulance and animal control), parks and recreation, library, public works, airport, electric, fiber.

Policy-making and legislative authority are vested in a governing council (Council) consisting of the Mayor and six council members. The Council is elected on a non-partisan basis. Council members serve four-year staggered terms, with three council members elected every two years. The Mayor is elected to serve a four-year term. The Mayor and council members are elected at large.

CITY PROFILE

The City of Idaho Falls is located in Idaho's southeastern corner and sits along the banks of the Snake River. The City currently occupies a land area of approximately 26 square miles with an estimated population of around 65,000. Idaho Falls is the largest city east of Idaho`s capital and provides a welcoming business environment, some of the lowest utility rates in the nation, and leisure opportunities second to none.

City of Idaho Falls Organization



MAP & LAND

GEOGRAPHICAL DESCRIPTION

As the largest city in Eastern Idaho and the 4th largest city in the state, Idaho Falls serves as the regional hub for business and recreation. The City of Idaho Falls encompasses 27 square miles in Bonneville County and is approximately 280 miles east of Boise and 215 miles North of Salt Lake City, Utah.

Our anchor industries include clean energy, cyber security, advanced manufacturing, food processing, healthcare, tourism, and outdoor recreation. The vibrant and constantly evolving economy is the perfect environment for emerging industries—small and large.

We attribute part of our rapidly growing 67,000 residents to our dedication to quality of life. We work to accentuate the majestic Snake River and the great outdoors. While many travel short distances to visit nationally recognized parks and wildlife, our river walk, bike trails, golf courses, and award-winning city parks provide a great way to admire nature a few minutes from home.



TRANSPORTATION & CONNECTIVITY

AIRPORT: The Idaho Falls Regional Airport services a dozen non-stop destinations with connections around the world.

FOUR MAJOR HIGHWAYS: Interstate 15, Idaho Highway 20, Idaho Highway 26, Idaho Highway 91

REGIONAL HUB: Idaho Falls is the Regional hub of east Idaho, with over 300,000 people living within an hour drive

CITY FACILITIES & ASSETS



ADMINISTRATIVE FACILITIES

The City of Idaho Falls primarily operates out of the City Building in Downtown Idaho Falls with the adjacent City Hall Annex building. Additional supporting buildings with staff across our 11 departments are scattered throughout downtown and the city.



PUBLIC SAFETY

The City of Idaho Falls operates both its own fire and police departments. The city owns five stations providing both fire and EMS services. The police department is expected to move into its first dedicated police facility in Fall 2023.

INFRASTRUCTURE

756 LANE MILES OF ROADWAY

OVER **345** MILES OF WATER MAIN

21 CITY-OWNED WELLS THAT SUPPLY WATER



PARKS AND RECREATION

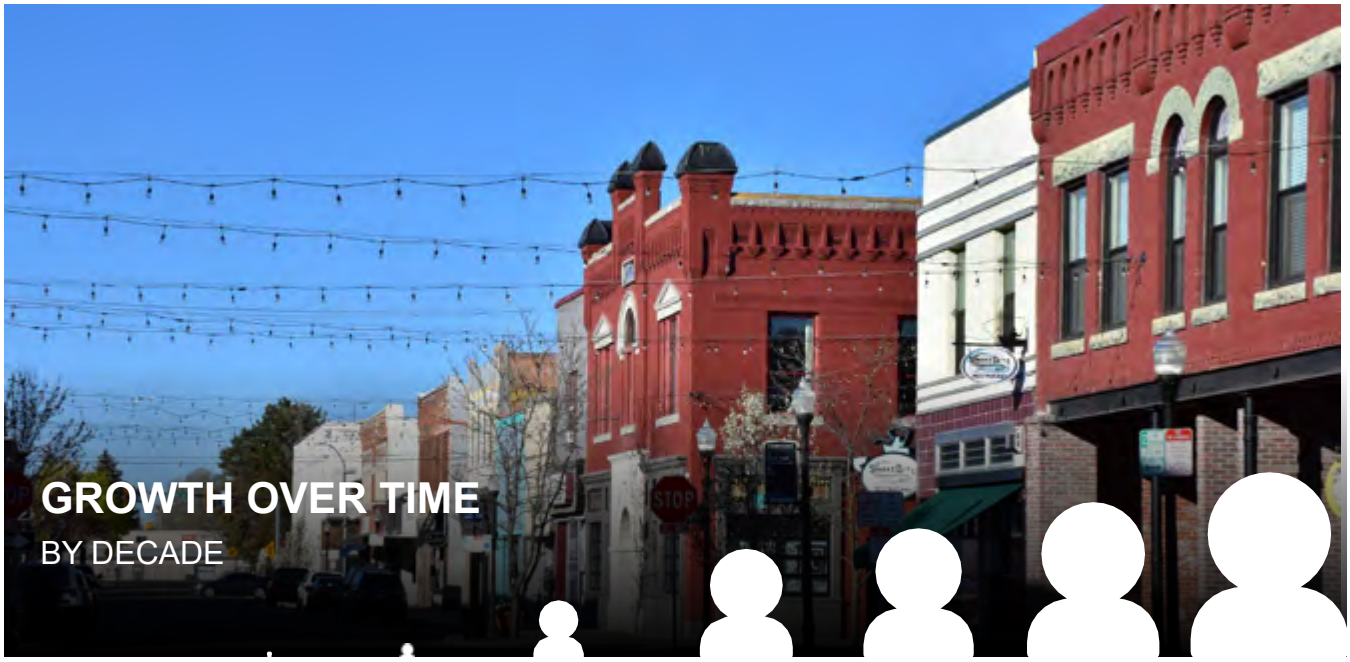
The City of Idaho Falls Parks and Recreation Department operates more than 50 park properties and over 30 miles of multi-purpose trails. These facilities also include three championship golf courses, a zoo, an aquatic center, rodeo grounds, two cemeteries and many more. It totals around 2,000 acres of property maintained annually.

POWER

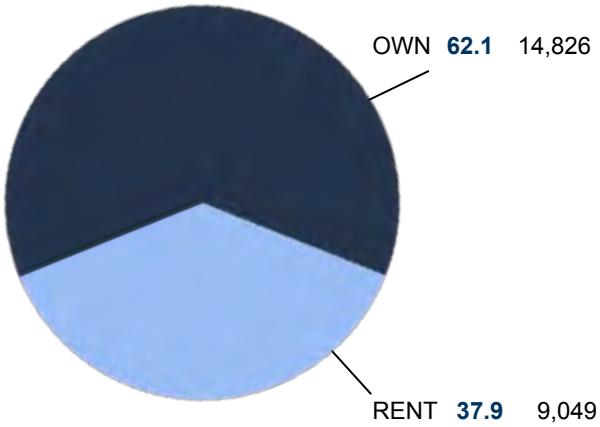
Since 1900, the City of Idaho Falls has delivered low-cost electricity to residents and businesses through its municipal electric utility. Idaho Falls Power harnesses the power of the Snake River to produce clean, reliable hydropower through five hydropower plants. These plants deliver about one-third of the city's electricity needs.



RESIDENTS



HOUSING UNITS



AVERAGE HOUSEHOLD SIZE
2.66

TOTAL NUMBER OF HOUSING UNITS
23,875

AVERAGE HOME VALUE
$204,600

INCOME

MEDIAN HOUSEHOLD INCOME
$57,412

PER CAPITA INCOME
$29,395

*Most recent U.S. Census data as of 2020/2021



BUSINESSES

A variety of industrial, office and retail firms are located in Idaho Falls, including hundreds of small- and medium-sized businesses.

TOP EMPLOYERS

EMPLOYER	EMPLOYEES
Eastern Idaho Health Services Inc	**1,467**
Idaho Falls School District #91	**1,431**
City of Idaho Falls	**901**
Bonneville Joint School District #93	**860**
Melaleuca Inc	**808**
Bonneville County	**571**
Wal-Mart Associates Inc	**508**
Idaho Falls Community Hospital	**447**
HAS Inc	**352**
College of Eastern Idaho	**320**

MAJOR TAXPAYERS

TAXPAYER	ASSESSED VALUE
MPT Hospital LLC	**$95,356,297**
Busch AG Resources Inc	**$74,687,618**
Eastern Idaho Health Serv Inc	**$61,882,491**
Intermountain Packing LLC	**$38,379,300**
EIRMC	**$36,906,641**
Grand Teton Mall LLC	**$27,465,724**
REL Facilities LLC	**$27,389,302**
THE FALLS LLC	**$23,739,618**
CHP IF ID Owner LLC	**$22,372,227**
Intergrow Malt	**$21,118,551**



LIBRARY
The Idaho Falls Public Library is located downtown and serves the entire city.

UTILITIES

The City of Idaho Falls offers a full service of utilities and services to residents. Through the Public Works Department the City of Idaho Falls operates water, wastewater and sanitation services. Idaho Falls Power, the City's power department operates the City's municipal electric utility as well as an open access fiber network.










IDAHO FALLS



FINANCIAL OVERVIEW

FINANCIAL OVERVIEW

DESCRIPTION OF FUNDS

FUNDS

Funds are an accounting tool used to separate the financial activity of a city for legal or managerial purposes. Fund accounting reflects the fact that cities provide many different services. Different types of resources are used to pay for these services, including nonexchange transactions (e.g., property tax), and exchange transactions (e.g., user fees).

The City of Idaho Falls utilizes two types of accounting funds, Governmental Funds and Proprietary Funds. The City uses governmental funds to account for the revenues and expenditures of activities such as; general government, public safety, streets, culture and recreation, public works, and capital outlays. The General Fund is the most significant governmental fund and it is used mainly to account for general government activities such as Police, Fire, Parks, Community Development, Municipal Services, Human Resources, Legal, and some Public Works functions. Proprietary Funds are also referred to as Enterprise Funds and account for functions such as Idaho Falls Power, Water Division, Wastewater Division, Sanitation Division, and Idaho Falls Regional Airport.

GOVERNMENTAL FUND TYPES

- **General Fund** – The general fund is the city's primary operating fund. It accounts for all financial resources of the general government, such as general administration, police, fire, community development, parks and public works (except for those accounted for in another fund).
- **Special Revenue Funds** – Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted to expenditures with a specific purpose other than debt service or capital projects. The city currently has the following special revenue funds:
  - **Street Fund** – This fund is used to account for the operation of the street maintenance department. Financing is provided by state gasoline taxes and state revenue sharing. State law requires that gasoline tax revenue be used to maintain roads and streets.
  - **Recreation Fund** – The recreation fund is used to account for the operations of City-run recreation programs. Property taxes and user fees provide financing. The city restricts these revenues to finance recreation programs.
  - **Library Fund** – The library fund is used to account for the operations of the public library. Financing is provided principally through property taxes, which are restricted for library operations.
  - **Business Improvement District Fund**- This fund accounts for the accumulation of cash which is set aside for specific purposes of the business improvement district.
  - **Golf-Fund** – The Golf fund is used to account for operations of the three publicly owned golf courses: Pinecrest, Sand Creek, and Sage Lakes. User fee provides financing. The city restricts these revenues to finance golf course maintenance and operations.
  - **Emergency Medical Service Fund** – The EMS fund accounts for the activities of operating the City's EMS services.
  - **Wildland Fire Fund** – This fund accounts for the operations and deployment of emergency medical technicians and firefighters to fires on state and federal lands. Revenues are received on a cost reimbursement basis for labor and per unit cost for equipment.
  - **Police Impact Fee Fund –** This fund accounts for the collection of impact fee revenues associated with growth related to the Police Department. This fund assists in funding necessary improvements to infrastructure and facilities related to public safety in the capital improvements element of the City Comprehensive Plan.

- **Fire Impact Fee Fund –** This fund accounts for the collection of impact fee revenues associated with growth related to the Fire and Emergency Medical Services Departments. This fund assists in funding necessary improvements to infrastructure and facilities related to public safety in the capital improvements element of the City Comprehensive Plan.
- **Parks & Recreation Impact Fee Fund –** This fund accounts for the collection of impact fee revenues associated with growth related to the Parks & Recreation Department. This fund assists in funding necessary improvements to parks open space, recreation areas, and related capital improvements in the City Comprehensive Plan.
- **Streets Impact Fee Fund –** This fund accounts for the collection of impact fee revenues associated with growth related to the Street Department. This fund assists in funding necessary improvements to City transportation facilities, including arterial streets, arterial intersections, arterial bridges, arterial appurtenances, and related arterial capital improvements in the City Comprehensive Plan.

- **Capital Project Funds** – Capital project funds are used to account for and report restricted financial resources and expenditures for capital outlays, including the acquisition or constriction of capital facilities and other capital assets. The city currently has the following capital project funds.
  - **Municipal Capital Improvement Fund** – This Fund is used to account for the acquisition and construction of capital assets, including City infrastructure. Revenues are derived from property taxes.
  - **Street Capital Improvement Fund** – This fund is used to account for funds received from the State of Idaho, which are held for large, future street projects.
  - **Bridge and Arterial Street Fund** – This fund is used to account for the construction of bridges and street connections which are the city's responsibility. Revenues are derived from the payment of bridge and arterial street fees.
  - **Surface Drainage Fund** – This fund is used to account for the design, development and construction of drainage interceptors, treatment and/or disposal facilities. Revenues are derived from developer fees.
  - **Traffic Light Capital Improvement Fund** – This fund is used to account for the design and construction of traffic lights. Revenues are directed from in-lieu-of tax payments from the electric light fund.
  - **Parks Capital Improvement Fund** – This fund is used to account for surcharge revenue from admissions to park faculties. This fund also accounts for park's donations intended for capital improvements. All expenditures are intended to be funded by surcharges and donations.
  - **Zoo Capital Improvement Fund** – This fund is used to account for surcharge revenue from admissions to the Zoo. This fund also accounts for Zoo's donations intended for capital improvements. All expenditures are intended to be funded by surcharges and donations.
  - **Civic Auditorium Capital Improvement Fund** – This fund accounts for Civic Auditorium's donations intended for capital improvements. All expenditures are intended to be funded by donations or with a city match requirement.
  - **Golf Capital Improvement Fund** – This fund accounts for the three golf courses' surcharge revenue. This fund also accounts for large capital projects at the courses such as replacing the irrigation system at Pinecrest Golf Course.
  - **Police Capital Improvement Fund** – This fund accounts for the building of the new police facility.

PROPRIETARY FUND TYPES

- **Enterprise Funds** – Enterprise fund accounting is designed to highlight the extent to which fees and charges are sufficient to cover the cost of providing goods and services. Usually used to report any activity for which a fee is charged to external users for goods and services.
  - **Airport Fund** – The airport fund accounts for the activities of the city's airport.
  - **Airport Passenger Facility Charge Fund** – This fund accounts for the accumulation of cash, which is set aside to purchase specific assets or pay debt service in the airport fund related to Airlines.
  - **Airport Customer Facility Charge Fund –** This fund accounts for the accumulation of cash, which is set aside to purchase specific assets or pay debt service in the airport fund related to rental car companies.

  - **Water Fund** – The water fund is used to account for the operations of the city's water utility system. The city operates 19 wells and a water distribution system.
  - **Sanitation Fund** – The sanitation fund accounts for the activities of the city's trash collection operations.
  - **Idaho Falls Power** – The Idaho Falls Power Fund accounts for the activities of the city's electric generation, transmission, and distribution operations.
  - **Idaho Falls Power, Fiber Division** – The Fiber Fund accounts for the activities of the city's fiber to home project, fiber leasing, and other distribution services.
  - **Wastewater Fund** – The wastewater fund is used to account for the operations of the city's sewer utility system. The city operates a sewage treatment plant, sewage pumping stations and collection systems.
- **Internal Service Fund** – Internal service funds may be useful to provide a mechanism to allocate shared costs within the government itself or with other governmental entities to promote the efficiency or effectiveness of a shared activity.
  - **Risk Management Fund** – This fund is used to account for risk management services for workers' compensation and other insurances provided to city departments. The funding for this fund is managed through risk factors associated with job categories and departments. The intention of this fund is to establish a reserve for potential costs.
  - **Health Insurance Fund** – This fund accounts for resources that have been segregated for future use in insurance decisions.

FUND AND DEPARTMENT STRUCTURE BUDGETED FUNDS		
FUND TYPE	**Fund #**	**Fund Name/Department**
GENERAL FUND		
	001	Mayor And Council
	001	Legal
	001	Municipal Services
	001	Non-Departmental
	001	Community Development
	001	Human Resources
	001	Police
	001	Fire
	001	Parks
	001	Public Works
SPECIAL REVENUE FUNDS		
	010	Streets
	011	Recreation
	012	Library
	016	Business Improvement District
	018	Golf
	023	Emergency Medical Service
	024	Wildland Fire
	090	Budgetary
SPECIAL REVENUE IMPACT FEE FUNDS		
	033	Police Impact Fees
	034	Fire Impact Fees
	035	Parks and Recreation Impact Fees
	036	Streets Impact Fees
CAPITAL IMPROVEMENT FUNDS		
	041	Municipal Capital Improvement
	042	Street Capital Improvement
	043	Bridge & Arterial Street Capital Improvement
	045	Surface Drainage Capital Improvement
	046	Traffic Light Capital Improvement
	047	Parks Capital Improvement
	048	Fire Capital Improvement
	049	Zoo Capital Improvement
	050	Civic Auditorium Capital Improvement
	051	Golf Capital Improvement
	052	Police Capital Improvement
ENTERPRISE FUNDS		
	060	Airport
	013	Airport Passenger Facility Charge
	021	Airport Customer Facility Charge
	061	Water
	062	Sanitation
	064	Power
	067	Fiber
	068	Wastewater
INTERNAL SERVICES		
	019	Risk Management
	020	Health Insurance

ACCOUNTING BASIS

The City of Idaho Falls finances are accounted for in accordance with GAAP by the Governmental Accounting Standards Board (GASB). The government-wide and proprietary finances are reported using accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental funds are reported using modified accrual basis of accounting. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City of Idaho Falls considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the City the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing under capital leases are reported as other financing sources.

PUBLISHED DRAFT OF THE 2023-2024 CITY OF IDAHO FALLS BUDGET ASSUMPTIONS

The following assumptions were used in the creation of enclosed budget documents.

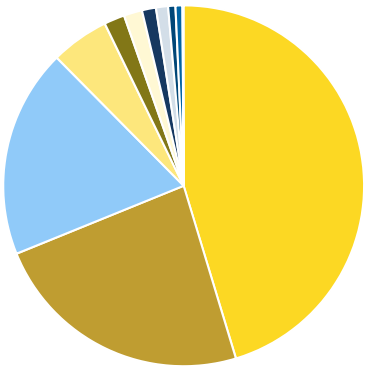
1. Salaries and wages of regular employees (also known as benefited employees) were calculated with the following adjustments
    a. General employees- 2% market adjustment
    b. Fire Union employees- negotiations in process
    c. Idaho Falls Power Department- 6% budgetary place holder
2. Health benefits were calculated using a 20% increase with a plan change of an increase to both deductible and max out of pocket expenses of the PPO and HSA plans. An additional 5% was added to smooth future funding of health insurance changes.
3. Inter departmental charges were reviewed and some minor changes were made from the previous year. The most significant change was a change in allocation of utility billing to be based on part bill count and part bill value. The other significant change was to remove granular levels of finance allocation to be based on budget. The allocable value of Inter departmental charges are based on the previous years numbers plus 3%.
4. Fleet maintenance cost allocation is being transitioned from estimated costs per year to a hybrid of actual costs with an overhead charge for fixed assets and management. The transition will take one fiscal year to convert.
5. MERF expenditures are now budgeted by department and division and not in a separate fund. Resources accumulated for the purchase of MERF equipment are presented below the summary revenues on the Division summary and presented in total resources.
6. ARPA fund requests were included in each department and division and are represented as both revenue and expenditure.
7. Property tax increase was allocated based on the respective funds needs. See property tax allocation page.
8. Departments were instructed to only include grants and contributions that have been awarded. Planned applications or recently submitted applications for grants and contributions should not be included in the budget. If new awards are received during an approved budget year, the receiving department will receive contingency budget authority for those awards.

REVENUE HIGHLIGHTS

The total anticipated revenues and resources for the fiscal year 2024 budget is $279.4 million. It is an increase of $9.9 million (3.7%) compared to the fiscal year 2023 adopted budget of $269.7 million. Some of the changes in Revenue are listed below.

- The proposed property tax increase to be approved by Council is the State statutory allowable 3% increase and the new construction and annexation added in the previous year. The City's total amount requested to be levied by the County is $44,540,391.
- The City will officially adopt a revised Fees Resolution in August of 2023. More information to come in future budget drafts.
- The City's charges for service revenue increased by 13%. This increase is attributed to growth and rate increases in the City's utility services of power, fiber, water, sanitation, and wastewater.
- Idaho Falls Power budgeted $11 million in contributed capital for expansion projects.
- Intergovernmental revenue increased by 7% over the previous year. This increase comes from American Rescue Plan Act (ARPA) grant funding (see below), Federal Aviation Administration grants for airport improvements, State funded pathway projects, a continuing agreement with the State Transportation Department to provide a transit service in conjunction with the regional transportation authority, and other state and local grants.
- The City received $10,552,851 from ARPA. The City has spent approximately $1.5 and the remaining $9.0 million is allocated to be used as detailed below for one time projects. These remaining projects include:
  - ADA Restroom for all Access Playground at Tautphaus Park ($200,000)
  - Purchase New Transport Ambulance ($260,500)
  - City Parks Surface Water Irrigation Conversion ($1,000,000)
  - 17th Street and Holmes Avenues Intersection Improvement ($750,000)
  - Pancheri Bridge ($3,000,000)
  - Public Outreach and Engagement Tool ($75,000)
  - Purchase and Install Back-Up Generators ($250,000)
  - Idaho Falls Civic Center ($300,000)
  - Security Upgrades for Parks Restrooms ($100,000)
  - City Hall Elevator ($1,000,000)
  - Permit Software System Purchase and Implementation ($600,000)
  - Safety and Facility Updates to Funland at the Zoo ($150,000)
  - ARPA Administration/TFG ($670,000)
  - Security Access Points ($100,000)
  - Idaho Falls Police Department Patrol Cars ($750,000)

2024 REVENUES BY SOURCE



REVENUES BY SOURCE		
Charges For Services	$126,954,140	45.3%
Intergovernmental Revenue	$65,900,827	23.5%
Taxes And Franchises	$52,438,088	18.7%
Non Revenue Transfer	$14,632,000	5.2%
Contributions & Donations	$5,155,000	1.8%
Licenses And Permits	$4,577,008	1.6%
MERF Cash	$3,539,179	1.3%
Investment Income	$3,036,250	1.1%
Rentals & Leases	$1,820,253	0.7%
Miscellaneous	$1,748,100	0.6%
Fines & Forfeitures	$274,160	0.1%
TOTAL	$280,075,005	100.0%

PROPERTY TAXES HIGHLIGHTS

Property taxes represent the general government's most important and significant revenue source. Property tax is the allocation of costs for City services to the citizens. Property tax revenues are used for core services of Police, Fire, Parks & Recreation, Streets, Library, Community Development, and General Administration. The City does not directly charge property owners or assess tax to citizens. The County is responsible for billing and collecting property taxes. The County assesses taxes to property owners by property value. The County Assessor establishes a value for each property. Property owners have a right to contest values assessed through the County's appeal process. Once assessed values are established, the County calculates a levy rate by dividing the total certified tax amount from the City by the total assessed value. This Levy rate is then applied to each property owner's assessed value. A table presented below shows a history of the total assessed value, the City's certified tax request, and the calculated levy rate.

The State outlines and governs how governments can certify tax increases. The State allows taxing districts to increase their property tax request by up to 3% plus the value of new construction and annexation properties added to the City in the previous year that was not included in the City's total assessed value. The State limits the total increase to be no greater than 8%. If the City does not use the full amount of the 3% allowable of the new construction and annexation, then the remaining amount can be reserved for future years. The reserving of certified tax dollars is called Forgone. The City is allowed to use accumulated forgone property taxes through a limited levy. The City is neither reserving nor using any forgone amount this year. Currently, the City's accumulated forgone amount is $6,511,393.

The tables presented below show how the allowable property tax is determined and where the City Council approves the allocation.

PROPERTY TAX CALCULATION

Calculation of Taxes	
Last year's amount	42,707,844
Estimated New Annexation	23,586
Estimated New Construction	811,025
3% Statutory Increase	1,295,633
Estimated property taxes	44,838,088
Foregone current balance	6,511,393

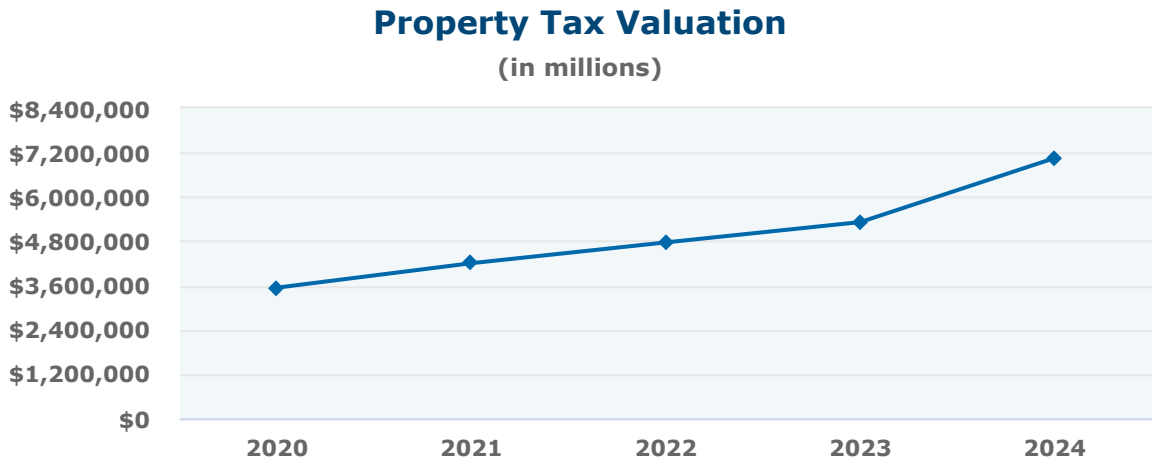
PROPERTY TAX ALLOCATION

	Current Allocation	Property Tax by Request	Difference
Fire Capital Improvement Fund	401,524	401,524	-
General Fund	33,960,945	35,703,246	1,742,301
Library Fund	2,665,145	2,864,145	199,000
Municipal Capital Improvement Fund	790,618	790,618	-
Recreation Fund	889,612	1,078,573	188,961
Street Fund	4,000,000	4,000,000	-
	42,707,844	**44,838,106**	**2,130,262**

PROPERTY TAX TABLE

	2020	2021	2022	2023	(Estimated) 2024
Valuation	4,203,242,707	4,766,436,340	5,317,114,014	7,052,741,278	8,266,319,707
Certified Property tax	36,970,601	31,727,891	40,674,682	42,697,326	44,838,106
Levy Rate	0.008795733	0.006656523	0.007649767	0.006054004	0.005424192094

Estimated 10% Increase for property valuation



EXPENDITURE HIGHLIGHTS

The total adopted budget for fiscal year 2024 is $339.5 million. It is an increase of $6.1 million (1.8%) compared to the fiscal year 2023 adopted budget of $333.4 million.

Salaries and Benefits - This year's proposed salaries and benefits totaled $91.6 million which is an increase of 8.3% compared to salaries and benefits in fiscal year 2023. The largest part of this increase is attributed to increases in benefit costs.

Current Operating Expenses - The City's overall operational expenses increased by 9.1% over last year. A significant portion of this increase is attributed to rising costs for goods and services. 3.8% of the increase is attributed to increased capacity for power purchases, 2.0% of the increase is attributed to increases in granting funds, 1.9% of the increase for other purchased services (such as paved maintenance) and 1.2% increase for risk based insurance.

Municipal Equipment Replacement Funds (MERF) - Departments fully participating in the MERF program have increased contributions by 26.7%.

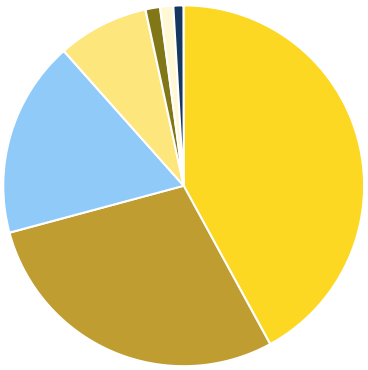
Capital Outlay - The City's overall capital outlay decreased by 12.5% over the previous year, primarily due the completion of the Police Complex expected in the fall of 2023. The major projects the City is undertaking are a water tower, wastewater complex upgrades, airport improvements, street improvements, and power and fiber expansions. The City's practice is to budget for capacity to start and finish projects within a budget year. Any projects not completed within the budget year are then budgeted in the subsequent year.

Interfund Transfers - The interfund transfers (transactions between funds) have increased 10.0% over the prior year. The increase attributed to the overall increase of the costs of goods and services.

The next table details significant on-going contract agreements and debt service payments made by the City for various services over.

EXPENDITURES BY FUNCTION		
Current Operating Expense	$149,257,373	43.97%
Capital Outlay	$102,199,960	30.10%
Salaries And Wages	$62,528,045	18.42%
Benefits	$29,022,854	8.55%
Depreciation	$4,607,819	1.36%
MERF Expenditures	$4,190,179	1.23%
Debt Service	$3,250,000	0.96%
Interfund Transfers	$(15,572,683)	-4.59%
TOTAL	**$339,483,548**	**100.00%**

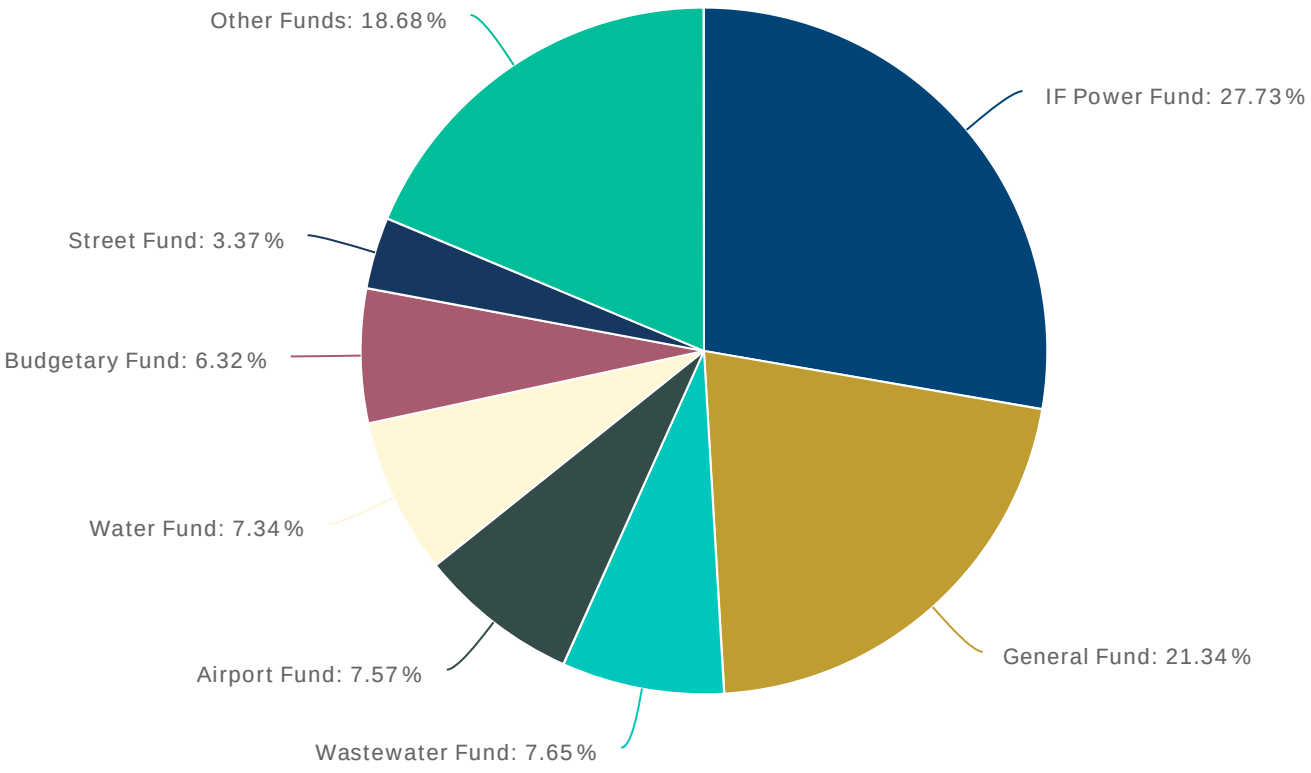
2024 EXPENDITURES BY FUNCTION



MULTI-YEAR & RECURRING AGREEMENTS

Department	Vendor	Service	Annual Amount
Idaho Falls Power	Alliant	Hydro Insurance	$500,000
Police Department	Bankcorp	Police Vehicle Lease Payments	$1,300,000
Municipal Services	CentralSquare	NaviLine ERP Software	$120,000
Idaho Falls Power	CRC Cooperative Resource Center	After Hours Call Center Service	$90,000
Idaho Falls Power	Davey Tree	Tree Trimming Services	$500,000
Public Works	GIFT	Public Transit Contribution	$160,000
Risk Management	ICRMP	City Liability Insurance	$1,000,000
Risk Management	Intermountain Claims	Worker's Compensation Administrator	$1,500,000
Risk Management	Moreton Insurance	Worker's Compensation Secondary Insurance Policy	$300,000
Municipal Services	N. Harris Computer Corp	Cayenta CIS Software	$85,000
Fire Department	PNC	Fire Engine Lease Payments	$602,000
Idaho Falls Power	Red Inc.	Publications and Marketing	$75,000
Municipal Services	Shi International Corp	Microsoft user licenses	$250,000
Idaho Falls Power	TEA	Slice Scheduling Software and Power Supply Consultant	$600,000
Idaho Falls Power	UAMPS	Power Supply / Power Services JOA	$1,000,000 +
Idaho Falls Power	UTOPIA	Fiber Joint Power Agreement	$1,000,000 +
Idaho Falls Power	Walsh	Engineering Services	$75,000
Idaho Falls Power	WECC	Consultant to help with a WECC reliability standards audit	$75,000
Idaho Falls Power	Zion's Bank	Bond Payment for IFP	$1,500,000
Police Department	Zion's Bank	Bond Payment for Police Complex	$2,000,000

Expenditure by Fund CY Budget



CAPITAL AND NEW EMPLOYEE REQUESTS

General Fund Capital Budget Requests				Priority Lvl 1
Description	Amount revenue covers	Employee	Capital	Total
Mayor and Council				
Office Assistant	30,000	67,000	-	37,000
		67,000	**-**	**37,000**
Municipal Services				
Information Technology Systems Specialist (Security)		56,768	-	56,768
		56,768	**-**	**56,768**
Community Development				
Building Project Manager (plans examiner)		120,000	-	120,000
		120,000	**-**	**120,000**
Police				
Emergency Communication Officer	42,331	76,135	-	33,804
Emergency Communication Officer	42,331	76,135	-	33,804
Victim Services Coordinator	74,639	74,639	-	-
Police Officer Probationary		38,885	-	38,885
Police Officer Probationary		38,885	-	38,885
		304,678	**-**	**145,377**
Parks				
Forestry Laborer		51,247	-	51,247
Irrigation Laborer		51,247	-	51,247
Rec Center Floor	200,000	-	300,000	100,000
New mower for Tauphaus Park		-	150,000	150,000
Develop LWCF Park		-	100,000	100,000
		102,494	**550,000**	**452,494**
Total General Fund Requests		**650,940**	**550,000**	**811,639**

Other Governmental Funds Capital and Operating Budget Requests				Priority Lvl 1
Description	Amount revenue covers	Employee	Capital	Total
Streets				
Street Maintenance Operator in Training		72,224	-	72,224
Plow with gate for frontend loader		-	40,000	40,000
		72,224	**40,000**	**112,224**
Golf				
Trackman Launch Monitor		-	25,500	25,500
New carts for Pinecrest (10 carts this year)		-	80,000	80,000
Build restroom in maintenance shop at pinecrest		-	40,000	40,000
Ball Dispensor for Driving Range		-	15,500	15,500
Course Restroom		-	150,000	150,000
		-	**311,000**	**311,000**
Wildland Fire				
Storage Facility on 15th East Fire Station Property (*Build with the revenues held in the Wildland Fund)		-	900,000	900,000
SCBA Compressor (purchased with Wildland Fund)		-	90,000	90,000
		-	**990,000**	**990,000**
Total Other Governmental Funds Requests		**72,224**	**441,000**	**1,413,224**

Enterprise Funds Capital and Operating Budget Requests				Priority Lvl 1
Description	Amount revenue covers	Employee	Capital	Total
Airport				
Airport Security-Badging Clerk		60,000	-	60,000
Airport IT Specialist		61,000	-	61,000
Riding Extractor to Replace Aging One		-	17,500	17,500
Storage Shed		-	25,000	25,000
Camera Upgrade		-	50,000	50,000
Crash Phone		-	27,000	27,000
Fire Station #3 Roof Replacement		-	200,000	200,000
Chiller Integration		-	20,000	20,000
		121,000	**339,500**	**460,500**
Water				
Distribution Operator-in-Training		71,764	-	71,764
Distribution Operator-in-Training		71,764	-	71,764
Distribution Operator-in-Training		71,764	-	71,764
Distribution Operator-in-Training		71,764	-	71,764
Distribution Operator-in-Training		71,764	-	71,764
Distribution Operator-in-Training		71,764	-	71,764
Well 13 & 13B VFD Conversion		-	1,300,000	1,300,000
Well 5 Material Prepurchase		-	1,500,000	1,500,000
2024 Water Main Replacements - Brodbeck's Addition		-	2,500,000	2,500,000
1/2 Ton Pickup - Add to Fleet		-	45,000	45,000
Well 3 Elevated Tower Replacement		-	7,000,000	7,000,000
Well 3 Supply Line		-	500,000	500,000
Well 20 Property Aquisition		-	125,000	125,000
		430,584	**12,970,000**	**13,275,584**
Idaho Falls Power				
Apprentice Hydro Mechanic		128,945	-	128,945
Substation Technician		171,983	-	171,983
Design Technician		123,917	-	123,917
Key Accounts Manager		130,000	-	130,000
		554,845	**-**	**554,845**
Wastewater				
Treatment Plant OIT		57,520	-	57,520
Collection System OIT		56,163	-	56,163
Collection System OIT		56,163	-	56,163
Camera System to replace out dated system		-	200,000	200,000
Service bed with heavy crane for 1195		-	38,000	38,000
Service bed with heavy crane for 1608		-	38,000	38,000
Fermenter Building Scrubber Media Every Year		-	20,000	20,000
2 Lift Station Replacement Pumps 10 HP		-	24,200	24,200
2 Lift Station Replacement Pumps 15 HP		-	35,200	35,200
4 3C3 Coated VFDs Liquid cooled for NX350 + Shipping		-	141,594	141,594
		169,846	**496,994**	**666,840**
	Total Enterprise Funds Requests	**1,276,275**	**13,806,494**	**14,957,769**

BUDGET FTE SUMMARY

The City of Idaho Falls adopted full time equivalent employee count for 2023-2024 is 777 employees. This number does not include seasonal or temporary employees but only full-time and regular part time 20 hour and 30 hour employees. This is an increase of 32 employees from the 2022-2023 employee count of 745. The proposed employees for 2023-2024 fiscal year are listed below.

- Proposed (General Fund supported, included in table below, totaling $723,164)
  - Mayor's Office Assistant
  - Information Technology Systems Specialist
  - Police Emergency Communications Officer x 2
  - Police Victim Services Coordinator
  - Probationary Police Officer x 2
  - Parks Forestry Laborer
  - Parks Irrigation Laborer
  - Streets Maintenance Operator-in-Training
- Proposed (Enterprise Funds, included in table below, totaling $1,121,900)
  - Airport Security Badging Clerk
  - Airport IT Specialist
  - Water Distribution Operator-in-Training x 6
  - Electric Apprentice Hydro Mechanic
  - Electric Substation Technician
  - Electric Design Technician
  - Electric Key Accounts Manager
  - Wastewater Treatment Plant Operator-in-Training
  - Wastewater Collection System Operator-in-Training x 2

Department	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
MAYOR AND COUNCIL	10.0	13.0	14.0
LEGAL	6.0	6.0	6.0
MUNICIPAL SERVICES	71.0	70.0	71.0
COMMUNITY DEVELOPMENT	20.0	22.0	23.0
HUMAN RESOURCES	4.0	5.0	4.0
POLICE	146.0	149.0	154.0
FIRE	85.0	99.0	91.0
PARKS	63.0	65.0	67.0
PUBLIC WORKS	20.0	22.0	22.0
STREETS	22.0	22.0	23.0
RECREATION	10.0	9.0	9.0
LIBRARY	26.0	21.0	26.0
GOLF	12.0	12.0	12.0
RISK MANAGEMENT	-	-	1.0
EMERGENCY MEDICAL SERVICE	40.0	38.0	46.0
AIRPORT	19.0	27.0	29.0
WATER	19.0	21.0	26.0
SANITATION	23.0	23.0	24.0
ELECTRIC LIGHT FUND	72.0	77.0	81.0
FIBER	8.0	8.0	9.0
WASTEWATER	36.0	36.0	39.0
TOTALS	**712.0**	**745.0**	**777.0**

FINANCIAL PRACTICES & POLICIES

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING PRACTICES & POLICIES

The City of Idaho Falls fiscal year starts on October 1 and ends on September 30. The fiscal year referred to as "FY24", begins on October 1, 2023. Prior fiscal year budget and actual data through this document allows for comparison and a look back at historical data. This data represents the original numbers adopted and actual numbers at the end of the prior fiscal year without any adjustments included.

The Budget is allocated, approved, and spent with a specific purpose given by the City Council to the Mayor. The City Council consists of six council members and is elected on a non-partisan basis. Their duties regarding budget include passing ordinances, allocating and adopting the city wide budget, and working with Department Directors as assigned by the Mayor. The Mayor's duties include day to day operations of the city and carrying out policies, ordinances, and spending given by council regarding the budget.

The budget includes an estimate of anticipated revenues.The City Council establishes by ordinance and state statute the authorization to collect revenues such as property taxes, fees, and other revenues. The Council has the authority to levy a property tax on both real and personal properties within its boundaries.

The Budget also includes a Contingency fund which is money set aside by the Council for the unforeseeable budget expenditures required in the City.

The City uses an encumbrance accounting system to provide budgetary control over City expenditures. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are reported as committed or assigned fund balances and do not constitute expenditures or liabilities because the commitments will be re-budgeted and re-encumbered during the subsequent year.

Any budget transfer within an individual fund by management does not require formal City Council approval. These adjustments are made through the Controller's office and Department Directors. State law does allow the City Council to amend the original appropriation ordinance.

The budget includes the general, special revenue (including impact fees), capital project, and enterprise funds. The level of control (level at which expenditures, including encumbrances, should not exceed budget) is the fund. The legal level of control is the appropriation ordinance.

Idaho law sets forth the requirements for the city budgeting process. Idaho Code Title 50 Sections 236, 1002, 1004, and 1005A govern the estimation of revenues, expenditures, accumulation and use of surplus, and public hearing requirements necessary for the adoption of the annual budget and any subsequent amendments.

It is the City's policy that "one-time" resource inflows not be used for operating purposes . All grants received are designated and spent for the purposes that are stated in the grant application. It is also the City's policy to base payment in-lieu of taxes on comparative market rates rather than negotiated rates.

INVESTMENT POLICY

The policy of the City of Idaho Falls is to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City, and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital), liquidity, and yield.

PURCHASING POLICY

The City of Idaho Falls adheres to Idaho code, City statute, and internal purchasing guidelines for the procurement of goods and services. Prior to the procurement of a good or service, the Purchasing Department determines whether there is the need for a bid process (formal or informal), the need to obtain quotes, post a request for proposal, post a request for qualifications, or if there is approval needed by the Mayor or City Council. A purchase order must also be created before the procurement of any good or service. Requisitions follow an approval process before purchase orders are issued. All purchases over $5,000 are approved by the Department Director, purchases over $50,000 are approved by the Mayor, and purchases over $75,000 are approved by Council.

PERSONNEL POSITION CLASSIFICATION

The Department Director and Mayor may change a personnel position to a different classification other than what was approved in the budget. Any classification changes that require a higher pay range are approved by the Human Resources Director and Mayor. New Personnel Positions that change the overall headcount are approved by the City Council.

RESERVE POLICY

The City's General fund is working to have a reserve of 25% of its net operating budget to cover emergency purchases, economic fluctuations and capital planning. Currently, the City's General fund reserve is 22% and any savings during a fiscal year are allocated to a segregated reserve account. The Enterprise funds reserve funds for its future capital replacement of the underlying assets attributed to providing the service.

CAPITAL ASSET POLICY

Capital assets, including property, plant, equipment, and infrastructure assets (e.g. roads, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements as well as the proprietary fund financial statements. The City capitalization threshold for capitalizing property, plant, and equipment is generally an initial cost of more than $10,000 and an estimated useful life in excess of two years. Infrastructure, water and wastewater lines, wells, electrical distribution and transmission lines and generation facility costs are summarized at year-end and recorded as summary totals for the year. Major outlays for capital assets and improvements are capitalized as projects are constructed. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. The costs of normal maintenance and repairs that do not add to the value or capacity of the asset or materially extend the life of the asset and are not capitalized.

MUNICIPAL EQUIPMENT REPLACEMENT FUNDS (MERF)

The City Council established an equipment replacement policy many years ago to ensure that each City Department would have funds available to retain or replace existing equipment. Each year departments are charged a percentage of the total value of the equipment they need replaced in the future. This is called MERF depreciation. This allows each department to not only plan for the future replacement but to also have the funds to do so. Utility funds are not held to the same policy since they already have these expenditures in their respective capital plans and reserve balances.

BUDGET PROCEDURES

BUDGET PREPARATION

The budget preparation began on March 31, 2023 with a Mayor and City Council Public Special Meeting Budget Workshop.

BUDGET SUBMISSION

Each department prepared and submitted a budget for the 2023-2024 budget process on June 15, 2023. The budget is prepared for the entire City by fund, function and activity, and includes information on the past year, current year estimates and requested appropriation for the proposed fiscal year.

FINANCE REVIEW

The Finance office and Mayor reviewed and prepared a draft of the preliminary recommended city-wide budget to present to City Council on July 7, 2023.

MAYOR AND CITY COUNCIL REVIEW

All budget sessions were noticed and live-streamed on the City of Idaho Falls website. In the month of July, the City Council met to discuss all budget details and decided on all details regarding the 2023-2024 Tentative Budget.

PUBLISH PROPOSED BUDGET

Department budget presentations to Council were posted on the City of Idaho Falls website. The council decided on final numbers for the Proposed Budget and it was published as required by the State of Idaho Statute.

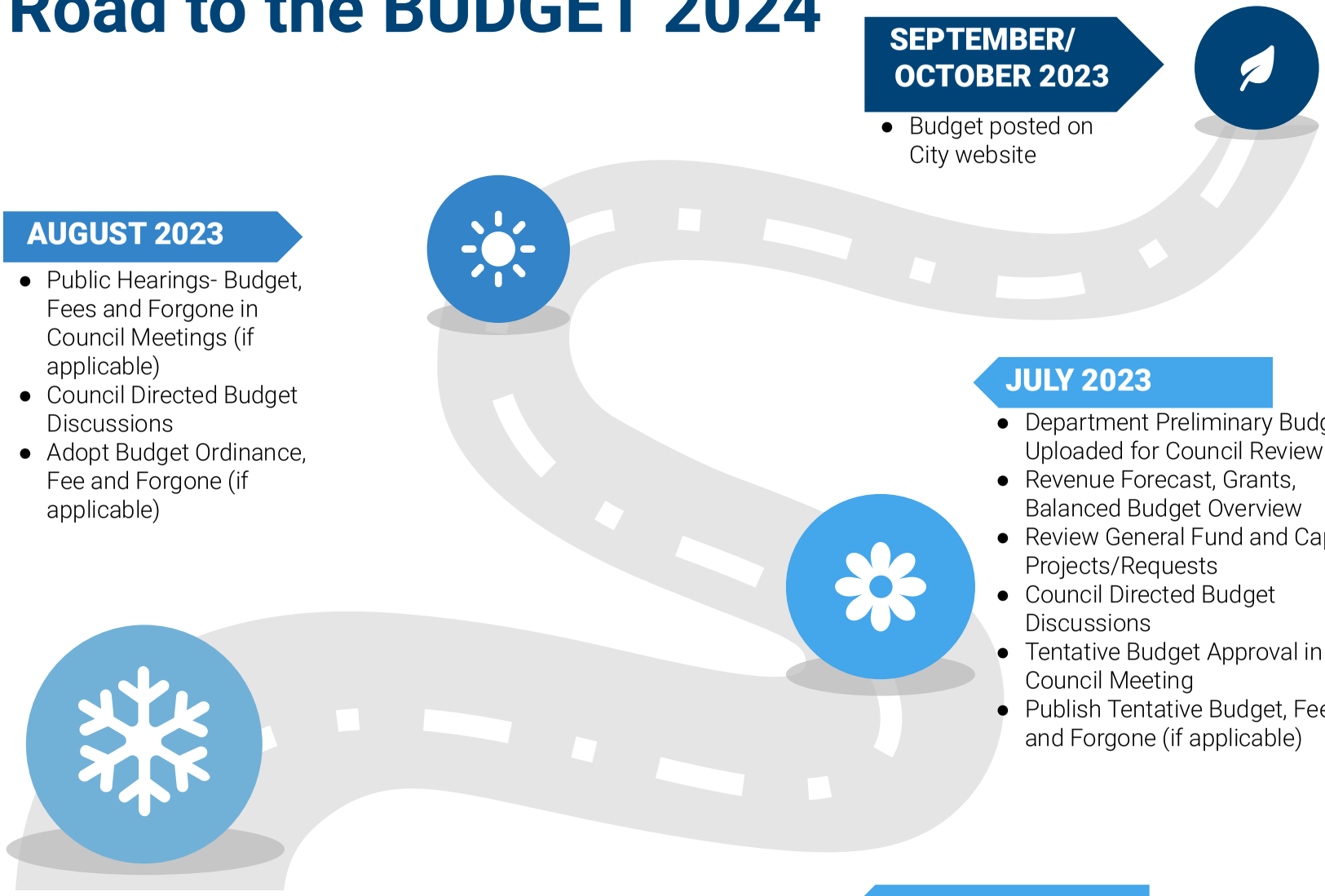
PUBLIC HEARING

A public hearing pursuant to Idaho Code section 50-1002 was held in consideration of the proposed budget for the fiscal year from October 1, 2023 to September 30, 2024. This public hearing is conducted to obtain citizen comments. The hearing was held on August 10, 2023.

BUDGET ADOPTION

The City Council Adopted the 2023-2024 Budget on August 24, 2023. Prior to October 1, 2023 the budget was legally enacted through passage of an appropriation ordinance.

Road to the BUDGET 2024



SEPTEMBER/ OCTOBER 2023

- Budget posted on City website

AUGUST 2023

- Public Hearings- Budget, Fees and Forgone in Council Meetings (if applicable)
- Council Directed Budget Discussions
- Adopt Budget Ordinance, Fee and Forgone (if applicable)

JULY 2023

- Department Preliminary Budget Uploaded for Council Review
- Revenue Forecast, Grants, Balanced Budget Overview
- Review General Fund and Capital Projects/Requests
- Council Directed Budget Discussions
- Tentative Budget Approval in Council Meeting
- Publish Tentative Budget, Fees and Forgone (if applicable)

APRIL 2023

- City Council Budget Workshop

MARCH 2023

- Preliminary Budget Directors Workshop

BUDGET SUMMARY BY YEAR

	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
REVENUES			
Taxes And Franchises	$ 40,699,957	$ 73,287,844	$ 52,438,088
Licenses And Permits	2,011,209	6,277,091	4,577,008
Intergovernmental Revenue	35,866,674	64,812,959	65,900,827
Charges For Services	125,229,120	113,358,064	126,954,140
Fines & Forfeitures	225,358	266,100	274,160
Investment Income	(4,018,507)	1,211,600	3,036,250
Rentals & Leases	1,571,711	1,784,986	1,820,253
Miscellaneous	2,277,336	1,624,062	1,748,100
Contributions & Donations	1,234,279	2,084,085	5,155,000
Non Revenue Transfer	11,571,369	2,666,053	14,632,000
MERF Cash	-	3,656,430	3,539,179
TOTAL REVENUES	**$ 216,668,506**	**$ 271,029,274**	**$ 280,075,005**
TOTAL AVAILABLE RESOURCES	**$ 216,668,506**	**$ 271,029,274**	**$ 280,075,005**
EXPENDITURES			
Salaries And Wages	$ 53,004,369	$ 59,499,183	$ 62,528,045
Benefits	21,918,432	25,024,890	29,022,854
Current Operating Expense	87,990,502	136,860,484	149,257,373
Depreciation	3,921,400	3,637,800	4,607,819
Interfund Transfers	(14,263,440)	(14,152,599)	(15,572,683)
Capital Outlay	43,722,110	116,829,114	102,199,960
MERF Expenditures	583,614	3,656,430	4,190,179
Debt Service	3,714,348	2,061,000	3,250,000
TOTAL EXPENDITURES	**$ 200,591,335**	**$ 333,416,302**	**$ 339,483,548**
ENDING FUND BALANCE	**$ 16,077,171**	**$ (62,387,028)**	**$ (59,408,543)**

SUMMARY OF REVENUES BY FUND

REVENUES BY FUND	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
General Fund	$ 54,092,211	$ 65,728,157	$ 72,440,631
Street Fund	11,228,376	8,573,400	9,922,600
Recreation Fund	2,096,309	2,522,188	3,116,895
Library Fund	3,531,665	2,946,465	3,178,645
Airport PFC Fund	1,326,640	-	-
EL Public Purpose Fund	463,794	-	-
Business Improvement District Fund	91,593	115,000	117,250
Golf Fund	3,643,314	3,498,114	4,099,822
Risk Management Fund	1,736,309	2,266,553	3,030,000
Health Insurance Fund	(116,075)	50,000	150,000
Airport CFC Fund	-	-	488,808
Emergency Medical Service Fund	9,236,041	8,310,404	9,618,206
Wildland Fire Fund	1,445,136	1,500,000	2,175,000
Police Impact Fee Fund	31,335	843,077	75,000
Fire Impact Fee Fund	12,923	452,282	200,000
Parks & Recreation Impact Fee Fund	32,836	900,706	450,353
Streets Impact Fee Fund	129,132	2,500,000	2,500,000
Municipal Capital Improvement Fund	712,189	1,290,618	810,600
Street Capital Improvement Fund	111,014	4,491,000	3,750,000
Bridge & Arterial Street Capital Improvement Fund	178,215	-	-
Surface Drainage Capital Improvement Fund	21,072	-	-
Traffic Light Capital Improvement Fund	364,454	436,600	680,000
Parks Capital Improvement Fund	1,286,818	90,000	67,500
Fire Capital Improvement Fund	388,044	401,524	401,524
Zoo Capital Improvement Fund	256,656	1,850,000	2,130,000
Civic Auditorium Capital Improvement Fund	(5,507)	400,000	400,000
Golf Capital Improvement Fund	542,270	291,600	315,000
Police Capital Improvement Fund	-	30,000,000	7,000,000
Airport Fund	10,643,298	27,732,166	29,064,471
Water Fund	16,881,886	13,609,500	13,905,500
Sanitation Fund	6,373,249	5,655,000	5,988,400
IF Power Fund	72,269,487	67,694,920	85,614,100
Fiber Fund	2,538,513	3,750,000	4,641,700
Wastewater Fund	15,125,309	13,130,000	13,743,000
TOTAL	**$ 216,668,506**	**$ 271,029,274**	**$ 280,075,005**

SUMMARY OF EXPENDITURES BY FUND

EXPENDITURES BY FUND		FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
General Fund	$	54,459,741	$ 65,728,157	$ 72,440,631
Street Fund		8,411,924	9,768,274	11,454,626
Recreation Fund		3,138,146	2,522,188	3,305,933
Library Fund		3,355,827	2,946,465	4,115,784
EL Public Purpose Fund		295,795	-	-
Business Improvement District Fund		85,500	115,000	115,000
Golf Fund		3,370,429	3,411,427	3,863,309
Risk Management Fund		1,983,137	4,228,629	5,888,481
Health Insurance Fund		10,000	100,000	100,000
Emergency Medical Service Fund		7,389,544	8,340,368	9,618,206
Wildland Fire Fund		1,286,279	1,489,189	1,835,882
Police Impact Fee Fund		-	843,077	75,000
Fire Impact Fee Fund		-	452,282	200,000
Parks & Recreation Impact Fee Fund		-	900,706	450,353
Streets Impact Fee Fund		-	2,500,000	2,500,000
Municipal Capital Improvement Fund		693,010	2,000,000	2,500,000
Street Capital Improvement Fund		143,566	4,550,000	4,500,000
Bridge & Arterial Street Capital Improvement Fund		30,424	400,000	400,000
Surface Drainage Capital Improvement Fund		45,398	250,000	150,000
Traffic Light Capital Improvement Fund		356,464	990,000	780,000
Parks Capital Improvement Fund		736,756	-	50,200
Zoo Capital Improvement Fund		223,310	1,850,000	2,000,000
Civic Auditorium Capital Improvement Fund		-	600,000	600,000
Golf Capital Improvement Fund		992,067	290,000	315,000
Police Capital Improvement Fund		7,812,390	30,000,000	7,000,000
Airport Fund		7,593,230	27,732,166	25,684,929
Water Fund		12,681,773	22,656,087	24,932,675
Sanitation Fund		4,961,045	5,544,408	6,059,033
IF Power Fund		65,637,877	78,371,816	94,130,488
Fiber Fund		6,399,967	7,543,209	7,005,959
Wastewater Fund		13,148,288	23,037,505	25,963,866
Budgetary Fund		-	24,255,349	21,448,193
TOTAL	**$**	**205,241,887**	**$ 333,416,302**	**$ 339,483,548**

2023/24 ADOPTED CITY-WIDE BUDGET- YEAR TO YEAR COMPARISON

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change	% Change
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Expenditure
General Fund						
Mayor And Council	514,162	-	765,310	188,500	251,148	49%
Legal	504,362	210,600	533,570	210,600	29,208	6%
Municipal Services	6,812,112	1,777,600	6,603,032	1,540,490	(209,080)	-3%
Non- Departmental	-	48,772,840	-	52,067,165	-	0%
Community Development	4,424,910	3,623,500	4,592,674	3,393,000	167,764	4%
Human Resources	421,505	-	453,308	-	31,803	8%
Police	23,097,439	3,949,420	23,566,996	3,387,254	469,557	2%
Fire	14,508,871	2,829,982	16,674,849	4,046,362	2,165,978	15%
Parks	11,920,000	2,304,715	16,032,464	5,552,297	4,112,464	35%
Public Works	3,524,796	2,259,500	3,218,428	2,054,963	(306,368)	-9%
Total	**65,728,157**	**65,728,157**	**72,440,631**	**72,440,631**	**6,712,474**	**10%**
Special Revenue Funds						
Non- Departmental	24,255,349	-	21,448,193	-	(2,807,156)	-12%
Wildland Fire	1,489,189	1,500,000	1,835,882	2,175,000	346,693	23%
Streets	9,768,274	8,573,400	11,454,626	9,922,600	1,686,352	17%
Recreation	2,522,188	2,522,188	3,305,933	3,116,895	783,745	31%
Library	2,946,465	2,946,465	4,115,784	3,178,645	1,169,319	40%
Business Improvement District	115,000	115,000	115,000	117,250	-	0%
Golf	3,411,427	3,498,114	3,863,309	4,099,822	451,882	13%
Emergency Medical Service	8,340,368	8,310,404	9,618,206	9,618,206	1,277,838	15%
Total	**52,848,260**	**27,465,571**	**55,756,933**	**32,228,418**	**2,908,673**	**6%**
Special Revenue Impact Fees Funds						
Police Impact Fees	843,077	843,077	75,000	75,000	(768,077)	-91%
Fire Impact Fees	452,282	452,282	200,000	200,000	(252,282)	-56%
Parks & Rec Impact Fees	900,706	900,706	450,353	450,353	(450,353)	-50%
Streets Impact Fees	2,500,000	2,500,000	2,500,000	2,500,000	-	0%
Total	**4,696,065**	**4,696,065**	**3,225,353**	**3,225,353**	**(1,470,712)**	**-31%**
Capital Improvement Funds						
Police Cip	30,000,000	30,000,000	7,000,000	7,000,000	(23,000,000)	-77%
Fire	-	401,524	-	401,524	-	0%
Municipal Cip	2,000,000	1,290,618	2,500,000	810,600	500,000	25%
Street Cip	4,550,000	4,491,000	4,500,000	3,750,000	(50,000)	-1%
Bridge & Arterial Street	400,000	-	400,000	-	-	0%
Surface Drainage	250,000	-	150,000	-	(100,000)	-40%
Traffic Light Cip	990,000	436,600	780,000	680,000	(210,000)	-21%
Civic Auditorium Cip	600,000	400,000	600,000	400,000	-	0%
Parks Cip	-	90,000	50,200	67,500	50,200	0%
Zoo Cip	2,140,000	2,141,600	2,315,000	2,445,000	175,000	8%
Total	**40,930,000**	**39,251,342**	**18,295,200**	**15,554,624**	**(22,634,800)**	**-55%**

2023/24 ADOPTED CITY-WIDE BUDGET- YEAR TO YEAR COMPARISON

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change	% Change
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Expenditure
Enterprise Funds						
Airport Passenger Facility Charge	-	-	-	-	-	0%
Airport Customer Facility Charge	-	-	-	488,808	-	0%
Airport	27,732,166	27,732,166	25,684,929	29,064,471	(2,047,237)	-7%
Water	22,656,087	13,609,500	24,932,675	13,905,500	2,276,588	10%
Wastewater	23,037,505	13,130,000	25,963,866	13,743,000	2,926,361	13%
Sanitation	5,544,408	5,655,000	6,059,033	5,988,400	514,625	9%
Electric	78,371,816	67,694,920	94,130,488	85,614,100	15,758,672	20%
Fiber	7,543,209	3,750,000	7,005,959	4,641,700	(537,250)	-7%
Total	**164,885,191**	**131,571,586**	**183,776,950**	**153,445,979**	**18,891,759**	**11%**
Internal Services Funds						
Risk Management	4,228,629	2,266,553	5,888,481	3,030,000	1,659,852	39%
Health Insurance	100,000	50,000	100,000	150,000	-	0%
Total	**4,328,629**	**2,316,553**	**5,988,481**	**3,180,000**	**1,659,852**	**38%**
Grand Total	**333,416,302**	**271,029,274**	**339,483,548**	**280,075,005**	**6,067,246**	**2%**

2023/24 SUMMARY BY FUND TYPE

	General Fund	Special Revenue Funds	Impact Fee Funds	CIP	Internal Services Budgets	Enterprise Funds	Total
REVENUE							
Taxes And Franchises	$ 35,703,246	$ 8,542,718	$ -	$ 8,192,124	$ -	$ -	$ 52,438,088
Licenses And Permits	1,336,655	15,000	3,225,353	-	-	-	4,577,008
Intergovernmental Revenue	25,741,010	11,613,505	-	4,430,000	-	24,116,311	65,900,827
Charges For Services	2,954,348	10,258,437	-	422,500	-	113,318,855	126,954,140
Fines & Forfeitures	260,600	10,000	-	-	-	3,560	274,160
Investment Income	620,000	222,250	-	20,000	225,000	1,949,000	3,036,250
Rentals & Leases	51,000	59,000	-	-	-	1,710,253	1,820,253
Miscellaneous	442,100	255,000	-	-	155,000	896,000	1,748,100
Contributions & Donations	2,721,500	143,500	-	2,290,000	-	-	5,155,000
Non Revenue Transfer	-	180,000	-	200,000	2,800,000	11,452,000	14,632,000
MERF Cash	2,610,172	929,007	-	-	-	-	3,539,179
TOTAL REVENUE	**$ 72,440,631**	**$ 32,228,418**	**$ 3,225,353**	**$ 15,554,624**	**$ 3,180,000**	**$ 153,445,979**	**$ 280,075,005**
EXPENSES							
Salaries And Wages	$ 34,614,610	$ 10,043,347	$ -	$ -	$ 63,902	$ 17,806,186	$ 62,528,045
Benefits	16,868,699	4,638,300	-	-	24,579	7,491,277	29,022,854
Current Operating Expense	28,114,209	37,153,773	-	3,500,200	5,900,000	74,589,191	149,257,373
Depreciation	2,584,123	1,886,696	-	-	-	137,000	4,607,819
Interfund Transfers	(15,122,683)	(450,000)	-	-	-	-	(15,572,683)
Capital Outlay	771,500	1,555,810	3,225,353	14,795,000	-	81,852,297	102,199,960
MERF Expenditures	2,610,172	929,007	-	-	-	651,000	4,190,179
Debt Service	2,000,000	-	-	-	-	1,250,000	3,250,000
TOTAL EXPENSES	**$ 72,440,631**	**$ 55,756,933**	**$ 3,225,353**	**$ 18,295,200**	**$ 5,988,481**	**$ 183,776,950**	**$ 339,483,548**
Excess (Deficiency)	**$ 0**	**$ (23,528,516)**	**$ -**	**$ (2,740,576)**	**$ (2,808,481)**	**$ (30,330,971)**	**$ (59,408,543)**

2023/24 GENERAL FUND SUMMARY BY DEPARTMENT

	Mayor and Council	Legal	Municipal Services	Non-Departmental	Community Development	Human Resources	Police	Fire	Parks	Public Works	TOTAL
REVENUE											
Taxes And Franchises	$ -	$ -	$ -	$ 35,703,246	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,703,246
Licenses And Permits	157,500	-	-	-	1,101,000	-	35,000	40,355	300	2,500	1,336,655
Intergovernmental Revenue	-	-	1,318,390	15,503,919	1,832,000	-	1,913,910	2,960,328	314,000	1,898,463	25,741,010
Charges For Services	30,000	-	129,000	-	330,000	-	117,500	90,000	2,104,848	153,000	2,954,348
Fines & Forfeitures	-	210,600	-	-	-	-	50,000	-	-	-	260,600
Investment Income	-	-	-	610,000	-	-	-	-	10,000	-	620,000
Rentals & Leases	-	-	14,000	-	-	-	37,000	-	-	-	51,000
Miscellaneous	1,000	-	7,100	140,000	85,000	-	145,000	61,000	2,000	1,000	442,100
Contributions & Donations	-	-	-	110,000	-	-	50,000	-	2,561,500	-	2,721,500
MERF Cash	-	-	72,000	-	45,000	-	1,038,844	894,679	559,649	-	2,610,172
TOTAL REVENUE	**$ 188,500**	**$ 210,600**	**$ 1,540,490**	**$ 52,067,165**	**$ 3,393,000**	**$ -**	**$ 3,387,254**	**$ 4,046,362**	**$ 5,552,297**	**$ 2,054,963**	**$ 72,440,631**
EXPENSES											
Salaries And Wages	$ 694,378	$ 520,206	$ 5,049,554	$ -	$ 1,604,149	$ 376,184	$ 11,695,449	$ 7,770,931	$ 4,875,518	$ 2,028,241	$ 34,614,610
Benefits	418,058	198,411	2,418,956	-	717,678	143,184	5,684,764	4,330,951	2,088,194	868,503	16,868,699
Current Operating Expense	713,119	167,684	8,929,750	-	1,801,850	310,698	3,113,338	3,328,288	7,597,452	2,152,030	28,114,209
Depreciation	6,766	-	107,900	-	23,997	-	1,084,410	785,000	561,651	14,400	2,584,123
Interfund Transfers	(1,067,011)	(352,731)	(10,075,128)	-	-	(376,758)	(1,049,809)	(450,000)	100,000	(1,851,246)	(15,122,683)
Capital Outlay	-	-	100,000	-	400,000	-	-	15,000	250,000	6,500	771,500
MERF Expenditures	-	-	72,000	-	45,000	-	1,038,844	894,679	559,649	-	2,610,172
Debt Service	-	-	-	-	-	-	2,000,000	-	-	-	2,000,000
TOTAL EXPENSES	**$ 765,310**	**$ 533,570**	**$ 6,603,032**	**$ -**	**$ 4,592,674**	**$ 453,308**	**$ 23,566,996**	**$ 16,674,849**	**$ 16,032,464**	**$ 3,218,428**	**$ 72,440,631**
Excess (Deficiency)	**$ (576,810)**	**$ (322,970)**	**$ (5,062,542)**	**$ 52,067,165**	**$ (1,199,674)**	**$ (453,308)**	**$ (20,179,741)**	**$ (12,628,487)**	**$ (10,480,167)**	**$ (1,163,465)**	**$ 0**

2023/24 SPECIAL REVENUE FUNDS - SUMMARY BY FUND

	Street Fund	Recreation Fund	Library Fund	Business Improvement District Fund	Golf Fund	Emergency Medical Service Fund	Wildland Fire Fund	Budgetary Fund	Total
REVENUE									
Taxes And Franchises	$ 4,600,000	$ 1,078,573	$ 2,864,145	$ -	$ -	$ -	$ -	$ -	$ 8,542,718
Licenses And Permits	15,000	-	-	-	-	-	-	-	15,000
Intergovernmental Revenue	5,187,600	200,000	65,000	-	-	3,985,905	2,175,000	-	11,613,505
Charges For Services	-	1,535,322	-	-	3,775,034	4,948,082	-	-	10,258,437
Fines & Forfeitures	-	-	10,000	-	-	-	-	-	10,000
Investment Income	120,000	-	100,000	2,250	-	-	-	-	222,250
Rentals & Leases	-	50,000	9,000	-	-	-	-	-	59,000
Miscellaneous	-	5,000	-	115,000	20,000	115,000	-	-	255,000
Contributions & Donations	-	8,000	130,500	-	-	5,000	-	-	143,500
Non Revenue Transfer	-	180,000	-	-	-	-	-	-	180,000
MERF Cash	-	60,000	-	-	304,788	564,219	-	-	929,007
TOTAL REVENUE	**$ 9,922,600**	**$ 3,116,895**	**$ 3,178,645**	**$ 117,250**	**$ 4,099,822**	**$ 9,618,206**	**$ 2,175,000**	**$ -**	**$ 32,228,418**
EXPENSES									
Salaries And Wages	$ 1,525,711	$ 1,220,600	$ 1,659,881	$ -	$ 1,227,393	$ 4,409,763	$ -	$ -	$ 10,043,347
Benefits	768,090	395,544	803,351	-	444,754	2,226,561	-	-	4,638,300
Current Operating Expense	8,460,825	1,315,611	1,320,302	115,000	1,365,297	2,042,663	1,085,882	21,448,193	37,153,773
Depreciation	800,000	14,179	2,250	-	345,267	725,000	-	-	1,886,696
Interfund Transfers	(100,000)	-	-	-	-	(350,000)	-	-	(450,000)
Capital Outlay	-	300,000	330,000	-	175,810	-	750,000	-	1,555,810
MERF Expenditures	-	60,000	-	-	304,788	564,219	-	-	929,007
TOTAL EXPENSES	**$ 11,454,626**	**$ 3,305,933**	**$ 4,115,784**	**$ 115,000**	**$ 3,863,309**	**$ 9,618,206**	**$ 1,835,882**	**$ 21,448,193**	**$ 55,756,933**
Excess (Deficiency)	**$ (1,532,026)**	**$ (189,039)**	**$ (937,139)**	**$ 2,250**	**$ 236,512**	**$ 1**	**$ 339,118**	**$ (21,448,193)**	**$ (23,528,516)**

2023/24 SPECIAL REVENUE IMPACT FEE FUNDS - SUMMARY BY FUND

	Police Impact Fee Fund	Fire Impact Fee Fund	Parks & Recreation Impact Fee Fund	Streets Impact Fee Fund	Total
REVENUE					
Licenses And Permits	$ 75,000	$ 200,000	$ 450,353	$ 2,500,000	$ 3,225,353
TOTAL REVENUE	**$ 75,000**	**$ 200,000**	**$ 450,353**	**$ 2,500,000**	**$ 3,225,353**
EXPENSES					
Capital Outlay	$ 75,000	$ 200,000	$ 450,353	$ 2,500,000	$ 3,225,353
TOTAL EXPENSES	**$ 75,000**	**$ 200,000**	**$ 450,353**	**$ 2,500,000**	**$ 3,225,353**

2023/24 CAPITAL PROJECT FUNDS - SUMMARY BY FUND

	Municipal Capital Improvement Fund	Street Capital Improvement Fund	Bridge & Arterial Street Capital Improvement Fund	Surface Drainage Capital Improvement Fund	Traffic Light Capital Improvement Fund	Parks Capital Improvement Fund	Zoo Capital Improvement Fund	Civic Auditorium Capital Improvement Fund	Golf Capital Improvement Fund	Police Capital Improvement Fund	Total
REVENUE											
Taxes And Franchises	$ 790,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 790,600
Intergovernmental Revenue	-	3,750,000	-	-	-	-	-	-	-	-	3,750,000
Charges For Services	-	-	-	-	-	17,500	90,000	-	315,000	-	422,500
Investment Income	20,000	-	-	-	-	-	-	-	-	-	20,000
Contributions & Donations	-	-	-	-	-	50,000	2,040,000	200,000	-	-	2,290,000
Non Revenue Transfer	-	-	-	-	-	-	-	200,000	-	-	200,000
TOTAL REVENUE	**$ 810,600**	**$ 3,750,000**	**$ -**	**$ -**	**$ -**	**$ 67,500**	**$ 2,130,000**	**$ 400,000**	**$ 315,000**	**$ -**	**$ 7,473,100**
EXPENSES											
Current Operating Expense	$ -	$ 3,500,000	$ -	$ -	$ -	$ 200	$ -	$ -	$ -	$ -	$ 3,500,200
Capital Outlay	2,500,000	1,000,000	400,000	150,000	-	50,000	2,000,000	600,000	315,000	-	7,015,000
TOTAL EXPENSES	**$ 2,500,000**	**$ 4,500,000**	**$ 400,000**	**$ 150,000**	**$ -**	**$ 50,200**	**$ 2,000,000**	**$ 600,000**	**$ 315,000**	**$ -**	**$ 10,515,200**
Excess (Deficiency)	**$ (1,689,400)**	**$ (750,000)**	**$ (400,000)**	**$ (150,000)**	**$ (100,000)**	**$ 17,300**	**$ 130,000**	**$ (200,000)**		**$**	**$ (3,142,100)**

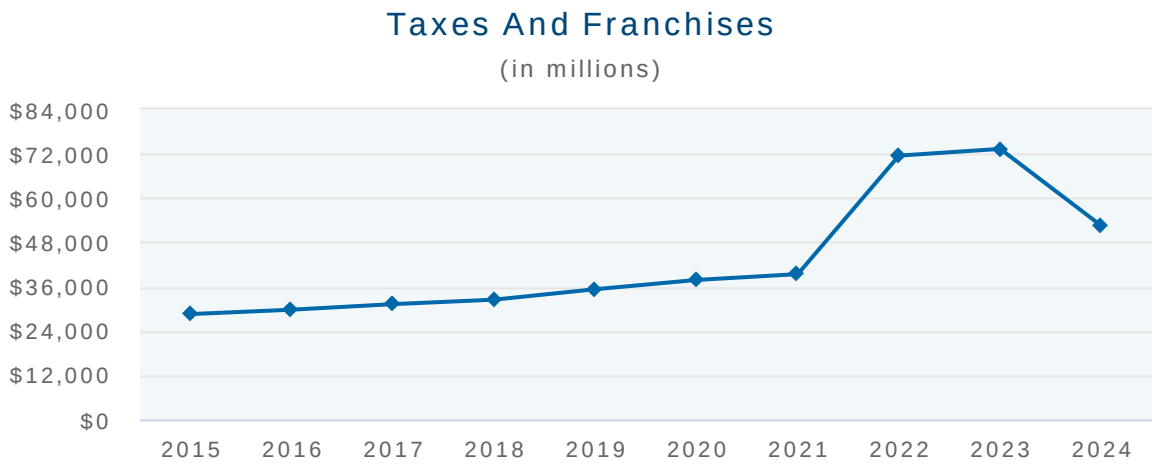
2023/24 ENTERPRISE FUNDS - SUMMARY BY FUND

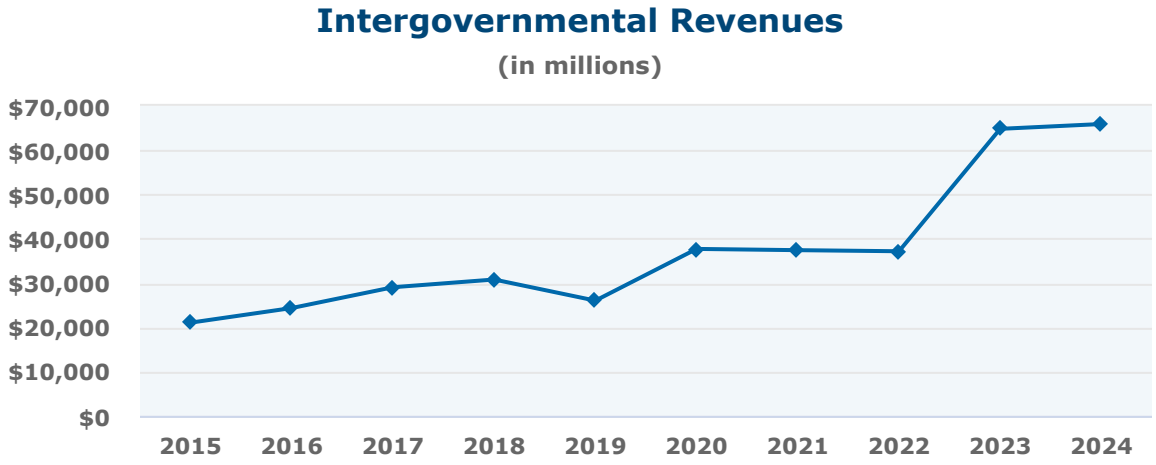
	Airport Fund	Airport CFC Fund	Airport PFC Fund	Water Fund	Sanitation Fund	IF Power Fund	Fiber Fund	Wastewater Fund	Total
REVENUE									
Intergovernmental Revenue	$ 23,116,311	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 24,116,311
Charges For Services	4,285,702	488,808	1,197,645	12,612,500	5,858,400	72,339,100	3,411,700	13,125,000	113,318,855
Fines & Forfeitures	3,560	-	-	-	-	-	-	-	3,560
Investment Income	-	-	-	229,000	130,000	1,000,000	30,000	560,000	1,949,000
Rentals & Leases	358,253	-	-	-	-	144,000	1,200,000	8,000	1,710,253
Miscellaneous	1,000	-	-	64,000	-	781,000	-	50,000	896,000
Non Revenue Transfer	1,299,645	-	(1,197,645)	-	-	11,350,000	-	-	11,452,000
TOTAL REVENUE	**$ 29,064,471**	**$ 488,808**	**$ -**	**$13,905,500**	**$5,988,400**	**$ 85,614,100**	**$ 4,641,700**	**$ 13,743,000**	**$ 153,445,979**
EXPENSES									
Salaries And Wages	$ 2,069,083	$ -	$ -	$ 1,573,345	$ 1,492,059	$ 9,403,907	$ 833,473	$ 2,434,319	$ 17,806,186
Benefits	863,037	-	-	872,022	829,019	3,416,941	350,511	1,159,747	7,491,277
Current Operating Expense	3,564,096	-	-	7,712,408	2,611,455	53,853,153	756,975	6,091,104	74,589,191
Depreciation	102,000	-	-	-	-	35,000	-	-	137,000
Capital Outlay	18,936,713	-	-	14,774,900	1,126,500	26,835,488	5,000,000	15,178,696	81,852,297
MERF Expenditures	-	-	-	-	-	586,000	65,000	-	651,000
Debt Service	150,000	-	-	-	-	-	-	1,100,000	1,250,000
TOTAL EXPENSES	**$25,684,929**	**$ -**	**$ -**	**$24,932,675**	**$ 6,059,033**	**$ 94,130,488**	**$ 7,005,959**	**$ 25,963,866**	**$ 183,776,950**
Excess (Deficiency)	**$ 3,379,542**	**$ 488,808**	**$ -**	**$ (11,027,175)**	**$ (70,633)**	**$ (8,516,388)**	**$ (2,364,259)**	**$ (12,220,866)**	**$ (30,330,971)**

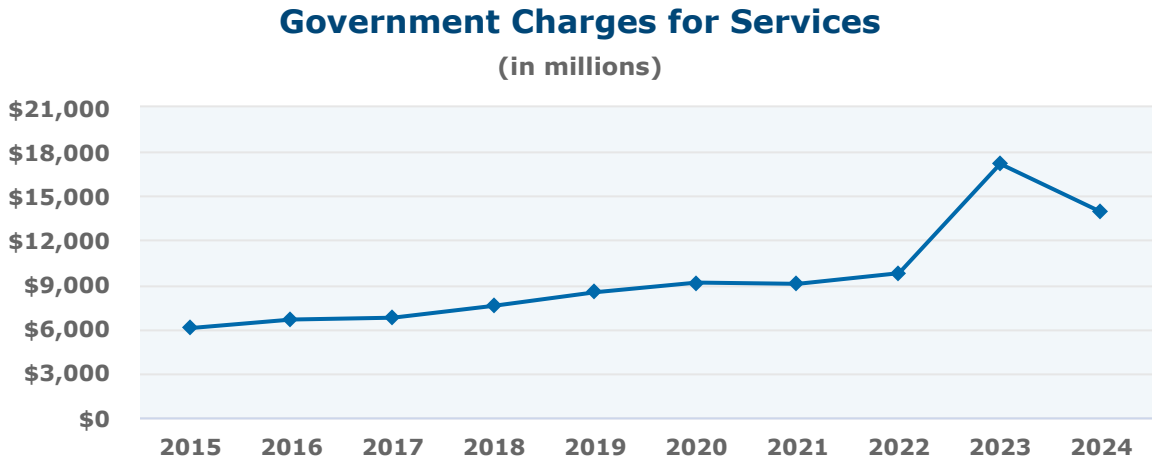
2023/24 INTERNAL SERVICE FUNDS - SUMMARY BY FUND

	Risk Management Fund	Health Insurance Fund	Total
REVENUE			
Investment Income	$ 75,000	$ 150,000	$ 225,000
Miscellaneous	155,000	-	155,000
Non Revenue Transfer	2,800,000	-	2,800,000
TOTAL REVENUE	**$ 3,030,000**	**$ 150,000**	**$ 3,180,000**
EXPENSES			
Salaries And Wages	$ 63,902	$ -	$ 63,902
Benefits	24,579	-	24,579
Current Operating Expense	5,800,000	100,000	5,900,000
TOTAL EXPENSES	**$ 5,888,481**	**$ 100,000**	**$ 5,988,481**
Excess (Deficiency)	**$ (2,858,481)**	**$ 50,000**	**$ (2,808,481)**

MAJOR REVENUE SOURCES — TEN YEAR TRENDS

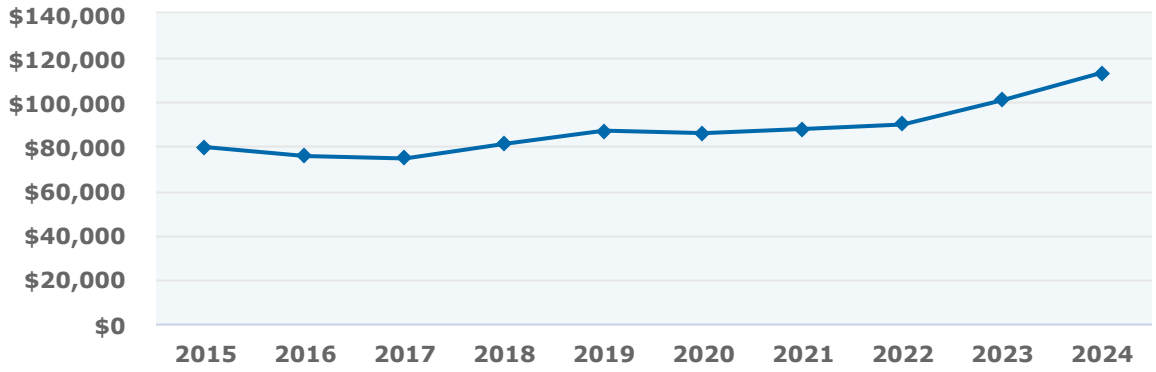






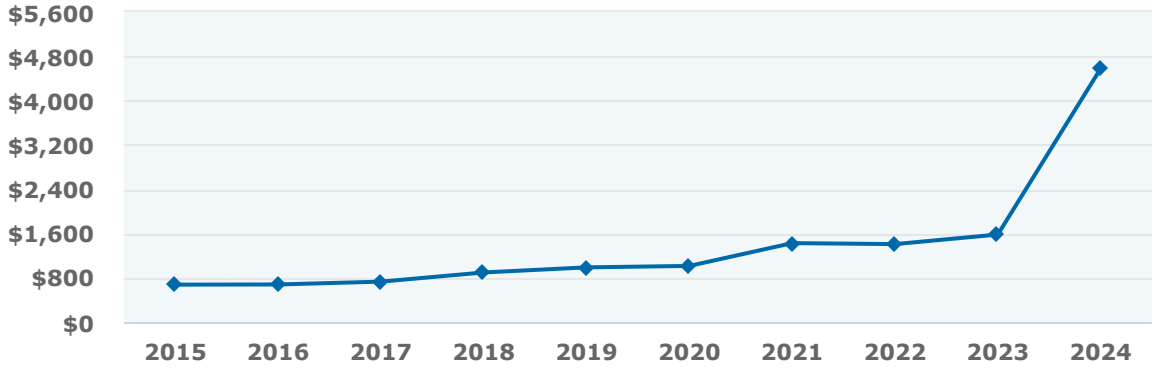
Enterprise Charges For Services

(in millions)



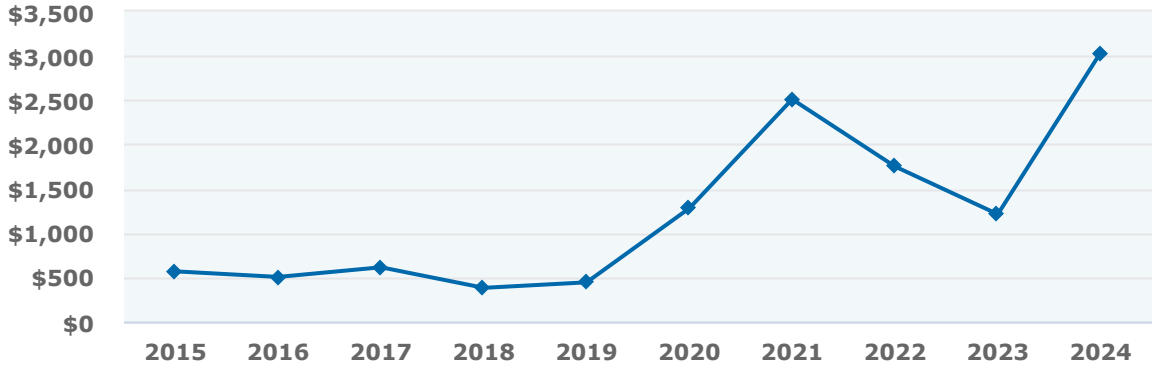
Licenses and Fees

(in millions)



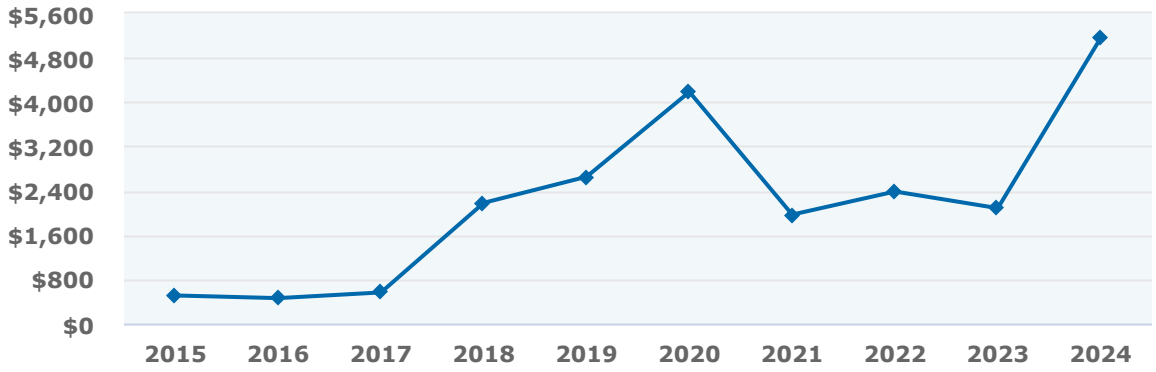
Investment Income

(in millions)



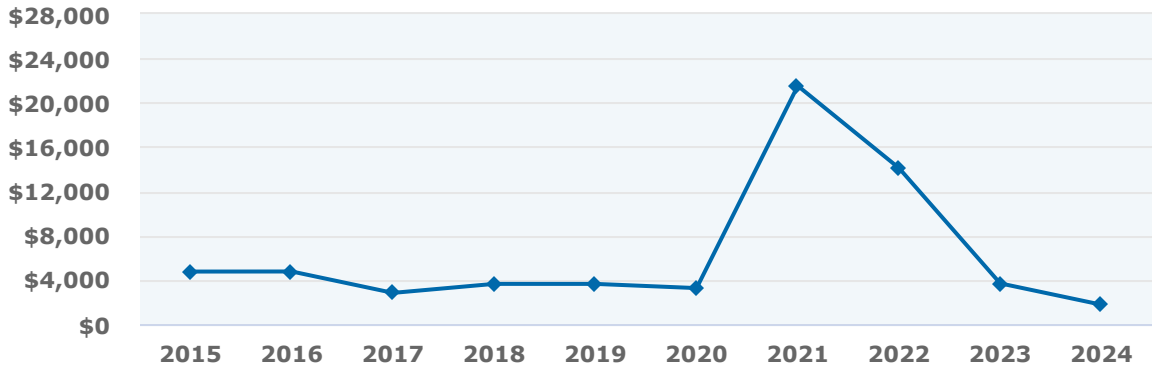
Contributions & Donations

(in millions)



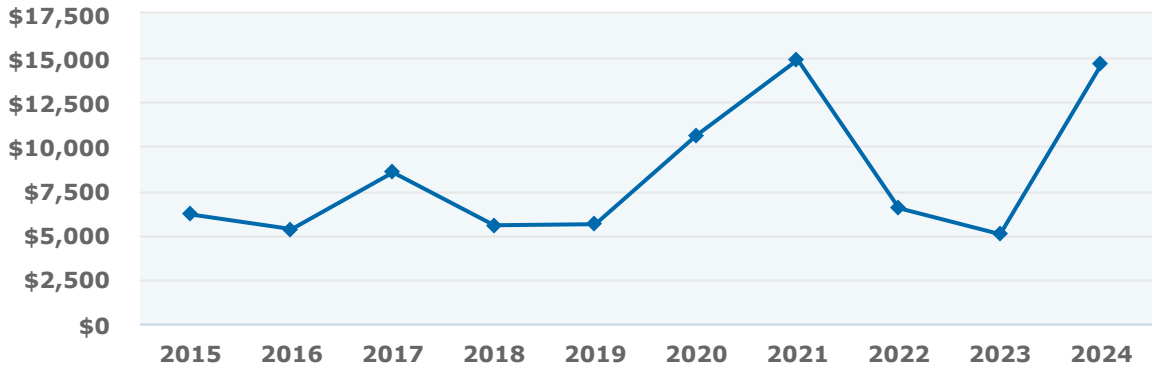
Miscellaneous

(in millions)



Other Financing Sources

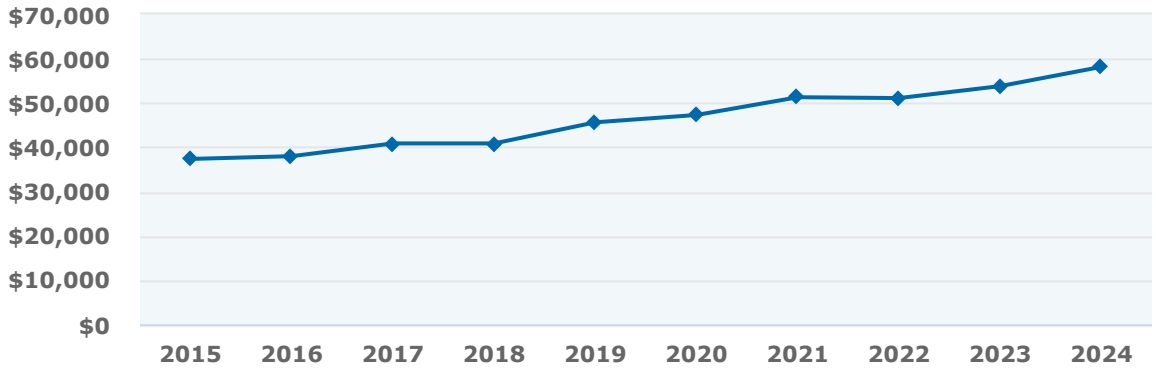
(in millions)



MAJOR EXPENDITURE SOURCES — TEN YEAR TRENDS

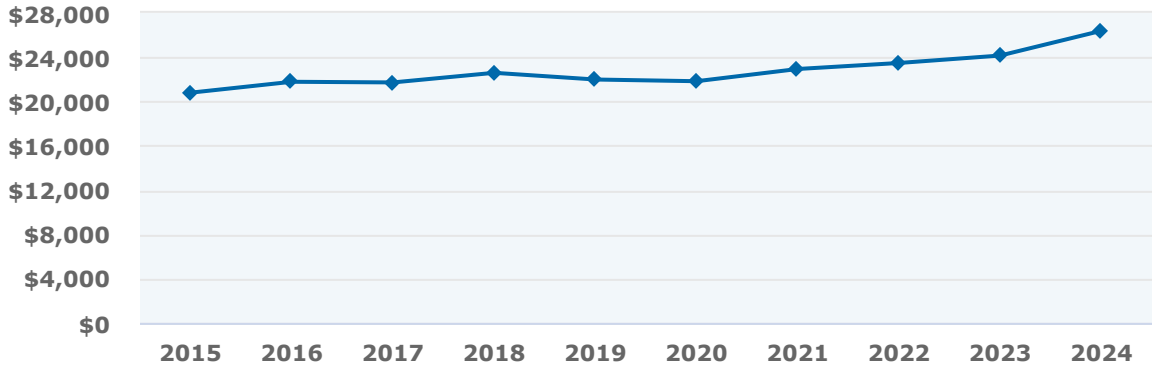
Salaries and Wages

(in millions)



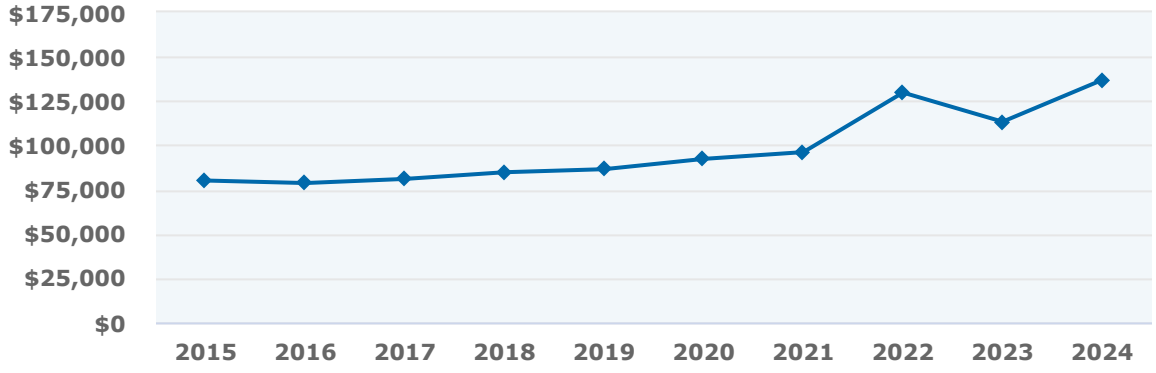
Benefits

(in millions)



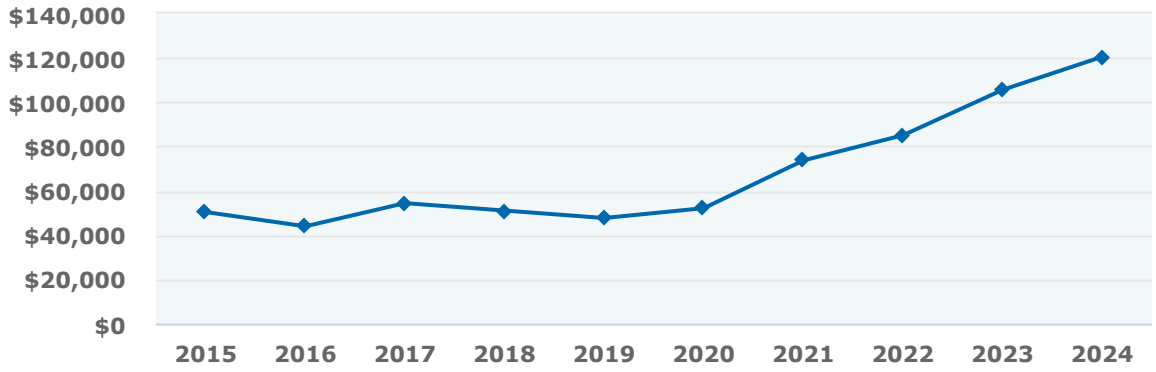
Current Operating Expense

(in millions)



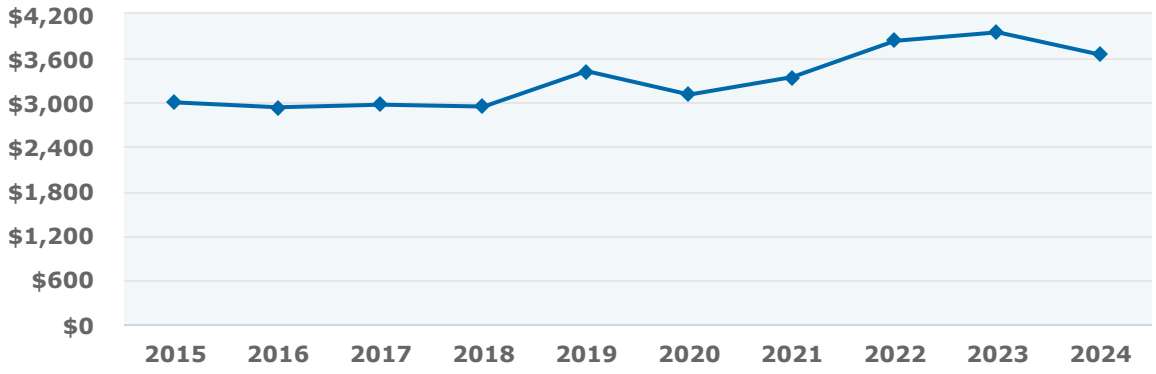
Capital Outlay

(in millions)



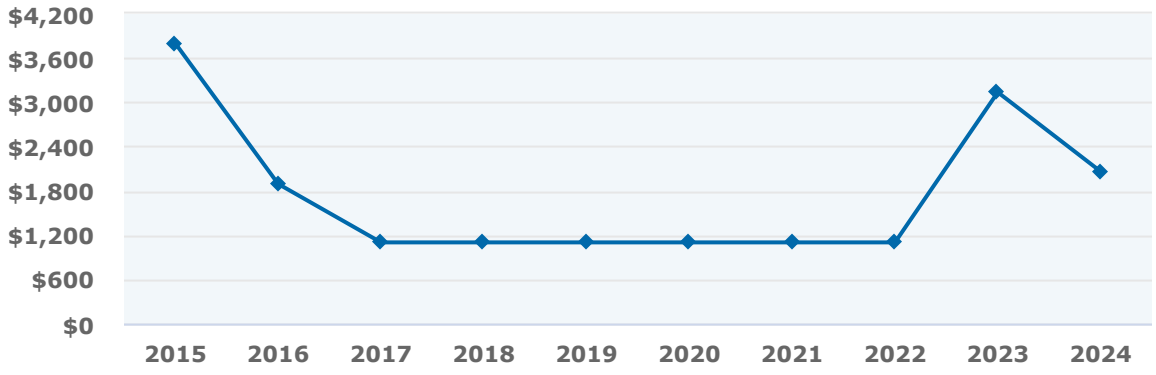
MERF

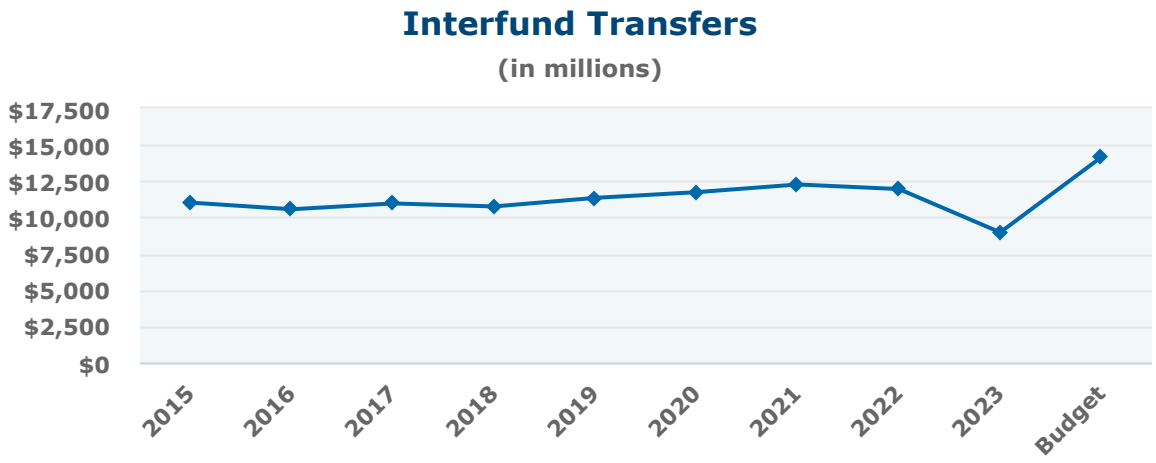
(in millions)



Debt Service

(in millions)




Interfund Transfers
(in millions)
$17,500
$15,000
$12,500
$10,000
$7,500
$5,000
$2,500
$0
2015
2016
2017
2018
2019
2020
2021
2022
2023
Budget


IDAHO FALLS



DEPARTMENT/FUND BUDGETS

MAYOR

General Fund — Mayor and Council — Mayor

MISSION STATEMENT

To provide the very best services for city residents including delivering programs, infrastructure and amenities so those who live, work, and play in Idaho Falls can have the best quality of life possible.

DIVISION DESCRIPTION

The Office of the Mayor is led by Mayor Rebecca Casper, along with a Chief-of-Staff, Executive Assistant, Public Information Officer, City Clerk's Office, and Economic Development Administrator. The office provides executive leadership, management, and administration of the day-to-day business of the City of Idaho Falls. The office oversees all areas of city operations including public safety, finance, human resources, community development, IT, utility services, transportation, building inspection, parks, recreation, golf courses, cemeteries, public information, economic development, library services, public works, internal services, and city programs and services

CORE SERVICES

Administration and Employee Support:

- Provide day-to-day executive administration of all city functions
- Hold regular department director meetings and facilitate executive training and development
- Hold regular briefings with city department directors and staff
- Participate in city human resource and personnel actions as needed
- Provide responsible fiscal oversight of city contracts, agreements, and financial matters
- Work to secure state and federal grants and funding for essential city projects and programs
- Travel to various professional meetings to ensure city interests are represented and shared
- Perform Swearing-in ceremonies for Police Officers
- See that all city staff are able to receive the necessary training to be the best at their jobs
- Established employee evaluation process and conducted employee reviews
- Established employee performance expectations and performance goals for annual review

Council Relations and Development:

- Set agendas and conduct City Council Meetings, Work Session, Board Meetings and Budget Sessions
- Conduct regular briefings with members of City Council
- Facilitate Council research and policy initiatives as the schedule and budget will allow
- Present a balanced annual city budget for City Council approval
- Serve as chairperson of the Idaho Falls Power Board and IDA Board
- Preside over hearings and other quasi-judicial matters
- Provide opportunities for Council planning and leadership development

Citizen Engagement:

- Provide regular, timely, and informative public information to residents
- Respond to citizen inquiries, complaints, and concerns via mail, email, telephone and in-person
- Ensure timely, equal, and adequate delivery of the City's public safety services including police, fire, and EMS services
- Ensure reliability of vital city utilities such as electricity, water, sewer, and sanitation services
- Manage and appoint members of city boards, commissions, and committees
- Provide an annual State of the City report to City Council, staff, and residents

City Clerk's Office:

- Issue and track city licensing, including for businesses, tradesmen, and child care.
- Management and keeping of records for Fielding and Rose Hill Cemeteries
- Accept and process public records requests
- Receive claims for damages
- Record all legislative actions by the Mayor and City Council, including Meeting Agendas, Council Meeting Minutes, Ordinances, Resolutions, and Agreements
- Conducting elections for municipal office (Mayor and City Council)
- Serve as official custodian of all city records

Media Interface:

- Ensure that city information—announcements, news stories, etc. are disseminated with accuracy and timeliness
- Provide an annual State of the City report to City Council, Staff, and Residents
- Provide media and press information to ensure journalists and reporters understand complex municipal operations
- Respond to media inquiries regarding city business
- Provide timely information to the public on important city business, events, and activities
- Conduct press conferences and media interviews
- Monitor and update city social media and provide oversight of city social media accounts
- Observe strict adherence to Public Records and Open Meetings laws to ensure maximum governmental transparency

Community Relations:

- Represent the City of Idaho Falls in the community and at various official events
- Engage in economic development efforts to benefit the city and surrounding region
- Serve as a liaison to key community stakeholders such as REDI, IFAD, the City Club, the Chamber of Commerce, RDA, EIWTC, etc.
- Provide proclamations, commendations, and official recognitions
- Give speeches, welcomes, and official recognition in support of community events, organizations, and causes
- Respond to citizen inquiries by telephone, email, and in person

External Relationships:

- Engage with state and federal elected officials on issues impacting Idaho Falls
- Advocate for the city's financial interests with members of the Administration and for the city's policy interests with Legislators and members of Congress in Boise and Washington, D.C.
- Represent the community to the Department of Energy in support of key funding decisions and policy initiatives
- Work with and serve in organizations such as the Association of Idaho Cities on issues of importance to the city
- Serve as a Board Member of various organizations, such as Energy Communities Alliance (ECA), a national organization, and the Governor's LINE Commission (Leadership in Nuclear Energy).
- Support regional efforts to coalesce with other municipalities as the Mayor's Legislative Forum and the Eastern Idaho Partnership in support of the SAUSA Program.

ACCOMPLISHMENTS FOR FY 2022/2023

- Administration
- Council Relations and Development
- Citizen Engagement
- Media interface
- Community Relations

- External Relations
  - Presented the 2022 State of the City Address in a new format with a luncheon to provide more value and engagement within the community
  - Presented the 3rd annual Mayor's Choice Awards celebrating excellence and service in the community
  - Developed a city-wide outreach and engagement tool to provide increased levels of engagement and transparency to the public on major city projects and initiatives
  - Provided continued support for the development of the Carbon Free Power Project
  - Redesigned and launched an updated website for the City and its departments
  - Produced a new YouTube video to highlight and promote the City of Idaho Falls
  - Launched the first-ever City of Idaho Falls App
  - Created a new newsletter for residents and constituents
  - Passed legislation clarifying the release of public information to local media
  - Pursued legislative clarification and enacted local policy on municipal media recordings to enhance public safety and security of city facilities
  - Facilitated ongoing improvements for a process for identifying, applying for and obtaining federal, state and other funding for strategic city projects and priorities
  - Aligned the Imagine IF, CUSP and City Strategic plans to capture common elements for future planning and prioritization of city efforts
  - Conducted a successful search and appointed a new Community Development Services Director
  - Conducted successful search for a new Economic Development Administrator for the City
  - Provided support to City departments in their public outreach and public information activities
  - Developed and launched an intranet for City of Idaho Falls employees to better access needed resources, policies, procedures and to facilitate collaboration as a team
  - Met with state and federal legislators to help establish city priorities and positions prior to the 2023 legislative session
  - Participated in international energy discussions to further promote clean energy and our local economy
  - Facilitated the incorporation of the City Clerk's Office within the Office of the Mayor staff to provide efficiencies and improvements for the office
  - Provided and hosted local media for a government 101 seminar to establish better working relationships with both local, state and federal government offices and the media

OBJECTIVES FOR FY 2023/2024

- Administration
- Council Relations and Development
- Citizen Engagement
- Media interface
- Community Relations
- External Relations
  - Improve processes for handling public records and provide improved response times for public records requests
  - Add additional physical resources to safeguard vital records in the event of a disaster
  - Reduce backlog of city meeting minutes and improve processes for management of minutes
  - Conduct process improvements for city cemetery records in conjunction with Parks & Recreation
  - Map city processes for new business and new developments
  - Assemble team members with defined roles in assisting new businesses and developers
  - Create and publish guiding resources (directories, FAQ's, etc.) for economic development efforts
  - Create, revise, and update general marketing materials for economic development
  - Develop a strategic economic development plan incorporating Imagine IF and additional engagement from business and economic development stakeholders
  - Create a logic model defining economic development activities and objectives
  - Identify economic hubs throughout the city

- Work with AIC and other governmental entities to support and pass legislation at the state level that is beneficial to local government, such as revisions to the state's liquor licensing laws to encourage economic development
- Refine and improve the City's intranet to better serve individual departments' needs
- Develop an annual strategic communications plan to better serve the vision and needs of our community
- Create, update and implement updated city-wide emergency communications plans to prepare for any crisis or disaster

MAJOR BUDGET CHANGES FOR FY 2023/2024

- The positions associated with the City Clerk's Office have been transitioned from Municipal Services to the Office of the Mayor and are reflected in this budget.

MAYOR AND COUNCIL TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	-	-	-	157,500
Charges For Services	-	-	-	30,000
Miscellaneous	1,000	1,005	-	1,000
Total	**1,000**	**1,005**	**-**	**188,500**
EXPENSES				
Salaries And Wages	397,404	423,008	506,091	694,378
Benefits	194,938	226,162	274,926	418,058
Current Operating Expense	216,584	410,828	557,117	713,119
Depreciation	3,000	6,000	6,000	6,766
Interfund Transfers	(435,694)	(629,095)	(829,972)	(1,067,011)
Total	**376,232**	**436,903**	**514,162**	**765,310**

2023/24 ADOPTED MAYOR AND COUNCIL DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Mayor	207,045	-	206,996	1,000	(49)	-0.02%
Economic Development	105,009	-	74,584	-	(30,425)	-28.97%
City Clerk	-	-	248,123	187,500	248,123	
Council	202,108	-	235,608	-	33,500	16.58%
Total	**514,162**	**-**	**765,310**	**188,500**	**251,148**	**48.85%**

MAYOR AND COUNCIL Personnel		FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT		**Number**	**Number**	**Number**
Mayor		1	1	1
Chief of Staff		1	1	1
Economic Development Administrator		1	1	1
Executive Assistant		1	1	1
City Council Member		6	6	6
Public Information Officer		1	1	1
Deputy City Clerk		-	-	1
City Clerk		-	-	1
	Total	**11**	**11**	**13**

LEGAL

General Fund — Legal — City Attorney

MISSION STATEMENT

The mission of the Idaho Falls City Attorney Department is to provide the highest quality legal services to the Mayor, City Council, and all City Departments, assisting in the continued ethical and efficient operation of the City government. The Prosecution Services Division commits to promoting the fair and impartial administration of justice by effectively prosecuting criminal offenders in order to maintain public safety and protect the citizens of Idaho Falls.

CORE SERVICES

The Department provides general legal services and advice to the Mayor, the City Council, and the City's other departments. Our Criminal Division prosecutes misdemeanor and infraction offenses that occur within Idaho Falls City limits. Additionally, the Criminal Division provides police training and advice to the Idaho Falls Police Department.

ACCOMPLISHMENTS FOR FY 2022/2023

Assisted with the development and success towards department projects, including the agreements and documents required for the Idaho Falls Police Station Project, Public Works construction, Idaho Falls Power projects, Development Agreements for new real estate development, and others.

Assisted Council and Departments in developing ordinances and polices to promote good governance.

Prosecuted thousands of misdemeanor offenses and secured restitution for victims.

Worked and negotiated with property owners to promote compliance with the City's building and property maintenance codes.

ACTIVITY DESCRIPTION

The City Attorney Department has two different areas of service.

Our General Legal Services Division provides services that include contract review, real estate transactions, land use planning, civil litigation and risk management.

- Provide legal advice to elected and appointed officials.
- Represent City of Idaho Falls in all applicable courts of law.
- Prepare ordinances and resolutions for City Council approval.
- Help to ensure that City officials comply with legal and ethical requirements.
- Draft legal documents and opinions.
- Analyze case and civil litigation.
- Conduct investigations into complaints made by or against the City.
- Analyze any court rulings that may affect the City.
- Review and redact public records requests in compliance with the Freedom of Information Act.

Prosecution Services Division provides the following:

- Misdemeanor prosecution for crimes such as petit theft, possession of controlled substances/paraphernalia, DUI and other driving-related crimes, violent offenses to include Domestic Battery/Assault, juvenile cases, etc.

- Resolution of City infraction cases.
- Production of legal documents, such as appeals and discovery.
- Represent the City of Idaho Falls in misdemeanor criminal proceedings, up to and including trial, appeal, and post-conviction probation violations.
- Provide law enforcement with sound guidance in the interpretation of criminal law.

OBJECTIVES FOR FY 2023/2024

Continue to provide outstanding legal services for the City of Idaho Falls and the residents of our community.

FUTURE OPPORTUNITIES/ISSUES

As our community continues to grow, the City Attorney Department frequently evaluates our performance in the pursuit of developing the most effective and skillful practices.

LEGAL TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Fines & Forfeitures	205,411	178,986	210,600	210,600
Total	**205,411**	**178,986**	**210,600**	**210,600**
EXPENSES				
Salaries And Wages	443,700	457,495	500,013	520,206
Benefits	165,016	164,349	175,018	198,411
Current Operating Expense	215,536	134,184	157,019	167,684
Interfund Transfers	(295,182)	(304,737)	(327,688)	(352,731)
Total	**529,069**	**451,291**	**504,362**	**533,570**

2023/24 ADOPTED LEGAL DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
City Attorney	95,092	210,600	125,564	210,600	30,472	32.04%
Prosecution	409,270	-	408,006	-	(1,264)	-0.31%
Total	**504,362**	**210,600**	**533,570**	**210,600**	**29,208**	**5.79%**

LEGAL Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
City Prosecutor	1	1	1
Office Asst I-Legal	1	1	1
City Attorney	1	1	1
Assistant City Attorney	1	1	1
Legal Assistant	1	1	1
PT			
Legal Assistant	1	-	-
Admin Asst-Legal	-	1	1
Total	**6**	**6**	**6**

MUNICIPAL SERVICES

General Fund — Municipal Services

MISSION STATEMENT

Dedicated to public service and working as a team, the Municipal Services Department is committed to best practices in customer service, transparency of public finances, information technology and security, and maintenance of city-owned facilities and equipment.

FUND DESCRIPTION

- General Funds
- Civic Capital Improvement

CORE SERVICES

- Public finances, investments, accounting, audit, treasury, and budget
- Payroll
- Purchasing, assets and surplus of city-owned property
- Information Technology
- Building Maintenance of over 200 city-owned properties
- Fleet Maintenance of over 800 city vehicles and equipment
- Utility Billing for over 26,000 residential and 5,000 commercial customers

ACCOMPLISHMENTS FOR FY 2022/2023

- Quarterly finance presentations to city council.
- Completed upgrade to the CIS System and Microsoft Servers.
- Completed design for the installation of an elevator and surrounding interior for City Hall.
- Completed benchmarking study for regional theaters comparable to the Idaho Falls Civic Center for the Performing Arts.

OBJECTIVES FOR FY 2023/2024

- Continue processes for public asset management and coordination.
- Issue a formal bid for the installation of an elevator for City Hall.
- Develop and implement an apprenticeship program at the Fleet Maintenance Facility.
- Continue to explore improvements to the city's financial and utility billing systems.

MAJOR BUDGET CHANGES FOR FY 2023/2024

Municipal Services Major Budget Changes

- The Clerk's Office has been restructured to report to the Mayor's Office instead of Municipal Services. This included moving the budget to the Mayor's Office.
- The Treasurer and Utility Billing offices will be undergoing upgrades to add public access security.
- Equipment Maintenance will be replacing outdated fuel tank dispensers and updating the fuel tank monitoring system located at the Equipment Maintenance shop.

Municipal Services New Employee and Capital Requests

- Municipal Services is requesting to add an Information Technology Systems Specialist to the Information Technology Division. This position is needed to allocate more resources to the increased focus of building access and security across the City.
- Equipment Maintenance is requesting a turf wheel grinder for the shop.
- Equipment Maintenance is requesting to expand the fuel card reader to fuel convults located across the City.
- Equipment Maintenance is requesting a bridge crane. This equipment is essential to the safety of the employees when they are working on heavy equipment such as fire trucks.

MUNICIPAL SERVICES	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
MERF Cash	-	-	85,000	72,000
Division Total	**-**	**-**	**85,000**	**72,000**
EXPENSES				
Salaries And Wages	188,318	196,069	218,760	230,265
Benefits	60,461	60,496	64,424	72,438
Current Operating Expense	11,466	11,442	26,344	26,227
Interfund Transfers	(93,443)	(96,291)	(135,197)	(177,788)
Division Total	**166,802**	**171,715**	**174,331**	**151,142**

2023/24 ADOPTED MUNICIPAL SERVICES DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Municipal Services	174,331	85,000	151,142	72,000	(23,189)	-13.30%
City Clerk	162,535	151,100	-	-	(162,535)	-100.00%
Information Technology	1,829,109	100,000	1,843,730	100,000	14,621	0.80%
Treasurer	160,908	-	222,895	-	61,987	38.52%
Utility Billing	-	-	8,849	-	8,849	
Finance	651,252	-	635,169	3,000	(16,083)	-2.47%
Equipment Maintenance	-	-	1,411	4,100	1,411	
Building Maintenance	2,952,423	1,014,000	2,846,863	932,390	(105,560)	-3.58%
Civic Auditorium	881,554	427,500	892,973	429,000	11,419	1.30%
Total	**6,812,112**	**1,777,600**	**6,603,032**	**1,540,490**	**(209,080)**	**-3.07%**

MUNICIPAL SERVICES Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	Number	Number	Number
Auditorium Manager	1	1	1
Finance & Accting Coordinator	1	1	1
Municipal Services Director	1	1	1
Chief Information Tech Officer	1	1	1
It Support Technician	1	1	1
It Systems Specialist	1	1	2
It Systems Administrator I	1	1	-
It Systems Administrator Ii	-	-	1
It Tech I	1	1	-
It Technician Ii	2	2	2
It Business Intel Analyst I	2	3	2
It Business Intel Analyst Ii	-	-	1
Mechanic, Journey	10	10	10
Office Asst I - Equip Maint	1	1	-
Admin Asst - Municipal Services	-	-	1
Parts & Inventory Coordinator	1	1	1
Shop Superintendent	1	1	1
Shop Foreman	1	1	1
Maintenance/Apprentice Tech	-	-	1
Garage Service Worker	1	1	-
Custodian/Maint. Specialist	1	-	-
Custodian	2	2	2
Office Assistant I - Bldg Maint	1	1	-
Office Assistant Ii - Bldg Maint	-	-	1
Building Maint. Specialist Ii	2	2	2
Building Maint. Technician Ii	4	4	4
Bulding Maint. Lead Technician	3	3	3
Building Maintenance Foreman	1	1	1
Building Maint Superintendent	1	1	1
Finance Manager/Treasurer	-	-	1
Assistant Finance Manager	-	-	2
Accountant I	3	4	3
Accountant	1	1	1
Accountant Ii	3	2	1
Accountant Ii-Supervisor	-	1	1
Accountant Iii	1	-	1
Accountant Iii-Electric	-	-	1
Accounts Payable Clerk	1	1	1
Controller	1	1	-
Accounting Clerk	-	1	-
Payroll Coordinator	-	-	1
General Services Administrator	1	1	-
Office Asst Ii - General Services	1	-	-
Purchasing Agent	1	-	-
Purchasing Assistant	1	-	-
Procurement Specialist I	-	1	1

MUNICIPAL SERVICES Personnel		FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT		**Number**	**Number**	**Number**
Procurement Specialist Ii		-	1	1
City Clerk		1	1	-
Deputy City Clerk		1	1	-
Property & Records Coordinator		1	1	1
Customer Service Rep, Senior		1	-	-
Utility Billing Specialist		1	2	2
Credit Specialist		1	1	1
Assistant Utility Supervisor		-	-	1
Utility Supervisor		1	1	1
Utility Billing Specialist Ii		1	1	-
Customer Service Rep-Treasury		2	2	2
Treasury Cashier		-	1	-
Treasury Clerk		3	3	3
Lead Treasury Clerk		-	-	1
Deputy City Treasurer		1	1	-
Business Office Manager I		-	-	1
Treasurer		1	1	-
	Total	**71**	**72**	**70**

NON-DEPARTMENTAL

MAJOR BUDGET CHANGES FOR FY 2023/2024

NON-DEPARTMENTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Taxes And Franchises	24,352,559	31,549,888	33,960,945	35,703,246
Intergovernmental Revenue	21,103,100	13,689,027	14,345,527	15,503,919
Investment Income	70,639	(761,616)	220,000	610,000
Miscellaneous	13,882	35,765	246,368	140,000
Contributions & Donations	100	-	-	110,000
Non Revenue Transfer	(1,575,820)	(452,842)	-	-
Division Total	**43,964,460**	**44,060,221**	**48,772,840**	**52,067,165**

2023/24 ADOPTED NON-DEPARTMENTAL BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Non-Departmental	-	48,772,840	-	52,067,165	-	
Total	**-**	**48,772,840**	**-**	**52,067,165**	**-**	**0.00%**

COMMUNITY DEVELOPMENT

General Fund — Community Development

MISSION STATEMENT

Helping the community's vision of the future become a reality

FUND DESCRIPTION

There are three accounts under the Community Development Services umbrella:

1701: Planning and Building Divisions

1702: Bonneville Metropolitan Planning Organization (BMPO)

1703: Community Development Block Grants (CDBG) / Grants

CORE SERVICES

Building:

- Ensure safe construction of homes and non-residential buildings by administering and enforcing the International Code Council (ICC) family of codes.
- Review development plans for code compliance.
- Issue and manage building permits.
- Inspect new construction and remodel improvements.
- Administer contractor licensing program, and oversee contractor training classes.
- Assist contractors and homeowners with code interpretation and application.

Planning:

- Develop and implement the City's Comprehensive Plan (Imagine IF), which is the foundational policy document for the City of Idaho Falls. The Comprehensive Plan establishes the framework to guide public and private decisions about future growth, preservation, and change within the municpality.
- Administer the zoning, subdivision, flood plain, overlay zones, form-based and sign codes.
- Review annexations, subdivisions, plats, site plans, conditional use permits, variances, and other zoning related requests for compliance.
- Floodplain administration.
- Serve as staff support for Planning and Zoning Commission, Board of Adjustment, Historic Preservation Committee, and Idaho Falls Redevelopment Agency (IFRA).
- Conduct long-range planning studies and develop plans for specific areas.
- Participate in various boards including: Shade tree Committee, Idaho Falls Downtown Development Corporation, Historic Preservation Committee, Bonneville Metropolitan Planning Organization, Bicycle/ Pedestrian Advisory Committee, and Technical Advisory Committee.

Grants:

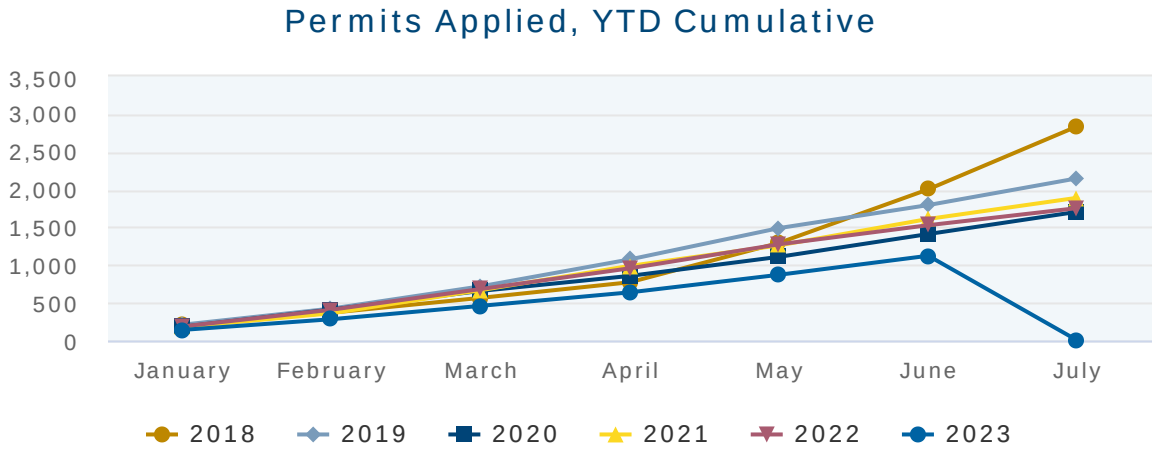
- Administer and manage the Community Development Block Grant (CDBG) program, the Covid Relief Round 1 (CV1) and Covid Relief Round 3 (CV3) CDBG COVID 19 relief funds, and other federal grants.
- Complete and manage Housing and Urban Development (HUD) reports, and submit to the Integrated Disbursement and Information (IDIS) system for HUD payments.
- Manage federal grants and programs, including: American Rescue Plan Act (ARPA) and State Local Fiscal Recovery (SLFRF) funds.
- Participate in internal audits for grants exceeding $800,000.

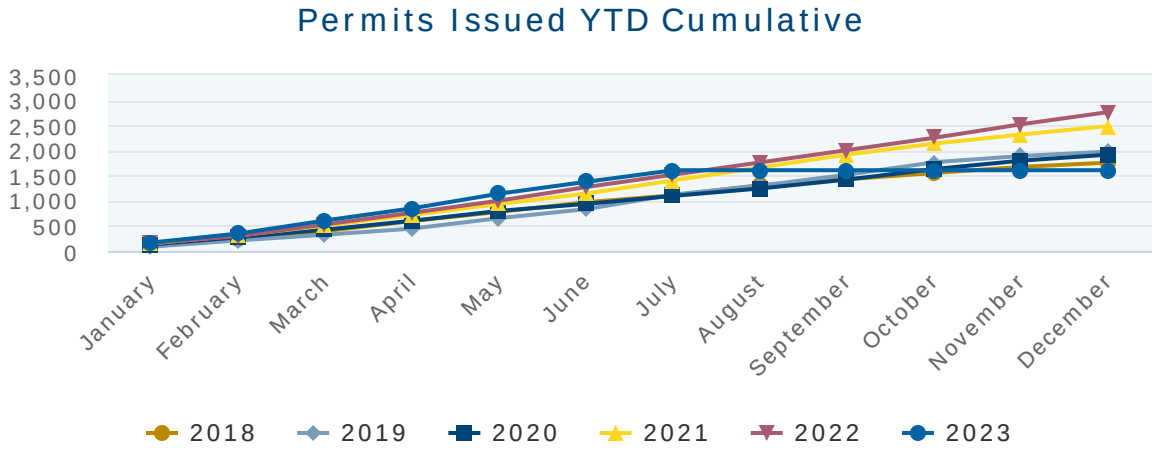
- Manage the Idaho Falls Business Assistance Corporation (IFBAC) revolving loan program.
- Manage the Greater Idaho Falls Transit (GIFT) financial reports and expense disbursements.
- Participate on various boards including Greater Idaho Falls Transit (GIFT) and Region 6 Housing Coalition.
- Assist departments in finding and applying for grants.
- Americans with Disabilities Act (ADA) Coordination.

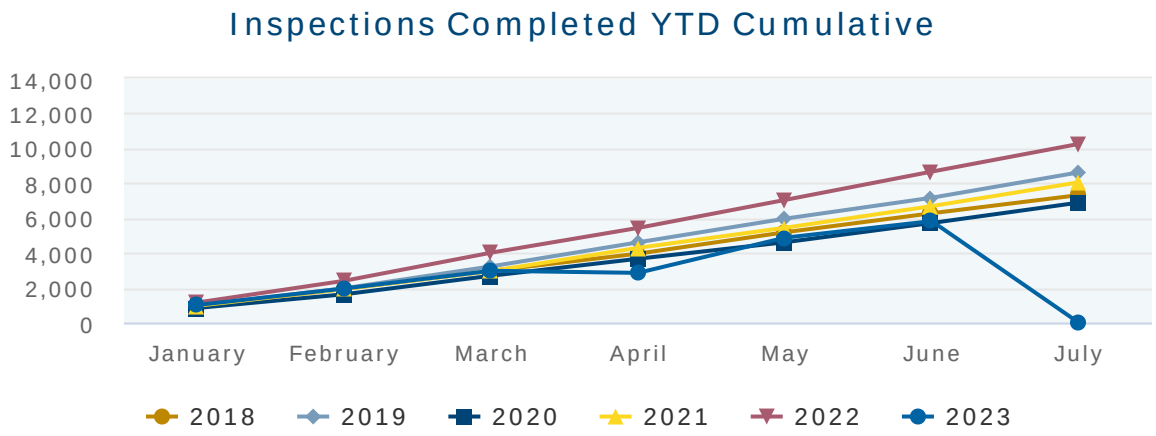
ACCOMPLISHMENTS FOR FY 2022/2023

Building:

- Updated ICC codes per state requirements, and performed duties as required in accordance with adopted codes.
- Chief Building Inspector assumed duties of Building Official
- Developed a career progression model for permit technicians.
- Developed contract for third-party commercial and structural reviews.
- Complete building security upgrades.
- Implemented weekly cross-training for front office staff.

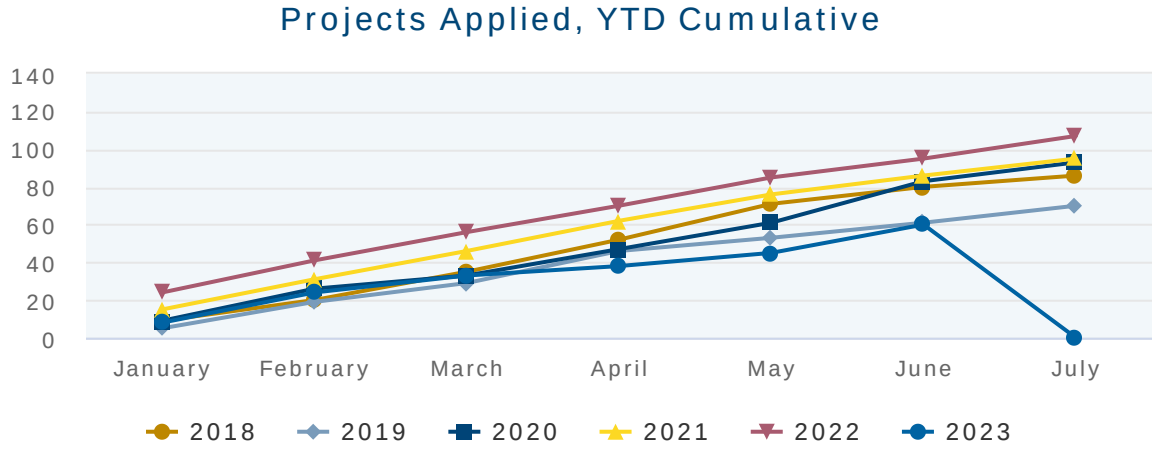


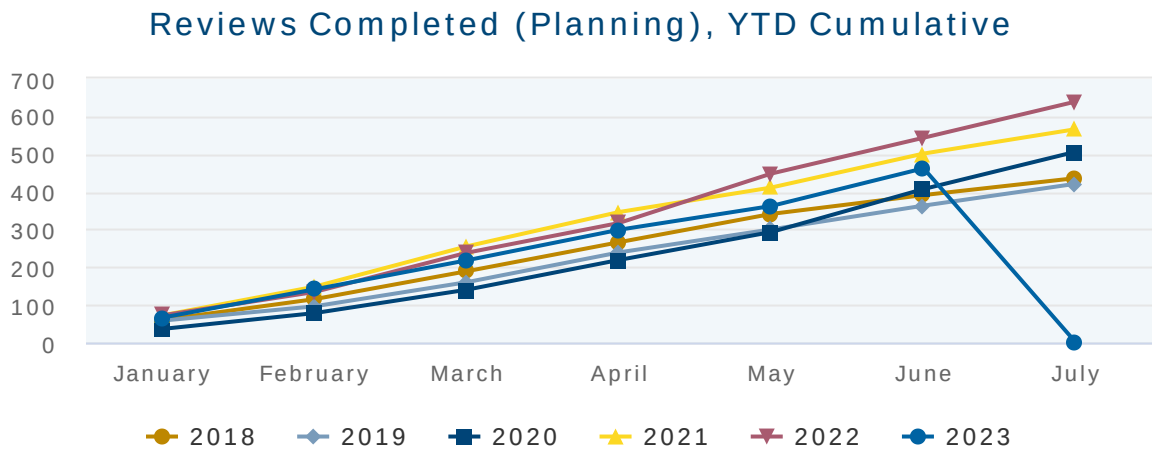


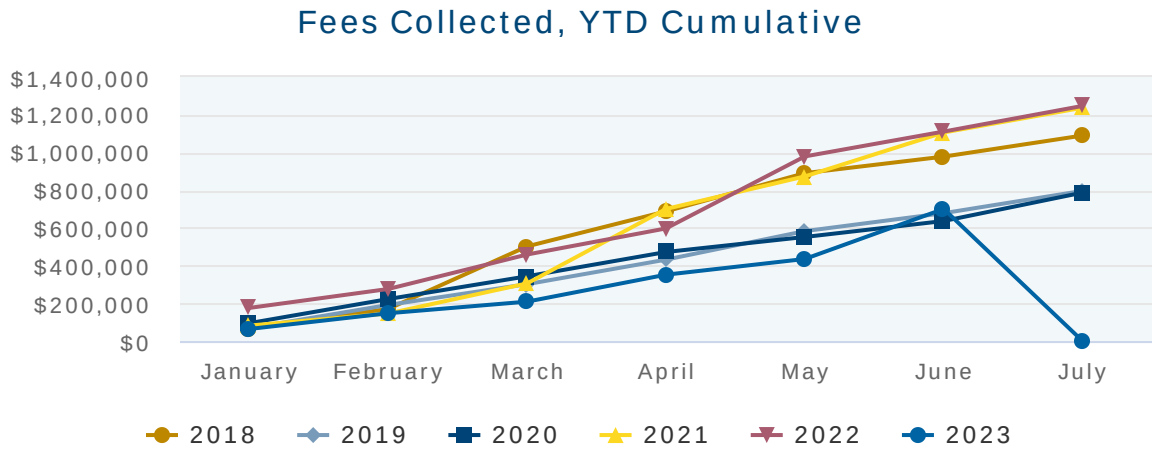


Planning:

- Creation of new Urban Renewal Districts.
- Modified code to allow accessory dwelling units in all residential zones.
- Updated Residential Mobile Home zones and form-based code to better reflect current development needs
- Development of Fiscal Impact Analysis Tool.
- Work with Utah State University on Missing Middle Housing and Walkable Center implementation strategy.
- Develop a hybrid work environment.
- Implementation of Imagine IF projects.







Grants:

- Developed and implemented CDBG annual action plans for 2023 and 2022 from HUD.
- Developed the Consolidated Annual Performance and Evaluation Report (CAPER) and submitted it to the City Council.
- Non-CDBG grants awarded include: Mayor's Walking Challenge, Parks and Recreation volunteer program funding, refrigeration unit funding at The Farm, architecture rendering funding for Accessory Dwelling Unit (ADU) plans, and Historic Preservation Plan funding.
- 10 total department grants accepted including: 4 grants for Idaho Falls Power, 3 grants for the Public Works Department, 1 grant for the Parks and Recreation Department, and 1 grant for the City's general fund.
- $2,505,982 of CDBG funds allocated.
- Completed ADA Transition Plan and addressed issues identified by previous ADA commission.
- Continue to develop the grants program by developing workflows and processes, and work to ensure grant compliance.

OBJECTIVES FOR FY 2023/2024

- Replace TRAKiT software with CityWorks.
- Complete building security upgrades.
- Thorough review of planning and building fees.
- Adopt a south downtown form-based code.
- Implementation of fiscal impact analysis tool.
- Negotiate a new area of impact (AOI) with Bonneville County.
- Development of a historic preservation plan.
- Development of a parks and trails master plan.
- Promote the development of walkable centers.

FUTURE OPPORTUNITIES/ISSUES

- Appropriate fee adjustments.
- Continue to monitor staffing levels.
- Developing housing action plan to determine and set the appropriate City role in housing issues.
- Continue to work towards a self-sustaining grants program.
- Review of complete streets option for Idaho Falls.
- Implementation of Missing Middle Housing options within the Zoning Ordinance.

MAJOR BUDGET CHANGES FOR FY 2023/2024

- The Community Development Services Department is proposing a flat budget. However, the following items are of note within the Community Development Services Budget:
  - › $5,000 is allocated for a Grants Master Plan to aid the Grant Coordinator position and allow the City to apply for more grants and ensure compliance with State and Federal requirements.
  - › $25,000 is allocated for a Historic Preservation Plan, with the City putting up $25,000 and Idaho State Historical Preservation Office (SHPO) reimbursing $15,000 when the plan is in place. This line item gives us spending authority in order to apply for the grant.
  - › CitiWorks allocation in professional services is slightly higher than last year's budget, but TrakIt is slightly lower. This is to accommodate the phasing out of TrakIt to be replaced by the CitiWorks software.
  - › $45,000 is allocated for the replacement of a truck for the building inspectors. This amount has already been built into MERF and has been set aside in past budgets for the rotation of vehicles in the department.

COMMUNITY DEVELOPMENT TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	1,407,075	1,570,060	1,348,000	1,101,000
Intergovernmental Revenue	1,019,774	1,078,568	1,835,000	1,832,000
Charges For Services	432,351	440,336	330,500	330,000
Miscellaneous	256,500	68,810	75,000	85,000
MERF Cash	-	-	35,000	45,000
Total	**3,115,700**	**3,157,774**	**3,623,500**	**3,393,000**
EXPENSES				
Salaries And Wages	1,227,218	1,313,793	1,503,888	1,604,149
Benefits	505,703	514,826	637,945	717,678
Current Operating Expense	828,175	794,277	1,796,577	1,801,850
Capital Outlay	431,041	469,961	435,000	400,000
Depreciation	15,500	15,500	16,500	23,997
MERF Expenditures	-	-	35,000	45,000
Total	**3,007,637**	**3,108,357**	**4,424,910**	**4,592,674**

2023/24 ADOPTED COMMUNITY DEVELOPMENT DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Planning, Building and Inspection	2,889,332	2,348,500	3,101,498	2,116,000	212,166	7.34%
Metropolitan Planning	659,644	585,000	690,633	587,000	30,989	4.70%
CDBG Program	875,934	690,000	800,543	690,000	(75,391)	-8.61%
Total	**4,424,910**	**3,623,500**	**4,592,674**	**3,393,000**	**167,764**	**3.79%**

COMMUNITY DEVELOPMENT Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Asst - Comm. Dev Srvs	1	1	1
Asst Planning & Building Dir	1	1	1
Bmpo Deputy Director	1	1	1
Building Inspector Residential	1	1	1
Building Official	1	1	1
Building Permit Clerk	2	2	2
Cds Director	1	1	1
Chief Building Inspector	1	1	1
Chief Electrical Inspector	1	3	1
Chief Plumbing/Mech. Inspector	1	2	1
Electrical Inspector	1	-	1
Gis Analyst/Planner	1	1	1
Grant Administrator	2	1	1
Planner I	1	2	2
Planner II: Long Range	2	1	1
Residential Plan Examiner	-	-	1
Transportation Planner	1	1	1
Plumbing/Mechanical Inspector	-	-	1
Grants Coordinator	-	1	1
PT			
Office Asst II-BMPO	1	1	1
Total	**20**	**22**	**22**

HUMAN RESOURCES

General Fund — Human Resources

MISSION STATEMENT

The Human Resources Department is dedicated to partnering with Idaho Falls City Departments, Elected Officials, and other stakeholders to maximize the potential of our greatest asset—our employees. We are focused on delivering quality customer service and are committed to recruiting, developing, rewarding, and retaining our workforce.

FUND DESCRIPTION

To allow for the execution of our mission.

CORE SERVICES

Compensation, benefits, recruiting, onboarding, employee relations, labor relations, HR related training, safety, equal employment opportunity, and diversity.

ACCOMPLISHMENTS FOR FY 2022/2023

- Completed Gallagher compensation study
- Partnered with Finance and Mayor's office to create and conduct monthly supervisory training
- Implemented FranklinCovey All Access Pass for all supervisory employees
- Completed five years with no employment related claims against the City
- Implemented online onboarding for all new hires
- Streamlined the Risk Management process with new forms, training, and processes
- Completed Respectful Workplace Training for entire full time staff
- Arbinger training events for Community Development Services and Police Departments
- Active Shooter Training for over 120 employees
- Created policy review committee for updates to personnel manual
- Participated in Power and Fire Department Negotiations

OBJECTIVES FOR FY 2023/2024

- Continue to provide exceptional service in the ongoing functions of advising managers and employees
- Continue to monitor and adapt to the rapidly changing job market and wage situation
- Continue to partner with FranklinCovey to provide comprehensive online leadership training
- Increase the wellness and work life balance offerings for employees
- Create and implement benefits education to encourage our employee to be smart consumers of City benefits
- Partner with Arbinger for live training events and by an Arbinger Master facilitator
- Continue monthly supervisory training

FUTURE OPPORTUNITIES/ISSUES

Need for increased HR staffing. Society for Human Resource Management (SHRM) recommends approximately 1.2 Full Time HR employees to support 100 full time employees for an organization the size of Idaho Falls. That would equate to one HR FTE per 83 FTE's (1/83). The Idaho Falls HR Department has four FTE's supporting 675 City FTE's, a ratio of 1/169. Using SHRM recommended staffing levels, HR would have approximately 8 HR FTE's. By comparison, Meridian has six HR FTE's supporting 540 City employees, a ratio of 1/90. The City of Twin Falls has four HR FTE's supporting 320 employees, a ratio of 1/80. Canyon County has 8 HR staff supporting 852 employees, a ratio of 1/106.

HUMAN RESOURCES TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
EXPENSES				
Salaries And Wages	303,680	353,071	347,802	376,184
Benefits	107,808	111,537	117,621	143,184
Current Operating Expense	181,323	218,407	316,574	310,698
Capital Outlay	60	-	-	-
Interfund Transfers	(256,345)	(314,111)	(360,492)	(376,758)
Division Total	**336,526**	**368,904**	**421,505**	**453,308**

2023/24 ADOPTED HUMAN RESOURCES DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Human Resources	421,505	-	453,308	-	31,803	7.55%
Total	**421,505**	**-**	**453,308**	**-**	**31,803**	**7.55%**

Human Resources Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Human Resource Manager	2	2	2
Human Resources Generalist	-	-	1
Human Resources Director	1	1	1
Safety & Training Program Coor	1	1	-
PT			
Human Resources Assistant	1	1	-
Total	**5**	**5**	**4**

POLICE

General Fund — Police

MISSION STATEMENT

In partnership with the people of Idaho Falls, our mission is to create an environment free from crime and the fear of crime.

Idaho Falls Police Department (IFPD) has a vision of how to accomplish the goals of the Mission Statement. The IFPD is united in a spirit of teamwork to be an open, courteous, and community-minded organization devoted to quality public service. We are dedicated to live by values reflecting a genuine desire to care for the safety and well-being of the public we serve as well as the professionals who provide that service.

Core Values: The Core Values of the IFPD are Integrity, Honor, Trust, and Excellence. All of our actions and decisions should reflect back to these core values.

FUND DESCRIPTION

General Fund

CORE SERVICES

- Provide 24/7 routine and emergency field response
- Provide 24/7 routine and emergency communication services for all public safety entities in the region
- Traffic enforcement
- Field investigations
- School safety
- Proactive community partnerships to prevent crime
- Criminal investigations
- Special investigations and special teams
- Provide records management, report dissemination, and secure storage of property and evidence
- Provide public information and community engagement
- Provide animal shelter, adoption, and field animal services
- Provide code enforcement

ACCOMPLISHMENTS FOR FY 2022/2023

- Equitable funding for dispatching services with Bonneville County
- Greater Idaho Falls Police Foundation
- Ground breaking and beginning of construction on the Idaho Falls Police Complex
- K-9 program expansion
- Continued to increase clearance rates in an unprecedented crime spike and staffing shortage
- Equitable placement of police officers on the step and grade system
- Sustainable fleet replacement schedule
- Community liaison programs
- New patrol schedule that maximizes use of existing officers

ACTIVITY DESCRIPTION

- Chief's Office
  - Overall Management and Command of all IFPD operations
  - Budgeting
  - Grant Administration
  - Public Information
  - Community Outreach
- Patrol Bureau
  - 24/7 field operations and response
  - Traffic enforcement
  - Motorcycle officers
  - Special events planning and management
  - Airport operations
  - Field Training Program
  - K-9 Program
- Investigations and Special Operations Bureau
  - Follow-up investigations
  - Special investigations
  - Crime Scene investigations
  - School Resource Officer program
  - Blue in the School
  - Internet Crimes Against Children
  - Crisis Intervention Team
  - Digital Forensic examinations
  - Special Weapons and Tactics (SWAT) response
  - Crisis response team
  - Explosives and ordinance disposal
  - Unmanned aircraft systems
  - Public order team
  - 24/7 dispatching and emergency communications
  - Crime analysis
- Professional Standards and Logistics Bureau
  - In service and specialty training for all employees
  - New officer training
  - Hiring and recruiting
  - Internal investigations
  - Equipment and fleet management
  - Facility construction
  - Animal Services

OBJECTIVES FOR FY 2023/2024

- Fill vacant positions
- Complete construction of the Idaho Falls Police Complex and move operations from the LEB to the Complex
- Use of force reduction, Jiujutsu program
- Expand code enforcement to augment sworn officers
- High Intensity Drug Traffic Area (HIDTA) designation with partner agencies
- Expansion of partnership with Creekside Counseling
- Police Assisted Addiction Recovery

FUTURE OPPORTUNITIES/ISSUES

- Long term recruitment and retention plans
- Growing the Department to meet the demands of an ever-growing City

POLICE CIP

CIP — Police Fund

MISSION STATEMENT

In partnership with the people of Idaho Falls, our mission is to create an environment free from crime and the fear of crime.

Idaho Falls Police Department (IFPD) has a vision of how to accomplish the goals of the Mission Statement. The IFPD is united in a spirit of teamwork to be an open, courteous, and community-minded organization devoted to quality public service. We are dedicated to live by values reflecting a genuine desire to care for the safety and well-being of the public we serve as well as the professionals who provide that service.

Core Values: The Core Values of the IFPD are Integrity, Honor, Trust, and Excellence. All of our actions and decisions should reflect back to these core values.

FUND DESCRIPTION

Certificate of Participation funding for new Idaho Falls Police Complex

CORE SERVICES

- Architectural design of the Idaho Falls Police Complex
- Bidding and Construction Management
- General Contractor

ACCOMPLISHMENTS FOR FY 2022/2023

- Architect picked and contracted
- Plans completed
- General Contractor picked and contracted
- Ground Breaking for the Idaho Falls Police Complex
- Construction commenced

OBJECTIVES FOR FY 2023/2024

- Complete construction
- Pass inspections and get certificate of occupancy
- Move operations from the LEB to the Idaho Falls Police Complex

POLICE TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	33,724	30,615	35,000	35,000
Intergovernmental Revenue	645,990	735,016	2,600,470	1,913,910
Charges For Services	91,739	88,286	116,000	117,500
Fines & Forfeitures	54,513	24,783	45,000	50,000
Rentals & Leases	31,095	31,695	37,000	37,000
Miscellaneous	126,240	74,753	125,000	145,000
Contributions & Donations	42,273	65,247	50,000	50,000
MERF Cash	-	-	940,950	1,038,844
Total	**1,025,574**	**1,050,395**	**3,949,420**	**3,387,254**
EXPENSES				
Salaries And Wages	10,142,008	10,684,431	11,486,531	11,695,449
Benefits	4,479,032	4,357,580	4,957,384	5,684,764
Current Operating Expense	2,835,177	2,422,375	3,532,574	3,113,338
Capital Outlay	730,396	58,002	160,000	-
MERF Expenditures	484,176	460,494	940,950	1,038,844
Depreciation	415,000	441,000	880,000	1,084,410
Debt Service	-	1,998,598	2,000,000	2,000,000
Interfund Transfers	(801,754)	(920,041)	(860,000)	(1,049,809)
Total	**18,284,035**	**19,502,440**	**23,097,439**	**23,566,996**

POLICE CIP	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Taxes And Franchises	-	-	30,000,000	7,000,000
Investment Income	8	-	-	-
Contributions & Donations	1,172	-	-	-
Fund Total	**1,180**	**-**	**30,000,000**	**7,000,000**
EXPENSES				
Capital Outlay	1,154,316	7,812,390	30,000,000	7,000,000
Fund Total	**1,154,316**	**7,812,390**	**30,000,000**	**7,000,000**

2023/24 ADOPTED POLICE DEPARTMENT, CIP, AND IMPACT FEES BUDGET

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
General Fund						
Police Administration	3,884,731	1,005,950	3,201,306	1,108,844	(683,425)	-17.59%
Police In Service Training	1,505,183	130,000	1,489,607	-	(15,576)	-1.03%
Police Uniform Patrol	10,144,310	780,000	10,770,493	30,000	626,183	6.17%
Police Records and Service	535,445	-	573,503	-	38,058	7.11%
Police Criminal Investigation	3,423,016	643,117	3,609,410	681,135	186,394	5.45%
Police 911 Communications	2,212,157	915,513	2,382,616	1,073,698	170,459	7.71%
Police Computer Supplies	315,783	-	359,966	-	44,183	13.99%
Police Animal Control	1,076,814	474,840	1,180,095	493,577	103,281	9.59%
Total	**23,097,439**	**3,949,420**	**23,566,996**	**3,387,254**	**469,557**	**2.03%**
Police CIP						
Police CIP	30,000,000	30,000,000	7,000,000	7,000,000	(23,000,000)	-76.67%
Total	**30,000,000**	**30,000,000**	**7,000,000**	**7,000,000**	**(23,000,000)**	**-76.67%**
Police Impact Fees						
Police Impact Fees	843,077	843,077	75,000	75,000	(768,077)	-91.10%
Total	**843,077**	**843,077**	**75,000**	**75,000**	**(768,077)**	**-91.10%**

POLICE Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Asst - Police	1	1	2
Animal Control/Ordinance	8	8	8
Animal Services Manager	1	1	1
Animal Shelter Program Cor.	1	1	1
Code Enforcement Officer	2	2	2
Code Enforcement Officer, Senior	1	1	1
Communication Center Manager	1	1	-
Dispatch Supervisor	4	5	-
Emergency Comm. Officer	-	-	13
Emergency Comm. Officer Ii	-	-	4
Emergency Comm. Officer Iii	-	-	1
Emergency Comm. Officer Trn	-	-	7
Emergency Comm. Specialist	20	19	-
Executive Assistant	1	1	1
Police Captain	3	3	4
Police Chief	1	1	1
Police Crime Analyst	1	1	1
Police Lieutenant	5	5	4
Police Officer	18	20	16
Police Training Coor & Pro.	1	1	-
Probation Police Officer	4	1	13
Property/Evidence Clerk	1	1	1
Public Information Officer	1	1	1
Records Specialist	5	5	5
Records Supervisor	1	1	1
Senior Police Officer	55	55	49
Sergeant	12	12	12
PT			
Emergency Comm Officer PT	-	1	-
Total	**148**	**148**	**149**

FIRE

General Fund — Fire

MISSION STATEMENT

The Idaho Falls Fire Department is committed to providing professional life-saving services, ensuring the safety and security of our community.

FUND DESCRIPTION

The Fire Departments general fund consists of property tax dollars, intergovernmental funds, contracts, and grants.

CORE SERVICES

The IFFD provides the City and surrounding counties with an all-hazards emergency response service to include community risk reduction, fire suppression, fire investigation, fire prevention, hazardous materials, swift water rescue, technical rescue, and public education. Members of the department respond to major events such as snow and ice storms, wildland fires, electrical outages and downed power lines, floods, and other emergent needs from the communities served by the department.

ACCOMPLISHMENTS FOR 2022/2023

- Applied for and received a $3 million SAFER (Staffing for Adequate Fire and Emergency Response) grant through FEMA to pay for the first three years of wages and benefits for twelve firefighters at about $1 million per year. Ongoing investment in these personnel beyond that grant funding will be paid for by the income resulting from the 2022 Senate Bill 1283, which increased Medicaid reimbursements to EMS agencies.
- Hired eight (8) firefighters to fill vacant positions. *(These positions were not included in the SAFER grant funding.)*
- Purchased Bonneville County Fire Protection District's fire station at 370 East 65th South to mitigate the immediate response needs resulting from rapid population growth to the south of Sunnyside Road. The newly purchased station 7 will be staffed 24/7 with five personnel operating one engine and one ambulance.
- Promoted department personnel to necessary positions to staff the newly purchased station 7.
- Upgraded the parking lot at station 7 by laying down asphalt and adding a small concrete pad, flagpole with lighting, and additional electrical upgrades to get the new station fully operational and to department standards.
- Placed a fire engine at station 7, reducing response times and thereby improving community risk reduction.
- Purchased property to build a new fire station to the north at the corner of Spitfire and Boeing Streets. The purchase was accomplished without using local property tax dollars but rather using federal ARPA dollars ($658,000) combined with funds from the sale of an unneeded city property ($252,000). The design for the new station will include multiple bays that will not only house frontline engines, ambulances, and personnel but also address current storage limitations.
- Re-established the Training Division by promoting an individual to fill the vacant Training Division Chief position which reduced the training workload on both operational staff and administration.
- Replaced the bay doors at station 5 to reduce repair costs and mitigate the potential of response time delays caused by door failure.

- Installed station security hardware to provide additional security for all fire stations using grant funding.
- Upgraded vehicle exhaust systems at stations 4 and 5 to increase personnel safety by reducing exposure to carcinogens. This was accomplished using funding provided by the Assistance to Firefighters Grant (AFG).
- Updated and installed new fire dispatching software in the emergency 911 center.
- Updated station dispatching systems at station 7 and station 9 so that both of those stations are equipped with the same system as the other stations, thereby improving communication.
- Completed the build and specifications on a replacement Pierce fire apparatus to be delivered end of year 2023.
- Purchased three fire apparatus for delivery in 2026, following the department's capital plan and utilizing the department's savings from its equipment replacement fund.
- Upgraded security hardware in apparatus for emergency building access keys.
- Remodeled the station 4 kitchen to repair water damage and accommodate future growth.
- Upgraded boiler system at station 1 to accommodate operational changes.

OBJECTIVES FOR 2023/2024

- Install emergency generators to stations 4 and 5 to increase response capabilities in the event of an emergency power outage, thereby reducing community risk. This was accomplished with funding provided by the American Rescue Plan Act (ARPA).
- Based on the department's revised Strategic Plan and the City's Comprehensive Plan for future City growth and response needs:
  - Build a storage facility on the department's recently purchased property located on N 15th East to address the department's current storage issues.
  - Begin the planning process and engineer cost estimate for a fire station located at the recently purchased N 15th East property.
  - Begin the planning process and engineer cost estimates for a fire training facility.
- Pursue grant and funding opportunities for fire station and fire training facility construction.
- Pursue grant opportunities for an additional self-contained breathing apparatus compressor.
- Pursue opportunities to construct a 9/11 memorial to be displayed at fire station 1 headquarters.
- Re-establish the logistics position to reduce cost and better manage fire department inventory and supplies that is currently being done by operation and administration personnel. This position will be categorized as a civilian position rather than a uniform position.
- Update the department's Strategic Plan.
- Manage current grants and apply for additional grants.
- Increase public education and outreach to aid in risk reduction goals.

FUTURE OPPORTUNITIES/ISSUES

- Pursue inter-departmental and regional partnerships for a fire training facility.
- Pursue additional coordination with the Bonneville County Fire Protection District #1 to enhance coordinated response, reduce community risk, and enhance fire and emergency medical services.

MAJOR BUDGET CHANGES FOR FY 2023/2024

- Additional revenue from the SAFER and ARPA grants
- Storage facility construction

FIRE TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	42,877	39,960	42,926	40,355
Intergovernmental Revenue	1,681,072	2,320,502	2,628,240	2,960,328
Charges For Services	99,357	88,674	99,350	90,000
Miscellaneous	36,013	486,237	59,466	61,000
Contributions & Donations	728	302	-	-
MERF Cash	-	-	-	894,679
Total	**1,860,047**	**2,935,674**	**2,829,982**	**4,046,362**
EXPENSES				
Salaries And Wages	7,687,638	7,932,457	8,626,024	7,770,931
Benefits	3,294,348	3,370,978	3,893,114	4,330,951
Current Operating Expense	2,411,312	2,162,294	1,787,733	3,328,288
Capital Outlay	540,488	2,722,415	452,000	15,000
Depreciation	500,000	500,000	500,000	785,000
MERF Expenditures	-	-	-	894,679
Interfund Transfers	(669,670)	(1,166,616)	(750,000)	(450,000)
Total	**13,764,116**	**15,521,529**	**14,508,871**	**16,674,849**

2023/24 ADOPTED FIRE DEPARTMENT AND IMPACT FEES BUDGET BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Fire Administration	1,137,545	2,829,982	1,621,629	4,046,362	484,084	42.56%
Fire Alarm Training	343,683	-	366,000	-	22,317	6.49%
Fire Prevention	887,332	-	952,548	-	65,216	7.35%
Fire Fighting	10,619,680	-	11,050,100	-	430,420	4.05%
Fire Training	106,981	-	91,133	-	(15,848)	-14.81%
Fire Stations and Buildings	515,450	-	425,520	-	(89,930)	-17.45%
Fire Auxiliary Services	898,200	-	2,167,919	-	1,269,719	141.36%
Total	**14,508,871**	**2,829,982**	**16,674,849**	**4,046,362**	**2,165,978**	**14.93%**
Fire Impact Fees						
Fire Impact Fees	452,282	452,282	200,000	200,000	(252,282)	-55.78%
Total	**452,282**	**452,282**	**200,000**	**200,000**	**(252,282)**	**-55.78%**

FIRE Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Fire Chief	1	1	1
Deputy Fire Chief	2	2	1
Division Fire Chief	-	-	1
Fire Marshal	1	1	1
Business Office Manager Ii	2	2	1
Public Information Officer	-	1	1
Fire Battalion Chief	3	3	3
Probationary Firefighter	8	13	12
Firefighter Senior	23	22	23
Firefighter Paramedic-Sr	16	1	-
Fire Driver	17	19	14
Fire Driver/Paramedic	3	5	8
Fire Inspector Ii	3	4	4
Fire Captain	5	7	9
Fire Captain/Paramedic	3	13	12
Total	**87**	**94**	**91**

PARKS

General Fund — Parks

MISSION STATEMENT

The mission of the Idaho Falls Parks and Recreation Department is *to enrich community*.

The vision of the Idaho Falls Parks and Recreation Department is to be leaders in providing healthy, fun experiences.

FUND DESCRIPTION

The Parks Division and Idaho Falls Zoo are part of the general fund. This means that all expenses are paid out of the general fund and all of our revenues contribute back into that fund.

CORE SERVICES

The Parks Division is responsible for a myriad of city services. The Division's operational activities are separated into Parks Maintenance, Horticulture/Urban Forestry, Weed/Environmental Control, Irrigation Management, and Cemeteries.

The Idaho Falls Zoo is the "best little zoo in the west" featuring the largest collection of exotic animals in Idaho. It was the first zoo in Idaho to be Accredited by the Association of Zoos and Aquariums (AZA) in 1998 and has been accredited ever since. With more than 300 individual animals representing 115 species from around the globe, the zoo is proud of its mission of supporting local and global conservation.

ACCOMPLISHMENTS FOR FY 2022/2023

- After more than a decade of trying, the City of Idaho Falls has finally built its first splash pad. Reinhart Park Splash Pad was completed in September of 2021.
- Thanks to a $1 million dollar grant through the Transportation Alternative Program, the first few miles of the Idaho Canal Trail were constructed. This project included a 10-12' asphalt path from Lovejoy Ave. to 25th street, cutting right through the heart of our community. The pathway is well used and just the beginning of a long working relationship with the Idaho Irrigation District to construct pathways throughout our community.

ACTIVITY DESCRIPTION

- Plan and develop parks and facilities that are environmentally sensitive, provide diverse leisure-time opportunities and support the community's vision and desires.
- Provide the quality of life for residents, businesses, and visitors that make people choose Idaho Falls as their home and/or place of business.
- Maintain City's landscaped areas including parks, rights of way, retention ponds, Riverwalk, city entrance ways, and public plazas.
- Operate the "best little zoo in the west" in a professional manner. Abide by all AZA accreditation standards.
- Run zoo programs, classes, and camps to educate the community on conservation issues and zoo needs.
- Maintain appropriate records including, but not limited to, daily animal behavior, feed schedules, dietary needs, health problems, and treatment schedules.

OBJECTIVES FOR FY 2023/2024

- Build an ADA restroom at the All Access Playground
- Continue installing auto locks on our public restrooms
- Open *Adventure Island* in the zoo
- Replace outdated lighting fixtures throughout Tautphaus Park with energy efficient LED fixtures
- Rebuild the tennis courts in Tautphaus Park

PARKS TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	375	325	300	300
Intergovernmental Revenue	-	156,676	450,000	314,000
Charges For Services	1,388,500	1,414,798	1,404,150	2,104,848
Fines & Forfeitures	302	-	-	-
Investment Income	1,803	(9,441)	10,000	10,000
Rentals & Leases	75,125	55,644	50,000	-
Contributions & Donations	70,361	179,555	60,085	2,561,500
Miscellaneous	81,899	9,079	40,000	2,000
MERF Cash	-	-	290,180	559,649
Total	**1,618,365**	**1,806,637**	**2,304,715**	**5,552,297**
EXPENSES				
Salaries And Wages	3,463,258	3,720,367	4,591,510	4,875,518
Benefits	1,445,131	1,560,921	1,820,259	2,088,194
Current Operating Expense	2,734,836	3,689,145	4,424,751	7,597,452
Capital Outlay	1,423,669	408,898	484,900	250,000
Depreciation	308,400	308,400	308,400	561,651
MERF Expenditures	-	88,202	290,180	559,649
Interfund Transfers	(32,237)	(53,806)	-	100,000
Total	**9,343,057**	**9,722,128**	**11,920,000**	**16,032,464**

2023/24 ADOPTED PARKS DEPARTMENT AND IMPACT FEES BUDGET

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change	% Change
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Expenditure
General Fund						
Parks Administration	1,063,870	-	3,383,618	2,418,000	2,319,748	218.05%
Parks Sandy Downs	254,535	-	262,633	-	8,098	3.18%
Parks Maintenance	5,195,896	501,326	6,038,383	646,153	842,487	16.21%
Parks Zoo	2,630,269	1,067,135	3,164,986	1,644,348	534,717	20.33%
Parks Weed & Snow Removal	637,449	95,750	619,586	32,943	(17,863)	-2.80%
Parks Noise Park	35,021	2,000	35,721	-	700	2.00%
Parks Horticulture and Forestry	810,780	35,720	920,378	39,000	109,598	13.52%
Parks Activity Center	211,933	50,000	226,711	-	14,778	6.97%
Parks Warbonnet	332,015	335,000	469,954	527,000	137,939	41.55%
Cemeteries	748,232	217,784	910,494	244,853	162,262	21.69%
Total	**11,920,000**	**2,304,715**	**16,032,464**	**5,552,297**	**4,112,464**	**34.50%**
CIP						
Parks CIP	-	90,000	50,200	67,500	50,200	
Zoo CIP	1,850,000	1,850,000	2,000,000	2,130,000	150,000	8.11%
Total	**1,850,000**	**1,940,000**	**2,050,200**	**2,197,500**	**200,200**	**10.82%**
Parks Impact Fees						
Parks & Recreation Impact Fees	900,706	900,706	450,353	450,353	(450,353)	-50.00%
Total	**900,706**	**900,706**	**450,353**	**450,353**	**(450,353)**	**-50.00%**

PARKS & ZOO Personnel		FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT		Number	Number	Number
Business Office Manager I		-	-	2
Admin Asst - Parks & Rec		1	1	-
Parks & Recreation Director		1	1	1
Recreation Superintendent		1	1	1
Special Events/Volunteer Coord		1	1	-
Marketing & Volunteer Coord		-	-	1
Lead Maint Operator - Parks		2	1	1
Parks Maintenance Operator I		5	8	9
Irrigation Specialist		1	1	1
Parks Foreman		1	1	1
Parks/Landscape Superintendent		-	1	1
Parks Maintenance Operator Ii		7	7	6
Parks Maintenance Operator Iii		4	4	4
Parks Manager		4	4	4
Parks/Cemetery Superintendent		1	1	1
Office Asst Ii - Parks & Rec		1	1	-
Zoo General Curator		1	1	1
Zoo Guest Services Supervisor		1	1	2
Zoo Veterinary Tech/Zookeeper		1	1	1
Zoo Mgr Of Public Engagement		1	1	1
Zoo Educator		2	3	2
Zoo Registrar/Receptionist		1	1	1
Zoo Keeper Assistant		2	2	2
Zoo Keeper		7	6	6
Animal Care Supervisor		-	1	1
Zoo Facilities Maint. Spec.		1	1	1
Zoo Facilities Maint. Worker		1	1	-
Zoo Facilities Service Manager		1	1	1
Zoo Facilities Maint. Asst		-	-	1
Zoo Superintendent		1	1	1
Horticulturist		1	1	1
Horticulture/Forestry Tech		1	1	1
Horticulturst/Forestry Laborer		3	3	2
Urban Forester		-	-	1
Custodian/Facility Coordinator		1	1	1
Custodian		3	1	1
Cemetery Sexton		1	1	1
Lead Maint Operator - Cemetery		3	3	3
	Total	**63**	**65**	**65**

PUBLIC WORKS ADMINISTRATION

General Fund - Public Works Administration

MISSION STATEMENT

The mission of the Public Works Department is to ensure public health and safety, and improve and maintain public infrastructure while providing Idaho Falls residents, businesses, and visitors with high quality customer service.

FUND DESCRIPTION

The Public Works Administration budget supports the overall management of the Department by providing funding for four administrative positions and all other related expenses.

CORE SERVICES

Public Works Administration supports the core services of all the Divisions of the Department that include Engineering, Geographical Information Systems (GIS), Greater Idaho Falls Transit (GIFT), Sanitation, Streets, Wastewater, and Water.

ACCOMPLISHMENTS FOR FY 2022/2023

- Acquired two railroad bridges and right-of-way between the Yellowstone Highway and Snake River for future trail use
- Supported major project development and construction including:
  - New Police Complex
  - 17th Street and Woodruff Avenue Intersection Improvements
  - Water Tower
  - Wastewater Treatment Plant Dewatering Project
- Administered several Federal Aid projects

OBJECTIVES FOR FY 2023/2024

- In recognition of the changing water landscape in the Eastern Snake Plain Aquifer. the Department will continue work to preserve water quality and influence smart water conservation measures to benefit our community

PUBLIC WORKS GIS (GEOGRAPHIC INFORMATION SYSTEM)

General Fund - Public Works GIS (Geographic Information System)

MISSION STATEMENT

Collect, maintain, and distribute mapping and geographic information beneficial to the employees and citizens of the City of Idaho Falls.

FUND DESCRIPTION

The GIS budget supports efforts of the GIS Division by providing funding for staff, software, hardware, and other related expenses necessary for the operation of the GIS.

CORE SERVICES

The GIS Division is responsible for the administration of the collection, maintenance, and distribution of mapping and geographic information including aerial photography, electric, water, sewer, storm, sanitation, snow, street, traffic, and related data. The Division also assists other City Departments and the public by providing essential information via the online maps.

ACCOMPLISHMENTS FOR FY 2022/2023

- Portal for ArcGIS improvements – added significant functionality and content to the GIS Portal to support internal City staff with GIS needs. Including the base data service, hyperlink functionality, print templates, mailing list application, sanitation map, bridge map, fire map, railroad map, sidewalk and curb & gutter inspection map, cemetery GPS map, and the bridge inspection map.
- Publicly available maps – created new GIS maps available to the general public. Including the street sweeping map, leaf collection map, and the adopt-a-park map.
- GIS Technician position – created and filled a new position in the GIS Division to focus on more consistent base data updates and other tasks. This increases the GIS Division full-time employee count from two to three.
- Utility GIS updates – completed an effort to populate all core attributes of public works utility main lines. Including year install, material, and size for all water mains, sewer mains, and storm lines.
- Base data updates – completed significant base data updates to maintain maps with new streets, parcels, subdivisions, easements, addresses, and other related data.
- Property management files – worked with staff in the Municipal Services Department to acquire a substantial portion of the Property Management Division files and add these to GIS. Deeds, easements, property acquisition records and other related documents have been drawn in GIS and hyperlinked. This is an ongoing effort expected to continue into the next year.
- City projects – City and State utility construction project files have been drawn in GIS and the original plan sets are now hyperlinked in GIS. This provides history in regards to how and when public utilities were constructed throughout the City.
- GIFT mapping – supported the newly created Greater Idaho Falls Transit (GIFT) with their mapping requirements. Displayed on an interactive map all stops and rides to highlight areas of significant demand and overall use of the GIFT service.
- Land and Water Conservation Fund areas – acquired documents from the State of Idaho related to Land and Water Conservation Fund (LWCF) areas. Added LWCF areas to GIS and hyperlinked to the original documents. This provides a full history of LWCF for the City of Idaho Falls, including areas currently and formerly under LWC protections.

- GeoEvent Server AVL – implemented Esri's ArcGIS GeoEvent Server software to view Automated Vehicle Locations (AVL) for City vehicles equipped with GPS tracking hardware provided by Verizon Wireless. This allows live City vehicle locations to be displayed within internal City GIS maps.
- Parks Department snow removal areas – worked with the Parks Department to identify and map all areas that the Parks Department removes snow from in the wintertime. Identified equipment used for each area and routing information.
- Hyperlink checking – created scripting to check hyperlinks used throughout various layers in GIS to ensure that the hyperlinks in GIS are not broken and include all documents expected.

Metrics:

- Divisions – 153 added
- Condos – 19 added
- Streets – 30.09 miles added
- Addresses – 1,914 added
- Parcels – 3,775 adjusted/added
- Easements – 620 adjusted/added
- Lots – 5,177 added
- Blocks – 296 added
- Annexations – 334.20 acres
- Site Plans – 30 added
- Deeds – 1,173 added
- Development Documents – 1,349 added
- Projects – 1,411 added
- Water Main Lines – 9.17 miles added
- Water Service Lines – 8.58 miles added
- Sewer Main Lines – 11.18 miles added
- Sewer Service Lines – 4.22 miles added
- Storm Lines – 5.06 miles added

ACTIVITY DESCRIPTION

- Collect GIS information from various sources including GPS, plans, aerials, databases, etc.
- Store and manage GIS information to allow it to be easily accessible.
- Analyze GIS information to help answer complex municipal questions.
- Share GIS information with City employees and the general public to answer questions related to geographic features.

OBJECTIVES FOR 2023/2024

- Expand our current efforts to fully utilize our Portal for ArcGIS to the best of its capabilities.
- Upgrade existing software to leverage new functionality.
- Maintain and grow our current GIS datasets to best answer questions from City staff and the general public.
- Migrate existing GIS geometric networks to utility networks.
- Increase training sessions offered to City employees to improve general City employee knowledge and familiarity with GIS.

FUTURE OPPORTUNITIES/ISSUES

- The migration of some employees from older GIS software to newer software is causing some concern about change. This can be mitigated through training and instruction to assist users with the transition.

PUBLIC WORKS GIFT (GREATER IDAHO FALLS TRANSIT)

General Fund - Public Works GIFT

MISSION STATEMENT

Provide equitable essential transportation for the citizens and guests of the City of Idaho Falls.

FUND DESCRIPTION

The GIFT budget supports efforts of the GIFT Division by providing funding for staff, software, hardware, office space, contracted services costs, marketing, and other related expenses necessary for the operation of the Division.

CORE SERVICES

GIFT is responsible for providing safe, convenient, and reliable public transportation for the City of Idaho Falls. Services are provided 15 hours a day 6 days a week in all weather conditions, during many holidays, special events, city wide for all users.

ACCOMPLISHMENTS FOR FY 2022/2023

- Awarded $135,000 dollars from ITD for three bus stops and electronic signage.
- Over 85,000 boardings in the first year of operation.
- On pace to for 100,000 boardings in the second year.
- Completed a successful year of operations.
- 4.8 stars out of 5 with more than 10,000 reviews.
- 8,000 user accounts and still growing steadily.
- All vans are wrapped with major sponsors that contribute significantly to GIFT's viability.
- Over 1,000 wheelchair access rides for members of our community that would not have been served otherwise.
- Successfully changed hours of operation to serve the community later in the evening.
- Increased fare revenues without a reduction to demand.

ACTIVITY DESCRIPTION

- Maintain consistently high service levels.
- Review policy and procedures to support efficiency and safety.
- Comply with all Federal and State guidelines for public transportation.
- Compile and submit all invoices for 100% reimbursable service.
- Respond to the public with customer service and information inquiries.
- Continue to seek partnerships in the community to reduce the cost of service.

OBJECTIVES FOR FY 2023/2024

- Increase awareness in public about service availability.
- Increase ridership to peak efficiency.
- Obtain additional funding through grants and services offered to support long-term solvency.
- Extend hours to meet demand while increasing fare revenues.

FUTURE OPPORTUNITIES/ISSUES

- Collect rider data to determine demand at various price points.
- Use collected data to determine if there is a fixed route that would serve the community.
- Determine costs of operation for various vehicle types to make future fleet acquisitions.
- Convert funding to traditional transportation funding.
- Develop a full package of advertising options for future sponsorships.

PUBLIC WORKS ENGINEERING

General Fund - Public Works Engineering

MISSION STATEMENT

Plan, design, and manage construction of public works infrastructure projects, assist other Departments with similar needs, and provide services to the development community.

FUND DESCRIPTION

The Engineering budget supports efforts of the Engineering Division by providing funding for staff, software, hardware, and other related expenses necessary for the operation of the Division.

CORE SERVICES

The Engineering Division is responsible for the planning, design, and construction management of public works infrastructure projects, provision of information regarding and management of the public rights-of-way, supporting the Street Division and Idaho Falls Power regarding traffic control devices, providing development review services, and managing permits and licensing for contractors working in public rights-of-way. The Division also assists other City Departments by developing infrastructure projects, providing survey services, and advising regarding engineering issues.

ACCOMPLISHMENTS FOR FY 2022/2023

- Designed and managed construction of numerous infrastructure projects of various sizes. Examples include the following:
  - Park Avenue water line (B Street to Broadway)
  - Battle Creek Canal culvert extension at Grizzly Ave
  - North Highland Park Concrete Improvements
  - Water line replacements and street reconstruction in neighborhood around Saturn Ave between Broadway and Grandview
  - Hemmert Ave railroad crossing improvements and roadway widening
  - Street overlays and seal coats
  - Various storm drain improvements projects, most notably on Westhill Ave
  - Lining of sanitary sewer lines at various locations
  - 25th St and Gallatin storm lift station improvements
  - Replacement/addition of thermoplastic pavement markings at various locations
  - Sunnyside and Crestwood intersection improvements
  - New road and Sunken Diamond in Tautphaus Park
  - Well 12 Rehabilitation
- Reviewed plans, plats, and site plans for new development. Metrics include:
  - Individual reviews: 1,312
  - Plats approved: 23
  - Improvement drawings sets approved: 45
  - Site plans approved: 45
  - ROW vacations processed: 2
  - ROW vacations approved: 2
  - ROW permits processed: 690

ACTIVITY DESCRIPTION

- Plan, design, and manage construction of infrastructure improvements
- Develop and maintain design and construction standards
- Manage right-of-way licensing and permitting
- Review development plans/plats
- Process right-of-way/easement vacations
- Provide surveying services

OBJECTIVES FOR FY 2023/2024

- Have projects ready to bid earlier in the bidding season to be able to move on to the next year's projects in a more timely manner
- Improve timeliness of development reviews and reviews of City projects
- Expand efforts with regards to long-term planning of infrastructure needs

FUTURE OPPORTUNITIES/ISSUES

- Incorporation of the results of the High Capacity Roadway Study to be completed in 2024 through the Bonneville Metropolitan Planning Organization
- Efficient utilization of impact fee revenues to maximize mitigation of development impacts on the roadway system

PUBLIC WORKS TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	10,460	9,450	9,700	2,500
Intergovernmental Revenue	-	395,656	2,119,000	1,898,463
Charges For Services	177,788	197,848	129,500	153,000
Miscellaneous	11,467	5,022	1,300	1,000
Total	**199,716**	**607,975**	**2,259,500**	**2,054,963**
EXPENSES				
Salaries And Wages	1,618,673	1,751,982	1,914,204	2,028,241
Benefits	683,499	717,658	788,628	868,503
Current Operating Expense	362,045	902,103	2,328,946	2,152,030
Capital Outlay	9,944	2,677	40,800	6,500
Depreciation	14,400	14,400	14,400	14,400
Interfund Transfers	(1,615,173)	(1,641,563)	(1,562,182)	(1,851,246)
Total	**1,073,388**	**1,747,258**	**3,524,796**	**3,218,428**

2023/24 ADOPTED PUBLIC WORKS DEPARTMENT BUDGET

Division	FY 2023 Adopted Budget Expenditure	FY 2023 Adopted Budget Revenue	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Public Works Administration	-	-	0	-	0	
Public Works GIS	-	-	(203,086)	-	(203,086)	
Public Works GIFT	2,068,243	-	1,898,766	1,898,463	(169,477)	-8.19%
Public Works Engineering	1,456,553	2,259,500	1,522,748	156,500	66,195	4.54%
Total	**3,524,796**	**2,259,500**	**3,218,428**	**2,054,963**	**(306,368)**	**-8.69%**

PUBLIC WORKS Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Business Office Manager	1	1	1
Director of Public Works	1	1	1
Asst. Public Works Director	1	1	1
Executive Assistant	1	1	1
GIS Manager	1	1	1
Gis Analyst	1	1	1
Gis Coordinator	1	1	1
Chief Construction Inspection	1	1	1
Transit Coordinator	1	1	1
Chief Surveyor	1	1	1
Design Technician	3	3	3
City Engineer	1	1	1
Civil Engineer I	1	1	2
Instrument Survey Technician	1	1	1
Survey Field Laborer	1	1	-
Project Inspector	1	1	1
Right-of-way Agent	1	1	1
Survey Crew Chief	1	1	1
Traffic Engineering Technician	1	1	1
Survey Office Fields Tech	-	-	1
Total	**22**	**22**	**22**

STREETS

Streets Fund

MISSION STATEMENT

Provide the community with outstanding public service by maintaining and providing safe, efficient, and affordable City streets.

FUND DESCRIPTION

The Street Fund provides for staffing, equipment, contracted work such as overlays and seal coats, snow removal equipment rental, and materials to maintain the public streets, alleys, and bridges.

CORE SERVICES

The Street Division constructs and maintains all public streets, alleys, bridges, and street signs. The Division also manages and administers street cleaning and snow removal.

ACCOMPLISHMENTS FOR FY 2022/2023

- Added a northbound lane on North Woodruff between Lincoln and Yellowstone. This project was completed to relieve traffic delays at the Lincoln Road and Woodruff Avenue intersection. Paved Short Street to better accommodate bike and ped traffic
- Replaced 4 valley gutters
- Replaced 40 pedestrian ramps, making them compliant with ADA standards
- Overlaid or reconstructed approximately 7 lane miles
- Contracted seal coats of approximately 300,000 square yards of pavement
- Performed nearly 650 right-of-way inspections that included curb and gutter, sidewalk, and excavation work
- Painted approximately 196 miles of lane markings
- Installed rectangular rapid flashing beacons at the intersections of 25th Street and South Boulevard and also Newman Drive and Sviskon Way
- Upgraded security on Street and Sanitation buildings

ACTIVITY DESCRIPTION

- Maintain public streets and bridges including sweeping, patching, and crack sealing.
- Coordinate and perform snow and ice control activities.
- Maintain and install traffic signs.
- Maintain street markings.
- Inspections of right-of-way construction..
- Coordinate the curb and gutter program.

OBJECTIVES FOR 2023/2024

- Manage a successful pavement management and curb and gutter program
- Continue efforts to pave unpaved public streets
- Manage snow and ice control activities and continue to evaluate snow removal operations for possible increased efficiencies

- Manage successful sweeping and leaf collection programs
- Continue to upgrade pedestrian ramps to current ADA standards
- Replace aging alley approaches
- Repair and/or replace deteriorating parking lot at the Street and Sanitation office

FUTURE OPPORTUNITIES/ISSUES

- City continues to grow adding lane miles to street maintenance and snow removal
- Appropriate staffing to meet the needs of a growing city
- Maintenance of aging infrastructure in a time of increasing materials costs

MAJOR BUDGET CHANGES FOR FY 2023/2024

- Allocating an additional $1.5 million arterial street maintenance.
- The proposed addition of a full time employee.

STREETS TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Taxes And Franchises	4,545,950	4,822,243	4,580,000	4,600,000
Licenses And Permits	23,450	27,955	19,000	15,000
Intergovernmental Revenue	3,798,883	4,634,960	3,656,900	5,187,600
Charges For Services	208,014	196,734	-	-
Fines & Forfeitures	-	7,085	-	-
Investment Income	21,168	(184,362)	10,000	120,000
Miscellaneous	51,810	57,662	20,000	-
Non Revenue Transfer	626,700	1,666,100	-	-
MERF Cash	-	-	287,500	-
Total	**9,275,975**	**11,228,376**	**8,573,400**	**9,922,600**
EXPENSES				
Salaries And Wages	1,245,904	1,220,547	1,434,135	1,525,711
Benefits	646,824	628,494	717,191	768,090
Current Operating Expense	4,725,860	5,416,982	6,234,848	8,460,825
Capital Outlay	990,623	649,214	394,600	-
Depreciation	626,700	616,100	800,000	800,000
MERF Expenditures	-	-	287,500	-
Interfund Transfers	(170,801)	(119,412)	(100,000)	(100,000)
Total	**8,065,111**	**8,411,924**	**9,768,274**	**11,454,626**

2023/24 ADOPTED STREETS DEPARTMENT AND IMPACT FEES BUDGET

Division	FY 2023 Adopted Budget Expenditure	FY 2023 Adopted Budget Revenue	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
Impact Fee Fund						
Street Administration	2,932,320	8,573,400	3,093,347	9,922,600	161,027	5.49%
Streets Signing/Pavement Marking	426,854	-	482,179	-	55,325	12.96%
Streets Paved Street Maintenance	3,768,600	-	5,725,800	-	1,957,200	51.93%
Streets Snow & Ice Control	1,600,500	-	1,457,900	-	(142,600)	-8.91%
Streets Street Cleaning	627,000	-	440,300	-	(186,700)	-29.78%
Streets Other Department Services	413,000	-	255,100	-	(157,900)	-38.23%
Total	**9,768,274**	**8,573,400**	**11,454,626**	**9,922,600**	**1,686,352**	**17.26%**
CIP						
Street CIP	4,550,000	4,491,000	4,500,000	3,750,000	(50,000)	-1.10%
Bridge & Arterial Street	400,000	-	400,000	-	-	0.00%
Surface Drainage	250,000	-	150,000	-	(100,000)	-40.00%
Traffic Light CIP	990,000	436,600	780,000	680,000	(210,000)	-21.21%
Total	**6,190,000**	**4,927,600**	**5,830,000**	**4,430,000**	**(360,000)**	**-5.82%**
Streets Impact Fees						
Streets Impact Fees	2,500,000	2,500,000	2,500,000	2,500,000	-	0.00%
Total	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**-**	**0.00%**

STREETS Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Equipment Operator I	6	6	5
Equipment Operator II	4	4	5
Street General Foreman	1	1	1
Street Lead Operator	2	2	1
Laborer - Street	1	1	-
Signing & Striping Operator II	1	1	1
Street Superintendent	1	1	1
Truck Driver- Streets	4	4	5
Signing & Striping Worker	1	1	-
Street Mntce OIT	-	-	2
Office Assistant II	-	-	1
Total	**21**	**21**	**22**

RECREATION

Recreation Fund

MISSION STATEMENT

The mission of the Idaho Falls Parks and Recreation Department is *to enrich the community*.

The vision of the Idaho Falls Parks and Recreation Department is to be leaders in providing healthy, fun experiences.

FUND DESCRIPTION

The Recreation fund is made up of revenues generated from admissions to the Rec Center, Ice Arena, and the Aquatic Center, rentals of the park shelters, program registrations, user group rentals, and from a recreation levy. The recreation levy allocation was $889,612 in 2023 and is expected to be around $978,573 in 2024.

CORE SERVICES

- Providing high quality, family friendly recreational experiences by organizing, promoting, and delivering programs, activities, and services to our community.
- Promote healthy lifestyles by delivering year-round recreation and volunteer programs in Idaho Falls' parks, aquatic center, activity center, ice arena, and recreation facility.
- Provide opportunities for residents and visitors to enjoy Idaho Falls' parks and facilities.
- Deliver recreation opportunities in a cost-efficient manner.
- Provide recreation opportunities that are safe, secure, and enjoyable.
- Engage residents to actively participate and volunteer in the community.
- Foster private-public partnerships and innovated funding sources to establish a balance in the financing of recreation services and in the development of capital improvement projects through state and federal grants, user fees, volunteer support, and private contributions.

ACCOMPLISHMENTS FOR FY 2022/2023

During the Spring, there were meetings with City leaders, architects, and contractors about the purchase and installation of a new dehumidification system. Funds were placed in the 2020-21 budget and construction was approve by City Council for the project. A new dehumidification system was ordered in April 2021 and projected to start in November 2021. The pool closed immediately after the High School Swim Season ended on November 7, 2021 for a projected 6-month renovation project for the installation of the new dehumidification system.

4Gary Allan, the long time custodian and maintenance specialist for the Rec Center, retired. This has been a hard position to fill with a person as competent as Gary. Gary knew every inch of the building and had renovated it multiple times over his 30 year career with the Recreation Division.

ACTIVITY DESCRIPTION

The Recreation Division is responsible for facilitating multiple programs that serve thousands of youth and adult participants year round at four (4) city facilities including the Wes Deist Aquatic Center, Joe Marmo/ Wayne Lehto Ice Arena, Idaho Falls Recreation Center and the Idaho Falls Activity Center.

OBJECTIVES FOR FY 2023/2024

We hope to continue our banner program, generating additional revenue for the division, helping to bring the Recreation Fund into the black.

RECREATION TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Taxes And Franchises	722,303	783,999	889,612	1,078,573
Intergovernmental Revenue	23,911	-	-	200,000
Charges For Services	1,223,707	1,131,132	1,459,448	1,535,322
Investment Income	(2,861)	(20,348)	-	-
Rentals & Leases	14,894	44,921	50,200	50,000
Contributions & Donations	9,000	15,205	-	8,000
Miscellaneous	34,106	65,399	122,928	5,000
Non Revenue Transfer	1,163,800	76,000	-	180,000
MERF Cash	-	-	-	60,000
Total	**3,188,861**	**2,096,309**	**2,522,188**	**3,116,895**
EXPENSES				
Salaries And Wages	883,541	768,357	1,088,154	1,220,600
Benefits	305,415	267,960	338,880	395,544
Current Operating Expense	731,991	898,559	1,089,154	1,315,611
Capital Outlay	49,000	1,197,456	-	300,000
Depreciation	4,800	6,000	6,000	14,179
MERF Expenditures	-	-	-	60,000
Interfund Transfers	-	(187)	-	-
Total	**1,974,747**	**3,138,146**	**2,522,188**	**3,305,933**

2023/24 ADOPTED RECREATION DEPARTMENT

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Recreation Administration	425,873	889,612	850,489	1,466,573	424,616	99.70%
Recreation Playgrounds/Playfields	649,822	730,876	726,628	714,030	76,806	11.82%
Recreation Indoor Aquatic Center	1,119,589	583,700	1,382,960	633,207	263,371	23.52%
Recreation Skating Rink	326,904	318,000	345,856	303,085	18,952	5.80%
Total	**2,522,188**	**2,522,188**	**3,305,933**	**3,116,895**	**783,745**	**31.07%**

RECREATION Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Office Asst II - Parks & Rec	1	1	1
Recreation Supervisor	1	1	1
Custodian/Maint. Specialist	1	-	-
Rec Ctr Attdnt/Basketball Inst	1	1	1
Youth Program Specialist	-	-	1
Recreation Specialist	1	1	-
Aquatics Manager	1	1	1
Aquatic Specialist	2	2	2
Aquatics Supervisor	1	1	1
Supv Cust/Ops Spec-Recreation	1	1	1
Total	**10**	**9**	**9**

LIBRARY

Library Fund

MISSION STATEMENT

The Idaho Falls Public Library provides materials of popular interest to the community, emphasizes and encourages reading by children, supplements the learning and educational needs of the community, and furnishes timely, accurate information.

FUND DESCRIPTION

The Library Fund accounts for the operation of the Idaho Falls Public Library. Financing is provided principally through property taxes, which are restricted for library operations.

CORE SERVICES

- Provide Kinder prep (literacy preparation) classes.
- Foster a love of reading by providing preschool story times to children.
- Provide timely accurate information to City residents through programs, books, magazines, and Internet access.
- Create and implement programs for adults, teens, and children that encourage reading and promote literacy in our city.
- Community gathering place for residents of all ages and socioeconomic status.
- Provide training and tools for learning new technology and a testing ground for residents to learn and try new tech prior to purchasing their own.
- Coding for Kids classes.
- Checking books & materials in and checking books and materials out.

ACCOMPLISHMENTS FOR FY 2022/2023

The current fiscal year was the first time in over 20 years that the library has operated using City funds, grants, and membership fees The Library started operating the year with the fewest employees in over twenty years.

As the year progressed, the need for more part-time staff increased and additional staff were hired to help during the Summer Reading program.

Summer Reading and Extreme Book Nerd programs remain very popular.

One room in the library was remodeled into a recording booth for use by library staff and the public.

The Maker Space was reopened featuring four 3-D printers, a Glow forge Laser engraver and other technology for use by the public.

OBJECTIVES FOR FY 2023/2024

Our first objective will be to continue to provide quality library service to City residents.

Finding a balance between staffing and usage. This objective will become easier as we gain more usage data as a City library.

Other objectives include continuing Coding For Kids, computer classes for adults, Maker programs for all ages.

The library staff will continue partnering with schools to give every child in the school an opportunity to have a library card.

FUTURE OPPORTUNITIES/ISSUES

The library is actively seeking opportunities to partner with other City departments, as well as community groups, to promote a literate community and to help city residents enjoy all that the City has to offer.

As with all City departments, funding level remains an important issue for the future of the library.

Current budget increases include wages and salaries calculated using numbers from the finance department and inflationary increases in service contracts and materials.

LIBRARY TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Taxes And Franchises	2,344,944	2,367,586	2,665,145	2,864,145
Intergovernmental Revenue	1,119,779	1,166,247	138,320	65,000
Fines & Forfeitures	8,377	10,314	10,000	10,000
Investment Income	12,502	(118,702)	100,000	100,000
Rentals & Leases	5,161	7,142	9,000	9,000
Miscellaneous	949	1,831	-	-
Contributions & Donations	42,932	95,447	24,000	130,500
Non Revenue Transfer	1,800	1,800	-	-
Division Total	**3,536,445**	**3,531,665**	**2,946,465**	**3,178,645**
EXPENSES				
Salaries And Wages	1,256,093	1,273,550	1,330,703	1,659,881
Benefits	497,269	475,095	524,272	803,351
Current Operating Expense	1,095,451	1,322,303	989,690	1,320,302
Capital Outlay	145,579	283,080	100,000	330,000
Depreciation	1,800	1,800	1,800	2,250
Division Total	**2,996,192**	**3,355,827**	**2,946,465**	**4,115,784**

2023/24 ADOPTED LIBRARY DEPARTMENT

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Library	2,946,465	2,946,465	4,115,784	3,178,645	1,169,319	39.69%
Total	**2,946,465**	**2,946,465**	**4,115,784**	**3,178,645**	**1,169,319**	**39.69%**

LIBRARY Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Asst - Library	1	1	-
Assistant Library Director	2	2	2
Business Office Manager Ii	-	-	1
It Analyst/Supervisor	-	1	1
Library Director	1	1	1
Lead Librarian	3	3	3
Library Program Specialist	4	4	3
Librarian-Social Media	-	-	1
Library Supervisor	1	1	1
Librarian-Technical Services	-	-	1
Library Clerk	4	4	4
Library Technician	6	6	6
Library Cataloger	2	2	1
It Systems Administrator	1	-	-
Supv Cust/Ops Spec-Library	1	1	1
Total	**26**	**26**	**26**

BUSINESS IMPROVEMENT DISTRICT

Business Improvement District Fund

MISSION STATEMENT

To advance downtown as the regional center for commerce, culture and leisure activities for residents and visitors.

FUND DESCRIPTION

The fund is based on a mill rate assessed by the Business Improvement District (BID). The current rate has been renewed twice since its original inception and includes caps at certain valuations and adjustments for property owners who own multiple, contiguous, properties.

CORE SERVICES

The BID is a primary funding source for the Idaho Falls Downtown Development Corporation (IFDDC), which is the entity the City contracts with to manage the fund. IFDDC is required per the agreement to hold an annual meeting with the BID members and report annually to the City Council on accomplishments and plans for the upcoming year.

ACCOMPLISHMENTS FOR FY 2022/2023

- Accreditation with Main Street America
- Updated website
- Numerous new businesses downtown, and anniversaries for others
- Implemented new sidewalk sale events
- Continued with hosting of successful downtown events in all seasons
- Continued improvements to parking program and enforcement, including implementation of new block face ordinance

OBJECTIVES FOR FY 2023/2024

- Meet financial goals for all events
- Continue to execute a robust marketing plan (social media, print, and video)
- Public Art Projects
  - › Mural
  - › Pets of Downtown
- Improve signage on River Walk and downtown entry ways
  - › Grant for archway sign
  - › Continue to make positive efforts managing downtown parking
  - › Explore grants for public art funding

FUTURE OPPORTUNITIES/ISSUES

- Continuing to show value in the BID fund so future efforts to renew will be supported
- Migration to "pay for parking" culture, which opens doors for future structured parking and accompanying development opportunities

BUSINESS IMPROVEMENT DISTRICT	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Investment Income	306	(2,679)	-	2,250
Miscellaneous	92,277	94,272	115,000	115,000
Division Total	**92,584**	**91,593**	**115,000**	**117,250**
EXPENSES				
Current Operating Expense	85,500	85,500	115,000	115,000
Division Total	**85,500**	**85,500**	**115,000**	**115,000**

2023/24 ADOPTED BUSINESS IMPROVEMENT DISTRICT DEPARTMENT

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Business Improvement District	115,000	115,000	115,000	117,250	-	0.00%
Total	**115,000**	**115,000**	**115,000**	**117,250**	**-**	**0.00%**

GOLF

GOLF Fund

MISSION STATEMENT

The mission of the Idaho Falls Parks and Recreation Department is *to enrich community*.

The vision of the Idaho Falls Parks and Recreation Department is to be leaders in providing healthy, fun experiences.

FUND DESCRIPTION

The golf fund is completely self-sufficient and made up of season pass sales, green fees, pro shop sales, and golf lessons.

CORE SERVICES

Offer the most well maintained and beautifully manicured courses that we possibly can. Give our residents and visitors multiple facilities to stay active in a healthy manner while they practice and perfect their skills.

ACCOMPLISHMENTS FOR FY 2022/2023

- This has already been a big year for the Golf Division. After more than 30 years with the City of Idaho Falls, Brent Martin retired from his position as Head Superintendent at Sandcreek Golf Course. In his place, the City hired Derrick Stanfield, who has been busy learning the course and its challenges since he arrived.
- Sean Thompson was awarded the *2022 Assistant Professional of the Year for the Rocky Mountain Section of the PGA*.
- Tyson Bowen was awarded the *2022 Operation 36 Master Coach Award* for his dedication to young golfers and the future of the game.

ACTIVITY DESCRIPTION

- Operate three (3) PGA golf courses and one (1) short course.
- Offer lessons by our three (3) PGA professionals and three (3) assistant golf pros.
- Conduct club fittings for optimal performance with any clubs that are purchased through the golf shops.

OBJECTIVES FOR FY 2023/2024

We hope for a great year in golf in 2024. Golf has been much busier since COVID, and we hope to see that trend continue to grow. We are going to be conducting some fundraising to complete the Mel and Carolyn Erickson Memorial gazebo.

FUTURE OPPORTUNITIES/ISSUES

Once we pay off the Pinecrest Irrigation loan, we will need to look at doing the same thing for Sand Creek's irrigation system.

GOLF Total	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Charges For Services	3,158,676	3,386,943	3,382,314	3,775,034
Investment Income	2,683	(8,484)	-	-
Miscellaneous	49,087	44,856	20,000	20,000
Non Revenue Transfer	(590,737)	220,000	-	-
MERF Cash	-	-	95,800	304,788
Total	**2,619,709**	**3,643,314**	**3,498,114**	**4,099,822**
EXPENSES				
Salaries And Wages	1,086,329	1,117,607	1,278,045	1,227,393
Benefits	362,603	375,658	419,380	444,754
Current Operating Expense	1,415,859	1,567,988	1,285,202	1,365,297
Capital Outlay	47,113	92,445	91,000	175,810
Depreciation	220,000	220,000	242,000	345,267
MERF Expenditures	-	-	95,800	304,788
Interfund Transfers	-	(3,269)	-	-
Total	**3,131,904**	**3,370,429**	**3,411,427**	**3,863,309**

2023/24 ADOPTED GOLF DEPARTMENT

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Pinecrest Pro	667,145	2,167,052	654,667	2,234,465	(12,478)	-1.87%
Pinecrest Maintenance	695,671	80,400	726,309	110,438	30,638	4.40%
Sand Creek Pro	474,836	676,898	534,402	812,069	59,566	12.54%
Sand Creek Maintenance	604,514	-	779,156	51,300	174,642	28.89%
Sage Lakes Pro	452,216	563,164	499,636	748,499	47,420	10.49%
Sage Lakes Maintenance	517,045	10,600	669,141	143,050	152,096	29.42%
Total	**3,411,427**	**3,498,114**	**3,863,309**	**4,099,822**	**451,882**	**13.25%**

Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Manager of Golf Operations	1	1	1
Assistant Golf Pro	3	3	3
Golf Course Superintendent	3	3	3
Golf Assistant Superintendent	3	3	3
Operation Manager	2	2	2
Total	**12**	**12**	**12**

EMERGENCY MEDICAL SERVICES

Emergency Medical Services Fund

MISSION STATEMENT

The Idaho Falls Fire Department is committed to providing professional life-saving services, ensuring the safety and security of our community.

FUND DESCRIPTION

The Fire Department's Emergency Medical Services (EMS) fund is comprised of intergovernmental funds, service agreements, fees for service, and grants.

CORE SERVICES

The Idaho Falls Fire Department provides the City and surrounding counties with not only fire and all-hazards emergency response service, but also Emergency Medical Services (EMS) to include advanced life support transport, interfacility ambulance transports, tactical medicine, community education, and a paramedic mentoring program. The department's EMS system provides emergency response to all of Bonneville County, as well as portions of Jefferson and Bingham Counties.

ACCOMPLISHMENTS FOR FY 2022/2023

- Updated and installed new EMS dispatching software in the emergency 911 center.
- Updated station dispatching systems at station 7 and station 9 so that both of those stations are equipped with the same system as the other stations, thereby improving communication.
- Piloted new ventilation standards to improve patient care.
- Stood up another ambulance at station 7, reducing response times.
- Purchased and replaced two Type I transport ambulances with funding provided by the American Rescue Plan Act.
- Purchased a Type II transport ambulance using funding provided by the American Rescue Plan Act.
- Purchased two Type I ambulances through the department's capital plan and the utilization of the department's equipment replacement fund.
- Replaced the major EMS equipment on the department's ambulance fleet with a professional services agreement to keep equipment serviced, maintained, and replaced every 5 years to reduce medical equipment cost while ensuring that the department is using high quality equipment when delivering patient care. The funding for this equipment was provided by the American Rescue Plan Act.

OBJECTIVES FOR FY 2023/2024

- Replace one Type II transport ambulance.
- Replace and install security hardware at fire stations to increase personnel safety and equipment security.
- Replace aging medical supply safes and equipment storage to enhance security.
- Place an additional ambulance into service at the fire station on 65th South to enhance response times and create a safer community.
- Implement additional training modules for EMS personnel in CPR, PALS, and ACLS.
- Implement new funding sources through new state legislation.
- Begin collection of funds resulting from the Ground Emergency Medical Transport (GEMT) legislation.

FUTURE OPPORTUNITIES/ISSUES

- Plan for an additional ambulance to be placed in the future fire station to the north, based on the department's revised Strategic Plan and the City's Comprehensive Plan for future city growth and response needs.
- Continue to assist Jefferson County in establishing a Basic Life Support transport ambulance to enhance regional partnerships and enhance patient care.
- Continue to assist Bingham County in establishing a Basic Life Support transport ambulance to enhance regional partnerships and patient care.

MAJOR BUDGET CHANGES FOR FY 2023-24

- Install and upgrade of equipment for the County wide E911 Center.

AMBULANCE	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Intergovernmental Revenue	3,373,146	3,425,207	4,356,904	3,985,905
Charges For Services	5,038,970	5,408,479	3,918,500	4,948,082
Investment Income	56	(15,740)	-	-
Contributions & Donations	-	-	5,000	5,000
Miscellaneous	18,072	3,095	30,000	115,000
Non Revenue Transfer	375,000	415,000	-	-
MERF Cash	-	-	-	564,219
Division Total	**8,805,244**	**9,236,041**	**8,310,404**	**9,618,206**
EXPENSES				
Salaries And Wages	3,865,728	3,695,865	3,959,154	4,409,763
Benefits	1,658,160	1,645,983	1,525,598	2,226,561
Current Operating Expense	1,582,867	1,291,198	2,230,616	2,042,663
Capital Outlay	4,083	7,026	250,000	-
Depreciation	275,000	415,000	725,000	725,000
MERF Expenditures	-	-	-	564,219
Interfund Transfers	(588,447)	(339,630)	(350,000)	(350,000)
Debt Service	-	674,101	-	-
Division Total	**6,797,391**	**7,389,544**	**8,340,368**	**9,618,206**

2023/24 ADOPTED EMERGENCY MEDICAL SERVICE DEPARTMENT

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
Special Revenue Fund						
Ambulance	8,340,368	8,310,404	9,618,206	9,618,206	1,277,838	15.32%
Total	**8,340,368**	**8,310,404**	**9,618,206**	**9,618,206**	**1,277,838**	**15.32%**

EMERGENCY MEDICAL SERVICES Personnel		FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT		**Number**	**Number**	**Number**
Deputy Fire Chief		-	-	1
Fire Division Chief		1	1	1
Business Office Manager Ii		1	1	1
Public Information Officer		1	-	-
Probationary Firefighter		-	-	3
Firefighter 1St Class		-	5	1
Firefighter Senior		6	8	13
Firefighter Paramedic-Sr		12	27	21
Fire Driver		1	-	-
Fire Driver/Paramedic		3	1	2
Fire Captain		1	-	-
Fire Captain/Paramedic		12	-	3
	Total	**38**	**43**	**46**

WILDLAND FIRE

Wildland Fire Fund

MISSION STATEMENT

The Idaho Falls Fire Department is committed to providing professional life-saving services, ensuring the safety and security of our community.

FUND DESCRIPTION

The department's wildland fund is established through the Idaho Cooperative Mobilization Agreement. This agreement funds the department through agreed-upon fees for service of equipment and/or personnel while deployed for wildfire events through the Idaho Department of Lands.

CORE SERVICES

- Provide for wildland/urban interface coverage for the City of Idaho Falls.
- Deployable services for the Department of Lands and Forest Service during the wildfire season in the Western United States.

ACCOMPLISHMENTS FOR FY 2022/2023

- Certified approximately 55 fire department employees as Type II wildland firefighters.
- Responded to 31 Department of Lands' wildfire deployment requests.
- Purchased a Type 6 wildland apparatus.
- Purchased two ambulances for wildfire deployment.

OBJECTIVES FOR FY 2023/2024

- Obtain a FEMA grant for a new Type 4 wildland apparatus.
- Offset storage facility general fund expense.

FUTURE OPPORTUNITIES/ISSUES

- Purchase an additional Type 6 wildland vehicle.

WILDLAND DEPLOYMENT	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Intergovernmental Revenue	1,403,307	1,462,905	1,500,000	2,175,000
Investment Income	1,224	(17,769)	-	-
Non Revenue Transfer	(100,000)	-	-	-
Division Total	**1,304,530**	**1,445,136**	**1,500,000**	**2,175,000**
EXPENSES				
Current Operating Expense	957,403	1,266,279	1,429,189	1,085,882
Capital Outlay	49,775	20,000	60,000	750,000
Division Total	**1,007,178**	**1,286,279**	**1,489,189**	**1,835,882**

2023/24 ADOPTED WILDLAND FIRE DEPARTMENT

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change	% Change
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Expenditure
Special Revenue Fund						
Wildland Deployment	1,489,189	1,500,000	1,835,882	2,175,000	346,693	23.28%
Total	**1,489,189**	**1,500,000**	**1,835,882**	**2,175,000**	**346,693**	**23.28%**

BUDGETARY

Budgetary Contingency

BUDGETARY	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
EXPENSES				
Current Operating Expense	-	-	24,255,349	21,448,193
Division Total	**-**	**-**	**24,255,349**	**21,448,193**

2023/24 ADOPTED NON-DEPARTMENTAL BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Internal Services Budgets						
Total	**-**	**-**	**-**	**-**	**-**	**0.00%**

IMPACT FEE FUNDS

Impact Fee Funds

FIRE IMPACT FEES	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	-	12,938	452,282	200,000
Investment Income	-	(15)	-	-
Division Total	**-**	**12,923**	**452,282**	**200,000**
EXPENSES				
Capital Outlay	-	-	452,282	200,000
Division Total	**-**	**-**	**452,282**	**200,000**

POLICE IMPACT FEES	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	-	31,292	843,077	75,000
Investment Income	-	43	-	-
Division Total	**-**	**31,335**	**843,077**	**75,000**
EXPENSES				
Capital Outlay	-	-	843,077	75,000
Division Total	**-**	**-**	**843,077**	**75,000**

PARKS & RECREATION IMPACT FEES	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	-	32,943	900,706	450,353
Investment Income	-	(107)	-	-
Division Total	**-**	**32,836**	**900,706**	**450,353**
EXPENSES				
Capital Outlay	-	-	900,706	450,353
Division Total	**-**	**-**	**900,706**	**450,353**

STREETS IMPACT FEES	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	-	129,116	2,500,000	2,500,000
Investment Income	-	15	-	-
Division Total	**-**	**129,132**	**2,500,000**	**2,500,000**
EXPENSES				
Capital Outlay	-	-	2,500,000	2,500,000
Division Total	**-**	**-**	**2,500,000**	**2,500,000**

IMPACT FEES TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Licenses And Permits	-	206,289	4,696,065	3,225,353
Investment Income	-	(63)	-	-
Total	**-**	**206,226**	**4,696,065**	**3,225,353**
EXPENSES				
Capital Outlay	-	-	4,696,065	3,225,353
Total	**-**	**-**	**4,696,065**	**3,225,353**

2023/24 ADOPTED IMPACT FEE FUNDS BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Impact Fee Funds						
Police Impact Fees	843,077	843,077	75,000	75,000	(768,077)	-91.10%
Fire Impact Fees	452,282	452,282	200,000	200,000	(252,282)	-55.78%
Parks & Recreation Impact Fees	900,706	900,706	450,353	450,353	(450,353)	-50.00%
Streets Impact Fees	2,500,000	2,500,000	2,500,000	2,500,000	-	0.00%
Total	**4,696,065**	**4,696,065**	**3,225,353**	**3,225,353**	**(1,470,712)**	**-31.32%**

MUNICIPAL CAPITAL IMPROVEMENT FUND

CIP — Municipal Capital Improvement Fund

FUND DESCRIPTION

The Fund supports a variety of needed capital improvements throughout the City.

CORE SERVICES

One of the largest challenges facing a growing community is keeping pace with needed public infrastructure improvements. This funding source was established to address capital improvements on a citywide basis.

PREVIOUS ACCOMPLISHMENTS

- Hemmert Avenue widening to accommodate railroad crossing safety improvements
- Sunnyside Road/Crestwood Lane Intersection Improvements
- Heritage Park Improvements
- North Highland Park Improvements

OBJECTIVES FOR FY 2023/2024

- 17th/Holmes Avenue intersection installation of eastbound right turn lane.

MUNICIPAL CIP	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Taxes And Franchises	789,366	780,008	790,618	790,600
Intergovernmental Revenue	-	-	500,000	-
Investment Income	7,212	(67,818)	-	20,000
Division Total	**796,579**	**712,189**	**1,290,618**	**810,600**
EXPENSES				
Current Operating Expense	1,333	-	-	-
Capital Outlay	497,671	693,010	2,000,000	2,500,000
Division Total	**499,004**	**693,010**	**2,000,000**	**2,500,000**

STREET

CIP — Street Fund

FUND DESCRIPTION

The Street Capital Improvement Fund exists to ensure that major improvements to our roadway network are viable. The Fund is used primarily to account for federal aid payments for either design consultants or construction match funding in support of the City sponsored Surface Transportation Improvement Program projects.

CORE SERVICES

The Fund allows for the timely payments of major improvements to our roadway network.

ACCOMPLISHMENTS FOR FY 2022/2023

- Various raised curb medians on arterial roadways
- 17th/Rollandet Intersection Improvements
- 17th/Woodruff Intersection Improvements

OBJECTIVES FOR FY 2023/2024

Support those approved projects within the Surface Transportation Improvement Program that are sponsored by the City.

FUTURE OPPORTUNITIES/ISSUES

Increased allocations to federal aid funding for the various State Metropolitan Planning Organizations will allow for additional projects to be planned and programmed through the Bonneville Metropolitan Planning Organization which will benefit our urbanized transportation network.

STREET CIP	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Intergovernmental Revenue	831,077	63,310	4,491,000	3,750,000
Charges For Services	53,496	70,882	-	-
Investment Income	1,420	(23,178)	-	-
Miscellaneous	32	-	-	-
Division Total	**886,024**	**111,014**	**4,491,000**	**3,750,000**
EXPENSES				
Current Operating Expense	-	35,762	3,750,000	3,500,000
Capital Outlay	1,317,925	107,804	800,000	1,000,000
Division Total	**1,317,925**	**143,566**	**4,550,000**	**4,500,000**

ARTERIAL ROAD AND BRIDGE

CIP — Arterial Road And Bridge Fund

FUND DESCRIPTION

The Fund supports major infrastructure improvements to higher order roadways and bridges.

CORE SERVICES

Funding source for the City's portion of arterial road and bridge construction prior to the implementation of impact fees.

ACCOMPLISHMENTS FOR FY 2022/2023

- Financial participation with developers for various major roadway improvements and bridge construction including 25th East Road Widening north of 49th South
- Funding source for City federal aid match for the Higbee bridge over the Idaho Canal

OBJECTIVES FOR FY 2023/2024

- Assist in the development of arterial roadways and bridges required for overall City development

FUTURE OPPORTUNITIES/ISSUES

This fund will be phased out with the implementation of impact fees

BRIDGE & ARTERIAL STREET	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Charges For Services	175,681	201,929	-	-
Investment Income	2,126	(23,714)	-	-
Miscellaneous	3,870	-	-	-
Division Total	**181,676**	**178,215**	**-**	**-**
EXPENSES				
Current Operating Expense	-	(3,227)	-	-
Capital Outlay	305,895	33,651	400,000	400,000
Division Total	**305,895**	**30,424**	**400,000**	**400,000**

SURFACE DRAINAGE

CIP — Surface Drainage Fund

FUND DESCRIPTION

The Fund supports improvements to the City's storm sewer network.

CORE SERVICES

Funding source to address citywide surface drainage issues.

ACCOMPLISHMENTS FOR FY 2022/2023

- Storm Drain Improvements 2023 Project

OBJECTIVES FOR FY 2023/2024

- Storm Drain Improvements 2024 Project

FUTURE OPPORTUNITIES/ISSUES

This fund will be phased out with the implementation of impact fees.

SURFACE DRAINAGE	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Charges For Services	14,738	26,885	-	-
Investment Income	545	(5,813)	-	-
Miscellaneous	2,317	-	-	-
Division Total	**17,600**	**21,072**	**-**	**-**
EXPENSES				
Capital Outlay	80,022	45,398	250,000	150,000
Division Total	**80,022**	**45,398**	**250,000**	**150,000**

TRAFFIC LIGHT

CIP — Traffic Light Fund

FUND DESCRIPTION

The Traffic Light Capital Improvement Fund exists to ensure that major improvements to our roadway network traffic signals are viable.

CORE SERVICES

The Fund provides for critical improvements to our traffic signal system in support of a growing community.

ACCOMPLISHMENTS FOR FY 2022/2023

- 17th/Woodruff Avenue Traffic Signal Improvements
- 17th/ South Boulevard Traffic Signal Improvements
- Sunnyside Road /Crestwood Lane Traffic Signal Improvements

OBJECTIVES FOR FY 2023/2024

Support those approved projects planned to increase traffic and pedestrian mobility within Idaho Falls.

FUTURE OPPORTUNITIES/ISSUES

The City has taken a greater role in the operation of traffic signals on the Idaho Transportation Departments roadway system. Connecting existing traffic signals to our fiber optic network along Broadway, Yellowstone Avenue and Holmes Avenue within City limits will help decrease traffic delays on these roadways.

TRAFFIC LIGHT CIP	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Intergovernmental Revenue	469,901	399,202	436,600	680,000
Investment Income	2,206	(34,747)	-	-
Division Total	**472,107**	**364,454**	**436,600**	**680,000**
EXPENSES				
Current Operating Expense	(937)	-	-	-
Capital Outlay	247,558	358,058	990,000	780,000
Interfund Transfers	-	(1,594)	-	-
Division Total	**246,621**	**356,464**	**990,000**	**780,000**

CIVIC CENTER CIP

CIVIC CENTER CIP	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Investment Income	461	(5,507)	-	-
Contributions & Donations	-	-	200,000	200,000
Non Revenue Transfer	-	-	200,000	200,000
Division Total	**461**	**(5,507)**	**400,000**	**400,000**
EXPENSES				
Capital Outlay	-	-	600,000	600,000
Division Total	**-**	**-**	**600,000**	**600,000**

PARKS CIP

PARKS CIP	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Intergovernmental Revenue	218,956	570,932	-	-
Charges For Services	12,316	18,561	40,000	17,500
Investment Income	(57)	(2,675)	-	-
Contributions & Donations	-	700,000	50,000	50,000
Division Total	**231,214**	**1,286,818**	**90,000**	**67,500**
EXPENSES				
Current Operating Expense	-	101	-	200
Capital Outlay	1,043,357	736,655	-	50,000
Division Total	**1,043,357**	**736,756**	**-**	**50,200**

ZOO CIP

ZOO CIP	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Charges For Services	92,120	88,821	150,000	90,000
Investment Income	1,298	(10,688)	5,000	-
Contributions & Donations	176,680	178,522	1,695,000	2,040,000
Division Total	**270,099**	**256,656**	**1,850,000**	**2,130,000**
EXPENSES				
Capital Outlay	97,051	223,310	1,850,000	2,000,000
Division Total	**97,051**	**223,310**	**1,850,000**	**2,000,000**

GOLF CIP

GOLF CIP	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Charges For Services	296,823	329,176	290,000	315,000
Investment Income	1,588	(4,474)	1,600	-
Non Revenue Transfer	2,012,432	217,568	-	-
Division Total	**2,310,843**	**542,270**	**291,600**	**315,000**
EXPENSES				
Capital Outlay	2,012,432	992,067	290,000	315,000
Division Total	**2,012,432**	**992,067**	**290,000**	**315,000**

2023/24 ADOPTED CIP BUDGET

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change	% Change
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Expenditure
CIP						
Police CIP	30,000,000	30,000,000	7,000,000	7,000,000	(23,000,000)	-76.67%
Fire Stations and Buildings	-	401,524	-	401,524	-	
Municipal CIP	2,000,000	1,290,618	2,500,000	810,600	500,000	25.00%
Street CIP	4,550,000	4,491,000	4,500,000	3,750,000	(50,000)	-1.10%
Bridge & Arterial Street	400,000	-	400,000	-	-	0.00%
Surface Drainage	250,000	-	150,000	-	(100,000)	-40.00%
Traffic Light CIP	990,000	436,600	780,000	680,000	(210,000)	-21.21%
Civic Auditorium CIP	600,000	400,000	600,000	400,000	-	0.00%
Parks CIP	-	90,000	50,200	67,500	50,200	
GOLF CIP	290,000	291,600	315,000	315,000	25,000	8.62%
Zoo CIP	1,850,000	1,850,000	2,000,000	2,130,000	150,000	8.11%
Total	**40,930,000**	**39,251,342**	**18,295,200**	**15,554,624**	**(22,634,800)**	**-55.30%**

AIRPORT

Enterprise — Airport Fund

MISSION STATEMENT

The mission of the Idaho Falls Regional Airport is to be financially self-sufficient and provide unmatched service, convenience, and passenger safety as a global transportation gateway to the Rocky Mountain West.

FUND DESCRIPTION

The Airport fund is a City of Idaho Falls' proprietary fund created to collect revenue and disburse expenditures incurred at the Idaho Falls Regional Airport.

CORE SERVICES

- Provide tenants of the Airport with adequate space, maintenance, and security of Airport facilities and property.
- Provide users of the Airport with ease of access and safety in their time at the Airport.
- Oversee terminal and airside usage of commercial air services, general aviation, rental cars, and other concessioners.
- Allow opportunities for businesses to market to users of the Airport.
- Ensure a safe, clean, and well-maintained terminal, airside, and landside environment.
- Provide adequate resources required by Federal agencies to provide commercial air services.
- Manage development of projects outlined in the Airport's five-year Capital Improvement Plan (CIP), overseeing the engineering and construction of those projects.
- Oversee contracted ARFF and LEO services and ensure applicable standards are maintained.

ACCOMPLISHMENTS FOR FY 2022/2023

- Increased staff wages to reflect market rates.
- Increased revenue from parking after taking over the management of the main parking lot.
- Introduced new advertising agreements with local businesses.
- Completed phase two of the terminal building renovation.

OBJECTIVES FOR FY 2023/2024

- Continue progress on open CIP projects.
- Continue work on compliance with TSA/FAA requirements.
- Update parking lot equipment and lot infrastructure to improve traffic flow in parking lots and reduce traffic in front of the terminal.
- Develop additional growth opportunities in commercial air service and general aviation.

FUTURE OPPORTUNITIES/ISSUES

- Community growth and destination desirability will expand air service development.
- Completion and start of new CIP projects will accommodate Airport growth.
- Inflation and higher fuel costs will cause uncertainty in air service and Airport expenditures.
- Hiring pool constraints will affect filling current vacancies and requested positions.

MAJOR BUDGET CHANGES FOR FY 2023-24

The Airport continues to expand, grow, and evolve to meet the needs of the community and surrounding area. In FY 2022-23, the Airport completed or near-completed the majority of outstanding FAA capital projects. FY 2023-24 the Airport will begin the third phase of the terminal expansion starting with baggage makeup and the ticketing area. The Airport also will create a new division by splitting Custodial and Building Maintenance allowing the divisional supervisors more control of their individual budgets and also allowing more transparency for tracking expenditures and in budgeting.

AIRPORT TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Intergovernmental Revenue	14,068,029	5,759,944	22,604,998	23,116,311
Fines & Forfeitures	378	4,190	500	3,560
Investment Income	8,180	(41,572)	-	-
Rentals & Leases	358,991	334,009	341,786	358,253
Miscellaneous	11,136	195,856	20,000	1,000
Non Revenue Transfer	754,939	492,374	1,040,168	1,299,645
Charges For Services	2,264,587	3,898,498	3,724,714	4,285,702
Total	**17,466,240**	**10,643,298**	**27,732,166**	**29,064,471**
EXPENSES				
Salaries And Wages	688,994	1,136,760	1,657,543	2,069,083
Benefits	366,996	426,108	714,380	863,037
Current Operating Expense	2,098,063	2,545,755	3,076,394	3,564,096
Capital Outlay	140,072	348,963	22,190,149	18,936,713
MERF Expenditures	-	34,918	-	-
Depreciation	37,800	37,800	32,700	102,000
Debt Service	60,447	-	61,000	150,000
Total	**3,392,371**	**4,530,304**	**27,732,166**	**25,684,929**

2023/24 ADOPTED AIRPORT DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Airport Passenger Facility Charge	-	-	-	-	-	
Airport Customer Facility Charge	-	-	-	488,808	-	
Airport Administration	2,180,205	27,732,166	2,450,098	29,064,471	269,893	12.38%
Airport Custodial	1,174,098	-	840,703	-	(333,395)	-28.40%
Airport Grounds Maintenance	1,162,787	-	1,273,904	-	111,117	9.56%
Airport Security	577,604	-	777,769	-	200,165	34.65%
Airport Improvements	21,688,349	-	18,597,213	-	(3,091,136)	-14.25%
Airport Fire Protection	721,500	-	803,925	-	82,425	11.42%
Airport Landside	227,623	-	260,057	-	32,434	14.25%
Airport Building Maintenance	-	-	681,259	-	681,259	
Total	**27,732,166**	**27,732,166**	**25,684,929**	**29,553,279**	**(2,047,237)**	**-7.38%**

AIRPORT Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Asst-Airport	1	1	1
Asst. Airport Director	1	2	2
Terminal Main/Custodial	1	1	1
Facility Manager	-	1	1
Parking Supervisor	-	1	1
Parking Technician	-	2	2
Building Maint. Supervisor	-	1	1
Badging Airport Security Clerk	-	-	1
Airport Administration Manager	1	-	-
Director Of Aviation	1	1	1
Custodian-Operation Specialist	6	6	6
Airport Bldg Main Specialist	2	2	2
Airfield Operations Lead	2	2	2
Grounds Operations Supervisor	1	1	1
Airfield Main & Operations Spec	4	4	4
Airport Safety & Security Coordinator	1	1	1
Business Development Manager	1	1	1
IT Systems Specialist	-	-	1
Total	**22**	**27**	**29**

PASSENGER FACILITY CHARGE

Passenger Facility Charge Fund

FUND DESCRIPTION

The Passenger Facility Charge fund was created to hold and track incoming PFC payments from airlines in order to meet FAA segregation of funds requirements. Transfers are routinely made from this fund to reimburse the Airport fund as approved PFC funded projects are paid for out of the Airport fund.

CORE SERVICES

- Fees collected are tracked and sometimes held in fund before transferred to the Airport fund to reimburse project expenditures.

ACCOMPLISHMENTS FOR FY 2022/2023

- Record year for PFC fees collected.

OBJECTIVES FOR FY 2023/2024

- Continue collecting fees and work on new PFC applications.

FUTURE OPPORTUNITIES/ISSUES

- The fees are directly related to enplanements through the airport. Any variance in the amount of passengers will affect the amount of collections. Higher enplanements will require a new application sooner to be able to continue to collect from airlines.

2023/24 ADOPTEDAIRPORT PASSENGER FACILITY CHARGE DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Airport Passenger Facility Charge						
Total	**-**	**-**	**-**	**-**	**-**	**0.00%**

CUSTOMER FACILITY CHARGE

Customer Facility Charge Fund

FUND DESCRIPTION

The Customer Facility Charge fund was created to hold and track incoming Customer Facility Charge (CFC) payments from car rental providers to fund capital and operating costs of future airport transportation needs.

CORE SERVICES

- Fees collected are tracked and sometimes held in fund before transferred to the Airport fund to reimburse project expenditures.

ACCOMPLISHMENTS FOR FY 2022/2023

- Fund and fee adopted.

OBJECTIVES FOR FY 2023/2024

- Continue collecting fees for future projects.

FUTURE OPPORTUNITIES/ISSUES

- The fees are related to enplanements through the airport. Variance in the amount of passengers will affect the amount of collections.

AIRPORT CUSTOMER FACILITY CHARGE	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Charges For Services	-	-	-	488,808
Division Total	**-**	**-**	**-**	**488,808**

2023/24 ADOPTED CUSTOMER FACILITY CHARGE DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Airport Customer Facility Charge	-	-	-	488,808	-	
Total	**-**	**-**	**-**	**488,808**	**-**	**0.00%**

WATER

Enterprise — Water Fund

MISSION STATEMENT

To provide consumers with a safe and abundant supply of water through excellent customer service and fiscally responsible, data-driven decisions, following the City's core beliefs that we are One City/One Team, that People Matter, and that we Embrace Data.

FUND DESCRIPTION

The Water Fund consists of revenue generated from rates and fees related to funding the City's culinary water system. Water rates and fees contribute to the Water Division's on-going operation and maintenance expenses for the City's water system and are billed in the form of non-metered and metered water rates as well as non-metered irrigation rates. Water Fund revenue is also generated from the collection of development-related connection fees that help fund system improvements and expansion to accommodate future growth.

CORE SERVICES

The Water Division is responsible for the operation, maintenance, and future growth of the City's culinary water system. These division activities are divided into the following core services. Most operation and maintenance activities are performed solely by Water Division personnel or its contracted help, but some future growth activities are completed with cooperation and assistance with other City departments or divisions:

- Water System Operation
  - Customer service calls, including completing leak investigations, turning water service on and off, meter reading, monitoring water quality and pressure complaints, conducting utility locates, and responding to water system emergencies;
  - Source water production;
  - Well site readings and monitoring;
  - Groundwater recharge;
  - Source water protection;
  - Water quality sampling of source water and water in the distribution system;
  - Water system mapping;
  - Leak prevention;
  - Valve exercising;
  - Fire flow testing;
  - Backflow assembly testing.
- Water System Maintenance
  - Well site preventative maintenance and repairs;
  - Water service line repairs and replacements;
  - Water main repairs and replacements;
  - Valve and fire hydrant repairs and replacements;
  - Water main flushing;
  - Cross-connection prevention.

- Water System Future Growth
  - Water system master planning;
  - Capital improvement project planning, design, and construction;
  - Well site locating, design, construction, and development;
  - Water system upgrade projects;
  - Review and approval of construction drawings and site plans for future development.

ACCOMPLISHMENTS FOR FY 2022/2023

- Beginning of construction of the Well 3 Elevated Tower replacement project within the Idaho Falls Public Library's parking lot;
- Completion of the Well 12 Upgrade Project, including replacement of all the well site's motors and electrical and motor control cabinetry;
- Replacement of 0.5 miles of water main within the reconstructed intersection of E 17th St. and S Woodruff Ave.;
- Replacement of 800 feet of water main beneath reconstructed intersections of N Yellowstone Ave. & Broadway and N Yellowstone Ave. & Anderson St./Lincoln Rd.;
- Replacement of 750 feet of problematic water main within Tiger Ave. between John Adams Pkwy. and E 7th St.;
- Installation of 1,800 feet of 16" water main along the frontage of Sage Lakes Golf Course in W 65th North from Glen Abby Cir. to the Idaho Canal to help create a water main loop around the north end of the City, providing improved water service to the Fairway Estates area;
- Replacement of 2,000 feet of undersized, problematic water main in Lincoln Dr. from E 1st St. to John Adams Pkwy. and installation of 1,000 feet of new water main in John Adams Pkwy. from Linden Dr. to Lincoln Dr., providing better water delivery and fire flow to the area;
- Completion and adoption of the Water Division's updated Water Facility Plan;
- Hiring of two temporary GIS interns to GPS locate and map existing water services for the City's service line inventory;
- Selection of Badger Meter as a sole-source provider of water meters and cellular-based advanced meter infrastructure (AMI) selection study to identify a single supplier for water meters and automated meter reading.

ACTIVITY DESCRIPTION

- Approximately 8,000+ customer service calls completed per year, including turning water on and off, utility locates, leak investigations, and non-pay turn offs;
- Approximately 370+ water system maintenance work orders completed per year, including repair and replacement of water main, services, valves, hydrants, & meters;
- Water meter installations for billing conversion;
- Backflow assembly testing of all City-maintained assemblies;
- Annual culinary water production of approximately 9+ billion gallons
- Annual groundwater recharge/mitigation of approximately 2,700+ acre-feet
- Water tower replacement public meetings & coordination (ongoing)

OBJECTIVES FOR FY 2023/2024

- 2024 water main replacement project in Brodbeck's Addition;
- Convert existing water meters to new water meter & AMI manufacturer;
- Complete the City's water service line inventory as required by the Revised Lead & Copper Rule;
- Convert Community Park to surface water irrigation;
- Begin implementation of a pressurized surface water irrigation system through new development;
- Apply for available grant opportunities to supplement project funding.

FUTURE OPPORTUNITIES/ISSUES

- Hiring to fill available positions while retaining existing, trained staff;
- Identification, vetting, and securing locations for future well sites to accommodate growth;
- Installation of additional water meters in existing meter boxes to encourage water conservation;
- Investigation regarding the separation of the existing water system into different pressure zones to maintain reasonable pressures as the City continues to expand to the north and south;
- Generation of a new pressurized surface water irrigation service for implementation with all new development that has access to surface water sources.

MAJOR BUDGET CHANGES FOR FY 2023-24

The proposed addition of three full time employees.

WATER TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Intergovernmental Revenue	-	-	1,500,000	1,000,000
Charges For Services	12,473,274	14,449,473	12,065,500	12,612,500
Investment Income	43,022	(473,671)	30,000	229,000
Rentals & Leases	7,992	-	-	-
Miscellaneous	66,664	63,259	14,000	64,000
Non Revenue Transfer	2,834,905	2,842,826	-	-
Total	**15,425,857**	**16,881,886**	**13,609,500**	**13,905,500**
EXPENSES				
Salaries And Wages	763,670	977,930	1,134,763	1,573,345
Benefits	500,155	486,335	589,880	872,022
Current Operating Expense	3,762,346	4,254,436	6,881,444	7,712,408
Capital Outlay	2,394,115	4,210,802	14,050,000	14,774,900
Depreciation	106,000	107,200	-	-
Interfund Transfers	(11,651)	(6,956)	-	-
Total	**7,514,634**	**10,029,747**	**22,656,087**	**24,932,675**

2023/24 ADOPTED WATER DEPARTMENT BUDGET

Division	FY 2023 Adopted Budget Expenditure	FY 2023 Adopted Budget Revenue	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Water Administration	3,539,883	13,609,500	4,128,410	13,905,500	588,527	16.63%
Water Well Maintenance and Operation	4,231,539	-	5,490,421	-	1,258,882	29.75%
Water Distribution System Maintenance & Operation	4,184,165	-	6,988,344	-	2,804,179	67.02%
Water New Construction	10,700,500	-	8,325,500	-	(2,375,000)	-22.20%
Total	**22,656,087**	**13,609,500**	**24,932,675**	**13,905,500**	**2,276,588**	**10.05%**

WATER Personnel	FY 2022 Budget Number	FY 2023 Budget Number	FY 2024 Adopted Budget Number
FT			
Office Asst II	1	1	1
Water Superintendent	1	1	1
Water Supply Foreman	1	1	1
Water Supply Operator	2	2	2
Chief Water Supply Operator	1	1	1
Water Distribution Foreman	1	1	1
Laborer - Water	1	2	2
Chief Water Distribution Operator	1	1	2
Distribution Operator	4	3	3
Water System Equipment Operator	3	3	3
Warehouse Manager	1	1	3
Water Service Operator	3	2	6
Total	**20**	**19**	**26**

SANITATION

Enterprise — Sanitation Fund

MISSION STATEMENT

Providing Idaho Falls with waste management services in a safe, productive, and cost-efficient manner while maintaining the highest level of service.

FUND DESCRIPTION

The Sanitation Fund provides for equipment, staffing, buildings and machinery to carry out all waste management services offered by the Division.

CORE SERVICES

The Sanitation Division administers and manages all solid waste and recycling locations for the purpose of maintaining a clean and healthy community. The Division provides residents with 95-gallon containers for garbage and is responsible for delivery, repair, and service of over 20,000 residential and commercial containers. The Division also maintains recycle bins around the city for the deposit of recyclable items such as cardboard and glass.

ACCOMPLISHMENTS FOR FY 2022/2023

- Upgraded security for the Streets & Sanitation facility.
- Continued incorporation of routing software to properly assess and manage commercial routes.

ACTIVITY DESCRIPTION

- Collection and disposal of municipal solid waste for all residential and commercial properties.
- Collection and disposal of all construction and demolition waste within the City.
- Offer free recycle drop off at 13 locations within the city.
- Annual free Christmas tree collection to repurpose Christmas trees and leaves into mulch that is free to Idaho Falls residents.
- Maintain vegetation for all Idaho Falls alleys.
- Annual Clean & Green waste collection.

OBJECTIVES FOR FY 2023/2024

- Continue to improve the Sanitation safety training program.
- Assess and improve collection routes for service efficiencies.

FUTURE OPPORTUNITIES/ISSUES

- Retaining qualified staff.
- Increasing collection container inventories to accommodate for the growth of the city.

MAJOR BUDGET CHANGES FOR FY 2023-24

The proposed addition of a full time employee.

Requested addition to the Sanitation fleet for a roll off truck.

SANITATION TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Investment Income	11,699	(159,821)	30,000	130,000
Miscellaneous	(3,366)	50,731	-	-
Non Revenue Transfer	602,900	612,600	-	-
Charges For Services	5,313,363	5,869,740	5,270,000	5,858,400
MERF Cash	-	-	355,000	-
Total	**5,924,596**	**6,373,249**	**5,655,000**	**5,988,400**
EXPENSES				
Salaries And Wages	1,086,218	1,356,950	1,442,014	1,492,059
Benefits	713,552	706,400	763,909	829,019
Current Operating Expense	1,154,043	1,474,443	2,041,485	2,611,455
Capital Outlay	40,469	34,106	942,000	1,126,500
MERF Expenditures	-	-	355,000	-
Depreciation	602,900	612,600	-	-
Interfund Transfers	(8,832)	-	-	-
Total	**3,588,350**	**4,184,499**	**5,544,408**	**6,059,033**

2023/24 ADOPTED SANITATION DEPARTMENT BUDGET

Division	FY 2023 Adopted Budget Expenditure	FY 2023 Adopted Budget Revenue	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Sanitation Administration	1,277,238	5,655,000	1,571,654	5,988,400	294,416	23.05%
Sanitation Construction & Maintenance	285,792	-	266,570	-	(19,222)	-6.73%
Sanitation Collection System Containers	807,057	-	914,816	-	107,759	13.35%
Sanitation Collection System Handloads	1,782,090	-	1,945,888	-	163,798	9.19%
Sanitation Tilt Frame Containers	1,392,231	-	1,360,103	-	(32,128)	-2.31%
Total	**5,544,408**	**5,655,000**	**6,059,033**	**5,988,400**	**514,625**	**9.28%**

SANITATION Personnel		FY 2022 Budget Number	FY 2023 Budget Number	FY 2024 Adopted Budget Number
FT				
Office Asst I - Sanitation		1	1	1
Sanitation Superintendent		1	1	1
Sanitation Foreman		1	1	1
Sanitation Repair Worker I		1	1	1
Sanitation Repair Worker II		1	1	1
Truck Driver-Sanitation		14	14	14
Sanitation Relief Driver		3	3	3
Leadworker - Sanitation		1	2	2
	Total	**23**	**24**	**24**

IDAHO FALLS POWER

Enterprise — Idaho Falls Power Fund

MISSION STATEMENT

- A Customer-owned utility dedicated to providing value driven, safe, reliable and high-quality services.

FUND DESCRIPTION

Idaho Falls Power (IFP) is the City department that provides electric service to citizens and businesses in the City of Idaho Falls. To provide this service IFP maintains an electric distribution system, transmission lines, substations, and electric generation plants.

IFP accomplishes its mission by maintaining a highly skilled workforce which provides expert construction and maintenance capabilities. This skilled workforce is supported by administration, engineering, and other support staff which budget and plan the necessary work to maintain, improve and grow IFP's infrastructure.

This is complemented by IFP's customer service

IFP also provides other ancillary services such as maintenance of the traffic signals and operations and construction of a fiber optic system.

CORE SERVICES

IFP's core service is to provide cost effective electric energy with a high level of reliability.

ACCOMPLISHMENTS FOR FY 2022/2023

During this current fiscal year, IFP has reinvested in almost every one of our departments. There were several major mechanical refurbishments of the lower plant runner. In addition, we had several other accomplishments:

- Significant upgrades to the controls and mechanical components of the upper plant
- Major upgrades the IFP's Westside substation
- Completing the 3rd year of our four-year plant to install fiber and new electric conduit
- Completed the buy-out and cut-over of around 750 customers from Rocky Mountain Power
- Continued major system growth including new residential and commercial new customers.

FUTURE OPPORTUNITIES/ISSUES

The future for IFP continues to be optimistic. Projected FY2024 capital investment is over $20 Million. While there are significant signs of a recession, the solid base of agriculture, federal research funding, and medical facilities will continue to provide stability for IFP. The ongoing supply chain issues and significant changes to the demand for new single family and multi-family housing present potential concerns for the utility.

IFP continues to have a significant amount of system upgrades planned that have been delayed due to the past several years of major growth. Any decline in new customer driven growth will allow for completion of long-term, in-house system upgrades.

MAJOR BUDGET CHANGES FOR FY 2023-24

- 4 new FTE'S
- Advertising $129,000 to $265,000 105% increase - Energy Efficiency Program
- Personnel Training $311,750 to $231,375 26% decrease - We can't always get to the training that is budgeted for.
- Tree Trimming Services $650,000 to $500,000 23% decrease - Contractor is short staffed.
- Repair and Maintenance Auto Equipment $294,100 to $381,060 30% increase - City Garage increased costs.
- Customer Loans $25,000 to $150,00 500% increase - Ramp up EE programs.
- Customer Incentive Payment $550,000 to $800,000 45% increase - Ramp up EE programs.
- Power Supply Cost $33,633,351 to $40,040,513 19% increase - Increase in power purchases.
- Preliminary Survey Generation $2,000,000 to $150,000 93% decrease - Removed CFPP
- Capital Improvement Projects $20,579,600 to $31,045,500 51% increase - Includes $11M for the Yellowstone Peaking Plant which will be offset by the IERA bond.

IDAHO FALLS POWER TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Charges For Services	58,028,342	71,087,116	65,007,920	72,339,100
Investment Income	274,957	(866,875)	600,000	1,000,000
Rentals & Leases	23,410	107,314	75,000	144,000
Miscellaneous	169,151	114,032	675,000	781,000
Non Revenue Transfer	4,863,446	1,827,899	250,000	11,350,000
MERF Cash	-	-	1,087,000	-
Total	**63,359,306**	**72,269,487**	**67,694,920**	**85,614,100**
EXPENSES				
Salaries And Wages	6,419,712	8,032,097	8,773,055	9,403,907
Benefits	2,771,612	2,871,919	3,170,203	3,416,941
Current Operating Expense	37,908,799	43,482,977	48,663,958	53,853,153
Capital Outlay	26,250,469	15,775,310	16,677,600	26,835,488
MERF Expenditures	-	-	1,087,000	586,000
Depreciation	245,100	212,100	-	35,000
Interfund Transfers	(381,830)	(151,014)	-	-
Debt Service	67,601	775,949	-	-
Total	**73,281,463**	**70,999,338**	**78,371,816**	**94,130,488**

IDAHO FALLS POWER PUBLIC PURPOSE	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Investment Income	8,627	(101,286)	-	-
Miscellaneous	628,230	565,080	-	-
Division Total	**636,857**	**463,794**	**-**	**-**
EXPENSES				
Current Operating Expense	374,467	295,795	-	-
Division Total	**374,467**	**295,795**	**-**	**-**

2023/24 ADOPTED IDAHO FALLS POWER DEPARTMENT BUDGET

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change	% Change
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Expenditure
Enterprise Fund						
Idaho Falls Power Bulb Turbine Generation	8,601,832	-	15,943,561	-	7,341,729	85.35%
Idaho Falls Power Gem State Generation	824,891	-	860,278	-	35,387	4.29%
Idaho Falls Power Purchased Power	33,633,351	4,480,517	40,040,513	5,535,718	6,407,162	19.05%
Idaho Falls Power Transmission Expense	3,195,985	-	1,717,830	-	(1,478,155)	-46.25%
Idaho Falls Power Distribution Expense	13,076,696	-	15,004,028	-	1,927,332	14.74%
Idaho Falls Power Customer Accounts	2,129,488	-	1,886,490	-	(242,998)	-11.41%
Idaho Falls Power Operations Technology	6,011,038	-	5,668,875	-	(342,163)	-5.69%
Idaho Falls Power Admin & Gen-General	7,395,966	63,074,403	8,046,053	80,078,382	650,087	8.79%
Idaho Falls Power Admin & Gen-Warehouse	466,197	-	476,600	-	10,403	2.23%
Idaho Falls Power Admin & Gen-Engineering	1,645,964	-	2,206,267	-	560,303	34.04%
Idaho Falls Power Admin & Gen-Energy Serv.	1,162,908	50,000	2,022,990	-	860,082	73.96%
Idaho Falls Power Traffic	227,500	90,000	257,004	-	29,504	12.97%
Total	**78,371,816**	**67,694,920**	**94,130,488**	**85,614,100**	**15,758,672**	**20.11%**

IDAHO FALLS POWER Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	Number	Number	Number
Journey Electrician	5	6	6
Electrician Foreman	1	1	1
Electric Generation Supt	1	1	-
Sr. Civil Engineer - Cdse	1	1	1
Hydro Mechanic	5	5	4
Apprentic Hydro Mechanic	3	2	3
Substation Foreman	1	1	1
Substation Technician	2	1	2
T&D Superintendent	1	1	1
Linecrew Foreman	2	3	3
Journey Lineman	10	10	9
Seasonal Serviceman	-	1	1
Serviceman	1	1	1
Electric Lineman Apprentice	3	2	4
Lead Communications Tech	1	1	1
Lead Meter Technician	1	1	1
Journeyman Meter Technician	1	1	1
Metering Utility Worker	1	1	1
Utility Helper II - Electric	2	2	2
System Dispatcher	5	5	5
Lead Meter Tech	-	1	1
Power & Dispatch Manage	1	1	1
Network & Security Specialist	1	1	1
Operations Technology Manager	1	1	1
Gis Analyst - Electric	-	1	1
Gis Supervisor - Electric	1	1	1
Admin Asst - Power	1	1	1
Customer Service Manager	1	1	1
General Manager	1	1	1
Executive Asst - Power	1	1	1
Engineering & Compliance Mgr	1	1	1
Accountant III	1	-	-
Chief Financial Officer	-	1	1
Facility Services Manager	1	1	1
Warehouse Operations Asst	1	1	1
Asst. General Manager - Elec	1	1	1
Electric Design Technician	4	4	5
Design Services Manager	1	1	1
Electrical Engineer	2	2	2
Systems Engineer	1	1	1
Business Analyst	1	1	1
Energy Specialist	1	1	1
Customer Service Rep - Power	2	2	2
Traffic Engineer	1	1	1
Community Relations Coordinator	1	1	1
Key Accounts Manager	-	-	1
Total	**74**	**77**	**79**

FIBER

Enterprise — Fiber Fund

MISSION STATEMENT

Idaho Falls Fiber is an open access community-owned fiber optic network that delivers an amazing service by:

- Offering a reliable, high-quality fiber optic network that delivers the bandwidth both businesses and residents require.
- Offering internet services with local and regional internet service providers
- Being a regional price leader
- Giving superior customer service and support

CORE SERVICES

- Dark Fiber Leasing (8 ISP's leasing fiber from City)
- FTTH network services with up to 1 Gig Residential and 10Gig business speeds
- 6 ISPs providing service on Idaho Falls Fiber open access network

ACCOMPLISHMENTS FOR FY 2022/2023

- Constructing over 90,000ft of underground infrastructure for Victorian Village, The Meadows, The Village, and Fairway Estates
- On schedule to have passed by approximately 25,000 customers by the end of 2023
- On schedule to have connected 7,000 customers by the end of 2023
- Over 1,000 customers have been installed since the first of the year
- 4 additional fiber huts brought on net to provide Fiber service to customers
- Designed (in house) FTTH network expansion to over 18,000 customers

OBJECTIVES FOR FY 2023/2024

- FTTH Project Completion
- Add an additional 2000 customers to Idaho Falls Fiber Network
- Bring last 3 fiber huts on the network

FUTURE OPPORTUNITIES/ISSUES

- Public WiFi
- Smart City

MAJOR BUDGET CHANGES FOR FY 2023-24

- Professional Services $5,000 to $2,500 50% decrease.
- Interfund Transfers $44,388 to $111,131 150% increase.
- Liability Insurance $2,088 to $9,394 350% increase.
- Personnel Training $7,500 to $2,500 67% decrease - We can't always get to the training that is budgeted for.
- Repair and Maintenance Auto Equipment $24,000 to 59,640 149% increase - City Garage increased costs.
- Maintenance Work Order Transfers $80,000 to $20,000 75% decrease.
- Miscellaneous $15,000 to $5,000 67% decrease
- Capital Improvement Projects $4,150,000 to $5,000,000 20% increase - Fiber to the home.

FIBER ADMINISTRATION	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Charges For Services	579,585	1,559,917	2,520,000	3,411,700
Investment Income	1,173	(16,494)	30,000	30,000
Rentals & Leases	1,146,284	977,385	1,200,000	1,200,000
Miscellaneous	-	(1,195)	-	-
Non Revenue Transfer	2,657,598	18,900	-	-
Division Total	**4,384,640**	**2,538,513**	**3,750,000**	**4,641,700**
EXPENSES				
Salaries And Wages	446,583	613,019	719,302	833,473
Benefits	227,342	257,039	306,214	350,511
Current Operating Expense	333,736	557,370	807,693	756,975
Capital Outlay	4,148,806	5,059,043	5,710,000	5,000,000
Depreciation	18,900	18,900	-	-
MERF Expenditures	-	-	-	65,000
Debt Service	75,222	81,352	-	-
Interfund Transfers	2,638,486	(2,989)	-	-
Division Total	**7,889,076**	**6,583,734**	**7,543,209**	**7,005,959**

2023/24 ADOPTED FIBER DEPARTMENT BUDGET

Division	FY 2023 Adopted Budget		FY 2024 Adopted Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
Enterprise Fund						
Fiber Administration	7,543,209	3,750,000	7,005,959	4,641,700	(537,250)	-7.12%
Total	**7,543,209**	**3,750,000**	**7,005,959**	**4,641,700**	**(537,250)**	**-7.12%**

FIBER Personnel		FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT		**Number**	**Number**	**Number**
Communications Tech III		2	3	3
Communications Technician		1	1	2
Utility Helper II - Electric		1	-	-
Communications Technician II		1	-	-
Communication & Splicing Tech		3	4	3
Journey Lineman		-	-	1
	Total	**8**	**8**	**9**

WASTEWATER

Enterprise — Wastewater Fund

MISSION STATEMENT

Provide cost effective and efficient collection, maintenance and treatment of wastewater and stormwater in compliance with State and Federal regulations to protect public health, the environment and the many uses of the Snake River.

FUND DESCRIPTION

The Wastewater Fund generates revenue from monthly utility payments and connection fees from new development. These revenues support all activities associated with wastewater and stormwater collection and treatment.

CORE SERVICES

The Wastewater Division is responsible for the maintenance, cleaning and inspection of the sanitary sewer and stormwater infrastructure within the city. The Division ensures that the conveyance systems are working property to mitigate flooding and subsequent damage. The Division is also responsible for maintaining compliance with Federal and State requirements in conjunction with the Clean Water Act.

ACCOMPLISHMENTS FOR FY 2022/2023

- Pancheri Lift Station Upgrade.
- Pipe Rehabilitation approaching 7,000 linear feet.
- Successful collection and treatment of 9.5 million gallons of sanitary sewage daily.

ACTIVITY DESCRIPTION

- Inspection and maintenance of the sanitary sewer system.
- Inspection and maintenance of the storm sewer system.
- Operation and maintenance of the Wastewater Treatment Plant.

OBJECTIVES FOR FY 2023/2024

- Construction of Dewatering project to assist in minimizing haul of liquid biosolids.
- Continued sewer line rehabilitation to address aging infrastructure.
- Update aging sanitary and storm lift stations.

FUTURE OPPORTUNITIES/ISSUES

Update the existing Wastewater Facility Plan. Grant funding has been secured that will assist in paying for this update.

MAJOR BUDGET CHANGES FOR FY 2023-24

Proposed addition of three new full time employees.

WASTEWATER TOTAL	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Intergovernmental Revenue	-	-	250,000	-
Charges For Services	12,405,157	13,781,201	12,292,000	13,125,000
Investment Income	66,490	(790,898)	50,000	560,000
Rentals & Leases	-	8,000	8,000	8,000
Miscellaneous	616,833	111,919	50,000	50,000
Non Revenue Transfer	2,012,858	2,015,087	-	-
MERF Cash	-	-	480,000	-
Total	**15,101,338**	**15,125,309**	**13,130,000**	**13,743,000**
EXPENSES				
Salaries And Wages	1,648,233	1,961,339	2,281,006	2,434,319
Benefits	952,544	908,283	1,070,636	1,159,747
Current Operating Expense	3,404,437	4,761,998	6,390,863	6,091,104
Capital Outlay	272,062	1,333,854	12,815,000	15,178,696
MERF Expenditures	-	-	480,000	-
Depreciation	336,500	334,600	-	-
Interfund Transfers	-	(40,415)	-	-
Debt Service	204,074	184,347	-	1,100,000
Total	**6,817,849**	**9,444,006**	**23,037,505**	**25,963,866**

2023/24 ADOPTED WASTEWATER DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Wastewater Administration	3,570,057	13,130,000	3,678,389	13,743,000	108,332	3.03%
Wastewater Collection System Operation & Maintenance	1,431,100	-	1,321,300	-	(109,800)	-7.67%
Wastewater New Construction	2,651,300	-	3,151,300	-	500,000	18.86%
Wastewater Storm Drainage Operation & Maintenance	740,900	-	1,150,900	-	410,000	55.34%
Wastewater Treatment Plan Operation & Maintenance	14,644,148	-	16,661,977	-	2,017,829	13.78%
Total	**23,037,505**	**13,130,000**	**25,963,866**	**13,743,000**	**2,926,361**	**12.70%**

WASTEWATER Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Wastewater Collection Foreman	1	1	1
Collection System Lead Oper.	1	1	1
Collection Sys Equip Operator	2	3	2
Collection STS OIT	-	-	2
Treatment Plant Operator I	1	5	-
Office Asst I - Sewer	1	1	1
Collection System Operator	5	5	6
Wastewater Service Inspector	1	1	1
Wastewater Superintendent	1	1	1
Chief Operator-Wastewater Treatment	1	1	1
Wastewater Treatment Plant Foreman	1	1	-
Lab Technician	2	2	2
Lab Supervisor	1	1	1
Laborer - Treatment Plant	3	3	-
Maintenance Mechanic	1	1	1
Treatment Plant Operator II	3	2	3
Treatment Plant Operator III	4	3	6
Pretreatment Monitor	1	1	1
Truck Driver-Wastewater	6	2	3
WWTP OIT	-	-	3
Total	**36**	**35**	**36**



INTERNAL SERVICES/FUND BUDGETS

RISK MANAGEMENT

Risk Management Fund

SELF-INSURANCE	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Investment Income	5,545	(99,099)	75,000	75,000
Miscellaneous	76,244	217,351	10,000	155,000
Non Revenue Transfer	1,326,142	1,618,057	2,181,553	2,800,000
Division Total	**1,407,931**	**1,736,309**	**2,266,553**	**3,030,000**
EXPENSES				
Salaries And Wages	-	-	63,517	63,902
Benefits	-	-	33,559	24,579
Current Operating Expense	720,420	1,983,137	4,131,553	5,800,000
Division Total	**720,420**	**1,983,137**	**4,228,629**	**5,888,481**

2023/24 ADOPTED RISK MANAGEMENT DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Internal Services Budgets						
Self-Insurance	4,228,629	2,266,553	5,888,481	3,030,000	1,659,852	39.25%
Total	**4,228,629**	**2,266,553**	**5,888,481**	**3,030,000**	**1,659,852**	**39.25%**

RISK MANAGEMENT Personnel	FY 2022 Budget	FY 2023 Budget	FY 2024 Adopted Budget
FT	**Number**	**Number**	**Number**
Safety & Training Program Coordinator	-	-	1
Total	**-**	**-**	**1**

HEALTH INSURANCE

Health Insurance Fund

HEALTH INSURANCE	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Adopted Budget
REVENUE				
Investment Income	10,360	(116,075)	50,000	150,000
Division Total	**10,360**	**(116,075)**	**50,000**	**150,000**
EXPENSES				
Current Operating Expense	(10,000)	10,000	100,000	100,000
Division Total	**(10,000)**	**10,000**	**100,000**	**100,000**

2023/24 ADOPTED HEALTH INSURANCE DEPARTMENT BUDGET

	FY 2023 Adopted Budget		FY 2024 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Internal Services Budgets						
Health Insurance	100,000	50,000	100,000	150,000	-	0.00%
Total	**100,000**	**50,000**	**100,000**	**150,000**	**-**	**0.00%**


IDAHO FALLS



GLOSSARY

GLOSSARY

OF BUDGETING AND FINANCE TERMS BY IDAHO ASSOCIATION OF CITIES

1 PERCENT INITIATIVE (TAX) – A property tax limitation initiative brought to a statewide vote in 1978, 1992 and 1996. Idaho voters approved the original initiative in 1978, but defeated the others. The initiative aimed to restrict aggregate property taxes to no more than 1 percent of taxable market value for a particular property. The 1978 initiative was drastically amended by the Idaho Legislature and never fully went into effect—however, lawmakers did impose strict property tax limits on local governments including a 5 percent cap on property tax budget increases which was in place from 1980 to 1991.

3-LEGGED STOOL (TAX) – Shorthand commonly used to describe Idaho's state and local government tax structure, which has fairly equal reliance on three major revenue sources: sales, income and property taxes.

3 PERCENT CAP (TAX) – Idaho's prior property tax cap that was replaced by the current 8 Percent Cap in 2021. The law that limits increases in local government property tax levies to 3 percent over the highest levy of the preceding three years, plus growth factors for new construction and annexation. The 3 Percent Cap does not restrict voter approved bonds or levies. The law was sponsored by Governor Phil Batt and was passed by the 1995 Idaho Legislature.

ACCRUAL (FINANCE) – A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

AD VALOREM (TAX) – Formal term for property tax; literally, "according to value." It is a tax on the value of real property (land, buildings and any fixtures attached to buildings) and personal property (equipment, furniture, etc., not attached to real property).

AGENCY FUNDS (FINANCE) – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

AGRICULTURAL EXEMPTION (TAX) – Also known as the "speculative value exemption." The exemption provides that the value of agricultural land for development is exempt for purposes of determining its taxable market value. The policy rationale for the exemption is that it encourages preservation of agricultural land.

ANNEXATION (TAX) – Cities are allowed to increase the property tax portion of their budgets up to 3 percent over the highest levy of the prior three years, plus growth factors for annexation and new construction. The amount of the levy for annexation is determined by applying the prior year's nonexempt levy rate to the value of properties annexed to the city during the previous calendar year. The values are obtained from the county assessor and the state tax commission (for operating property).

APPROPRIATION ORDINANCE (FINANCE) – The appropriation ordinance is approved by the city council and provides the legal authority for expenditure of city funds up to the specified amount for each fund or department during the upcoming fiscal year.

ASSESSED MARKET VALUE (TAX) – In Idaho, property is assessed at full market value using comparable sales or construction cost data. Every parcel within the county is reassessed on a scheduled basis, usually every five years. Assessed market value is the full market value determined by the county assessor (or the state Tax Commission, in the case of operating property). Taxable market value is the assessed market value less any applicable exemptions, such as the homeowner's, agricultural or personal property exemption.

ASSESSMENT (TAX) – In Idaho, property is assessed at full market value using comparable sales or construction cost data. Every parcel within the county is reassessed on a scheduled basis, usually every five years. In years when a property is not reassessed its value is adjusted according to a formula to reflect current market conditions.

ASSESSMENT RATIO (TAX) – Some states have assessment ratios, whereby properties are assessed at a certain percentage of market value. Since 1982, Idaho properties have been assessed at 100 percent of their current market value.

ASSESSOR, COUNTY (GOVERNMENT) – The county official charged with assessment of all real and personal property in the county (except operating property), which forms the basis for property tax levies by local governments.

ASSETS (FINANCE) – Property that has monetary value.

AUDIT (FINANCE) – An examination of an entity's accounting system, review of its authority to carry out activities, the presence of adequate controls against fraud and misuse of public funds, and "to attest to the fairness of management's assertion in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities."

BALANCED BUDGET (FINANCE) – All governmental entities in Idaho are required to adopt a balanced budget. They succeed when planned (budgeted) expenditures and revenues match. The term is often misunderstood, because it doesn't necessarily require that the books balance at $0 when the fiscal year ends. It simply means that the state or local government cannot plan to run a deficit during the fiscal year. Options such as holdbacks, spending reserves and borrowing exist to prevent governments from going in the red.

BALANCED TAX STRUCTURE (TAX) – Idaho has one of the nation's most "balanced" tax structures, which means that it has thoroughly hedged its bets, spreading the tax load primarily around income, property and sales taxes. In good times, the elasticity of income and sales taxes allow for budget expansion; in bad times, property tax revenues provide some stability. States that lack one or more of these basic types of taxes (such as Oregon, which does not have a sales tax, or Washington, which does not have an income tax) are said to have unbalanced tax structures. See 3-legged stool.

BASE BUDGET (FINANCE) – The expenditure and revenue base budget reflects ongoing costs and revenues for services that are reasonably anticipated to be provided in the future. One-time costs and revenues do not generally become part of the base budget. New ongoing commitments (such as additional facilities to maintain or new personnel to support added services) and new ongoing funding sources become part of the base and therefore their impact on future budgets must be considered.

BASIS OF ACCOUNTING (FINANCE) – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (when the transactions or events take place) or on a cash basis (when cash is received or paid).

BIENNIAL BUDGETING (FINANCE) – Some cities, notably Boise, utilize two-year (biennial) budgets. The process avoids the need for extensive budget preparation every year and improves productivity. Idaho statute requires cities to adopt annual budgets — therefore, every year the city must go through the process of approving the tentative budget, advertising and holding the budget hearing and adopting the appropriations ordinance. However, additional budget development work is largely eliminated for the second year of the two-year budget.

BOND (FINANCE) – A written promise, generally under seal, to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future (the "date of maturity") together with periodic interest at a specified rate. There are two major types of bonds. General obligation bonds commit the full faith and credit of the entity to repay the bonds. Given this level of commitment interest rates are relatively low and are tax exempt for public purposes. Revenue bonds are paid off with revenue generated by the facility financed by the bonds (as in the case of an airport, civic center or sewer project). Both types of borrowing are addressed in Article VIII, Section 3 of the Idaho Constitution. General obligation bonds require two-thirds voter approval and typically are redeemed out of a special property tax levy dedicated for that purpose.Revenue bonds for water, sewer and electrical facilities require simple majority voter approval — revenue bonds to finance airport facilities do not require voter approval. Once bonds are

approved, some entities issue bond anticipation notes to begin the up-front cash flow for the project — the notes are repaid when the bonds are sold. Cities, counties and some special districts can also issue local improvement district bonds, which do not require an election.

BOND COUNSEL (FINANCE) – These advisers to local governments issuing bonds examine the legal authority of the entity to issue the obligation, the validity of the obligation, source of funds, and whether interest is tax-exempt for the bondholder. Potential bondholders rely heavily on the bond counsel opinion.

BOND RATING (FINANCE) – The rating established by a rating company (such as Fitch, Moody's or Standard & Poor's) that assesses a city's financial stability, resources and capacity to repay the issued debt by evaluating the organization's administrative management, financial management, debt load and local economy.

BUDGET (FINANCE) – Idaho Code provides a budget adoption process that all cities must follow each year. The council approves a tentative budget, which sets a ceiling on aggregate expenditures and the city's property tax levy. Following a public hearing, the city approves the appropriation ordinance for the upcoming fiscal year, which provides the legal authority for expenditure of city funds up to the specified amount for each fund or department.

BUDGET CYCLE (FINANCE) – Related to, but not the same as, the fiscal year. A budget cycle refers to the planning, proposal, public hearing and adoption schedule public entities use in developing their budgets.

BUDGET HEARING (FINANCE) – The council must hold a public hearing on the budget and legal notice must be published twice in the official city newspaper at least seven days apart. The hearing must occur prior to the city's certification of its property tax levy to the county commissioners (which must happen by the Thursday preceding the second Monday in September). The notice of public hearing must include: the date, time and place of the budget hearing; the proposed expenditures and revenues by fund or department for the upcoming fiscal year, the budgeted revenues and expenditures for the current fiscal year, and actual revenues and expenditures from the prior fiscal year; and the estimated property tax and non-property tax revenues for the upcoming fiscal year. At the hearing, any interested person may testify concerning the proposed budget.

BUDGET TRANSFER (FINANCE) – Occurs when a governmental entity moves money from one fund (spending category) to another. Unlike private businesses, most governments operate with many different types of funds that can be used only inspecific ways. Cities are prohibited from transferring revenues from certain dedicated funds, e.g. bond redemption, capital improvement or street funds, where revenues are restricted to specified purposes.

CAPITAL BUDGET (FINANCE) – The plan for future construction, repair, rehabilitation, renovation or purchase of capital facilities. The capital budget is based on a capital improvement plan, which is a multiyear (typically 5-year) plan for capital projects. Because capital projects often extend beyond the fiscal year, the city either appropriates the entire project cost in the initial fiscal year or identifies annual phases, which may be approved in future years if funding is available.

CAPITAL EXPENDITURES (FINANCE) – Purchases of facilities and equipment with a life cycle of more than 1 year, which cost more than a specified dollar amount.

CAPITAL IMPROVEMENT PLAN (FINANCE, GOVERNMENT) – A long-term plan for construction, repair, rehabilitation, renovation or purchase of capital assets having a useful life of more than 5 years. These activities may be planned for years ahead because of their cost and the need to juggle debt. Capital improvement plans identify the necessary improvements over a 5-year period; the timing of construction, repair or purchase; and the revenue sources to support the plan. CIPs assist local government officials in making basic decisions about the rate and direction of growth in their communities.

CASH FLOW (FINANCE) – A way to look at how revenues are received and the coordination required to deal with revenues that ebb and flow during different times of the fiscal year. For example, cities begin their fiscal year on the first day of October, but the vast majority of property tax revenue is received in January

and July. Governments deal with this by carrying over revenues from the previous fiscal year or using tax anticipation notes, registered warrants, or some other short-term borrowing.

CENTRALLY-ASSESSED PROPERTY (TAX) – Most property is assessed by county assessors, but property of utilities and railroads is "centrally-assessed" by the Idaho Tax Commission.

CERTIFICATION OF PROPERTY TAX LEVY (TAX) – The council is required to certify the property tax levy (in dollars) to the county commissioners no later than the Thursday prior to the second Monday in September (unless granted an extension by the county commissioners, not to exceed seven working days). The certification must include taxes levied for payment of bonds and any special levies.

CIRCUIT BREAKER (TAX) – Also known as the Property Tax Reduction Program, this reduces property taxes on primary residences for homeowners who are low income, elderly, disabled, children, widow(ers), and the blind. The amount of relief is tied to income and applicants must make an annual application. Local governments are reimbursed through a state appropriation for lost revenues.

COLA (COST OF LIVING ALLOWANCE) (ACRONYM, FINANCE) – In governmental budgeting this usually refers to increases in employee pay and benefits to reflect the rising cost of living.

COMMUNITY DEVELOPMENT BLOCK GRANT (FINANCE) – A federal grant program under the U.S. Dept. of Housing & Urban Development, which provides funding for infrastructure and public facilities, rehabilitation of blighted urban areas, economic development and job creation, and other activities that benefit low to moderate income people. Principal cities of metropolitan statistical areas and other cities with populations of at least 50,000 receive "entitlement" funds allocated according to a formula that takes into account the local poverty level, population, housing overcrowding, age of housing and population growth compared to other metropolitan areas. Smaller cities are able to apply for grant funds on a competitive basis.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) (FINANCE) – The CAFR is the city's annual financial statement to its citizens outlining the financial health of the city. The report includes results of the completed fiscal year operations and the status of all city funds and account groups. It also includes a disclosure of the city's compliance with generally accepted accounting principles and governmental accounting and financial reporting standards as promulgated by the Governmental Accounting Standards Board.

COMPREHENSIVE PLAN (PLANNING) – A long term planning document used to guide the growth and development of a community. The plan is the result of public input, study and analysis of existing physical, economic, environmental and social conditions and a projection of expected future conditions. Idaho's Local Land Use Planning Act spells out specific elements that must be addressed in the comprehensive plan, including property rights, population, schools, economic development, land use, natural resources, hazardous areas, infrastructure and public services, transportation, recreation, housing, community design, implementation, etc. The plan serves as a guide for making land use changes, preparing implementing ordinances (including zoning and subdivision ordinances), and developing the capital improvement plan.

DEBT (FINANCE) – There are various types of indebtedness, short and long-term. The state and local governments are legally prohibited from deficit spending. They must adopt a balanced budget (a constitutional requirement for the state, and statutory for local governments). Certain types of indebtedness are permitted, including voter-approved general obligation bonds repaid with a special property tax levy, and revenue bonds that are repaid through revenues generated by the new public facility.

DEBT SERVICE (FINANCE) – The annual payments that are required to support debt issues including interest and principal payments.

DEBT SERVICE FUND (FINANCE) – Governmental fund type used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DEDICATED FUND (FINANCE) – Dedicated funds are established to ensure that revenues are used for specific purposes, usually defined by state law or local policy.

DEFICIT (FINANCE) – In public finance, when spending exceeds revenues.

DELINQUENCY (TAX) – There is a statutory procedure for the handling of property tax delinquencies. Taxpayers have three years to pay off their property tax bill plus interest before the property is taken by the county in a tax deed. Local governments have varied policies on dealing with delinquent utility bills, such as termination of services, penalties, and interest.

EFFECTIVE TAX RATE (TAX) – The tax base of each property taxpayer is the taxable value after exemptions are applied. The effective tax rate is the actual tax divided by the tax base.

ELASTICITY (TAX) – The sensitivity of tax collections to changes in income and the economy. An "elastic" tax grows and shrinks in relation to economic growth and decline (the sales tax is an elastic tax). An "inelastic" tax is stable and does not fluctuate with the economy (property taxes are relatively inelastic).

ENCUMBRANCE (FINANCE) – Involves a commitment to spend, such as a purchase order or a contract. An encumbrance reserves part of the current year's budgeted amount and is released when the amount reserved is paid, which sometimes occurs in the next fiscal year.

ENTERPRISE FUNDS (FINANCE) – Public services that are self-supporting through user fees, most commonly water, sewer, and sanitation services.

EQUALIZATION (TAX) – Boards of county commissioners meet as boards of equalization to equalize assessments and act on appeals and claims for property tax exemptions. Once the equalization process is complete, the rolls are transmitted to the county auditor who prepares an abstract of all real and personal property to be submitted to the Idaho Tax Commission, which further reviews and equalizes all values.

EXEMPTION (TAX) – Property tax exemptions include the homeowner's exemption, speculative value of agricultural land, business inventory, livestock, business personal property, certain intangibles, and household goods. The circuit breaker is not an exemption — the state replaces lost revenues to local governments. There are also sales and income tax exemptions.

EXPENDITURE (FINANCE) – The spending of public funds by a city official, authorized by the appropriations ordinance.

EXPENDITURE FORECAST (FINANCE) – A prediction by a government budgeting official of how much the agency is expected to spend over a period of time.

FEE (FINANCE) – A payment charged by a local government for a service provided to a specific consumer. Fees constitute a growing portion of state and local budgets. The most commonly charged fees are for water and sewer service, recreation, building permits, dog licenses, etc. Public notice and hearing are required if new fees are established or existing fees are increased more than 5 percent. It is important to understand the distinction between a fee (which must be directly related to the cost of providing a specific service) versus a tax (a forced contribution for government services provided to the population at large). Taxes imposed by local governments must be specifically authorized by state law.

FIDUCIARY FUNDS (FINANCE) – Funds used to report assets held in a trustee or agency capacity for others and which cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FISCAL YEAR (FINANCE) – The fiscal year for cities runs October 1 through September 30, which is the same for Idaho counties and the federal government. The state fiscal year runs July 1 through June 30. The fiscal year for cities and counties was changed in 1977 — prior to that time, cities and counties budgeted by the calendar year.

FORGONE REVENUE (TAX) – When a city levies less than the maximum amount of property taxes as allowed under the 3 Percent Cap, the forgone revenue accumulates and can be included in the tax levy in subsequent years. In order for the forgone revenue to accumulate, the city council must pass a resolution each year identifying what amount of the available forgone for that tax year that the city wishes to accrue. The procedure for levying for forgone revenue includes council adoption of a resolution indicating intent to levy for forgone revenue, the amount of forgone revenue to be levied, and the purpose for which the

forgone revenue will be used. The city then publishes notice and holds a public hearing, which can be done in conjunction with the annual budget publication and hearing.

FRANCHISE FEES (UTILITY) – Utilities are charged a fee as part of being granted a franchise for use of the public right-of-way. Examples of services with franchise agreements include electricity, natural gas, cable television, etc.

FULL-TIME EQUIVALENTS (FINANCE) – Personnel resources are budgeted by position (which may be full-time or part-time). Positions are identified by their equivalence to a full-time position.

FUND (FINANCE) – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE (FINANCE) – Funds remaining at the end of the fiscal year that are carried over into the new fiscal year.

FUND CLASSIFICATIONS (FINANCE) – The three categories used to classify various types of funds: governmental, proprietary, and fiduciary.

FUND TYPE (FINANCE) – One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

GENERAL FUND (FINANCE) – This fund includes revenues that may be spent on a wide variety of governmental purposes, typically including administration, law enforcement, fire protection, planning and zoning, building, code enforcement, parks, etc. The Government Finance Officers Association definition: "The fund used to account for all financial resources, except those required to be accounted for in another fund."

GENERAL OBLIGATION BOND (FINANCE) – These bonds commit the full faith and credit of the government entity and are repaid by a special property tax levy. General obligation bonds must receive two-thirds supermajority voter approval and are used for major public facilities such as schools, city halls, jails and libraries.

GENERAL REVENUE SHARING (FINANCE) – One of the most popular federal programs among local officials, general revenue sharing was established in 1972. Few strings were attached to these federal moneys, which could be used for almost any lawful purpose. Some local governments used the money almost exclusively for capital outlay, while others relied heavily on the revenue for operating expenses. When the program ended in September 1986, local governments faced the difficult choice of increasing taxes or cutting programs. The Idaho Legislature responded in 1987 by providing additional state sales tax revenue sharing to cities and counties.

HARDSHIP EXEMPTION (TAX)– County commissioners acting as a board of equalization may exempt a petitioner from property tax if a taxpayer can make the case that paying the tax would cause an undue hardship. Each applicant must apply on or before June 20 annually. The taxpayer also has to document their financial condition.

HIGHWAY DISTRIBUTION ACCOUNT (FINANCE) –The Highway Distribution Account receives revenue from vehicle registration fees, state fuel taxes and various transportation-related fees. The revenue is allocated to the Idaho Transportation Department, Idaho State Police and local highway jurisdictions. Constitutional and statutory provisions require these revenues be used for construction, maintenance and repair of streets and bridges.

HOLD HARMLESS (LEGAL) – Proposals for reallocating state shared revenues typically include a hold harmless provision intended to ensure that no governmental entity receives less than they receive under the current formula, assuming there is no sharp reduction in total revenues or in the total distribution.

HOMEOWNER'S EXEMPTION (TAX) –The homeowner's property tax exemption was originally passed by voter initiative in 1982. The exemption covers owner-occupied primary residences with up to one acre of land, exempting 50 percent of the value or $100,000, whichever is less.

ICRMP (IDAHO COUNTIES RISK MANAGEMENT PROGRAM) (ACRONYM) – ICRMP provides property and casualty insurance to over 600 cities, counties, special districts and other local government entities throughout Idaho. Started by the Idaho Association of Counties in 1985, it is now an independent public entity operated by a board of directors comprised of local government officials.

IMPACT FEE (FINANCE) – Proportionate sharing of the impact of new development on offsite improvements (streets, parks, police and fire stations, etc.). Impact fees are authorized under the Idaho Development Impact Fee Act. Cities, counties, and countywide highway districts may utilize the authority, but not school districts. The adoption of impact fees requires an extensive capital improvement planning process to identify necessary projects eligible for impact fee funding.

INCENTIVE REALLOCATION (FINANCE) – A key budget policy for encouraging efficiency in city departments. At year-end, a part of department savings is returned to the department for discretionary use. The uses are generally for productivity tools and other improvements.

INFLATIONARY INCREASE (GOVERNMENT) – In governmental budgeting, this refers to a built-in increase in budget levels to account for rising costs and prices.

INFRASTRUCTURE (GOVERNMENT) – The term has many dimensions, typically referring to the physical structures necessary to sustain a population base, such as bridges, roads, water and sewer, city halls and police and fire stations. The technical definition reads as follows: "Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets."

INVENTORY REPLACEMENT (TAX) – Refers to the property tax on business inventories, which was repealed when the state sales tax was instituted in the mid-1960s. The business inventory replacement program allocates a portion of state sales tax revenue to most nonschool taxing districts to reimburse them for the loss of these property tax revenues.

JUDICIAL CONFIRMATION (FINANCE) – Local governments in Idaho cannot incur debt beyond the fiscal year without a vote of the people, except for "ordinary and necessary expenses." Idaho statute allows government entities to seek prior approval from a judge confirming that a proposed expenditure is an ordinary and necessary expense.

LEVY (TAX) – A property tax, expressed as a rate or percent of value of the property.

LEVY LIMIT (TAX) – Restriction on the tax rate for particular funds authorized to levy property taxes. For example, the maximum levy rate to support city cemeteries is 0.0004. Levy limits work alongside, but independently of, the 3 Percent Cap on property tax revenues.

LIABILITIES (FINANCE) – Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

LID (LOCAL IMPROVEMENT DISTRICT) (ACRONYM, GOVERNMENT) – Areas in a city or county set up for financing of improvements that typically benefit property owners in a specific area (often for streets, curb and gutter, sidewalks, etc.). LIDs are created upon initiation of a petition from property owners or by resolution of the governing board. Local improvement districts levy assessments on property owners within the district in relation to the benefits derived from the improvements. LIDs may issue bonds and there is no requirement for a popular vote. Detailed procedures are set out in Idaho Code Title 50, Chapter 17 for operation of these districts.

LINE-ITEM BUDGETING (FINANCE) – Traditional, widely used budget format emphasizing budget control. The focus is on specific spending items that are included in a long laundry list. This format is mostly used in smaller jurisdictions. Larger entities frequently utilize more of a performance or program budgeting format.

The line-item format works well for discussions of budgetary control, but not for resolving the broader questions of program priorities or effectiveness.

LINE-ITEM (FINANCE) – An individual expenditure within the budget.

LOCAL GOVERNMENT INVESTMENT POOL (FINANCE) – This program is administered by the State Treasurer's office. Local entities may invest by passing a resolution. By pooling their money local governments get the advantage of volume and more professional investment expertise. Money in this pool can be invested only in specified types of financial "paper." Money can be fairly easily withdrawn.

MAJOR FUND (FINANCE) – A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of the corresponding total for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MINIMUM WAGE (PERSONNEL) – Idaho law provides that the state conforms to the federal minimum wage, which is $7.25 per hour effective July 24, 2009. There are exceptions and special conditions.

MODIFIED ACCRUAL (FINANCE) – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET GENERAL OBLIGATION DEBT (FINANCE) – General obligation debt reduced by amounts being paid with other than general resources (e.g., general obligation debt associated with proprietary funds and special assessment debt) as well as amounts available in sinking funds for debt repayment.

NEW CONSTRUCTION (FINANCE) – Cities are allowed to increase the property tax portion of their budgets up to 3 percent over the highest amount of the prior three years, plus growth factors for annexation and new construction. The values for new construction are determined by the county assessor, who is required to prepare a new construction roll. The values for new construction are certified by the county by the first Monday in June and are finalized the first Monday in August. The levy for new construction is determined by applying the prior year's nonexempt levy rate to the value of new construction in the city.

OBJECT OF EXPENDITURE (FINANCE) –Expenditure classifications within each organizational unit (department) –Objects of expenditure are used to classify the numerous line-items in the budget and include: salaries and wages, fringe benefits, professional services, travel and transportation, utilities, office supplies, industrial supplies, buildings and improvements, and furnishings and equipment.

OCCUPANCY TAX (TAX) – Taxes assessed for new properties, which are prorated for the portion of the year that the property is occupied. Because the tax is prorated it is less than the full fair market value of the property.

ONE-TIME MONEY (FINANCE) – Revenues that are the result of an unusual or singular occurrence and are not expected to recur in future years. Prudent budgeting dictates that such revenues be spent on one-time costs, such as purchase of equipment or new building construction, rather than ongoing programs or costs (such as salaries for permanent employees) that would need funding in future years.

OPERATING BUDGET (FINANCE) – The operating budget finances the day-to-day, current operations of government over the fiscal year. This is in contrast to the capital budget, which funds long-term projects on a multi-year basis.

OPERATING PROPERTY (TAX) – Most property is assessed by county assessors, but operating property owned by businesses such as utilities and railroads is centrally assessed by the Idaho Tax Commission. The money collected is then passed out in the counties where the centrally assessed property is located. Some of Idaho's strange county boundaries (such as the mostly unpopulated southeast dogleg of Blaine County)

can be attributed to the attempt to be sure railroad properties were included within as many counties as possible.

ORDINARY AND NECESSARY EXPENSE (FINANCE) – Article VIII, Section 3 of the Idaho Constitution requires voter approval of multi-year debt or liabilities with the exception of "ordinary and necessary expenses authorized by the general laws of the state." Ordinary and necessary expenses may go through the process of judicial confirmation to ensure they meet the necessary criteria.

ORGANIZATIONAL UNIT (FINANCE) – Each major department in the government is classified (for budgeting purposes) as an organizational unit. Organizational units for cities would include: administration, police, fire, water, sewer, etc.

OVERLAPPING DEBT (FINANCE) – Proportionate share that property within a government must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assesment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

OWN SOURCE REVENUE (FINANCE) – Term often used in U.S. Census Reports to compare locally raised revenue with state or federal aid. Own source revenue includes taxes, fees, service charges, etc.

PERFORMANCE BUDGETING (FINANCE) – A budgeting format that focuses on efficiency. Performance measurements (such as dollar amount per lane-mile of road paved) are used as the basis for budgeting and comparing efficiency in service delivery with other jurisdictions. The criticism of this format is that efficiency is emphasized almost to the exclusion of effectiveness considerations. Decision makers understand how many miles of roads are being paved, but this format does not encourage discussion of effectiveness: which roads should be paved or should paving roads have priority over other services?

PERFORMANCE MEASURES (GOVERNMENT) – Specific, quantitative measures of work performed within a service unit or department, or results obtained through a program or activity. Performance measures include: output (activity or work units completed — i.e. number of lane-miles of streets swept); efficiency (rates of output to resources used—i.e. number of utility bills processed per hour); and outcomes and effectiveness (impact on customers—i.e. citizen ratings of city services).

PERSI (PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO) (ACRONYM, PERSONNEL) –PERSI handles the massive retirement fund for employees of the state and many local governments, including all school districts. Its governing board, which meets monthly and oversees investment of the fund, is appointed by the governor.

PERSONAL PROPERTY (TAX) –For tax purposes, this term has a broad meaning which includes everything that is "not fastened to the earth, or screwed, bolted or welded to the wall or floor" (according to the Idaho Association of Counties County Handbook.) Also includes buildings on public lands.

PROGRAM BUDGETING (FINANCE) – A method of budgeting that treats the budget as a planning document, giving a clearer overview of the overall purposes to which the money will be put than the more control-oriented line-item format. By allocating funds on a program basis, elected officials can compare and prioritize programs.

PROGRESSIVE TAX (TAX) – A tax whose burden increases as the taxpayer's income increases, based on an ability to pay principle. Under it, in theory, higher income taxpayers pay more; lower incomes pay less. The model for this tax is the progressive income tax.

PROPERTY TAXES (TAX) – Also referred to as ad valorem ("according to value") taxes, property taxes comprise the most important general fund revenue source for local governments. Property taxes are levied on real and personal property. Increases in the property tax portion of a city's budget are limited to 3 percent over the highest amount of the prior three years, plus growth factors for new construction and annexation.

REAL PROPERTY (TAX) – Idaho law establishes three classifications of property: real, personal and operating. For taxation purposes, real property is defined by Idaho Code as "land, and all standing timber thereon… and all buildings, structures and improvements, or other fixtures of whatsoever kind on land…"

REAPPROPRIATION (FINANCE) – The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

REGRESSIVE TAX (TAX) – A tax that requires poor people to pay a higher proportion of their income than wealthier people. An unintended consequence of a regressive tax is that it can deny access to certain public services and programs for those who cannot afford to pay.

RESERVE (FINANCE) – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESERVE FOR CONTINGENCIES (FINANCE) – A budgetary reserve set aside for emergencies or other unforeseen expenditures.

RESORT CITIES TAX (TAX) – Resort cities with less than 10,000 population can adopt local option retail sales, alcohol by the drink and lodging taxes, provided they obtain 60 percent voter approval. To qualify the city must derive "the major portion of its economic well-being from businesses catering to recreational needs and meeting needs of people traveling to that destination city for an extended period of time."

REVENUE (FINANCE) – Funds received by the city as income, including tax payments, interest earnings, grants, and state sales tax revenue sharing.

REVENUE ANTICIPATION NOTES (FINANCE) –RANs are cash flow borrowings in the national municipal credit markets to allow the city to obtain funds to meet current obligations in advance of receipt of revenues. Idaho Code and federal arbitrage rules constrain the amount and timing of such borrowing.

REVENUE BOND (FINANCE) –Typically issued to fund improvements for local government enterprise operations including water, sewer, and airports. Unlike general obligation bonds, most do not require two-thirds voter approval—however, their interest rates are higher because the full faith and credit and taxing power of the governmental entity is not committed to repay the debt. Revenue bonds are paid off from the revenue generated by the new facility. Interest on revenue bonds used for public purposes is usually taxexempt.

REVENUE ESTIMATE (FINANCE) – Revenue estimation is critical in the budgeting process. Decision makers have to agree on revenue projections before they can proceed to put a budget together matching revenue to anticipated expenditures. All units of local government in Idaho are required to approve balanced budgets.

REVENUE NEUTRAL (FINANCE) – An action that will have no net effect on the amount of money received.

REVENUE SHARING (FINANCE) – Revenue sharing in Idaho can mean several different things. For some, it is a general term that includes all of the state shared revenues allocated to local governments, including: Highway Distribution Account, business inventory replacement revenues, local government revenue sharing, State Liquor Account, etc. To others it specifically refers to the City-County Revenue Sharing Program created in 1984, where a portion of state sales tax revenue is allocated to local governments on a formula basis. Half goes to the counties on a per capita basis, though there is a floor of $30,000 for each county. Half is allocated to the cities on the basis of taxable market value and population.

SALES TAX (TAX) – The sales tax was adopted by the Idaho Legislature in 1965 and affirmed by the voters in a statewide referendum in 1966. Initially it was 3 percent, but then it was increased "permanently" twice in the 1980s: to 4 percent in 1984 and then 5 percent in 1987. The last increase to 6 percent went into effect in October 2006. Sales tax revenues comprise a significant source of revenue for the state general fund. All but five states impose a sales tax; two of these five states border Idaho—Oregon and Montana.

SERVICE CHARGE (FINANCE) – Typically refers to a charge for water, sewer, sanitation and other enterprise operations of local governments. They are called charges (instead of taxes) because the charges must have a reasonable relationship to the cost of providing the services. Taxes are typically imposed for general revenue

raising purposes. Charges are levied tomaintain operations on a self-supporting basis. Service charges for enterprise funds are often a major source of revenue to a municipality's total budget.

SHORT-TERM BORROWING (FINANCE) – Occurs when a governmental entity borrows money either internally or externally for cash flow purposes and pays the money back within the same fiscal year. Examples include tax anticipation notes and registered warrants.

SPECIAL ASSESSMENT (TAX) – Charge imposed on a parcel of property for the payment of a service or project that has direct benefit to the property being assessed. See also local improvement district.

STATE LIQUOR ACCOUNT (FINANCE) – Created in 1982, the state liquor account pays the bills of the state Liquor Division and then apportions the remaining revenue among the state, cities and counties. The cities' portion is distributed on the basis of each city's share of statewide liquor sales; those cities that do not have a liquor store or distribution station receive funds on a per capita basis. There is a hold harmless provision that guarantees cities will receive the base established in Fiscal Year 1981.

SUBSEQUENT ROLL (TAX) – Transient personal property in the county from the fourth Monday of June to the fourth Monday of November, "missed" personal properties are included in this roll. Estimates of this roll are included in the calculation of property tax levies based upon the dollar amount certified by each taxing entity.

SURPLUS (FINANCE) – A surplus exists where there is an excess of funds at the end of a fiscal year.

TAN (TAX ANTICIPATION NOTE) (ACRONYM, FINANCE) – A promissory note of a governmental entity in anticipation of taxes to be collected by that entity, usually within the same fiscal year. These are commonly used during (predictable) parts of the year when expenses exceed available revenues.

TAX BASE (TAX) – The taxable value of a property after all exemptions and other adjustments have been applied. It is referred to as either the taxable value of an individual property or the total taxable value for a government entity.

TAX CODE AREA (TAX, FINANCE) – Organizing device for determining tax liability. All taxpayers pay property taxes to the county and to a school district, but cities and a wide array of special districts (highway, sewer, water, cemetery, etc.) each with their own boundaries creates considerable complexity. Each variation—even small counties can have dozens—is a tax code area. There are about 3,300 tax code areas in Idaho.

TAX COLLECTIONS (TAX) – The amount actually collected; does not include delinquencies.

TAX INCREMENT FINANCING (TAX) – Also known as revenue allocation. A financing tool typically used as part of an economic development strategy to attract businesses into a blighted or underdeveloped part of a city. To utilize TIF, the city must establish an urban renewal agency and officially designate an area in which public improvements will be made using property tax revenue generated by development within the TIF area.

TAX INDEXING (TAX) – A part of the assessment process: properties not physically assessed are indexed to an updated market value amount.

TAX RATE (TAX) – For property tax purposes the tax rate is determined by dividing the tax base into the dollar amount of the property tax portion of the entity's budget.

TRUTH IN TAXATION (TAX) – Truth in Taxation was substituted for the 5 Percent Cap, which was repealed by the Idaho Legislature in 1992. The Idaho Truth in Taxation law was modeled after the Utah law requiring extensive newspaper advertising of property tax rate increases above a certain threshold level. Truth in Taxation in Idaho was repealed with the imposition of the current 3 Percent Cap in 1995.

UNFUNDED MANDATE (GOVERNMENT) – A requirement imposed by a higher level of government requiring a subordinate unit of government to perform certain functions without providing a funding source to pay for carrying out the requirement. Congress has often imposed requirements on the states without attaching

commensurate dollars to pay for implementation. Likewise, the state and federal governments can pass unfunded mandates that apply to local governments.

WARRANT (FINANCE) – A written promise of a governmental entity to pay money, which is similar to a check. These are used by the state of Idaho (payments issued through the State Controller's office are issued as warrants) and many local governments.

WARRANT OF DISTRAINT (TAX) – An order for seizure of property to force payment of a property tax or certain other assessments or fees.

WITHHOLDING TAX (TAX) – Income tax payments withheld by employers and sent to a state or federal tax agency on behalf of employees.

ZERO-BASE BUDGETING (FINANCE) – An approach to budgeting that includes reconsideration of all spending, in every budget cycle. It means, among other things, that each department must justify its existence each year by preparing decision units showing the actual goods and services that need to be funded.


IDAHO FALLS