

City of Twin Falls, Idaho
Adopted Budget
Fiscal Year 2023-2024

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Fiscal Year 2023-2024 Adopted Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Twin Falls
Idaho

For the Fiscal Year Beginning

October 01, 2022



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Twin Falls, Idaho, for its Annual Budget for the fiscal year beginning October 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF TWIN FALLS

Mayor and Council


Mayor Ruth Pierce


Vice-mayor Chris Reid


Alex Caval


Nikki Boyd


Craig Hawkins


Spencer Cutler


Jason Brown

City Administration


City Manager
Travis Rothweiler


Deputy City Manager
Mitch Humble


Deputy City Manager
Gretchen Scott


Assistant to the
City Manager
Mandi Thompson

City of Twin Falls, Office of the City Manager 2023

COMMUNITY PROFILE











Where We Live and Play

The City of Twin Falls is located in south-central Idaho along the scenic Snake River canyon. With a population of approximately 56,121 residents, Twin Falls is the eighth largest city in Idaho and encompasses 18.16 square miles. It is in Twin Falls County, which covers approximately 1,928 square miles of mostly irrigated agriculture land and has a total population of 93,892. Twin Falls is located 135 miles east of Boise and 218 miles north of Salt Lake City.

Twin Falls is the urban center of the Magic Valley, which consists of Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka, Twin Falls, and Elko (Nevada) counties. The city serves as the retail, educational, medical and employment center for this nine-county area that has a total population of nearly 275,000. As a result, the daytime population in Twin Falls swells to over 100,000 people each day.

From the arts to four-season recreational opportunities, Twin Falls has something for everyone. The City has over 30 parks, offering a variety of amenities including open space, playgrounds, tennis and pickleball courts, baseball and softball fields, a skate park, splash pads, all-accessible playground, a dog park, multiple Frisbee golf courses, BMX track, mountain bike terrain, and more. The City maintains ten miles of trails along the Snake River canyon rim and through Rock Creek canyon, creating an opportunity to bike, walk, and run in scenic and safe areas. Shoshone Falls plunges 212 feet into the Snake River, making it the tallest waterfall in the United States, and is known as the Niagara of the West. The City also maintains more than 200 acres of parks, trails, wooded, and open areas at the falls, as well as multiple overlooks to enjoy the spectacular views.

Golf courses in the canyon boast scenic views and even better greens. There is a municipal course within city limits, as well as a city pool that operates year-round. Partnerships with the local school district allow for year-round recreational programing as well.

Extreme sports lovers can travel to Twin Falls to BASE jump off the Perrine Bridge, mountain bike through 681 acres at Auger Falls, kayak on the Snake River, zipline at the bottom of the canyon or rock climb on the canyon walls. In the winter, downhill skiing, snowboarding, snowshoeing and cross-country skiing are as close as 30 minutes to the South Hills, or a little further north to Sun Valley. Snowmobiling can be found as close as 20 minutes away.

Twin Falls' vibrant and growing downtown core includes a historical theatre, performance space, locally owned shops and restaurants, professional office space, as well as City Hall. It is the place to experience the best that our community has to offer, including the many diverse cultural and outdoor festivals that are held there throughout the year. The weekly Twin Falls Municipal Band and Twin Falls Tonight concerts bring culture downtown during the summer months, as do













annual festivals including Western Days, Magic Valley Beer Festival, and Ice Cream Fun Day. Other events that draw families and children to Twin Falls include Art and Soul of the Magic Valley, Refugee Day, CSI Arts on Tour and Stage Door Series, Kids Art in the Park, Crazy Days, PRIDE, Latino Fest and Jazz on the Canyon.

Twin Falls is home to the College of Southern Idaho, a community college with campuses across the region. CSI offers college courses, business training classes, and community education opportunities for students and members of the community. Additionally, four-year degrees from three Idaho universities are available on campus. The Applied Technology and Innovation Center has become a powerful tool for economic development in the region as well.

It's How We Do Business

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

Southern Idaho offers the ideal balance for work and livability. Food production, processing, R&D and related support services serve as the foundation for the region. Chobani, Clif Bar, Glanbia, and Jayco RV chose Twin Falls to build and expand because of the excellent quality of life, educated workforce, pro-business environment, and key western location to reach national and international markets. The city is at the crossroads of I-84, Highway 30, and Highway 93. Combine this with the Eastern Idaho Railroad that runs through Twin Falls and the result is excellent access to markets around the country and West Coast ports for international trade. The southern Idaho region is responsible for over $12 billion in agribusiness sales and services and contributes approximately $4 billion to Idaho's gross state product. Almost half of the jobs in the Magic Valley (48%) are agriculture or manufacturing related.

Twin Falls has experienced tremendous growth in both new residents and daily visitor counts. From the 2010 census to 2020 census, the population increased by 17.4%. Net migration to Idaho from other states is the biggest driving factor of that growth. The re-imagining and revitalization of downtown Twin Falls, consistent building of subdivisions and increased multi-family units, along with Council support for further industrial growth has made Twin Falls attractive for relocation. Telecommuting opportunities and open spaces have also contributed to people wanting to move to Idaho.

In addition, the city serves as the retail, educational, medical and employment center for this nine-county area that has a total population











of nearly 275,000 causing the city to grow to an estimated daytime population of over 100,000. While beneficial to the businesses that are frequented by these visitors, sales tax in Idaho is not determined by point of sale and therefore does not benefit the city's shared tax revenue collections. Additionally, the increase in daily population places additional stresses on our infrastructure and services without any additional funding to offset these costs.

Public Facilities and Private Investment

The City's downtown core underwent a $10 million-dollar renovation funded through the Twin Falls Urban Renewal Agency between April 2014 and December 2017. Five blocks of Main Avenue were completely renovated and a public plaza was built, complete with a large fountain, public restrooms, a performing stage and public art from local artists. Across from the plaza, the new Twin Falls City Hall stands in the heart of downtown. This 50,000 square foot facility was completed in late 2017 and brought departments that were previously housed in three separate buildings under one roof. This project made it possible to repurpose the former City Hall and former police department into a Public Safety campus including a new Police Administration building and Police Operations building adjacent to Fire Station #1.

As a result, private investment continues to grow in the downtown area in response to this public investment. Multiple private projects amounting to more than $70 million are at various stages of construction or completion. These projects include full-scale restorations of historic buildings for office and retail space as well as several restaurants and breweries. Multiple large-scale housing projects are also underway or recently completed. These projects include row houses across the street from City Park, four large apartment buildings that will add several hundred units to the downtown core and a private/public parking garage. The units are a mixture of market rate and affordable housing, serving the growth in the community and the increasingly tight housing market. When the renovation of the downtown core was in its design stages, architects and consultants reported that downtown housing would be essential in transforming sleepy downtown Twin Falls to an alive and vibrant core.

In 2021, design began on the construction of two new fire stations as well as a regional fire training center. The two fire stations, both scheduled to be completed in 2023, will replace outdated stations that were constructed in 1961 and 1979 respectively. Both stations were relocated to areas that better serve the public and result in faster response times. The design of the stations enables fire personnel to keep the dirty and cleans sides of the station separate, allowing for decontamination and a safer living environment. The stations also include drive-through double-deep apparatus bays, a gear bunker, a decontamination space, general and EMS storage, a workshop, laundry facilities, individual restrooms that allow for use by both men and women, a dayroom, a fitness center, and kitchen and dining facilities.











Regional training efforts in public safety lead to safer and more effective responses. The City of Twin Falls along with the Twin Falls Rural Fire Protection District funded the construction of a regional fire training center that allows fire departments across the region the opportunity to train together (and separately), further enhancing our firefighting capabilities, mutual aid responses, and overall regional cooperation.

City Government

The City of Twin Falls is governed by a Manager-Council form of government, one of only two in the state of Idaho. Council members are elected in citywide elections to four-year terms. The mayor is selected by the City Council, presides over all Council meetings, and is considered the official representative of the City. The City Council sets policy and appoints a City Manager to provide the general supervision and direction for city operations.

Demographics

Twin Falls has experienced significant growth in the past 40 years – growing from 27,591 in 1990 to 56,121 in 2023. The eighth largest city in the State of Idaho, Twin Falls is the urban center for southern Idaho, a nine-county region with a population of nearly 275,000.

Demographically, the population of both the city and the county is primarily White/Caucasian. 60% of the county population resides within Twin Falls city limits. The median household income is $53,936 and the median home value is $349,471.

Population

2000	34,469
2010	44,125
2020	51,165
2023	56,121

Demographics

White, Non-Hispanic	77.3%
Hispanic or Latino	14.3%
Two or more races	6.5%
Asian	2.5%

Median Age

2000	33.8
2010	31.9
2020	33.6
2022	33.3









The City of Twin Falls is committed to providing the highest level of service to all of its citizens. Some examples include:

Public Works

Miles of Water Lines	400+
Number of Water Connections	19,500
Millions of Gallons of Water Storage Capacity	22.7
Billions of Gallons of Water Delivered Annually	4.73
Miles of Sewer Lines	246
Number of Manholes	5,000+
Number of Lift Stations	6
Millions of Gallons of Wastewater Treated per Day	8.6

Transportation

Number of Lane Miles Maintained	640
Number of Lane Miles Repaired	76
Number of Lane Miles Rebuilt/Overlaid	1
Miles of Bike Lanes Maintained	15
Number of Traffic Signals	49

Parks and Recreation

Neighborhood Parks	17
Community Parks	5
Regional Parks	4
Special Use Facilities	7
Miles of Trail System	10
Youth Recreation Programs	21
Youth Recreation Participants	4,253
Adult Recreation Programs	10
Adult Recreation Participants	2,440
Golf Courses	1
Swimming Pools	1
Splash Pads	2

Public Safety

Number of Sworn Police Officers	81
Number of Professional Staff	25
Number of Police Calls for Service in 2021	51,304
Number of Fire Professionals	45
Number of Fire Stations	4
Number of Fire Calls for Service in 2021	6,456











Major Employers – Public

College of Southern Idaho
City of Twin Falls
School District #411
Twin Falls County

Major Employers – Private

Amalgamated Sugar Company
Chobani
Clif Bar Baking Company of Twin Falls
ConAgra Foods/Lamb Weston
Dart/Solo Cup
Glanbia Foods Inc.
Independent Meat
Jayco Inc.
Seneca Foods Corporation
St. Luke's Magic Valley Regional Medical Center
Westrock Paper & Packaging

Major Employers – Retail

Costco
Fred Meyer
Albertson's
Target
Lowe's
The Home Depot
Pet Smart
Best Buy
Dick's Sporting Goods
Winco Foods
TJ Maxx

Building Permits Issued

	Residential	***Commercial***
2016	236	28
2017	224	32
2018	243	59
2019	326	78
2020	573	58
2021	486	93
2022	154	59
May 2023	68	33

Unemployment Rate

2016	3.0%
2017	2.5%
2018	2.6%
2019	2.4%
2020	8.9%
2021	3.4%
2022	2.0%
May 2023	2.6%

ECONOMIC OUTLOOK

The City of Twin Falls closely monitors and examines international, national, state, and local economic indicators when developing and tracking its annual appropriation measures. Over the course of the last several years, economic conditions on all levels have reflected growth and prosperity, but the effects of the Covid-19 pandemic created a swift and destabilizing level of economic uncertainty not seen since the Great Depression. This uncertainty has formed a domino effect still present in the current environment. When analyzing the statistics of the City of Twin Falls, the state of Idaho, and the nation, it is evident there is a prosperity that is hindered by inflation, labor and supply chain issues that are creating an uncertainty that will influence budgetary decisions for the foreseeable future.

National

- U.S. house prices are finally starting to stabilize in 2023, rising only 4.3% from the first quarter of 2022 to the first quarter of 2023 according to the Federal Housing Finance Agency (FHFA) House Price Index (HPI). House prices rose just .5% from the fourth quarter of 2022. The impact of COVID-19 has strongly impacted the housing market and the United States has seen unsurpassed housing prices and demand for homes that has continued to escalate month after month until only just recently. The Federal Reserve has vigorously increased interest rates to curb inflation and the housing crisis that we have been experiencing since the beginning of the pandemic.
- Tightening of financial conditions by the Fed has continued to dampen inflation, but inflation continues to plague the economy, with the most recent CPI presenting 4.06%, from May of 2022 to May of 2023.
- Nationwide unemployment rates have decreased to unprecedented levels, and continue to hover around 3% nationwide. The end of 2019 saw unemployment levels hovering around 3.5% before the pandemic, but before this the United States hadn't experienced unemployment this low since 1969. As reported in the Economic Snapshot for Initial Jobless Claims by Investment Banker Piper Sandler in May of 2023 "Industries like retail and consumer goods are facing outright job losses, as consumers are feeling the pinch from higher borrowing costs as well as inflation. Further labor deterioration is likely, as banks continue to tighten their loan standards. With the impact of the Fed rate hikes still not fully felt, given their lag effect, cracks in the labor market are likely to get even bigger in the coming months."
- The University of Michigan compiles a consumer sentiment rating, in which the rating for May 2023 was 57.7, the lowest since November 2022. Concerns about the health of the economy took a toll on confidence with the 12-month outlook for business conditions falling near the bottom of its 45-year range. Furthermore, buying conditions for all categories including houses, vehicles and durable goods deteriorated in May. According to a statement by the U of Michigan "Throughout the current inflationary episode, consumers have shown resilience under strong labor markets, but their anticipation of a recession will lead them to pull back when signs of weakness emerge."

State of Idaho

- House prices rose in 78 of the top 100 largest metropolitan areas over the last four quarters. Home prices in Idaho have risen 84% in the last five years but have decreased 6.6% from the first quarter of 2022 to the first quarter of 2023.
- The median home value for 2023 in Idaho is $448,156, a decrease of 7.6% over the past year and a total decrease of 9.25% from the all-time high of $489,632 in June of 2022.
- The average home price in the United States was $346,270 as of May 2023; a 2.0% increase from a year ago when the median was $339,418. The typical home price in Idaho was $448,156, which is 129% of the typical US price. Idaho incomes don't balance that out, as they're 83.5% of the national average.
- Statewide unemployment was 2.6% in May 2023. The state continues to have record low unemployment causing employers across the state of Idaho to continue having struggles with employing workers and economically recovering from the pandemic and its rippling effects.

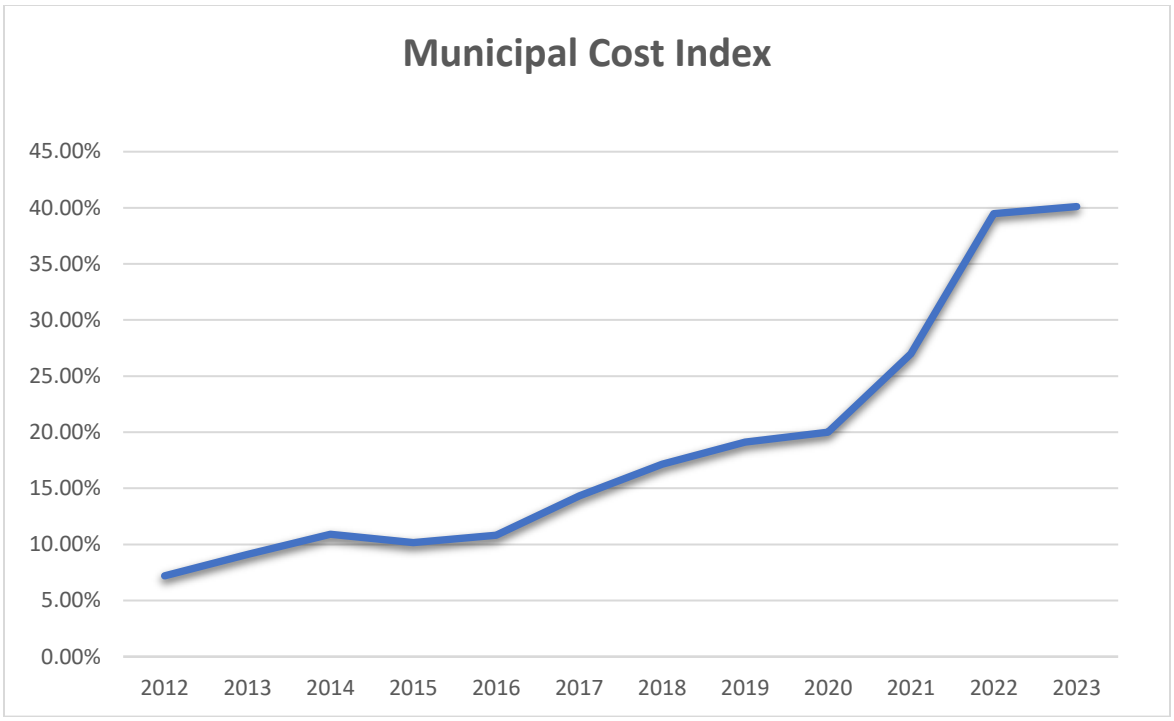
- Non-farm employment, which is one of the key metrics of the state's economic health, has continued to experience increases. Since the pandemic outbreak in March-April 2020, the economic rebound has propelled the job market. In May, nonfarm payrolls surged to their highest level since the beginning of the year, underscoring the resilience of the labor market.
- Per capita personal income (PCPI) continues to grow at a slow pace. PCPI in Idaho grew by 4.3% from 2021 to 2022. At $54,537, Idaho is ranked 43rd in the United States and was 83.5% of the national average of $65,280. Idaho was 1st in the nation for real personal income growth, which considers the cost of living, measured by regional price parity (the average price paid by consumers for the mix of goods and services in each region). Idaho's real personal income growth was 6.2% for 2021 to 2022 and was well above the national value of 2.1%.
- General Fund revenue collections in April 2023 were $933 million, which is $42.9 million more than the DFM revised forecast. This brings year-to-date total collections to $10.3 million above the forecast. The biggest driver that was impacted was corporate income tax of $69.9 million above the forecast. By comparison, all other revenue sources were just below forecast, including individual income tax, sales tax, product taxes, and miscellaneous revenue collections, barely missing their marks for a combined shortfall of $2.8 million. If revenues hit the forecast for the remaining two months of the year, the state surplus would be $10.3 million, of which, all would be transferred to the homeowner property tax account.

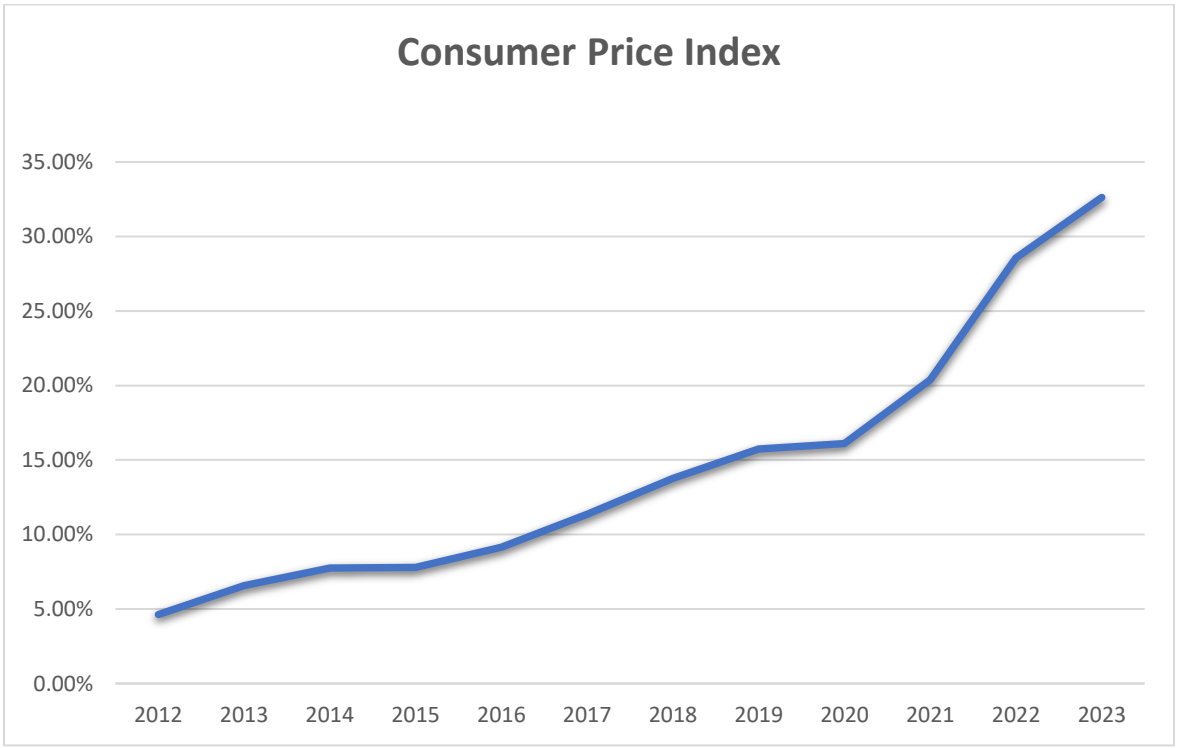
City of Twin Falls

- According to the Idaho Department of Labor's Workforce Trends report, Twin Falls had a preliminary unemployment rate of 3.0% in May 2022. This is slightly more than the State of Idaho unemployment rate of 2.6% but still less than a national unemployment rate of 3.6%. The US economy continues to add jobs, with the US labor market having recovered more than 96% of all jobs lost during the early stages of the Covid outbreak.
- Construction activity for Twin Falls continues to show significantly decreased demand in terms of single-family building permits issued. There were 68 single family permits issued through May 2023; this is down 44% for the same timeframe in 2022 and down 82% for the same timeframe in 2021. Interest rates for homeowners and labor shortages for builders continue to plague the City of Twin Falls, and building is one of many sectors being stalled.
- There were 33 new commercial building permits issued in FY2022, up 10% for the same timeframe last year, but down 33% from FY2021.

Municipal Cost Index

- The economy has been growing on many fronts, the cost of offering public services and programs continues to increase dramatically. The Municipal Cost Index (MCI) is designed to show the effects of inflation on the cost of providing municipal services.
- State and local government officials rely on American City & County's Municipal Cost Index to stay on top of price trends, help control price increases for commodities, make informed government contract decisions and intelligent budget planning. The MCI draws on the monthly statistical data collected by the U.S. Departments of Commerce and Labor as well as independently compiled data to project a composite cost picture. From May 2022 to May 2023, the most recent data available, the MCI increased only 1.91 points or .62% to 308.87, but from May 2021 to May 2023, the MCI increased 35.9 or 13.15% - a substantial amount considering the federal target is a 2% CPI increase per year. The graph below shows the increase in the MCI since 2012.
- The Consumer Price Index (CPI) is designed to show the effects of inflation on typical household goods and services. The Consumer Price Index has decreased from the all-time high of almost 9% in June of 2022, but still hovers around 4.9% in April of 2023 for a final 302.92. The graph below shows the increase in the CPI since 2012.


Municipal Cost Index
45.00%
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023


Consumer Price Index
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023

City of Twin Falls, Idaho

Fiscal Year 2023-2024
Adopted Budget

Mayor Pierce, Members of the Twin Falls City Council and Citizens:

We are pleased to present the Fiscal Year 2023-2024 Adopted Budget (FY 2024) for the City of Twin Falls.

While Idaho Code Section 50-811 states the City Manager shall "...keep the council fully advised of the financial condition of the city and its future needs..." and "…prepare and submit to the council a tentative budget for the next fiscal year," the FY 2024 budget for the City of Twin Falls has been constructed in the spirit of "One City" and is the product of many hours and many minds.

With over an estimated 56,000 shareholders and 328 full-time positions, the City of Twin Falls is an Idaho municipal corporation with a taxable value of $6.17 billion, which excludes $510,764,725 in taxable value of those properties located in the Twin Falls Urban Renewal Agency revenue allocation areas. To put these values into perspective, the City of Twin Falls' taxable value has nearly tripled in the last decade from $2.15 billion in 2013.

Our fiscal year begins on October 1 and ends on September 30. The budget was created using Government Finance Officers' Association (GFOA) best practices and the requirements expressed in the Idaho Code, as it relates to local government budgeting and financial requirements. It is balanced, nimble, sustainable, and strategically driven. It will serve as our financial roadmap and will help us meet the community's needs in the areas of public safety, public health and community life. It is financially sound and fiscally defensible.

Admittedly, the budget does not fund all capital initiatives and projects suggested by members of our City team. It funds the City Council and community's highest priorities. It recognizes the important contributions our employees make in the delivery of public services, the continued expansion of our community and the growth of our local economy.

We believe the budget accomplishes the goals that were set in January 2023 when we started this process, which include:

- Create a stable, sustainable, nimble, budget that allows us to adapt to a rapidly changing environment
- Develop a budget that is sensitive to our operating environment and local economic conditions
- Tie all expenditures to the City's 2030 Strategic Plan
- Continue our pursuit to be the "Employer and Organization of Choice" nationally
- Balance our need to increase revenues from property taxes and utility fees with the financial pressures already being placed on our citizens and businesses

The budget is balanced and in accordance with state law and GFOA best practices. The combined expenditures and transfers total $103,581,126 which is a $19,214,897 (22.78%) increase compared to the current year budget of $84,366,229. Government Fund-Type expenditures; those funds that receive some of their funding from property tax revenues, increase by $10,317,037 (20.41%). Enterprise and Non-Tax Supported Fund-Type expenditures increase by $8,897,859 (26.32%).

As a matter of practice, we focused on the "net budget," which is the total budget, as presented above, less fund transfers. The total net budget for FY 2024 is $94,275,337, or $15,644,947 (19.90%) more than the $78,630,390 total for the current fiscal year. Both methods are acceptable. From this point forward, and just as we have done historically, we will be focusing on the net budget.

Furthering our commitment to effective community involvement, interested citizens were welcome to attend all conversations surrounding creation of the FY 2024 budget. Presentations of the proposed budget began on July 3, 2023. Citizens were encouraged to view and participate either online or by attending the meetings in person. The public hearing followed by Council consideration and action were conducted on August 21, 2023.

The City's Budget as a Policy, Communications, and Funding Plan

For more than a decade, our budget has served as a comprehensive guide to the City's budgetary expenditures, practices and policies. Budgets, in their simplest form, are a means for allocating the resources to fund City programs designed to protect and provide for the community's safety, health and welfare, or quality of life. It allocates resources to fund the City's operational costs and infrastructure projects. Expenditures are scrutinized and directly connected to our vision, mission and strategic objectives. And, it is sustainable and balanced.

The City of Twin Falls is committed to the efficient delivery of quality services to its citizens. This commitment is the foundation behind policy decisions and priorities that ensure constructive and well-formulated plans for growth and prosperity. The budget has been developed to achieve the outcomes that the community has identified as most important. Each department determines what it can do to support these common goals. It supports basic government services such as road maintenance, water, wastewater, transportation improvements, parks, police, fire and library services. Furthermore, it also addresses additional community needs such as economic development, parks, recreation, and funding opportunities designed to enhance our citizens' quality of life.

Strategic Budgeting

The City views its planning and operations in a strategic manner, utilizing the Strategic Plan to guide budgetary and policy-making decisions and recommendations. With the adoption of the 2030 City of Twin Falls' Strategic Plan in 2013, the Council set a course to follow. Following a similar process from 2012, the City began updating the strategic plan in February 2017. That process was completed in March 2018. For almost a year, members of the City's team spent quality time listening to our citizens' needs, dreams, and expectations, while reviewing statistical data about our state, region, and city. We compared those conversations to the information and data that was collected in 2012. In both the original plan, as well as the update, we had many external conversations with our citizens and shareholders and internal conversations with employees serving at various levels of the organization. From these conversations, we were able to reaffirm the goals and objectives of the original strategic plan. We affirmed the vision statements that were generated in the 2012 process. These statements, when viewed collectively, will allow us to create and maintain an accessible, healthy, learning, environmental, responsible, prosperous, and secure community with a strong internal organization designed to be able meet the needs of our citizens, businesses, and visitors. They will assist the City in plotting a course that will enable it to grow, develop, and improve in a manner that honors and respects its history and unique characteristics. Realizing our vision will allow the City of Twin Falls to continue to be recognized as a world-class community.

Included in the FY 2023 budget was funding for an update to the 2030 strategic plan. This update is anticipated to begin later this fall and is projected to be more in depth than the 2018 update. We anticipate this process will be completed in mid-2024 so that prescribed changes can be included in the City's FY 2024-2025 budgeting process. Significant changes in housing, transportation and employment, driven by rising inflation and continued economic uncertainty continue to be significant factors in our service

delivery techniques. As before, the updated strategic plan will continue to serve as a guide for current and future budgeting decisions at the City through strategic goals and objectives that are measurable and achievable.

Factors influencing the FY 2023-2024 Budget

Charles Dickens famously wrote, "it was the best of times, it was the worst of times…". We have experienced booms and slowdowns. Since 2018, we have often used the terms "*uncertain*" or "*unprecedented*" to describe our local economy and economic environment. We use these same terms again this year, but for different reasons.

Boom or bust, the City of Twin Falls remains a regionally important, growing and changing city. Explosive growth, rising costs, labor shortages, and increased demands for services significantly influenced how we balanced needs, like infrastructure and public safety, with affordability and pressure on the allocation of scarce and limited resources. Uncertainty remains. While our operational environment continues to remain mixed and unsettled, our approach has remained steady and constant. We use economic data and forecasts to guide us. We take a conservative approach when estimating revenues. As a result, the overall financial condition of the City of Twin Falls remains strong. Our budgeting philosophies are connected to our agricultural roots and built using the adage that "more farms start on the path to bankruptcy in the good times than in the bad." As a result, we work diligently to develop a fiscal plan that can weather the next economic downturn or take advantage of unique opportunities when the economy grows. Some of the issues that significantly influenced the development of the construction of FY 2024 budget are described below.

Increasing Costs

The Municipal Cost Index (MCI) represents the effects of inflation on the cost of providing municipal services. In May 2023, the cost of providing services increased .62%. While certainly welcomed news, a single year of data does not paint a complete picture. This year's increase is on top of last year's all-time high increase of 12.51%, as seen in April 2022, and the cumulative increase of more than 40% since 2012. To offset inflation, the Federal Reserve (Fed) has increased its benchmark funds rate beginning in March 2022. The Fed has hiked its benchmark federal funds rate at ten straight meetings by a total of five percentage points (5%). That's the sharpest flurry of rate increases in four decades.

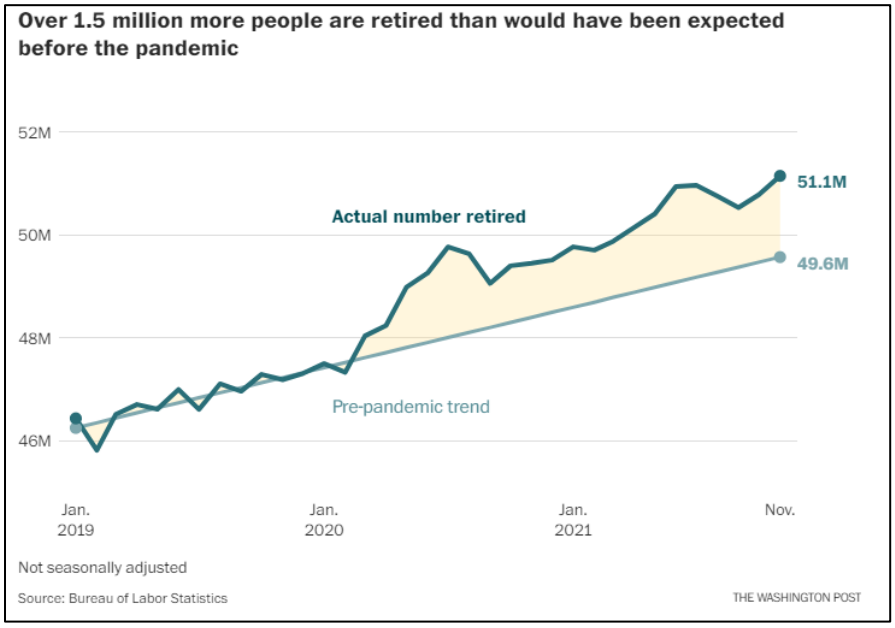
Revenues and funding sources have not kept pace with the increases in costs. The cost of doing business is hitting every budget in every department in the City. As a result, we, like many other local governments across Idaho and our country, have been faced with the difficult task of reducing programs and service levels as we look to curb expenditures and balance budgets.

Labor Shortage

Another influencer is the ongoing labor shortage. Like inflation, its impact is being felt throughout the state and nation. The demand for talent, semi-skilled, skilled, and professional talent remains at an all-time high. According to the US Chamber of Commerce, Idaho has 55 available workers for every 100 open jobs, equating to an estimated 53,000 Job Openings and only 25,000 Unemployed Workers. This is represented by a record low, state-wide unemployment rate of 2.6%. The Idaho Department of Labor estimated the unemployment rates in May 2023 for the Twin Falls metropolitan statistical area (MSA) and the City of Twin Falls to be slightly higher at 3.0% and 3.1%, respectively. However, the City and the Twin Falls MSA labor markets are at "full employment" by economic standards.

One question that is commonly asked is, "where did all of the workers go?' According to the US Bureau of Labor statistics, retirements explain a large chunk of the missing workers. As a result of the COVID-19 pandemic, it is estimated that Over 1.5 million more people were retired in November 2021 than would have been expected based on pre-pandemic trends. As reflected in the graph that was published by the Washington Post, employment has declined in the last year among workers who were 55 or older at the

start of the pandemic. Workers between 16 to 24 have bolstered the ranks of willing workers. But that still isn't enough to balance out the number of older workers who have left.

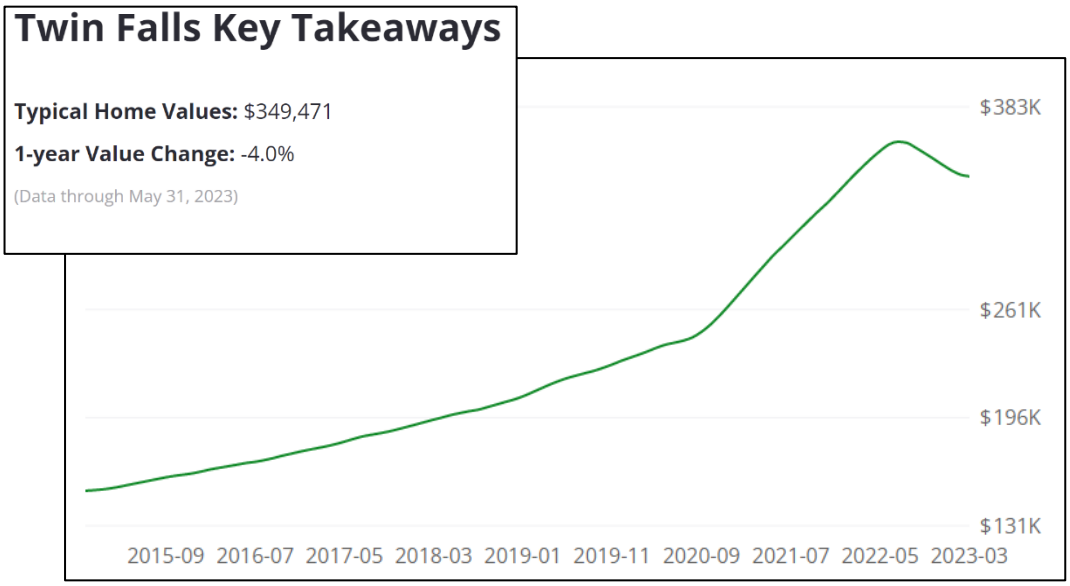


The unemployment rate only tells part of the story. To meet the increased demand for goods, products and services, businesses across all sectors in Idaho are trying to grow. Growth requires an increase in human talent. To be an employer of choice the City must be responsive to the changing labor market beyond the mechanics of pay and benefits. Globally the workforce is undergoing a radical shift, a growing divide between the technical and digital skills needed for positions as well as a marked change in the number of available workers. Talent retention has become a critical piece of our organizational health. Losing talent increases our risk of losing internal relationships and external partnerships, institutional knowledge, and reinforces a cycle of burnout for remaining staff. Our ability to connect the Strategic Plan and community outcomes directly to the efforts of our employees enrolls them in our high-performing culture and purpose. Additionally, the formal leadership of the organization is now challenged to provide a richer environment for employees, one that is sought after because it supports individual growth. The current labor market requires that leaders create meaning for employees and identify learning career paths. This means every position in the organization should have the potential to be more than a set of routine tasks and each employee encouraged to be more creative and entrepreneurial in the approach to problem-solving. The burden to retain our talent includes the charge of growing the capacity, skills, and knowledge of each employee or be faced with a growing number of unfilled positions.

<u>Rapid Increases in Housing Costs</u>

Housing prices in Twin Falls continue to rise rapidly, steadily outpacing income levels, which impacts housing affordability. In January 2019, Zillow estimated the median home value in Twin Falls to be $208,830. In January 2023, that same home is now estimated to cost $343,091, an increase in the median home value of more than 64.29%, or $134,261 over this short period of time. In May 2023, the typical home value in Twin Falls had flattened and carried an estimated value of $349,471, a decrease of only $6,380. According to a report published by Yahoo Finance in January 2023, median home value in Twin Falls increased by more than 63% from 2020 to 2022, which represented the second fastest rate (Salmon, 68%).

While the median home value changes month-to-month, each county assessor's office in Idaho determined the assessed value for each property on January 1. Each property is required to be assessed at or near the "market value." Generally, assessors use sales prices from properties in the county to develop guidelines. They also consider features that could influence what a buyer would pay for the property. These features include size, location, quality of construction, age, and condition. While the median home value has decreased from its July 2022 high of $369,865, the assessed value was slightly higher in January 2023 ($352,248) than it was in January 2022 ($343,091).



Compared to the national market, the median home price in Twin Falls and Idaho is higher than the national median value for the second consecutive year. In May 2021, the median home in Twin Falls was an estimated $4,000 less than the national median home value. In May 2022, the median in Twin Falls surpassed the national median value for the first time. The table illustrates how the median home value in Twin Falls in January 2023 compared to the state-wide and national median values.

	Twin Falls	Idaho	National
Median home value	$352,248	$451,964	$342,370
Project increase in value over the next 12 months	-4.0%	-7.2%	2.0%

Growth and an Increase Demands for Services

According to the US Census Bureau, the City of Twin Falls' population increased by 17%, from 44,125 in 2010 to 51,807 in 2020. The City's population has continued to grow since the 2020 Census. From the 2020 Census to July 1, 2022, the Bureau estimated the City's population grew by another 4.8% and was approximately 54,300. Some demographers estimate the City's population now exceeds 56,000. Population increases are not just occurring in the City of Twin Falls. In fact, every city in the Magic Valley continues to grow at unprecedented rates.

The City of Twin Falls serves as the regional hub to a geographic area that contains more than 275,000 and the daytime population of the City of Twin Falls grows to more than 100,000. As the area continues to grow, the City has had to provide more services (volume) without a revenue source to cover the costs.

Closing Two Revenue Allocation Areas and Creating a New Area

In anticipation of the statutorily-required closure of two existing revenue allocation areas (RAA 4-1 and RAA 4-1A), the City and Urban Renewal Agency Board members spent the last 18 months strategizing ways to capitalize on growth, and the developing interest occurring in the Downtown and Historical Warehouse Districts.

The closure of the areas will return the taxable value of these area to the local governments operating within the City of Twin Falls, specifically Twin Falls County, the Twin Falls School District, the College of Southern Idaho, the Twin Falls Highway District, and the City of Twin Falls. The return of these areas will increase the total taxable value of the respective areas and give each the opportunity to capture additional property tax revenue. Per Idaho Code, each of these entities will be able to claim 80% of the taxable value of this area as "new construction." The property tax revenue will be different for each of the entities. The estimated increase in new property tax revenue to the City of Twin Falls in FY 2024 is expected to be approximately $770,350.

In February 2023, the City Council approved a new Old Towne-2 Revenue Allocation Area encompassing approximately 369.54 acres. The Board's vision for the new area included additional downtown housing, hotels, a convention center, continued small development on Main Avenue, commercial and light industrial development (assembly) in the Historical Warehouse District. Several public infrastructure improvements were discussed, including funding to assist with the relocating and traffic calming on the 2nd Avenues (US Highway 30), water and sewer lines, complete street improvements, fiber optics, power and gas upgrades, and parking lots/structures. We anticipate the new area will be created in FY 2024 and begin to receive revenues in FY 2025.

Continued Implementation of Priority Based Budgeting and Performance Measurement

As a lean organization, it is critical that we explore opportunities to become more innovative and efficient in the delivery of services. Changes in service demands, overburdened employees and limited resources are factors that can lead to frustration within the organization. We believe Priority Based Budgeting will provide our organization with a framework that will help us tell our story, align needs with resources, and highlight areas where changes can be made with maximum impact. While the process is still ongoing, the process has provided our departments with an initial, baseline understanding of the true cost of the public services, referred to as "programs." Each department will be able to examine programs and services metrics and the impact they have on our shareholders. The goal is not to eliminate programs simply as a cost saving measure, but to evaluate service demands and need against available resources and ability to provide services. In time and as more data is mined, departments will begin looking at their budgets as programs will begin to build a robust performance measurement program with the data generated.

SLFRF Funding

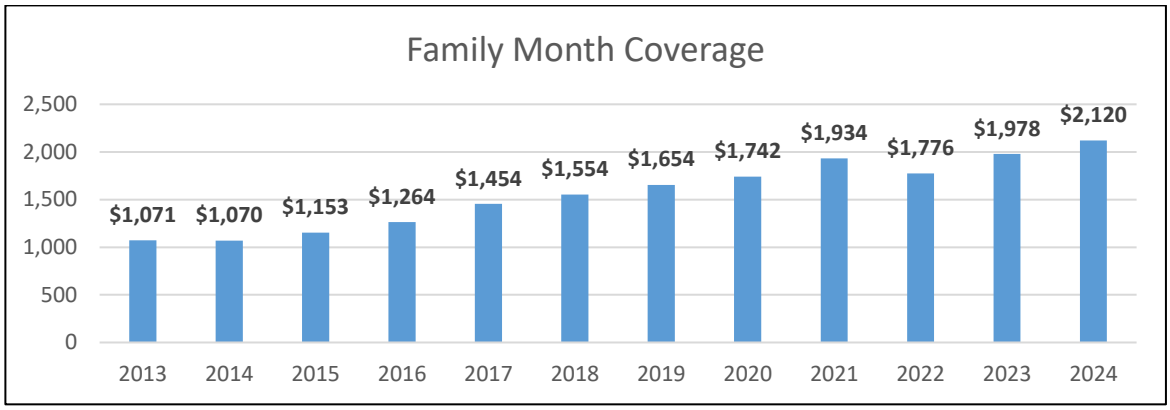
In response to the Covid-19 public health emergency, the Federal Government provided governments across the country with resources to fight the pandemic and support families and businesses struggling with its public health and economic impacts, maintain vital public services, and build a strong recovery by making investments that support long-term growth and opportunity. The City of Twin Falls was allocated $8,465,111. In April of 2021, the Treasury released the Final Rule for the program that allowed for a standard allowance for revenue loss up to $10 million for the entire period of performance from March 3, 2021 and ending December 31, 2024. All funds are expected to be completely expended by December 31, 2026.

In March 2023, City Council heard the recommendations of the SLFRF citizen advisory committee for community improvements. Committee membership consisted of the Mayor, two Council members, two members serving on one of the City's Citizen advisory Committees, and four individuals residing in the

City of Twin Falls. Projects that advanced included Vista Bonita Park improvements, the Idaho Housing Company project, Shoshone Falls Grade and Road improvements, the Fleet Maintenance shop remodel, and a Convention Center feasibility study.

Health Insurance and Compensation

Providing quality benefits to our employees remains an important ingredient in our overall attraction and retention strategy. As we have stated for the past five years, health insurance continues to be a difficult subject to navigate in our budgeting efforts. Members of the City's executive leadership team recognize the importance of continuing to offer competitive benefits packages, that it is a critical component in our efforts to be an employer of choice. However, the cost of our health plan continues to outpace the Consumer Price Index, the Municipal Cost Index, and available resources. Because members of our employee family have dealt with serious and costly health challenges, our overall experience rate (our group's medical history and claims experience) have caused our organization to realize significant increases in the overall health insurance costs. The cost of our insurance monthly premium to cover an employee and his/her family has doubled in the last ten years. The table below shows the changes to our monthly health insurance premiums since 2013.



Significant changes were made to both the traditional and high deductible plans in FY 2020 in response to a proposed increase of 14%. Small adjustments were made in FY 2021 in response to a 10% increase. With another 9.4% in FY 2022 the decision was made to eliminate the traditional health insurance plan and move all employees and dependents to the high deductible plan. This allowed for modest increases to co-pays, deductibles, and out of pocket maximums.

The insurance quote for FY 2024 renewal included an increase of 7.2% in premiums. Our overall group experience has improved in the past twelve months and the plan has been renewed with no changes. It is important to maintain a competitive benefit plan in comparison to other public employers. Our health care benefits remain competitive, but we are concerned about the impact of rising health care coverage on employees.

Our employees are our most important resource. Without the service of our employees, we cannot accomplish any of our strategic planning goals and caring for our employees continues to be a guiding principle in the creation of our budget. The FY 2024 budget includes funding for the following changes in compensation:

- 4% performance adjustment
- 5% general salary table adjustment
- Continuation of retention pay program
- Voluntary Employment Beneficiary Association (VEBA)

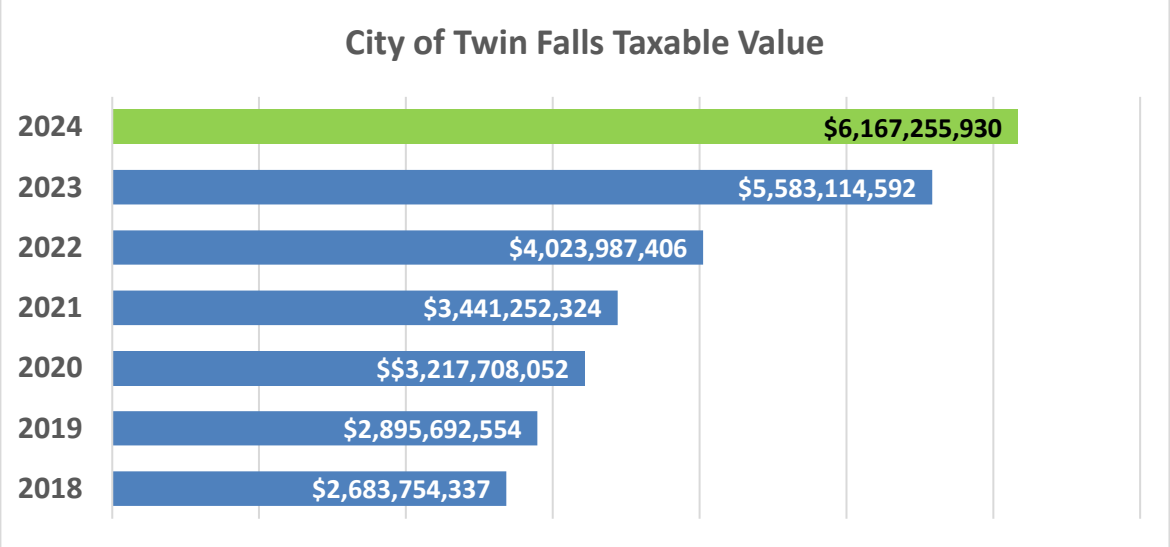
As an organization, we have made significant strides toward improving our competitive place in the labor market over the last several years. Compensation is a key component in being an employer of choice, and we feel that these continued adjustments help us maintain that designation. We also believe that there is room to improve the competitiveness of our salaries for specific positions and create challenging opportunities for employees to develop new skills. We will continue to push salaries forward in the coming fiscal years as the economy recovers.

Revenues

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

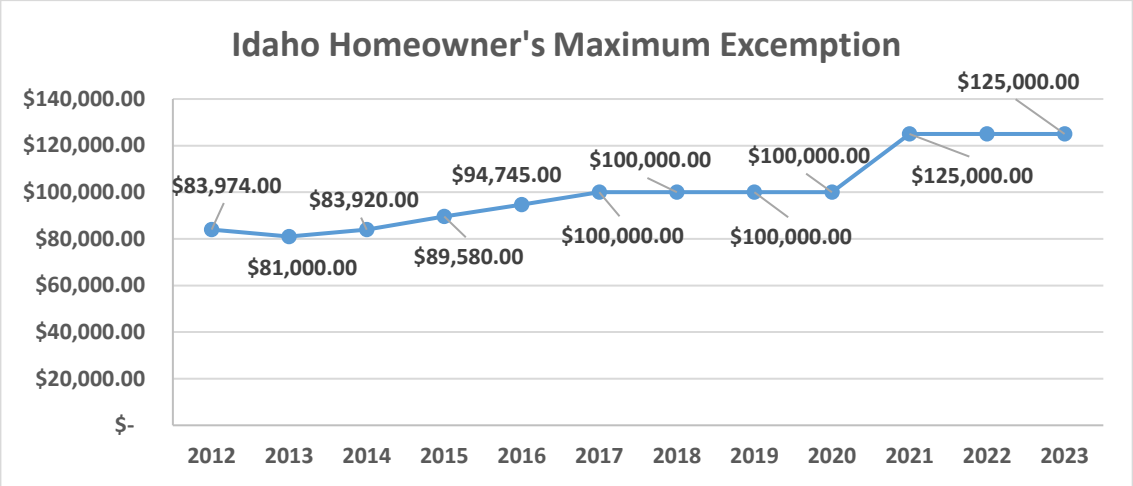
Property Taxes

For FY 2024, the City of Twin Falls' total taxable valuation increased by $584,141,337 (10.46%) from $5,583,114,592 to $6,167,255,930. The increase includes $116,465,121 from the net new construction roll (90% of the total valuation of $129,405,690), plus $170,741,850 from two URA Areas that were dissolved. The total new construction activity will result in $1,295,815 of additional revenue. The increase in valuation is in addition to the $1,559,127,186 that was realized in the prior fiscal year. Over the course of two years the City's total taxable valuation has increased by $2,143,268,524 (53.26%). As illustrated below, the taxable value used to calculate the FY 2024 tax rate for the City of Twin Falls is the largest in its history.



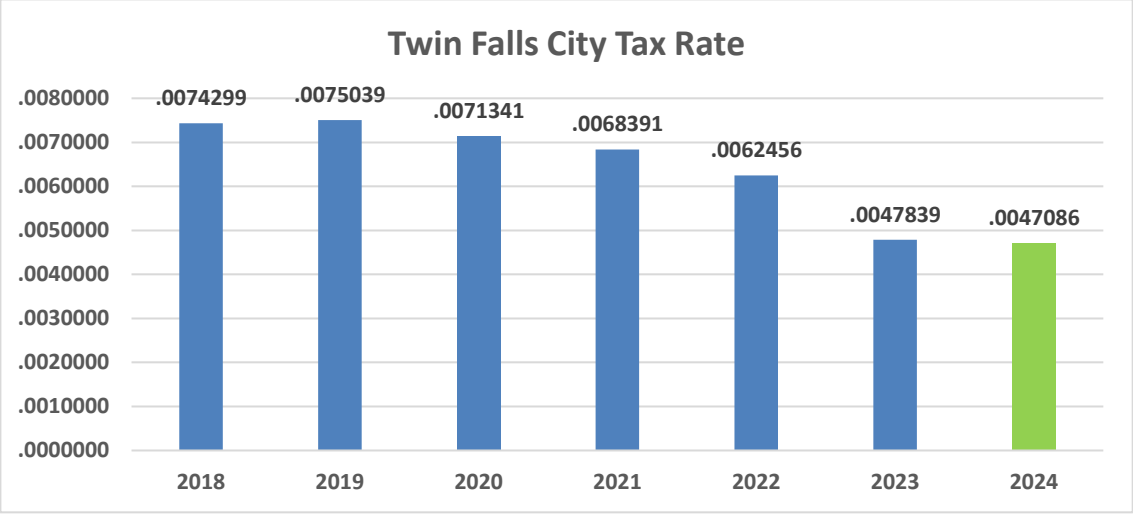
It is important to note the City's taxable value excludes the taxable value of the properties located in the Twin Falls Urban Renewal Agency revenue allocation areas. The entirety of the URA properties are in the City and have a value of $510.76 million. Collectively, the taxable values for both the City of Twin Falls and Twin Falls Urban Renewal Agency total $6.68 billion. There are many factors that influence the City's total taxable value. Some of the larger factors include an increase in the base value from reappraisals performed by the Twin Falls County Assessor's Office, growth from new construction, property incorporated into the City through annexation, and dissolution of Urban Renewal Areas.

From 2006 to 2016 (FY 2007 to FY 2017), the maximum homeowner's exemption was indexed and adjusted annually to reflect statewide real property market trends. During their 2016 session, the Idaho Legislature increased the exemption to a fixed $100,000 for 2017 (FY 2018). The fixed rate remained in place until the 2021 legislature amended the amount to $125,000. While an increase in the homeowner's exemption will help provide some property tax relief to homeowners, given the rapidly increasing values of homes throughout the state, true relief will not occur until the legislature restores indexing.



Cities in Idaho have control over their annual expenditures in all funds, as well as the rates they assess in the enterprise funds. Statutorily under Idaho Code, cities and counties are permitted to collect 3% more property tax revenue than the previous fiscal year.

Cities in Idaho do not have control of and cannot determine their community taxable value. That responsibility is assigned to the County Assessor's Office. Based on the taxable value presented above, the City's tax rate for FY 2024 is expected to decrease to $4.71/$1,000 of taxable value from the FY 2023 rate of $4.78/$1,000. As illustrated in the graph below, the FY 2024 tax rate is the lowest issued by the City.



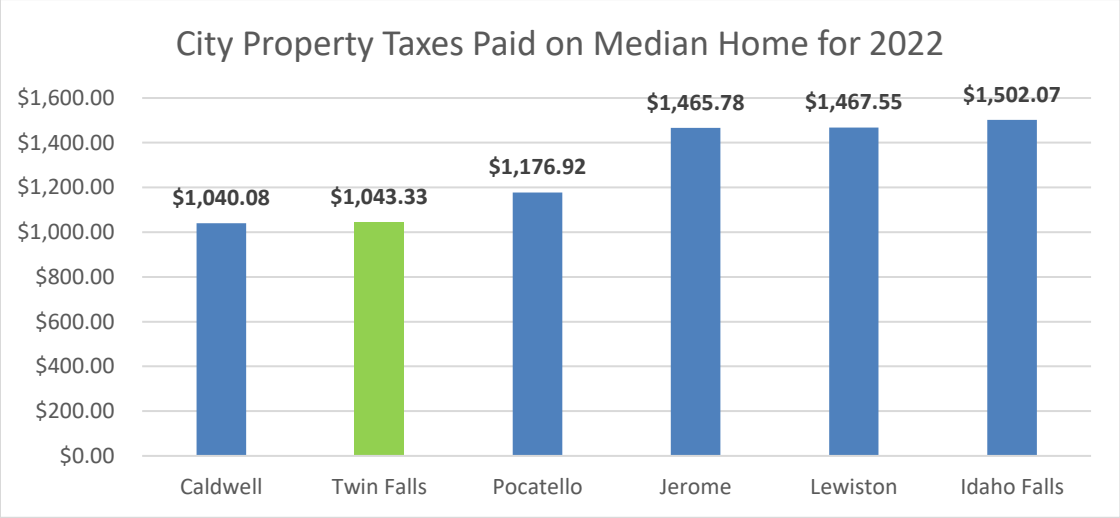
Additional property tax collections and comparisons, rate adjustments, expenditures and economic indexes are discussed in more detail in other sections of this budget document.

How does our Tax Rate compare to the other, large full-service Idaho cities?

We are often asked the question, "how does our tax rate compare?" The table and graph provided below are intended to provide an approximate answer to that question. Although only intended to be a rough illustration, the table and graph represent the amount of property tax paid on a median-valued, owner occupied home in each of the larger, full-service cities in Idaho. The information used in the table was collected from the Associated Taxpayers of Idaho's 2022 Levy Book (tax rate) and Zillow.

	Total City Taxes Paid	Median Home Value January 2022	Tax Rate FY 2023
Caldwell	$1,040.08	$385,478	0.00399296
Twin Falls	$1,043.33	$343,091	0.00478391
Pocatello	$1,176.92	$305,074	0.00653576
Jerome	$1,465.78	$343,091	0.00672094
Lewiston	$1,466.43	$344,371	0.00668470
Idaho Falls	$1,502.07	$373,813	0.00603694

Note: Idaho's median value of an owner-occupied home for this same period was $455,423.



The cities of Boise and Meridian were intentionally excluded because they are not directly responsible for the transportation systems in their communities; that responsibility lies primarily with the Ada County Highway District (ACHD). ACHD is an independent taxing authority specifically created for the purpose of maintaining the transportation system in these communities. For FY 2024, the Street Fund budget for the City of Twin Falls is $7,005,511, or approximately 11.51% of the total for tax supported funds. Nampa has also been excluded because they contract fire and rescue services with the Nampa Rural Fire Department.

Enterprise Fund Revenue Overview

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

The City has five separate and distinct Enterprise Funds, which include the City's Water (supply, distribution, irrigation, and utility services), Wastewater (collections and treatment), Sanitation, Dierkes Lake/Shoshone Falls, and Common Area Maintenance Funds. This section of the budget message focuses on the City's three largest enterprise funds: Water, Wastewater, and Sanitation. The other funds constitute a small portion of the Enterprise Fund picture and are not specifically addressed in this message; the specific budgeted amounts can be viewed within the budget document.

Water Fund

The Water Fund supports the following water-related activities: water supply, water distribution, pressurized irrigation, and utility billing. In FY 2022, the City Manager recommended a series of changes to the City's water rate structure in relation to the payoff of the 2010B Water Bond Issuance. The City has one bond issuance in the water fund remaining: the 2017A Bond that will have $805k outstanding in FY 2024, with one more annual payment due in FY 2024. Budgeted revenue and reserves in the Water Fund total $16,556,867. This is an increase of $1,911.373 (13.05%) compared to the FY 2023 total of $14,645,494.

The City has large capital and maintenance projects that are being analyzed by staff and will be incorporating a 2.5% rate increase to cover the upcoming expenditure outlay.

Wastewater Fund

The Wastewater Fund is used to support all wastewater services provided by the City of Twin Falls, namely wastewater collection and wastewater treatment. The FY 2024 wastewater user rates are increased by 2.5% to continue to upgrade our wastewater lines and related infrastructure, and to maintain compliance with stated bond covenants. Budgeted revenues and reserves in the Wastewater Fund total $13,476,176, which compared to the FY 2023 total of $11,010,035 is an increase of $1,667,335 (14.12%).

Sanitation Fund

The City's Sanitation Fund supports the City's sanitation and recycling programs. The FY 2024 sanitation user rates will remain the same as they were in FY 2023. Budgeted revenue and reserves in the Sanitation Fund total $4,207,027, which compared to the FY 2023 total of $4,134,290 is an increase of $72,737 (1.76%).

Cash Reserves/Fund Balances

A measure of a city's financial strength is the level of its fund balance. By policy, the City of Twin Falls retains three months of reserves for operations in each of the tax supported funds, and two months of reserves for operations in the enterprise-type funds. This policy exceeds the Government Finance Officers Association recommendation on fund balance and reserves. It "…recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." Our conservative fiscal policy of a three-month reserve requirement allows the City to reliably supply public goods and services.

At the end of FY 2022, the City of Twin Falls had an audited Fund Balance/Net Position of $87,204,292. The total was $48,839,152 for Governmental Funds, $37,862,972 for Enterprise Funds, and $502,168 for Internal Service Funds. For purposes of the budget, we will focus on the larger operating funds of the City, which are illustrated in the table below.

	Fund Balance	Restricted for Budget	Available Balance
General Fund	$10,961,129	$8,618,767	$2,342,362
Street Fund	$7,336,378	$1,264,166	$6,072,212
Airport Fund	$4,490,033	$868,261	$3,621,772
Capital Improvement Fund	$15,711,306	$10,037,201	$5,674,105
Water Fund	$14,391,671	$3,859,423	$10,532,248
Wastewater Fund	$20,749,176	$3,265,404	$17,483,772
Sanitation Fund	$1,001,316	$689,048	$312,268

The amounts restricted and not available to budget in FY 23-24 for each of the fund balances above are as follows:

- The General Fund restricts $11,315 to cover other funds, $125,417 for law enforcement activities, and $8,482,035 for 3 months of operations.
- The Street Fund restricts $661,838 for 3 months of operations, and $602,328 for capital projects.
- The Airport Fund restricts $436,976 for 3 months of operations, and $431,285 for operations and capital projects.
- The Capital Improvement Fund restricts $65,335 for public art funding, $2,020,718 for E911 and capital projects, and $7,951,148 for construction of Fire Station 3.
- The Water Fund restricts $1,274,895 for 2 months of operations, and $2,584,528 for capital projects.
- The Wastewater Fund restricts $949,382 for 2 months of operations, and $2,316,023 for capital projects.
- The Sanitation Fund restricts $689,048 for 2 months of operations.

At the conclusion of FY 2024, the City is projected to exceed the minimum reserve requirements in all its major Government-Type and Enterprise-Type Funds. The reserve funds earn interest, bolster cash flow, and are available for unanticipated expenditures or emergencies. As a non-recurring revenue source, beginning fund balances are used to fund capital or other one-time expenses only.

Using Forgone Balance

Section 63-802 (e) of the Idaho Code states, "...In the case of a non-school district for which less than the maximum allowable increase in the dollar amount of property taxes is certified for annual budget purposes in any one (1) year, such a district may, in any following year, recover the forgone increase by certifying, in addition to any increase otherwise allowed, an amount not to exceed one hundred percent (100%) of the increase originally forgone." Each year the City has elected not to take the statutory maximum increase has impacted the amount of revenue available in the following fiscal year.

With the passage of House Bill 389 during the 2021 legislative session, changes were made to the laws governing the use of Idaho cities forgone balance. As a result, cities can now recover forgone balance two ways.

First, cities can collect forgone balance in an amount equal to one percent (1%) of tax collections and may be used to support continued operations (*Idaho Code 63-802(e)(ii)*). Once collected, the revenue can remain in the City's budget without limitations. Second, cities can collect in an amount equal to three percent (3%) of tax collections for a specific, one-time capital project(s) (*Idaho Code 63-802(e)(iii)*). Funds collected under this method can only be collected for the duration of the project. Once the capital project(s) has been completed, the forgone revenues are removed from the city's revenue stream.

The decision to use a portion of the City's forgone balance, for the cases outlined above, remains with the City Council. The FY 2024 budget includes the equivalence of one percent (1%) revenue, or $291,244 of forgone balance into the City's operations budget. This inclusion is consistent with the first forgone balance recovery method described above.

The City of Twin Falls has had a forgone balance since the adoption of the FY 2009-2010 budget. The forgone balance grew to a high of $2,186,253 in FY2017 and FY2018. Each year the Council elected not to take the statutory allowed increase the forgone balance increased.

During the creation of the FY 2019 budget, the Council had extensive discussions about funding Council priority capital projects with forgone revenue. At the conclusion of these discussions, the Council elected to incorporate a portion of the forgone balance into the FY 2019 budget. That budget included $770,000 for the completion of several capital projects, including parks, street overlays, and the installation of curbs and gutters. Since the FY 2019 budget, we have reserved that previously forgone $770,000 in the subsequent budgets for additional one-time City Council directed capital projects.

The FY 2024 budget continues that practice and again sets aside the $770,000 for one-time City Council directed capital projects. During the budgeting process members of the City's staff will suggest possible, one-time projects and/or capital acquisitions for the City Council consideration.

The table below illustrates the changes to the City's forgone balance since FY2010.

	Amount by Year	Cumulative Amount
FY 2010	$539,902	$539,902
FY 2011	$476,376	$1,016,278
FY 2012	$463,422	$1,479,700
FY 2013	-$1,123	$1,478,577
FY 2014	$8,630	$1,487,207
FY 2015	$395,464	$1,882,671
FY 2016	$266,548	$2,149,219
FY 2017	$37,034	$2,186,253
FY 2018	$0	$2,186,253
FY 2019	-$770,000	$1,416,284
FY 2020	$530	$1,416,814
FY 2021	$697,681	$2,114,495
FY 2022	-$251,803	$1,862,692
FY 2023	-$267,420	$1,595,272
FY 2024	-$291,244	$1,304,028

Conclusion

Many cities across Idaho and the county are experiencing an unprecedented collection of challenges. The City of Twin Falls is no different. If it is going to continue to be successful, it must continue to be nimble, flexible and adaptable. For many years, we have been recognized for our transparency, innovativeness, responsiveness and judicious management of our resources. We are appreciative of the leadership, guidance and support provided by the Mayor and City Council.

This budget is directly connected to the City's 2030 Strategic Plan and overarching priorities. For a decade, we have used this plan to help us judiciously allocate our available resources. Today, the plan continues to serve as our guidepost.

The FY 2024 budget will assist the City in realizing its mission, vision, motto and strategic priorities. Over the course of the next fiscal year, we will continue the practice of making significant investments to our facilities and our transportation, water and sewer systems. We propose to hire additional employees and take good care of the ones that are already members of our team.

Twin Falls City employees deserve the credit for our organization's ongoing success. Collectively and operating as One City, they work hard, day-in and day-out. They are truly dedicated and strive to provide the highest levels of public services possible. They are on the frontlines managing the difficult tasks of eliminating blight, rooting out crime, and enhancing the quality of life.

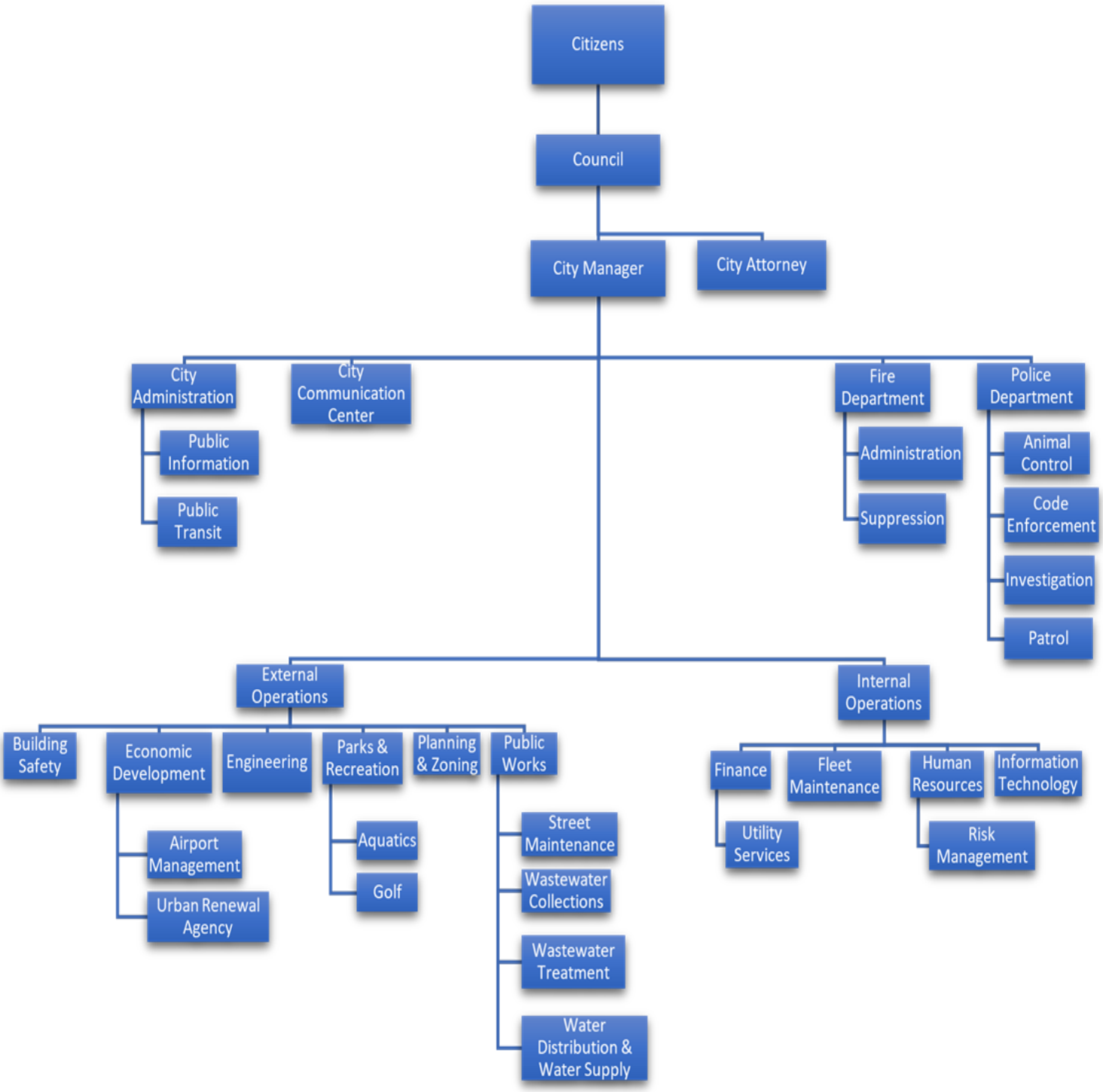
Over the course of the next year, we look forward to revisiting the City's 2030 Strategic Plan and working with you and the community to identify the City goals for the ensuing years. In 2012, the City of Twin Falls constructed the organization's first, true strategic plan. The 2030 Strategic Plan enabled the City to plot a course to create the type of community desired by our residents. Twin Falls continues to evolve, and we want to make sure that we hold fast to our roots.

As an organization, we will continue to work hard to keep the community's trust and support over the next year and beyond. We will explore options to include more citizen input to the governing body as decisions involving resource allocation become more difficult. As a city government, we will meet the financial challenges and continue a high level of service to this community. I remain optimistic about our future. We have much to celebrate.

Respectfully submitted,

Travis Rothweiler, ICMA – CM City Manager	Mitch Humble, ICMA – CM Deputy City Manager	Gretchen Scott Deputy City Manager

ORGANIZATIONAL CHART



CORE VALUES

The City's core values were selected and adopted through a collaborative process that involved discussion with nearly every employee of the organization. These discussions surrounded questions regarding what values were important to individuals, expectations of workplace culture and behaviors, and treatment of self and others. A list of twenty values were extrapolated and voted on at an all-city retreat. The result was the selection of five core values that help shape the culture of our organization.

INTEGRITY

We take pride on our actions; are good and faithful stewards; display a positive and courteous attitude; treat everyone with fairness, consistency, and understanding; have courage to always do the right thing; hold ourselves to a high standard.

CONNECTION

We actively listen; engage in open dialogue in all directions; seek to provide clarity; continually strive for ways to effectively communicate; are consistent; respect the opinions of others and promote open dialogue; explain the 'why.'

HONESTY

We are genuine and transparent; trust the decisions of others; are accountable for our actions; do what we say; lead by example.

COMMITMENT

We foster a supportive culture; appreciate that each individual is an investment; recognize that the little things sometimes make the biggest difference; provide necessary tools and resources; promote career progression and personal growth; advocate for the health and safety of everyone; celebrate our successes.

TEAMWORK

We are stronger as a team than individually; collaborate at all levels to seek solutions; strive for unity and understanding; share knowledge; encourage creativity, fresh ideas, and critical thinking; recognize the talents and capabilities of each individual; cultivate meaningful relationships; are dedicated to each other.

City of Twin Falls

Leadership Philosophy

We are all leaders.

We work as partners with the community and the citizens we serve.

We are a part of a complex organization where all roles are important.

We are empowered to carry out our roles and responsibilities.

We take appropriate risks in our pursuit of excellence.

We recognize that our individual talents are magnified by teamwork.

We know that ongoing communication in all directions is vital to our success.

We recognize the important distinction between management and leadership.

We know the best management decisions are made when we consult and collaborate.

We know the best leadership decisions are made when we reach consensus.

We are One City.

PLANNING PROCESS

The City plans for the long-term needs of the community through a number of plans, assessments, and studies. These documents are typically developed collaboratively by consultants and staff, with community and stakeholder participation, numerous public hearings, and commission meetings (when applicable) prior to formal adoption by the City Council. Once adopted, city staff and Council members work diligently to implement their recommendations and use them to guide decision-making. The following is a listing of the primary planning documents and their adoption date.

2030 Community Strategic Plan – Adopted 2012; updated March 2018; update expected 2024

Comprehensive Plan – Adopted 2016

Master Transportation Plan – Adopted 2016; update expected 2023

Transit Development Plan – Adopted 2016

Wastewater Collection System Master Plan - Adopted 2015; update expected 2024

Wastewater Treatment Facilities Master Plan – Adopted 2010; update expected 2024

Water System Facilities Plan – Adopted 2016; updated 2023

Pressurized Irrigation Master Plan - Adopted 2022

Parks Master Plan – Adopted 2015; updated 2019; ongoing

Airport Master Plan – Adopted 2012; updated 2023

DEBT MANAGEMENT

The City of Twin Falls uses debt financing for large capital projects that cannot be funded with ongoing revenues and available reserves. The two main options available to the City are general obligation bonds and revenue bonds.

General obligation bonds are for capital projects that do not have specific sources of revenue and are backed by the full faith and credit of the issuing municipality. Property taxes and other general revenue sources may be used to repay the debt. The City of Twin Falls does not have any general obligation bonds.

Revenue bonds are for capital projects secured by revenue from facilities, operations, or services provided to users for a fee. The City has three outstanding revenue bonds for the Water and Wastewater Funds. The purpose of issuance and principal and interest payments to maturity are detailed on the following pages. All bonds were issued through the Idaho Bond Bank, which has a Moody's rating of Aa1. The City itself has a Moody's rating of Aa2.

The Idaho Constitution (Article III, Section 3) requires an election be held to incur indebtedness. Two-thirds of qualified electors must approve general obligation debt. A majority is required for revenue bonds relating to water and sewer facilities/systems.

Idaho Code Section 50-1019 limits total debt for cities to 2% of the prior year market value for assessment purposes of real and personal property. Based on a value of $6,124,343,124, the City's legal debt limit is $122,486,862. Per Idaho Code Section 50-1020, the percentage limitation does not apply to debt for waterworks and sewerage systems. As of 10/1/23, principal and interest payments to maturity for the City's three outstanding revenue bonds total $35,675,738.

The City is required to maintain System Net Revenues sufficient to pay an amount representing 125% of Maximum Annual Debt Service. System Net Revenues are defined as the remaining system revenues after deducting operation and maintenance costs. For FY 2023, budgeted coverage ratios for the Water and Wastewater Funds were 625% and 150%. For the upcoming FY 2024 budget year they are 572% and 128%.

For the Wastewater Fund, the FY 2024 coverage ratio decreased mainly due to the increased contract amount to operate the Wastewater Treatment Plant. This cost has increased substantially over a three-year period. If this continues, user rates may need to be increased. However, the Wastewater Fund also has a healthy reserve balance, which can potentially be used to help. Reserves are also available for future capital projects.

For the Water Fund, debt will be paid off in FY 23-24, which frees up an additional $845,250 in future years. It has enough annual revenue to cover operational and capital needs. It also has reserves available for large one-time capital projects.

Details regarding the revenue bonds in the Water and Wastewater Funds can be found on the following pages.

Water Fund Debt

The Water Fund has one outstanding debt issuance. The annual principal and interest payments total $845,250. This is 5.49% of the total budget.

Debt Coverage Ratio: Required - 125%, FY 2023 Budget - 625%, FY 2024 Budget - 572%

2017A Bond Issuance (re-finance higher interest rate debt)

- Bond Rating - Aa1 (Moody's)
- This was a refinance of bonds issued in 2009 for the purchase of Pristine Springs water rights. The City refinanced $4,905,000 of the original debt, with an estimated annual savings of $40,000 for the next seven years.
- The following is the debt repayment schedule:

2017A Bond Issuance			
Date	Principal	Interest	Total
9/15/2017	$ -	$ 113,300.00	$ 113,300.00
3/15/2018	$ -	$ 113,300.00	$ 113,300.00
9/15/2018	$ 615,000.00	$ 113,300.00	$ 728,300.00
3/15/2019	$ -	$ 104,075.00	$ 104,075.00
9/15/2019	$ 635,000.00	$ 104,075.00	$ 739,075.00
3/15/2020	$ -	$ 91,375.00	$ 91,375.00
9/15/2020	$ 660,000.00	$ 91,375.00	$ 751,375.00
3/15/2021	$ -	$ 74,875.00	$ 74,875.00
9/15/2021	$ 695,000.00	$ 74,875.00	$ 769,875.00
3/15/2022	$ -	$ 57,500.00	$ 57,500.00
9/15/2022	$ 730,000.00	$ 57,500.00	$ 787,500.00
3/15/2023	$ -	$ 39,250.00	$ 39,250.00
9/15/2023	$ 765,000.00	$ 39,250.00	$ 804,250.00
3/15/2024	$ -	$ 20,125.00	$ 20,125.00
9/15/2024	$ 805,000.00	$ 20,125.00	$ 825,125.00
	$ 4,905,000.00	$ 1,114,300.00	$ 6,019,300.00

Wastewater Fund Debt

The Wastewater Fund has two outstanding bond issuances. The first issuance was approved through judicial confirmation, as ordinary and necessary. The second issuance was voter approved by almost 70%, and was for improvements to our wastewater treatment facility.

The principal and interest payments for these two issuances total $3,484,275. This is 25.86% of the total budget.

Debt Coverage Ratio: Required - 125%, FY 2023 Budget - 150%, FY 2024 Budget - 128%

Compared to FY 2023, the debt coverage ratio for the FY 2024 budget decreased mainly due to the increased contract amount to operate the Wastewater Treatment Plant.

2012C Bond Issuance (approved through judicial confirmation, as ordinary and necessary)

- Bond Rating - Aa1 (Moody's)
- The amount borrowed was $7,570,000 with an effective interest rate of 1.739% for a 15-year term. The capital was used for Rock Creek Lift Station, and to make improvements at the wastewater treatment facility.
- The following is the debt repayment schedule:

2012C Bond Issuance			
Date	Principal	Interest	Total
3/15/2013	$ -	$ 96,327.53	$ 96,327.53
9/15/2013	$ 380,000.00	$ 112,590.63	$ 492,590.63
3/15/2014	$ -	$ 108,790.63	$ 108,790.63
9/15/2014	$ 420,000.00	$ 108,790.63	$ 528,790.63
3/15/2015	$ -	$ 102,490.63	$ 102,490.63
9/15/2015	$ 430,000.00	$ 102,490.63	$ 532,490.63
3/15/2016	$ -	$ 93,890.63	$ 93,890.63
9/15/2016	$ 450,000.00	$ 93,890.63	$ 543,890.63
3/15/2017	$ -	$ 91,078.13	$ 91,078.13
9/15/2017	$ 455,000.00	$ 91,078.13	$ 546,078.13
3/15/2018	$ -	$ 88,234.38	$ 88,234.38
9/15/2018	$ 460,000.00	$ 88,234.38	$ 548,234.38
3/15/2019	$ -	$ 84,784.38	$ 84,784.38
9/15/2019	$ 465,000.00	$ 84,784.38	$ 549,784.38
3/15/2020	$ -	$ 73,159.38	$ 73,159.38
9/15/2020	$ 490,000.00	$ 73,159.38	$ 563,159.38
3/15/2021	$ -	$ 60,909.38	$ 60,909.38
9/15/2021	$ 515,000.00	$ 60,909.38	$ 575,909.38
3/15/2022	$ -	$ 48,034.38	$ 48,034.38
9/15/2022	$ 540,000.00	$ 48,034.38	$ 588,034.38
3/15/2023	$ -	$ 34,534.38	$ 34,534.38
9/15/2023	$ 565,000.00	$ 34,534.38	$ 599,534.38
3/15/2024	$ -	$ 28,531.25	$ 28,531.25
9/15/2024	$ 580,000.00	$ 28,531.25	$ 608,531.25
3/15/2025	$ -	$ 22,006.25	$ 22,006.25
9/15/2025	$ 595,000.00	$ 22,006.25	$ 617,006.25
3/15/2026	$ -	$ 15,312.50	$ 15,312.50
9/15/2026	$ 605,000.00	$ 15,312.50	$ 620,312.50
3/15/2027	$ -	$ 7,750.00	$ 7,750.00
9/15/2027	$ 620,000.00	$ 7,750.00	$ 627,750.00
	$ 7,570,000.00	$ 1,927,930.76	$ 9,497,930.76

2014A Bond Issuance (authorized by almost 70% voter approval)

- Bond Rating - Aa1 (Moody's)
- The amount borrowed was $38 million, with an effective interest rate of 3.31% for a period of 20 years. The capital will be used to increase capacity and make improvements to our wastewater treatment facility.
- The following is the debt repayment schedule:

2014A Bond Issuance

Date	Principal	Interest	Total
			$ -
9/15/2014	$ 1,565,000.00	$ 787,438.85	$ 2,352,438.85
3/15/2015		$ 696,606.25	$ 696,606.25
9/15/2015	$ 960,000.00	$ 696,606.25	$ 1,656,606.25
3/15/2016		$ 687,006.25	$ 687,006.25
9/15/2016	$ 975,000.00	$ 687,006.25	$ 1,662,006.25
3/15/2017		$ 679,693.75	$ 679,693.75
9/15/2017	$ 995,000.00	$ 679,693.75	$ 1,674,693.75
3/15/2018		$ 654,818.75	$ 654,818.75
9/15/2018	$ 1,045,000.00	$ 654,818.75	$ 1,699,818.75
3/15/2019		$ 646,981.25	$ 646,981.25
9/15/2019	$ 1,055,000.00	$ 646,981.25	$ 1,701,981.25
3/15/2020		$ 620,606.25	$ 620,606.25
9/15/2020	$ 1,110,000.00	$ 620,606.25	$ 1,730,606.25
3/15/2021		$ 592,856.25	$ 592,856.25
9/15/2021	$ 1,165,000.00	$ 592,856.25	$ 1,757,856.25
3/15/2022		$ 563,731.25	$ 563,731.25
9/15/2022	$ 1,220,000.00	$ 563,731.25	$ 1,783,731.25
3/15/2023		$ 533,231.25	$ 533,231.25
9/15/2023	$ 1,785,000.00	$ 533,231.25	$ 2,318,231.25
3/15/2024		$ 488,606.25	$ 488,606.25
9/15/2024	$ 1,870,000.00	$ 488,606.25	$ 2,358,606.25
3/15/2025		$ 460,556.25	$ 460,556.25
9/15/2025	$ 1,925,000.00	$ 460,556.25	$ 2,385,556.25
3/15/2026		$ 431,681.25	$ 431,681.25
9/15/2026	$ 1,985,000.00	$ 431,681.25	$ 2,416,681.25
3/15/2027		$ 399,425.00	$ 399,425.00
9/15/2027	$ 2,050,000.00	$ 399,425.00	$ 2,449,425.00
3/15/2028		$ 358,425.00	$ 358,425.00
9/15/2028	$ 2,765,000.00	$ 358,425.00	$ 3,123,425.00
3/15/2029		$ 303,125.00	$ 303,125.00
9/15/2029	$ 2,875,000.00	$ 303,125.00	$ 3,178,125.00
3/15/2030		$ 245,625.00	$ 245,625.00
9/15/2030	$ 2,990,000.00	$ 245,625.00	$ 3,235,625.00
3/15/2031		$ 193,300.00	$ 193,300.00
9/15/2031	$ 3,095,000.00	$ 193,300.00	$ 3,288,300.00
3/15/2032		$ 131,400.00	$ 131,400.00
9/15/2032	$ 3,220,000.00	$ 131,400.00	$ 3,351,400.00
3/15/2033		$ 67,000.00	$ 67,000.00
9/15/2033	$ 3,350,000.00	$ 67,000.00	$ 3,417,000.00
	$ 38,000,000.00	$ 18,296,788.85	$ 56,296,788.85

BUDGET PROCESS

PURPOSE OF A CITY BUDGET

This document represents our ongoing commitment to prudent fiscal management in delivering services that enhance the quality of life of Twin Falls' citizens and meet the expressed needs of our community. It also addresses the need to protect the long-term future of the community, primarily in the areas of public safety, preservation of public infrastructure, and in delivering sustainable government that aligns with the demands of today, while ensuring the ability to respond to growth. While this budget covers only FY 2024, it continues to define the path that will move Twin Falls into the future as a safe city with solid infrastructure and an ongoing commitment to improving quality of life. The budget funds current and enhanced service levels to meet the Twin Falls City Council's priorities for service delivery, with modest increases for city-supplied utilities and property tax revenues.

LONG TERM PLANNING COMMITTEE

The City of Twin Falls engages in long-range financial planning. The Long Term Planning Committee (LTPC) is made up of a cross section of employees, spanning different levels of and departments within the organization. The committee comes together annually to discuss the needs of the organization, as it relates to the City of Twin Falls' Community Strategic Plan 2030. Collectively, the LTPC prioritizes personnel needs, equipment needs, and capital projects. This group projects revenues and expenditures five years into the future. They meet annually to review the current plan and make adjustments as necessary. The group then takes the updated planning tool and shares recommendations with the City leadership team. This is the "kickoff" to the City's annual budget process.

FORECASTING REVENUE AND EXPENDITURES

Assumptions Used in Forecasting Governmental Funds

Revenues

- Property taxes are increased by the 3% statutory limit, plus an estimate for new construction and annexations.
- Building permits are adjusted based on the current economic climate, with a conservative growth projection based on new companies locating in the area.
- Franchise fees are adjusted based on history, weather conditions, and public utility rate adjustments.
- State shared revenues are adjusted based on information provided by the Association of Idaho Cities (AIC).
- Other revenue sources are adjusted based on trend analysis.

Expenditures

- New positions are justified and prioritized, with the highest priority positions designated #1 and all others as #2.
- Salaries and benefits are adjusted by a 3% annual increase.
- Health insurance is adjusted by an annual historical projection of 10%.
- Maintenance and Operational costs (M&O) are increased by an annual historical average of 4%.
- Capital projects are itemized and prioritized, with the highest priority projects designated #1, the next highest as #2.
- Transfers are increased by the Municipal Cost Index March over March.

Assumptions Used in Forecasting Enterprise Funds

- Each service's revenues and expenditures are accounted for separately.
- Historical revenue information is tracked and compared to budget and actual figures. A modest growth factor of between .5 and 2% is used in determining rate adjustments.
- The assumptions used for the expenditures are the same as those used for the tax supported funds
- Capital projects are itemized and prioritized.
- Debt payments are scheduled per the official schedules provided by the debt issuing institution.
- Rate adjustments are made based on our ability to maintain net revenues of the system at 125% of the annual debt service payment.

LONG TERM FINANCIAL PROJECTIONS

Tax Supported Funds

The City of Twin Falls will always provide for a balanced budget as required by state code. Revenues and expenditures will be reviewed, refined, and adjusted accordingly to reduce projected deficits. The City has cash reserves (for one-time projects and capital) and a forgone balance that may potentially be used to help reduce projected deficits. Forgone balance is defined in Idaho State Code as "the amount of previously allowable increases in the non-exempt property tax portion of the budget not taken by a taxing entity."

Tax Supported Funds					
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Shared Revenues and Reserves:					
Property Taxes	$ 28,889,646	$ 30,146,509	$ 31,370,014	$ 32,630,319	$ 33,928,523
Shared Revenue	$ 5,600,000	$ 5,656,000	$ 5,712,560	$ 5,769,686	$ 5,827,382
Franchise Fees	$ 2,122,500	$ 2,150,375	$ 2,178,649	$ 2,207,327	$ 2,236,416
Permits	$ 1,355,000	$ 1,378,550	$ 1,402,536	$ 1,426,965	$ 1,451,847
State Liquor Apportionment	$ 934,250	$ 943,593	$ 953,028	$ 962,559	$ 972,184
Investment Income	$ 750,000	$ 757,500	$ 765,075	$ 772,726	$ 780,453
Miscellaneous Income	$ 765,000	$ 765,000	$ 765,000	$ 765,000	$ 765,000
Transfers	$ 4,831,546	$ 4,976,492	$ 5,125,787	$ 5,279,561	$ 5,437,948
Reserves	$ -	$ -	$ -	$ -	$ -
Dedicated Revenues:					
General/Capital Improvement Fund	$ 1,950,525	$ 1,956,202	$ 1,827,429	$ 1,854,217	$ 1,881,582
Street	$ 4,272,400	$ 4,369,646	$ 4,469,713	$ 4,572,698	$ 4,678,701
Street Light	$ -	$ -	$ -	$ -	$ -
Library	$ 66,500	$ 66,500	$ 66,500	$ 66,500	$ 66,500
Airport	$ 1,122,910	$ 1,145,904	$ 1,169,438	$ 1,193,523	$ 1,218,176
Pool	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 390,000
Fireworks	$ 1,675	$ 1,675	$ 1,675	$ 1,675	$ 1,675
Insurance	$ -	$ -	$ -	$ -	$ -
Total Tax Supported Fund Revenues and Reserves - Projected	**$ 53,051,951**	**$ 54,703,946**	**$ 56,197,403**	**$ 57,892,755**	**$ 59,636,387**
Expenditures:					
Personnel	$ 33,172,195	$ 34,644,901	$ 36,202,785	$ 37,852,193	$ 39,600,027
M&O	$ 9,190,914	$ 9,540,126	$ 10,151,368	$ 10,368,351	$ 10,589,509
Capital	$ 9,562,923	$ 10,488,126	$ 11,815,877	$ 10,871,381	$ 10,749,065
Debt (General Obligation)	$ -	$ -	$ -	$ -	$ -
Transfers	$ 2,139,649	$ 2,203,838	$ 2,269,953	$ 2,338,052	$ 2,408,193
Total Tax Supported Fund Expenditures - Projected	**$ 54,065,681**	**$ 56,876,991**	**$ 60,439,984**	**$ 61,429,976**	**$ 63,346,795**
Projected Surplus <Deficit>	**$ (1,013,730)**	**$ (2,173,045)**	**$ (4,242,580)**	**$ (3,537,221)**	**$ (3,710,408)**

Water Fund

The City of Twin Falls projects revenues and expenditures in the Water Fund for a 5-year period. This allows for planning of gradual rate increases and compliance with the terms of its debt. In 2010, the City started charging a flat fee to cover debt associated with arsenic compliance. The City budgeted to collect 125% of the annual debt payment and set aside surplus amounts in anticipation of paying off the debt early, which was done in September 2021. Now that the debt is paid off, the City will focus its efforts on upcoming capital requirements, including an increased annual maintenance program for its water system.

Water Fund					
Revenues and Reserves:	**FY 23-24**	**FY 24-25**	**FY 25-26**	**FY 26-27**	**FY 27-28**
User Fees	$11,050,792	$11,496,967	$11,961,157	$12,444,089	$ 12,946,519
Pressurized Irrigation	$ 1,230,534	$ 1,311,749	$ 1,398,325	$ 1,490,614	$ 1,588,995
Miscellaneous	$ 531,400	$ 535,150	$ 538,994	$ 542,934	$ 546,972
Investment Income	$ 215,720	$ 220,034	$ 224,435	$ 228,924	$ 233,502
Transfers	$ 527,611	$ 543,439	$ 559,742	$ 576,535	$ 593,831
Reserves	$ 3,000,000	$ -	$ -	$ -	$ -
Total Projected Revenues and Reserves	**$16,556,056**	**$14,107,340**	**$14,682,653**	**$15,283,095**	**$ 15,909,819**
Water Supply:					
Personnel	$ 547,691	$ 633,160	$ 666,043	$ 700,998	$ 738,182
M&O	$ 1,739,150	$ 1,808,716	$ 1,881,065	$ 1,956,307	$ 2,034,560
Capital	$ 3,568,042	$ 400,000	$ 50,000	$ 636,126	$ 2,199,294
Debt	$ 845,250	$ -	$ -	$ -	$ -
	$ 6,700,133	$ 2,841,876	$ 2,597,108	$ 3,293,431	$ 4,972,035
PI:					
M&O	$ 409,050	$ 425,412	$ 442,428	$ 460,126	$ 478,531
Capital	$ 678,000	$ 543,500	$ 898,440	$ 1,464,455	$ 1,312,365
	$ 1,087,050	$ 968,912	$ 1,340,868	$ 1,924,581	$ 1,790,896
Water Distribution:					
Personnel	$ 2,097,243	$ 2,258,990	$ 2,431,155	$ 2,556,829	$ 2,749,742
M&O	$ 1,149,202	$ 1,195,170	$ 1,242,977	$ 1,292,696	$ 1,344,404
Capital	$ 2,117,731	$ 4,852,068	$ 2,551,708	$ 2,908,876	$ 3,305,012
	$ 5,364,177	$ 8,306,229	$ 6,225,840	$ 6,758,401	$ 7,399,158
Utility Billing:					
Personnel	$ 446,741	$ 470,908	$ 494,670	$ 519,875	$ 546,630
M&O	$ 338,675	$ 352,222	$ 366,311	$ 380,963	$ 396,202
Capital	$ 6,000	$ -	$ -	$ -	$ -
	$ 791,416	$ 823,130	$ 860,981	$ 900,838	$ 942,832
Transfers:	$ 1,395,421	$ 1,437,674	$ 1,481,207	$ 1,526,058	$ 1,572,267
Bad Debt:	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Projected Expenditures	**$15,388,197**	**$14,427,821**	**$12,556,005**	**$14,453,309**	**$ 16,727,188**
Projected Surplus <Deficit>	**$ 1,167,859**	**$ (320,480)**	**$ 2,126,649**	**$ 829,786**	**$ (817,369)**
Projected Rate Adjustment	**2.5%**	**2.5%**	**2.5%**	**2.5%**	**2.5%**

Wastewater Fund

The City of Twin Falls projects revenues and expenditures in the Wastewater Fund for a 5-year period. This allows for planning of gradual rate increases and compliance with the terms of its debt. The contract amount to operate the Wastewater Treatment Plan has risen substantially over a three-year period. If this continues, rate increases may be needed over the next 5 years. Reserves will be available to help with capital projects. These needs will be evaluated on an annual basis.

Wastewater Fund					
Revenues and Reserves:	**FY 23-24**	**FY 24-25**	**FY 25-26**	**FY 26-27**	**FY 27-28**
User Fees	$10,598,510	$10,985,466	$11,387,021	$11,803,740	$ 12,236,207
Miscellaneous	$ 113,000	$ 113,000	$ 113,000	$ 113,000	$ 113,000
Investment Income	$ 298,525	$ 304,496	$ 310,585	$ 316,797	$ 323,133
Reserves	$ 2,582,140	$ 3,000,000	$ 2,000,000	$ -	$ -
Total Projected Revenues and Reserves	**$13,592,176**	**$14,402,962**	**$13,810,607**	**$12,233,537**	**$ 12,672,340**
Collections:					
Personnel	$ 994,006	$ 1,049,574	$ 1,104,678	$ 1,163,299	$ 1,225,707
M&O	$ 253,307	$ 263,440	$ 273,977	$ 284,936	$ 296,334
Capital	$ 660,282	$ 610,000	$ 900,640	$ 890,000	$ 900,000
	$ 1,907,595	$ 1,923,014	$ 2,279,296	$ 2,338,235	$ 2,422,041
Treatment:					
Personnel	$ 127,848	$ 134,993	$ 142,076	$ 149,610	$ 157,631
M&O	$ 4,167,895	$ 4,271,842	$ 4,378,412	$ 4,487,671	$ 4,599,688
Capital	$ 2,869,000	$ 3,650,000	$ 2,800,000	$ 400,000	$ 1,150,000
Debt	$ 3,484,275	$ 3,485,125	$ 3,483,988	$ 3,484,350	$ 3,481,850
	$10,649,018	$11,541,960	$10,804,475	$ 8,521,631	$ 9,389,169
Transfers:	$ 1,000,563	$ 1,015,571	$ 1,030,805	$ 1,046,267	$ 1,061,961
Bad Debt:	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Total Projected Expenditures	**$13,592,176**	**$14,515,545**	**$14,149,575**	**$11,941,133**	**$ 12,908,170**
Projected Surplus <Deficit>	**$ (0)**	**$ (112,584)**	**$ (338,969)**	**$ 292,404**	**$ (235,830)**
Projected Rate Adjustment	**2.5%**	**2.5%**	**2.5%**	**2.5%**	**2.5%**

BUDGET DEVELOPMENT

Once the Long Term Planning Committee has made its recommendations to the City Manager, budget packets are distributed to department leaders. It is the responsibility of the various departments to submit their budget requests to the budget coordinator prior to internal budget roundtable discussions. All capital and personnel requests made at this time have been vetted and recommended by the Long Term Planning Committee.

The City Manager submits a recommended budget to the City Council the first full week after the 4th of July, at which time the City Manager and City staff provide an overview of what is included in the budget. For the following four Council meetings, discussions take place regarding the recommendations and underlying justifications for the requests. All requests are tied to the City's Strategic Plan. The Council is also presented with requests that could not be funded, as an indication of unmet needs. During these meetings, citizens have the opportunity for input, and members of Council can make adjustments to the proposed budget.

Following any adjustments to the budget, two public hearings are held – one addressing any proposed rate increases and one for the proposed budget. The Council may again make adjustments to the budget following the public hearings. Once all adjustments have been made, the budget is adopted and the Appropriation Ordinance is published. By Statutory Guidelines, the last budget hearing and adoption of the new budget must take place by the first Wednesday of September. The final appropriations ordinance must then be published by the end of September.

BUDGET PRESENTATION

The budget document contains eight sections of information for each department (and in some instances division) of the City:

- Department Description
- Major Goals
- Fiscal Year Objectives
- Budget Highlights
- Outcomes of Investment
- Prior Fiscal Year Accomplishments
- Detailed Financial Information
- Performance Measures

The financial information includes expenditure information for the three previous fiscal years, the appropriated amounts for the current fiscal year, adopted amounts for the budget year, and the percent change from current to budget year. Costs are separated into four basic classifications: personnel (salaries, wages and benefits); maintenance and operations; capital; and transfers. Appropriation control is exercised only at the budget level and not at the individual object of expenditure level.

The narrative information is presented along with the financial information in order to assist the reader in understanding the purpose of the department or division, the planned outcome for the budget line, and any major changes for the coming year.

MONITORING AND REPORTING PROCESS

As the budget year proceeds, individual departments and the Finance Department have dual responsibility for monitoring the status of each department's budget. Department leaders have primary responsibility for monitoring the status of expenditures against their budget, and are responsible for informing the Finance Department of any significant departures from their adopted budget.

The Finance Department has the overall responsibility for monitoring the status of all departments and funds. This is accomplished primarily through analysis of budget reports, which compare appropriation amounts on a line-item basis with actual expenditures throughout the year. These reports assist the Department leaders and staff in monitoring and controlling costs. Department staff may exceed expenditures by object code, so long as they do not exceed the total amount appropriated for the budget line.

The Finance Department reviews the budget reports on a monthly basis and discusses any variances from expected performance with Department leaders. Additionally, the Finance Department conducts in-depth quarterly budget reviews of all expenditures and revenues.

Significant changes in either expenditures or revenues require a budget amendment.

BUDGET AMENDMENT PROCESS

The budget may be amended in one of two ways. The first involves a reallocation of existing appropriation amounts within the line items of a specific fund. The second allows for the governing body to amend the budget through a public hearing process for any material changes that increase expenditures through the receipt of unanticipated revenues or the use of cash reserves on hand.

Fiscal Year 2023-2024 Budget Calendar

April		
	Monday, April 3	Budget Packets Distributed to Departments
	Monday, April 3	Discussion with City Council on FY 23-24 Budget Priorities
	Friday, April 14	Budget Packets Completed
	Monday, April 24	Follow-up discussion with City Council on FY 23-24 Budget Priorities
	Friday, April 28	Notify Twin Falls County of Public Hearing Date for the FY 23-24 Budget
May		
	Tuesday - Thursday, May 2 - 4	Roundtable discussions with Departments
	Tuesday - Thursday, May 16-18	Big Budget Balancing Meeting
June		
	Friday, June 30	Preliminary budget to Council for review
July		
	Monday, July 3	Budget Presentation to Council - Overview
	Monday, July 10	Budget Presentation to Council - FOCUS AREAS 1 & 7
	Monday, July 17	Budget Presentation to Council - FOCUS AREAS 4, 5 & 6
	Monday, July 24	Budget Presentation to Council - FOCUS AREAS 2 & 3
	Thursday, July 27	Publish Notice of Public Hearing for Rate Adjustments
	Monday, July 31	Budget Presentation to Council - FOCUS AREA 8
August		
	Thursday, August 3	Publish Notice of Public Hearing for Rate Adjustments
	Monday, August 7	Adoption of Preliminary FY 23-24 Budget
	Monday, August 7	Public Hearing on Proposed Rate Adjustments
	Thursday, August 10	Publish Notice of Public Hearing for FY 23-24 Budget
	Monday, August 14	Council Review of Preliminary Budget - All Sections
	Thursday, August 17	Publish Notice of Public Hearing for FY 23-24 Budget
	Monday, August 21	Public Hearing on FY 23-24 Proposed Budget
	Monday, August 21	Council Adoption of FY 23-24 Budget
	Week of August 21	Certify Tax Levy to County
	Tuesday, August 29	Publish Appropriations Ordinance
September		
	Wednesday, September 6, 2023	Last Day for FY 23-24 Budget Hearing
	Thursday, September 7, 2023	Last Day to Certify Tax Levy to County
	Saturday, September 30, 2023	Final Date to Publish Appropriations Ordinance

	Published Notices
	City Council
	Public Hearings
	Statutory Guidelines and "Drop Dead" dates.

BUDGET SUMMARY

CITY OF TWIN FALLS
Budget Summary

	General Fund				Capital Improvement Fund			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change
REVENUES:								
Property Taxes	21,793,047	$ 22,701,188	$ 24,298,971	7.04%	$ 777,294	$ 770,000	$ 1,103,222	43.28%
Shared Revenue - Sales Tax	3,549,554	$ 2,962,184	$ 2,968,690	0.22%	$ 1,588,349	$ 2,001,835	$ 2,158,442	7.82%
Franchise Taxes	451,916	$ 445,000	$ 515,000	15.73%	$ -	$ -	$ -	
Licenses and Permits	1,548,018	$ 1,419,000	$ 1,204,000	-15.15%	$ -	$ -	$ -	
Shared Revenue - Liquor	923,609	$ 925,000	$ 925,000	0.00%	$ -	$ -	$ -	
Court	180,548	$ 190,000	$ 185,000	-2.63%	$ -	$ -	$ -	
Investment Earnings	230,357	$ 112,848	$ 303,854	169.26%	$ 211,672	$ 120,500	$ 213,764	77.40%
Grants	118,556	$ 180,000	$ 262,309	45.73%	$ 1,384,829	$ -	$ 1,329,619	
E-911	509,581	$ 475,000	$ 482,000	1.47%	$ -	$ -	$ -	
Fire District	567,733	$ 596,120	$ 614,302	3.05%	$ -	$ -	$ -	
Other	1,644,699	$ 1,122,331	$ 1,160,481	3.40%	$ 13,012	$ -	$ -	
Interfund Transfers	2,496,773	$ 2,799,472	$ 2,893,622	3.36%	$ 3,000,000	$ 647,875	$ 650,100	0.34%
Existing Fund Balance (Reserves)	$ -	$ -	$ -		$ -	$ 150,000	$ 5,983,960	3889.31%
Total Revenues	**$ 34,014,390**	**$ 33,928,142**	**$ 35,813,229**	**5.56%**	**$ 6,975,156**	**$ 3,690,210**	**$ 11,439,107**	**209.99%**
EXPENDITURES:								
City Council	$ 142,136	$ 149,508	$ 148,877	-0.42%	$ 12	$ -	$ -	
City Manager	$ 1,161,509	$ 1,224,102	$ 1,455,460	18.90%	$ 2,210	$ 50,000	$ -	-100.00%
Finance	$ 844,419	$ 848,608	$ 834,166	-1.70%	$ 5,460	$ -	$ 290,000	
Legal	$ 515,086	$ 703,091	$ 710,444	1.05%	$ -	$ 30,152	$ -	-100.00%
Planning & Zoning	$ 461,368	$ 555,883	$ 569,339	2.42%	$ -	$ -	$ -	
Code Enforcement	$ 264,153	$ 311,692	$ 316,141	1.43%	$ 745	$ -	$ -	
Economic Development	$ 111,840	$ 306,507	$ 340,921	11.23%	$ -	$ -	$ -	
Human Resources	$ 545,693	$ 763,678	$ 725,041	-5.06%	$ 13,188	$ -	$ 25,400	
Information Technology	$ 2,493,787	$ 2,918,036	$ 3,124,900	7.09%	$ 381,374	$ 234,552	$ 256,140	9.20%
Police	$ 10,735,476	$ 12,053,802	$ 12,621,042	4.71%	$ 400,654	$ 562,595	$ 451,126	-19.81%
Communications Center	$ 1,252,884	$ 1,327,697	$ 1,573,299	18.50%	$ -	$ -	$ 2,875	
Fire	$ 5,942,840	$ 6,341,613	$ 6,873,120	8.38%	$ 4,741,743	$ 757,610	$ 1,501,862	98.24%
Building Safety	$ 910,507	$ 1,007,918	$ 969,811	-3.78%	$ 21,464	$ 30,000	$ 58,352	94.51%
Animal Control	$ 492,184	$ 576,503	$ 603,747	4.73%	$ 639	$ -	$ 90,000	
Custodial	$ 175,012	$ 136,185	$ 188,414	38.35%	$ -	$ 17,016	$ 44,459	161.28%
Engineering	$ 1,431,127	$ 1,819,310	$ 1,764,405	-3.02%	$ 24,689	$ 3,020	$ 28,000	827.15%
Parks	$ 1,648,751	$ 1,749,241	$ 1,835,761	4.95%	$ 513,007	$ 1,011,000	$ 756,967	-25.13%
Recreation	$ 746,166	$ 847,560	$ 865,463	2.11%	$ 33,776	$ 50,000	$ 50,000	0.00%
Golf	$ -	$ -	$ -		$ 25,887	$ 57,865	$ -	-100.00%
Other	$ -	$ -	$ -		$ 108,591	$ 156,400	$ 3,782,426	2318.43%
Interfund Transfers	$ 3,226,913	$ 287,209	$ 292,877	1.97%	$ 501,223	$ 730,000	$ 4,101,500	461.85%
Total Expenditures	**$ 33,101,852**	**$ 33,928,142**	**$ 35,813,229**	**5.56%**	**$ 6,774,662**	**$ 3,690,210**	**$ 11,439,107**	**209.99%**
Change in Fund Balance	$ 912,538	$ (0)	$ (0)		$ 200,495	$ (150,000)	$ (5,983,960)	**
Unrestricted Fund Balance:								
Beginning	$ 11,686,060	$ 12,598,598	$ 12,598,598		$ 13,783,315	$ 13,983,810	$ 13,833,810	
Ending	$ 12,598,598	$ 12,598,598	$ 12,598,598		$ 13,983,810	$ 13,833,810	$ 7,849,850	

**The fund balance of the Capital Improvement Fund decreases more than 10% due to the use of reserves for SLFRF Projects. The SLFRF Grant funds were received in a prior fiscal year. There will be no significant effect going forward.

CITY OF TWIN FALLS

Budget Summary

	Street Fund - Special Revenue				Airport Fund - Special Revenue			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change
REVENUES:								
Property Taxes	$ 410,874	$ 827,875	$ 1,182,433	42.83%	$ 407,279	$ 426,944	$ 456,831	7.00%
Franchise Taxes	$ 1,205,478	$ 1,040,250	$ 1,222,750	17.54%	$ -	$ -	$ -	
Shared Revenue - Highway User	$ 3,710,271	$ 2,908,632	$ 2,890,000	-0.64%	$ -	$ -	$ -	
Shared Revenue - Highway M&O	$ 1,321,892	$ 1,310,000	$ 1,405,000	7.25%	$ -	$ -	$ -	
Investment Earnings	$ 104,647	$ 56,300	$ 121,619	116.02%	$ 37,740	$ 22,000	$ 55,377	151.71%
Grants	$ -	$ 60,000	$ 60,000	0.00%	$ 1,131,937	$ -	$ -	
Airport - Operations	$ -	$ -	$ -		$ 706,691	$ 615,704	$ 645,375	4.82%
Other	$ 15,475	$ 3,484	$ 4,590	31.75%	$ 485,383	$ 484,735	$ 520,528	7.38%
Interfund Transfers	$ 520,911	$ 845,593	$ 119,119	-85.91%	$ 5,812	$ 6,085	$ 6,389	5.00%
Existing Fund Balance (Reserves)	$ -	$ -	$ -		$ -	$ 365,883	$ 356,815	-2.48%
Total Revenues	**$ 7,289,549**	**$ 7,052,134**	**$ 7,005,511**	**-0.66%**	**$ 2,774,842**	**$ 1,921,352**	**$ 2,041,314**	**6.24%**
EXPENDITURES:								
Street	$ 4,793,097	$ 6,560,966	$ 6,499,298	-0.94%				
Airport					$ 1,691,340	$ 1,450,915	$ 1,555,487	7.21%
Interfund Transfers	$ 427,157	$ 491,168	$ 506,213	3.06%	$ 419,455	$ 470,437	$ 485,827	3.27%
Total Expenditures	**$ 5,220,254**	**$ 7,052,134**	**$ 7,005,511**	**-0.66%**	**$ 2,110,794**	**$ 1,921,352**	**$ 2,041,314**	**6.24%**
Change in Fund Balance	$ 2,069,295	$ 0	$ 0		$ 664,048	$ (365,883)	$ (356,815)	**
Unrestricted Fund Balance:								
Beginning	$ 6,045,001	$ 8,114,296	$ 8,114,296		$ 4,068,985	$ 4,733,033	$ 4,367,149	
Ending	$ 8,114,296	$ 8,114,296	$ 8,114,296		$ 4,733,033	$ 4,367,149	$ 4,010,335	

**The fund balance of the Airport Fund decreases more than 10% due to the use of reserves for Capital Projects and Operations. It is not uncommon to use reserves for capital, but operations are not normally funded in this manner. The operational deficit is due to decreased revenue caused by COVID. CARES funds to help with operations have been received and are included in the reserve balance. The use of these funds will be evaluated on an annual basis.

CITY OF TWIN FALLS

Budget Summary

	*Other Non-Major Tax Supported Funds				Total Tax Supported Funds			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change
REVENUES:								
Property Taxes	$ 2,161,194	$ 2,283,381	$ 2,374,236	3.98%	$ 25,549,688	$ 27,009,389	$ 29,415,693	8.91%
Shared Revenue - Sales Tax	$ 563,277	$ 322,981	$ 572,867	77.37%	$ 5,701,179	$ 5,287,000	$ 5,700,000	7.81%
Franchise Taxes	$ 432,623	$ 384,750	$ 452,250	17.54%	$ 2,090,017	$ 1,870,000	$ 2,190,000	17.11%
Licenses and Permits	$ 1,767	$ 1,200	$ 1,200	0.00%	$ 1,549,784	$ 1,420,200	$ 1,205,200	-15.14%
Shared Revenue - Highway User	$ -	$ -	$ -		$ 3,710,271	$ 2,908,632	$ 2,890,000	-0.64%
Shared Revenue - Highway M&O	$ -	$ -	$ -		$ 1,321,892	$ 1,310,000	$ 1,405,000	7.25%
Shared Revenue - Liquor	$ -	$ -	$ -		$ 923,609	$ 925,000	$ 925,000	0.00%
Court	$ -	$ -	$ -		$ 180,548	$ 190,000	$ 185,000	-2.63%
Investment Earnings	$ 22,409	$ 14,000	$ 20,834	48.82%	$ 606,825	$ 325,647	$ 715,448	119.70%
Grants	$ -	$ -	$ -		$ 2,635,322	$ 240,000	$ 1,651,928	588.30%
E-911	$ -	$ -	$ -		$ 509,581	$ 475,000	$ 482,000	1.47%
Fire District	$ -	$ -	$ -		$ 567,733	$ 596,120	$ 614,302	3.05%
Airport - Operations	$ -	$ -	$ -		$ 706,691	$ 615,704	$ 645,375	4.82%
Pool - Operations	$ 367,885	$ 365,000	$ 403,000	10.41%	$ 367,885	$ 365,000	$ 403,000	10.41%
Other	$ 141,794	$ 68,682	$ 66,678	-2.92%	$ 2,300,363	$ 1,679,232	$ 1,752,276	4.35%
Interfund Transfers	$ 373,904	$ 391,796	$ 562,440	43.55%	$ 6,397,400	$ 4,690,821	$ 4,231,670	-9.79%
Existing Fund Balance (Reserves)	$ -	$ 130,000	$ 118,000	-9.23%	$ -	$ 645,883	$ 6,458,775	899.99%
Total Revenues	**$ 4,064,853**	**$ 3,961,790**	**$ 4,571,506**	**15.39%**	**$ 55,118,790**	**$ 50,553,629**	**$ 60,870,667**	**20.41%**
EXPENDITURES:								
City Council					$ 142,148	$ 149,508	$ 148,877	-0.42%
City Manager					$ 1,163,719	$ 1,274,102	$ 1,455,460	14.23%
Finance					$ 849,879	$ 848,608	$ 1,124,166	32.47%
Legal					$ 515,086	$ 733,243	$ 710,444	-3.11%
Planning & Zoning					$ 461,368	$ 555,883	$ 569,339	2.42%
Code Enforcement					$ 264,898	$ 311,692	$ 316,141	1.43%
Economic Development					$ 111,840	$ 306,507	$ 340,921	11.23%
Human Resources					$ 558,881	$ 763,678	$ 750,441	-1.73%
Information Technology					$ 2,875,161	$ 3,152,588	$ 3,381,040	7.25%
Police					$ 11,136,130	$ 12,616,397	$ 13,072,168	3.61%
Communications Center					$ 1,252,884	$ 1,327,697	$ 1,576,174	18.71%
Fire					$ 10,684,584	$ 7,099,224	$ 8,374,983	17.97%
Building Inspections					$ 931,971	$ 1,037,918	$ 1,028,163	-0.94%
Animal Control					$ 492,824	$ 576,503	$ 693,747	20.34%
Custodial					$ 175,012	$ 153,201	$ 232,873	52.01%
Engineering					$ 1,455,816	$ 1,822,330	$ 1,792,405	-1.64%
Parks					$ 2,161,758	$ 2,760,241	$ 2,592,728	-6.07%
Recreation					$ 779,942	$ 897,560	$ 915,463	1.99%
Golf					$ 25,887	$ 57,865	$ -	-100.00%
Street					$ 4,793,097	$ 6,560,966	$ 6,499,298	-0.94%
Street Light	$ 406,648	$ 425,000	$ 485,000	14.12%	$ 406,648	$ 425,000	$ 485,000	14.12%
Library	$ 1,998,665	$ 2,210,486	$ 2,271,903	2.78%	$ 1,998,665	$ 2,210,486	$ 2,271,903	2.78%
Airport					$ 1,691,340	$ 1,450,915	$ 1,555,487	7.21%
Pool	$ 831,627	$ 680,156	$ 1,114,042	63.79%	$ 831,627	$ 680,156	$ 1,114,042	63.79%
Fireworks	$ 22,000	$ 22,000	$ 22,000	0.00%	$ 22,000	$ 22,000	$ 22,000	0.00%
Insurance	$ 531,579	$ 525,633	$ 577,041	9.78%	$ 531,579	$ 525,633	$ 577,041	9.78%
Other	$ -	$ -	$ -		$ 108,591	$ 156,400	$ 3,782,426	2318.43%
Interfund Transfers	$ 87,834	$ 98,515	$ 101,519	3.05%	$ 4,662,582	$ 2,077,329	$ 5,487,936	164.18%
Total Expenditures	**$ 3,878,353**	**$ 3,961,790**	**$ 4,571,506**	**15.39%**	**$ 51,085,916**	**$ 50,553,629**	**$ 60,870,667**	**20.41%**
Change in Fund Balance	$ 186,499	$ (130,000)	$ (118,000)	**	$ 4,032,874	$ (645,883)	$ (6,458,775)	
Unrestricted Fund Balance:								
Beginning	$ 1,763,093	$ 1,949,592	$ 1,819,592		$ 37,346,454	$ 41,379,328	$ 40,733,445	
Ending	$ 1,949,592	$ 1,819,592	$ 1,701,592		$ 41,379,328	$ 40,733,445	$ 34,274,670	

*Non-Major Tax Supported Funds:

- Street Light Fund (Special Revenue)
- Library Fund (Special Revenue)
- Pool Fund (Special Revenue)
- Fireworks Fund (Special Revenue)
- Insurance Fund (Internal Service)

** The reduction in aggregate fund balance is due to the Library using reserves for Capital Projects. These projects are normally funded in this manner, so there will be no significant impact going forward.

CITY OF TWIN FALLS

Budget Summary

	Water Fund - Enterprise Fund				Wastewater Fund - Enterprise Fund			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change
REVENUES:								
Water Fees	$ 11,951,546	$ 12,628,232	$ 12,641,326	0.10%				
Wastewater Fees					$ 11,250,209	$ 10,526,203	$ 10,608,510	0.78%
Investment Earnings	$ 180,746	$ 103,000	$ 215,720	109.44%	$ 295,925	$ 181,300	$ 298,525	64.66%
Grants	$ -	$ -	$ -		$ 43,017	$ -	$ -	
Other	$ 103,688	$ 142,159	$ 171,400	20.57%	$ 795,148	$ 103,000	$ 103,000	0.00%
Interfund Transfers	$ 675,699	$ 466,352	$ 528,421	13.31%	$ -	$ -	$ -	
Existing Fund Balance (Reserves)	$ -	$ 1,305,751	$ 3,000,000	129.75%	$ -	$ 998,318	$ 2,466,141	147.03%
Total Revenues	**$ 12,911,679**	**$ 14,645,494**	**$ 16,556,867**	**13.05%**	**$ 12,384,298**	**$ 11,808,820**	**$ 13,476,176**	**14.12%**
EXPENDITURES:								
Personnel	$ 2,437,264	$ 3,032,539	$ 3,091,676	1.95%	$ 824,893	$ 1,090,779	$ 1,121,853	2.85%
M & O	$ 2,727,585	$ 3,121,525	$ 3,540,590	13.43%	$ 3,762,644	$ 3,628,129	$ 4,400,568	21.29%
Capital	$ 1,320,624	$ 6,171,750	$ 6,369,773	3.21%	$ 2,195,586	$ 2,627,000	$ 3,429,282	30.54%
Debt Service	$ 1,218,637	$ 824,375	$ 845,250	2.53%	$ 3,482,717	$ 3,485,531	$ 3,484,275	-0.04%
Interfund Transfers	$ 1,404,342	$ 1,495,305	$ 1,554,193	3.94%	$ 1,010,223	$ 977,382	$ 1,040,198	6.43%
Total Expenditures	**$ 9,108,452**	**$ 14,645,494**	**$ 15,401,482**	**5.16%**	**$ 11,276,063**	**$ 11,808,820**	**$ 13,476,176**	**14.12%**
Change in Fund Balance	$ 3,803,227	$ (1,305,751)	$ (1,844,616)	**	$ 1,108,235	$ (998,318)	$ (2,466,141)	**
Unrestricted Fund Balance:								
Beginning	$ 12,032,028	$ 15,835,255	$ 14,529,504		$ 21,362,837	$ 22,471,072	$ 21,472,755	
Ending	$ 15,835,255	$ 14,529,504	$ 12,684,889		$ 22,471,072	$ 21,472,755	$ 19,006,614	

	Sanitation Fund - Enterprise Fund				*Non-Major Enterprise Funds			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change
REVENUES:								
Sanitation Fees	$ 3,933,754	$ 4,126,390	$ 3,997,640	-3.12%				
Common Area Maintenance Fees					$ 58,286	$ 58,000	$ 64,971	12.02%
Dierkes/SSF - Gate Fees, Passes, Misc.					$ 403,107	$ 463,500	$ 405,935	-12.42%
Investment Earnings	$ 12,347	$ 7,900	$ 13,447	70.22%	$ 22,060	$ 13,300	$ 25,571	92.26%
Sanitation Fees - Admin.	$ 32,284	$ -	$ -					
Other	$ 2,004	$ -	$ -		$ 5,290	$ -	$ -	
Interfund Transfers	$ -	$ -	$ -		$ 83,373	$ -	$ 2,455,500	
Existing Fund Balance (Reserves)	$ -	$ -	$ 195,940		$ -	$ -	$ -	
Total Revenues	**$ 3,980,389**	**$ 4,134,290**	**$ 4,207,027**	**1.76%**	**$ 572,116**	**$ 534,800**	**$ 2,951,977**	**451.98%**
EXPENDITURES:								
Personnel	$ -	$ -	$ -		$ 27,470	$ 92,436	$ 92,436	0.00%
M & O	$ 3,247,215	$ 3,685,998	$ 3,720,830	0.94%	$ 169,215	$ 182,981	$ 187,720	2.59%
Capital	$ -	$ -	$ -		$ 104,953	$ -	$ 2,655,500	
Debt Service	$ -	$ -	$ -		$ -	$ -	$ -	
Interfund Transfers	$ 530,183	$ 448,292	$ 486,197	8.46%	$ 14,121	$ 15,838	$ 16,321	3.05%
Total Expenditures	**$ 3,777,397**	**$ 4,134,290**	**$ 4,207,027**	**1.76%**	**$ 315,759**	**$ 291,254**	**$ 2,951,977**	**913.54%**
Change in Fund Balance	$ 202,992	$ 0	$ (195,940)		$ 256,358	$ 243,546	$ (0)	
Unrestricted Fund Balance:								
Beginning	$ 872,482	$ 1,075,474	$ 1,075,474		$ 1,594,955	$ 1,851,313	$ 2,094,858	
Ending	$ 1,075,474	$ 1,075,474	$ 879,534	***	$ 1,851,313	$ 2,094,858	$ 2,094,858	

*Non-Major Enterprise Funds:
Common Area Maintenance Fund
Dierkes-Shoshone Falls Fund

**The fund balances of the Water and Wastewater Funds decrease more than 10% due to the use of reserves for large Capital Projects.
This is the normal method of funding these types of projects, so there will be no significant impact going forward.

***Reserves have been included to reduce the fund balance. This will be reviewed annually and should have no effect going forward.

CITY OF TWIN FALLS

Budget Summary

	*Other Non-Major Funds				Total Non-Tax Supported Funds			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change
REVENUES:								
Water Fees					$ 11,951,546	$ 12,628,232	$ 12,641,326	0.10%
Wastewater Fees					$ 11,250,209	$ 10,526,203	$ 10,608,510	0.78%
Sanitation Fees					$ 3,933,754	$ 4,126,390	$ 3,997,640	-3.12%
Sanitation Fees - Admin.					$ 32,284	$ -	$ -	
Common Area Maintenance Fees					$ 58,286	$ 58,000	$ 64,971	12.02%
Golf - Revenue Sharing, Misc.					$ -	$ -	$ -	
Dierkes/SSF - Gate Fees, Passes, Misc.					$ 403,107	$ 463,500	$ 405,935	-12.42%
Investment Earnings	$ 124,123	$ 200	$ 750	275.00%	$ 635,201	$ 305,700	$ 554,013	81.23%
Grants	$ 1,825,183	$ 1,573,000	$ 3,870,000	146.03%	$ 1,868,200	$ 1,573,000	$ 3,870,000	146.03%
Boarding Fees	$ -	$ -	$ -		$ -	$ -	$ -	
Other	$ 1,836,841	$ 67,000	$ 67,000	0.00%	$ 2,742,971	$ 312,159	$ 341,400	9.37%
Interfund Transfers	$ 532,005	$ 578,666	$ 2,090,198	261.21%	$ 1,291,077	$ 1,045,018	$ 5,074,119	385.55%
Existing Fund Balance (Reserves)	$ -	$ 713,875	$ 713,600	-0.04%	$ -	$ 3,017,944	$ 6,375,681	111.26%
Total Revenues	**$ 4,318,152**	**$ 2,932,742**	**$ 6,741,548**	**129.87%**	**$ 34,166,634**	**$ 34,056,146**	**$ 43,933,595**	**29.00%**
EXPENDITURES:								
Water					$ 7,704,109	$ 13,150,189	$ 13,847,289	5.30%
Wastewater					$ 10,265,840	$ 10,831,439	$ 12,435,978	14.81%
Sanitation					$ 3,247,215	$ 3,685,998	$ 3,720,830	0.94%
Non-Major Enterprise Funds					$ 301,638	$ 275,417	$ 2,935,656	965.90%
Airport Construction	$ 1,665,492	$ 1,067,200	$ 3,300,000	209.22%	$ 1,665,492	$ 1,067,200	$ 3,300,000	209.22%
Impact Fee	$ 473,029	$ -	$ -		$ 473,029	$ -	$ -	
Historic Preservation	$ -	$ -	$ -		$ -	$ -	$ -	
Shop	$ 617,132	$ 577,847	$ 2,089,354	261.58%	$ 617,132	$ 577,847	$ 2,089,354	261.58%
Seizures & Restituion	$ 75,092	$ 66,000	$ 63,500	-3.79%	$ 75,092	$ 66,000	$ 63,500	-3.79%
CDBG	$ 9,453	$ 500,000	$ 500,000	0.00%	$ 9,453	$ 500,000	$ 500,000	0.00%
Interfund Transfers	$ 67,027	$ 721,695	$ 720,944	-0.10%	$ 3,025,895	$ 3,658,511	$ 3,817,853	4.36%
Total Expenditures	**$ 2,907,224**	**$ 2,932,742**	**$ 6,673,798**	**127.56%**	**$ 27,384,895**	**$ 33,812,601**	**$ 42,710,460**	**26.32%**
Change in Fund Balance	$ 1,410,928	$ (713,875)	$ (645,850)	**	$ 6,781,739	$ (2,774,398)	$ (5,152,546)	
Unrestricted Fund Balance:								
Beginning	$ 8,380,310	$ 9,791,238	$ 9,077,362		$ 44,242,612	$ 51,024,351	$ 48,249,953	
Ending	$ 9,791,238	$ 9,077,362	$ 8,431,512		$ 51,024,351	$ 48,249,953	$ 43,097,407	

*Other Non-Major Funds:

- Airport Construction Fund (Capital Projects)
- Impact Fee Fund (Capital Projects)
- Historic Preservation Fund (Capital Projects)
- Shop (Internal Service)
- Seizures & Restitution Fund (Special Revenue)
- Park Development (Capital Projects)
- CDBG Fund (Capital Projects)

** The aggregate reduction in fund balance includes $650,100 of Impact Fee Reserves transferred to the Capital Improvement Fund for the Fire Station 2 Lease Payment. This is less than a 10% decrease in the Unrestricted Fund Balance of the Impact Fee Fund.

CITY OF TWIN FALLS
Budget Summary

Total Revenues and Expenditures - All City Funds

	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted Budget	% Change
REVENUES:				
Property Taxes	$ 25,549,688	$ 27,009,389	$ 29,415,693	8.91%
Shared Revenue - Sales Tax	$ 5,701,179	$ 5,287,000	$ 5,700,000	7.81%
Franchise Taxes	$ 2,090,017	$ 1,870,000	$ 2,190,000	17.11%
Licenses and Permits	$ 1,549,784	$ 1,420,200	$ 1,205,200	-15.14%
Shared Revenue - Highway User	$ 3,710,271	$ 2,908,632	$ 2,890,000	-0.64%
Shared Revenue - Highway M&O	$ 1,321,892	$ 1,310,000	$ 1,405,000	7.25%
Shared Revenue - Liquor	$ 923,609	$ 925,000	$ 925,000	0.00%
Court	$ 180,548	$ 190,000	$ 185,000	-2.63%
Water Fees	$ 11,951,546	$ 12,628,232	$ 12,641,326	0.10%
Wastewater Fees	$ 11,250,209	$ 10,526,203	$ 10,608,510	0.78%
Common Area Maintenance Fees	$ 58,286	$ 58,000	$ 64,971	12.02%
Sanitation Fees	$ 3,933,754	$ 4,126,390	$ 3,997,640	-3.12%
Sanitation Fees - Admin.	$ 32,284	$ -	$ -	
Pool - Operations	$ 367,885	$ 365,000	$ 403,000	10.41%
Dierkes/SSF - Gate Fees, Passes, Misc.	$ 403,107	$ 463,500	$ 405,935	-12.42%
Investment Earnings	$ 1,242,027	$ 631,347	$ 1,269,461	101.07%
Grants	$ 4,503,522	$ 1,813,000	$ 5,521,928	204.57%
E-911	$ 509,581	$ 475,000	$ 482,000	1.47%
Fire District	$ 567,733	$ 596,120	$ 614,302	3.05%
Airport - Operations	$ 706,691	$ 615,704	$ 645,375	4.82%
Other	$ 5,043,334	$ 1,991,391	$ 2,093,676	5.14%
Interfund Transfers	$ 7,688,477	$ 5,735,839	$ 9,305,789	62.24%
Existing Fund Balance (Reserves)	$ -	$ 3,663,827	$ 12,834,456	250.30%
Total Revenues	**$ 89,285,424**	**$ 84,609,775**	**$ 104,804,261**	**23.87%**
EXPENDITURES:				
City Council	$ 142,148	$ 149,508	$ 148,877	-0.42%
City Manager	$ 1,163,719	$ 1,274,102	$ 1,455,460	14.23%
Finance	$ 849,879	$ 848,608	$ 1,124,166	32.47%
Legal	$ 515,086	$ 733,243	$ 710,444	-3.11%
Planning & Zoning	$ 461,368	$ 555,883	$ 569,339	2.42%
Code Enforcement	$ 264,898	$ 311,692	$ 316,141	1.43%
Economic Development	$ 111,840	$ 306,507	$ 340,921	11.23%
Human Resources	$ 558,881	$ 763,678	$ 750,441	-1.73%
Information Technology	$ 2,875,161	$ 3,152,588	$ 3,381,040	7.25%
Police	$ 11,136,130	$ 12,616,397	$ 13,072,168	3.61%
Communications Center	$ 1,252,884	$ 1,327,697	$ 1,576,174	18.71%
Fire	$ 10,684,584	$ 7,099,224	$ 8,374,983	17.97%
Building Safety	$ 931,971	$ 1,037,918	$ 1,028,163	-0.94%
Animal Control	$ 492,824	$ 576,503	$ 693,747	20.34%
Custodial	$ 175,012	$ 153,201	$ 232,873	52.01%
Engineering	$ 1,455,816	$ 1,822,330	$ 1,792,405	-1.64%
Parks	$ 2,161,758	$ 2,760,241	$ 2,592,728	-6.07%
Recreation	$ 779,942	$ 897,560	$ 915,463	1.99%
Golf	$ 25,887	$ 57,865	$ -	-100.00%
Street	$ 4,793,097	$ 6,560,966	$ 6,499,298	-0.94%
Street Light	$ 406,648	$ 425,000	$ 485,000	14.12%
Library	$ 1,998,665	$ 2,210,486	$ 2,271,903	2.78%
Airport	$ 1,691,340	$ 1,450,915	$ 1,555,487	7.21%
Pool	$ 831,627	$ 680,156	$ 1,114,042	63.79%
Fireworks	$ 22,000	$ 22,000	$ 22,000	0.00%
Insurance	$ 531,579	$ 525,633	$ 577,041	9.78%
Other	$ 108,591	$ 156,400	$ 3,782,426	2318.43%
Interfund Transfers - Tax Supported Funds	$ 4,662,582	$ 2,077,329	$ 5,487,936	164.18%
Water	$ 7,704,109	$ 13,150,189	$ 13,847,289	5.30%
Wastewater	$ 10,265,840	$ 10,831,439	$ 12,435,978	14.81%
Sanitation	$ 3,247,215	$ 3,685,998	$ 3,720,830	0.94%
Non-Major Enterprise Funds	$ 301,638	$ 275,417	$ 2,935,656	965.90%
Other Non-Major Funds	$ 2,840,198	$ 2,211,047	$ 5,952,854	169.23%
Interfund Transfers - Non-Tax Supported Funds	$ 3,025,895	$ 3,658,511	$ 3,817,853	4.36%
Total Expenditures	**$ 78,470,811**	**$ 84,366,229**	**$ 103,581,126**	**22.78%**
Change in Fund Balance	$ 10,814,613	$ (3,420,282)	$ (11,611,320)	

CITY OF TWIN FALLS

Budget Summary

Change in Revenues and Expenditures - Recommended to Adopted Budget

	FY 2024 Recommended	FY 2024 Adopted	$ Change	% Change	Reason
REVENUES:					
Property Taxes	$ 29,428,544	$ 29,415,693	$ (12,851)	-0.04%	Adjustment for final Property Tax Values
Shared Revenue - Sales Tax	$ 5,700,000	$ 5,700,000	$ -	0.00%	
Franchise Taxes	$ 2,190,000	$ 2,190,000	$ -	0.00%	
Licenses and Permits	$ 1,205,200	$ 1,205,200	$ -	0.00%	
Shared Revenue - Highway User	$ 2,890,000	$ 2,890,000	$ -	0.00%	
Shared Revenue - Highway M&O	$ 1,405,000	$ 1,405,000	$ -	0.00%	
Shared Revenue - Liquor	$ 925,000	$ 925,000	$ -	0.00%	
Court	$ 185,000	$ 185,000	$ -	0.00%	
Water Fees	$ 12,641,326	$ 12,641,326	$ -	0.00%	
Wastewater Fees	$ 10,608,510	$ 10,608,510	$ -	0.00%	
Common Area Maintenance Fees	$ 64,971	$ 64,971	$ -	0.00%	
Sanitation Fees	$ 3,997,640	$ 3,997,640	$ -	0.00%	
Pool - Operations	$ 403,000	$ 403,000	$ -	0.00%	
Dierkes/SSF - Gate Fees, Passes, Misc.	$ 405,935	$ 405,935	$ -	0.00%	
Investment Earnings	$ 1,269,461	$ 1,269,461	$ -	0.00%	
Grants	$ 5,521,928	$ 5,521,928	$ -	0.00%	
E-911	$ 482,000	$ 482,000	$ -	0.00%	
Fire District	$ 614,302	$ 614,302	$ -	0.00%	
Airport - Operations	$ 645,375	$ 645,375	$ -	0.00%	
Other	$ 2,093,676	$ 2,093,676	$ -	0.00%	
Interfund Transfers	$ 5,189,486	$ 9,305,789	$ 4,116,303	79.32%	$2,455,500 - SLFRF Project - Shoshone Falls Grade $1,500,000 - SLFRF Project - Shop Remodel $146,000 - Council Capital - Design for Pool Remodel Options $13,993 - Water and WW phones/cradlepoints $810 - Wastewater/Sanitation portion of UB contract service
Existing Fund Balance (Reserves)	$ 6,959,290	$ 12,834,456	$ 5,875,165	84.42%	$5,983,960 - SLFRF Projects $6,800 - Seizures & Restituion software $405 - Sanitation portion of UB contract service -$116,000 - Wastewater adjustment for contract service
Total Revenues	**$ 94,825,644**	**$104,804,261**	**$ 9,978,617**	**10.52%**	
EXPENDITURES:					
City Council	$ 148,877	$ 148,877	$ 0	0.00%	
City Manager	$ 1,455,460	$ 1,455,460	$ (0)	0.00%	
Finance	$ 834,166	$ 1,124,166	$ 290,000	34.77%	$290,000 - Council Capital - Financial Software
Legal	$ 710,444	$ 710,444	$ (0)	0.00%	
Planning & Zoning	$ 569,339	$ 569,339	$ 0	0.00%	
Code Enforcement	$ 316,141	$ 316,141	$ 0	0.00%	
Economic Development	$ 340,921	$ 340,921	$ (0)	0.00%	
Human Resources	$ 750,441	$ 750,441	$ 0	0.00%	
Information Technology	$ 3,368,431	$ 3,381,040	$ 12,609	0.37%	$40,000 - Council Capital - Security Cameras -$27,391 - Software removal
Police	$ 13,072,168	$ 13,072,168	$ (0)	0.00%	
Communications Center	$ 1,576,174	$ 1,576,174	$ 0	0.00%	
Fire	$ 8,374,983	$ 8,374,983	$ 0	0.00%	
Building Safety	$ 1,028,163	$ 1,028,163	$ (0)	0.00%	
Animal Control	$ 693,747	$ 693,747	$ (0)	0.00%	
Custodial	$ 217,775	$ 232,873	$ 15,098	6.93%	$15,098 - Council Capital-HVAC Improvments-CH Training Roo
Engineering	$ 1,792,405	$ 1,792,405	$ 0	0.00%	
Parks	$ 2,382,728	$ 2,592,728	$ 210,000	8.81%	$210,000 - Counci Capital - Trail Connection at TF Gun Club
Recreation	$ 915,463	$ 915,463	$ 0	0.00%	
Golf	$ -	$ -	$ -	#DIV/0!	
Street	$ 6,499,298	$ 6,499,298	$ (0)	0.00%	
Street Light	$ 485,000	$ 485,000	$ -	0.00%	
Library	$ 2,271,903	$ 2,271,903	$ -	0.00%	
Airport	$ 1,555,487	$ 1,555,487	$ 0	0.00%	
Pool	$ 968,042	$ 1,114,042	$ 146,000	15.08%	$146,000 - Council Capital - Design for Pool Remodel Options
Fireworks	$ 22,000	$ 22,000	$ -	0.00%	
Insurance	$ 577,041	$ 577,041	$ -	0.00%	
Other	$ 2,426,531	$ 3,782,426	$ 1,355,895	55.88%	$2,028,460 - SLFRF Projects: Idaho Housing, Vista Bonita Park $27,391 - Software Removal $13,993 - Water/Wastewater funds for phones/cradlepoints -$701,098 - Council Capital to Departments -12,851 - Reduction for change in Property Taxes
Interfund Transfers - Tax Supported Funds	$ 1,386,436	$ 5,487,936	$ 4,101,500	295.83%	$2,455,500 - SLFRF Project - Shoshone Falls Grade $1,500,000 - SLFRF Project - Shop Remodel $146,000 - Council Capital - Design for Pool Remodel Options
Water	$ 13,846,074	$ 13,847,289	$ 1,215	0.01%	Utility Billing contract service
Wastewater	$ 12,554,305	$ 12,435,978	$ (118,327)	-0.94%	-$100,000 - Dump Truck removal -$18,327 - reduction for contract service
Sanitation	$ 3,720,830	$ 3,720,830	$ -	0.00%	
Non-Major Enterprise Funds	$ 480,156	$ 2,935,656	$ 2,455,500	511.40%	$2,455,500 - SLFRF Project - Shoshone Falls Grade
Other Non-Major Funds	$ 4,446,054	$ 5,952,854	$ 1,506,800	33.89%	$1,500,000 - SLFRF Project - Shop Remodel $6,800 - Seizures & Restitution software
Interfund Transfers - Non-Tax Supported Funds	$ 3,803,050	$ 3,817,853	$ 14,803	0.39%	$13,993 - Water and Wastewater phones/cradlepoints $810 - Wastewater/Sanitation share of UB contract service
Total Expenditures	**$ 93,590,034**	**$103,581,126**	**$ 9,991,092**	**10.68%**	
Change in Fund Balance	$ (5,723,680)	$ (11,611,320)	$ (5,887,640)		

BUDGET OVERVIEW

The role of local government is to protect the citizen's health & welfare and provide for their safety. To realize that end, local governments are responsible for providing accessible streets, dependable emergency responses, and safe and aesthetically pleasing parks and public facilities—all in a manner that is both effective and efficient. While the budget does not fund all capital initiatives and projects in the entire organization, it does meet the City Council's priorities and the citizens' service level expectations. It demonstrates restraint in the areas of taxation and rate adjustments. It appropriately incorporates the use of cash reserves to cover one-time, critical and new capital projects in the Airport, Library, Impact Fee, Water, Wastewater, Sanitation, and Seizures & Restitution Funds.

Budget concepts and funding strategies grew out of many internal conversations, public informational listening sessions and planning meetings. The following primary focus areas were developed:

- Continued Implementation of the 2030 City of Twin Falls Strategic Plan. Several of the ongoing and priority 1 goals and objectives that are expressed in the City of Twin Falls 2030 Strategic Plan receive funding in the FY 2024 budget. The specific allocations are outlined in subsequent sections of this budget. To ensure that we are incrementally improving each year, we will continue to review and develop performance plans to advance established vision statements. Additionally, we will use the City's 2030 Strategic Plan to build collaborative partnerships with our public and private community partners. Examples include the Twin Falls Urban Renewal Agency, Public Arts Commission, Twin Falls County, Twin Falls School District #411, College of Southern Idaho, First Federal, and St. Luke's Regional Medical Center. These are just a few examples of the many opportunities that we have to collaborate with our partners to create the ideal community.

- Limit Tax Collections and Rate Increase. This budget is mindful of the current economic situation and is sensitive towards any unnecessary, overly burdensome tax or rate increases. The FY 2024 budget includes a modest 2.5% increase in both water and sewer rates. Also included is the 3.0% statutorily allowed tax revenue increase, $291,244 of the City's available forgone balance, and growth from new construction. The new construction amount includes $770,350 due to the closing of the downtown urban renewal district. In Idaho, when an urban renewal district closes, 80% of the assessed value of the properties within the district, over and above the initial property values at the time of the district's creation, are included in the city's overall new construction value. The homeowner's exemption will remain at $125,000 in FY 2024. When all these factors are considered, the tax rate is expected to decrease from $4.78/$,1000 (FY 2023) to $4.71/$1,000 of taxable value. This will be among the lowest ever issued by the City.

- Invest in our employees. Each year, the City of Twin Falls reviews the full compensation (salary and benefits) level of its employees to ensure it is competitive with the market. The FY 2024 budget includes compensation and benefit adjustments as well as advanced training opportunities. It provides an across-the-board adjustment of 4.0% for all employees who meet job performance standards. The general salary table was also increased by 5.0%. The budget includes a $900 contribution into each employee's Voluntary Employee Beneficiary Association (VEBA) account and a $1,000 contribution to each employee's Health Savings Account (HSA). Finally, the budget provides for a 7.2% increase in funding for health insurance benefits. These changes will help Twin Falls remain an employer of choice in the Magic Valley.

- Continue to Invest in Our Infrastructure Systems. The FY 2024 budget provides funding for maintenance, equipment, planning activities, and construction in the City's Street, Water, and Wastewater funds.

  Street Fund – The budget for capital in the Street Fund is $4,310,684, which is $94,098 (2.14%) less than the FY 2023 total of $4,404,782. The allocation is derived from anticipated revenues totaling $7,005,511, or a decrease of $46,623 (.66%) compared to the FY 2023 total of $7,052,134.

  The change in capital includes an additional $652,000 for Seal Coating and $100,000 for Road Maintenance & Overlays. There is a $730,000 reduction for Council Capital Projects that were included in the FY 2023 budget.

  Water Fund – The budget for capital in the Water Fund is $6,369,773, which is $198,023 (3.21%) more than the FY 2023 total of $6,171,750. The allocation is derived from anticipated revenue and reserves totaling $16,556,867, or an increase of $1,911,373 (13.05%) compared to FY 2023 funding of $14,645,494.

  The largest capital project in FY 2024 is $3,000,000 for South Well #5 Pump House and Piping, which is funded with reserves. There is also $1,295,000 for Mainline Replacement.

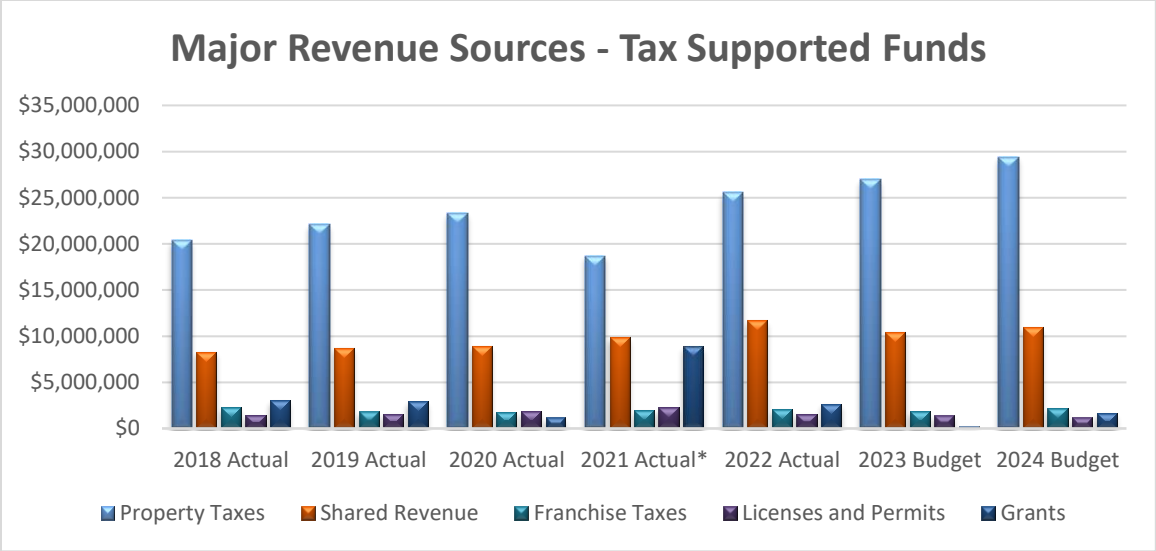
  Wastewater Fund – The budget for capital in the Wastewater Fund is $3,429,282, which is $802,282 (30.54%) more than the FY 2023 total of $2,627,000. The allocation is derived from anticipated revenues and reserves totaling $13,476,176, or an increase of $1,667,355 (14.12%) compared to the FY 2023 total of $11,808,820.

  The increase in capital funding includes $1,500,000 for Primary and Secondary Clarifier Rehabilitation and $500,000 for Sludge Pad Expansion. Both projects are funded with reserves.

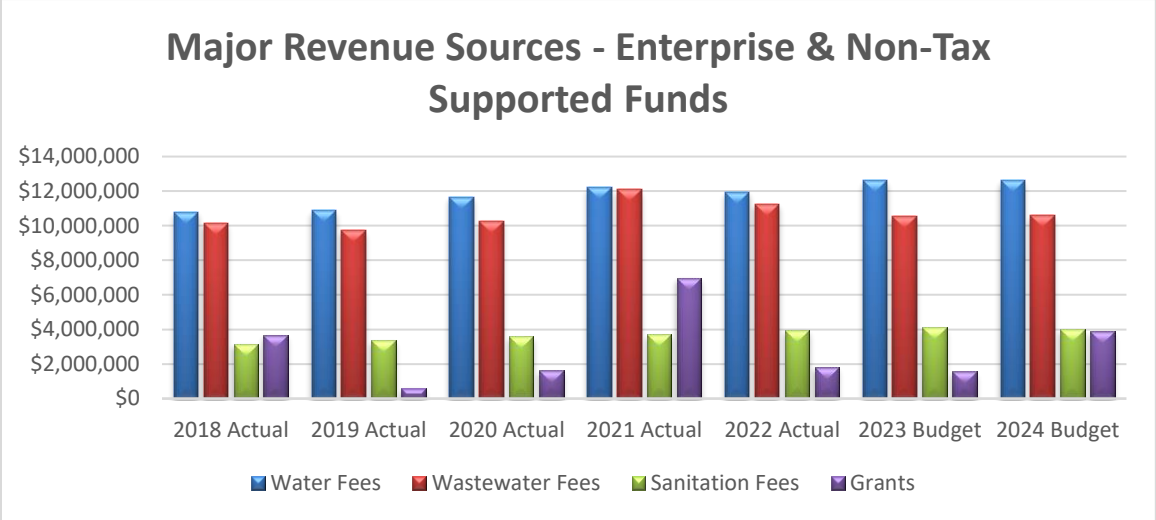
- Continue to Pursue Innovative Strategies that will Result in More Effective Outcomes. In our ongoing pursuit of excellence, we will continue to review our processes beyond the budget conversations. This budget allocates funding for the City's strategic planning objectives, many of which are tied to capital equipment and projects, such as purchasing vehicles and equipment, adding park amenities, and acquiring software to improve efficiencies.

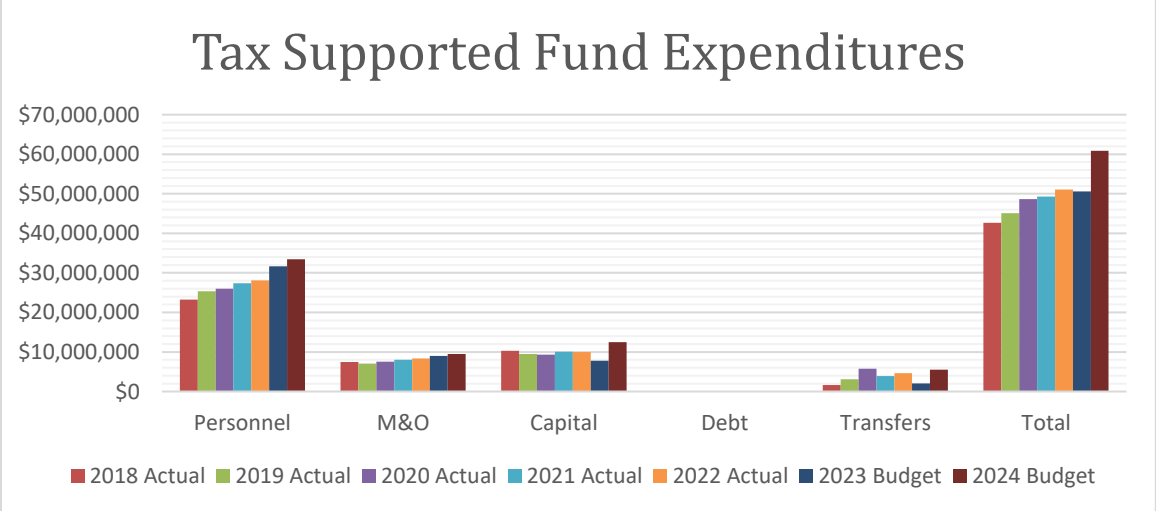
Major Revenue and Expenditure Trends

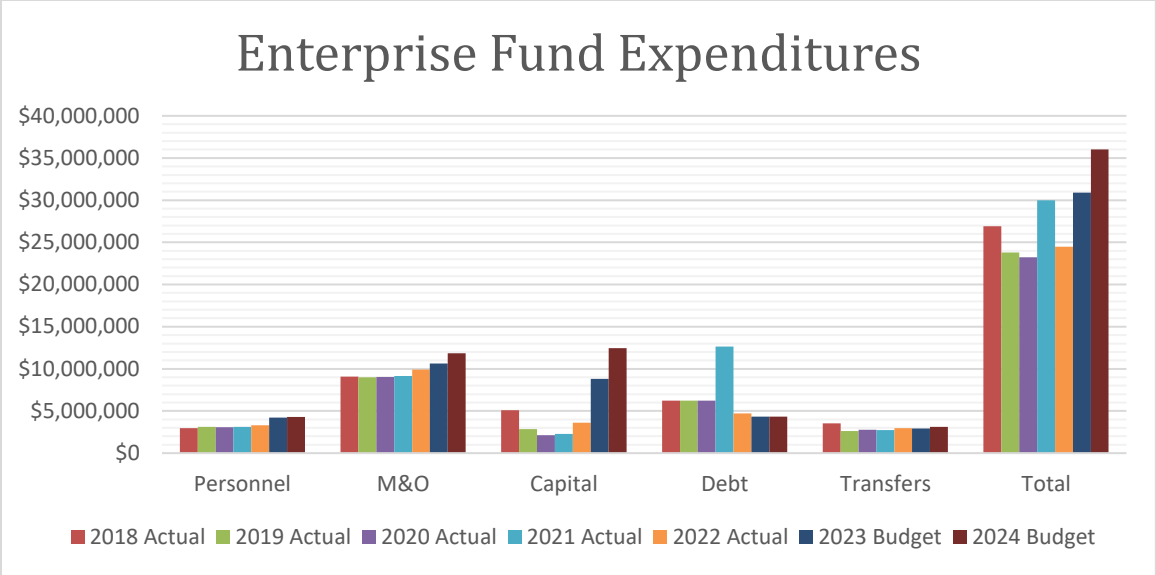
Below are graphs illustrating trends for the major revenue and expenditure categories in the budget. Five years of actual revenues and expenditures, the prior year budget, and the FY 2024 adopted budget are shown.

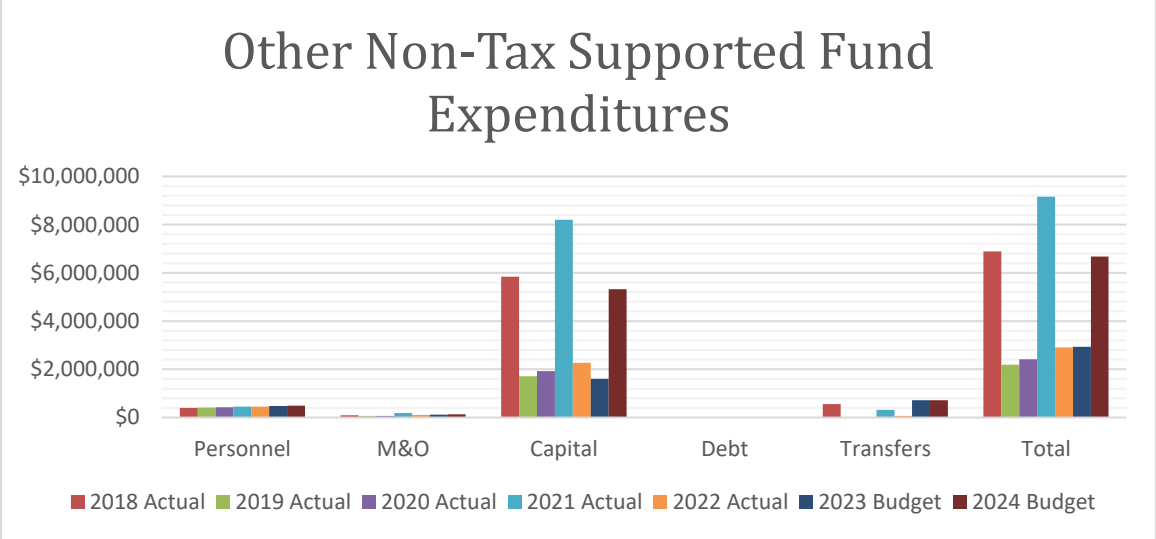


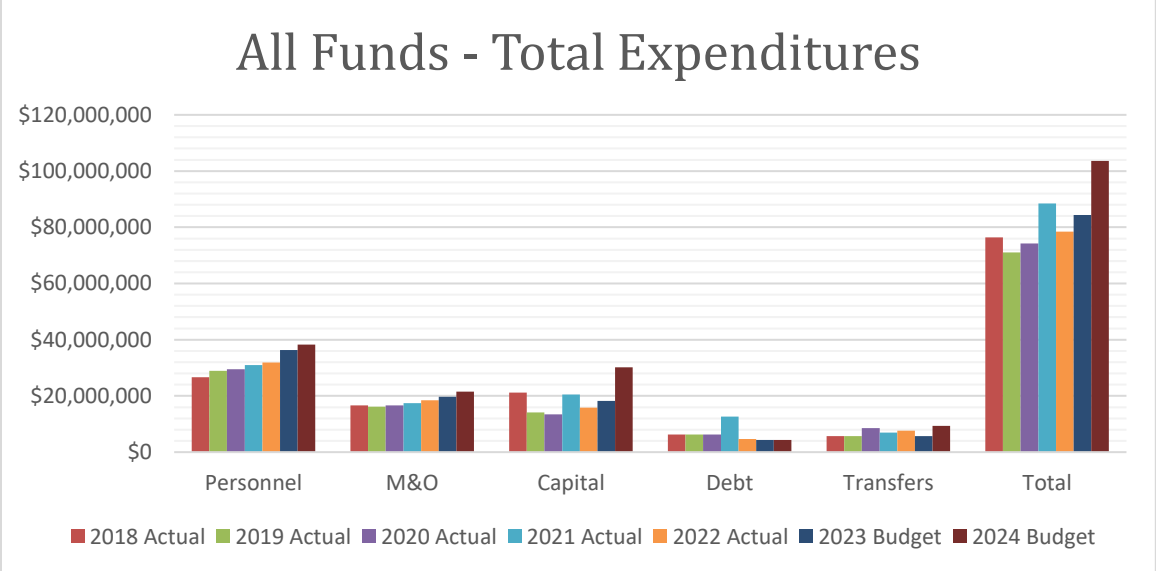
*In FY 20-21, the City received CARES funding that allowed property tax credits to be given to City residents. These funds replaced Property Tax funds that would have normally been received.






Enterprise Fund Expenditures
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Personnel
M&O
Capital
Debt
Transfers
Total
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Budget
2024 Budget


Other Non-Tax Supported Fund Expenditures
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
Personnel
M&O
Capital
Debt
Transfers
Total
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Budget
2024 Budget


All Funds - Total Expenditures
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$0
Personnel
M&O
Capital
Debt
Transfers
Total
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Budget
2024 Budget

FUNDING THE STATEGIC PLAN

The City views its planning and operations in a strategic manner. In 2012, the City began the process of re-engineering its strategic plan. The City spent almost a year listening to our citizen's needs, dreams, and expectations, while reviewing statistical data about our state, region, and city. We had many external conversations with our citizens and shareholders as well as internal conversations with employees serving at various levels of the organization. From these conversations, we were able to highlight strengths and opportunities, as well as identify those areas that we need to improve. The result was a comprehensive, vision-setting strategic plan.

The plan includes a series of vision statements, that when viewed collectively, allow us to create and maintain an accessible, healthy, learning, environmental, responsible, prosperous, and secure community with a strong internal organization designed to be able meet the needs of our citizens, businesses, and visitors. The vision statements assist the City in plotting a course that will enable growth, development, and improvement in a manner that honors and respects its history and unique characteristics. Realizing our vision will allow the City of Twin Falls to continue to be recognized as a world-class community.

The strategic plan is used to guide future budgetary and policymaking decisions and recommendations. When the 2030 City of Twin Falls Strategic Plan was adopted, the Council established and set a course to follow. The plan serves as the guidepost for all future policy and financial decisions in the future. The FY 2024 budget ties funds to the Priority 1 goals and objectives.

Recognizing that the environment in which we function changes over time, a periodic review of the specifics of the plan was built into the process. The first such comprehensive review and update was completed in February 2018. Over the course of several months, over 50 City officials and staff along with a variety of city commissions, boards, community members and stakeholders provided input on the issues facing Twin Falls. As an organization, we consider this effort to be critically important in defining future and on-going priorities. The recommended update to the 2030 City Strategic Plan was adopted by the City Council in March 2018.

The following are highlights of how this budget responds to the updated strategic plan. More comprehensive information regarding direct links between budget requests and strategic plan goals and initiatives is contained in each of the department narratives that appear in the subsequent sections of the FY 2024 budget. Additionally, all of the items in the Capital Improvement Plan are directly tied to the Strategic Plan and one or more of the eight focus areas.

A full copy of the Strategic Plan is available at www.tfid.org/388/City-Strategic-Plan. It details the Goals, Initiatives, and Objectives associated with each Focus Area, and the Timeframe, Lead Department, and Resources needed to accomplish them.

COMMUNITY STRATEGIC PLAN 2030

CITY OF TWIN FALLS MISSION

Our mission, as stewards of the public trust, is to meet the current and future needs of the community, promote citizen involvement, preserve our heritage, and conserve and protect our social and physical resources and enhance the quality of life in Twin Falls.

Focus Area 1 – Healthy Community (HC)

2030 Vision: Twin Falls is a community with a broad-based commitment to the long-range health of its citizens and visitors. A wide array of activities exists through private, non-profit, and public entities, as well as partnerships among them, which lead to a healthy, well-rounded community.

Water, sewer and other public facilities function at a high level ensuring the public health benefits of that infrastructure are well-maintained and kept in compliance with acceptable standards. Community design standards facilitate individuals' commitment to maintaining a healthy life-style. Acute care and emergency response programs and infrastructure are maintained at the highest level and an active community-wide consciousness exists to help people make positive choices with respect to substance abuse of all kinds. Recreation, arts, and non-profit organizations contribute to a healthy community, as well. They attract and keep a skilled workforce and round out residents' interests in the outdoors and the arts.

2017 Condition: While still reflecting troubling national trends in health outcomes, a number of independent actions have been taken across the Twin Falls community to start addressing these issues. The community's major healthcare provider, St. Luke's Magic Valley Medical Center, conducted a Community Health Needs Assessment focusing on their broad service area that includes Twin Falls. That assessment highlighted a number of specific health trends that warrant a broad-based community response. Of particular concern is the still-increasing problem of obesity, particularly child obesity. Mental health issues were highlighted as a growing concern with an under-developed response system. The Assessment recognizes that an effective response to the issues identified will require a multi-faceted response from a variety of stakeholders in the community. In recognition of these challenges, St. Luke's has established a Center for Community Health and has hired a Community Health Manager to coordinate the disparate actions impacting this issue.

Tangible steps have been taken to enhance community infrastructure to facilitate more healthy life-styles. The City has updated its master plan for bicycle and pedestrian facilities and significant investment has been made in expanding those facilities by both local government and community organizations. The City has updated its Comprehensive Land Use Plan with new policies to encourage higher densities where appropriate in support of a less auto-oriented urban design scheme.

The City has invested substantially in improvements to its water and wastewater facilities since 2013. The Twin Falls Fire Department has reoriented that organization's role in emergency medical response as well as providing a new focus on the prevention of unhealthful circumstances.

The need for a community recreation center was highlighted in the 2013 version of the Strategic Plan. A lack of agreement of what such a facility should include stifled progress. Conversations in the community suggest this facility is of widespread interest. This level of expressed interest has prompted the City to establish an Ad Hoc Committee to explore the issue in depth and bring back recommendations to the City Council for their final consideration.

FY 2024 Capital (HC):

City Park Upgrades (CDBG) - $500,000
SLFRF Project - Vista Bonita Park (Parks) - $300,000
Parking Lot Repair/Maintenance (Parks) - $250,000
Pool Circulation System, Deck Anti-Slip Resurfacing (Pool) - $200,000

Focus Area 2 – Learning Community (LC)

2030 Vision: Twin Falls is a community that consciously supports an individual's pursuit of intellectual as well as personal and professional growth. The formal education system is well supported and prepares the youth of the community to effectively function as a contributing member of society and a wide array of public and private institutions support a life-long pursuit of knowledge and skill development. Programs are in place to ensure the maximum level of success possible in meeting educational standards. Twin Falls continues to be known as the training center for our local economy.

2017 Condition: Graduation rates remain focused on preparing students for post-secondary opportunities, including work force development and training. Classes for those needing enhanced language skills are not available in locations and at times needed. The community has shown support through voter support of bond issues for new and upgraded schools across the District. The College of Southern Idaho (CSI) remains a venerable institution in the community. New leadership at the Twin Falls Public Library suggests a more collaborative atmosphere, and therefore, an increasing role for that institution. Initial conversations have been held with Idaho Universities regarding the potential for expanded presence in the community.

A new recognition has developed regarding the importance of substantially enhanced levels of communication among the various providers and consumers of knowledge generation in all forms.

FY 2024 Capital (LC):

Library Capital Projects - $118,000

Focus Area 3 – Secure Community (SC)

2030 Vision: Twin Falls is a community where people feel safe and, in fact, enjoy a high level of safety. Effective partnerships among the professional public safety organizations and individuals and groups of private citizens help ensure broad-based, effective involvement in crime and fire prevention and Build code enforcement efforts. Community education and civil engineering efforts continue to show positive results in traffic, bicycle and pedestrian safety experience. Continued investment in professional development as well as in public safety systems, infrastructure and technology has ensured a robust emergency response capability.

2017 Condition: The City has made substantial progress in their efforts to retain highly qualified individuals employed in their public safety services through adopting compensation levels that are more competitive in the statewide market. The Fire Department has completed a Fire Service Master Plan for the community calling for significant investment in those systems to ensure a fully functional organization faced with unprecedented residential, commercial and industrial growth.

The City has constructed a new Public Safety Headquarters through the renovation of the former City Hall. Investments have been made in various technology systems, but further enhancements are needed to help the communications and records system efficiently support the increasing demands on public safety personnel. The economic recovery has produced a significant demand for the services of the Building Department in processing applications and conducting required inspections resulting from the permits issued.

FY 2024 Capital (SC):

Fire Station 2 - Lease Payment (Fire) - $650,100
Fire Station 1 - Roof Replacement (Fire) - $308,000
Patrol Vehicles (4) (Police) - $307,388
Fire Apparatus - Type 6 Brush Truck (Fire) - $200,000
Fire Truck Lease Payments (2) (Fire) - $197,604
Animal Control Truck (Animal Control) - $90,000

Focus Area 4 – Accessible Community (AC)

2030 Vision: Through effective planning and timely investment, the Twin Falls area has kept pace with the mobility requirements of an expanding and changing population. An integrated and balanced system of transportation modes including bicycles and pedestrians, as well as a modern public transportation system supports the traditional street and highway vehicle users. A commitment to high levels of maintenance of these systems ensure the long-term integrity of the public investments made and maximizes the convenience of those dependent upon the proper functioning of these systems.

Effective coordination with a wide array of partners has ensured that regional transportation facilities such as state highways, the interstate system and Magic Valley Regional Airport continue to provide an improving level of convenient access to the area for residents, visitors and commercial interests.

2017 Condition: Continued community growth, coupled with a chronic condition of under-funding and an unusually severe winter, strains the various elements of the transportation system. Street maintenance levels have been increased within budget limitations, but adequate funding levels for these services statewide suffer from a lack of resources. On-going maintenance needs compete with capacity and safety improvements. Discussion of the third bridge linking US 93 to I-84 has resurfaced, but funding for such a significant investment remains elusive.

There is widespread recognition that the minimal public transit system operated by Trans IV by the College of Southern Idaho is inadequate for current needs and system expansion is not possible, with even current service levels in question with available resources. A growing senior population coupled with other transit dependent groups remains unserved by the current system with critical access needs unfulfilled. In response, the City has conducted a study to look at public transportation options both for the near and longer-term. Given the dispersed development pattern of Twin Falls, the lack of local funding and limited state and federal support, innovative solutions are called for.

Non-motorized means of transportation are gaining stature. A growing investment in pedestrian and bicycle infrastructure has been made and continued. Significant interest was expressed in the community to place greater emphasis in this area. Funding remains a challenge. The City has retained a consultant to develop a Master Transportation Plan that considers all modes along with operations and maintenance obligations for each. Funding will be a challenge here as well.

With the aid of federal grants, the Magic Valley Regional Airport has invested in its terminal facilities and planning continues for additional capital investment. Service remains limited with just four daily flights to a single destination, Salt Lake City. This will likely change, however, as Twin Falls was the recipient of a Small Community Air Service Development Program grant in February 2020. Funds from this grant, along with local match and a commitment from the Denver International Airport, totaled more than $1 million. These funds will be used as revenue guarantee for Sky West and United in pursuit of a new direct flight from Twin Falls to Denver.

FY 2024 Capital (AC):

Airport Construction Projects (Airport Construction) - $3,300,000
SLFRF Project - Shoshone Falls Grade (Dierkes/SSF) - $2,455,500
Seal Coating - Zone 4 (Street) - $1,900,000
Pilot Transit System (City Manager) - $1,329,619
Road Maintenance & Overlays (Street) - $721,000
Reconstruction - 11th Avenue, Addison Avenue (Design)(Street) - $605,000
Hot Patch Truck (Street) - $232,659
10-Wheel Dump Truck (Street) - $210,730
Sidewalk Construction Projects (Street) - $160,000
Sidewalk Match Program (Street) - $150,000
LIDAR Truck Pavement Scan (Street) - $100,000
LED Retrofits/Improvement (Street Light) - $70,000
Signal Upgrades - FLIR Infrared Cameras (Street) - $67,980
Phase II Power - NE Development Hangar Area (Airport) - $50,000

Focus Area 5 – Environmental Community

2030 Vision: Twin Falls exists in an unparalleled natural setting that provides recreational opportunities, solace and inspiration for residents and visitors alike. An on-going commitment to maintaining the natural heritage acknowledges the significance placed upon this aspect of community life by Twin Falls residents. The business community also recognizes the essential role this commitment to our natural setting and proximity to outdoor activities plays in sustaining and expanding the region's economic vitality.

The community's commitment to maintaining clean water and clean air continues to set Twin Falls apart from those places allowed to degrade in the face of a growing population.

2017 Condition: The voters of Twin Falls, with an impressive 80% majority, approved a bond issue to upgrade the City's wastewater treatment plant and associated infrastructure. The work authorized nears completion ensuring the City's ability to meet its obligations under its discharge permit will continue to be met in the face of unprecedented growth.

A limited recycling program continues in Twin Falls, even as the global recycling market continues to struggle. While not as robust of a program as in previous years, it continues to provide benefit to the community at large. City staff continues to monitor the situation and look for additional means by which to enhance this service. Investment in the 600-acre Auger Falls Park in the Snake River Canyon continues at a measured, but limited pace due to resource limitations. However, many people find the minimal development situation as an asset for this large publicly owned space. Access to the Auger Falls area is challenged by a growing traffic demand on an inadequate roadway with conflicts increasing each year.

The industrial pretreatment plant serving the Lamb Weston facility had experienced a series of sewage discharges exceeding permit limits. Negotiations among the company, the City, the Idaho Department of Environmental Quality and the Twin Falls Urban Renewal Agency has seen ownership and operational responsibility transferred to Lamb Weston. This unitary control of the system has resulted in reduced discharges into Rock Creek.

As the community approaches the threshold of 50,000 in population, a new standard for pollution loading from the City's storm drainage system will come into play. The City will need to meet higher water quality standards at numerous points throughout the community. Much of the City is served by aging and undersized storm water facilities and no dedicated funding source has been identified for an effective response.

The City maintains a system for pressurized irrigation (PI) in parts, but not all, of the community. The PI system, where employed, avoids using treated potable water to keep lawns green. A long-term strategy leading to a more robust water conservation ethic will help the City make better use of a scarce and increasingly costly commodity.

FY 2024 Capital (EC):

South Well #5 - Pump House, Piping (Water) - $3,000,000
Primary and Secondary Clarifier Rehabilitation (Wastewater) - $1,500,000
Mainline Replacement (Water) - $1,295,000
Mainline Maintenance (Wastewater) - $550,000
Sludge Pad Expansion (Wastewater) - $500,000
Hillcrest Drainage Improvements (Water) - $440,000
Sludge Truck Replacement (Wastewater) - $300,000
Ensign Drainage & Piping - Engineering (Water) - $238,000
Meter Replacement (Water) - $200,000
South Reservoir Chlorination Unit (Water) - $186,000
F-350 Service Trucks with Utility Beds (2) (Water) - $150,584
Hankins Pump Station Upgrades (Water) - $150,000

Focus Area 6 – Prosperous Community

2030 Vision: A consistent commitment ensuring community residents have access to employment that supports personal and family well-being has resulted in a robust economy based upon the traditional agricultural base of the region as well as an expanded economic base from new fields of endeavor. A balanced focus by a variety of regional partners on preparing the local labor force to effectively function in an era of changing skill requirements as well as on-going investment in required infrastructure has allowed locally based businesses to expand as their business needs dictate while accommodating new industries and businesses into the marketplace.

Twin Falls has continued to serve as the regional retail and professional service center for South Central Idaho and North East Nevada.

2017 Condition: Significant investment in the City's wastewater treatment facility and improvements to the water supply system have solved the community's capacity problems, at least in the near-term. Capacity issues in the water distribution and sewage collection system remain problematic in certain parts of the City.

A major investment in Downtown Twin Falls by the Twin Falls Urban Renewal Agency is underway. Five blocks of Main Avenue have been fully renovated and utilities upgraded. The Downtown Commons will be constructed adjacent to the new City Hall location at Main Avenue and Hansen Street. New investment is being made in the buildings in the downtown area and interest has been sparked among private developers in providing urban density housing in the areas adjacent to downtown. Mechanisms for assisting existing businesses in the downtown with physical improvements are desired as well as creating an organization to manage the maintenance and programming issues of the areas as its popularity expands.

While the investment in the community by two large industrial concerns has boosted employment and overall economic activity, this success has resulted in a severe labor shortage. A major focus on both long and short-term strategies for developing the community's workforce is needed. This may be best developed as part of a comprehensive economic development policy and plan involving various segments of the community bringing their unique skills and needs to the table.

One major concern with a potential growing workforce is the current critical shortage of affordable housing to meet even current demands. The issue is addressed in the City's Comprehensive Plan

but a concerted effort from all stakeholders will be required if an effective response is to be developed to this problem that is faced by most cities in the western US.

Focus Area 7 – Responsible Community (RC)

2030 Vision: The Twin Falls community has retained its human face as it has grown over time. New residents are welcomed and made to feel part of the tightly knit community. A vital aging population is an active segment of the population.

The community is actively engaged in the various public, private, civic, arts and religious institutions serving the area through volunteerism and involvement in neighborhood and local government activities.

2017 Condition: The City has continued its participation in the National Citizen Survey, seeking direct input from the community on services provided. This survey is conducted every two years. However, effective communication of City challenges and successes remains an elusive goal. Voter turnout is low, reflecting national trends for local government. Improving that level of communication is a goal of City officials.

The City has initiated a series of "City Fairs" held in association with other community events allowing City departments to highlight current issues and events. These events have been well attended and need to become a regular part of community dialogues.

There is broad recognition that the community needs identified in this planning process are extensive and are beyond the capability of any individual institution. Strategies for creating effective collaboration among those who have a stake in the outcomes are essential. A means to better align the City's policy development process with the Strategic Plan might be considered.

Recognizing the on-going competition for limited funding for local government in Idaho, a comprehensive financial plan, exploring all available sources and mechanisms will help support the community dialogue moving toward implementation of the Plan elements.

There is widespread commitment to maintaining existing services and facilities while new demands increase the competition for personnel and financial resources. Mechanisms should be in place to honor commitments to on-going operations as choices are made for resource allocation.

It is expected the census will reflect that Twin Falls has surpassed the 50,000 population threshold. As the Central City in the Twin Falls Standard Micropolitan Statistical Area, that threshold will have significant impact upon how the City does business. The impact of that threshold will extend well beyond the corporate limits of the City of Twin Falls; the region was designated a Metropolitan Statistical Area (MSA) in 2018. The designation of a MSA is the first of many changes and requirements that will affect public entities within that area that will include Twin Falls and Jerome as well as portions of the respective counties. It is important for the City, as a regional leader, to develop a clear understanding of the impacts of this change in designation and assist the other entities that may not be aware of the implications for them to prepare. The final certification of the 2020 Census and the designation of an urban area will not occur until 2022, but early notification and preparation will ensure an easier transition when the time comes.

Focus Area 8 – Internal Organization (IO)

2030 Vision: The City of Twin Falls strives to carry out its mission with unquestioned integrity, and the highest ethical standards. In its role as stewards of the community assets it focuses on the proper use of available resources, continually assessing programs and processes to ensure maximum effectiveness. In pursuit of shared obligation for community livability, opportunities are

made available to citizens for direct involvement in civic affairs and transparency in decision-making.

In support of the desired effectiveness, the elected leadership works in close partnership with appointed professionals carrying out clear policy directives. A high level of competency is provided from a lean, properly compensated and respected core staff. Maximum effort is expended in ensuring authorities granted through state legislation are maintained and expanded.

2017 Condition: The City's commitment to the "One City" concept remains the keystone of organizational development efforts. Off-site training has been augmented by annual training sessions in Twin Falls, bringing the relevant concepts to a larger audience at a more affordable cost. The City has restructured its organization to better align its management staff to accomplish the vision created in the Strategic Plan. A substantial commitment to creating and maintaining a competitive compensation structure has helped the City retain talented and committed employees who are dedicated to the values of the City organization. There is broad and clearly articulated commitment to the service needs of the citizens.

All organizations, regardless of size and complexity, struggle with the need for effective internal communication. This is especially important during periods of organizational change. A continuing commitment to enhancing communication among all levels of the organization is essential for continued success.

FY 2024 Capital (IO):

SLFRF Project - Shop Remodel (Shop) - $1,500,000
Computer Replacement (Various) - $125,000
Rack Server Replacement (IT) - $28,000
Plotter (Engineering) - $28,000
Repeater Replacement (IT) - $20,650
IS2 Building Maintenance (IT) - $20,000
City Hall - Water Softener (Custodial) - $17,000

A full copy of the Strategic Plan is available at www.tfid.org/388/City-Strategic-Plan. It details the Goals, Initiatives, and Objectives associated with each Focus Area, and the Timeframe, Lead Department, and Resources needed to accomplish them.

CAPITAL IMPROVEMENT PLAN

The City of Twin Falls has a separate Capital Improvement Fund to account for capital expenditures and one-time special projects for General Fund departments. These departments include City Council, City Manager's Office, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, IT, Police, Communications Center, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, and Golf. Capital expenditures are those greater than $5,000 with a useful life of at least 3 years. One-time special projects may be less and are for items not typically purchased on an annual basis. Both capital and special projects may be funded with property taxes, intergovernmental shared revenues, grants, and impact fees.

The City of Twin Falls maintains a level of funding for capital purchases every year of approximately $2 million, recognizing that cutting capital projects simply defers spending to a future year, and potentially causes increases to repair and maintenance budgets.

Other funds have capital expenditures and special projects included **within** the fund. They receive dedicated revenues or user fees to help pay for capital purchases.

- Street Fund - funding includes dedicated street monies and Idaho Power franchise fees
- Street Light Fund - funded primarily with Idaho Power franchise fees
- Library Fund - operated separately from the City, with a separate board; funded with property taxes levied through the City
- Airport Fund - funding includes landing fees, concessionaire revenue, and support from Twin Falls County
- Water Fund - funded primarily with user fees
- Wastewater Fund - funded primarily with user fees
- Pool Fund - funding includes user fees
- Dierkes Lake/Shoshone Falls Fund - funded with user fees and contributions
- Park Development Fund - funded with contributions from developers

Determining Funded Capital Projects:

The process to determine funded capital projects begins each February when the Long Term Planning Committee (LTPC) meets. The committee is made up of employees from all departments and levels of the City. Each member works with their department to provide a list of capital needs. The items included are then presented by Strategic Plan Focus Area and discussed by the committee. Information and feedback are taken back to departments for additional input. After requests for all departments have been fully reviewed, the committee ranks each item as a 1 or 2. Those ranked as a 1 are recommended to the City leadership team as items that should be funded in the budget. In April, department heads submit official capital requests as part of the budget process. These are discussed with the City Manager in department roundtable discussions held in May. Soon after the City's leadership team and LTP members participate in the Big Budget Balancing Meeting. Capital items to include in the Recommended Budget are determined and presented to City Council the first week of July. Budget presentations including capital projects are made at the weekly City Council Meetings in July and August. Citizens have the opportunity to share their input. City Council can add, remove, or adjust capital projects until the budget is adopted near the end of Augu**st.**

Impact of Capital Projects on Current and Future Operating Budgets:

While capital and operating budgets can be viewed separately, they are linked by the fact capital projects may affect current and future operating budgets by requiring additional and potentially ongoing personnel, supply, repair, maintenance, utility, or equipment expenses. Alternatively,

some projects may create savings or serve as sources of additional revenue. When department capital needs are presented to the LTPC, the expected effects on operating budgets are discussed and considered when determining which projects will be recommended to the City leadership team for funding. It is recognized future resources are being committed and will be unavailable for other uses. The expected changes to operating budgets are incorporated into the Long Range Financial Plan (5 years).

Significant nonrecurring capital projects are those that require substantial use of cash reserves, a bond, or have significant ongoing operational costs. Examples would be purchase and renovation of a new City Hall, or building an additional Fire Station. For FY 2024, the City of Twin Falls has one significant nonrecurring project, which is South Well #5 (Water Fund). It totals $3,000,000 and is funded with reserves. The well provides a new water source that reduces the amount of water that needs to be pumped out of the canyon. It is 45% cheaper to pump water from South Well #5, which should result in annual electricity savings of approximately $151,285. The remainder of the FY 2024 capital and one-time projects are for both recurring and nonrecurring items that do not require, do not provide, and will not save significant operating funds in the current or future budgets. Some of them will have relatively small effects on the department operating budgets and are summarized in the table below:

FY 23-24 Capital and One-Time Projects	Operating Impact	Projected Annual Amount
Street Luminaire Replacement Program	Annual Cost	$45,000
Financial Software	Increase in Annual Cost	$15,000
Permit Tracking Software	Annual Cost	$12,500
Automatic License Plate Cameras (4)	Annual Cost	$12,000
Patrol Division Smartphones	Annual Cost	$8,638
Hybrid Patrol Vehicles	Fuel Savings	-$10,578
Total		**$82,560**

The next two pages have a detailed listing of FY 2024 capital projects for all departments.

City of Twin Falls
Capital Expenditures
Fiscal Year 23-24

Department	Strategic Plan #	Priority	Description	Amount	Recurring
Finance	IO1.1.1	1	Council Capital - Financial Software	$290,000	No
Finance Total				**$290,000**	
Human Resources	IO1.3.2	1	Diversity and Inclusion Training	$12,500	No
Human Resources	IO1.2.1	1	City Gym Equipment	$7,500	No
Human Resources	IO1.2.1	1	Automated External Defibrillators (AEDs)	$5,400	No
Human Resources Total				**$25,400**	
Information Technology	IO1.1.1	1	Computer Replacement	$102,800	Yes
Information Technology	IO1.1.1	1	Rack Server Replacement	$28,000	Yes
Information Technology	IO1.1.1	1	Printer Replacement	$17,500	Yes
Information Technology	SC2.1.2	1	Council Capital - Security Cameras (City Hall, Commons, PD)	$40,000	No
Information Technology	IO1.1.1	1	Repeater Replacement	$20,650	No
Information Technology	IO1.1.1	1	IS2 Building Maintenance	$20,000	No
Information Technology	IO1.1.1	1	Cubicles, New Position Equipment	$15,910	No
Information Technology	IO1.1.1	1	Aerial	$11,280	No
Information Technology Total				**$256,140**	
Police	SC1	1	Patrol Vehicles (4)	$307,388	Yes
Police	SC1.1.1	1	Patrol Equipment	$17,000	Yes
Police	SC1.1	1	Red Dot Optics and Holsters	$45,000	No
Police	SC1.1.1, SC1.1.6	1	Traffic Motorcycle	$30,000	No
Police	SC1.1.5, SC2.1.1	1	Off-Site Evidence Building - Interior Improvements	$17,500	No
Police	SC1	1	Automatic License Plate Cameras (4)	$12,000	No
Police	SC1	1	Patrol Division Smartphones	$8,638	No
Police	SC1	1	SWAT - Sniper Rifle Replacements (2)	$7,000	No
Police	SC1	1	Drone	$6,600	No
Police Total				**$451,126**	
Communications Center	IO1.1.1	1	New Position Equipment	$2,875	No
Communications Center Total				**$2,875**	
Fire	SC1	1	Fire Station 2 - Lease Payment	$650,100	Yes
Fire	SC1	1	Fire Truck Lease Payments (2)	$197,604	Yes
Fire	SC1	1	Fire Department Equipment	$20,000	Yes
Fire	SC1	1	Fire Station 1 - Roof Replacement	$308,000	No
Fire	SC1	1	Fire Apparatus - Type 6 Brush Truck	$200,000	No
Fire	SC1	1	Combat Ready Hose	$49,920	No
Fire	SC1	1	E3 Engine Rebuild	$30,000	No
Fire	SC1	1	Nozzles	$25,000	No
Fire	SC1	1	Apparatus Ball Intake Valves	$21,238	No
Fire Total				**$1,501,862**	
Building Safety	SC1.1	1	Inspection Vehicle	$33,352	No
Building Safety	SC1.7	1	Permit Tracking Software	$25,000	No
Building Safety Total				**$58,352**	
Engineering	IO1.1	1	Plotter	$28,000	No
Engineering Total				**$28,000**	
Animal Control	EC1.3.1, SC1.7	1	Animal Control Truck	$90,000	No
Animal Control Total				**$90,000**	
Custodial	IO1.1.1	1	City Hall - Water Softener	$17,000	No
Custodial	IO1.1.1	1	Council Capital - HVAC Improvements - City Hall Training Room	$15,098	No
Custodial	IO1.1.1	1	City Hall - Walking Pad for Roof	$12,361	No
Custodial Total				**$44,459**	
Parks	HC1.1	1	Parking Lot Maintenance	$250,000	Yes
Parks	AC2.3.1, HC1.1.1	1	Trail Maintenance	$36,000	Yes
Parks	HC1.1.3	1	Donation Support	$10,000	Yes
Parks	HC1.1.3	1	Council Capital - Canyon Rim Trail Connection at TF Gun Club	$210,000	No
Parks	HC1.1.3	1	16' Rotary Mower	$162,540	No
Parks	HC1.1.3	1	F-350 Service Truck	$75,292	No
Parks	HC1.1.3	1	Truck Plow/Blade	$10,000	No
Parks	HC1.1.3	1	Utility Trailer	$3,135	No
Parks Total				**$756,967**	
Recreation	HC1.2.1	1	Program Equipment	$25,000	Yes
Recreation	HC1.1.3, IO1.1.1	1	Facility Maintenance	$25,000	Yes
Recreation Total				**$50,000**	
Misc.	RC3.2	1	Contingency	$420,607	Yes
Misc.	HC1.1.3	1	Council Capital - Pool	$146,000	Yes
Misc.	LC, PC	1	Public Art Funding	$3,740	Yes
Misc.	AC1.2, AC2.1	1	SLFRF Project - Shoshone Falls Grade	$2,455,500	No
Misc.	PC1.2	1	SLFRF Project - Idaho Housing Company	$1,728,460	No
Misc.	IO1.1.1	1	SLFRF Project - Shop Remodel	$1,500,000	No
Parks	HC1.1.3	1	SLFRF Project - Vista Bonita Park	$300,000	No
Misc.	AC1.3	1	Pilot Transit System	$1,329,619	No
Misc. Total				**$7,883,926**	
			Total Capital Improvement Fund	$11,439,107	
			Less: Transfers to other funds	-$4,101,500	
			Total Capital Improvement Fund less Transfers	$7,337,607	
Street	AC2.1.1	1	Seal Coating - Zone 4	$1,900,000	Yes
Street	AC2.1.1	1	Road Maintenance & Overlays	$721,000	Yes
Street	AC2.1.1	1	Reconstruction - 11th Avenue, Addison Avenue (Design)	$605,000	Yes
Street	AC2.2.2, SC1.1.6	1	Sidewalk Construction Projects	$160,000	Yes
Street	AC2.2.2	1	Sidewalk Match Program	$150,000	Yes
Street	IO1.1.1	1	Computer Replacement	$4,500	Yes
Street	AC2.1	1	Hot Patch Truck	$232,659	No
Street	AC2.1	1	10-Wheel Dump Truck	$210,730	No
Street	AC2.1.2	1	LIDAR Truck Pavement Scan	$100,000	No
Street	AC2.1.3	1	Signal Upgrades - Flir Infrared Cameras	$67,980	No
Street	AC2.1, EC2.2.7	1	F-450 Pickup	$58,591	No
Street	AC2.1, EC2.2.7	1	Skid Steer	$49,640	No
Street	AC2.1	1	Hyster Forklift	$42,859	No
Street	AC2.1.3	1	Signal UPS	$7,725	No
Street Total				**$4,310,684**	

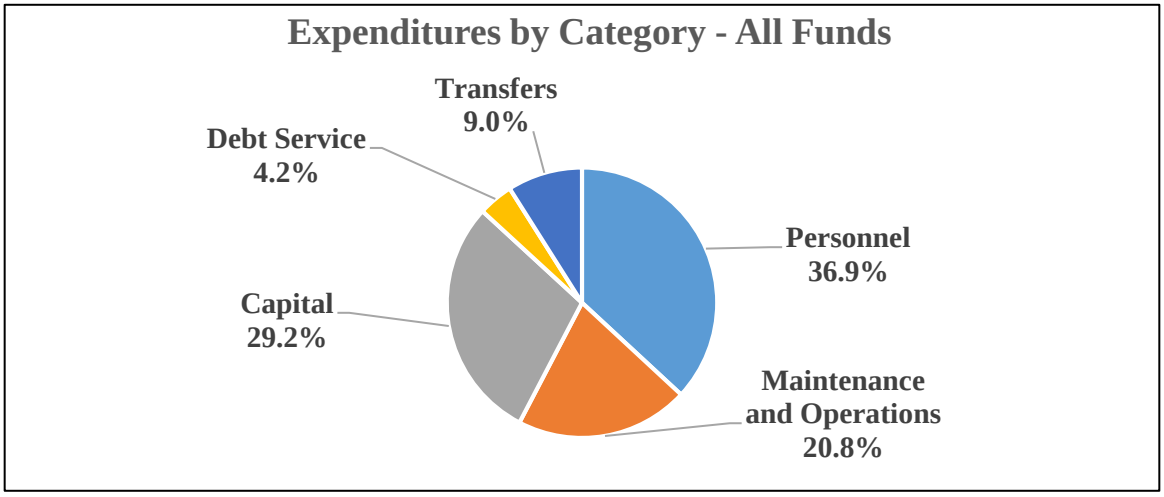
Street Light	AC2.1.3	1	LED Retrofits/Improvements	$70,000	Yes
Street Light	AC2.1.3, SC2.1.2	1	Street Luminaire Replacement Program	$45,000	No
Street Light Total				**$115,000**	
Library	LC2	1	Front Entrance Repair	$50,000	No
Library	LC2	1	Boiler Pump Skid Replacement	$49,000	No
Library	LC2	1	Glycol Chemical Add	$10,000	No
Library	LC2	1	HVAC VAV Box Controllers	$9,000	No
Library Total				**$118,000**	
Airport	AC3	1	Restaurant Equipment	$6,000	Yes
Airport	IO1.1.1	1	Computer Replacement	$3,000	Yes
Airport	AC3	1	Phase II Power - NE Development Hangar Area	$50,000	No
Airport	AC3	1	Terminal Building Plumbing Upgrades	$48,000	No
Airport	AC3	1	Landscape Upgrade	$45,000	No
Airport	AC3	1	Terminal Vestibule Flooring (3)	$17,450	No
Airport	AC3	1	ARFF Building Paint	$10,000	No
Airport	AC3	1	Terminal Furnishings	$5,000	No
Airport Total				**$184,450**	
CDBG	HC1.1.4, RC7.1	1	City Park Upgrades	$500,000	No
CDBG Total				**$500,000**	
Airport Construction	AC3.1	1	Construction Projects	$3,300,000	Yes
Airport Construction Total				**$3,300,000**	
Water Supply	EC2.3.2	1	South Well #5 - Pump House, Piping	$3,000,000	No
Water Supply	EC2.3.4	1	South Reservoir Chlorination Unit	$186,000	No
Water Supply	EC2.3.2	1	Hankins Pump Station Upgrades	$150,000	No
Water Supply	EC2.3.4	1	PRV Flow Meters and SCADA Upgrade	$100,000	No
Water Supply	EC2.3.4	1	F-150 Service Truck	$47,042	No
Water Supply	EC2.3.4	1	Tank Cleaning	$50,000	No
Water Supply	EC2.3.4	1	Canyon Springs Pump Station - AC Unit Piping	$20,000	No
Water Supply	EC2.3.4	1	Airport Chlorination Unit	$15,000	No
Water Supply Total				**$3,568,042**	
Pressurized Irrigation	EC2.2.9	1	Hillcrest Drainage Improvements - Engineering	$440,000	No
Pressurized Irrigation	EC2.2.9	1	Ensign Drainage & Piping - Engineering	$238,000	No
Pressurized Irrigation Total				**$678,000**	
Water Distribution	EC2.3.1, EC 2.3.4	1	Mainline Replacement	$1,295,000	Yes
Water Distribution	EC2.3.1, EC 2.3.4	1	Meter Replacement	$200,000	Yes
Water Distribution	IO1.1.1	1	Computer Replacement	$4,500	Yes
Water Distribution	EC2.3.4	1	F-350 Service Trucks with Utility Beds (2)	$150,584	No
Water Distribution	EC2.3.1, EC 2.3.4	1	Mainline Assessment	$120,000	No
Water Distribution	EC2.3.4	1	F-550 Line Truck	$115,642	No
Water Distribution	EC2.3.6	1	Lawn Tap Removal	$100,000	No
Water Distribution	EC2.3.4	1	F-550 Dump Truck	$64,365	No
Water Distribution	EC2.3.4	1	ADA Ramp Replacement	$32,000	No
Water Distribution	EC2.3.4	1	Gate Truck Vac Replacement	$30,000	No
Water Distribution	IO1.1	1	Pictometry/Aerial	$5,640	No
Water Distribution Total				**$2,117,731**	
Utility Services	IO1.1.1	1	Computer Replacement	$6,000	Yes
Utility Services Total				**$6,000**	
Wastewater Collection	EC2.3.6	1	Mainline Maintenance	$550,000	Yes
Wastewater Collectioin	IO1.1.1	1	Computer Replacement	$2,000	Yes
Wastewater Collection	EC2.3.4 EC2.3.5	1	Utility Truck with Lift Gate	$102,642	No
Wastewater Collection	IO1.1	1	Pictometry/Aerial	$5,640	No
Wastewater Collection Total				**$660,282**	
Wastewater Treatment	EC2.3.4, EC2.3.6	1	Tertiary Treatment - UV Consumable Components	$120,000	Yes
Wastewater Treatment	EC2.3.1, EC2.3.4	1	Small Capital Items	$75,000	Yes
Wastewater Treatment	EC2.3.3, EC2.3.4	1	Primary and Secondary Clarifier Rehabilitation	$1,500,000	No
Wastewater Treatment	EC2.3.4, EC2.3.6	1	Sludge Pad Expansion	$500,000	No
Wastewater Treatment	EC2.3.4, EC2.3.6	1	Sludge Truck Replacement	$300,000	No
Wastewater Treatment	EC2.3.4, EC2.3.6	1	Channel Monster - Rock Creek Lift Station	$100,000	No
Wastewater Treatment	EC2.3.6, EC2.3.4	1	SCADA Upgrades	$75,000	No
Wastewater Treatment	EC2.3.6	1	Neuros Blower Maintenance	$45,000	No
Wastewater Treatment	EC2.3.11	1	Laboratory Equipment	$25,000	No
Wastewater Treatment	EC2.3.4	1	Electrical Building Roof Repair	$15,000	No
Wastewater Treatment	EC2.3.4	1	Internet Connection Upgrade	$14,000	No
Wastewater Treatment Total				**$2,769,000**	
Pool	HC1.1.3	1	Facility Maintenance	$18,000	Yes
Pool	HC1.1.4	1	Facility Enhancement	$8,000	Yes
Pool	HC1.1.3	1	Council Capital - Design Options for Pool Remodel	$146,000	No
Pool	HC1.1.3	1	Pool Circulation System	$100,000	No
Pool	HC1.1.3	1	Deck Anti-Slip Resurfacing	$100,000	No
Pool	HC1.1.4	1	Pool Concession Stand Purchase	$10,000	No
Pool Total				**$382,000**	
Dierkes/Shoshone Falls	AC1.2, AC2.1	1	SLFRF Project - Shoshone Falls Grade	$2,455,500	No
Dierkes/Shoshone Falls	HC1.1.5, PC3.2.2	1	Facility Enhancements: Erosion Control, Dock and Picnic Areas	$150,000	No
Dierkes/Shoshone Falls	HC1.1.4	1	Trash Receptacles & Benches	$30,000	No
Dierkes/Shoshone Falls	HC1.1.3	1	UTV and Trailer	$20,000	No
Dierkes/Shoshone Falls Total				**$2,655,500**	
Shop	IO1.1.1	1	SLFRF Project - Shop Remodel	$1,500,000	No
Shop Total				**$1,500,000**	
Seizures/Restitution	IO1.1.1	1	Computer Replacement	$2,200	Yes
Seizures/Restitution	SC1	1	K9 Replacement	$19,500	No
Seizures & Restitution Total				**$21,700**	

Grand Total for All Funds	**$34,325,496**
Less: Transfer to other funds	-$4,101,500
Grand Total for All Funds less Transfers	**$30,223,996**

EXPENDITURES

EXPENDITURES IN ALL FUNDS

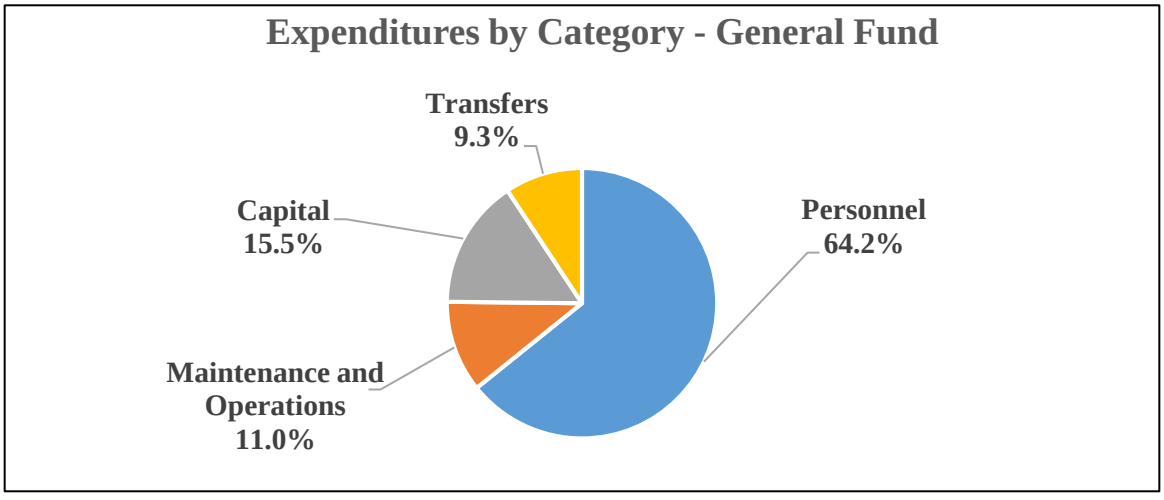
Expenditures in this budget are classified under one of five major categories: Personnel, Maintenance and Operations, Capital, Debt Service, and Transfers. The graph below shows the relative percentage of FY 2024 budget expenditures for the five major categories in all funds combined.



In most government agencies, personnel costs (salaries, wages and benefits) normally represent the largest of the expenditure categories. While municipal governments also devote a large amount of their resources to personnel, the significant investment in infrastructure drives the percentage of the budget devoted to operating and capital costs higher than most other government agencies.

EXPENDITURES IN GENERAL FUND

Using the same classification of expenditure types (less Debt Service), the percentages of budgeted expenditures for the General Fund are shown below. When analyzing General Fund expenditures by category in comparison to all funds as a whole. Personnel costs are a much higher percentage, and Capital a much lower percentage, as the General Fund spends relatively less for capital improvements, infrastructure, and equipment.



PERSONNEL EXPENDITURES IN ALL FUNDS

Focus area 8 of the City's 2030 Strategic Plan states, *"The City of Twin Falls strives to carry out its mission with unquestioned integrity, and the highest ethical standards…In support of the desired effectiveness, the elected leadership works in close partnership with appointed professionals carrying out clear policy directives. A high level of competency is provided from a lean, properly compensated and respected core staff."*

As we work to realize this vision statement, the City of Twin Falls strives to provide existing employees with the equipment, technology, infrastructure, and financial incentives necessary for them to complete their tasks and responsibilities in an efficient and effective manner. In addition, we recognize the importance of providing our employees with a competitive total compensation package and our responsibility to do so. In an effort to meet an ever-increasing workload, citizen expectations, and legislated requirements, several requests were made by department leaders to add employees to our workforce. Several more requests for new employees were made than we were able to include in the proposed budget. However, the fact that the positions were not included does not mean they aren't needed. Therefore, we want to make sure we include all the positions requested, but not funded.

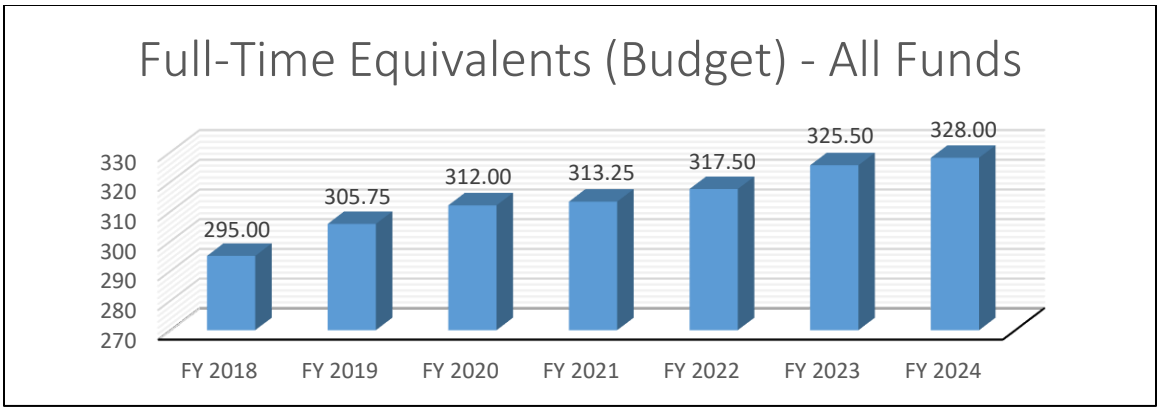
FY 2024 Requested Position – Not Funded

- Fire Fighters (5)
  - 5 FTE
  - $429,545 ($85,908/each) Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund
- Assistant Human Resources Director
  - 1 FTE
  - $129,572 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund
- Trail/Open Space Parks Supervisor
  - 1 FTE
  - $104,259 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund
- Airport Administrative Assistant
  - 1 FTE
  - $77,591 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Airport Fund
- Aquatics Aide
  - 1 FTE
  - $75,200 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund

The City has a philosophy of adding full-time employees only when "need" and "sustainability" can be demonstrated. The City has an estimated population of 56,121. Based on that estimate, it has 5.8 employees per 1,000 of population. However, as the regional and urban center for a geographic area having a population of nearly 275,000, the City's daily census population grows to an estimated 100,000. This daily increase causes the number of City employees per 1,000 of population to drop to 3.3.

The City of Twin Falls FY 2023 budget included a total of 325.5 full-time professionals working to deliver services to the citizens of Twin Falls. The FY 2024 budget recognizes several employee additions, reductions, and adjustments. These changes are each discussed below:

- An Assistant Communications Center Manager is being added to the Communications Center. The Communications Center is a 24-hour, 7-day a week operation with only one management position. This position will provide better leadership/management coverage and consistency for the Communications Center staff. There is an addition of 1 FTE associated with this change.
- An Information Security Engineer is being added to the Information Technology Department. Network security is a growing concern with many recent examples of local governments being hacked and their data held for ransom. This position will help with our ability to secure our data from outside attack. There is an addition of 1 FTE associated with this change.
- The City Manager's Office is adding a Transit Coordinator position. With the launch of the Ride Twin Falls Transit program, we have a need for an employee to manage that program. The position is being funded with the grant from the Idaho Transportation Department that we received to operate the new transit program. There is an addition of 1 FTE associated with this change.
- One half-time Custodian is being added to the Human Resources Department. This half-time position is being added to an already funded half-time custodian at the airport to create a single full-time position that will work at the airport and at city hall and the police station. The workload at city hall and the police station has exceeded the ability of the current custodial staff to keep up, and it is preferable to hire one full-time position instead of two part-time positions. There is an addition of 0.5 FTE associated with this change.
- The Building Safety Department is removing one Building Inspector position. Building activity has continued to decline in the last 18 months. We have a vacant inspector position that we do not need to hire due to this decline in workload. There is a reduction of 1 FTE associated with this change.
- The Information Technology Department is upgrading the Help Desk position to a Desktop Support position. This upgrade will allow the position to provide a more complete range of services to the rest of the City departments providing a better balance of duties between the department's staff. There is no change to the total employee count associated with this adjustment.
- The Parks Administrative Assistant is being upgraded to a Parks Coordinator position. This change will allow the department to assign more complex projects to the position, projects that are currently being done by the department director. This change will free up significant time for the Director, time that she can then reallocate to other duties that are a higher priority for her. There is no change to the total employee count associated with this adjustment.
- One of the Airport Senior Operators will be upgraded to a Lead Operator position. This change will bring the airport maintenance team into a better structural alignment with the rest of the public works teams at the City and will provide more leadership for the maintenance team when the Airport Supervisor is not available due to the expanded work hours of the airport facility. There is no change to the total employee count associated with this adjustment.



For FY 2024, a net total of 2.5 Full-Time Equivalents are being added to the budget. These additions bring the FTE count for the City of Twin Falls to 328. Below are the other increased expenditures associated with personnel in the FY 2024 budget:

- 4.0% performance-based salary adjustment for all employees
- 5.0% increase to the general salary table
- 7.2% Increase for health care insurance funding
- Voluntary Employment Beneficiary Association (VEBA)

A full list of budgeted FTEs by department for the most recent three years can be found on the next page.

FULL TIME EQUIVALENT SUMMARY - BUDGET

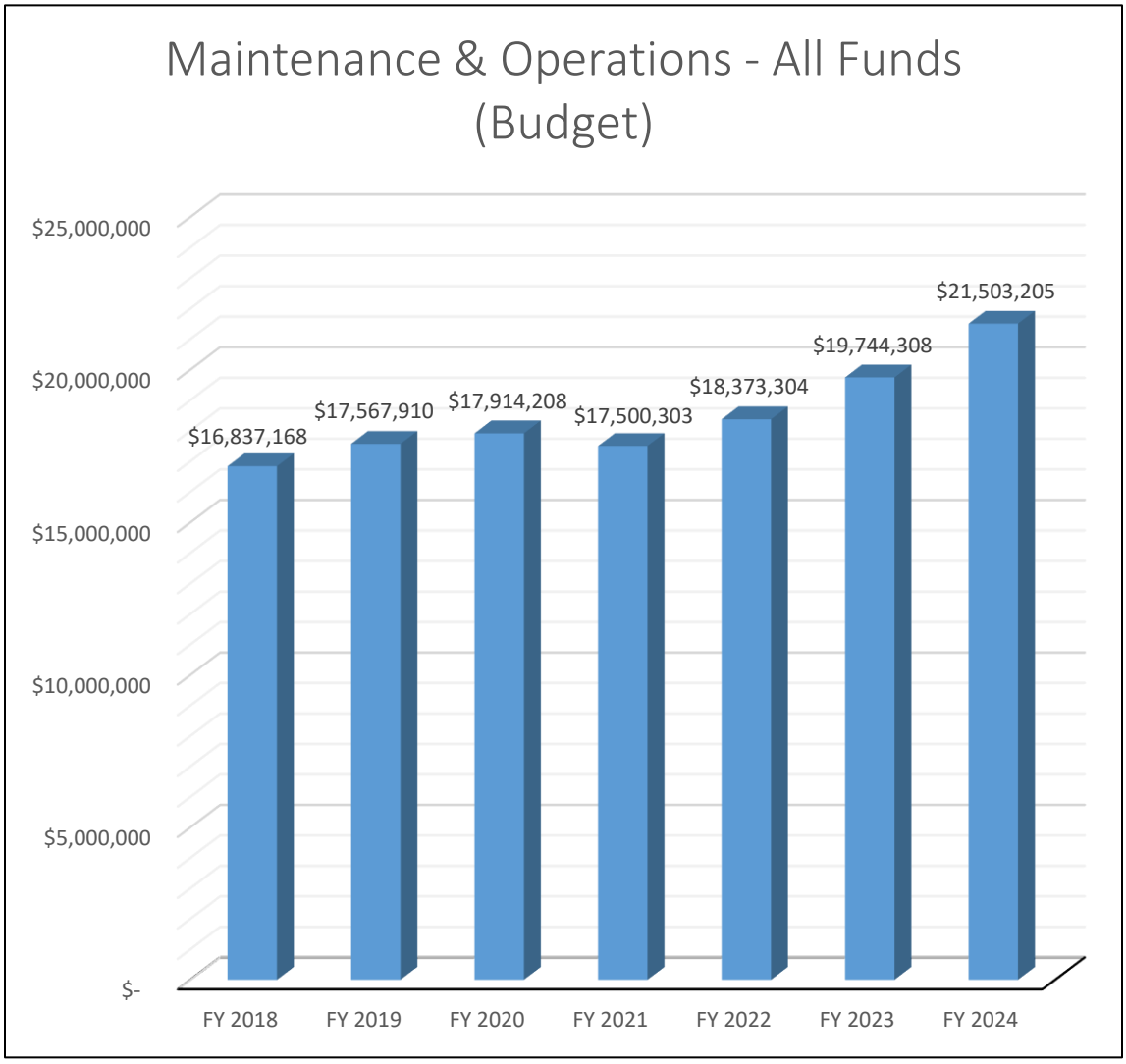
Total Full Time Equivalents (FTEs)

Funds	Departments	FYE 2022	FYE 2023	FYE 2024	Change
Tax Supported Funds:					
General Fund:	City Manager	6.00	6.00	7.00	1.00
	Finance	6.00	5.00	5.00	-
	Legal	4.00	5.00	5.00	-
	Planning & Zoning	5.00	5.00	5.00	-
	Code Enforcement	4.00	3.00	3.00	-
	Economic Development	2.00	2.00	2.00	-
	Human Resources	4.00	5.00	5.00	-
	Information Technology	11.00	11.00	12.00	1.00
	Police	97.00	101.00	101.00	-
	Communications Center	13.00	13.00	14.00	1.00
	Animal Control	2.00	3.00	3.00	-
	Fire	47.50	48.50	48.50	-
	Building Safety	9.50	9.50	8.50	(1.00)
	Custodial	1.50	1.50	2.00	0.50
	Engineering	14.00	14.00	14.00	-
	Parks	12.67	12.67	12.67	-
	Recreation	4.33	4.33	4.33	-
General Fund Sub-Total		**243.50**	**249.50**	**252.00**	**2.50**
Street Fund		16.33	16.33	16.33	-
Airport Fund		9.50	9.50	9.50	-
Pool Fund		2.00	2.00	2.00	-
Total Tax Supported Funds:		**271.33**	**277.33**	**279.83**	**2.50**
Enterprise Funds:					
Water Fund:	Water Supply	5.00	5.00	5.00	-
	Water Distribution	16.83	21.83	21.83	-
	Utility Services	9.50	5.50	5.50	-
Water Fund Sub-Total		**31.33**	**32.33**	**32.33**	**-**
Wastewater Fund	Wastewater Collection	9.83	9.83	9.83	-
	Wastewater Treatment	0.00	1.00	1.00	-
Dierkes/SSF		0.00	0.00	0.00	-
Total Enterprise Funds:		**41.17**	**43.16**	**43.16**	**-**
Internal Service Funds:					
Shop Fund		5.00	5.00	5.00	-
Total Internal Service Funds:		**5.00**	**5.00**	**5.00**	**-**
Grand Total - All Funds:		**317.50**	**325.50**	**328.00**	**2.50**
FYE 2024 Additions:	Transit Coordinator				
	Information Security Engineer				
	Assistant Communications Center Manager				
	Custodian (.5 FTE)				
FYE 2024 Reduction:	Building Inspector				

MAINTENANCE AND OPERATION EXPENDITURES IN ALL FUNDS

This category includes funding for a wide range of typical activities, including office supplies, fuel, utilities, travel, training, uniforms, building/equipment repair and maintenance, and expenditures for durable goods. The City makes allocations in these areas based on actual expenditures from previous fiscal years, economic trends, and the municipal cost index.

The FY 2024 budget allocates $21,503,205 to cover expenses associated with maintenance and operations. In comparison, the allocation for FY 2023 was $19,744,308. This is an increase of $1,758,897 (8.9%) across all funds. The largest increases are for utilities and the contract to operate the Wastewater Treatment Plant.



CAPITAL EXPENDITURES IN ALL FUNDS

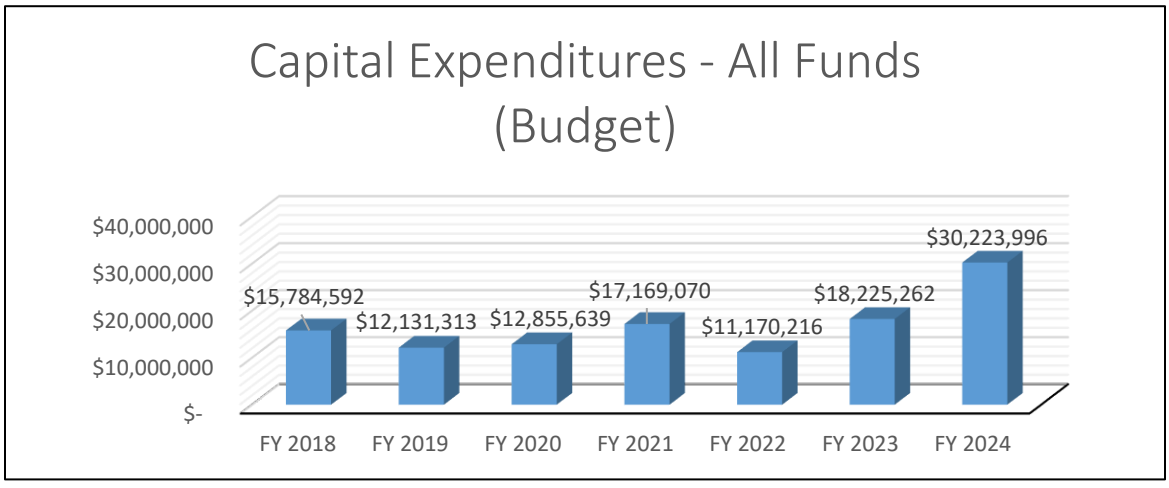
Capital improvements are investments made in our infrastructure. Six of the eight primary focus areas in the City of Twin Falls 2030 Strategic Plan are considered "capital dependent." Capital financing is necessary for the ongoing development, expansion, maintenance, and repair of these capital assets, recognizing the critical value of civil infrastructure to the economic, aesthetic, and functional viability of the City.

The City of Twin Falls owns and maintains a diverse collection of assets and facilities, which include:

- 103 buildings and structures throughout Twin Falls, ranging from the Magic Valley Regional Airport to administrative buildings; from police and fire stations to water delivery and treatment structures;
- 1,500 acres of open spaces and developed park lands, including world-class amenities such as Auger Falls, Shoshone Falls and Dierkes Lake;
- 640 lane miles to maintain.

A small sampling of the capital initiatives that have been funded in this budget include: making improvements to our water, wastewater and transportation systems; improving our trail systems; making miscellaneous park improvements; rotating our fleet, vehicles, machinery and equipment; and repair and replacement of sidewalks.

As demonstrated by the partial list above, the ongoing development, expansion, maintenance, and repair of these capital assets is necessary, recognizing the critical value of civil infrastructure to the economic, aesthetic, and functional viability of the City. For accounting purposes and based on best practices recommendation of the Government Finance Officers Association (GFOA), the City of Twin Falls capitalizes acquisitions and improvements that are durable and in excess of $5,000. In total, the FY 2024 budget allocates $30,223,996 to fund needed, critical, and desired capital improvements, one-time equipment purchases and projects, and community amenities. Compared to the FY 2023 budget of $18,225,262, this is an increase of $11,998,734 (65.84%). The largest increases are for SLFRF Projects, Wastewater, Airport Construction, a Pilot Transit System (grant), and Fire.



FUND-DEPARTMENT MATRIX

	Governamental Funds						
	General Fund	Capital Project Funds					
Department	General	Capital Improvement	Historic Preservation	Airport Construction	Park Development	Impact Fee	CDBG
City Council	✓	✓					
City Manager	✓	✓					
Finance	✓	✓					
Legal	✓	✓					
Planning & Zoning	✓	✓					
Code Enforcement	✓	✓					
Economic Development	✓	✓					
Human Resources	✓	✓					
Information Technology	✓	✓					
Police	✓	✓					
Communications Center	✓	✓					
Fire	✓	✓					
Building Inspections	✓	✓					
Animal Control	✓	✓					
Custodial	✓	✓					
Engineering	✓	✓					
Parks	✓	✓					
Recreation	✓	✓					
Golf	✓	✓					
Historic Preservation			✓				
Airport Construction				✓			
Park Development					✓		
Impact Fee						✓	
CDBG							✓
	Special Revenue Funds						
Department	Street	Airport	Street Light	Library	Pool	Drug Seizure	Fireworks
Street	✓						
Street Light			✓				
Library				✓			
Airport		✓					
Pool					✓		
Drug Seizure						✓	
Fireworks							✓
	Major Funds		Non-Major Funds				

	Proprietary Funds						
	Enterprise Funds					Internal Service Funds	
Department	Water	Wastewater	Sanitation	Common Area Maintenance	Shoshone Falls - Dierkes Lake	Insurance - Risk Management	Shop
Water Supply	✓						
Pressurized Irrigation	✓						
Water Distribution	✓						
Utility Services	✓						
Wastewater Collections		✓					
Wastewater Treatment		✓					
Sanitation			✓				
Common Area Maintenance				✓			
Shoshone Falls-Dierkes Lake					✓		
Insurance-Risk Management						✓	
Shop							✓
	Major Funds			Non-Major Funds			

Basis of Accounting:

For Financial Statement purposes, Government-Wide Statements are prepared using the full accrual basis of accounting for all Funds. Fund Financial Statements are prepared using the modified accrual basis of accounting for Governmental Funds, and the full accrual basis of accounting for Proprietary Funds.

Basis of Budgeting:

For Budget purposes, both Governmental and Proprietary Funds use the modified accrual basis of accounting.

Compared to the full accrual basis, the major differences for the modified accrual basis used for budgeting are:

- Fixed assets (capital items and equipment more than $5,000) are not depreciated. The total cost is used for budget and expenditure purposes.
- Debt is budgeted and expenditures are made based on scheduled principal and interest payments.

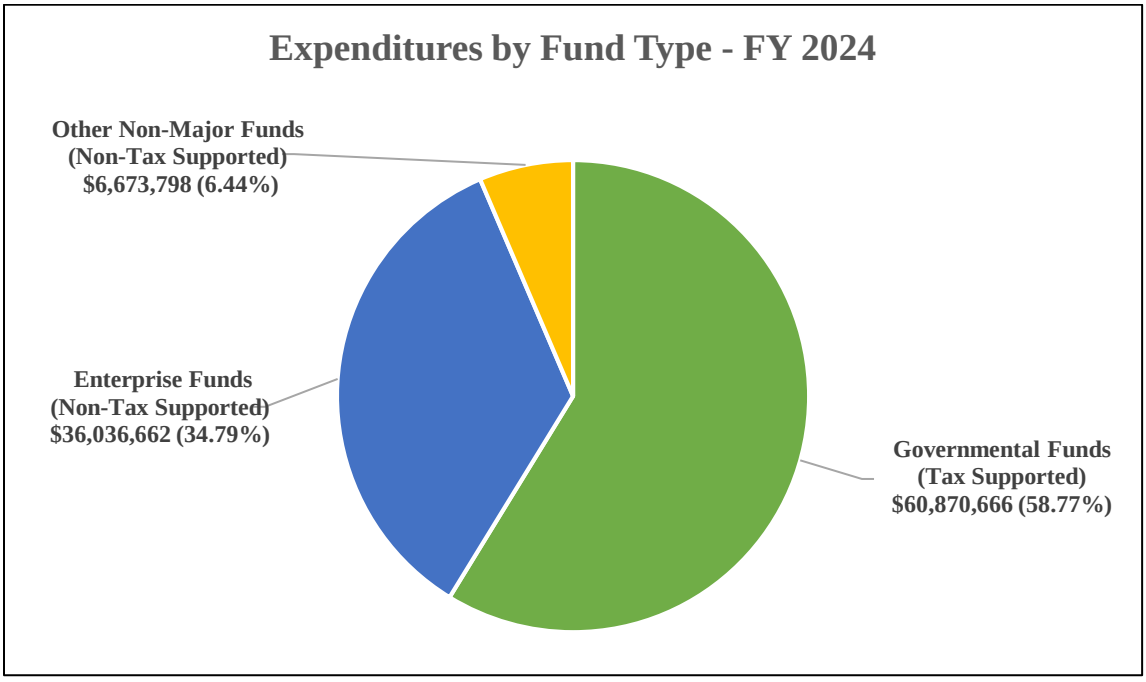
EXPENDITURES BY FUND

Budgeting is the "life-blood" of government. Through the budgeting process, revenues received from all sources – tax collections, user-fees, and federal and state grants, etc. – are transformed into tangible goods and services. Through the act of budgeting, the Council sets goals and establishes priorities for the upcoming year that help advance the City's overall strategic planning objectives, while being mindful of the future advantages or consequences.

The most commonly recognized government activities are conducted through **Governmental Funds**. The Governmental Fund umbrella includes the following Tax Supported Funds (TSF): General, Street, Street Light, Airport, Library, Capital Improvement, Pool, Insurance, and Fireworks. Revenues in these funds are derived primarily from property taxes, licenses and permits, intergovernmental grants, shared revenues from the state of Idaho (sales tax, gas tax, etc.) and Twin Falls Highway District, and federal entitlements. The governmental funds include funding to support personnel, maintenance and operations, contractual services, equipment acquisitions, and capital construction projects.

Enterprise Funds account for services financed through the assessment of user fees. The main goal or purpose of these business-like funds is to provide services to customers at a price that will cover both the current cost of operations and the purchase and maintenance of necessary capital assets. The City has five separate and distinct Enterprise Funds, which include the City's Water (Supply, Distribution, Pressurized Irrigation and Utility Services), Wastewater (Collection and Treatment), Sanitation, Dierkes/Shoshone Falls, and Common Area Maintenance Funds.

Other Non-Major Funds account for capital project, internal service, and miscellaneous funds. Included are the Impact Fee, Historic Preservation, Airport Construction, Shop, Seizures & Restitution, and CDBG Funds.



TAX SUPPORTED FUNDS

GENERAL FUND AND CAPITAL IMPROVEMENT FUND

The General Fund is the chief operating fund of the city, and is used to account for all financial resources except those required by Generally Accepted Accounting Principles (GAAP) to be accounted for in other funds. The General Fund supports many departments, programs, and contracts, which include City Council, City Manager's Office, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, IT, Police, Communications Center, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, and Golf. The Capital Improvement Fund is used for all General Fund department capital expenditures and capital transfers to other funds. For FY 2024, the budget for General and Capital Improvement (CI) Fund expenditures and transfers totals $41,267,234, which is an increase of $3,648,882 (9.7%) compared to the FY 2023 total of $37,618,352.

Listed below is a summary of the major issues addressed in the budget and issues of interest to the City Council, staff and citizens we collectively serve through the General and Capital Improvement Funds. The majority of significant changes in operational budgets are due to increases for salaries, health insurance, and the addition of a Voluntary Employee Beneficiary Association (VEBA).

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
City Council Total	**-$632**	**$148,877**	
Operations	-$632	$148,877	
Capital	$0	$0	
City Manager Total	**$181,358**	**$1,455,460**	
Operations	$231,358	$1,455,460	Addition of MPO Annual Dues and Lobbyist Fees.
Capital	-$50,000	$0	
Finance Total	**$275,559**	**$1,124,166**	
Operations	-$14,441	$834,166	Reduction in Bank and Credit Card Fees.
Capital	$290,000	$290,000	
Legal Total	**-$22,799**	**$710,444**	
Operations	$7,353	$710,444	
Capital	-$30,152	$0	
Planning & Zoning Total	**$13,588**	**$576,079**	
Operations	$13,456	$569,339	
Capital	$0	$0	
Transfer	$132	$6,740	
Code Enforcement Total	**$4,581**	**$322,925**	
Operations	$4,449	$316,141	
Capital	$0	$0	
Transfer	$133	$6,785	

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Economic Development Total	**$34,414**	**$340,921**	
Operations	$34,414	$340,921	
Capital	$0	$0	

Human Resources Total	**-$13,237**	**$750,441**	
Operations	-$38,637	$725,041	Increased training related costs.
Capital	$25,400	$25,400	

Information Technology Total	**$228,630**	**$3,390,161**	
Operations	$206,864	$3,124,900	Increased Training and Software.
Capital	$21,588	$256,140	$102,800 - Computer Replacement
			$28,000 - Server Replacement - Rack Server
			$20,650 - Repeater Replacement

Police Total	**$458,618**	**$13,208,709**	
Operations	$567,240	$12,621,042	AXON Contracts, Travel, and Training.
Capital	-$111,469	$451,126	$307,388 - Patrol Vehicles (4)
			$45,000 - Red Dot Optics and Holsters
			$30,000 - Traffic Motorcycles
Transfer	$2,847	$136,541	

Communications Center Total	**$248,477**	**$1,576,174**	
Operations	$245,602	$1,573,299	Addition of an Assistant Communications Center Manager.
Capital	$2,875	$2,875	New Position Equipment

Fire Total	**$1,276,119**	**$8,393,405**	
Operations	$531,507	$6,873,120	Increased Training, Repair & Maintenance.
Capital	$744,252	$1,501,862	$650,100 - Fire Station 2 - Lease Payment
			$308,000 - Fire Station 1 - Roof Replacement
			$200,000 - Fire Apparatus - Type 6 Brush Truck
Transfer	$360	$18,422	

Building Safety Total	**-$9,487**	**$1,041,896**	
Operations	-$38,107	$969,811	Removal of a Building Inspector position.
Capital	$28,352	$58,352	$33,352 - Inspection Vehicle
Transfer	$268	$13,733	$25,000 - Permit Tracking Software

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Animal Control Total	**$117,245**	**$693,747**	
Operations	$27,245	$603,747	Increased funding for Animal Shelter.
Capital	$90,000	$90,000	
Transfer	$0	$0	

Custodial Total	**$79,673**	**$232,873**	
Operations	$52,230	$188,414	Addition of .5 FTE for Custodian split with Airport.
Capital	$27,443	$44,459	$17,000 - City Hall - Water Softener
			$12,361 - City Hall - Walking Pad for Roof

Engineering Total	**-$29,439**	**$1,817,297**	
Operations	-$54,905	$1,764,405	Reduction in Professional Services.
Capital	$24,980	$28,000	$28,000 - Plotter
Transfer	$486	$24,892	

Parks Total	**-$166,429**	**$2,648,171**	
Operations	$86,521	$1,835,761	Additional Downtown Landscaping from URA.
Capital	-$254,033	$756,967	$210,000 - Parking Lot Maintenance
			$162,450 - 16' Rotary Mower
			$75,292 - F-350 Service Truck
Transfer	$1,083	$55,442	

Recreation Total	**$18,083**	**$924,689**	
Operations	$17,903	$865,463	
Capital	$0	$50,000	$25,000 - Program Equipment
			$25,000 - Facility Maintenance
Transfer	$180	$9,226	

Golf Total	**-$57,865**	**$0**	
Operations	$0	$0	
Capital	-$57,865	$0	

AIRPORT FUND & AIRPORT CONSTRUCTION FUND

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

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Airport Total	**$119,962**	**$2,041,314**	
Operations	$93,572	$1,371,037	Increased Electric, Repairs & Maintenance.
Capital	$11,000	$184,450	$50,000 - Phase II Power - NE Hangar Area
			$48,000 - Terminal Building Plumbing Upgrades
			$45,000 - Landscape Upgrade
Transfer	$15,390	$485,827	

Airport Construction Total	**$2,232,800**	**$3,300,000**	
Operations	$0	$0	
Capital	$2,232,800	$3,300,000	$3,300,000 - Construction Projects

LIBRARY FUND

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

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Library Total	**$61,417**	**$2,271,903**	
Operations	$73,417	$2,153,903	
Capital	-$12,000	$118,000	$50,000 - Front Entrance Repair
			$49,000 - Boiler Pump Skid Replacement

STREET FUND & STREET LIGHT FUND

In accordance with the City's strategic plan, the City Council and city staff have made transportation and roadway funding a priority. Being an Accessible Community is one of the eight primary focus areas described in the City's 2030 Strategic Plan.

The vision for this Accessible Community focus area states: "Through effective planning and timely investment, the Twin Falls area has kept pace with the mobility requirements of an expanding and changing population. An integrated and balanced system of transportation modes including bicycles and pedestrians, as well as a modern public transportation system which supports the traditional street and highway vehicle users. A commitment to high levels of maintenance of these systems ensures the long-term integrity of the public investments made and maximizes the convenience of those dependent upon the proper functioning of these systems..." The FY 2024 budget will allow the City to remain an "Accessible Community" and continue to take the strides to realize the articulated vision.

The revenue to support the Street Fund's FY 2024 budgeted allocation is derived from a combination of many revenue sources. The largest sources are property taxes, franchise fees, highway user fee distributions (also known as the "gasoline tax distribution"), road and bridge tax,

miscellaneous sources (grants) and cash reserves. The use of cash reserves and grant proceeds are two of the main causes of variation in capital expenditures in the Street Fund.

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Street Total	**-$46,623**	**$7,005,511**	
Operations	$32,430	$2,188,614	
Capital	-$94,098	$4,310,684	$1,900,000 - Seal Coating - Zone 4
			$721,000 - Road Maintenance & Overlays
			$605,000 - Reconstruction - 11th, Addison (Design)
Transfer	$15,045	$506,213	

Street Light Total	**$60,858**	**$514,005**	
Operations	$15,000	$370,000	
Capital	$45,000	$115,000	$45,000 - Street Luminaire Replacement Program
Transfer	$858	$29,005	

POOL FUND

The City Pool operates year-round and provides opportunities for recreation, water safety instruction, physical fitness, and social interaction. The Pool's budget is funded by user fees and a portion of the shared revenue (sales tax) from the State of Idaho.

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Pool Total	**$433,886**	**$1,114,042**	
Operations	$127,886	$732,042	Increased Chemicals and Natural Gas.
Capital	$306,000	$382,000	$100,000 - Pool Circulation System
			$100,000 - Deck Anti-Slip Resurfacing
			$18,000 - Facility Maintenance

For FY 2024, Tax Supported Fund operating expenditures total $42,934,990, or $2,273,132 (5.59%) more than the FY 2023 total of $40,661,857. Capital expenditures increase by $4,633,299 (59.29%) from $7,814,442 to $12,447,741. Transfers increase by $3,410,607 (164.18%) from $2,077,329 to $5,487,936.

ENTERPRISE FUNDS

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

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

WATER FUND

The importance of having a clean, reliable and safe water system is articulated in the City's 2030 Strategic Plan. The Healthy Community Vision states: "Water, sewer and other public facilities function at a high level ensuring the public health benefits of that infrastructure are well-maintained and kept in compliance with acceptable standards. Community design standards facilitate individuals' commitment to maintaining a healthy life-style…" The projects contained in the FY 2024 budget will allow the City to achieve the Health Community vision statement.

Just as in the past, the budget takes a conservative approach to growth and projects the new customer growth rate will be 1.5%. Conservative projections have the ability to impact revenues, but we believe it is important to continue on a more conservative path when projecting Water Fund revenues in the current operating environment.

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Water Total	**$755,989**	**$15,401,482**	
Operations	$478,202	$6,632,266	Increased Electric and Natural Gas.
Capital	$198,023	$6,369,773	$3,000,000 - South Well #5 - Pump House, Piping
			$1,295,000 - Mainline Replacement
			$440,000 - Hillcrest Drainage Improvements
Debt	$20,875	$845,250	
Transfer	$58,889	$1,554,193	

WASTEWATER FUND

The wastewater system is also a vital, critical component of a Healthy Community. The Wastewater Fund is used to support all wastewater services provided by the City of Twin Falls, namely wastewater collection and wastewater treatment. The allocation made to cover costs associated with the contract the City has with CH2M Hill (Jacobs) to operate its wastewater treatment plant is $4,022,073.

In May 2013, the citizens passed a $38 million revenue bond with an approval rate of slightly more than 69%. The passage of the bond provided the City with a funding source to allow improvements

to both the wastewater treatment plant ($32 million) and its collection system ($6 million). The improvements to the facility include: a roughing moving bed biofilm reactor (MBB), integrated fixed film activated sludge (IFAS) system, blower building, ultra-violet disinfection system expansion, clarifiers, return activated sludge pump station, belt filter press, head works expansion, and yard piping. With the completion of this expansion phase, the City's publicly operated treatment works is able to treat up to 18.5 million gallons per day of municipal and industrial wastewater effluent when the CEPT is operational.

In addition, the City is working on programmed improvements to its wastewater collection system, which will be an ongoing process evaluated on an annual basis.

	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Wastewater Total	**$1,667,355**	**$13,476,176**	
Operations	$803,514	$5,522,421	Increased contract amount to operate the Wastewater Treatment Plant.
Capital	$802,282	$3,429,282	$1,500,000 - Primary & Secondary Clarifier Rehabilitation
			$550,000 - Mainline Maintenance
			$500,000 - Sludge Pad Expansion
Debt	-$1,256	$3,484,275	
Transfer	$62,816	$1,040,198	

SANITATION FUND

The importance of protecting the place we live is well described in the Environmental Community vision statement of the City of Twin Falls 2030 Strategic Plan. Sustainability and stewardship are key drivers of this vision. The City's Sanitation Fund supports the City's sanitation and recycling program.

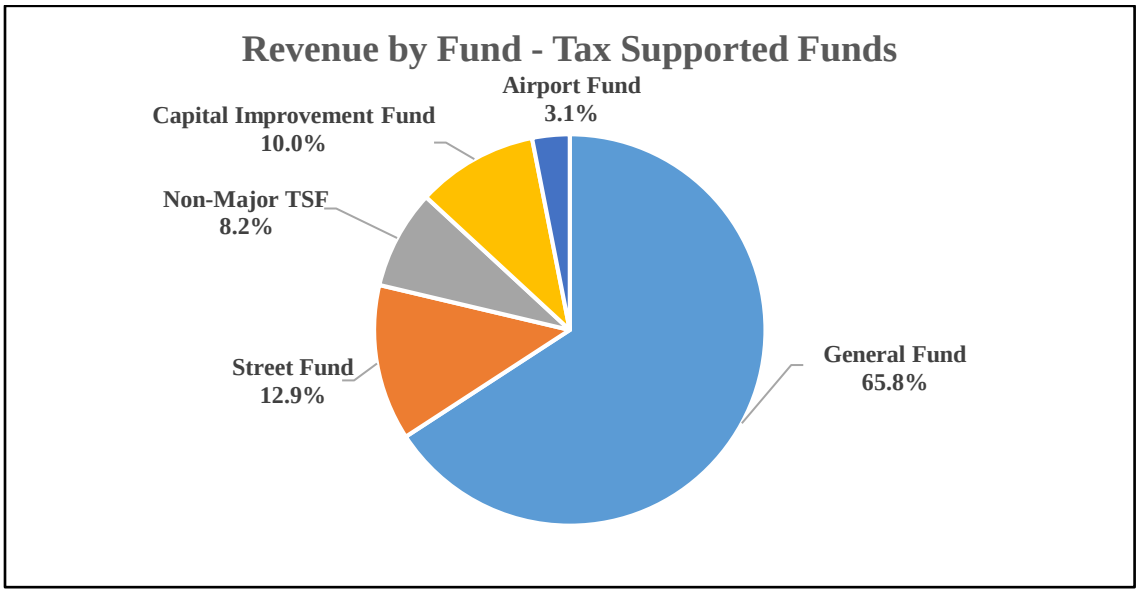
	Change from FY 22-23	Budget FY 23-24	FY 23-24 Highlights
Sanitation Total	**$72,737**	**$4,207,027**	
Operations	$34,832	$3,720,830	
Capital	$0	$0	
Transfer	$37,905	$486,197	

For FY 2024, the three largest Enterprise Funds (Water, Wastewater, Sanitation) budget $15,875,517 for operating expenditures, which is an increase of $1,316,547 (9.04%) compared to the FY 2023 total of $14,558,970. Capital expenditures increase by $1,000,305 (11.37%) from $8,798,750 to $9,799,055. Transfers increase by $159,610 (5.46%) from $2,920,978 to $3,080,588.

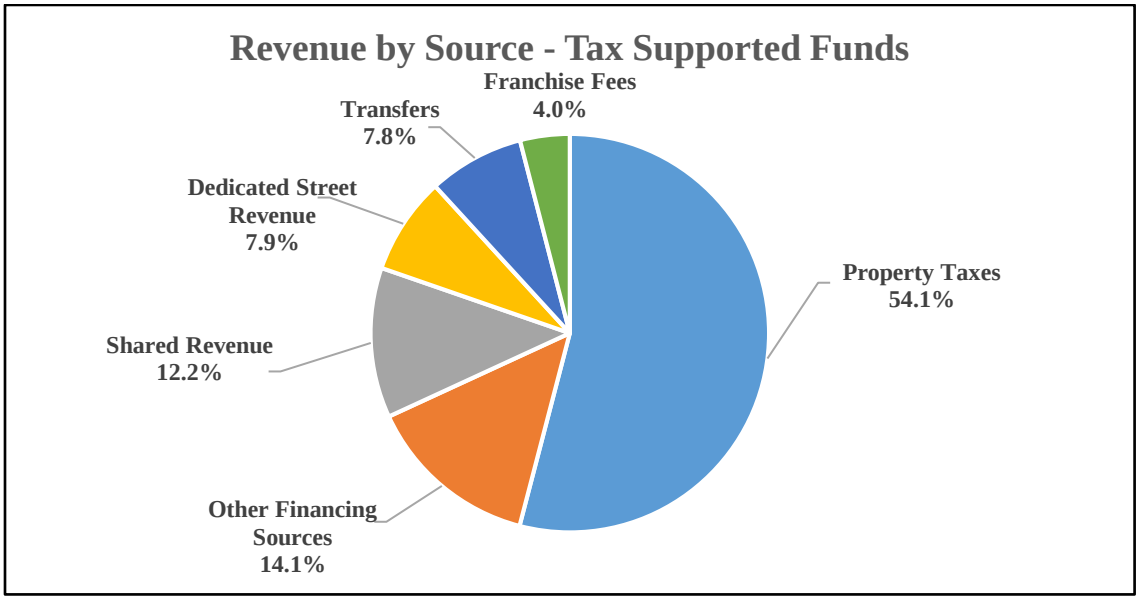
REVENUES BY SOURCE

TAX SUPPORTED FUND REVENUES

Tax Supported Funds account for $54.41 million (59.16%) of the $91.97 million total revenues in the FY 2024 budget. Tax Supported Fund cash reserves budgeted for use equal $6.46 million of the $12.83 million total for all funds. Combining revenues and reserves brings total funding for Tax Supported Funds to $60.87 million (58.08%) of the $104.8 million total.



The majority of revenues for Tax Supported Funds (85.93%) are from property taxes, intergovernmental shared revenue, dedicated street revenue, transfers, and franchise fees. The remaining sources are adjusted based on trend analysis and are by themselves relatively immaterial.



PROPERTY TAX

For FY 2024, the City of Twin Falls has an estimated taxable value of $6,167,255,930, or $584,141,337 more than the FY 2023 value of $5,583,114,592. The New Construction Roll for FY 2024 is $287,206,971, which includes $170,741,850 from dissolution of two Urban Renewal Areas. Based on these amounts, the City will receive $1,295,815 of new construction property tax revenue. Property tax revenue derived from the New Construction and Annexation Roll is commonly referred to as the "growth formula."

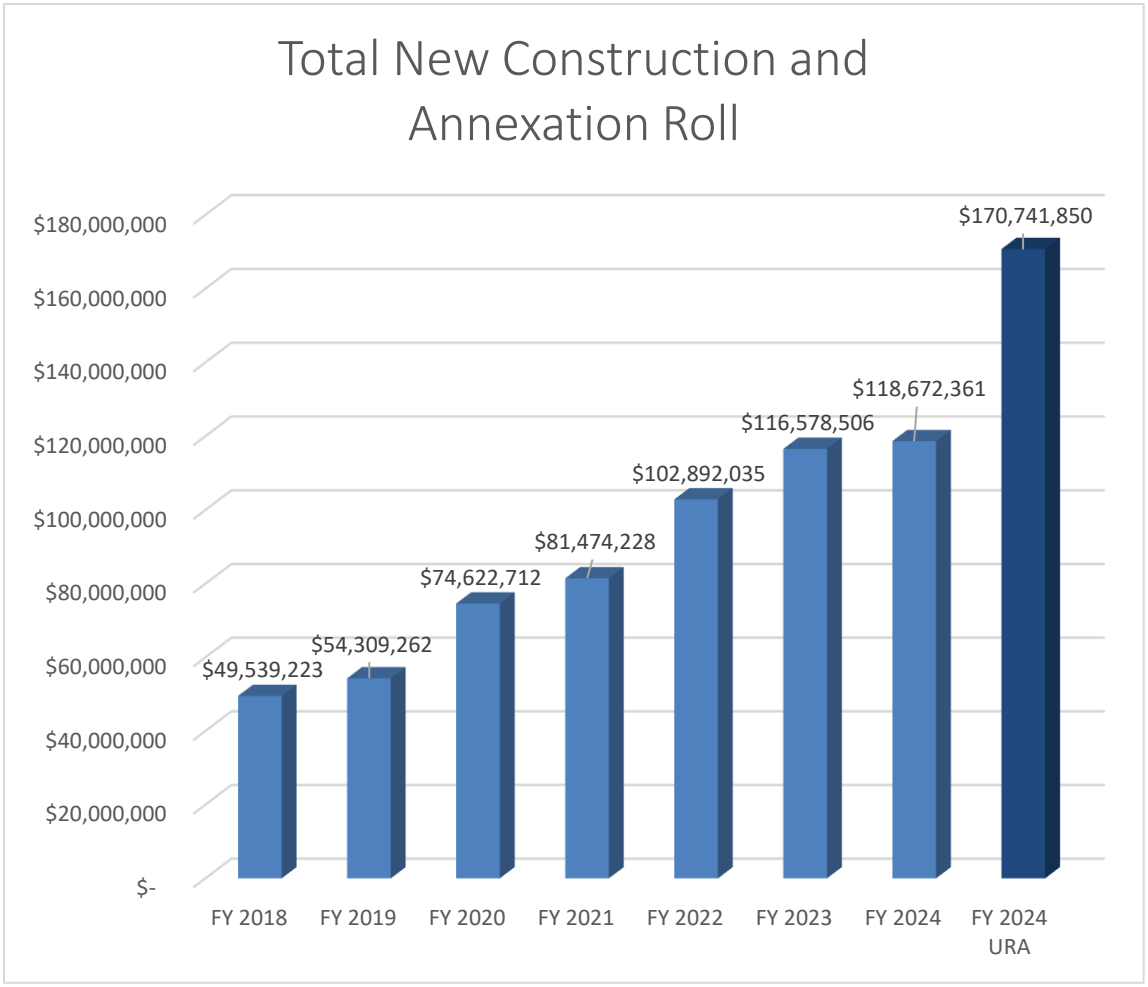
The FY 2024 budget relies on property taxes to raise 48.32% of the funds needed to support municipal operations in the Governmental and Tax Supported Funds. The budget includes the statutorily allowed three percent (3%) property tax increase ($810,282) as provided for in Idaho Code §63-802, plus revenue from the growth formula ($1,304,778), and the equivalence of one-percent revenue ($291,244) from the City's forgone balance. The City's projected tax rate for FY 2024 is expected to decrease to $4.71/$1,000 of taxable value from the FY 2023 value of $4.78/$1,000. Based on the median value of an owner-occupied home, this will create an estimated annual property tax increase of $27.86. It is anticipated total property tax collections for FY 2024 will be $29,415,693, or $2,406,304 more than the FY 2023 total of $27,009,389.

Over the last ten fiscal years, the City's tax rate has fluctuated significantly, ranging from a high of $8.04/$1,000 (FY 2017) of taxable value to a low of $4.78/$1,000 (FY 2023) of taxable value. The average of the tax rate assessed over the course of the last seven fiscal years (2017-2023) is $6.85/$1,000 of taxable value. It is important to recognize the tax rate does not necessarily indicate an individual's tax burdens. The tax rate is simply a multiplier used to determine a property owner's proportionate share of property tax liability. It is a fraction of a local government's total property tax collections divided by the total taxable value of that local government unit.

	FY 22-23 Adopted Budget	**FY 23-24 Adopted Budget**	**Variance**
Property Tax	Tax Rate: $4.78/$1,000 of taxable value	Tax Rate: $4.71/$1,000 of taxable value	Tax Rate: $0.07/$1,000 of taxable value
Median Value of Owner-Occupied Home: FY 2024 - $352,248 (January 2023) FY 2023 - $343,091 (January 2022)	**$1,042.47** *(annual)* **$86.87** *(monthly)*	**$1,070.34** *(annual)* **$89.19** *(monthly)*	**$27.86** *(annual)* **$2.32** *(monthly)*
Utility Bills			
Average Residential Customer Comsumption of:			
Water - 18,000 gallons	$51.88	$53.18	$1.30
Sewer - 12,000 gallons	$30.07	$30.82	$0.75
Sanitation & Recycling	$19.62	$19.62	$0.00
Total Utility Bills	$101.57	$103.62	$2.05
Monthly Total of Property Tax and Utility Bills	**$188.44**	**$192.81**	**$4.37**

NEW CONSTRUCTION AND ANNEXATION ROLL

The New Construction and Annexation Roll reflects growth in the taxable value that is associated with new development, as well as property that was incorporated into the City through annexation over the course of the prior year. For FY 2024, the City of Twin Falls' New Construction ($116,465,121) and Annexation ($2,207,240) Roll is $118,672,361, plus $170,741,850 from two Urban Renewal Areas that were dissolved. The total of $289,414,211 will yield an additional $1,304,778 of property tax revenue. The following graph illustrates the value of the New Construction and Annexation Roll each fiscal year since 2018.



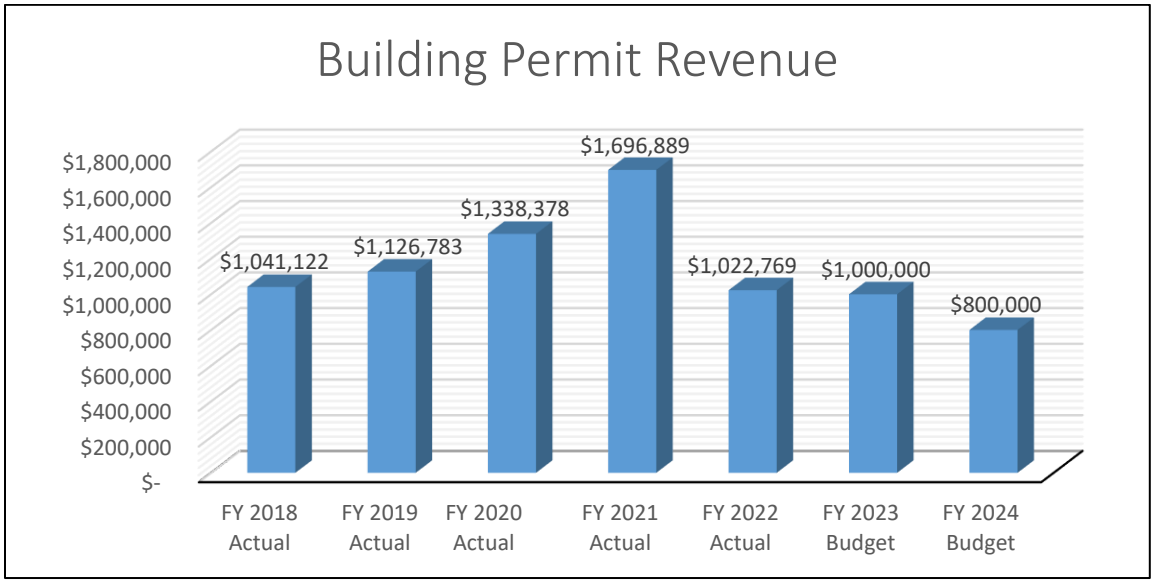
BUILDING PERMIT REVENUES

Since issuing a low of 96 single-family building permits and 18 commercial permits in FY 2011, the City experienced a general trend of steady increases in the number of permits in both categories through FY 2020. In FY 2020, the City experienced a healthy increase in building permits, compared to FY 2019. Total building permit revenue increased by $211,595 between FY 2019 and FY 2020. The City issued 573 new single-family permits, which is a 75.8% increase compared to FY 2019. That number represents the most building permits for single-family homes since 2006 and the third most in the City's history. The City also issued 58 building permits for new commercial in FY 2020. The City issued 93 new commercial permits in FY 2021, the most new commercial permits ever issued in a single fiscal year.

Discussions regarding expected FY 2021 building permit revenue began in April 2020. At that time, building permit revenue for the first 6 months of FY 2020 was well ahead of budget. However, this was also when the City first began dealing with COVID-19. Due to the uncertainty caused by COVID-19, budgeted building permit revenue for FY 2021 was increased a conservative $25,000 from FY 2020.

In FY 2021, ongoing growth and an influx of migration from other states significantly impacted the City of Twin Falls. Through June of 2021, the City issued 417 single-family permits, compared to 376 through June 2020. However, in July of 2021, permit activity started flattening out. Availability of labor and materials began to impact the construction industry. This caused the total number of single-family permits issued in FY 2021 to be less than the amount for FY 2020. The City did end FY 2021 with record building permit revenue, but due to the slowdown that started the last quarter, the amount budgeted for FY 2023 was not increased from FY 2022.

In FY 2023, the slowdown worsened due to an increase in mortgage interest rates. Through May 2023, the City issued only 68 new single-family permits; less than the 122 issued through May 2022. Over that same timeframe, the City collected $476,778 in building permit revenue, compared to $613,590 the prior year. This represents a significant decline over the first 8 months of the fiscal year, so there is concern the City may fall short of the $1,000,000 budgeted for revenue in FY 2023. It is expected the challenges with interest rates, labor, and materials will continue, so the FY 2024 budget for building permit revenue was reduced to $800,000.



SHARED AND DEDICATED STREET REVENUES

As reflected in the graph below, assuming continued economic recovery and growth, the City of Twin Falls expects to receive more intergovernmental shared revenues in FY 2024 than FY 2023. The City anticipates it will collect shared revenues totaling $10,920,000, or 17.94% of the $60,870,667 total budgeted for revenues and reserves in the tax supported funds. Shared revenues come from four separate sources. These sources and the anticipated shares the City of Twin Falls will receive are:

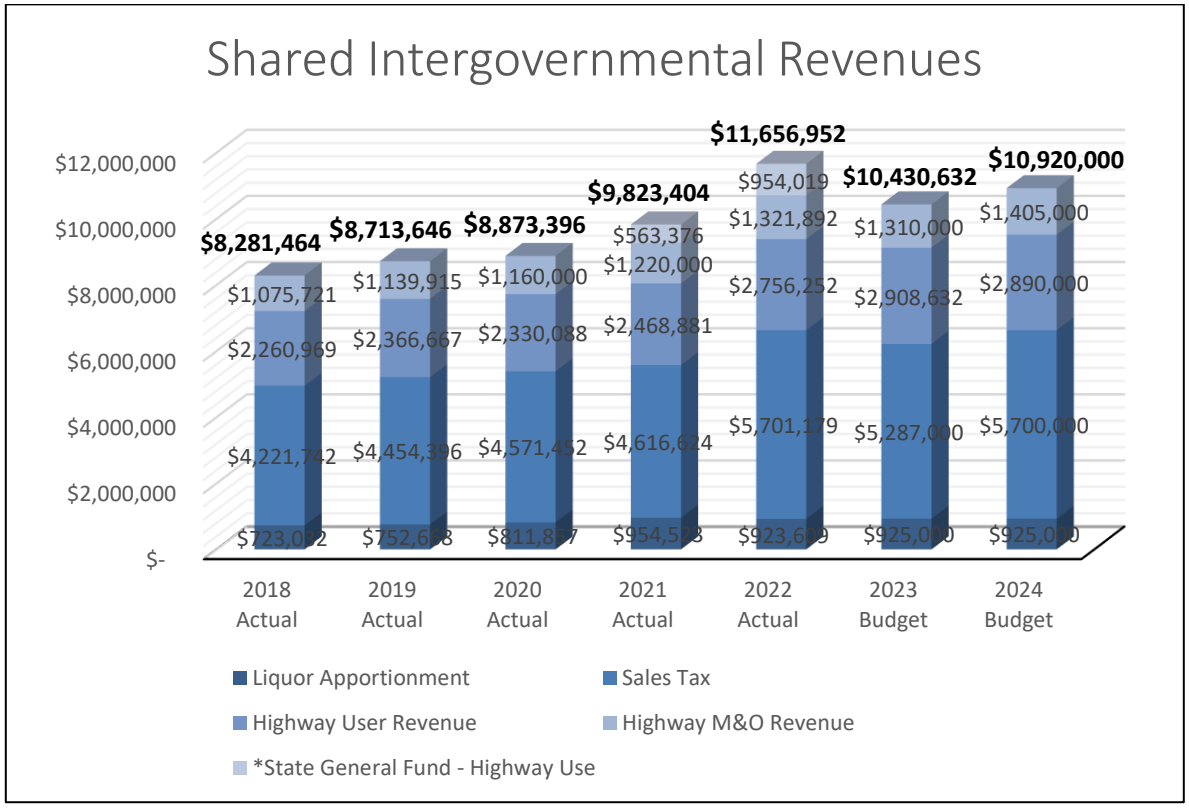
State of Idaho

- Sales Tax - $5,700,000; an increase of $413,000 from $5,287,000. The additional funds result from the City receiving a larger share after falling below the per capita average.
- Highway User Revenue (mainly Fuel Tax) - $2,890,000; a decrease of $18,632 from $2,908,632.
- Liquor Apportionment - $925,000; no change.

Twin Falls Highway District

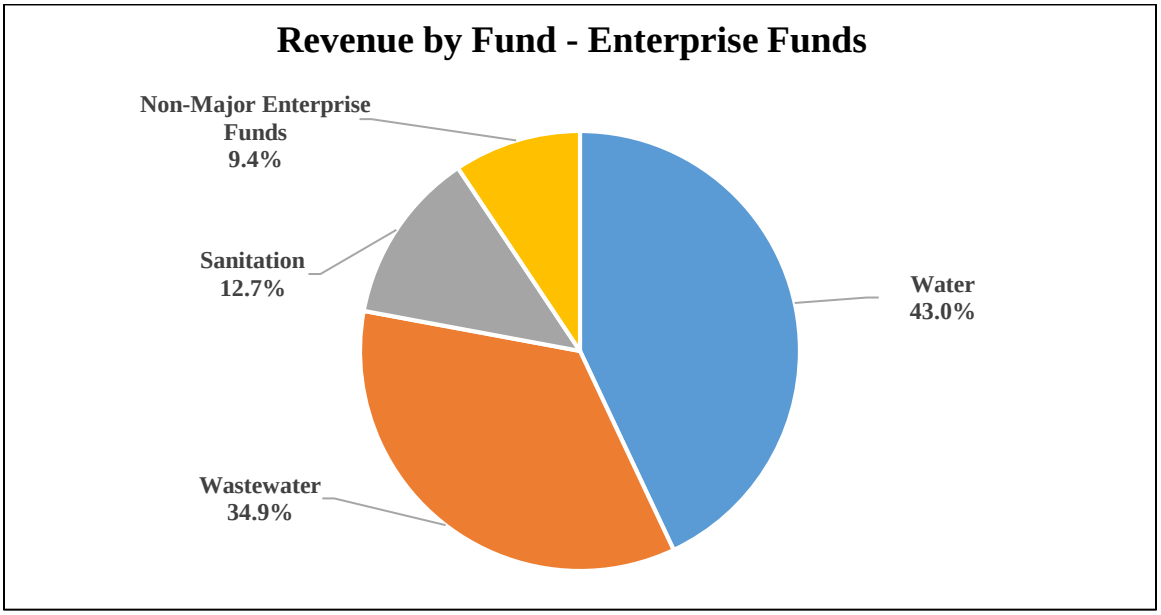
- Highway M&O (Road & Bridge Tax) - $1,405,000; an increase of $95,000 from $1,310,000.

The City projects intergovernmental shared revenue collections will increase over the five-year planning horizon.



*One-time non-recurring payments

ENTEPRISE FUND REVENUES



Enterprise Funds account for $31.53 million (34.28%) of the $91.97 million total revenues in the FY 2024 budget. Enterprise Fund cash reserves budgeted for use equal $5.66 million of the $12.83 million total for all funds. Combining revenues and reserves brings total funding for Enterprise Funds to $37.19 million (35.49%) of the $104.80 million total. The majority of funding, or 74.53%, is from User Fees. The other sources of funding include fines, investment earnings, miscellaneous income, and interfund transfers.

Water Fund

FY 2024 water use rates increased 2.5% compared to FY 2023. Average water users (18,000 gallons) will see an increase of $1.30 monthly and $15.56 annually. Budgeted revenue in the Water Fund totals $13,556,867, which combined with reserves of $3,000,000 equals $16,556,867 in total funding. Compared to the FY 2023 total of $14,645,494, this is an increase of $1,911,373 (13.05%). The change results from growth, increased water user rates, and additional use of reserves for capital projects.

Wastewater Fund

FY 2024 sewer user rates increased 2.5% compared to FY 2023. The average user that caps out at 12,000 gallons will see an increase of $.75 monthly and $9.02 annually. Budgeted revenue in the Wastewater Fund totals $11,010,035, which combined with reserves of $2,466,141 equals $13,476,176 in total funding. Compared to the FY 2023 total of $11,808,820, this is an increase of $1,667,355 (14.12%). The change results from growth, increased sewer user rates, and additional use of reserves for capital projects.

Sanitation Fund

FY 2024 sanitation user rates remain the same as they were in FY 2023. The average amount paid by the City's residential customers will not change. Budgeted revenue in the Sanitation Fund totals $4,011,087, which combined with reserves of $195,940 equals $4,207,027 in total funding. Compared to the FY 2023 total of $$4,134,290, this is an increase of $72,737 (1.76%).

City of Twin Falls
Departmental Summary and Description
City Council

Department Description:

The City Council is the governing body of the community. The City Council is comprised of seven members with over lapping terms and elections occurring in odd numbered years. The City Council elects one of its members to serve as Mayor. The Mayor presides at all Council meetings and is considered the official representative of the City. Functioning in legislative and quasi-judicial capacities, the members of the Twin Falls City Council are responsible for establishing policies governing the operations of the City, adopting ordinances and resolutions, adopting the annual budget, levying taxes, and appointing members to citizen advisory boards and commissions.

Major Goals:

- Establish fiscal policies that are sustainable and reflects our local economic conditions, while allowing the City to adapt to a rapidly changing environment (RC 3)
- Work in partnership with the City Manager and City staff to offer programs and services that protect the health, safety, and welfare of the community members (IO 1)
- To improve public facilities and infrastructure to meet the needs of the citizenry (SC 2 and AC 1)
- To cooperate with other governmental entities to provide services effectively and efficiently and in a manner resulting in the most equitable distribution of the public resources (RC 5)

Fiscal Year 2023-2024 Objectives:

- Adopt a sustainable, but nimble budget that reflects our local economic conditions, while allowing the City to adapt to a rapidly changing environment by summer 2024 (IO 1.1.1)
- Work with City staff to complete a substantial update of the City Strategic Plan utilizing public input and transparency by summer 2024 (RC 8.1.1)

Fiscal Year 2023-2024 Budget Highlights:

- Allocates the $770,000 of Council directed capital funding meant for special capital projects
- Allocates funding for public art projects
- Allocates funding for the Independence Day fireworks celebration
- Allocates funding for participation in the Association of Idaho Cities events and training

The Outcomes of our Investment will be:

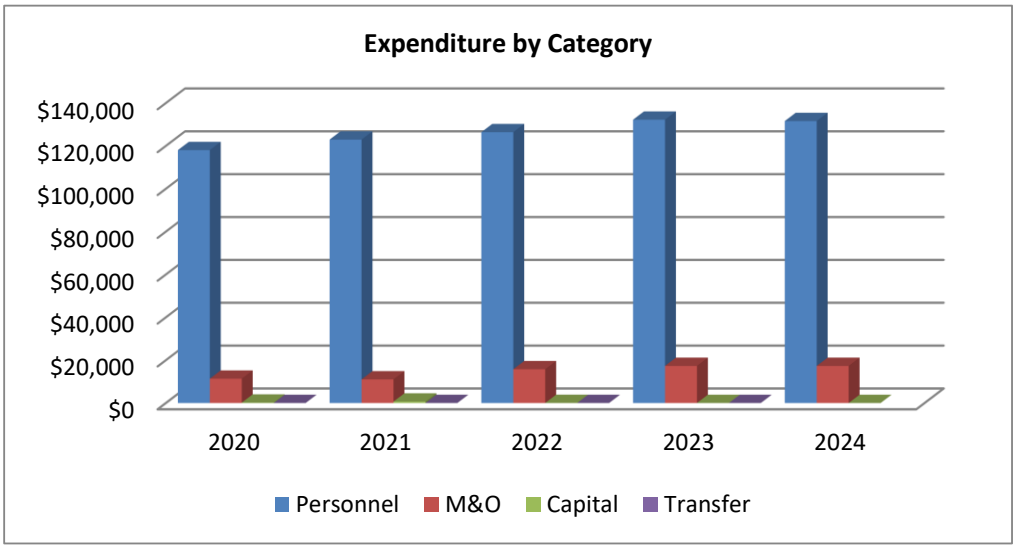
- A fiscally responsible local government
- A transparent, accessible, and inclusive local government
- The efficient and effective delivery of programs and services to the community
- An informed and involved community

Fiscal Year 2022-2023 Accomplishments:

- Funded $770,000 of Council-directed projects, including design funding for Baxter's Dog Park improvements and for sidewalks along Stadium and Elizabeth Boulevards (AC 2.2.1)

Expenditure by Category - City Council

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	7	7	7	7	7	0
Expenditure Category						
Personnel	$118,015	$122,921	$126,381	$132,208	$131,577	**-0.48%**
M&O	$11,346	$11,015	$15,755	$17,300	$17,300	**0.00%**
Capital	$165	$655	$12	$0	$0	**0.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$129,526**	**$134,592**	**$142,148**	**$149,508**	**$148,877**	**-0.42%**



City of Twin Falls
Departmental Summary and Description
City Manager

Department Description:

The City of Twin Falls is governed under the Council-Manager form of government. The responsibilities and duties of the Council and the City Manager are defined in Title 50 Chapter 8 of the Idaho State Code. This system combines the strong political leadership of an elected City Council with the strong managerial experience of an appointed local governmental manager. All power is concentrated in the elected City Council, which hires a professionally trained manager to function as the Chief Executive Officer. This form of governance is widely used by private, public, and non-profit organizations. Fifty four percent of US cities with populations above 10,000 people used this form of government in 2019.

The City Manager provides overall leadership, direction, coordination, and support of the activities for the City's workforce. It is the responsibility of the City Manager to ensure that quality, effective, and efficient services are provided within the law, the policies of the Twin Falls City Council, and the resources of the City of Twin Falls. The City Manager has the responsibility to support City functions by ensuring the capability and stability of the workforce. The Office of the City Manager consists of the City Manager, two Deputy City Managers, a Public Information Officer, an Assistant to the City Manager, and an Executive Assistant, who also serves as one of the City's Deputy City Clerks.

Major Goals:

- Acknowledge and maximize the City's limited resources and develop, implement, and review plans to address needs through efficiency in assignments and cross training (RC 3)
- Be an employer of choice in our region and our profession in a competitive labor market (IO 2)
- Review programs and processes to ensure that they integrate community interests and provide high quality service to the community (RC 1)
- Communicate Twin Falls City government activities to the public (RC 8)
- Further the One City initiative (IO 1)
- Develop the capability and the tools within city government to effectively plan its future by identifying emerging trends, building sustainable capital improvement programs, and exploring issues and opportunities facing the community (RC 7)
- To explore and leverage funding options outside of the adopted City budget through federal, state, and foundation grant programs (RC 4)
- To continue the implementation and improvement of a performance measurement system (RC 8)

Fiscal Year 2023-2024 Objectives:

- Create a multiphase budget that closely monitors economic indicators and allows for revenue goals that will trigger spending in areas such as compensation and capital by summer 2024 (IO 1.1.1)
- Begin working with the newly created Magic Valley Metropolitan Planning Organization on regional transportation planning efforts by fall 2023 (AC 4.1.1)
- Fine tune the newly implemented priority-based budgeting system by summer 2024 (RC 8.1.1)
- Implement a performance measurement system by summer 2024 (RC 8.1.1)
- Complete a substantial update of the City Strategic Plan utilizing public input and transparency by summer 2024 (RC 8.1.1)
- Prepare a funded, five-year capital improvement forecasting program by April 2024 (RC 3.2.1)

Fiscal Year 2023-2024 Budget Highlights:

- Continued implementation of the "One City" initiative
- Funding organizational leadership training
- Implementation of the priority-based budgeting system
- Creation of a performance measurement system
- Completion of annual National Citizen's Survey
- Funding for Municipal Powers Outsource Grants program
- Participation in the newly created Magic Valley Metropolitan Planning Organization

The Outcomes of our Investment will be:

- A well led, coordinated, trained, and empowered workforce
- Secure, consistent governmental operations
- Lawful, equitable, effective, and responsible allocation of city's resources
- An informed and involved Mayor and City Council
- Sustainable and sensible growth options and opportunities
- An organization designed to promote the interests and utilize the expertise of all staff
- An informed and involved community
- A transparent and accessible government

Fiscal Year 2022-2023 Accomplishments:

- Created a Metropolitan Planning Organization through collaboration with the Idaho Transportation Department and partner organizations (AC 4.1.1)
- Created a priority-based budgeting system (RC 8.1.1)
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the eleventh straight year for the FY 2023 adopted budget (RC 3)
- Integrated the City's Strategic Plan into the long-term plan; ensuring it remains the cornerstone of our budget process (RC 8.1.1)
- Continued the organization's emphasis on employee wellness through the efforts of the employee wellness committee while also integrating components of the Healthy Living platform offered through the City's insurance carrier, Select Health (IO 1.2)
- Continued funding of the employee retention pay program (IO 2.1.1)
- Actively worked with members of the local Legislative delegation on policy questions and issues related to property tax collection for cities and counties (RC 5)
- Implemented an on-demand micro-transit pilot program for the City of Twin Falls, with help from the Idaho Transportation Department, called "Ride TFT" in July 2023 (RC 7.1.3)

Performance Measures:

1) Performance Measure: The City of Twin Falls will be responsibly managed.

   Strategic Goal RC 8.1.2: The City will prepare and publish a report on the Strategic Plan performance at least annually with presentation to the City Council in April as an initial step in the annual budget process.

   Importance: Responsible stewardship of tax dollars is essential to ensure public trust in government. The City Manager must provide a balanced budget to City Council to adopt, utilizing the limited resources in a manner that furthers the mission and strategic plan of the city.

Calculation: Did the City Manager present a balanced budget to City Council for adoption

Results: The City Manager has presented a balanced budget to City Council for the past 3 fiscal years.

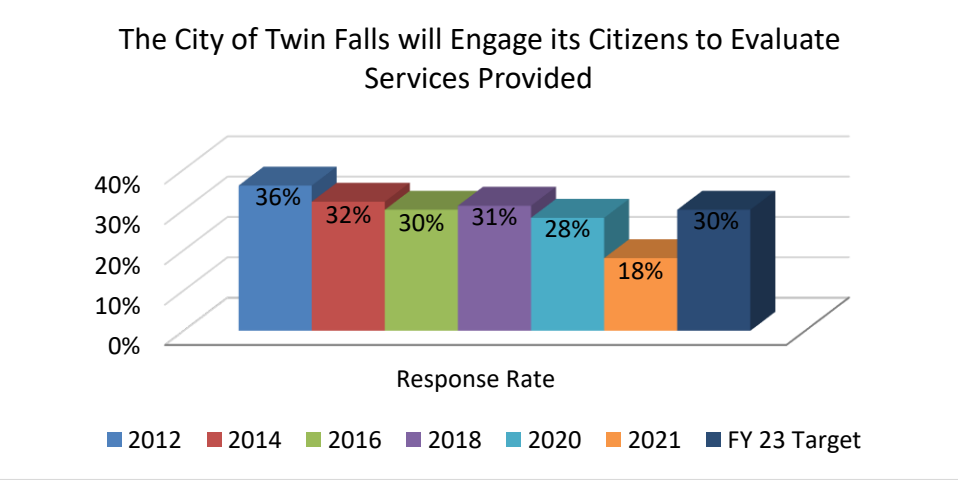
2) Performance Measure: The City of Twin Falls will engage its citizens to evaluate services provided.

Strategic Goal RC1.2.3: The City will continue conducting citizen surveys.

Importance: The citizens that make up the City of Twin Falls have changed over time and engaging with various groups to understand current and future needs will result in a better community.

Calculation: Participation in the National Citizen Survey (response rate)

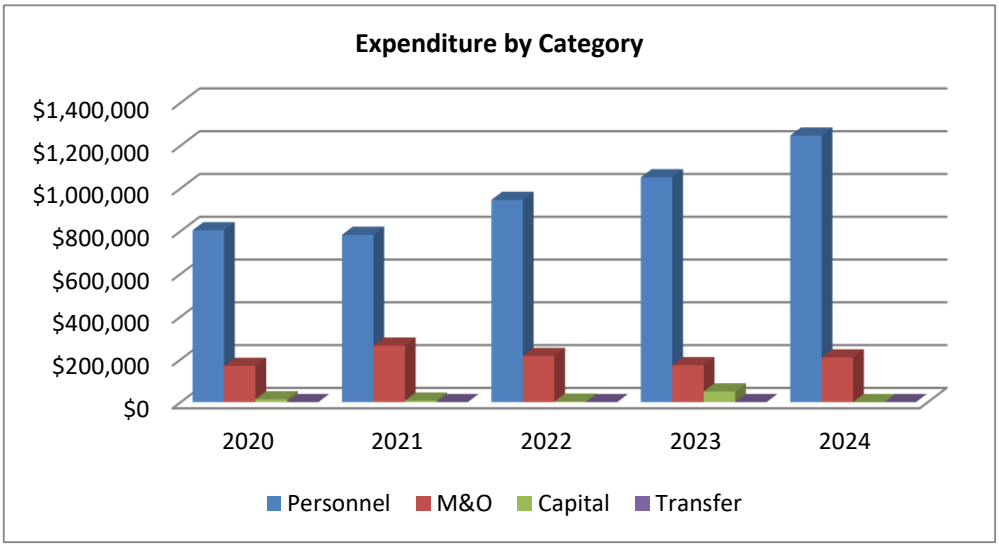
Results: Published response rate for participation.



Expenditure by Category - City Manager

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	5.75	5.75	6	6	7	1

Expenditure Category						
Personnel	$803,546	$782,327	$945,809	$1,051,402	$1,246,379	**18.54%**
M&O	$169,522	$264,167	$215,699	$172,700	$209,082	**21.07%**
Capital	$13,273	$7,230	$2,210	$50,000	$0	**-100.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$986,341**	**$1,053,724**	**$1,163,719**	**$1,274,102**	**$1,455,460**	**14.23%**



Comments:

- The increase in Personnel includes addition of a Transit Coordinator.
- The increase in M&O includes addition of MPO Annual Dues and Lobbyist Fees.

City of Twin Falls
Departmental Summary and Description
Finance

Department Description:

The Finance Department serves to safeguard the fiscal integrity of the City, its departments and dependent entities, and enable other City stakeholders to do the same. The department serves as the custodian of all public records for the City and provides a wide range of professional services, aiding the City Departments, members of the public, media representatives and other governments and regulatory agencies. The Department fulfills an oversight role of the City's operations on behalf of City Council and City Administration in addition to providing accounting, reporting and assistance for the Urban Renewal Agency.

Major Goals:

- To direct, control, and administer the financial activities of the City to ensure that the work of the City is expedited, and goals are achieved. (RC8.1.1)
- To assure that controls over financial processes are adequate to protect City assets and report errors timely. (RC3.2)
- To provide the City Council, City Manager, and other city departments with financial information for sound decision-making. (EC1.2.1)
- To coordinate the flow of funds with the City's activities. (RC3.2)
- To anticipate the needs of the departments we serve and be prepared to assist when needed. (IO1.4.1)
- Maintain fiscally conservative approaches to further our strategic plan and provide opportunities in the future. (RC3.2)
- Extensive review of processes to see what other efficiencies can be attained. (IO1.4.3)

Fiscal Year 2023-2024 Objectives:

- Complete the Fiscal Year 2024-2025 budget by the Thursday preceding the second Monday in September and earn the GFOA Distinguished Budget Presentation Award. (RC3.2)
- Complete the Fiscal Year 2022-2023 audit by March 15, 2024 and receive an unqualified opinion and the GFOA Certificate of Achievement for Excellence in Financial Reporting. (RC3.2)
- Monitor SLFRF funded projects that will be finalized by December 31, 2026. (RC3.2)
- Initiate and finalize an RFP process for financial and utility billing software. (IO1.4.3)
- Assist other departments to implement a new leave and accrual calculation for all City employees to be implemented within the fiscal year. (IO1.4.3)
- Implement an ACH process for all vendor and per diem payments. (IO1.4.3)

Fiscal Year 2023-2024 Budget Highlights:

- Focusing on budgeting for outcomes, priority-based budgeting, and long-range planning. Reviewing and training to ensure "best practices" are implemented in these three areas.
- Working through SLFRF project funding and assisting where needed as it relates to qualifying expenditures and tracking.
- Reviewing and evaluating the funding and financing of a new apparatus.
- Reviewing software packages to determine if the current program meets the needs of the City most effectively and efficiently and is comparable in cost to alternative options available.

The Outcomes of our Investment will be:

- Keeping the City of Twin Falls not only operational and functional but high-performing day-to-day during the fiscal year and moving forward into the future.

Fiscal Year 2022-2023 Accomplishments:

- For the thirteenth year in a row, the Department has completed timely year-end audits, along with the successful submission of the City's annual budget to the Government Finance Officers Association, receiving an eleventh "Distinguished Budget Presentation Award." (RC3.2)
- Prepared an Annual Comprehensive Financial Report that was submitted to the Government Finance Officers Association for review and was awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting. The City of Twin Falls is one of only three cities in the state of Idaho to receive both of GFOA awards. (RC3.2)
- Worked in tandem with City Management to begin the implementation of Priority Based Budgeting. (RC 8.1.1)
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the eleventh straight year for the FY 2023 adopted budget. (RC3)

Performance Measures:

1) Performance Measure: Report fairly, without material misstatement, the financial results of the City of Twin Falls on an annual basis and receive an unqualified opinion on the audited financial statements for the City of Twin Falls.

   Strategic Goal RC3: The City will further enhance its fiscal stewardship.

   Importance: Presenting an accurate financial statement and receiving an unqualified opinion on the financial statement for the City of Twin Falls is imperative to generate trust within the City and effectively protect public resources.

   Calculation: Unqualified or qualified opinion

   Results: The City has received an unqualified opinion for the past 3 fiscal years.

2) Performance Measure: Achieve the GFOA Certificate of Achievement for Excellence in Financial Reporting Award.

   Strategic Goal RC3: The City will further enhance its fiscal stewardship.

   Importance: The Certificate of Achievement for Excellence in Financial Reporting Award reflects the City of Twin Falls' governing body commitment to go beyond the minimum requirements of generally accepted accounting principles and to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure.

   Calculation: GFOA Certificate of Achievement for Excellence in Financial Reporting Award achievement

   Results: The City has received the Certificate of Achievement for Excellence in Financial Reporting Award for the past 3 fiscal years.

3) Performance Measure: Achieve the GFOA Distinguished Budget Presentation Award.

Strategic Goal RC3: The City will further enhance its fiscal stewardship.

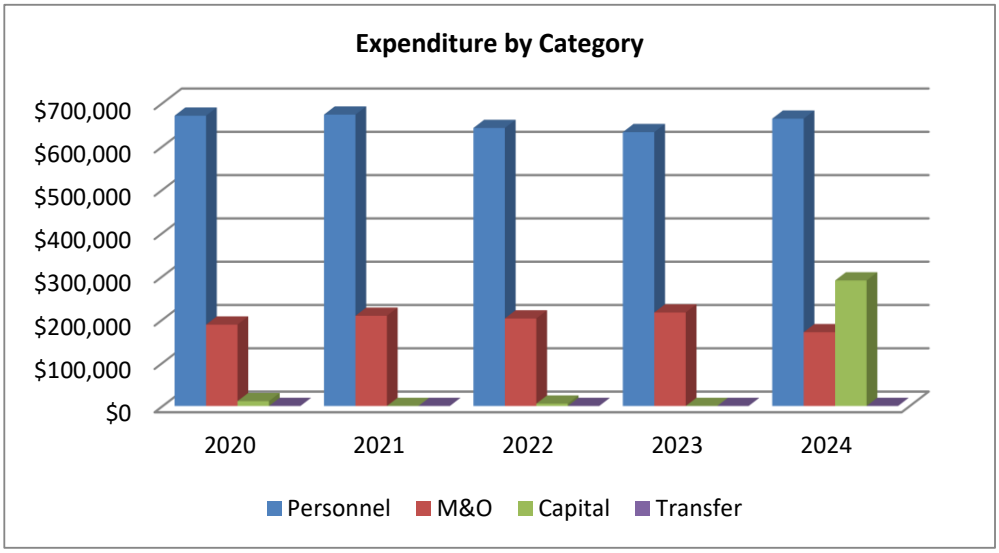
Importance: The Distinguished Budget Presentation Award reflects the commitment of the City of Twin Falls' governing body and staff to meet the highest principles of governmental budgeting, including transparency in budgeting.

Calculation: GFOA Distinguished Budget Presentation Award achievement

Results: The City has received the Distinguished Budget Presentation award for the past 3 fiscal years.

Expenditure by Category - Finance

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	6.5	6.5	6	5	5	0
Expenditure Category						
Personnel	$670,645	$673,115	$642,220	$632,622	$663,741	**4.92%**
M&O	$187,919	$208,355	$202,200	$215,986	$170,425	**-21.09%**
Capital	$11,156	$0	$5,460	$0	$290,000	***
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$869,720**	**$881,470**	**$849,879**	**$848,608**	**$1,124,166**	**32.47%**



Comments:

- The decrease in M&O results mainly from a reduction in Bank and Credit Card Fees.
- Capital: $290,000 - Financial Software

City of Twin Falls
Departmental Summary and Description
Legal - City Attorney

Department Description:

The City Attorney is the legal advisor of the municipal corporation, may represent the city in all suits or proceedings in which the city is interested, and performs such other duties as may be prescribed by ordinances and resolutions duly passed.

The City Attorney also prosecutes violations of city ordinances, state traffic infractions, and state misdemeanors committed within the municipal limits. In so doing, the City Attorney exercises the same powers as the county prosecutor.

Major Goals:

- To direct, control and administer the legal activities of the City to ensure that the City, its departments and its personnel comply with legal requirements. (IO1.1)
- To provide the Council, City Manager and City Departments with legal advice and information. (IO1.1 and SC1.5)
- To respond to legal questions from within and without City government. (IO1.1 and RC1.1)
- To prosecute misdemeanors and infractions investigated by the Police Department and Code Enforcement Department. (SC1.1 and SC1.7)

Fiscal Year 2023-2024 Objectives:

- Criminal Prosecution: We are actively working on a sustainable solution for case management. This includes upgrading current processes as well as looking for new software solutions. We will continue to learn and implement the solution.
- Legal Support and Services: We have evaluated current support needs for both internal and external stake holders, including sending out a survey to assess performance of our legal department. Based on the feedback received, we will improve support services to city departments by assigning a specific point of contact for each department.

Fiscal Year 2023-2024 Budget Highlights:

- We now have three deputy prosecutors and will work towards providing training and support services to all city departments.

The Outcomes of our Investment will be:

- Keeping the City on sound legal footing.
- Successful prosecution of misdemeanors and infractions.

Fiscal Year 2022-2023 Accomplishments:

- We were successful in recruiting two experienced attorneys, one to fill a vacant position and the other to fill a newly created position.

Performance Measures:

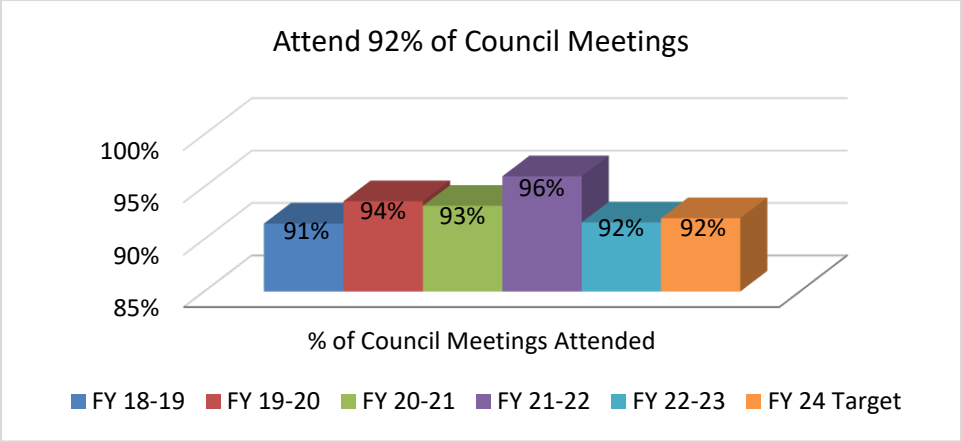
1) Performance Measure: Attend 92% of Council Meetings

   Strategic Goal IO2.1: The City of Twin Falls will build a valued, respected, and committed workforce.

   Importance: Legal representation is important at all Council meetings to provide legal analysis on issues brought up at the meeting.

   Calculation: # of Council meetings with at least one legal staff present / # of council meetings

   Results: % of Council meetings attended.



2) Performance Measure: Attend at least one Police Department staff meeting each month.

   Strategic Goal IO1.4.3: Establish, educate, and expand process review efforts to enhance efficiencies and effectiveness.

   Importance: Consistent trainings with the Police Department are important to communicate case law updates and to ensure officers have the knowledge needed to make lawful searches and seizures.

   Calculation: # of Meetings attended with Police department

   Results: Attended 10 out of 12 months in FY 23 and at least one staff meeting per month for the previous 4 fiscal years.

3) Performance Measure: Attend 100% of Police Department in-house academies.

   Strategic Goal IO1.4.3: Establish, educate, and expand process review efforts to enhance efficiencies and effectiveness.

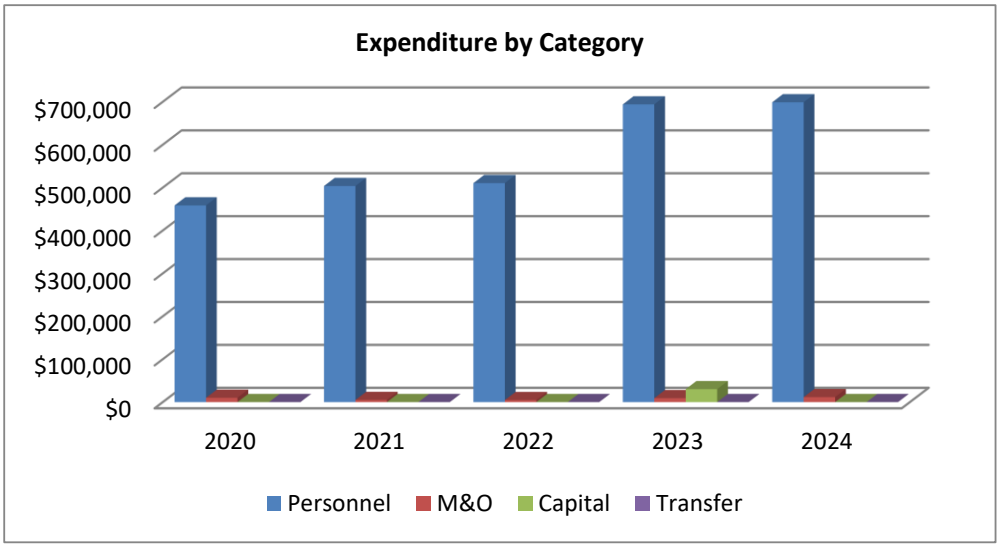
   Importance: Trainings with the Police Department is important to communicate case law and to ensure officers have the knowledge needed to make lawful searches and seizures.

   Calculation: # of In-house academies attended with Police department / # of in-house academies

   Results: Attended 100% of Police Department academies for the past 5 fiscal years.

Expenditure by Category - Legal

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	4	4	4	5	5	0
Expenditure Category						
Personnel	$458,465	$503,669	$510,406	$693,916	$698,849	**0.71%**
M&O	$10,021	$4,975	$4,680	$9,175	$11,595	**26.38%**
Capital	$0	$0	$0	$30,152	$0	**-100.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$468,485**	**$508,644**	**$515,086**	**$733,243**	**$710,444**	**-3.11%**



City of Twin Falls
Departmental Summary and Description
Planning & Zoning

Department Description:

The Planning & Zoning Department is responsible for administering Title 10 Land Use Regulations of the Twin Falls City Code, overseeing the implementation of the *City of Twin Falls Comprehensive Plan: Grow with Us*, and operating the CDBG Program.

The administration of the City Land Use Code includes managing all development requests (ex: zoning district changes, subdivision plats, special use permits), investigating zoning code violations, and advising citizens/developers/interested parties on the City Code Land Use Regulations.

Overseeing the implementation of the Comprehensive Plan, and other related planning documents, includes advising the City Council, City Manager, Planning and Zoning Commission, Historic Preservation Commission, and Impact Fee Committee regarding current land use regulations and the correlation with the future vision of development within the City and environs. Included in that advisory role are developing alternative strategies to development in relation to future municipal costs and quality of life factors that impact residents of the community.

Operating the CDBG Program includes identifying, funding, constructing and reporting on qualifying projects focused on accomplishing the goals of the 5-year consolidated plan. These projects typically involve housing, services, and public infrastructure, for low-moderate income areas within the community.

Major Goals:

- Identify sections of the Twin Falls City Code where we can provide clarity, and a more streamlined process for accessible, healthy, responsible, and safe development within the Community. (EC1)
- Administer the requirements and regulations found in Title 10 of the Twin Falls City Code. (IO1)
- Assistance with all updates to City Master Plans as they integrate with the Comprehensive Plan. (PC1)
- Continue operating the CDBG Program, the 5-year Consolidated Plan, and the subsequent Action Plans to focus on access to housing, services, and critical public facilities. (SC2)
- Provide Planning/Zoning related learning and training opportunities focused throughout our region in partnership with the American Planning Association, the Idaho Chapter of APA, and other Magic Valley communities and partners. (RC5)

Fiscal Year 2023-2024 Objectives:

- Complete the drafting and compilation of the Title 10 Code Rewrite by January 1, 2024. (AC1.4)
- Start the implementation process of the new Title 10 Code Rewrite by April 1, 2024. (AC1.4)
- Contract the CDBG Park Project by February 1, 2024 (HC1, SC2.1.1)
- Identify preliminary cost estimates to include the Comprehensive Plan Update in the FY24-25 Long Term Planning process. (HC1, AC1, AC3, AC4, EC1, EC2)

Fiscal Year 2023-2024 Budget Highlights:

- Through process evaluation/review, we have achieved efficiencies within program processes the department oversees which have allowed us to discontinue funding of our Administrative Assistant beginning in FY23.
- The CDBG Program will be focused on Public Infrastructure in Low-Moderate income areas, specifically downtown near the Library and City Park.
- Maintaining our high level of efficiency while processing Zoning Permits by meeting our 42-day schedule from the Application received to the Public Hearing date.
- Begin implementation of the new subdivision review process to meet the 60-day review window.
- Training of new employees to meet the demand of the technical and complex zoning permits received for new development.

The Outcomes of our Investment will be:

- A more efficient, transparent, and decision-conscious Zoning and Development application process.
- Greater knowledge base within the department to communicate regulations and best practices more accurately and effectively to all internal partners and external stakeholders.

Fiscal Year 2022-2023 Accomplishments:

- Began the transition to the new Plat Application Process, in conjunction with the Developers Council, to consolidate timelines and create a cohesive process timeline that is more transparent and predictable. (RC1.1)
- Continued work on the new Uniform Development Code (aka Title 10 Zoning Code). (AC1.4)
- Continued Partnership with IT Department on the development additional online Mapping tools to foster more transparency and efficient information delivery to current and future property owners. (IO1)
- Dedicated Staff time to collaborating with external partners and stakeholders in the following areas: Pollinator Council, Homelessness Coalition, Mid Snake Resource, Conservation, and Development. (RC5.1.1)

Performance Measures:

1) Performance Measure: Review 100% of received Zoning Applications within 30 days.

   Strategic Goal EC1.3: The City will enhance property maintenance levels in the community.

   Importance: New businesses, homes, and infrastructure occurs through the prompt and correct review of various applications and plans used for construction.

   Calculation: 92 of Applications reviewed in 30 days / 92 FY23 of applications received

   Results: 100% of Zoning applications were reviewed within 30 days for each of the past 3 fiscal years and 100% is projected for fiscal year 24.

2) Performance Measure: Attend 100% of assigned Commission meetings, including Planning & Zoning, Historic Preservation, and Impact Fee Commissions.

   Strategic Goal RC1: Engage and Involve the Community

Importance: Attendance at Commissions ensures compliance with the goals and vision of the City as stated in the Comprehensive plan, City Code, and State Statute.

Calculation: 34 meetings attended / 34 of commission meetings held

Results: 100% of Commission meetings were attended for each of the past 3 fiscal years and 100% is projected for fiscal year 24.

3) Performance Measure: Update the City's Comprehensive Plan at least every 7 years.

Strategic Goal RC 7: The City of Twin Falls will plan responsibly for the future.

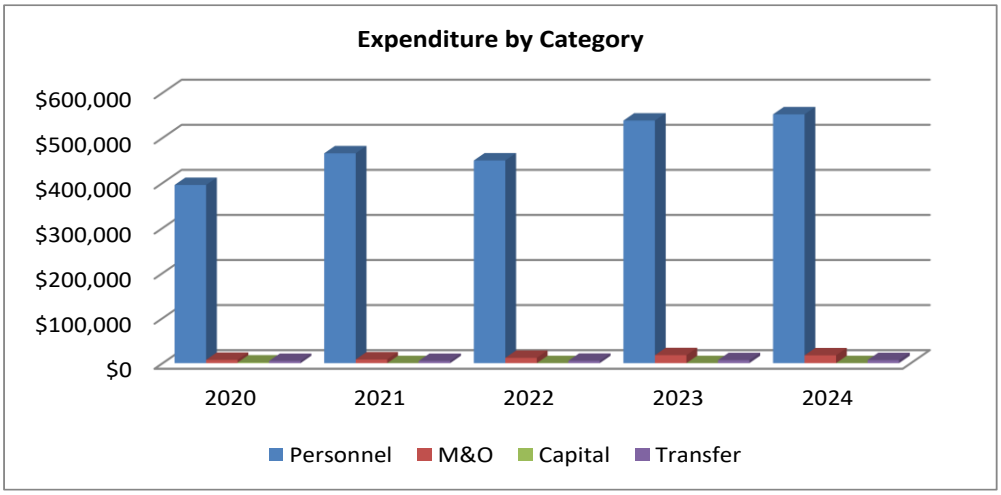
Importance: Idaho State Statute requires every city which enacts Zoning Laws to have a Comprehensive Plan which is to be updated as frequently as determined by the City Council. The Comprehensive Plan contains dozens of goals and initiatives the City has adopted in order to facilitate an orderly, well thought out, and sustainable development pattern going into the future.

Calculation: Funded review of the Comprehensive Plan when needed to be updated.

Results: The update was not completed in fiscal year 23. No funding was granted for fiscal year 24.

Expenditure by Category - Planning and Zoning

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	5	5	5	5	5	0
Expenditure Category						
Personnel	$395,333	$465,554	$449,675	$538,233	$552,039	**2.57%**
M&O	$7,276	$8,138	$11,693	$17,650	$17,300	**-1.98%**
Capital	$1,325	$0	$0	$0	$0	**0.00%**
Transfer	$4,824	$4,872	$5,121	$6,608	$6,740	**1.99%**
Subtotal	**$408,758**	**$478,564**	**$466,490**	**$562,491**	**$576,079**	**2.42%**



City of Twin Falls
Departmental Summary and Description
Code Enforcement and Animal Control

Department Description:

The Code Enforcement Department is responsible for enforcing City Codes pertaining to Zoning, Health, Sanitation Conditions, Public Nuisances, Animal Permitted Zones, Weed Abatement and Water Conservation. It also oversees and enforces parking rules in Historic Downtown and throughout the city. Code Enforcement and Animal Control collaborate to improve efficiency and to further educate citizens regarding City Codes.

Major Goals:

- Enforce sanitation codes and Title 10 codes related to health, sanitation conditions, public nuisances, weed abatement, the animal permitting process, parking enforcement in Historic Downtown and water conservation. Code Enforcement and Animal Control will collaborate to educate our citizens regarding City codes pertaining to animals. (EC1.3.1) (SC1.6.1) (SC1.7.1)
- Maintain a clean and safe environment for residents and visitors. (EC1.3.1)
- Provide excellent customer service to citizens. (EC1.3.1)
- Respond to complaints promptly and complete casework in a timely and effective manner. (EC1.3.1) (RC1.2.5)
- Develop strong relationships with citizens to encourage and maintain a cooperative attitude in preserving a livable community. (SC1.6.1)
- Ensure "Quality of Life" issues for the citizens of Twin Falls. (EC1.3.1) (SC1.6.1)

Fiscal Year 2023-2024 Objectives:

- Creating safe and healthy living conditions while educating our citizens (SC1.6.1) (EC1.3.1)
- Enforcing municipal code (EC1.3.1) (SC1.6.1)
- Promoting pride of ownership and community (EC1.3.1)
- Building collaborative relationships with residents, businesses, community groups and local governmental agencies. (SC1.6.1)
- Educate and enforce Water conservation codes. (EC2.2.4) (SC1.6.1)
- Continue to develop and maintain a program to cross train Code Enforcement Officers, Animal Control Officers, and Community Service Officers for more efficient and effective customer service. (I01.1.1)
- Continuous public education and support, community and neighborhood involvement and always striving for voluntary compliance, while keeping judicial enforcement as a "last resort." (SC1.6.1) (SC1.7.1) (EC1.3.1)

Fiscal Year 2023-2024 Budget Highlights:

- Adjust work schedules to provide excellent customer service when notified of violations.
- Assigning officers to geographical locations within the city to ensure efficiency and build relationships with citizens.
- Replace one Animal Control vehicle as part of our fleet. The current truck is a 2016 Ford with 170,000 miles with outdated kennels and accessories.

The Outcomes of our Investment will be:

A community where all residential and commercial properties are maintained in a fashion that emphasizes an aesthetically pleasing city that encourages community pride, preserves neighborhood integrity, protects the public's health and well-being, and maintains property values while conserving water.

Fiscal Year 2022-2023 Accomplishments:

- Continued success regarding the education of citizens on city code. (SC1.6.1)
- Continued success with voluntary compliance. SC1.6.1) (EC1.3.1)
- Code Enforcement along with Animal Control responded to 10,324 cases, of which 9,461 were resolved voluntarily. (RC1.2.5) (EC1.3.1)
- Continue the process of Cross Training all officers in Code Enforcement and Animal Control to improve processes and become even more efficient. (SC1.6.1) (I01.1.1) (I01.4.1)

Performance Measures:

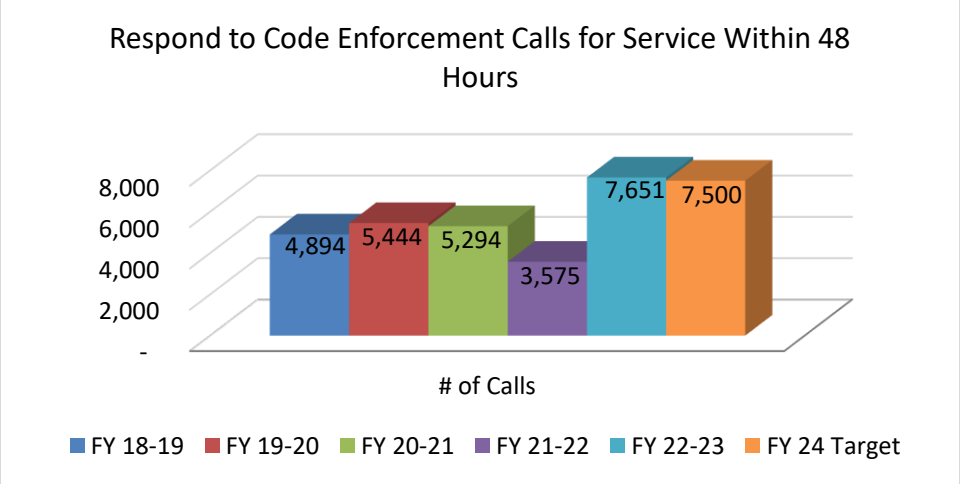
1) Performance Measure: Respond to Code Enforcement calls for service within 48 hours.

   Strategic Goal EC1.3: The City will enhance property maintenance levels in the community.

   Importance: A quick response time is required to address the safety for our community. A quick turn-around time also displays to our citizens that we are serious about "Quality of Life" issues in our community.

   Calculation: # of Calls

   Results: Total # of calls.



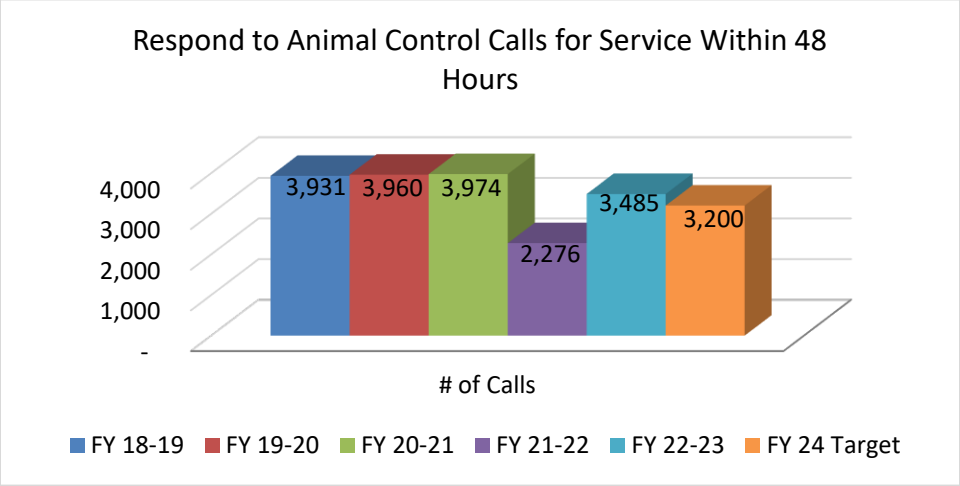
2) Performance Measure: Respond to Animal Control calls for service within 48 hours.

   Strategic Goal EC1.3: The City will enhance property maintenance levels in the community.

   Importance: A quick response time is required to address the safety for our community. A quick turn-around time also displays to our citizens that we are serious about "Quality of Life" issues in our community.

Calculation: # of Calls

Results: Total # of calls.



3) Performance Measure: Average at least one officer per 5 square miles.

Strategic Goal EC1.3: The City will enhance property maintenance levels in the community.

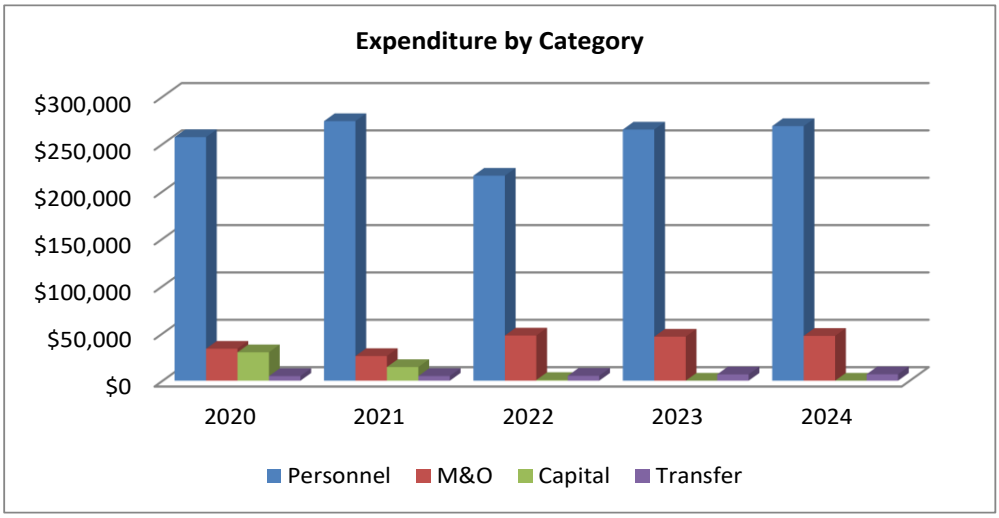
Importance: Being adequately staffed allows the City of Twin Falls to timely respond to citizen requests and provide for a safer community and build relationships with the citizens to ensure education and solutions to code violations.

Calculation: # of Officers / # of square miles

Results: One officer per 3.02 square miles for FY 23, 3.63 square miles for the previous 3 fiscal years.

Expenditure by Category - Code Enforcement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	3.75	4*	4	3	3	0
Expenditure Category						
Personnel	$257,197	$274,098	$216,474	$265,192	$268,841	**1.38%**
M&O	$33,738	$26,036	$47,679	$46,500	$47,300	**1.72%**
Capital	$29,993	$14,393	$745	$0	$0	**0.00%**
Transfer	$4,857	$4,904	$5,156	$6,652	$6,785	**1.99%**
Subtotal	**$325,784**	**$319,431**	**$270,054**	**$318,344**	**$322,925**	**1.44%**

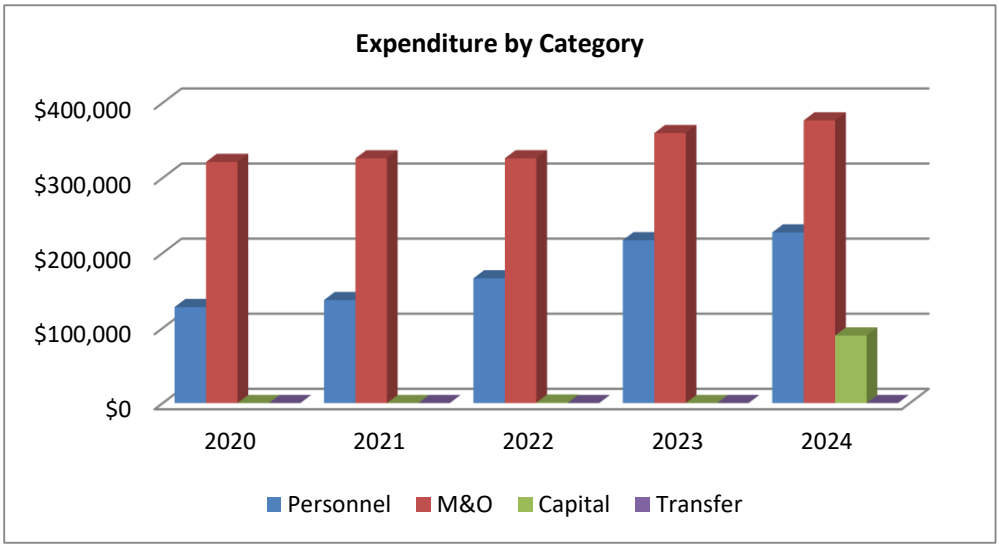


Comments:

*In addition to 3.75 budgeted positions, a .75 FTE Code Enforcement Officer retired and was replaced by a full-time employee in FY 2021.

Expenditure by Category - Animal Control

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	2	2	2	3	3	0
Expenditure Category						
Personnel	$127,904	$137,193	$166,149	$216,885	$227,252	**4.78%**
M&O	$321,221	$325,960	$326,035	$359,618	$376,496	**4.69%**
Capital	$0	$0	$639	$0	$90,000	***
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$449,125**	**$463,153**	**$492,824**	**$576,503**	**$693,747**	**20.34%**



Comments:
- The increase in M&O includes additional funding for the Animal Shelter.
- Captial: $90,000 - Animal Control Truck

City of Twin Falls
Departmental Summary and Description
Economic Development

Department Description:

The Economic Development Department is the primary point of contact for the Twin Falls business community and oversees marketing and promotions for Twin Falls City to outside business interests. The department consists of one full-time director and one full-time administrative assistant. The department utilizes specialty contract service providers to assist with developing marketing content for various traditional and digital media outlets. The Director also serves as the Executive Director of the Urban Renewal Agency of the City of Twin Falls. Generally, the department is responsible for new business attraction, business retention and expansion, downtown revitalization and placemaking initiatives, talent attraction, and business community engagement.

Major Goals:

- Support the Twin Falls Business Community through regular and consistent outreach and networking efforts (PC 2 and PC 3)
- Recruit compatible new businesses to Twin Falls (PC 1)
- Encourage expansion of local enterprise and entrepreneurship (PC 1 and LC 1)
- Continue downtown revitalization (PC 2)
- Collaborate and communicate with other city departments, residents, and visitors regarding Urban Renewal and business development projects (PC 1)

Fiscal Year 2023-2024 Objectives:

- Enhance website content to provide information on development opportunities and resources (PC1.1.1 and PC1.1.2)
- Develop updated development proposal templates and collateral materials to conduct effective business recruitment activities (PC1.1.3)
- Implement findings of Downtown Master Plan and tools available in the anticipated new Old Towne-2 Revenue Allocation Area to promote downtown development (PC2.1)
- Initiate process to convene partners toward developing a Convention Center / Event Center Feasibility Study (PC3.2)

Fiscal Year 2023-2024 Budget Highlights:

- Continued funding for marketing and promotional assistance
- Continued funding for business recruitment activities
- Continued funding for continuing education activities for department staff
- Continued participation in regional Southern Idaho Economic Development Organization

The Outcomes of our Investment will be:

- Ensuring existing and future companies have access to resources they need to succeed.
- Exposure of Twin Falls to companies outside our immediate market for consideration of expansion and investment.

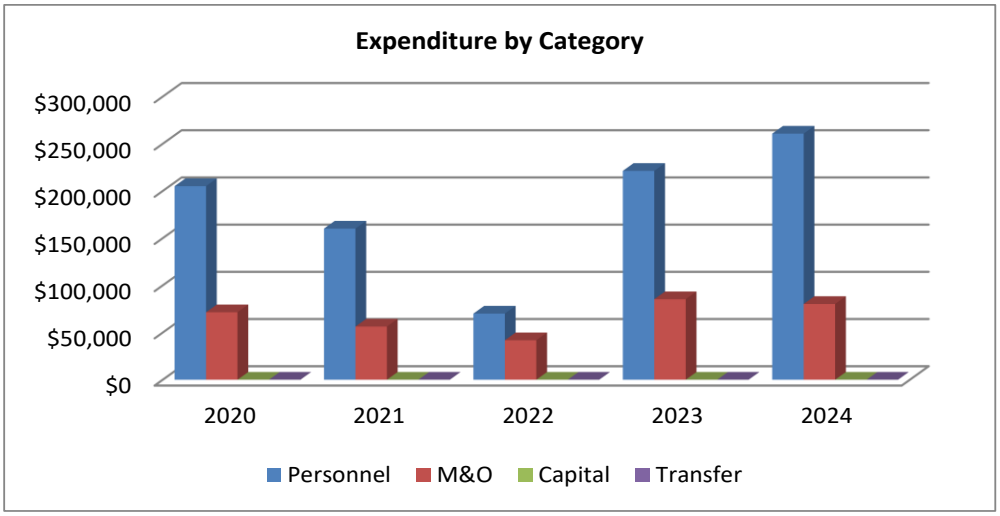
- Having community and development site information readily available to immediately respond to project inquiries.
- Better communication with citizens and companies regarding business activity in Twin Falls.
- Strengthened knowledge and competency for department employees to advance the One City and High Performance concepts.

Fiscal Year 2022-2023 Accomplishments:

- Hired a new Economic Development Director in October 2022 (IO1.1.1)
- Completed the termination for Revenue Allocation Area 4-1 (PC2.1)
- Worked toward creation of the Old Towne-2 Revenue Allocation Area with Master Plan for downtown development (anticipated by the end of 2023) (PC2.1)
- Opening of the 160 Main Ave Lofts project, a six-story retail, office, and residential multi-use building in downtown Twin Falls (PC2.1)
- Assisted the Urban Renewal Agency of the City of Twin Falls to acquire dilapidated downtown properties to facilitate future redevelopment (PC2.1)
- Created the Orchard Drive Revenue Allocation Area to assist Summit Creek Development with the development of an industrial park (PC1.1.3)

Expenditure by Category - Economic Development

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	2	2	2	2	2	0
Expenditure Category						
Personnel	$205,053	$160,105	$70,036	$221,232	$260,686	**17.83%**
M&O	$71,451	$56,316	$41,804	$85,275	$80,235	**-5.91%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$276,504**	**$216,421**	**$111,840**	**$306,507**	**$340,921**	**11.23%**



City of Twin Falls
Departmental Summary and Description
Human Resources

Department Description:

Human Resources is a partner to senior leaders and management, a champion for employees, and an agent of continuous transformation. The department ensures a positive, safe, and fair environment that encourages and empowers employees, ensuring quality service for the citizens of Twin Falls. Human resources create and promote a values-based culture where employees are motivated by appropriate compensation, training, and development opportunities. The department cultivates growth and change by providing a fair and equal opportunity for all.

Major Goals:

- Employee Retention and Talent Acquisition: continual evaluation of our total rewards, environment, and development to retain our existing talent while developing strategies to attract and hire top talent for the organization. (IO1)
- Benchmarking: evaluate the effectiveness of our total rewards package and benchmark against other organizations to ensure that the City remains competitive. (IO2)
- Learning and Development: continue to create and deliver training and development programs that enhance employee skills and competencies and increase productivity. (IO2)
- One-City Integration: include One-City concepts in our job descriptions and overall processes in the HR department. (IO1)
- Technology Integration: research and implement HR technology solutions that automate and streamline HR processes, reduce administrative tasks, and improve efficiency. (IO1)
- Compliance: attend to the legal, ethical, and social issues of the organization. (IO1)

Fiscal Year 2023-2024 Objectives:

- Promote One City, our Values, and our Leadership Philosophy throughout our processes. (IO1)
- Provide guidance and support to all City Departments and employees regarding employment policies, procedures, and employee development. (IO1)
- Conduct the recruitment, selection, and training of quality applicants. (IO1)
- Support and encourage workforce development to build knowledge, leadership, and abilities. (IO2)
- Evaluate the current total rewards package to ensure market competitiveness. (IO2)

Fiscal Year 2023-2024 Budget Highlights:

- The Human Resources budget was increased to support the city-wide efforts of the Organizational Development Coordinator to include four, four-day trainings to continue our One City, high-performance concepts. There are also funds for additional training classes like New Hire Orientation, Supervisor Training, and Respectful Workplace.
- The recruitment budget increased in recognition of the ongoing difficult hiring environment. To target and reach applicants differently, we are requesting funding for streaming apps like Spotify, Pandora, and Hulu. We are also funding a “This is Us” video to highlight our culture and One-City to potential applicants.
- Training from Carrington Consulting, LLC on leadership development including nurturing a positive view of the value of collaboration and building organizational capacity.

The Outcomes of our Investment will be:

- Embodiment of our Leadership Philosophy and reflection of our values in our decisions and processes.
- A culture that recognizes that compliance is the baseline for our actions and decisions.
- The retention of a highly skilled, high-performing workforce that delivers quality services to the residents and visitors of the City of Twin Falls.
- Ability to recruit skilled, strategic thinking talent whose values align with ours.

Fiscal Year 2022-2023 Accomplishments:

- Celebrated the retirements of nineteen city employees, twelve promotions, and the hiring of twenty new talented individuals. (IO1.1.1)
- Hosted 34 in-house training including the first One City Boot Camp. Including supervisor performance evaluation training, Myers-Briggs Type Indicator, and New Employee Orientation.
- Moved the worker compensation program into the HR department to simplify the process for supervisors and employees.
- Continued the organization's emphasis on employee wellness through the efforts of the employee wellness committee while also integrating components of the Healthy Living platform offered through the City's insurance carrier, Select Health. (IO1.2)
- Continued funding of the employee retention pay program. (IO2.1.1)

Performance Measures:

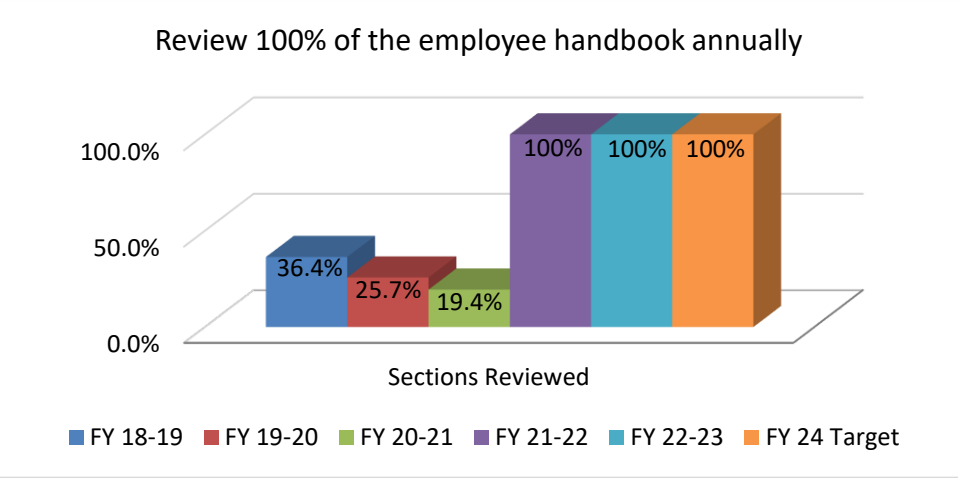
1) Performance Measure: Review 100% of the employee handbook annually.

   Strategic Goal IO1.4.5: Establish, educate, and expand process review efforts to enhance efficiencies and effectiveness.

   Importance: Reviewing the employee handbook on an annual basis ensures that the City of Twin Falls is providing resources to employees that are relevant, timely and beneficial to the employee.

   Calculation: Sections of the Employee Handbook reviewed / sections of the Employee Handbook

   Results: Employee handbook review.



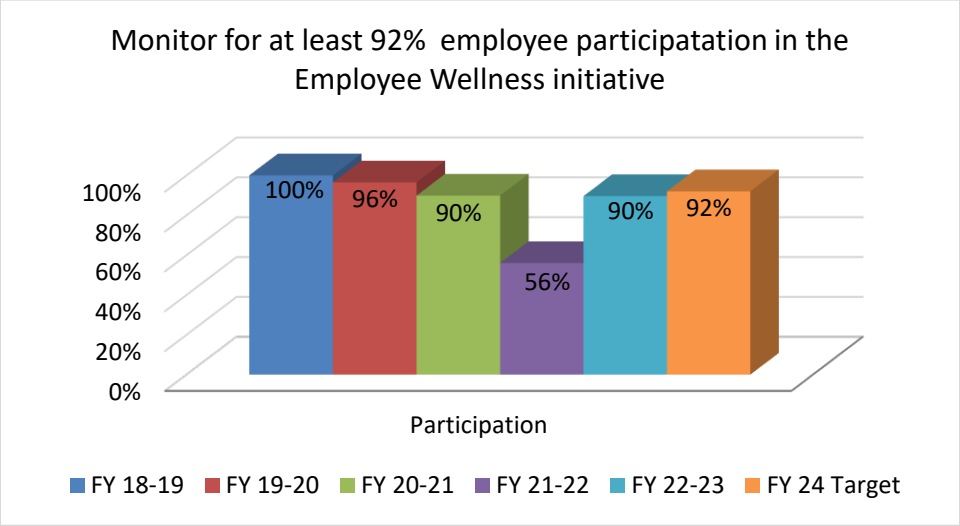
2) Performance Measure: Monitor for at least 92% employee participation in the Employee Wellness initiative.

Strategic Goal IO1.2.1: Provide facilities, learning opportunities, and activities designed to support the health and wellness of our employees.

Importance: Maintaining a high participation rate in the Employee Wellness Program ensures the City will receive the best possible price for health insurance, which gives the City an affordable and comparable plan to offer to its employees. Participation in the wellness program is an indication of how engaged employees are with their health.

Calculation: # of employees participating in the Wellness program / # employees

Results: Employee participation.



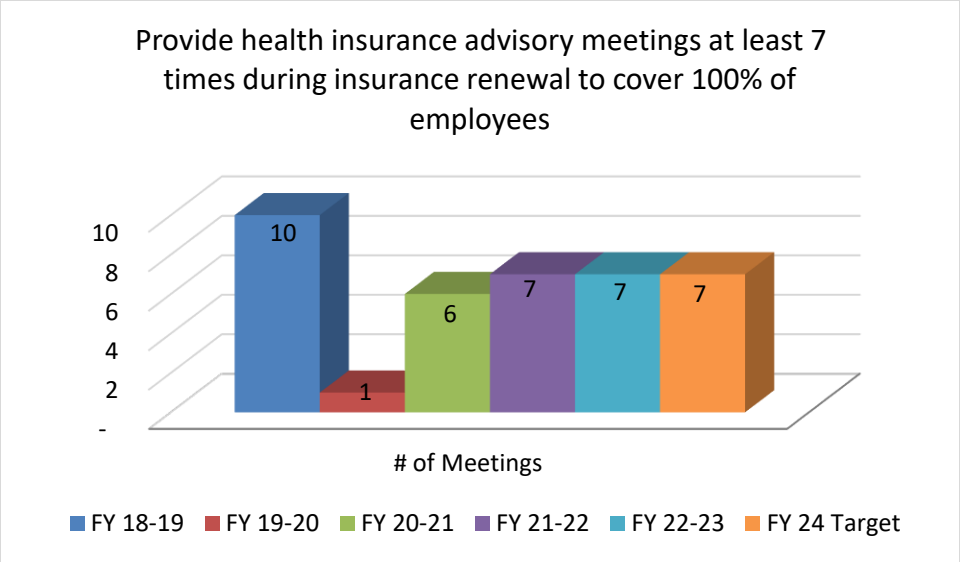
3) Performance Measure: Provide health insurance advisory meetings at least 7 times during insurance renewal to cover 100% of employees.

Strategic Goal IO1.2.1: Provide facilities, learning opportunities, and activities designed to support the health and wellness of our employees.

Importance: Offering training to employees empowers them to be active in their own health insurance and financially resilient.

Calculation: # of health insurance meetings offered

Results: # of health insurance meetings offered.



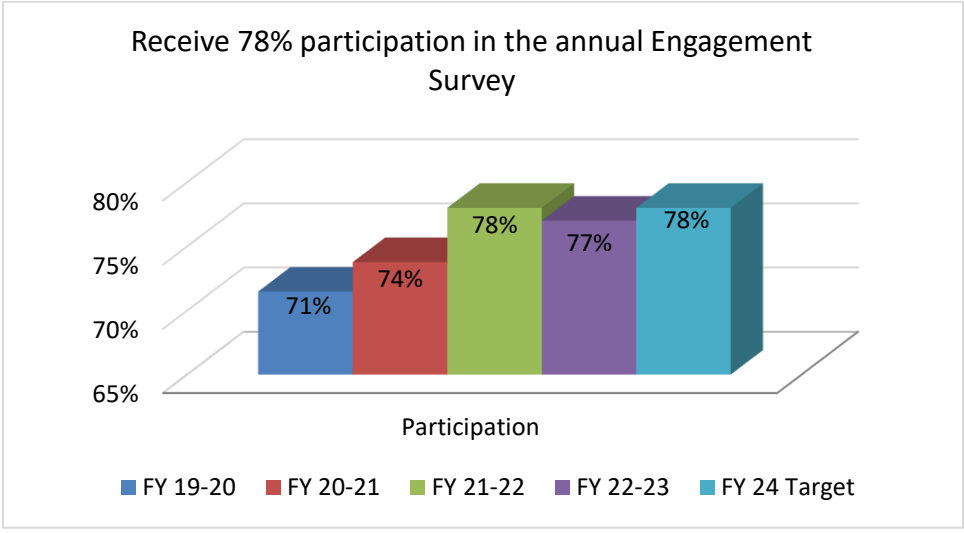
4) Performance Measure: Receive 78% participation in the annual Employee Engagement Survey.

Strategic Goal IO1.4: The City will continue advancing the One City and the High Performance concepts.

Importance: To continue our efforts to exemplify the organization values of Connection, Commitment, Teamwork, Integrity, and Honesty, the City of Twin Falls conducts a confidential Employee Engagement Survey. Employee participation and candid feedback is essential to organizational improvement.

Calculation: # employee responses on survey / # of surveys given

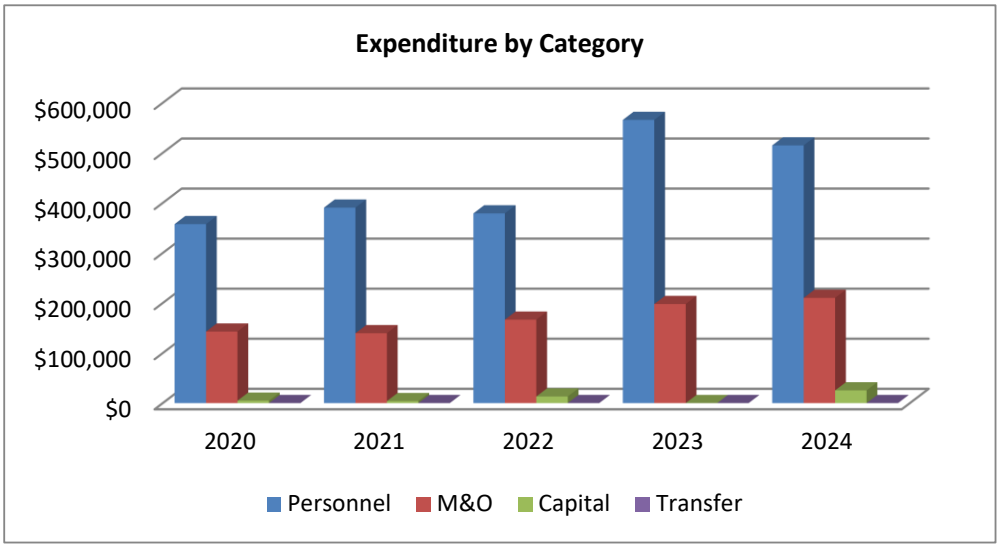
Results:



Expenditure by Category - Human Resources

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	3	3	4	5	5	0

Expenditure Category						
Personnel	$357,609	$390,538	$379,004	$565,756	$514,831	**-9.00%**
M&O	$142,883	$139,618	$166,689	$197,922	$210,210	**6.21%**
Capital	$4,841	$4,000	$13,188	$0	$25,400	***
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$505,333**	**$534,156**	**$558,881**	**$763,678**	**$750,441**	**-1.73%**



Comments:

- The increase in M&O includes additions for training related costs.
- Capital: $12,500 - Diversity and Inclusion Training
  $ 7,500 - City Gym Equipment
  $ 5,400 - Automated External Defibrillators (AEDs)

City of Twin Falls
Departmental Summary and Description
Information Technology

Department Description:

The Information Technology department provides all employees with the technology tools necessary to perform their roles/responsibilities, efficiently, and effectively. These technology tools include networks, hardware, software, Geographical Information Systems (GIS), telephone, and mobile devices and voice and electrical provisioning. The department prepares data to ensure that the city has the capabilities to practice conscious decision-making and can communicate valuable information to all employees and citizens to continue to maintain and improve all communication efforts.

Major Goals:

- To improve, maintain, and secure the communication infrastructure of the City of Twin Falls. This includes all networked physical and virtual servers and firewalls; switches; point-to-point and wireless routers; copper and fiber linkages; and workstations. (IO1.1.1)
- To improve and maintain the hardware and software utilized by all employees. This includes all operating systems, security, software, backup, browsers, utilities, and specialized application software. (IO1.1.1)
- To improve and maintain the voice communication used by all employees. This includes multiple NEC hybrid telephone switches, switch programming, desk-set maintenance, and Centrex central office line management. (IO1.1.1)
- To provide training to the end users to fully utilize the software and hardware tools that are available. (IO1.1.1)
- To assess infrastructure, equipment, and tools to identify opportunities, develop strategic improvements, and plan for technical areas that will be underserved due to growth or economic effects. (IO1.1.1)
- To provide quality service and quality products within budget constraints. (IO1.1.1)

Fiscal Year 2023-2024 Objectives:

- Implement Dual Authentication for all Mobile Computer devices to increase security. (IO1.1.1)
- Increase security awareness and provide additional personnel resources to help maintain and enhance our security systems. (IO1.1.1)
- Update the Pictometry Aerial software to assist with planning and public safety activities. (IO1.1.1)
- Repair the garage door leak damage and replace the kitchen and restroom flooring at the Information Technology satellite office and install a water softener at City Hall to help maintain our facilities. (IO1.1.1)
- Replace equipment based on the budgeted replacement schedule to maintain and sustain the communication tools the city personnel utilize in the accomplishment of their objectives as needed. (IO1.1.1)
- Install AirFiber to the Fire Training Center to provide connectivity for the Fire Department. (IO1.1.1)
- Assist every other department of the city in the accomplishment of their objectives in the time frames requested. (IO1.1.1)
- Assist in securing updated and new facilities as needed. (IO1.1.1)

Fiscal Year 2023-2024 Budget Highlights:

- Hire an Information Security Engineer to enhance our system security and to help with the backlog of support tickets and with the existing workload issues. (IO1.1.1)
- Continue with the yearly computer replacement plan. This program targets those devices in most need of an upgrade, those devices are replaced with appropriate equipment. (IO1.1.1)
- Continue with the yearly server replacement program. The yearly replacement of critical infrastructure provides additional resources and reliable connectivity. This year we plan to replace one server. (IO1.1.1)
- Installation and maintenance of IT-related capital purchased by other departments. (IO1.1.1)

The Outcomes of our Investment will be:

- City employees will retain the tools necessary to accomplish their tasks.
- Facilities will remain functional.
- The system will remain intact and functional.

Fiscal Year 2022-2023 Accomplishments:

- Replaced Eighty-five CradlePoints and ten computers. (IO1.1.1)
- Provided maintenance of generators and PI Stations. (IO1.1.1)
- Continued to advance our Public Safety software with additional modules and reporting. (IO1.1.1)
- Installed backup to the cloud, a new server, and a replacement core switch. (IO1.1.1)
- Airport cameras were installed, and the security gate was repaired. (IO1.1.1)
- Knox boxes were upgraded on many of the fire vehicles. (IO1.1.1)
- Installed communication system for Fire alerting. (IO1.1.1)
- Completed the electrical and data for shelled space in City Hall. (IO1.1.1)
- Worked with Building, Engineering, P&Z, Fire, Public Works, Parks, and the Airport to improve workflows, data input, data analysis, and public transparency using Cityworks and GIS applications. (IO1.1.1)
- Developed department knowledge improving data management and data accessibility by extending the use of the existing GIS technology in the city, including updating versioning techniques, and deploying multiple GIS templates and applications to input and share city data. (IO1.1.1)

Performance Measures:

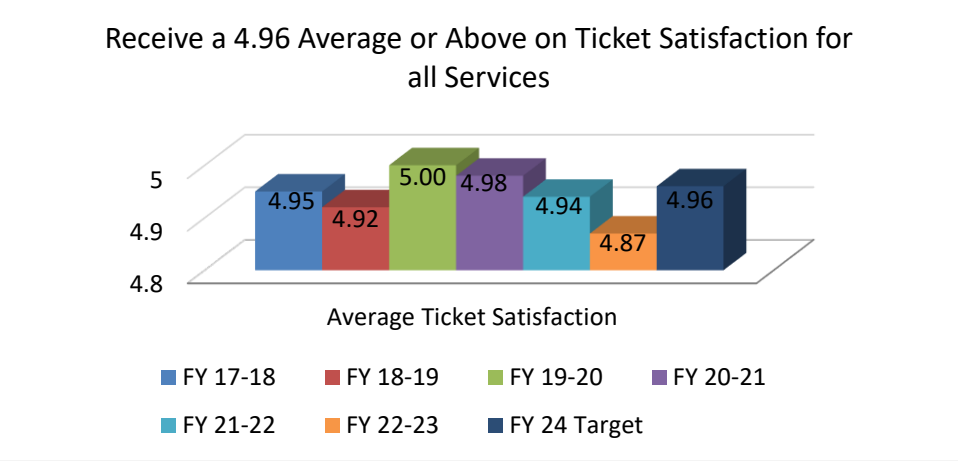
1) Performance Measure: Receive a 4.96 average or above on of ticket satisfaction for all services.

   Strategic Goal IO1.1: The City of Twin Falls will equip its employees to succeed.

   Importance: Allows staff to access critical infrastructure required to perform their duties and provide services with minimal interruption.

   Calculation: Average ticket satisfaction

   Results: Average ticket satisfaction for the year.



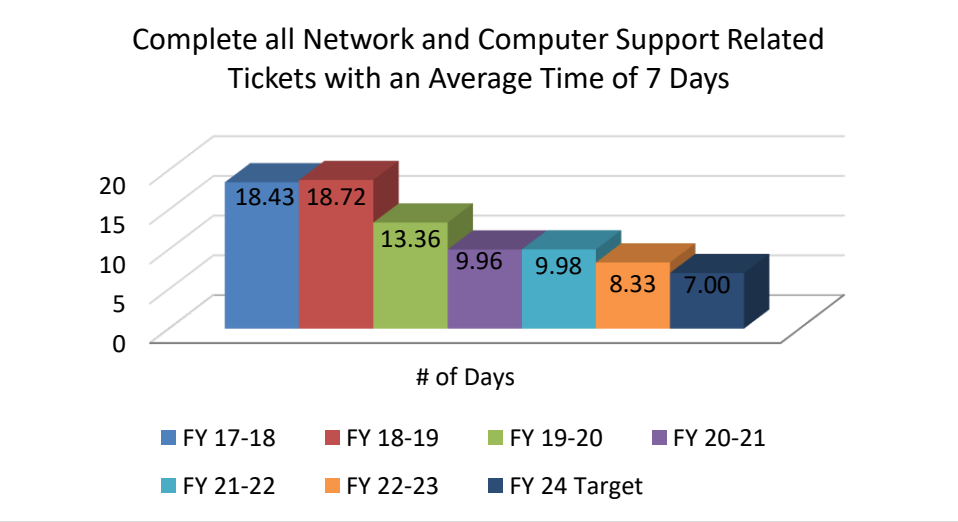
2) Performance Measure: Complete all network and computer support related tickets with an average time of 7 days.

Strategic Goal IO1.1: The City of Twin Falls will equip its employees to succeed.

Importance: Allows staff to access critical infrastructure required to perform their duties and provide services with minimal interruption.

Calculation: Average total time per ticket

Results: Total # days to complete all network and computer support related tickets.



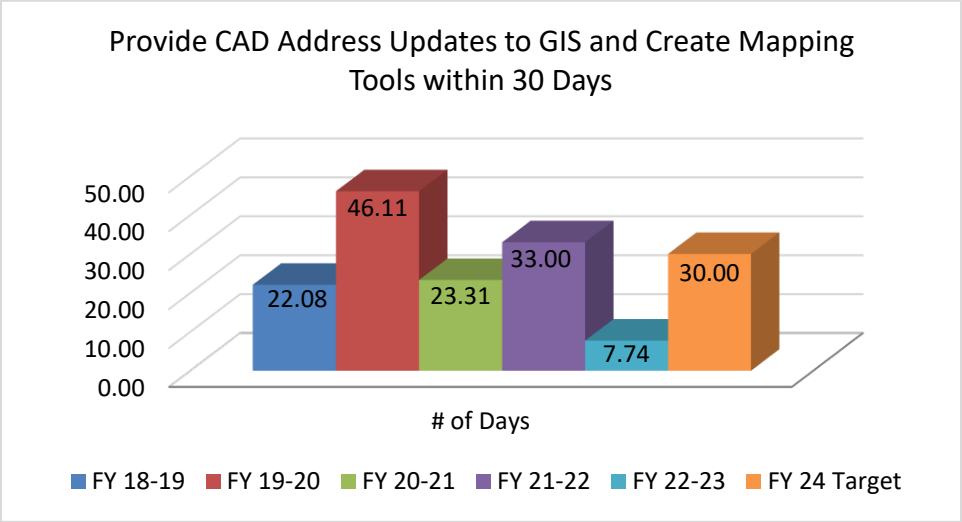
3) Performance Measure: Provide CAD address updates to GIS and create mapping tools within 30 days of receiving the request.

Strategic Goal IO1.1: The City of Twin Falls will equip its employees to succeed.

Importance: Updating the addresses ensures that the critical responders will reach the public as quickly as possible.

Calculation: Total time / total tickets

Results: Total # of days to update the GIS infrastructure.



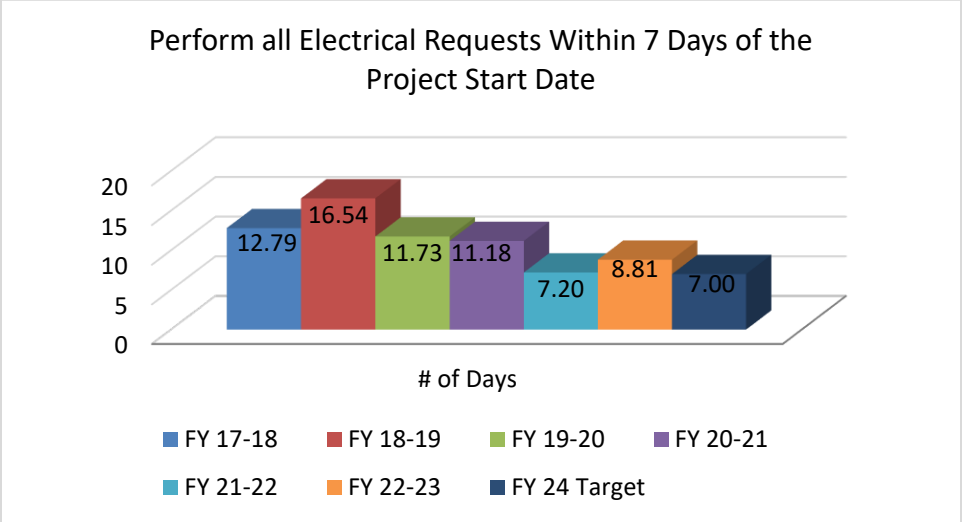
4) Performance Measure: Perform all electrical requests within 7 days of the project start date.

Strategic Goal IO1.1: The City of Twin Falls will equip its employees to succeed.

Importance: Allows staff to access critical infrastructure required to perform their duties and provide services with minimal interruption.

Calculation: total time / total tickets

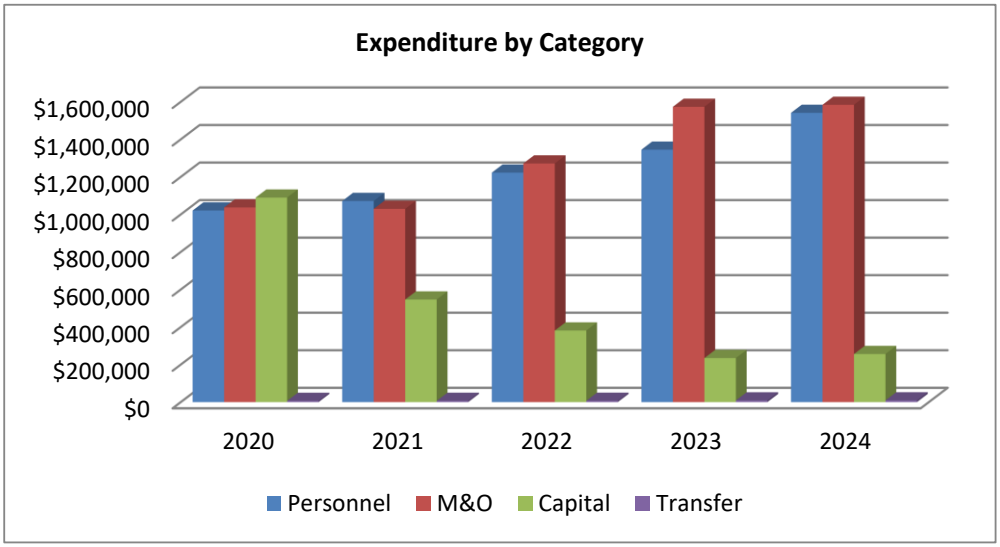
Results: Total # of days to perform all electrical requests.



Expenditure by Category - Information Technology

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	10	10	11	11	12	1

Expenditure Category						
Personnel	$1,020,714	$1,071,374	$1,222,472	$1,344,805	$1,541,031	**14.59%**
M&O	$1,037,285	$1,029,588	$1,271,314	$1,573,231	$1,583,869	**0.68%**
Capital	$1,089,613	$546,607	$381,374	$234,552	$256,140	**9.20%**
Transfer	$6,529	$6,593	$6,931	$8,942	$9,120	**1.99%**
Subtotal	**$3,154,140**	**$2,654,162**	**$2,882,091**	**$3,161,530**	**$3,390,161**	**7.23%**



Comments:

- The increase in Personnel includes addition of an Information Security Engineer.
- The increase in M&O includes additions for Training and Software.
- Capital:
  - $102,800 - Computer Replacement
  - $ 40,000 - Security Cameras
  - $ 28,000 - Rack Server Replacement
  - $ 20,650 - Repeater Replacement
  - $20,000 - IS2 Building Maintenance
  - $15,910 - Cubicles, New Position Equipment
  - $17,500 - Printer Replacement
  - $11,280 - Aerial

City of Twin Falls
Departmental Summary and Description
Police Department

Department Description:

In serving the citizens, community, and visitors of Twin Falls, the police department strives to provide a safe and secure community while respecting and protecting the rights of all. Providing effective and efficient problem-solving services while being devoted to building trust in those being served while developing partnerships and stakeholders throughout the community.

Major Goals:

- Maintain and elevate training for all employees within the department. (SC1)
- Develop and maintain systems designed to increase the efficiency of all three Divisions within the Police Department.
- Emphasize the department's social media platforms to facilitate improved communication with the public better.
- Provide and enhance the service capabilities of the organization, increasing the satisfaction of both internal and external customers.

Fiscal Year 2023-2024 Objectives:

- Develop a budget that supports the City of Twin Falls Strategic Plan.
- Develop a budget that aligns City Manager's priorities toward employee retention and service delivery levels.
- Fill all police officer vacancies and retain our employees to provide an excellent level of service to our growing community as One Team with One Mission and One City.
- To improve upon the department-wide operational model that adopts the principles of data-driven decision-making to address crime and traffic safety.
- Continue to strive to improve upon sexual assault crime investigations and continue the "Start by Believing" mindset.
- Continue to develop strong working relationships with our strategic partners.
- Continue to develop a well-trained and experienced workforce dedicated to serving our community.
- And as always, continue to provide excellent customer service, professional law enforcement, and crime prevention.

Fiscal Year 2023-2024 Budget Highlights:

- Funding to purchase two (4) replacement Hybrid Patrol Vehicles for the Uniform Division – These patrol vehicles have been a huge success related to functionality, maintenance, and the hybrid style will help reduce fuel costs and Co2 into the atmosphere.
- Funding to significantly address the TFPD's training needs for the future. The Twin Falls Police Department will undergo significant personnel adjustments this next fiscal year, and this change will require several of our employees to attend training to obtain basic competencies in their new roles. This training needs to be deliberate, focused training that includes real-world situations in a high-stress environment. Our organization must stay ahead of our industry's best practices regarding the use of force, crisis intervention, mental health, de-escalation techniques, and anti-bias. This will require sending officers to regional and national level training regularly.

The Outcomes of our Investment will be:

- A safe and secure community dedicated to preventing and reducing criminal activity through cooperative partnerships.
- A community where all residential and commercial properties are maintained in a fashion that emphasizes an aesthetically pleasing city that encourages community pride, preserves neighborhood integrity, protects the public's health and well-being, and maintains property values while conserving water.
- A motivated and proactive Police Department dedicated to anticipating crime and quality of life issues that affect our customers.
- Stronger working relationships with community leaders, civic groups, local businesses, schools, and private citizens.
- Effective communication with the Twin Falls City Council and other City departments to accomplish community objectives and goals.

Fiscal Year 2022-2023 Accomplishments:

- After receiving a substantial increase in our training funds, the TFPD was able to significantly improve both the quantity and quality of the in-service training of our employees this year. Our department has undergone noteworthy personnel adjustments this past year, and this change required several of our employees to attend training to obtain new training in their new roles. We have been able to keep pace with our profession's increasing demands and provide in-house instruction and external training to dozens of employees in critical disciplines.
- The successful purchase of 15 replacement plate carriers for the SWAT team.
- The successful purchase of 21 red dot pistol optics (RDS) and new holsters for the firearms cadre and the SWAT team. This is the initial phase of transitioning the entire department to RDS optics.

Performance Measures:

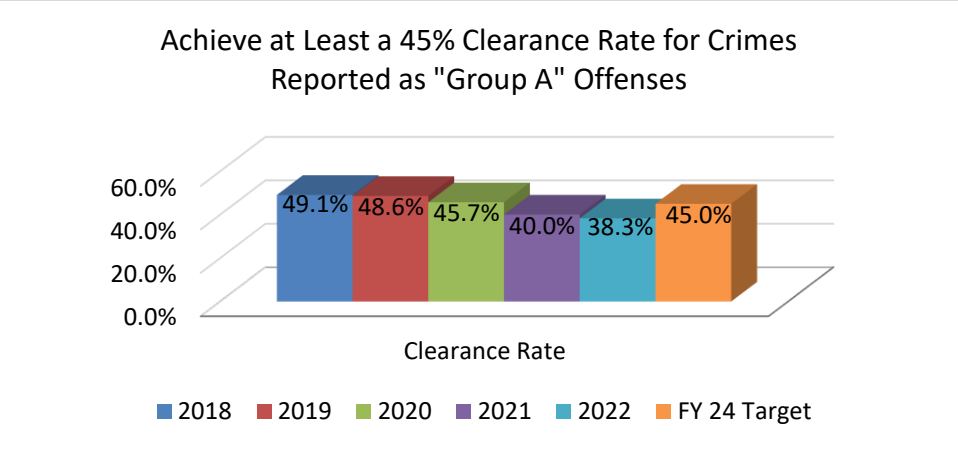
1) Performance Measure: Achieve at least 45% clearance rate for crimes reported as “Group A” offenses for the “Crime in Idaho” report.

   Strategic Goal SC1.1: The City will be a public safety leader.

   Importance: Clearing any criminal case is the primary objective of any investigation to maintain a secure community. “Clearing” the case means the investigating officer has either charged the offender or resolved the case to its further point possible.

   Calculation: Reported clearance rate

   Results: Clearance rate for crimes reported as “Group A” offenses for the “Crime Report in Idaho” report.



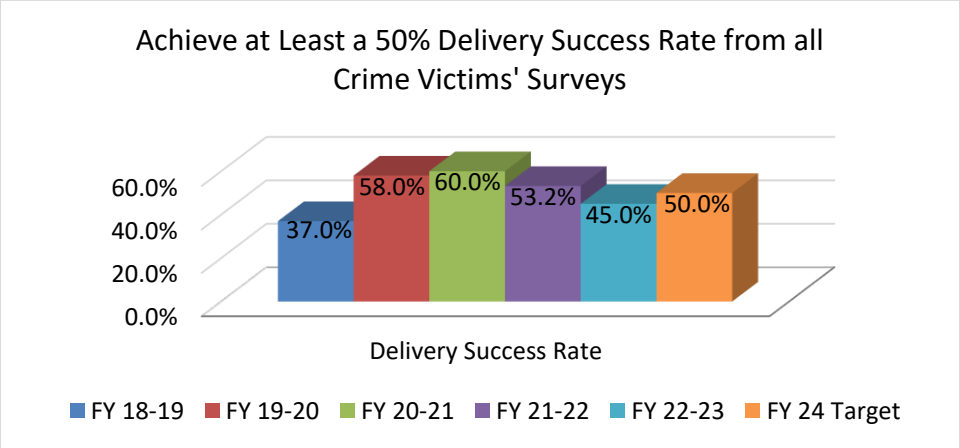
2) Performance Measure: Achieve at least a 50% delivery success rate from all crime victims' surveys using the "Spider Tech" survey system.

Strategic Goal SC1.4: Improve victim outreach, reporting, and victim notification.

Importance: Successful delivery of the SPIDR Tech surveys is vital to obtaining the most accurate survey results and is based on the quality of the victim's contact information that is collected and entered at the time of the initial report.

Calculation: Surveys delivered / surveys

Results: Delivery success rate from all crime victims' surveys.



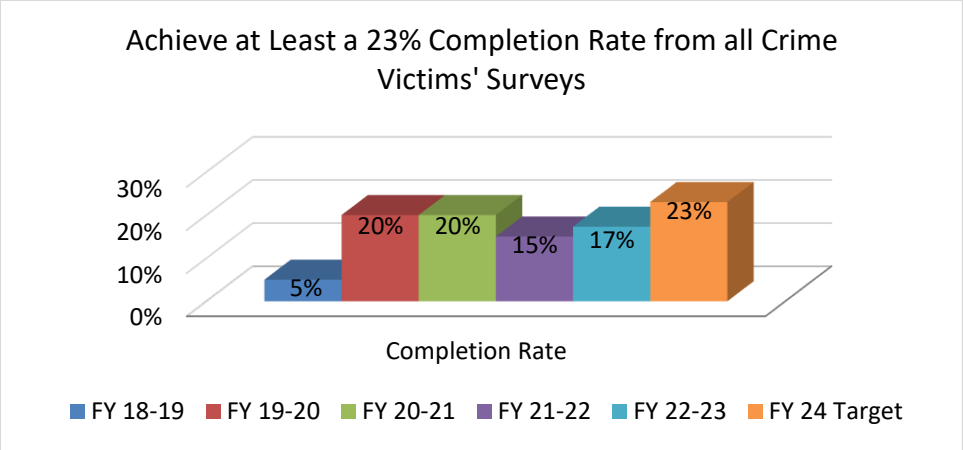
3) Performance Measure: Achieve at least a 23% completion rate from all crime victims' surveys using the "Spider Tech" survey system.

Strategic Goal SC1.4: Improve victim outreach, reporting, and victim notification.

Importance: A high completion rate of the SPIDR Tech surveys is essential to accurately determining our officer's performance with crime victims.

Calculation: Surveys completed / surveys

Results: Completion rate from all crime victims' surveys.



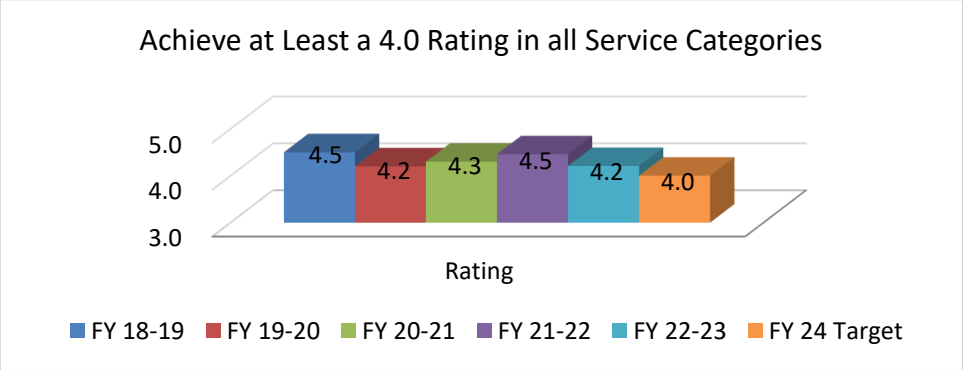
4) Performance Measure: Achieve at least a 4.0 rating in all service categories from all crime victims' surveys using the "Spider Tech" survey system.

   Strategic Goal SC1.4: Improve victim outreach, reporting, and victim notification.

   Importance: A high completion rate of the SPIDR Tech surveys is essential to accurately determining our officer's performance with crime victims.

   Calculation: Departmental approval rate

   Results: Ratings in all service categories.



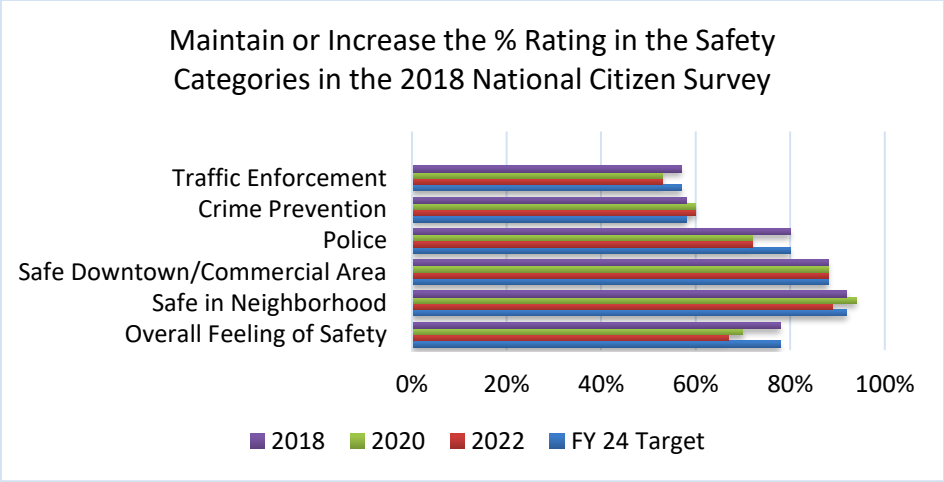
5) Performance Measure: Maintain or increase the % rating in the Safety categories in the 2018 Twin Falls, Idaho version of the National Citizen Survey.

   Strategic Goal SC1.1: The City will be a public safety leader.

   Importance: The National Citizen Survey is a key indicator of the services provided and the resulting awareness of public safety service levels.

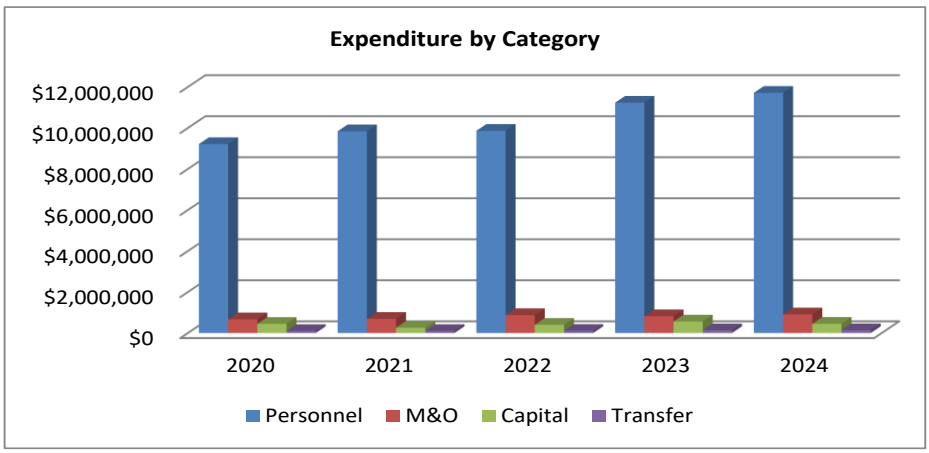
   Calculation: % rating in the National Citizen Survey given every other year

   Results: Ratings in the National Citizen Survey Safety categories.



Expenditure by Category - Police

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	97	97	97	101	101	0
Expenditure Category						
Personnel	$9,213,870	$9,838,954	$9,861,464	$11,233,015	$11,713,549	**4.28%**
M&O	$667,258	$691,158	$874,012	$820,787	$907,493	**10.56%**
Capital	$446,520	$256,641	$400,654	$562,595	$451,126	**-19.81%**
Transfer	$98,797	$99,824	$104,714	$133,694	$136,541	**2.13%**
Subtotal	**$10,426,446**	**$10,886,576**	**$11,240,844**	**$12,750,091**	**$13,208,709**	**3.60%**

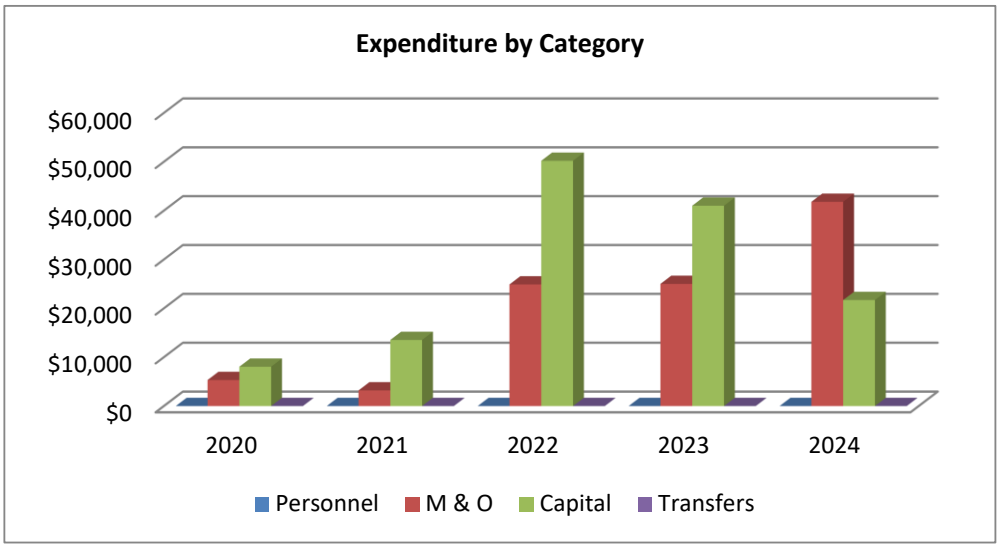


Comments:

- The increase in M&O includes various additions; the largest being for AXON Contracts, Travel, Training, Fuel, and Repair/Maintenance.
- Capital:
  - $307,388 - Patrol Vehicles (4)
  - $ 45,000 - Red Dot Optics and Holsters
  - $ 30,000 - Traffic Motorcycle
  - $ 17,500 - Off-Site Evidence Building Interior Improvements
  - $17,000 - Patrol Equipment
  - $12,000 - Automatic License Plate Cameras (4)
  - $ 8,638 - Patrol Division Smartphones
  - $ 7,000 - SWAT - Sniper Rifle Replacements (2)
  - $ 6,600 - Drone

Expenditure by Category - Seizures and Restitution

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M & O	$5,326	$3,203	$24,892	$25,000	$41,800	**67.20%**
Capital	$8,045	$13,526	$50,200	$41,000	$21,700	**-47.07%**
Transfers	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$13,371**	**$16,729**	**$75,092**	**$66,000**	**$63,500**	**-3.79%**



Comments:

- The increase in M&O includes addition of the Annual Fee for GrayKey & Axiom.
- Capital: $19,500 - K9 Replacement
  $ 2,200 - Computer Replacement

City of Twin Falls
Departmental Summary and Description
Communications Center

Department Description:

The Communications Center is often the first point of contact for emergency and non-emergency issues, linking the citizens and visitors of the City with reliable and efficient public communication services. It plays a vital role by being equipped to answer calls promptly and effectively with the capabilities to effectively dispatch the appropriate response, in attempt to assist, protect, and save citizens lives.

Major Goals:

- Expedient and quality service, with integrity, compassion, and care. (IO1)
- Answer 911 and non-emergency calls in a prompt, efficient, and professional manner and dispatch the appropriate response. (SC1)
- Provide meaningful and professional work experiences that encompass our values and support our employees. (IO2)
- Achieve organizational excellence through continued training and department development. (SC1)

Fiscal Year 2023-2024 Objectives:

- Hire and maintain all authorized positions to provide an excellent level of service to our growing community. (IO1.1.1)
- Reach State and National standardized levels of training and certification in Communications. (SC1.1.1)
- Prepare a five-year maintenance schedule that meets (NENA/APCO) national standards for an Emergency Communications Center. (IO1.1.1)

Fiscal Year 2023-2024 Budget Highlights:

- Hire an Assistant Communications Director to assist in building the Emergency Communications Center that we want for the citizens of Twin Falls and our First Responders.

Outcomes of our investment will be:

- Reduce turnover of staff to below 10% resulting in well-trained and efficient staff.
- Training will include more journey level and advanced courses for employees that have moved beyond the basic and entry-level training.
- Monthly meetings in the Public Safety Teams will result in collaboration on issues, awareness of events that impact service level, and knowledge of Emergency Services.

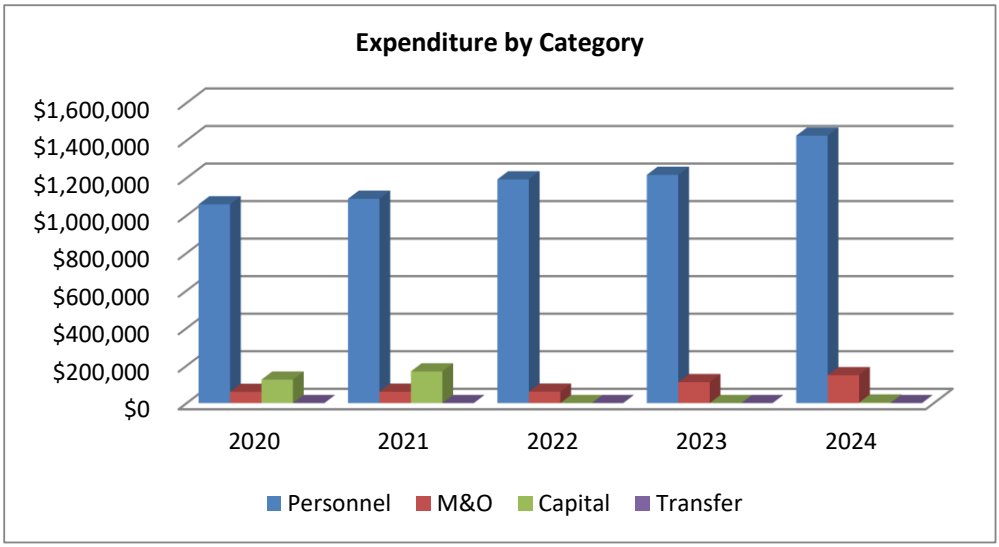
Fiscal Year 2022-2023 Accomplishments:

- Employees handled approximately 130,000 phone calls within the prior year, with approximately 22,000 being 911 emergencies. (SC1.1.1)
- Complete hardware refresh of the 911 phone system, which was approximately seven years old. (IO1.1.1)
- Started the process of having direct CAD connections to our backup Emergency Communication Center (SIRCOMM). (SC1.2.2)

- Continuing the process of using a national standard Emergency Fire and Emergency Medical protocol system of dispatching. (IO1.4.3)

Expenditure by Category - Communications Center

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	13	13	13	13	14	1
Expenditure Category						
Personnel	$1,058,875	$1,088,502	$1,191,995	$1,216,020	$1,424,722	**17.16%**
M&O	$59,751	$60,505	$60,889	$111,677	$148,577	**33.04%**
Capital	$124,942	$168,740	$0	$0	$2,875	***
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$1,243,568**	**$1,317,747**	**$1,252,884**	**$1,327,697**	**$1,576,174**	**18.71%**



Comments:
- The increase in Personne includes addition of an Assistant Communications Center Manager.
- The increase in M&O includes additional NCIC User/Access Fees.
- Capital: $2,875 - New Position Equipment

City of Twin Falls
Departmental Summary and Description
Fire Department

Department Description:

The Twin Falls Fire Department (TFFD) consists of four fire stations and 48 full-time employees, and 1 part-time fire inspector. Services that are provided include, but are not limited to, fire suppression, motor vehicle accidents, vehicle extrication, technical rescue incidents (confined space rescue/high angle rescue), water rescues, aircraft rescue firefighting, emergency medical response, hazardous materials incidents, as well as ongoing fire prevention activities and fire safety education programs for the public. TFFD is the only all career fire department in the region. We are the major anchor point for an all-regional approach for all surrounding departments in the Magic Valley. As that anchor point, we work collectively to help better serve our community and maximize our funds and services. The TFFD conducts fire code inspections as well as pre-plans of local businesses, public and private schools, health care facilities, and retirement centers. We inspect and maintain all City owned AEDs (except for police department). In addition, we test fire hydrants to assist the Water Department in maintaining the City's water delivery system.

Major Goals:

- Engage department employees to align with the One City leadership philosophy. (IO2)
- Ensure we uphold the Mission and Value Statements of both the Twin Falls Fire Department and the City of Twin Falls. (IO2)
- Provide the best fire/rescue services possible for the residents and visitors of Twin Falls. (SC1)
- Provide input to the City Communications Center to enhance citywide communications. (SC1)
- Continue the development and training of Twin Falls Fire Department hazardous materials special operations team. (SC1)
- Continue the development and training of Twin Falls Fire and Rescue confined space/high angle technical rescue special operations team. (SC1)
- Continue developing and training Twin Falls Fire Department personnel for enhanced emergency medical response. (SC1)
- Provide fire safety through public education throughout the community. (SC1)
- Provide fire prevention through plan reviews, and business inspection programs throughout the city. (SC1)
- Develop regional training partnerships to enhance mutual aid and automatic aid agreements to unify operational strategies and goals. (SC1)
- Design EMS response criteria to maximize effectiveness for patient outcomes and utilization of City and regional resources. (SC1)
- Develop performance measures to support the strategic plan and priority-based budgeting goals and objectives. (SC1)

Fiscal Year 2023-2024 Objectives:

- The Twin Falls Fire Department shall continue to provide exceptional service to all our customers who reside within, do business within, or visit our 70-square-mile area of jurisdiction. (SC1, SC1.1, SC1.1.1)
- Manage day-to-day operations of each of the three shifts, ensuring each shift runs as smoothly and efficiently as possible. (SC1, SC1.1, SC1.1.1)

- Expand long-term planning from a budgetary standpoint for Fire Department infrastructure, i.e., replacement schedule of fire engines, support vehicles, breathing apparatus, radios, and other large expense items not typically reflected in the general Fire Department budget. (SC1, SC1.1, SC1.1.1)
- Maintain personnel training, certifications, firefighting tools, and equipment to provide the highest quality service. (SC1, SC1.1, SC1.1.1)
- Continue to foster a positive work environment for Fire Department employees as well as a good working relationship with other City departments to align with the one city philosophy. (IO2, IO2.1, IO2.1.2, IO2.1.3)

Fiscal Year 2023-2024 Budget Highlights:

- Potential Captain Promotions, Driver Promotions, New Firefighter Testing, and Hiring
- Completion of construction and staffing of new Fire Stations 2 and 3.
- Training Facility construction and making it fully operational. – (Tower, Training Props, and Construction of Training Building)
- Deputy Chief to attend choice Fire Training.
- Northwest Leadership Conference in Portland for Fire Chief, and three others from Fire Department to attend, travel, and registration fees.
- FDIC Training for Fire Training Officer.
- Continue to purchase EMS supplies, oxygen, and medical supplies for increased EMS calls. New EMS Bags
- Continue to train, purchase, and update hazardous material equipment, technical rescue equipment, trench rescue equipment, and swift water rescue supplies.
- Off-Duty Instructors Overtime for New Training Facility – Live Fire Training
- Increased Funds for Mental Health & Awareness Training and Overtime for Firefighters.
- 45+ Firefighter physicals, with CPR portion.
- EMS/Station duty boots for department
- 11 sets of turnouts and structure boots to continue to keep the firefighters with an additional set, and Particulate Resistant Fire Hoods
- Continue maintenance plan with Idaho Fire Extinguisher to complete all fire extinguisher maintenance for all City-owned fire extinguishers.
- Annual Awards Banquet and Awards for all Fire Department Staff – (Awards for Firefighter of the Year, and Fire Officer of the Year)
- Maintenance supplies for all City-owned Automated External Defibrillators AED's (except the police department)
- Gym Equipment and Annual Maintenance Fees for Fire Stations 1, 2, 3
- Training Supplies, PPE, Propane, and General Maintenance for our Training Facility
- Training Facility Maintenance – Training Facility
- General Building Repairs and Maintenance Costs for all Fire Stations
- Equipment Repairs for all Fire Department Apparatus, Fire Hose Replacement, Engine 3 Rebuild
- Fire Station 1 Roof Replacement (2024 Capital Improvement)
- Apparatus Ball Intake Valves (2024 Capital Improvement)
- Combat Ready 1 ¾ Hose (2024 Capital Improvement)
- Nozzles (2024 Capital Improvement)
- Engine 3 Engine Rebuild (2024 Capital Improvement)
- Fire Department Equipment (2024 Capital Improvement)
- Type 6 Brush Truck Fire Apparatus (2024 Capital Improvement)

The Outcomes of our Investment will be:

- A more safe and secure community through fire prevention, inspection programs, and plan reviews.
- Fire safety education to ensure a safer community.
- Professional response and incident stabilization to fire, rescue, medical and hazardous material emergencies.

Fiscal Year 2022-2023 Accomplishments:

- New Deputy Chief Position and Promotion (Mitchell Brooks) (SC1, SC1.1, SC1.1.1, SC1.3)
- Fire Marshal Recruitment and Hiring (Gabriel Hammett) (SC1, SC1.1, SC1.1.1, SC1.3)
- Battalion Chief Promotion (Corey Beam), Captain Promotion (Jeff Miller), Driver Promotion (Kody Lewin) (SC1, SC1.1, SC1.1.1, SC1.3)
- New Training Officer in place in the Training Office – Captain Jesse Bowman (SC1, SC1.1, SC1.1.1)
- Two New Firefighter Hires (SC1, SC1.1, SC1.1.1., SC1.3)
- Completion and staffing of Fire Station 2. Construction of Fire station 3. (SC1, SC1.1, SC1.1.1)
- New Training Facility – Break ground, roads, infrastructure, and training structures purchased; tower installed. (SC1, SC1.1, SC1.1.1)
- Technical rescue and special operations team training & Hazardous materials special operations team training (SC1, SC1.1, SC1.3.1)
- Twelve driver/operators completed airport hot drill training. (May 2023) (SC1, SC1.1, SC1.1.1)
- Fire Chief Kenworthy and Deputy Chief Mitchell Brooks attended Idaho State Fire Chief's Conference in Sun Valley, Idaho. (May 2023) (SC1, SC1.1, SC1.1.1)
- Training Officer Jesse Bowman attended the 2023 FDIC conference. (April 2023) (SC1, SC1.1, SC1.1.1)
- Four Fire Admin Personnel attended the Northwest Leadership Conference in Portland (March 2023) (SC1, SC1.1, SC1.1.1)
- Fire Personnel attended fire department related trainings at Graveyard of the Pacific Fire Seminar, ALERT Training, SIFA (Southern Idaho Fire Academy), Treasure Valley FOOLS, National Fire Academy, International Association of Arson Investigation Idaho Chapter Annual Conference, Hazardous Materials Training, etc. (SC1, SC1.1, SC1.1.1)
- Purchased hazardous material equipment and supplies, technical rescue equipment for high angle/confined space rescues, along with trench rescue equipment. (SC1, SC1.1, SC1.3.1)
- 45 Firefighters completed their annual physicals, with completion of CPR portion. (SC1, SC1.1)
- Purchased 11 sets of turnouts and structure boots, purchased particulate resistant fire hoods for department, and Purchased EMS/Station duty boots for department. (SC1, SC1.1)
- Idaho Fire Extinguisher completed all fire extinguisher maintenance for all City-owned fire extinguishers. (SC1, SC1.1)
- 4th Annual Firefighter of the Year (Driver Tristan Jones), and Fire Officer of the Year (Battalion Chief Aaron Hudson) Awards (IO2, IO2.1, IO2.1.2)
- Completed Annual Fire Hose Testing, and Completed Annual Pumper Testing (SC1, SC1.1, SC1.1.1)
- Maintenance supplies for all City-owned Automated External Defibrillator AED's (except the police department) (SC1, SC1.2, SC1.2.1)
- Purchased EMS Supplies, for the department to run EMS calls, and AEDs for Fire Department Apparatus (SC1, SC1.2, SC1.2.1)
- Building Repair and Maintenance Costs for all Fire Stations (SC1, SC1.1, SC1.1.1)
- Equipment Repairs for all Fire Department Apparatus and Purchase of Fire Hose Replacement. (SC1, SC1.1, SC1.1.1)

- Purchased New Deputy Chief Position Equipment (2023 Capital Improvement) (SC1, SC1.1, SC1.1.1)
- Purchased Fire Equipment (2023 Capital Improvement) (SC1, SC1.1, SC1.1.1)
- Purchased Training Facility FF&E (2023 Capital Improvement) (SC1, SC1.1, SC1.1.1)
- Purchased Ventilation Capable Saws (2023 Capital Improvement) (SC1, SC.1.1, SC1.1.1)
- Purchased Lunar Thermal Imagers and Accountability Software (2023 Capital Improvement) (SC1, SC1.1, SC1.1.1)
- Purchased Communications Systems for Special Rescue and Hazmat Situations (2023 Capital Improvement) Encumbered from Last Fiscal Year (SC1, SC1.1, SC1.3.1, SC1.3.2)
- Conducted public fire education programs, station tours, inspections for businesses, hospitals, nursing homes, public and private schools.
- Continue to collect fees that pertain to the LIV Program
- County Plan Reviews completed by the Fire Marshal's Office
- Conducted fire investigations, fireworks stands/display permits and inspections; daycare center inspections and licensing; underground/aboveground storage tank permits and inspections; food service hood system inspections and testing; fire alarm system inspections and testing; fire sprinkler system inspections and testing; certificate of occupancy final inspections, and plan reviews.
- Four (4) quarterly Aircraft mobile fueler safety inspections completed at Twin Falls Airport
- Issuance of Online burn permits, Issuance of blasting permits

Performance Measures:

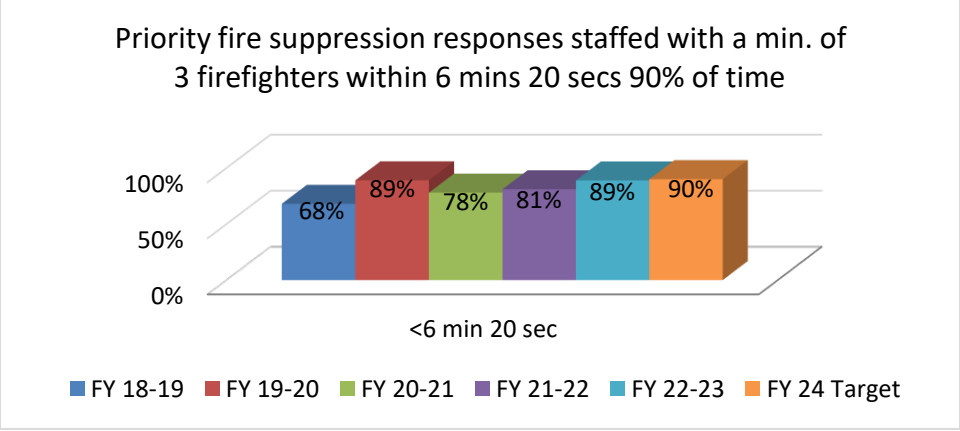
1) Performance Measure: Priority fire suppression responses, staffed with a minimum of 3 firefighters within 6 minutes 20 seconds 90% of the time.

   Strategic Goal SC1.1: The City will be a public safety leader.

   Importance: The amount of time it takes to respond to an emergency call is imperative to the safety of our community and a quick response time ensures the best possible fire/rescue services for the residents and visitors of the City of Twin Falls.

   Calculation: Calls with response times less than 6 min 20 sec / total # of priority fire suppression calls

   Results: Priority fire suppression responses within 6 mins 20 sec.



2) Performance Measure: Priority moderate risk suppression responses, staffed with a minimum of 19 firefighters within 10 minutes 90% of the time.

Strategic Goal SC1.1: The City will be a public safety leader.

Importance: The amount of time it takes to respond to an emergency call is imperative to the safety of our community and a quick response time ensures the best possible fire/rescue services for the residents and visitors of the City of Twin Falls.

Calculation: Calls with response times less than 10 mins / total # of priority moderate risk suppression calls

Results: The City did not meet priority moderate risk suppression response calls within 10 mins for the past 4 fiscal years.

3) Performance Measure: Priority high risk suppression responses, staffed with a minimum of 25 firefighters within 10 minutes 90% of the time.

Strategic Goal SC1.1: The City will be a public safety leader.

Importance: The amount of time it takes to respond to an emergency call is imperative to the safety of our community and a quick response time ensures the best possible fire/rescue services for the residents and visitors of the City of Twin Falls.

Calculation: Calls with response times less than 10 mins / total # of priority high risk suppression calls

Results: The City did not meet priority high risk suppression response calls within 10 mins for the past 4 fiscal years.

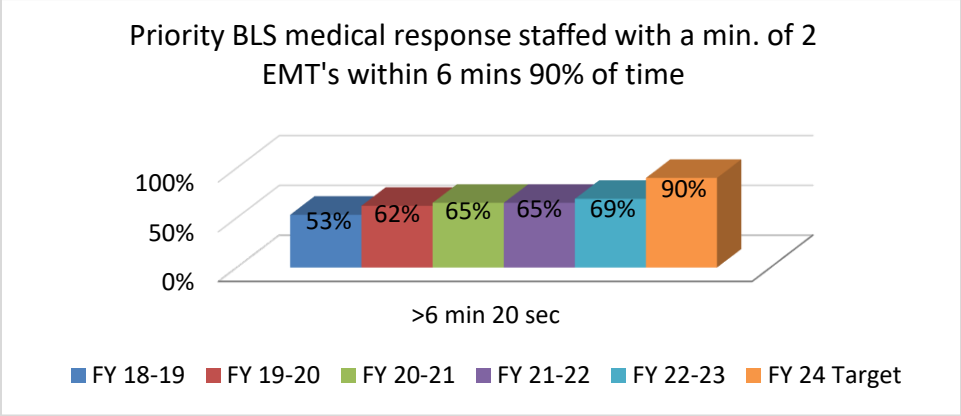
4) Performance Measure: Priority BLS medical response, staffed with a minimum of 2 EMT's within 6 minutes 90% of the time.

Strategic Goal SC1.1: The City will be a public safety leader.

Importance: The amount of time it takes to respond to an emergency call is imperative to the safety of our community and a quick response time ensures the best possible fire/rescue services for the residents and visitors of the City of Twin Falls.

Calculation: Calls with response times less than 6 mins / total # of BLS medical response calls

Results: Priority BLS medical response calls within 6 mins.



5) Performance Measure: Maintain a class 3 for ISO Insurance and Rating Bureau.

Strategic Goal SC1.1: The City will be a public safety leader.

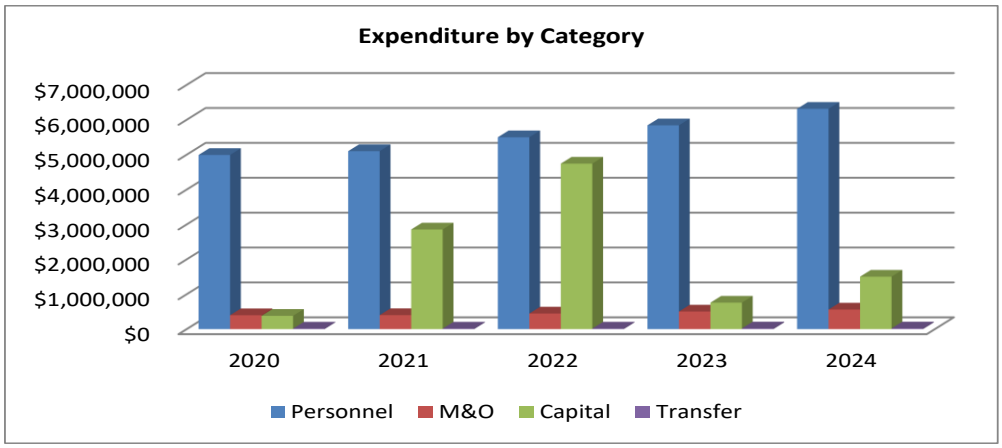
Importance: Many factors are included in the Class 3 designation: training, response times, staffing, apparatus, station location and mutual aid agreements to name a few. Maintaining this class level ensures the best possible fire/rescue services for the residents and visitors of the City of Twin Falls.

Calculation: Class level

Results: The City has maintained a class 3 for ISO Insurance and Rating Bureau for the last 4 fiscal years.

Expenditure by Category - Fire

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	47.5	47.5	47.5	48.5	48.5	0
Expenditure Category						
Personnel	$4,990,299	$5,099,375	$5,497,016	$5,838,990	$6,312,965	**8.12%**
M&O	$397,436	$400,079	$445,824	$502,623	$560,155	**11.45%**
Capital	$380,174	$2,854,370	$4,741,743	$757,610	$1,501,862	**98.24%**
Transfer	$13,187	$13,317	$13,999	$18,062	$18,422	**1.99%**
Subtotal	**$5,781,096**	**$8,367,142**	**$10,698,582**	**$7,117,286**	**$8,393,405**	**17.93%**



Comments:

- The increase in M&O includes additions for Fuel, Utilities, Training, and Repair/Maintenance.
- Capital:

$650,100 - Fire Station 2 - Lease Payment
$308,000 - Fire Station 1 - Roof Replacement
$200,000 - Fire Apparatus - Type 6 Brush Truck
$197,604 - Fire Truck Lease Payments
$ 49,920 - Combat Ready Hose
$30,000 - E3 Engine Rebuild
$25,000 - Nozzles
$21,238 - Apparatus Ball Intake Valves
$20,000 - Fire Department Equipment

City of Twin Falls
Departmental Summary and Description
Building Safety Department

Department Description:

The Building Safety Department (BSD) is a resource of highly trained safety professionals who serve the City of Twin Falls community. We are dedicated to ensuring minimum Fire, Life and Safety requirements as established by the International Codes are followed and in compliance with current adopted codes. BSD verifies building safety through the review and issuance of required building, mechanical, electrical, and plumbing permits. BSD performs the necessary inspections throughout all phases of the construction process to verify compliance. The Department's service also includes plan review for Planning/Zoning for all residential applications. Building safety is at the heart of what the department does. A healthy and safe built environment surrounds everyone, often without being noted. The Department strives to provide professional and knowledgeable service to the building community in a respectful, efficient, and courteous manner.

Major Goals:

- Continue to Ensure Fire, life, Safety and accessibility measures for the community, including first responders, by monitoring building construction projects and facilities for compliance with adopted applicable building codes (SC 1) (AC2.2)
- Consistently provide a high level of service to the community by creating a partnership. (RC 1) (I102.1)
- Continually improve processes and update technology to be more efficient and user friendly for our customers (IO1, SC1.1and RC 1)
- Increase the knowledge, skills, and abilities of Department staff through continuing education and cross training (SC 1 and I01.3)
- Continue ongoing education to inform residents and the building community about building permit requirements and expectations. (LC 1)
- Work to improve the building inspection and plan review consistency through regular contact and cooperation with peers in other jurisdictions and agencies (SC 1)
- Utilize the Building Advisory Group to help critiques and monitor BSD operation procedures, policies and expectation for the contracting/development community (I01.1) (RC 1)
- Strive to make our policies, procedures and requirements accessible and understandable to include posting on the City web site. (RC1.1.3)
- Abatement of dangerous or unsafe buildings by working to have abandoned or unsafe structures properly secured or demolished to limit the public threat all the while continuing to support revitalization of historic structures. (EC1.3) (PC2.1)

Fiscal Year 2023-2024 Objectives:

- Complete set up and implementation of City works permit tracking system and permit portal within the City of Twin Falls web site. To include creating a transparent portal for permit inquires, applying for permits, scheduling inspections for Building, Fire, Mechanical, Plumbing and Electrical. For all type of BSD permits. Overall goal is to have planning/zoning and engineering divisions create same. (Currently completing commercial phase implementation) (RC1.1.3)
- Continue to support and implement One-City Philosophy into BSD along with Core Values. This is a critical step for creating the team approach and embracing one city values. (I101.4)

- Idaho Association of Building Officials (Southcentral Chapter) Maintain membership and become leaders within this chapter to improve consistency and connection within surrounding jurisdictions.
- Review and establish current permit fees in accordance with International Code Council building valuation table.
- BSD monthly and yearly reporting process to be streamlined with city works and associated software.
- Re-establish Building Advisory Group. This includes the appointment by the City Mayor of 9 members in accordance with adopted city policies and current state rules.
- Working with owners/developers of large buildings to create an appropriate safe and allowable convention type center for large gathering of persons. (PC2.1)
- Focus on new staffing obtaining the necessary certifications to perform their duties and continuing to support staff for maintaining the current certifications.

Fiscal Year 2023-2024 Budget Highlights:

- Funding to replace an aging vehicle with a newer, safer, and more efficient vehicle
- Increased funding for employee development to train staff how to upgrade permit tracing software to be more customer service oriented with greater on-line permitting opportunities
- Continued funding for employee continuing education opportunities to maintain necessary certifications
- Continued funding for professional service contracts to supplement staff as needed when plan review demands are at their peak

The Outcomes of our Investment will be:

- Safe and efficient buildings throughout the community
- Efficient, professional, and courteous permit and inspection processes
- An environment where the building community can be successful
- Competent and professional employees who are certified in multiple disciplines
- Community confidence in, and respect for the Building Safety Department and its personnel
- Consistent enforcement of building codes with a high level of customer service
- A building community that is educated about the applicable building codes

Fiscal Year 2022-2023 Accomplishments:

- BSD Residential permit portal is now online and allows customers to submit applications, make payments, schedule inspections, check the status of an application or inspection, pull permits, and make renewals.
- Hired new senior building inspector, combination building inspector, permit specialist, and fire marshal. Established connection and enforced city core values for working with internal and external staff to create healthy working environment Work to improve the building inspections profession through regular contact and cooperation with peers in other jurisdictions and agencies (SC 1)
- Focus on new staffing obtaining the necessary certifications to perform their duties and continuing to support staff for maintaining the current certifications.
- City of Twin Falls web site enhancement and implementation of critical policy/procedures.
- Created construction tip sheets for typical construction questions and or interpretation and posted on web site for easy access to homeowners, contractors, developers, other jurisdictions and professionals. (This creates consistency and sets expectations for minimum code development)

Performance Measures:

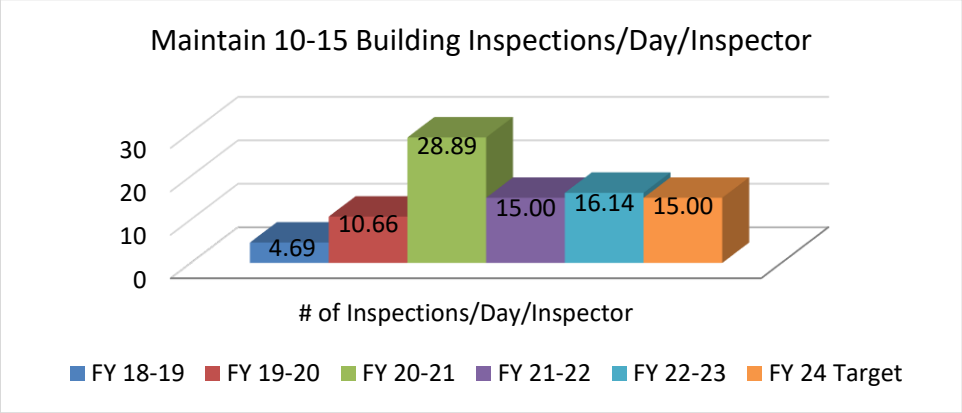
1) Performance Measure: Maintain 10-15 building inspections per day per inspector.

   Strategic Goal SC1.1: The City will be a public safety leader and EC1.3.1: The City will seek to improve the safety and health of private property conditions through adequate codes, enforcement, public education, and certified and trained employees.

   Importance: Performing too many plan reviews per day compounds problems and issues that arise at the time of framing. Allowing time for an accurate plan review process allows critical items to be addressed and public safety to be ensured.

   Calculation: # of Building inspection reviews / total # of building inspectors

   Results: Building inspections per day per inspector.



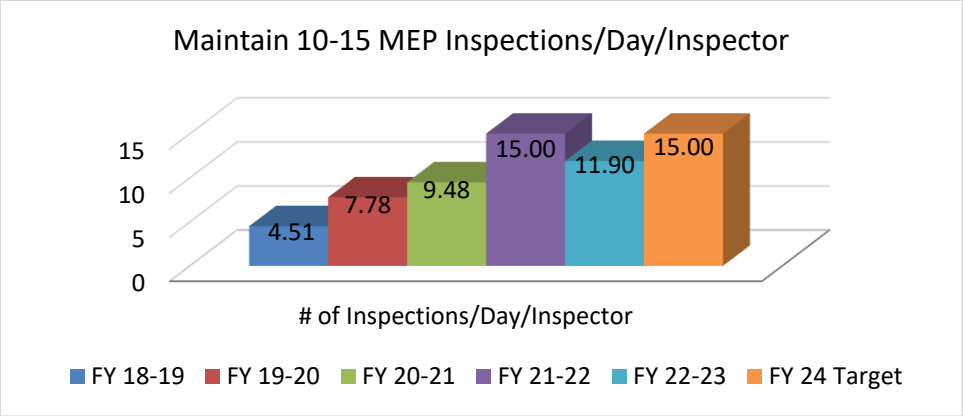
2) Performance Measure: Maintain 10-15 mechanical/electrical/plumbing inspections per day per inspector.

   Strategic Goal SC1.1: The City will be a public safety leader and EC1.3.1: The City will seek to improve the safety and health of private property conditions through adequate codes, enforcement, public education, and certified and trained employees.

   Importance: Performing too many plan reviews per day compounds problems and issues that arise at time of framing. Allowing time for an accurate plan review process allows critical items to be addressed.

   Calculation: # of MEP inspection reviews / total # of MEP inspectors

   Results: MEP inspections per day per inspector.



3) Performance Measure: Provide clear information available on the City of Twin Falls' website and communicate any significant code changes every 3 years.

Strategic Goal SC1.1: The City will be a public safety leader and EC1.3.1: The City will seek to improve the safety and health of private property conditions through adequate codes, enforcement, public education, and certified and trained employees.

Importance: The City of Twin Falls website should be updated and kept current showing the newly adopted codes with any significant changes indicated. This helps to illuminate the necessary changes and expectations necessary for plan review and inspection services that are needed for a safe and secure community.

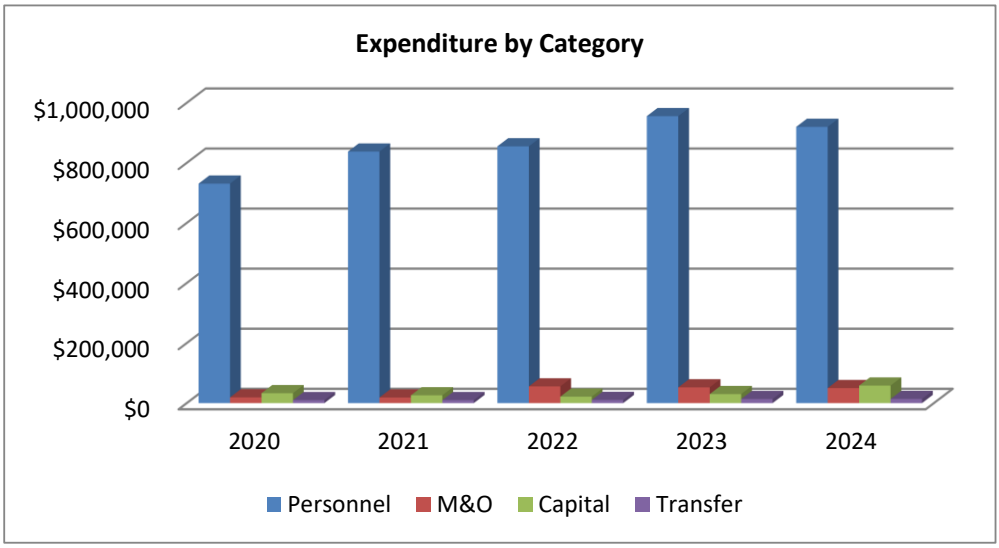
Calculation: The City of Twin Falls website currency

Results: The City of Twin Falls website is current for the past 3 fiscal years.

Expenditure by Category - Building Safety Department

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	8.5	9.5*	9.5	9.5	8.5	-1

Expenditure Category						
Personnel	$730,781	$837,471	$854,957	$955,518	$919,811	**-3.74%**
M&O	$19,085	$18,681	$55,550	$52,400	$50,000	**-4.58%**
Capital	$33,024	$25,979	$21,464	$30,000	$58,352	**94.51%**
Transfer	$9,866	$9,927	$10,435	$13,464	$13,733	**1.99%**
Subtotal	**$792,756**	**$892,058**	**$942,406**	**$1,051,383**	**$1,041,896**	**-0.90%**



Comments:

- The decrease in Personnel results from removal of a Building Inspector position.
- Capital: $33,352 - Inspection Vehicle
  $25,000 - Permit Tracking Software

*In addition to 8.5 budgeted positions, a full-time Building/Mechanical Inspector was added halfway through FY 2021.

City of Twin Falls
Departmental Summary and Description
Custodial

Department Description:

The Custodial Department is responsible for the care and maintenance of buildings associated with Public Safety and City Hall with the mission to provide a safe, sanitary, and functional environment to the city's employees, citizens, and visitors.

Major Goals:

- To provide safe, clean, and operable facilities for internal and external customers. (SC2)

Fiscal Year 2023-2024 Objectives

- Conduct building audits to determine a schedule of repairs, services, or replacements needed for mechanical systems. (SC2.1.1)
- Create a list of tools and equipment that will need to be replaced within the next 5-10 years. (IO1.2.1)

Fiscal Year 2023-2024 Budget Highlights:

- City Hall, police administrative building, public safety operations buildings, and the employee gym are consistently clean and well maintained. This year and in the upcoming years, additional staffing will be added increasing the usage, wear, and tear on all buildings. Conducting a list of capital items will provide a budgeting tool for future needs.

The Outcomes of our Investment will be:

- Planned repairs and maintenance that protect the investment of public money.
- The list of capital items will allow the planned replacement of needed tools and equipment.

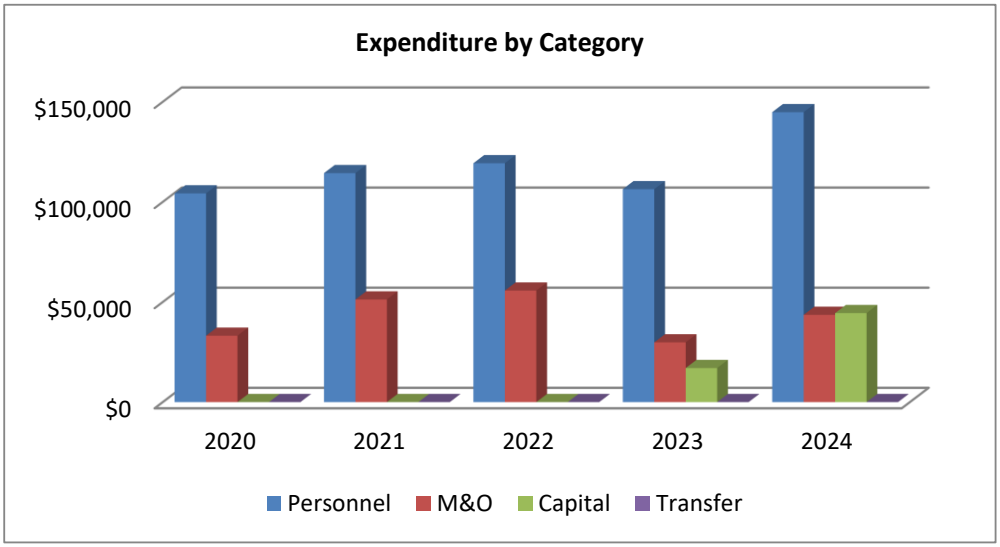
Fiscal Year 2022-2023 Accomplishments:

- Purchased carpet cleaning equipment for City Hall and Public Safety to be performed in-house. (IO1.2.1.)
- Saved money by learning to replace toilet sensors and water filters. (IO1.1.1)
- Replaced the vacuum head rollers to increase the life of the vacuums. (IO1.1.1)

Expenditure by Category - Custodial

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	1.5	1.5	1.5	1.5	2	0.5

Expenditure Category						
Personnel	$104,244	$114,368	$119,304	$106,345	$144,814	**36.17%**
M&O	$33,158	$51,262	$55,708	$29,840	$43,600	**46.11%**
Capital	$0	$0	$0	$17,016	$44,459	**161.28%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$137,402**	**$165,631**	**$175,012**	**$153,201**	**$232,873**	**52.01%**



Comments:

- The increase in Personnel includes addition of .5 FTE for a Custodian split with the Airport.
- The increase in M&O includes additional Repair/Maintenance costs.
- Capital: $17,000 - City Hall - Water Softener
  $15,098 - Council Capital - HVAC - CH Training Room
  $12,361 - City Hall - Walking Pad for Roof

City of Twin Falls
Departmental Summary and Description
Engineering Department

Department Description:

The Engineering Department is responsible for the development, implementation and enforcement of engineering design and construction standards for many public works projects. We provide support for City projects in the form of project development, design, project administration, construction administration and inspection, and materials testing. The Department reviews and approves preliminary and final plats, construction plans, infrastructure, and other public components of privately developed subdivisions of land and building permits, including verification inspections, materials testing and coordination of final acceptance. Commercial and residential building permit applications are reviewed for conformity with public works, utility, and other agency requirements as well as City code.

Water, wastewater, pressurized irrigation, transportation and other master plans and city plans are developed, maintained, and implemented. Environmental planning and project plan reviews are currently completed within the Department. Construction drawings and maps for public works infrastructure and some other departments are maintained for internal and public use. We are responsible for administering right-of-way and flood plain permits. The Department supports the investigation of the viability of economic development opportunities, as well as the implementation. Transportation planning and traffic control signal timing, coordination and design of repair, replacement and new installations are also duties of the Department.

Major Goals:

- To safeguard the life, health, property, and welfare of the public and community that we serve (HC1).
- To uphold and promote the values that make us One City: Integrity, Connection, Honesty, Commitment, and Teamwork (IO2).
- To support our colleagues across the City in the successful implementation of the objectives and initiatives outlined in the City of Twin Falls' Strategic Plan (IO1).
- To develop, implement, and enforce engineering design and construction standards for public works infrastructure and other work within public rights-of-way, ensuring that it is functional, safe and in compliance with regulatory standards (RC7).
- To support, administer, design, and implement City sponsored infrastructure projects across the organization (AC1, AC2, AC3, EC2, PC1).
- To review and approve privately developed subdivisions, as well as site work associated with commercial and residential building permits (PC1, RC7).
- To develop, maintain, and implement master plans and mapping associated with the City's infrastructure (AC1, EC2).
- To support economic development opportunities (PC1).
- Monitor traffic control and provide transportation planning, design, and implementation (AC2).

Fiscal Year 2023-2024 Objectives:

- Create Standard Operating Procedures (SOP) within the Department to ensure new employees are familiar with City processes (IO1.1).
- Create a design manual of standards for development

- Continued support of zone maintenance
- Shoshone Falls grade reconstruction.
- Hankins pressure zone support
- Stadium and Sunrise sidewalk construction
- Shoshone Street reconstruction near bridge
- Wendell sidewalk oversight
- Update of sidewalk master plans
- Creation of an infrastructure permit process for engineering

Fiscal Year 2023-2024 Budget Highlights:

- Replacement of a broken Plotter to provide maps and plans to all City Departments.
- Utilizing Street Impact Fees to design and construct a round-a-bout at the corners of Filer/Martin/Wendell Street

The Outcomes of our Investment will be:

- Consistent, functional, quality, and safe public infrastructure that meets the needs of our community and complies with regulatory standards.
- Promotion of economic development that is harmonious with our Comprehension and Strategic Plans and design standards.
- An understanding of the current conditions and limitations of existing infrastructure along with the conceptual plans and costs of needed future infrastructure improvements.

Fiscal Year 2022-2023 Accomplishments:

- Settlers and Perrine Point Pressure Irrigation ponds were lined (EC2.1).
- Pressure Irrigation Master Plan was completed (EC2.1).
- Water System Facilities Plan was completed (EC2.3).
- Transportation Master Plan was completed (AC1.1).
- Several Sidewalk Improvement projects were completed including Madrona Street Council directed project (AC1.2).
- Updated Request for Qualifications (AC1.1)
- Pressure Irrigation Station completed at Muni Golf course.
- Round-about-concept design for Martin/Filer/Wendell intersections (AC2.1)

Performance Measures:

1) Performance Measure: Have up to date facility plans (no older than 10 years) for each major infrastructure component (transportation, water, wastewater collection, wastewater treatment, pressure irrigation).

   Strategic Goal RC7.1: The City of Twin Falls will prepare for growth by developing and updating critical plan documents, collaborating with local/regional partners, and matching resources to state & federal mandates and increasing demands for service.

   Importance: Having up to date facility plans allows the City of Twin Falls to be aware of the current infrastructure system including needed improvements and the ability to develop the projects around those most critical priorities.

Calculation: # of Plans up to date / # of total plans

Results: 3 of 5 – The current master transportation plan is in the final stages of acceptance currently scheduled for the November 28th Council Meeting. We finalized the water master plan and pressure irrigation master plan this year.

2) Performance Measure: Provide public outreach to private developer stakeholders annually.

Strategic Goal PC1.1: Create a process for community input supporting the development of the economic development plan.

Importance: Meeting regularly with developers and stakeholder groups promotes communication and open dialogue as both parties seek to create and support common interest in system improvements.

Calculation: # of Meetings held with development community

Results: 1 meeting was held with the development community on 2/7/23.

3) Performance Measure: Update the Master Sidewalk Plan annually.

Strategic Goal AC2.2: The City will continue to improve the condition and operation of its sidewalks.

Importance: A living sidewalk master plan shows where needs are and informs decision makers what options are available to place new sidewalks and best utilize the available funds.

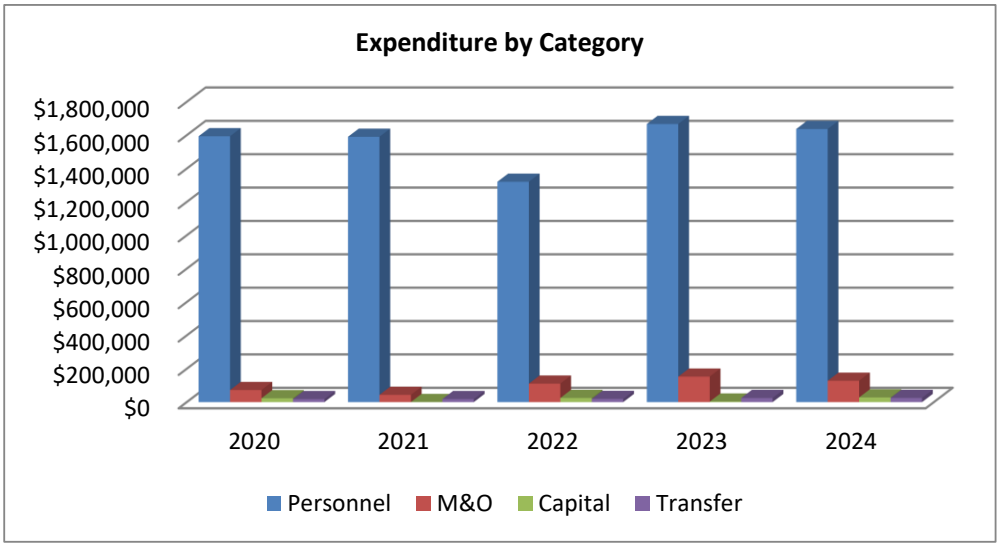
Calculation: # of Updates annually

Results: Updated in 2020 and completed in 2021, updated in May 2023.

Expenditure by Category - Engineering

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	14.25	14.25	14	14	14	0

Expenditure Category						
Personnel	$1,593,365	$1,590,163	$1,320,593	$1,666,738	$1,636,619	**-1.81%**
M&O	$72,233	$43,379	$110,533	$152,572	$127,786	**-16.25%**
Capital	$23,036	$411	$24,689	$3,020	$28,000	**827.15%**
Transfer	$17,819	$17,994	$18,916	$24,406	$24,892	**1.99%**
Subtotal	**$1,706,452**	**$1,651,946**	**$1,474,731**	**$1,846,736**	**$1,817,297**	**-1.59%**



Comments:

- The decrease in M&O results mainly from a reduction in Professional Services.
- Capital: Plotter - $28,000

City of Twin Falls
Departmental Summary and Description
Parks Department

Department Description:

The Parks Department is responsible for the care and maintenance of 1,500 acres of open space in over 80 public areas, including parks, playgrounds, the city pool, splash pads, golf course, sports fields, parking lots, and landscape areas throughout the community. These spaces provide outdoor recreation opportunities that are accessible to persons of all ages and abilities, enhancing their quality of life.

Major Goals:

- Provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan. (HC1)
- Maintain safe public facilities and parks. (SC2)
- Expand and connect trails to address bicycle and pedestrian demands. (AC1)
- Seek opportunities to support community partners and develop a strategy to attract tourists to public parks and spaces. (PC3)
- Engage and involve the community in park development and enhancement. (RC1)
- Equip and support staff to succeed. (IO1)
- Seek opportunities to expand trail systems (Canyon Rim, Rock Creek, Auger Falls, etc.…) as a way to promote healthy and active lifestyles. (HC1)
- Identify and make plans to acquire property for a community park, as defined by the Parks & Recreation Master Plan. (HC1)
- Develop and implement a capital improvement plan for desired amenities to existing parks and recreation facilities. (HC1)
- Work with the development community to acquire future neighborhood park sites that are strategically located to meet the community's needs and the recommendations identified in the Parks & Recreation Master Plan. (HC1)

Fiscal Year 2023-2024 Objectives:

- Identify and complete maintenance projects on the canyon rim trail and Auger Falls by August. (AC2.3.1)
- Purchase replacement equipment (HC1.1.3)
- Work with Streets Department to identify and complete parking lot maintenance projects by September (HC1.1.3)

Fiscal Year 2023-2024 Budget Highlights:

- To provide daily maintenance and care for 1,500 acres of parks and outdoor spaces.
- Continue work on facility enhancement projects budgeted in FY 23
- Begin work on Vista Bonita Park expansion funded by State and Local Fiscal Recovery Funds

The Outcomes of our Investment will be:

- To provide a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.
- To provide high-quality and diverse recreation spaces for the community.

- To ensure the efficient and resourceful maintenance of parks and other City properties.

Fiscal Year 2022-2023 Accomplishments:

- Received the Arbor Day Tree City USA designation for the 25th consecutive year through the National Arbor Day Foundation (EC1.4.1)
- Continued Zone Maintenance on City owned parking lots (HC1.1.3)
- Continued work on Facility Enhancement Plans (HC1.1.4)
- Completed ongoing Trail Enhancement work, including fence repair and slurry seal (AC2.3.1)
- Began Facility Enhancements at Sunrise and Harrison Parks (HC1.1.4)
- Began construction on Poleline/Eastland Trailhead. (AC2.3.2)
- Celebrated Earth Day with volunteer cleanup and park projects across the city (RC.1)

Performance Measures:

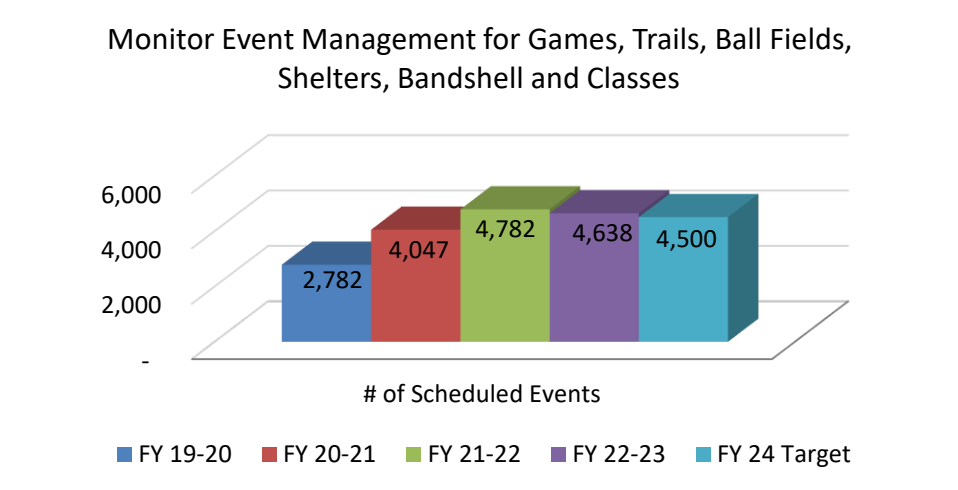
1) Performance Measure: Monitor event management for games, trails, ball fields, shelters, bandshell and classes and strive for at least 4,500 scheduled events.

   Strategic Goal HC1.1: The City will provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan.

   Importance: Maintenance on our parks supports healthy lifestyles and provides a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy. Event management is indicative of a successful endeavor for the City of Twin Falls

   Calculation: # of Scheduled events for games, trails, ball fields, shelters, bandshells and classes

   Results: Total # of scheduled events.



2) Performance Measure: Maintain asphalt trails.

   Strategic Goal HC1.1: The City will provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan.

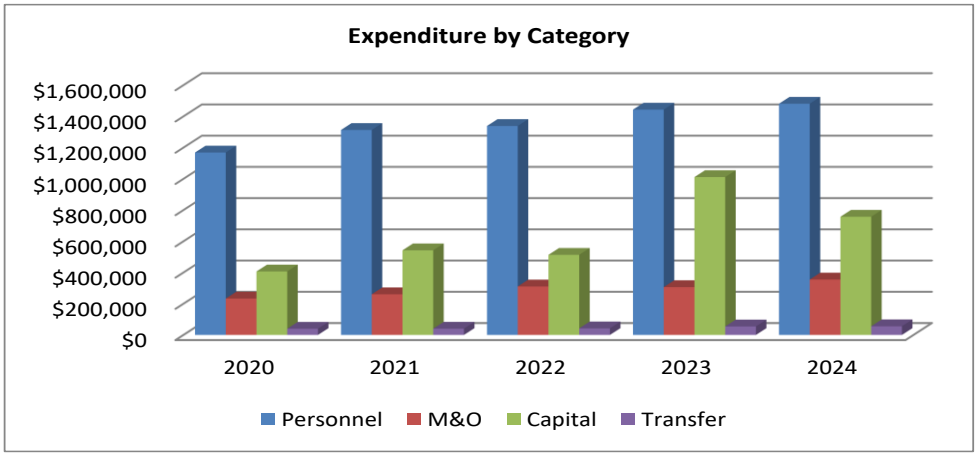
   Importance: Maintenance on our trails supports healthy lifestyles and provides a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

Calculation: # of miles asphalt trails

Results: The City has maintained 26.88 paved and dirt miles of canyon rim trails for the previous 3 fiscal years.

Expenditure by Category - Parks

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	12.67*	12.67	12.67	12.67	12.67	0
Expenditure Category						
Personnel	$1,168,322	$1,312,805	$1,338,354	$1,443,041	$1,480,887	**2.62%**
M&O	$233,052	$260,585	$310,397	$306,200	$354,874	**15.90%**
Capital	$406,504	$541,907	$513,007	$1,011,000	$756,967	**-25.13%**
Transfer	$39,687	$40,077	$42,131	$54,359	$55,442	**1.99%**
Subtotal	**$1,847,565**	**$2,155,374**	**$2,203,888**	**$2,814,600**	**$2,648,171**	**-5.91%**



Comments:

- The increase in M&O includes additions for Fuel, Utilities, Repair/Maintenance, and Downtown Landscaping taken over from the URA.
- Capital:
  - $250,000 - Parking Lot Maintenance
  - $210,000 - Canyon Rim Trail Connection
  - $162,540 - 16' Rotary Mower
  - $ 75,292 - F-350 Service Truck
  - $ 36,000 - Trail Maintenance
  - $ 10,000 - Donation Support
  - $ 10,000 - Truck Plow/Blade
  - $ 3,135 - Utility Trailer

*In addition to 11.67 budgeted positions, a Parks Operator funded by the Urban Renewal Agency of Twin Falls (URA) was hired during FY 2020.

City of Twin Falls
Departmental Summary and Description
Recreation

Department Description:

The Twin Falls Recreation Department, in conjunction with the Parks Department, is committed to enriching the quality of people's lives through the development and management of programs and facilities that offer positive lifestyle choices to build strong families and a healthy community.

Major Goals:

- Dedicate resources to improving existing recreation facilities. (HC1)
- Continue to collaborate with different entities in the community to promote a healthy lifestyle. (HC1)
- Continue to expand existing and add new programs. (HC1)

Fiscal Year 2023-2024 Objectives:

- Expand recreation programming to meet the needs of our diverse community, including the active adult population by developing programs geared to the 55+ group, as well as adding more enrichment programs. (HC1.2.1)
- Ensure participant safety in youth sports programs by replacing worn-out equipment. (HC1.2.1)
- Repair sports field amenities. (HC1.1.3)
- The primary focus of the Recreation Department M&O budget is geared toward offering a diverse selection of programs and services to support healthy lifestyles. (HC1.2.2)

Fiscal Year 2023-2024 Budget Highlights:

- Continue to replace outdated and broken athletic equipment
- Continue to replace and repair dugouts and backstops on softball fields

The Outcomes of our Investment will be:

- Recreation facilities and programs that contribute to a balanced and meaningful life
- Provide opportunities for regular physical activity, community involvement, and positive lifestyle choices.

Fiscal Year 2022-2023 Accomplishments:

- Replaced outdated and broken athletic equipment (HC1.1.3)
- Continued to grow our youth sports and leisure programs (HC1.2.1)
- Continued to provide staff training opportunities such as seminars and classes (IO1.3.2)
- Fixed score sheds Harmon, Frontier and Oregon Trail (HC1.1.3)
- Completed replacement of backstops at Oregon Trail and Frontier Park (HC1.1.3)
- Installed netting over batting cages at Oregon Trail (HC1.1.3)

Performance Measures:

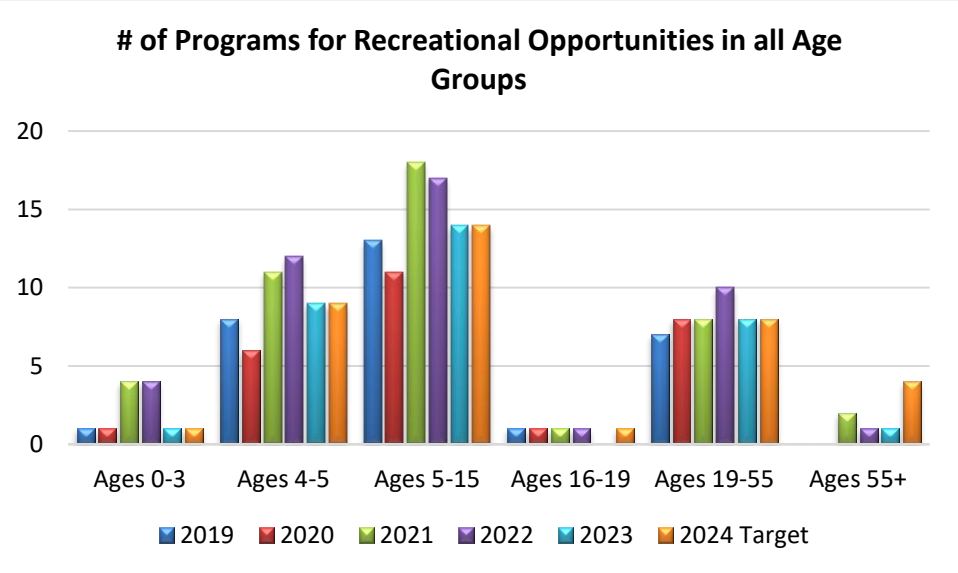
1) Performance Measure: Provide recreational opportunities to all ages.

   Strategic Goal HC1.2: The City will provide facilities, programs, and services that support healthy lifestyles.

   Importance: Recreational facilities and programs contribute to a balanced and meaningful life, improve, and maintain personal health and wellness, and provide positive lifestyle choices.

   Calculation: Programs offered in age groups 0-3, 4-5, school age 6th to 8th grade, school age 9th to 12th, adult sports and 55+

   Results: # of Programs offered in each age group.



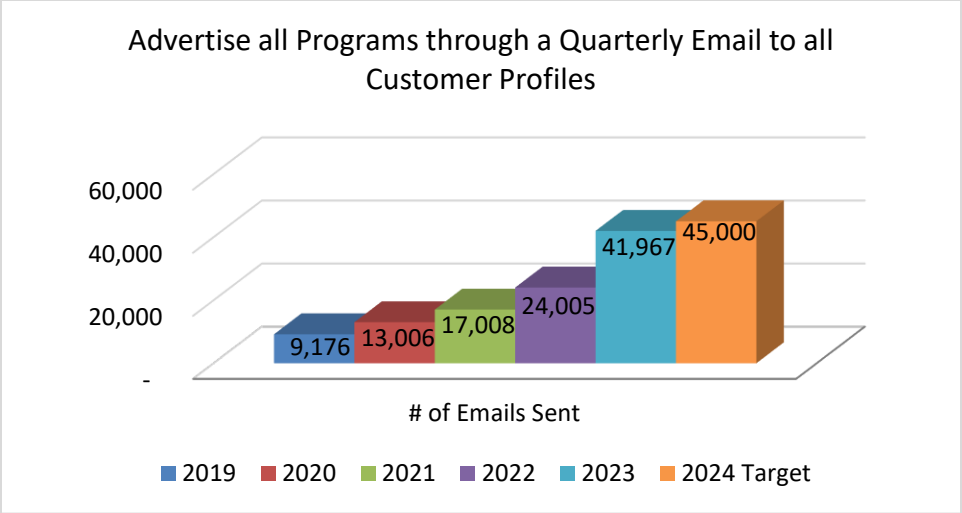
2) Performance Measure: Advertise all programs through a quarterly email to all customer profiles.

   Strategic Goal HC1.2: The City will provide facilities, programs, and services that support healthy lifestyles.

   Importance: Recreational facilities and programs contribute to a balanced and meaningful life, improve, and maintain personal health and wellness, and provide positive lifestyle choices.

   Calculation: # of Emails sent each quarter

   Results: # of Emails sent in each of the 4 quarters combined.



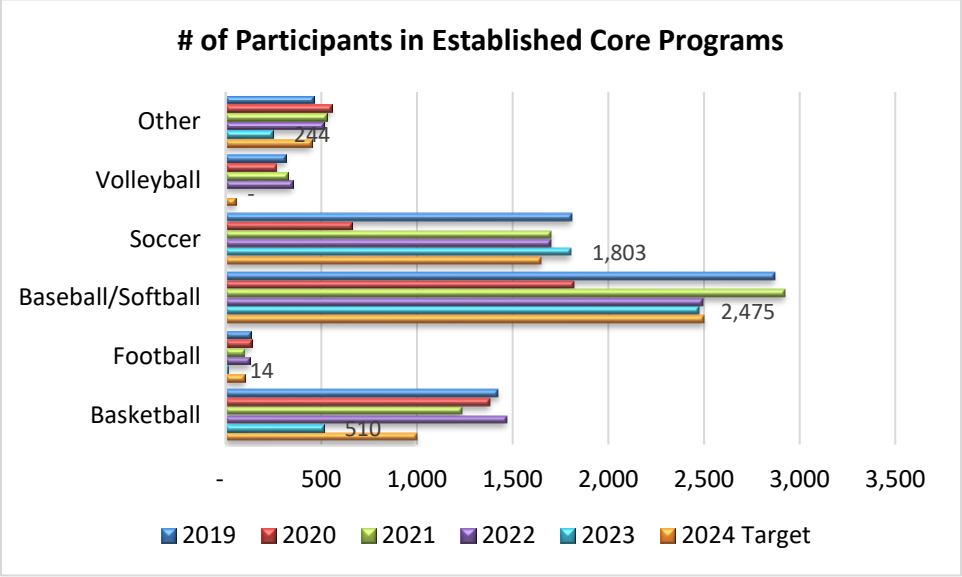
3) Performance Measure: Provide established core programs.

Strategic Goal HC1.2: The City will provide facilities, programs, and services that support healthy lifestyles.

Importance: Recreational facilities and programs contribute to a balanced and meaningful life, improve, and maintain personal health and wellness, and provide positive lifestyle choices.

Calculation: # of Participants in established core programs

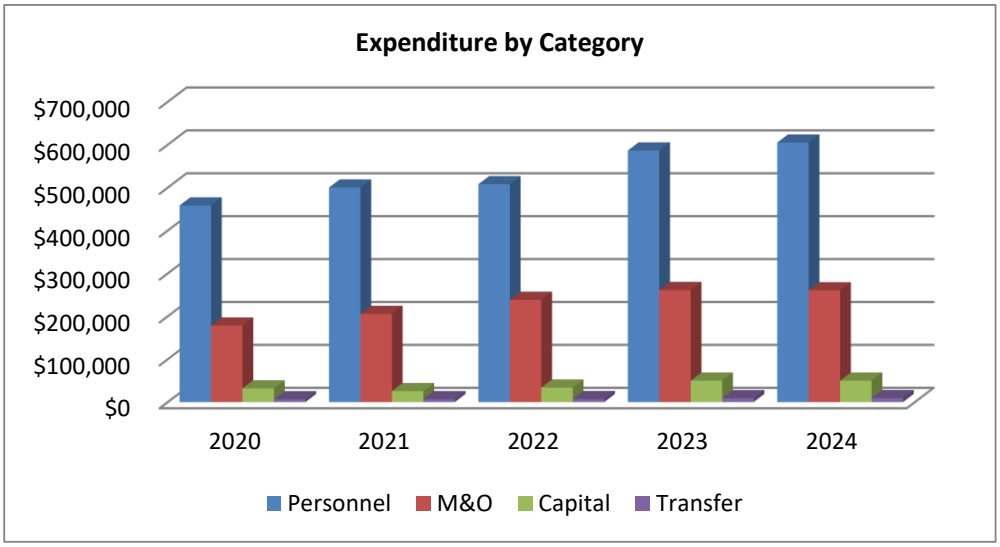
Results: # of Participants in each of the established core programs.



Expenditure by Category - Recreation

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	4.33	4.33	4.33	4.33	4.33	0

Expenditure Category						
Personnel	$458,314	$500,086	$507,861	$586,374	$604,907	**3.16%**
M&O	$178,288	$205,514	$238,305	$261,186	$260,556	**-0.24%**
Capital	$31,852	$25,570	$33,776	$50,000	$50,000	**0.00%**
Transfer	$6,604	$6,669	$7,011	$9,046	$9,226	**1.99%**
Subtotal	**$675,058**	**$737,839**	**$786,953**	**$906,606**	**$924,689**	**1.99%**



Comments:

- Capital: $25,000 - Program Equipment
  $25,000 - Facility Maintenance

City of Twin Falls
Departmental Summary and Description
Golf Course

Department Description:

The Twin Falls Golf Club is an 18-hole course that provides a challenging and fun opportunity for the community to enhance their quality of life through physical activity. The course is operated through a Concessionaire Agreement, and capital improvements are made by the City.

Major Goals:

- Continue to work with the Concessionaire to develop and maintain the Twin Falls Golf Club to meet the needs of the community and support healthy lifestyles. (HC1)

Fiscal Year 2023-2024 Objectives:

- Continue to try to acquire FY 23 budgeted maintenance equipment for the golf course. (HC1.2.2)
- Continuing to make improvements to the facility. (HC1.2.2)

Fiscal Year 2023-2024 Budget Highlights:

- No projects or purchases were funded this year.

The Outcomes of our Investment will be:

- It is important that the City continue to invest in this facility to ensure continued improvements to this asset.

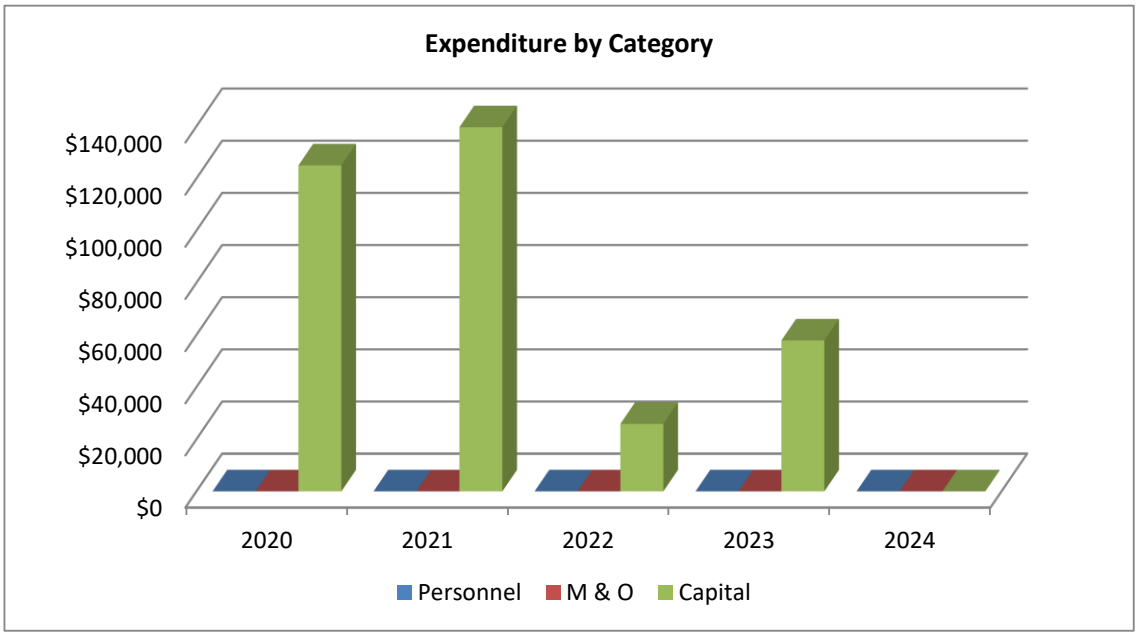
Fiscal Year 2022-2023 Accomplishments:

- Ordered budgeted maintenance equipment. (HC1.1.3)

Expenditure by Category - Golf

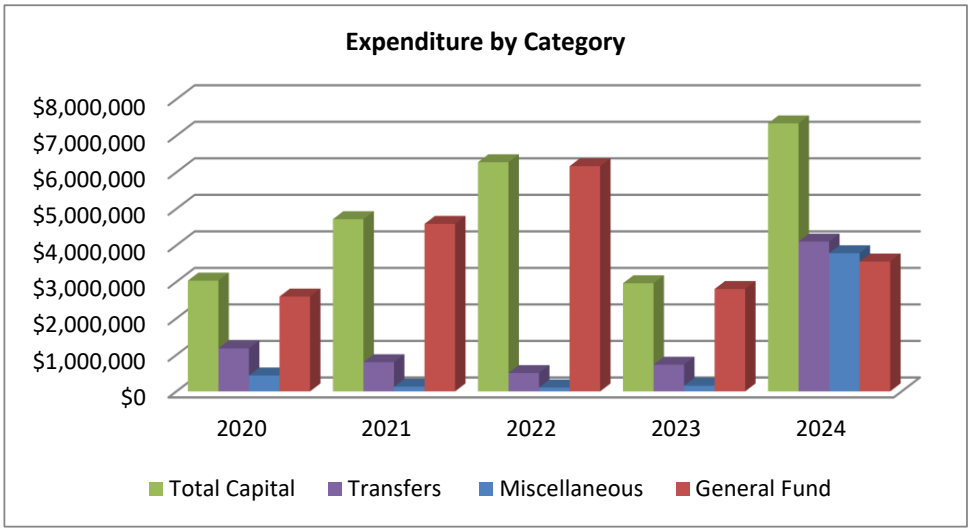
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	0.25	0	0	0	0	0

Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M & O	$0	$0	$0	$0	$0	**0.00%**
Capital	$124,987	$139,624	$25,887	$57,865	$0	**-100.00%**
Subtotal	**$124,987**	**$139,624**	**$25,887**	**$57,865**	**$0**	**-100.00%**



Expenditure by Category - Capital Improvement Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
General Fund	$2,596,419	$4,586,128	$6,164,848	$2,803,810	$3,555,181	**26.80%**
Miscellaneous	$435,652	$128,772	$108,591	$156,400	$3,782,426	**2318.43%**
Total Capital	$3,032,071	$4,714,900	$6,273,439	$2,960,210	$7,337,607	**147.87%**
Transfers	$1,177,287	$798,904	$501,223	$730,000	$4,101,500	**461.85%**
Subtotal	**$4,209,358**	**$5,513,804**	**$6,774,662**	**$3,690,210**	**$11,439,107**	**209.99%**



Comments:

- Capital amounts for General Fund departments are included and shown in individual department budget narrative expenditure summaries.
- Fiscal Year 2024 Miscellaneous includes $2,028,460 for SLFRF Projects, $1,329,619 for a Pilot Transit System, $420,607 for Contingency, and $3,740 for Public Art.

City of Twin Falls
Departmental Summary and Description
Street Department

Department Description:

The City of Twin Falls Street Department is responsible for the repair and maintenance of all paved City streets, alleys, and rights of way. These responsibilities include sweeping, patching, plowing, sanding, repair/maintenance of all roadway markings, signs, and traffic signals. The City of Twin Falls Street Department is also responsible for the repair and maintenance of all gravel streets and alleys. These responsibilities include grading and application of dust guard.

Our team is currently responsible for approximately 243 center line miles/ 625 lane miles of paved City streets and approximately 15 miles of gravel streets/alleys. (See Quantities for Street Dept. Areas of Responsibility document for details)

Other activities include supporting parades and other community events, cleaning up tree limbs and other debris after extreme weather events and all the other little things that impact our day-to-day operations. These activities are performed under all types of weather conditions. They are done to ensure public safety and to meet the Public's general expectations for service.

Major Goals:

- To provide a well-trained and highly motivated work force using the One City concept. (IO1.4)
- Maintain effective emergency response capabilities in cases of failed infrastructure or extreme weather events. (AC2.2.4)
- To maintain/improve current bicycle and pedestrian safety through signage/design. (AC1.2.1, AC1.2.2)
- Continue to provide the personnel and equipment necessary to maintain/ improve air quality standards. (EC2.2.8)
- Utilize all plans and resources to accomplish expected results. This includes the Zone Maintenance Program, Micro PAVER, Transmap Pavement Analysis, Transportation Master Plan, and the Long-Term Strategic Plan. (AC2.1.2)
- Improve ADA/sidewalk accessibility. (AC2.2)

Fiscal Year 2023-2024 Objectives:

- Work with Engineering Dept. and other Public Works Depts. to move forward with Zone Maintenance Program. To provide ease in planning and delivering seal coat, slurry seal and other maintenance activities. (AC2.1.1)
- Rehabilitate 3 lane miles (1mile, 30' wide) of City streets by using Street Dept. and other resources. (AC2.1)
- Continue to meet Federal Highway Administration (MUTCD) guidelines regarding traffic safety and signing. (AC2.1.3)
- Use Retro/Reflective/GIS sensor gun and Mesa system to continuously update data base for sign locations/conditions (MUTCD requirement) (AC2.1.3)
- Continue to Incorporate LIDAR data into our pavement management system. In 2024 we will have TransMap drive the city for the third time and use the data collected to guide our Zone maintenance and reconstruction efforts. (AC2.1.2)

- To continue to attend relevant training classes to increase job knowledge and skills. (IO1.2.1)
- Provide necessary tools, equipment, and technology to increase job performance and customer service. (IO1.1)
- Place more emphasis on employee safety, and well-being. (IO1.2)
- Continue to use Street Dept. Equipment Replacement Schedule to assist in budgeting for large capital equipment purchases and determining when these purchases should be made (See Street Dept. Equipment Replacement document) (IO1.1, AC2.1)
- Continue with repair/replacement of failing concrete sidewalks covering Lateral 38. (AC2.2)
- Continue our sidewalk replacement match program. (AC2.2.2)
- Continue to repair and replace City owned sidewalks using our concrete crew. (AC2.2)
- Continue to utilize CityWorks. (IO1.3.2)

Fiscal Year 2023-2024 Budget Highlights:

- Continue our Zone maintenance program. In 2024 we will be in Zone 4 providing a surface treatment to every street in the zone.
- Continue to increase bicycle and pedestrian accessibility through the repair and replacement of city owned sidewalk.
- Incorporate our Sidewalk Master plan into our maintenance program.
- Continue to offer the sidewalk match program.
- Continue our equipment replacement program.

The Outcomes of our Investment will be:

- A well trained, highly motivated work force capable of delivering a high level of service to meet the expectations of our many customers.
- Long lasting, safe roads
- Improved Bicycle/Pedestrian Safety
- Clean/Healthy City streets
- Ability to meet Strategic Plan Goals through proper planning and Performance Management.
- Greater ADA access in identified areas.

Fiscal Year 2022-2023 Accomplishments:

- Completed Zone 3 of our Zone maintenance program. This program includes Chip Seal, Fog Seal, Slurry Seal, and Friction Seal. (AC2.1.1)
- Reconstruction of Orchard Dr. from Blue Lakes Blvd. to Madrona St. (AC2.1.2)
- Milled and repaved Atlantic St. from Pheasant Rd. to Sevensprings Ave. (AC2.1.2)
- Milled and repaved Main Ave. S from Kimberly Rd. to Nevada St. E (AC2.1.2)
- Signing / Striping Division completed another successful year of gathering data and verifying sign retro reflectivity to continue to meet MUTCD requirements and to increase Public Safety. (AC2.1.3)
- Added sidewalk on Wendell St. from Robbins to Falls Ave W. (AC2.2)
- Added sidewalk on Eastland Kasel project. (AC2.2)
- Added sidewalk on Elm St. from 11th Ave E to Alley (AC2.2)

Performance Measures:

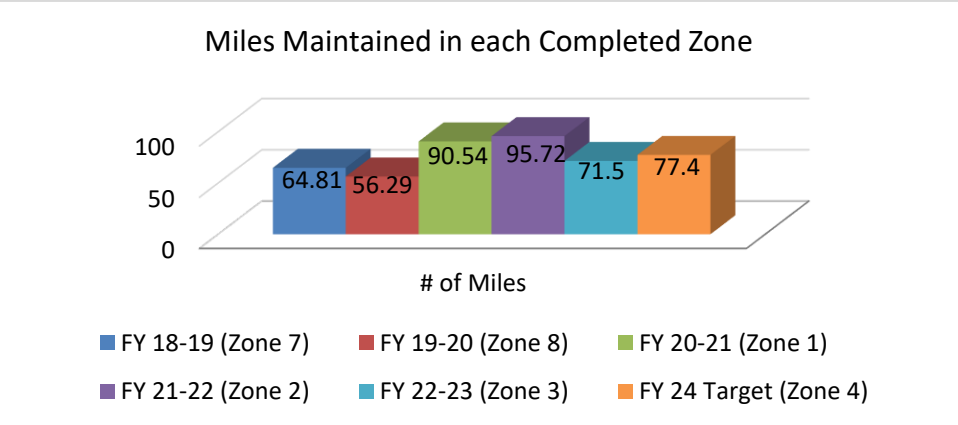
1) Performance Measure: Provide scheduled zone maintenance.

   Strategic Goal AC2.1: The City will continue to improve the condition and operation of its streets.

   Importance: Maintaining the City of Twin Fall's streets provides for long-lasting and safe roads for motorists, bicyclists, and pedestrians.

   Calculation: Completion of one of the 8 scheduled maintenance zones.

   Results: Each zone in the past 3 fiscal years was 100% completed. Miles in each Zone are shown.



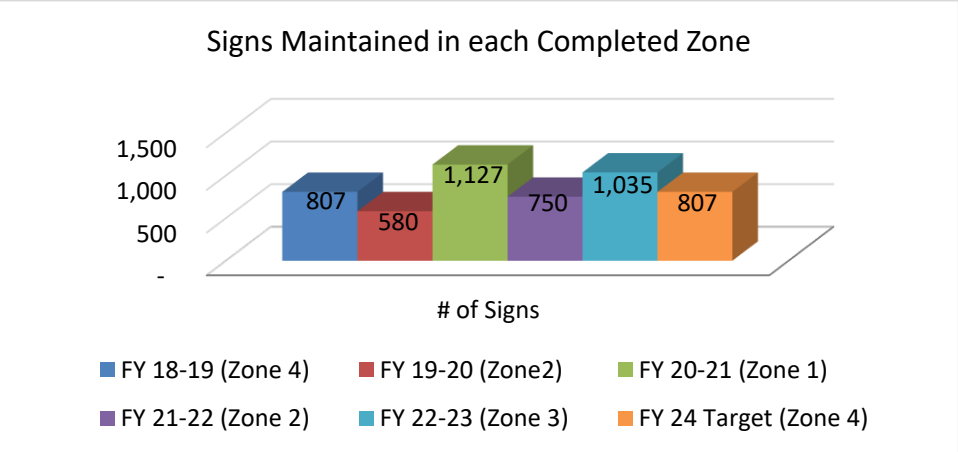
2) Performance Measure: Provide scheduled sign maintenance to maintain signal retro reflectivity.

   Strategic Goal AC2.1: The City will continue to improve the condition and operation of its streets.

   Importance: Maintaining our signals provides a high level of service to our customers by providing safe roads for motorists, bicyclists, and pedestrians.

   Calculation: Completion of one of the 10 scheduled maintenance zones.

   Results: Each zone in the past 3 fiscal years was 100% completed. Miles in each Zone are shown.



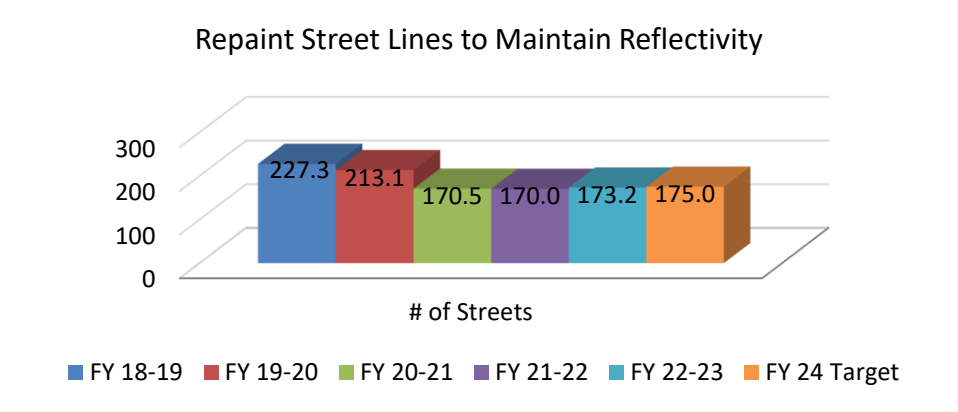
3) Performance Measure: Repaint street lines in the City of Twin Falls every year to maintain the reflectivity that is required by MUTCD (Manual on Uniform Traffic Control Devices).

Strategic Goal AC2.1: The City will continue to improve the condition and operation of its streets.

Importance: Maintaining our streets provides a high level of service to our customers by providing long-lasting and safe roads for motorists, bicyclists, and pedestrians.

Calculation: # of Streets with lines repainted

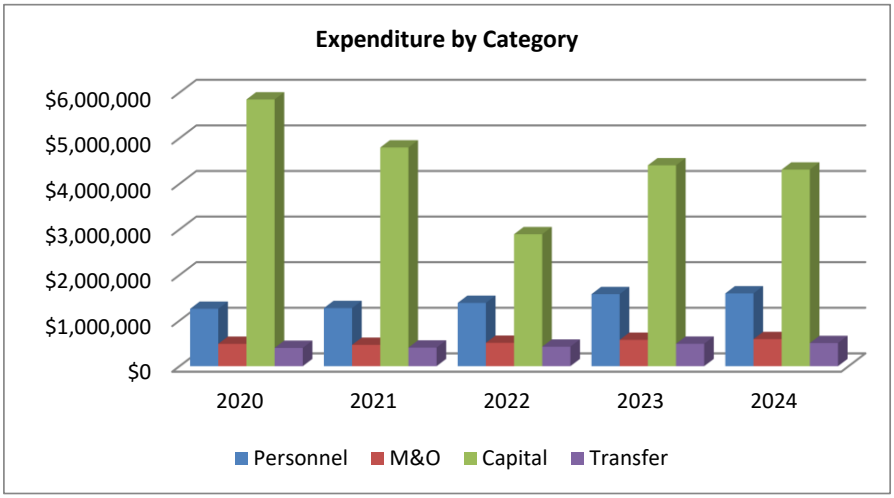
Results: Total # of streets repainted for the year.



Expenditure by Category - Street

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	16	16	16.33	16.33	16.33	0

Expenditure Category						
Personnel	$1,257,458	$1,273,661	$1,387,297	$1,579,524	$1,595,714	**1.02%**
M&O	$489,414	$466,942	$511,991	$576,660	$592,900	**2.82%**
Capital	$5,849,401	$4,795,774	$2,893,810	$4,404,782	$4,310,684	**-2.14%**
Transfer	$400,995	$407,152	$427,157	$491,168	$506,213	**3.06%**
Subtotal	**$7,997,268**	**$6,943,529**	**$5,220,254**	**$7,052,134**	**$7,005,511**	**-0.66%**



Comments:

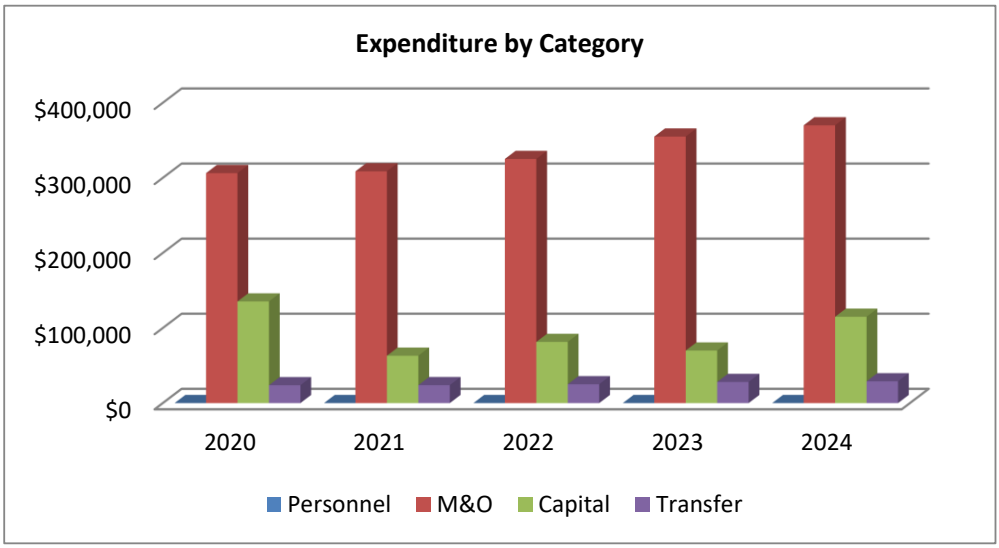
- The increase in M&O includes additions for Fuel, Utilities, and Signing.
- Capital:

$1,900,000 - Seal Coating - Zone 4
$ 721,000 - Road Maintenance & Overlays
$ 605,000 - Reconstruction - 11th, Addison (Design)
$ 232,659 - Hot Patch Truck
$ 210,730 - 10-Wheel Dump Truck
$ 160,000 - Sidewalk Construction Projects
$ 150,000 - Sidewalk Match Program
$ 100,000 - LIDAR Truck Pavement Scan
$ 67,980 - Signal Upgrades-Flir Infrared Cameras
$ 58,591 - F-450 Pickup
$ 49,640 - Skid Steer
$ 42,859 - Hyster Forklift
$ 7,725 - Signal UPS
$ 4,500 - Computer Replacement

Expenditure by Category - Street Lighting

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						

Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$306,302	$308,722	$325,171	$355,000	$370,000	**4.23%**
Capital	$135,370	$63,091	$81,477	$70,000	$115,000	**64.29%**
Transfer	$23,793	$23,887	$25,095	$28,147	$29,005	**3.05%**
Subtotal	**$465,465**	**$395,700**	**$431,743**	**$453,147**	**$514,005**	**13.43%**

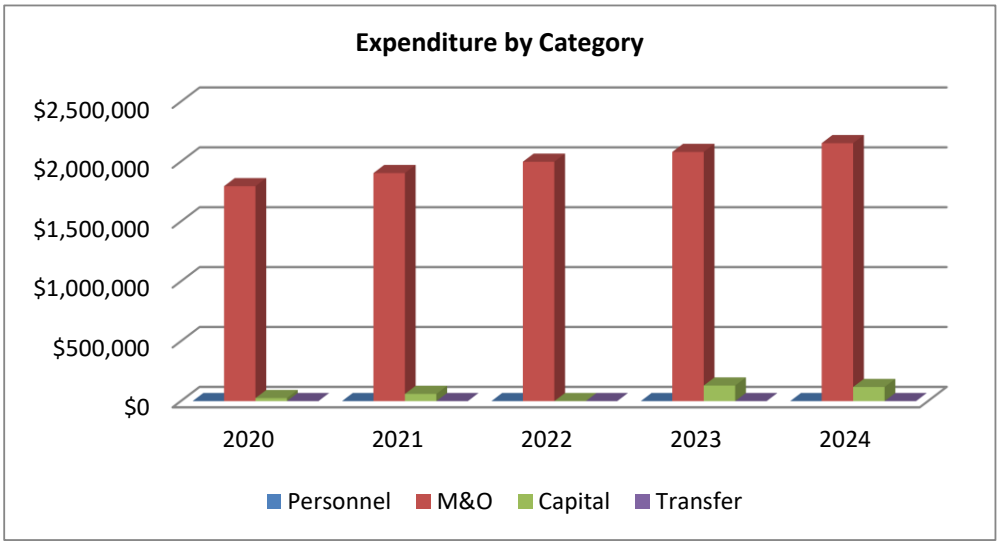


Comments:

- The increase in M&O includes additional funds for Electric.
- Capital: $70,000 - LED Retrofits/Improvements
  $45,000 - Street Luminaire Replacement Program

Expenditure by Category - Library

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$1,794,611	$1,904,240	$1,998,665	$2,080,486	$2,153,903	**3.53%**
Capital	$25,304	$60,177	$0	$130,000	$118,000	**-9.23%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$1,819,915**	**$1,964,416**	**$1,998,665**	**$2,210,486**	**$2,271,903**	**2.78%**



Comments:

- Capital: $50,000 - Front Entrance Repair
  $49,000 - Boiler Pump Skid Replacement
  $10,000 - Glycol Chemical Add
  $ 9,000 - HVAC VAV Box Controllers

City of Twin Falls
Departmental Summary and Description
Airport

Department Description:

The Airport Department is responsible for operating a non-hub, commercial carrier airport. The airport staff must comply with strict FAA & TSA requirements to operate and maintain: 456,000 sq. yards of asphalt, runway, taxiway and aprons, associated safety areas, airfield lighting and windsocks, a 580-vehicle parking area, 36,000 sq. ft. terminal building, 38,500 linear ft. of security fence, 8 acres of greenbelt and lawn, 225 acres of irrigated farm ground (leased out), and 1450 acres of dry land. Required equipment includes vehicles for general purposes, snow removal and sweeping, lawn tractors and other miscellaneous equipment. The administrative staff develops and implements policies for public and business relations, regulatory compliance, and plans for future airport growth.

Air Service Developments and Conditions:

Just a few short years ago the community was experiencing 3 daily flights to Salt Lake City on Delta Connection (SkyWest), and one daily flight to Denver, CO on a United Express (SkyWest) flight. Since that time, we've experienced the suspension of the United route to Denver and the reduction in flight frequency to the Delta hub in Salt Lake. Twin Falls, like many small air service markets, fell victim to the lingering effects of the pandemic and a mounting pilot shortage in the regional airline industry.

At the time of this writing (May 2023) the community is receiving a single daily flight to Delta's Salt Lake City hub airport. In order to maintain the flight, SkyWest had required the flight be underwritten with a Minimum Revenue Guarantee (MRG). The City and County have been funding revenue shortfalls on the flight since January of 2022 to present. The airport has utilized the help of Volaire Aviation, an air service consulting firm, to develop market studies and targeted airline specific documents to aid in our efforts to improve existing Delta service and recruit other airlines.

The significant value of air service as an economic engine to our community and the region is undeniable. It is with this understanding and sense of urgency that the Airport and the City and County of Twin Falls are working with SkyWest and Delta Airlines to find ways to build back our air service market, and in doing so, move away from airline subsidies and improve air service conditions for our region.

Major Goals:

- Provide customer safety, security and service (AC 3.1)
- Oversee capital investment projects (AC 3.1)
- Continue efforts to improve air service (PC 3.1)
- Develop airport growth, investment, and services (PC 3.1)

Fiscal Year 2023-2024 Objectives:

- Work with our community and airline partners to help build back air service frequency from current reductions associated with the regional airline pilot shortage. (PC 3.2.1)
- Begin environmental and design work for the upcoming main runway rehabilitation and crosswind runway relocation (AC3.1.3)
- Design and construct the N.W. ramp rehabilitation project to extend its useful life. (AC 3.1.3)

- Install a powerline in the N.E. hangar area for hangar development (PC3.1.1)
- Complete upgrades to automobile security gate access systems. (SC 2.1.3)

Fiscal Year 2023-2024 Budget Highlights:

- Due to the effects of flight reductions from Delta to SLC, airport revenues have been significantly impacted. The airport has received federal grants under recent CARES, CRSSA and ARPA legislation aimed at assisting with airport operating revenue reductions. For the short-term future, the airport budget will need to utilize support from these grant funds to balance annual expenditures.
- Funding for maintenance and operation, including equipment, supplies & personnel will be budgeted at similar levels as last fiscal year with some increases for inflationary adjustments.

Airport Construction Fund Highlights:

- Environmental and design work will be completed to enable the airport to rehabilitate the main runway and relocate the crosswind runway. The main runway was last rehabilitated in 1999 and is nearing the end of its useful life.
- Rehabilitate the N.W. ramp to extend its useful life.
- Acquire new snow removal equipment and a sweeper truck
- Improve vehicle access gate security infrastructure and hardware.

The Outcomes of our Investment will be:

- Investments in the Airport Department help maintain, operate, and develop a facility which acts as an economic engine to the region
- Remain a certificated commercial air service airport in accordance with Federal Aviation Administration and Transportation Security regulations
- Maintain a formal snow & ice control program
- Provide emergency response and security measures
- Service to our traveling public, airport tenants, airlines, & regulatory agencies
- An active Airport Improvement Program (AIP) funded by the Federal Aviation Administration

Fiscal Year 2022-2023 Accomplishments:

- Updated the FAA Airport Master Plan, allowing for continued timely investment in airport maintenance and development projects outlined in the airport capital improvement plan. (AC3.1)
- Worked closely with community partners, local, state, and federal officials to navigate the declining level of air service and develop short term community subsidies, funded by the City & County, to maintain air service while longer term solutions are sought and developed. (PC3.1)
- Completed development of the N.E. hangar development area to include phase I utility upgrades. (PC 3.1.1)

Performance Measures:

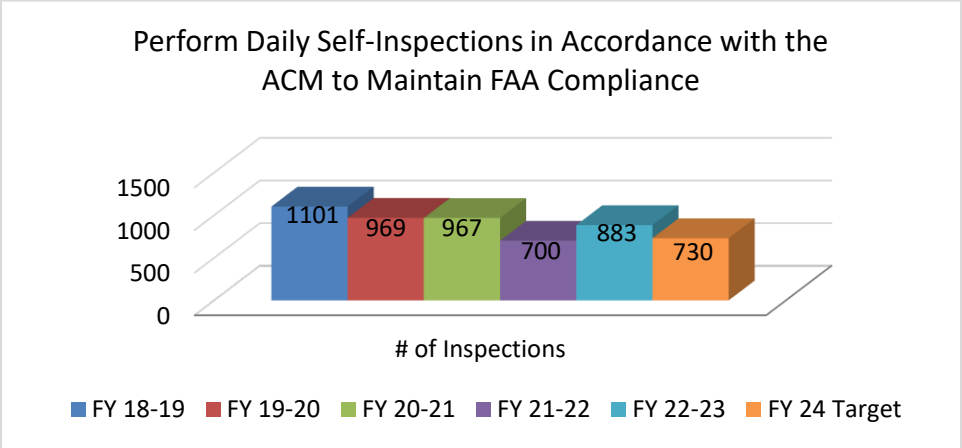
1) Performance Measure: Perform daily self-inspections, in addition to special inspections as needed, in accordance with the Airport Certification Manual (ACM) to maintain FAA compliance.

   Strategic Goal SC2: Maintain safe public facilities and parks.

Importance: Performing daily self-inspections is imperative to maintain the safety and security of the airport, and to comply with FAA regulations.

Calculation: Days when an inspection is performed

Results: # of Inspections completed each year.



2) Performance Measure: Maintain FAA Regulatory Compliance.

Strategic Goal AC3: Maintain and improve the Airport, PC3: Provide public services that support travel and tourism.

Importance: The airport must maintain FAA regulatory compliance to serve commercial air carrier aircraft and receive FAA grant monies.

Calculation: Subject to annual FAA inspections of our Airport Certification Manual, Snow and Ice Control Plan, Airport Rescue and Fire Fighting, and Airfield condition

Results: Any discrepancies noted by the FAA Inspector are corrected in a timely manner by Airport Staff.

3) Performance Measure: Maintain TSA Regulatory Compliance.

Strategic Goal SC2.1.7: Enhance security at the airport, including compliance with changing federal regulations.

Importance: Mandatory for commercial service airports.

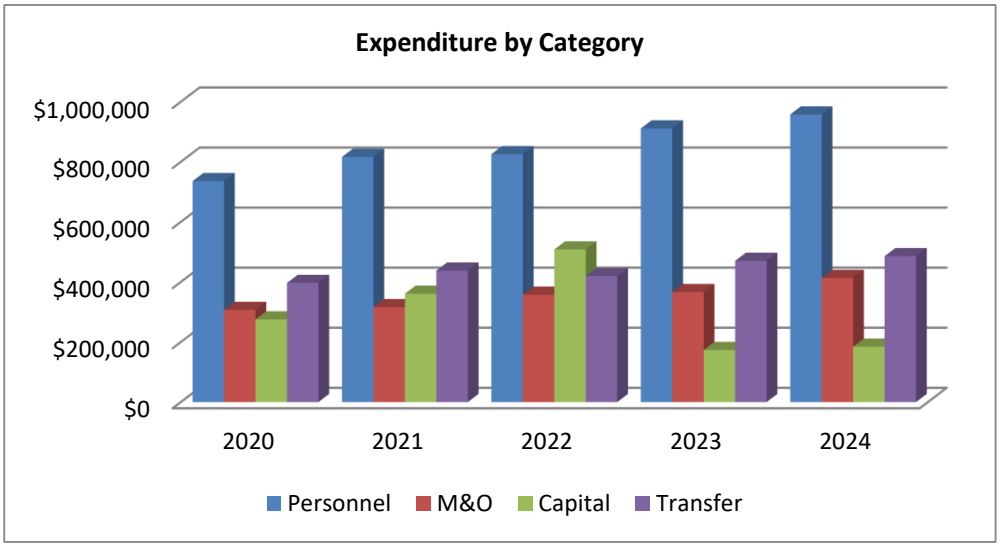
Calculation: Subject to inspection by a TSA Inspector, satisfactory compliance with TSA regulations and the Airport Security Plan

Results: Any discrepancies or improvements identified during the TSA Inspection are corrected in a timely manner by Airport Staff.

Expenditure by Category - Airport

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	9.5	9.5	9.5	9.5	9.5	0

Expenditure Category						
Personnel	$735,847	$816,221	$825,562	$911,200	$957,736	**5.11%**
M&O	$306,866	$316,107	$357,585	$366,265	$413,301	**12.84%**
Capital	$275,340	$360,774	$508,193	$173,450	$184,450	**6.34%**
Transfer	$396,606	$437,874	$419,455	$470,437	$485,827	**3.27%**
Subtotal	**$1,714,659**	**$1,930,976**	**$2,110,794**	**$1,921,352**	**$2,041,314**	**6.24%**

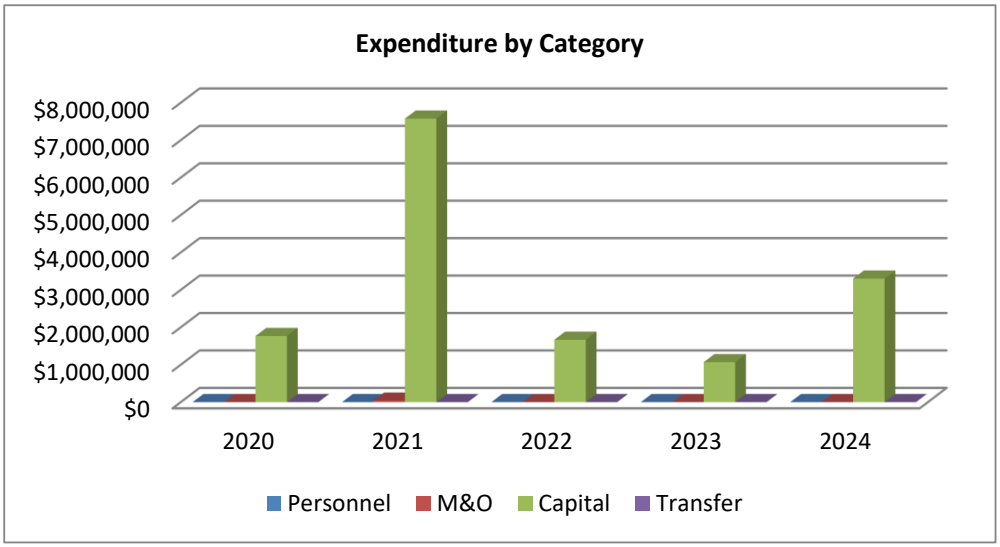


Comments:

- The increase in M&O includes additions for Fuel, Utilities, and Repair/Maintenance.
- Capital:
  - $50,000 - Phase II Power - NE Hanger Area
  - $48,000 - Terminal Building Plumbing Upgrade
  - $45,000 - Landscape Upgrade
  - $17,450 - Terminal Vestibule Flooring (3)
  - $10,000 - ARFF Building Paint
  - $ 6,000 - Restaurant Equipment
  - $ 5,000 - Terminal Furnishings
  - $ 3,000 - Computer Replacement

Expenditure by Category - Airport Construction

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$111	$39,274	$0	$0	$0	**0.00%**
Capital	$1,766,024	$7,574,692	$1,665,492	$1,067,200	$3,300,000	**209.22%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$1,766,135**	**$7,613,966**	**$1,665,492**	**$1,067,200**	**$3,300,000**	**209.22%**

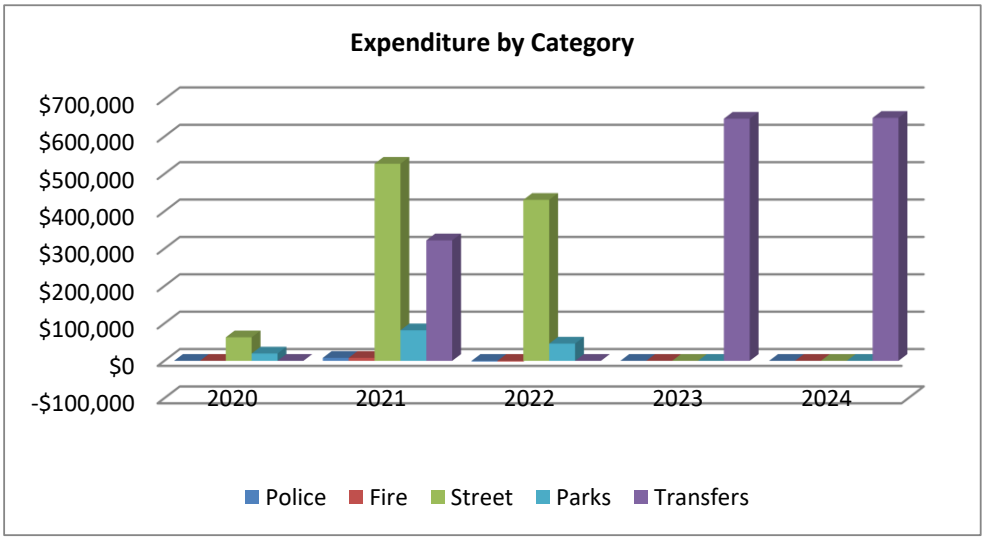


Comments:

- Capital: $3,300,000 - Construction Projects

Expenditure by Category - Impact Fee

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						
Capital						
Police	$0	$8,000	-$1,900	$0	$0	**0.00%**
Fire	$0	$8,000	-$1,900	$0	$0	**0.00%**
Street	$62,936	$527,332	$430,682	$0	$0	**0.00%**
Parks	$19,609	$81,718	$46,147	$0	$0	**0.00%**
Transfers	$0	$322,331	$0	$647,875	$650,100	**0.34%**
Subtotal	**$82,546**	**$947,382**	**$473,029**	**$647,875**	**$650,100**	**0.34%**



Comments:

- Fiscal Year 2024 Transfers are Fire Impact Fees to the Capital Improvement Fund for the Fire Station 2 Lease Payment.

City of Twin Falls
Departmental Summary and Description
Water Supply and Pressurized Irrigation

Department Description:

Water Supply operates and maintains eight water-pumping systems; operates and maintains six well systems totaling thirteen wells; monitors wells upgradient of the city wells to ensure water quality; and tests the potable water to meet all State and Federal safe drinking water standards. The Department also operates and maintains all 26 pressurized irrigation pump stations and helps setup, maintain and program all V.F.D.'s and SCADA systems in the new irrigation pump buildings.

Major Goals:

- Provide clean potable water to the citizens of Twin Falls and continue to promote water conservation. (EC2.3.11)
- Add pressure irrigation stations to help ensure a reserve capacity during peak day demand. (EC2.1.1)
- Continue to establish and operate a preventive maintenance program on all electrical and mechanical systems that are in the supply system and new pressurized irrigation systems. (EC2.3.4)
- Continue to work with EPA and DEQ to ensure the city stays current with all sampling required and all the new unregulated contaminant monitoring. There are a few new rules that are going into effect for Lead and PFAS that we will have to deal with on the horizon. (EC2.3.4)

Fiscal Year 2023-2024 Objectives:

- Continue working on, adding, or enlarging pressurized irrigation systems, in addition to adding SCADA for customer convenience relating to best times to water during the day. (EC2.2.4, EC2.2.9, EC2.3.9)
- Finalize construction plans for the Hankins Pressure zone Improvements (EC2.1.1)
- (EC2.3.4)

Fiscal Year 2023-2024 Budget Highlights:

- Build our Well #5 pumphouse, pump, and piping to south reservoirs.
- Investigate key pieces of property for building or improving the PI systems and drainages.

The Outcomes of our Investment will be:

- A system that meets all regulatory requirements
- A system that runs and pumps water more efficiently
- A system that conserves more of our potable water for potable use
- A system that is able to meet the growing demands of new growth in the City of Twin Falls

Fiscal Year 2022-2023 Accomplishments:

- Completed the Blue Lakes Roadside Stream Project (EC2.3.4)
- Purchased new check valves for the Blue Lakes wells (EC2.3.4)
- Installed Filter on the Thompson PI Station (EC2.2.9)

- Upgraded the Golf Course PI Irrigation to a skid pump station. (EC2.2.9)
- Partnered with Canal Co. to install a measurement device on Grandview PI Station (EC2.2.9)

Performance Measures:

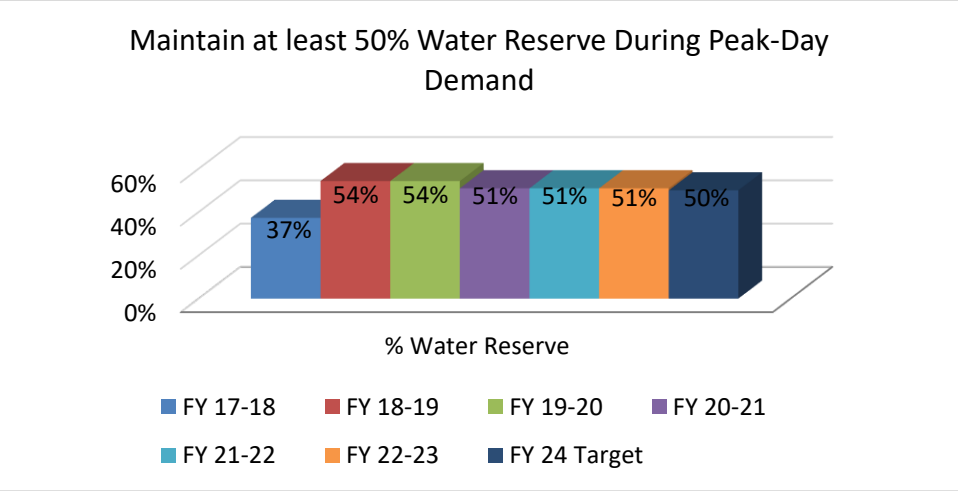
1) Maintain at least 50% water reserve during peak-day demand. (supply)

   Strategic Goal EC2.3.3: The City will evaluate and develop appropriate storage capacity.

   Importance: Maintaining an adequate water supply keeps the system for the City of Twin Falls prepared for potential necessary emergency flows for fire protection at peak demands.

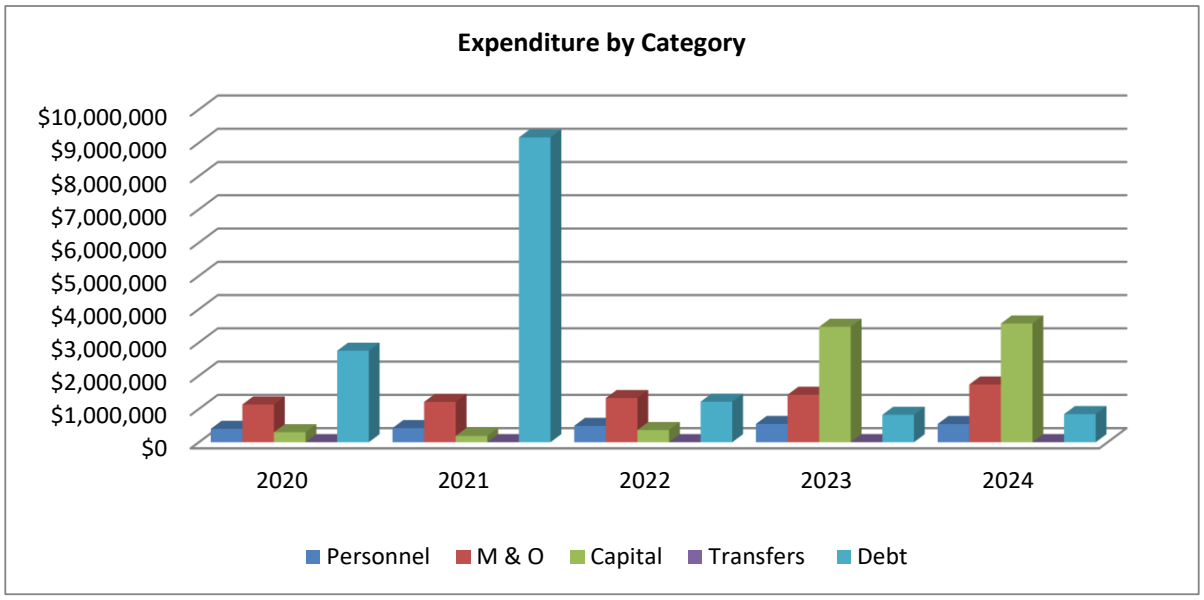
   Calculation: Lowest % water reserve

   Results: Lowest % water reserve during peak-day demand.



Expenditure by Category - Water Supply

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	4	4	5	5	5	0
Expenditure Category						
Personnel	$401,476	$424,086	$491,995	$549,077	$547,691	**-0.25%**
M & O	$1,134,561	$1,211,904	$1,327,743	$1,426,300	$1,735,050	**21.65%**
Capital	$300,929	$188,553	$365,887	$3,469,750	$3,568,042	**2.83%**
Debt	$2,749,852	$9,161,389	$1,218,637	$824,375	$845,250	**2.53%**
Transfers	$2,935	$2,964	$3,116	$4,020	$4,100	**1.99%**
Subtotal	**$4,589,754**	**$10,988,895**	**$3,407,378**	**$6,273,522**	**$6,700,133**	**6.80%**



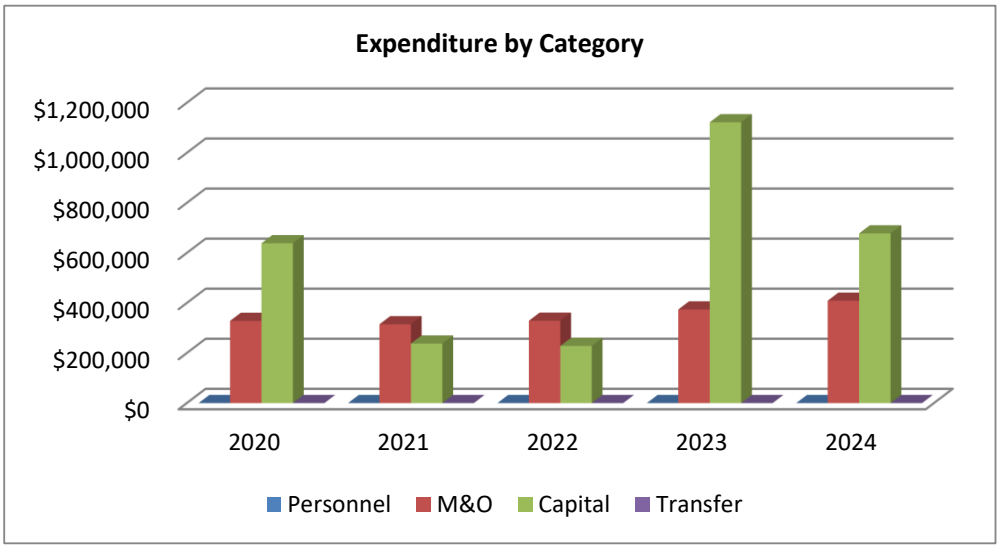
Comments:

- The increase in M&O includes additions for Electric and Fuel.
- Capital: $3,000,000 - South Well #5 - Pump House, Piping
  $ 186,000 - South Reservoir Chlorination Unit
  $ 150,000 - Hankins Pump Station Upgrades
  $ 100,000 - PRV Flow Meters and SCADA Upgrade
  $ 50,000 - Tank Cleaning
  $ 47,042 - F-150 Service Truck
  $ 20,000 - Canyon Springs Pump Station - AC Unit Piping
  $ 15,000 - Airport Chlorination Unit

Expenditure by Category - Pressurized Irrigation

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						

Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$328,496	$314,904	$328,966	$374,050	$409,050	**9.36%**
Capital	$638,639	$237,863	$228,422	$1,122,000	$678,000	**-39.57%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$967,135**	**$552,767**	**$557,389**	**$1,496,050**	**$1,087,050**	**-27.34%**



Comments:

- The increase in M&O is for Electric.
- Capital: $440,000 - Hillcrest Drainage Improvements
  $238,000 - Ensign Drainage & Piping - Engineering

City of Twin Falls
Departmental Summary and Description
Water Distribution

Department Description:

Water Distribution's responsibilities are to maintain the roughly 580 miles of the City's water distribution network. This includes repairing all water breaks in sizes ranging from ¾" lines up to and including 42" mains. The Department works a 40-hour workweek on 10-hour workdays with a split crew to cover the full workweek Monday thru Friday. We have an operator on call after hours to cover any water related problems 24/7. We handle approximately 15,500 calls which turn into around 13,900 work orders including regular in-house maintenance. All fire hydrants, gates valves, cross-connection protection devices belonging to the city, and all water meters are maintained by this department. All maintenance on the distribution system, locating existing infrastructure, and reviewing all the potable pressurized distribution system plans is done by this department also. This department is also part of the zone maintenance program, which currently is replacing or contracting out the replacement of old and undersized infrastructure within the system.

Major Goals:

- Continue replacing old service lines and mains in the older parts of town, working together with Public Works to focus on our zone maintenance program to fix the most needed areas in our system. (EC2.3.7)
- Maintain a system that can accommodate growth, both commercial and residential (EC2.3.6)
- Continue replacing old meters with new cellular read meters for better accuracy and customer service (EC2.3.4)

Fiscal Year 2023-2024 Objectives:

- Continue the meter replacement program to replace old inaccurate meters for better revenue return. Our goal is 800 meters a year. (EC2.3.4)
- Design and(or) construct over a half million dollars in water main line replacement. (EC2.3.1)
- Plan and budget to upgrade and replace "bottle necks" in the system by using larger diameter pipes that help ensure good flow to all areas for fire protection. (EC2.3.2)
- For all department personnel to train and certify in the water field to the highest grade they wish to pursue (EC2.3.5)

Fiscal Year 2023-2024 Budget Highlights:

- Replace water line in Main Ave./Kimberly Rd. to Nevada, and finish 11th Ave. East ahead of the Street Dept projects.
- Construction assistance on parts of the Hankins Pressure Zone project.
- Bid out and construct the mainline upgrades on Locust St. and intersections of 4th,5th, 6th, and Blue Lakes for Hankins Pressure Zone Project.
- Do 5 more miles of mainline assessment and leak detection on older parts of the system.
- Retrofit old meters and end points to accurately calculate customer usage and increase revenue.
- Promote water conservation and backflow protection.

The Outcomes of our Investment will be:

- A system that functions with little interruption of service to the customer
- A system that is able to sustain some percentage of growth over time without large areas of deficiencies
- Work is completed in a zone-type maintenance program that helps with work directives and keeps conflicts with other departments work to a minimum
- Our metering system will stay up to date and meters will read accurately to get the most revenue/return on our investments

Fiscal Year 2022-2023 Accomplishments:

- Continued progress with Backflow Program to maintain compliance with DEQ's requirements on testing residential lawn sprinkling systems (EC2.3.4)
- Finished 2nd phase of 11th Ave. mainline project (EC2.3.1, EC2.3.4)
- Discontinued around 30 lawn taps in our system that we don't need anymore. (EC2.3.6)
- Conducted 5 miles of mainline assessment under major ITD roadways. (EC2.3.1, EC2.3.4)
- Replacement of 1,200 old water meters and 2400 endpoints in the system (EC2.3.4)
- Design of around 6 million dollars' worth of water line replacement (EC2.3.1)

Performance Measures:

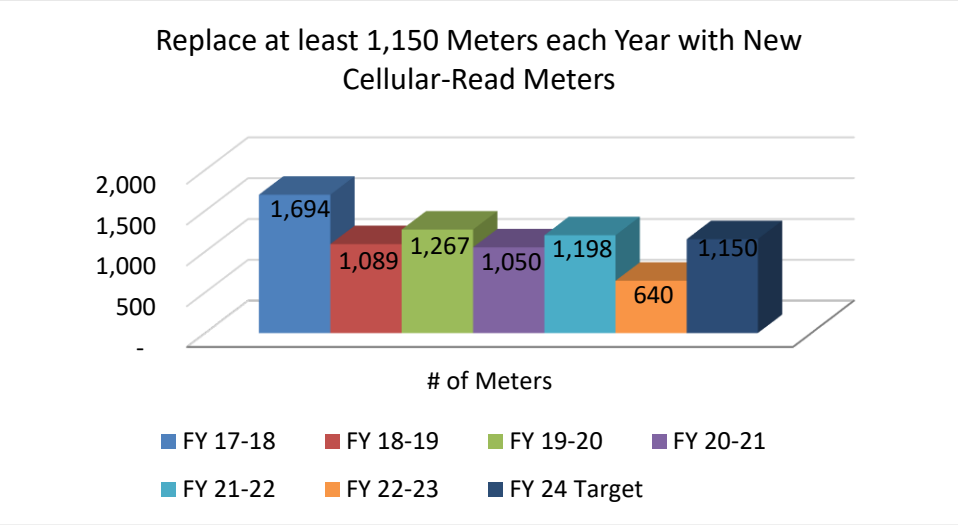
1) Replace at least 1,150 meters each year with new cellular-read meters.

   Strategic Goal 2.3.6: The City will continually evaluate system efficiency and make improvements when appropriate.

   Importance: Replacing old meters with new meters helps capture all of our revenue return on water pumped, helps with efficiency in reading, and allows for better customer service.

   Calculation: # of Meters replaced

   Results: Total # of meters replaced for the year.



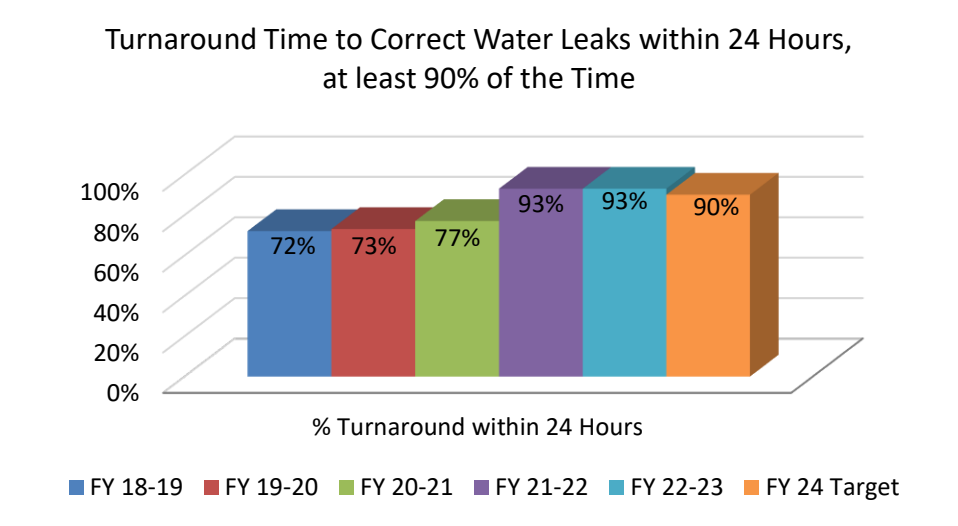
2) Turnaround time to correct water leaks within 24 hours, at least 90% of the time.

Strategic Goal EC2.3.5: The City will maintain effective emergency response capability in the case of failed infrastructure or natural disaster.

Importance: A quick response time keeps the customer downtime to a minimum with less potential for extended damage to the City of Twin Falls' infrastructure and other potential utilities.

Calculation: # of Complaints fixed to within 24 hours / # water line complaints

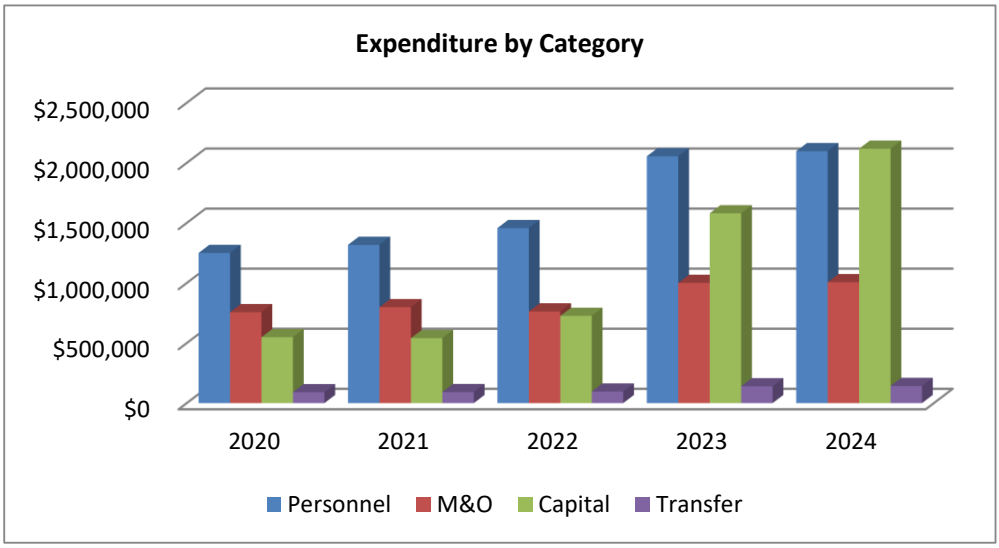
Results: % Turnaround time within 24 hours.



Expenditure by Category - Water Distribution

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	16	16	16.83	21.83	21.83	0

Expenditure Category						
Personnel	$1,249,853	$1,317,340	$1,456,790	$2,054,510	$2,097,243	**2.08%**
M&O	$756,931	$798,410	$763,271	$1,000,600	$1,006,600	**0.60%**
Capital	$548,867	$540,790	$726,315	$1,580,000	$2,117,731	**34.03%**
Transfer	$90,541	$91,429	$96,115	$139,816	$142,602	**1.99%**
Subtotal	**$2,646,192**	**$2,747,969**	**$3,042,490**	**$4,774,926**	**$5,364,177**	**12.34%**



Comments:

- Capital:
  - $1,295,000 - Mainline Replacement
  - $ 200,000 - Meter Replacement
  - $ 150,584 - F-350 Service Trucks and Utility Beds (2)
  - $ 120,000 - Mainline Assessment
  - $ 115,642 - F-550 Line Truck
  - $ 100,000 - Lawn Tap Removal
  - $ 64,365 - F-550 Dump Truck
  - $ 32,000 - ADA Ramp Replacement
  - $ 30,000 - Gate Truck Vac Replacement
  - $ 5,640 - Pictometry/Aerial
  - $ 4,500 - Computer Replacement

City of Twin Falls
Departmental Summary and Description
Utility Services

Department Description:

The Utility Services department interacts with the enterprise funds providing services (water, wastewater, and sanitation) and the citizens using them. The department performs monthly billing and collecting, handles service issues, as well as starts and stops for service.

Major Goals:

- Provide the services described in the department description above in a timely and professional manner (EC2).
- Protect the City's financial interests and make sure that services received are paid for (EC2.2).
- Educate the public in ways they can conserve resources and reduce their usage and costs (EC2).

Fiscal Year 2023-2024 Objectives:

- Incorporate the old utility resolution into the Master Rates for the City. (EC2.2.1).
- Implement a new billing approach at the fill station for unlimited usage. (EC2.2.1).
- Over the next two years, merge seasonal lawn taps into regular service lines. (EC2.3.6).
- "Audit" common area maintenance properties to assure that all accounts in a subdivision are participating. (EC1.3.1).
- Present Auto Pay as the preferred payment option when accounts are established. (EC2).
- Educate citizens with cellular meters about the capabilities for them to use software to monitor their own usage. (EC2.2.4).

Fiscal Year 2023-2024 Budget Highlights:

- There were no significant changes to the Utility Service department's budget this year.

The Outcomes of our Investment will be:

- Revenues from utility services account for around 1/3 of the City's total revenues. Funding the Utility Service department guarantees that the City will supply these services going forward.

Fiscal Year 2022-2023 Accomplishments:

- This year, the City Council approved a shift in responsibility for residential utility services from tenants to landlords. That change was implemented on January 1, 2023, and is being phased in as new accounts are added. The change will have a significant impact on the number of times an account is created as tenants move more often that properties change hands. It will also have a dramatic reduction over time in uncollected accounts. (EC2.2).
- New penalty fees were implemented for late payments, returned checks, and shut off fees for non-payment. The increased penalties are ensuring better compliance with City policies. (EC2.2).

Performance Measures:

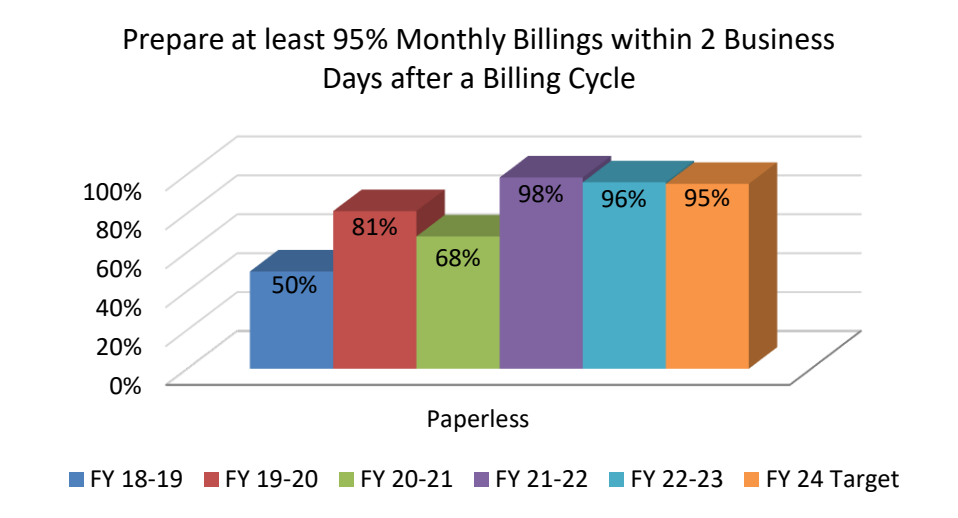
1) Performance Measure: Prepare at least 95% monthly billings within two business days after a billing cycle.

   Strategic Goal IO1: Provide effective, professional, high quality services to City residents, businesses, industries, and visitors.

   Importance: Creating monthly utility bills is the beginning of a process that can have other steps that follow, especially for citizens that don't pay or don't pay timely. Late billing effects the collection processes that follow and makes them less effective or troublesome. Also, many senior citizens and others with limited resources need a timely billing to bring predictability for their budgeting.

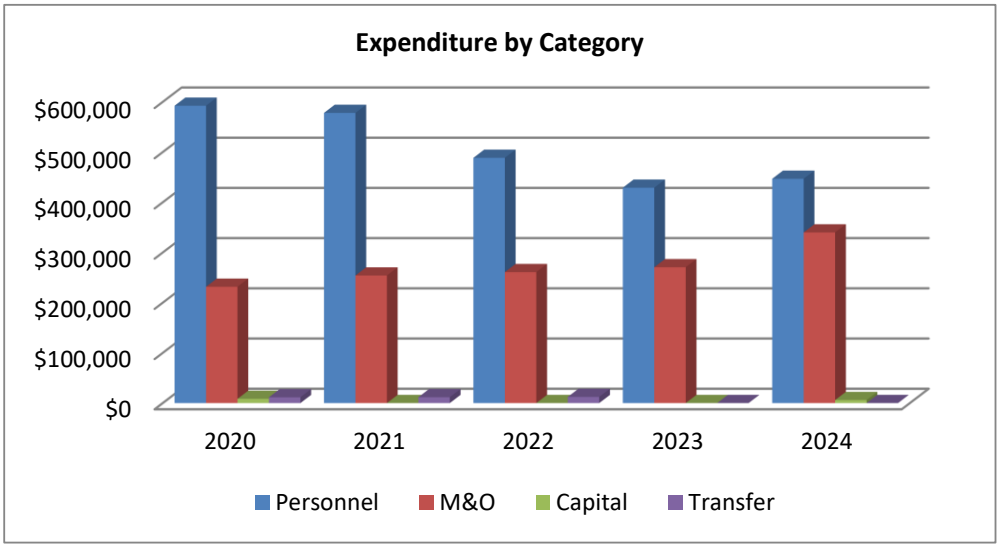
   Calculation: # of Cycles billed within 2 days / total cycles

   Results: % of Cycles billed within 2 days.



Expenditure by Category - Utility Services

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	9	9	9.5	5.5	5.5	0
Expenditure Category						
Personnel	$592,273	$577,990	$488,479	$428,953	$446,741	**4.15%**
M&O	$231,655	$254,075	$260,866	$270,575	$339,890	**25.62%**
Capital	$8,396	$0	$0	$0	$6,000	***
Transfer	$11,538	$11,651	$12,248	$0	$0	**0.00%**
Subtotal	**$843,861**	**$843,717**	**$761,593**	**$699,528**	**$792,631**	**13.31%**

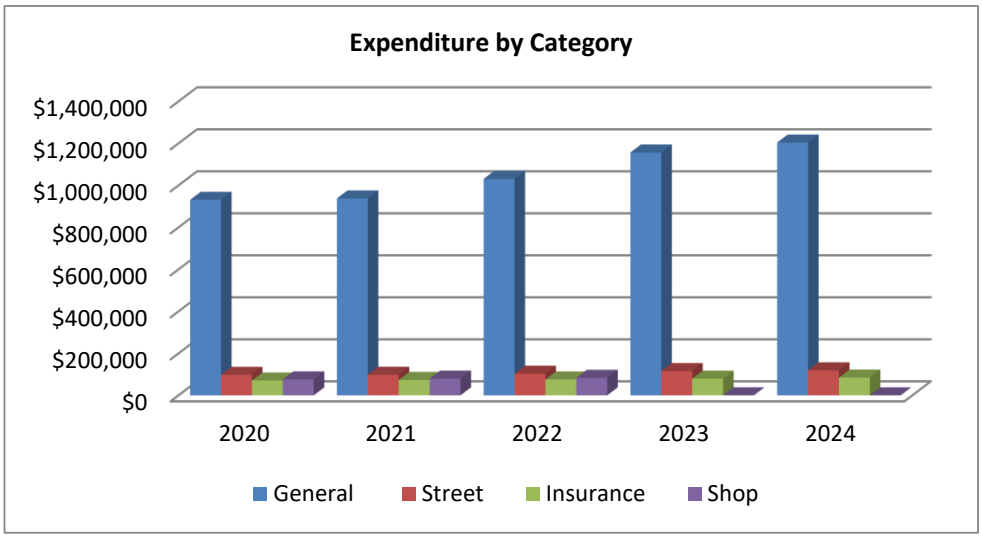


Comments:

- The increase in M&O includes additions for Statement Processing and Credit Card Fees.
- Capital: $6,000 - Computer Replacement

Water Transfers

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
Transfer to:						
General	$931,073	$937,654	$1,030,681	$1,156,417	$1,203,758	**4.09%**
Street	$97,716	$98,097	$103,061	$115,593	$119,119	**3.05%**
Insurance	$70,593	$73,332	$75,606	$79,459	$84,615	**6.49%**
Shop	$75,951	$79,705	$83,516	$0	$0	**0.00%**
Subtotal	**$1,175,333**	**$1,188,788**	**$1,292,864**	**$1,351,469**	**$1,407,491**	**4.15%**



City of Twin Falls
Departmental Summary and Description
Wastewater Collection

Department Description:

Wastewater Collection's main purpose is to maintain and repair the sewer system that transports wastewater from City residential, commercial and industrial districts to the treatment plant. Also, with aid from the Street department, to repair and maintain the storm water system. The collection system includes over 280 miles of pipe ranging in size from 4" to 48" pipe. More than 5 thousand manhole structures, six lift stations, two measuring stations and an anaerobic pretreatment facility.

Wastewater collection is directly responsible for the maintenance and repair of the sewer and storm water systems. This includes Hydro cleaning (Jetting), repair and new installation of sewer main, root control, CCTV Inspection (camera) tap inspection of new and existing mainline, staying ahead of repairs through the street dept. zone maintenance program. Cleaning and repair of irrigation crossings underneath city roads and utility locates for both sewer and storm water. Cleaning and some repair of catch basins and storm water system. GIS work for mapping in City works.

Major Goals:

- Protect the public health and safety of the citizens of Twin Falls. (EC1.3.1, EC1.4.3, EC2.3.4, EC2.3.11, EC2.3.13)
- Fewer claims from back up's by identifying issues through prompt CCTV inspection and repair if needed. (EC2.3.5)
- Use CCTV equipment to do trenchless spot repairs. (EC2.3.4, EC2.3.6)
- Use barrel cutters with hydro-jets to remove roots and protruding taps, also aids in with potential CIPP areas for improvements without excavation. (EC2.3.4, EC2.3.5, EC2.3.6)
- By using back log information in City works and identifying "low risk" areas for hydro cleaning such as new construction and assessment of pipe with CCTV reports. We can lessen the amount of frequency of cleaning saving water, time, fuel, wear and tear on trucks and labor to do more needed improvements in our sewer and stormwater systems. (EC2.3.4, EC2.3.6, EC2.3.8, EC2.3.11)
- Do more CCTV inspection on our larger sewer trunk lines, 15" to 24", to aid with future maintenance, CIP projects and to get a better understanding of the overall health of our system. (EC2.3.1, EC2.3.4, EC2.3.6, EC2.3.8)
- Continue to stay at least 2 years ahead of zone maintenance. Doing repairs and improvements before road surface treatments. (EC2.3.4, EC2.3.6)
- Use CIPP (Cured in place pipe) for CIP as a non-intrusive way to do pipe improvements. (EC2.3.1, EC2.3.4, EC2.3.6)
- With the addition of a maintenance crew, do more "in house" pipe replacement of collections and stormwater systems. (EC2.3.1, EC2.3.4, EC2.3.6)
- Look at adding stormwater inspections to new developments. (EC2.3.5)

Fiscal Year 2023-2024 Objectives:

- Keep trained all operators through education and in the field yearly. Training, gaining certifications and advancement opportunities, promote safety and a positive work environment. (IO1.2.1, IO1.4.3, IO1.4.5)

- Use CIPP (Cured in place pipe) as a form of improvements, adding funds for CIP moving forward. Improve 20-line segments downtown with this process. (EC2.3.1, EC2.3.4, EC2.3.6)
- Inspect with CCTV unit 1-2 miles of larger diameter pipe a year. (EC2.3.4, EC2.3.6)
- Continue improvements on road surfaces through manhole rehab. Replace 20 broken or low manhole covers yearly. (EC2.3.4, EC2.3.6)
- Maintain and repair storm water system and be more proactive on regulations. Continue to do cleanings on major arterials and residential areas yearly. (EC2.3.1, EC2.3.4, EC2.3.7)
- Do storm water inspection gaining knowledge and more information for City works through GIS. (EC2.3.8)
- Continue to explore new technologies for trenchless pipe repair and capital improvements. Use 5 quick lock repair couplers yearly for trenchless pipe repair. (EC2.3.6)

Fiscal Year 2023-2024 Budget Highlights:

- Obtain contracts for CIPP (Cured in place pipe). (EC2.3.4, EC2.3.6)
- Purchase a crew truck to outfit a second maintenance crew. (EC2.3.4, EC2.3.6)
- Use our monthly jetting list to develop projects for improvements. Create 2 projects this year for engineering. (EC2.3.4, EC2.3.6)

The Outcomes of our Investment will be:

- Continued training and mentoring to create advancement and highly trained operators and leaders.
- Maintain a healthy and properly functioning wastewater and stormwater system and provide the best possible service to our customers.
- Use technology and data collection to improve efficiencies and aid with zone maintenance work.
- Continue to explore new technologies in trenchless pipe repair and less intrusive mean for pipe improvements.
- Update tools and equipment as needed to keep our operators safe and efficient.
- Continue to assess pipe through inspection after a backup or SSO'S for potential causes of incident and if there is a structural or root issue we can alleviate through repair.

Fiscal Year 2022-2023 Accomplishments:

- Our line repair crews focused on evaluating information from call outs due to backups to make repairs. Prioritizing work and evaluating the scope of the repair and making improvements within a 2-week period. (EC2.3.4, EC2.3.6)
- With our quick lock system, we have done several trenchless repairs and have a back log of potential repairs. We can do 6" and 8" pipe repairs with this equipment with no excavation. (EC2.3.4, EC2.3.6)
- Completed and irrigation/stormwater project on Altair replacing deteriorating CMP pipe in the roadway causing surface damage with new infrastructure within the road ROW. (EC2.3.1, EC2.3.4)
- Through hydro-cleaning (Jetting) we continue to evaluate for frequency and have made good progress in identifying the areas that need cleaned every year, 3years or every 5 years. Reducing the amount of labor, fuel, wear and tear, and most importantly conserving water. (EC2.3.4, EC2.3.6)
- Completed "In house" sewer project on Filer and Polk. Replacing 310' segment of pipe that was deteriorating and failing at a reduced cost of contracting out the work. (EC2.3.1)

Performance Measures:

1) Maintain 15 or less backups within the City's mainline.

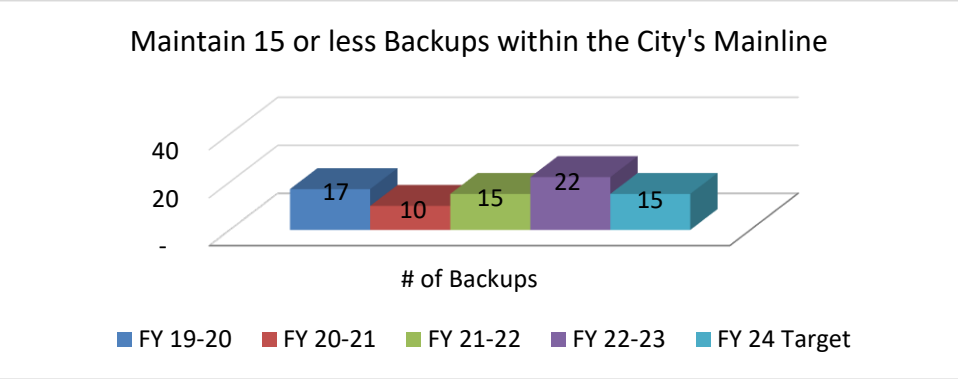
   Strategic Goal EC 2.3.4: The City will operate, maintain, and improve its systems to meet federal, state, and local standards and to realize the full utilization/lifespan of the facility.

   Strategic Goal EC 2.3.5: The City will maintain effective emergency response capability in the case of failed infrastructure or natural disaster.

   Importance: The City operates, maintains, and improves systems fully to utilize the lifespan of facilities. Maintaining a low emergency response is indicative of a well-maintained infrastructure and assures the health and safety of our customers and community.

   Calculation: # of Mainline backups

   Results: # of Mainline backups for the year.



2) Maintain 1 or less Loss of Containments within the City's mainline.

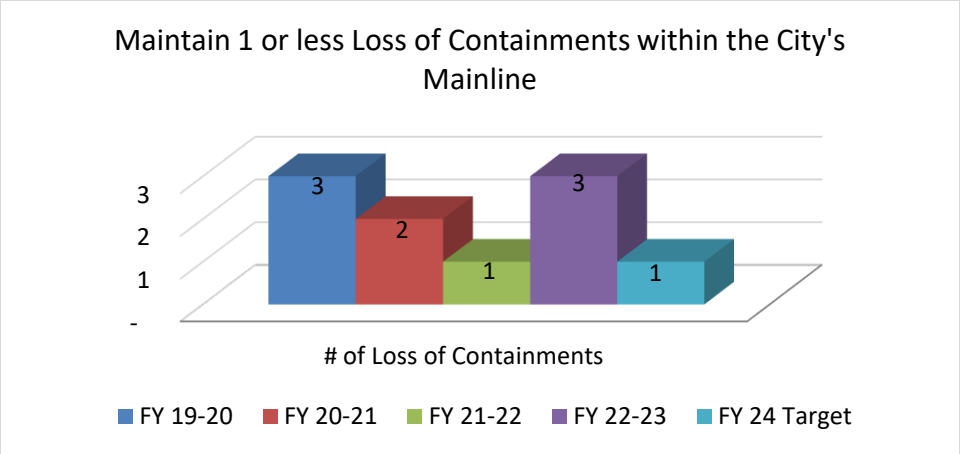
   Strategic Goal EC 2.3.4: The City will operate, maintain, and improve its systems to meet federal, state, and local standards and to realize the full utilization/lifespan of the facility.

   Strategic Goal EC 2.3.5: The City will maintain effective emergency response capability in the case of failed infrastructure or natural disaster.

   Importance: The City operates, maintains, and improves systems fully to utilize the lifespan of facilities. Maintaining a low emergency response is indicative of a well-maintained infrastructure and assures the health and safety of our customers and community.

   Calculation: # of Loss of containments

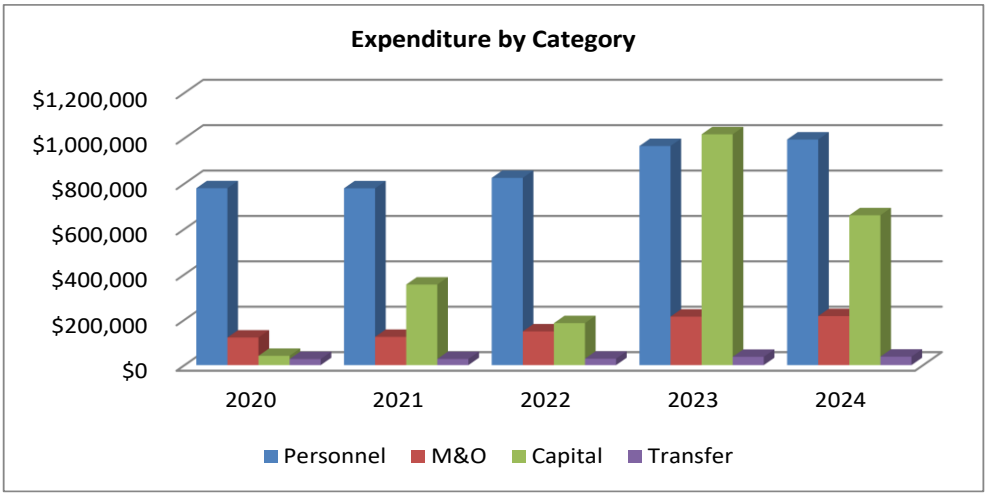
   Results: # of Loss of containments for the year.



Expenditure by Category - Wastewater Collection

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	9.75	9.75	9.83	9.83	9.83	0

Expenditure Category						
Personnel	$779,400	$778,993	$ 824,893	$965,248	$994,006	**2.98%**
M&O	$121,491	$124,496	$ 148,666	$213,600	$216,000	**1.12%**
Capital	$40,906	$354,977	$ 185,013	$1,017,000	$660,282	**-35.08%**
Transfer	$26,706	$26,968	$ 28,350	$36,578	$37,307	**1.99%**
Subtotal	**$968,502**	**$1,285,435**	**$1,186,922**	**$2,232,426**	**$1,907,595**	**-14.55%**



Comments:

- Capital: $550,000 - Mainline Maintenance
  $102,642 - Utility Truck with Lift Gate
  $ 5,640 - Pictometry/Aerial
  $ 2,000 - Computer Replacement

City of Twin Falls
Departmental Summary and Description
Wastewater Treatment

Department Description:

The primary purpose of the wastewater treatment facility is to reduce residential, commercial, and industrial effluents to standards established by our Idaho Pollutant Discharge Elimination System (IPDES) permit before discharge into the Snake River. The City treats an average of 8.5 MGD of residential, commercial, and industrial effluent daily, with a maximum effluent peak of 11.5 MGD. With the current effluent limits, the design capacity of the wastewater treatment facility at 18.5 MGD. The wastewater treatment facility uses conventional primary and secondary treatment processes for settling and oxygenation to treat and remove the solids and biological components.

The wastewater treatment plant operations are managed through a contract with Jacobs Engineering Group (formerly CH2M OMI). These activities include management, operations, and maintenance of the equipment, vehicles, grounds, and facilities within the wastewater treatment bounds. Jacobs Engineering Group is also responsible for the operations, equipment, and grounds associated with the City's wastewater lift stations.

The wastewater treatment plant also addresses the permitting, maintenance, and monitoring of the Auger Falls ponds where treated wastewater is land applied to create habitat. Mitigation projects for total suspended solids (TSS) at Auger Falls, Meander Point, and the Gun Range are permitted, monitored, and maintained as part of this budget. Money allocated to wastewater treatment is used to support the mission of treatment, compliance, and environmental stewardship.

Major Goals:

- Operate and manage the wastewater treatment facilities to maintain and adapt to the requirements outlined in the IPDES permit, laws, and agreements associated with the treatment facility (EC2).
- Support the wastewater treatment facility through improvements by advancing automating and equipment efficiency improvements (EC2).
- Actively participate in federal and state rulemaking processes to establish appropriate and attainable requirements that help the environment and support ratepayers (EC2).

Fiscal Year 2023-2024 Objectives:

- Inspection and rehabilitation of backup primary and secondary clarifiers, including repairing defective areas, recoating concrete, and repairing or replacement of sweep arm mechanisms (EC2.3.2 and EC2.3.4).
- Expand the sludge pad at the treatment plant to provide additional storage capacity for biosolids (EC2.3.2 and EC2.3.3).
- Purchase a new sludge truck to replace a sludge truck that is reaching the end of its useful life (EC2.3.4).
- Replace a mechanical piece of equipment known as the Channel Monster at the Rock Creek lift station that grinds up solid waste in the wastewater flow to be efficiently pumped at the lift station (EC2.3.4).
- Continue ongoing annual updates related to the SCADA system, tertiary treatment (UV bulbs, sleeves, valves, and hoses), and lab equipment (EC2.3.6 and EC2.3.9).

Fiscal Year 2023-2024 Budget Highlights:

- The inspection and rehabilitation of primary and secondary clarifiers will ensure the City has the capacity for continued growth and redundancy required to maintain the treatment facility.
- The biosolids generated by the treatment facility are stored at the treatment facility before land application. Increasing the size of the sludge pad will provide the needed storage space for biosolids while waiting to be land applied.
- Improvements and updating of equipment will also support the operations of the treatment facility.
- Continuing from the previous fiscal year, the funding of the energy dissipation structure project should progress from design to construction.

The Outcomes of our Investment will be:

- A facility that supports the community in wastewater treatment according to permits and agreements.
- A facility that uses advanced technology and automation to provide treatment services to our community.
- Improvements in operational and equipment efficiencies in support of our community goals of being good environmental stewards.
- A robust treatment facility that can meet permit requirements, adapt to changes in wastewater characteristics, and maintain water quality requirements.

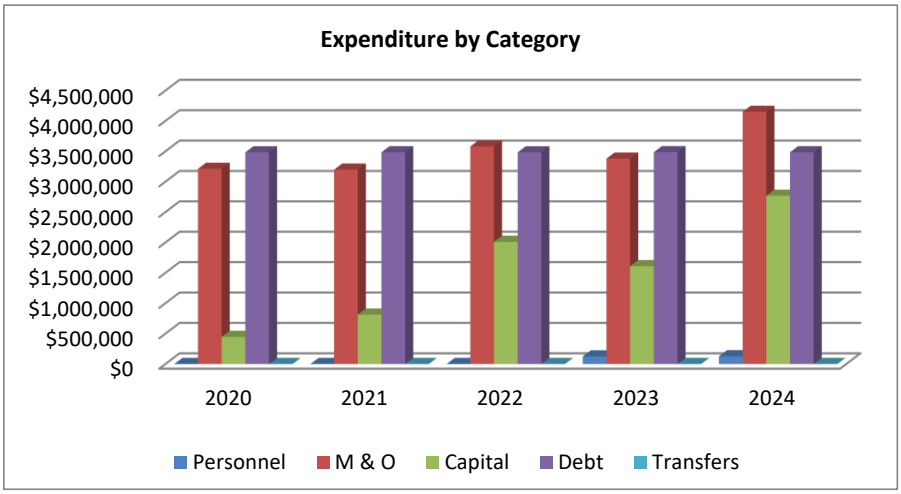
Fiscal Year 2022-2023 Accomplishments:

- The West digester project has been successfully finished and is now online. However, the East digester is currently being assessed for potential problems concerning gas leakage past the liner. This issue may be covered by the warranty provided by the installer (EC2.3.4 and EC2.3.6).
- The City and industries have collaborated to better understand the sources of H2S gases that damage the sewer system and cause odor complaints. As a result, significant improvements and changes have been made by industries, leading to a reduction in H2S gases. The City is committed to collecting data to further comprehend the origins of odors and to find effective solutions (EC1.4.3).
- Staff participated in partnerships with local, state, and federal entities to determine appropriate regulatory parameters for the management of water returned to the Snake River (EC2.3.10).
- The project to replace the boilers used to provide heat to the digesters at the treatment facility will be completed by the end of FY 2023 (EC2.3.4).

Expenditure by Category - Wastewater Treatment

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	0	0	0	1	1	0

Expenditure Category						
Personnel	$0	$0	$0	$125,531	$127,848	**1.85%**
M & O	$3,211,745	$3,198,733	$3,578,766	$3,379,529	$4,149,568	**22.79%**
Capital	$446,412	$813,214	$2,010,573	$1,610,000	$2,769,000	**71.99%**
Debt	$3,483,326	$3,484,223	$3,482,717	$3,485,531	$3,484,275	**-0.04%**
Transfers	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$7,141,482**	**$7,496,170**	**$9,072,056**	**$8,600,591**	**$10,530,690**	**22.44%**



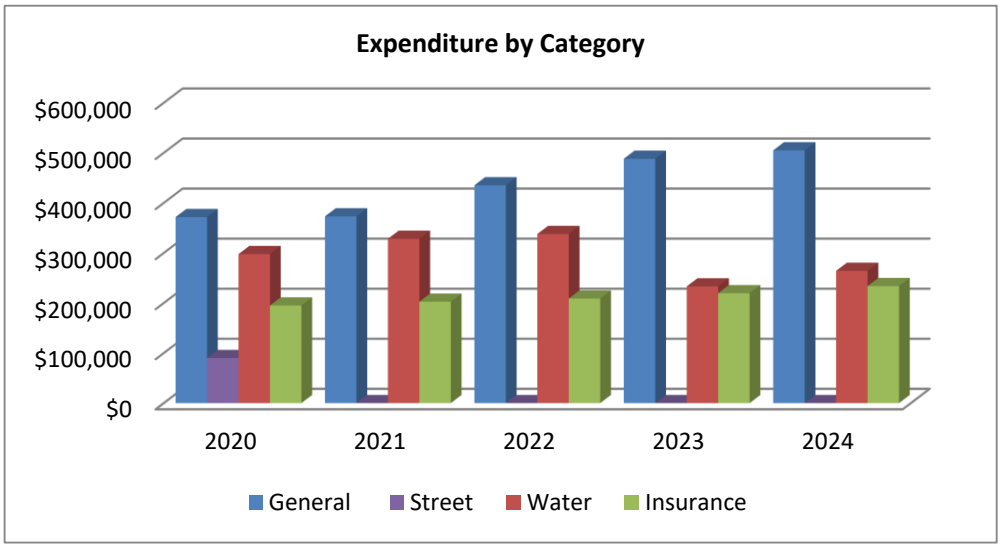
Comments:

- The increase in M&O is mainly for the contract to manage the Wastewater Treatment Plant.
- Capital:

$1,500,000 - Primary & Secondary Clarifier Rehabilitation
$ 500,000 - Sludge Pad Expansion
$ 300,000 - Sludge Truck Replacement
$ 120,000 - Tertiary Treatment-UV Consumable Components
$ 100,000 - Channel Monster - Rock Creek Lift Station
$ 75,000 - Small Capital Items
$ 75,000 - SCADA Upgrades
$ 45,000 - Neuros Blower Maintenance
$ 25,000 - Laboratory Equipment
$ 15,000 - Electrical Building Roof Repair
$ 14,000 - Internet Connection Upgrade

Wastewater Transfers

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
Transfer to:						
General	$371,660	$373,110	$435,170	$488,130	$504,941	**3.44%**
Street	$90,000	$0	$0	$0	$0	**0.00%**
Water	$297,683	$328,253	$337,849	$233,176	$264,210	**13.31%**
Insurance	$195,005	$202,572	$208,854	$219,497	$233,739	**6.49%**
Subtotal	**$954,348**	**$903,935**	**$981,873**	**$940,803**	**$1,002,890**	**6.60%**



City of Twin Falls
Departmental Summary and Description
Sanitation

Department Description:

The Sanitation Department maintains clean neighborhoods and protects public health by the collection and disposal of refuse and recyclables from residences. The actual performance of the operation is contracted out. The department works with the contractor to interface with citizens, answering questions and resolving service complaints.

Major Goals:

- To manage waste generated within the City in a clean and sanitary manner at a reasonable cost. (EC2).
- To collect waste from residential property weekly, never missing a property. (EC2).
- To regulate providers of commercial waste services within the City responsibly. (EC2).
- To establish a process that recycles recoverable waste, balancing the costs of recycling with the environmental benefits. (EC2.2.3).

Fiscal Year 2023-2024 Objectives:

- Maintain an effective and positive working relationship with PSI Environmental Services, the contractor, continue scheduled quarterly meetings. (EC2).

Fiscal Year 2023-2024 Budget Highlights:

- There were no significant changes to the Sanitation department's budget this year.

The Outcomes of our Investment will be:

- The City's investment in sanitation is self-funded with user fees. For that investment, citizens enjoy a clean sanitary city.

Fiscal Year 2022-2023 Accomplishments:

- A ride-along with PSI allowed the observance of trash hauling firsthand and identified issues and areas where our cooperative interactions could be improved. Minor changes were implemented. (EC2).
- The contract with the service provider was amended to allow an earlier start time for trash collection. This allowed PSI to alter collection routes and avoid school properties in the morning when children are present, improving safety. It will also allow PSI to move toward a 4-10 work week, which will enhance their hiring and retention ability. Finally, there are weeks in the fall, with leaves, and in the spring, with lawn clippings, where the trucks could not be emptied before the landfill closed. Being able to always empty garbage trucks and not having them full overnight was an added benefit of the amendment. (EC2).

Performance Measures:

1) Performance Measure: Maintain at least 75% for garbage collection services on the National Community Survey.

   Strategic Goal RC1.2: Engage our customers and community partners to evaluate the quality of service we provide.

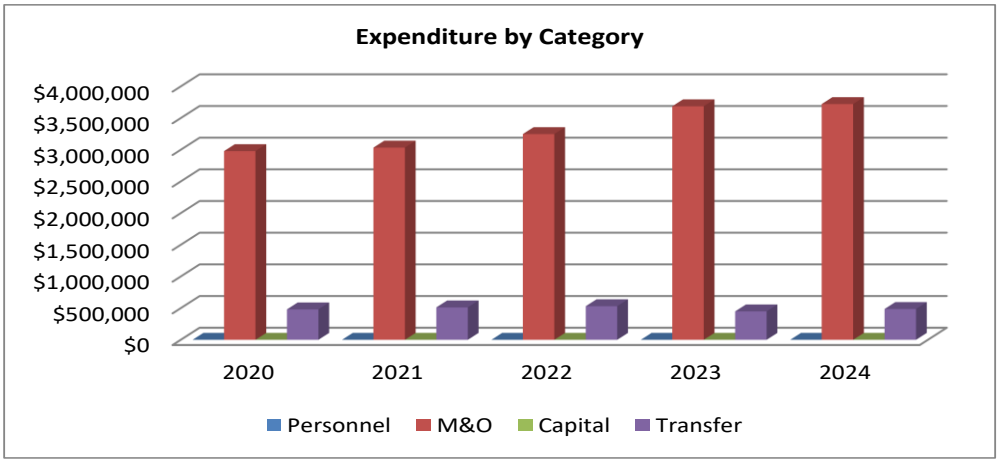
   Importance: Trash removal is a necessity to ensure a clean environment and safety for both people and animals. Collection of solid waste materials and recyclable items plays a vital role in the cleanliness and sustainability of our community. Air and water pollution are common causes of rotting garbage. Garbage also contains environmental contaminants that can spread serious illness and disease if not disposed of in the right way. Professional waste management and disposal remove these dangerous materials from the environment, making it safer.

   Calculation: % Rating in the National Citizen Survey given every other year

   Results: The average % of citizens responding with an excellent or good response was 79% for 2022, 2020, and 2018.

Expenditure by Category - Sanitation

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$2,978,268	$3,033,789	$3,247,215	$3,685,998	$3,720,830	**0.94%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$479,918	$511,478	$530,183	$448,292	$486,197	**8.46%**
Subtotal	**$3,458,186**	**$3,545,267**	**$3,777,397**	**$4,134,290**	**$4,207,027**	**1.76%**



Comments:
- The change in M&O includes an increase for PSI.

City of Twin Falls
Departmental Summary and Description
City Pool

Department Description:

The City Pool provides the community with a safe, clean, and monitored facility that promotes healthy activity. The City Pool aims to provide year-round opportunities for the community to enjoy recreation swimming, water safety instruction, physical fitness, and social interaction.

Major Goals:

- Provide a safe and clean swimming environment that meets the needs of the community. (HC1)
- Add new/innovative programs that will expand Twin Falls City Pool usage and enhance the user experience. (HC1)
- Provide affordable access for the entire community. (HC1)
- Partner with community organizations to provide expanded services such as active adults and high school swim teams. (HC1)
- Modernize the facility to provide an updated experience for all users. (HC1)
- Continue to train and compensate employees to remain competitive in the current labor market. (IO2)

Fiscal Year 2023-2024 Objectives:

- Maintain facility weekly open hours to 74.5 in the bubble months and 88.5 in the summer months. (HC1.1)
- Offer 30 hours per week to high school swim teams during their swim season. (HC1.2.2)
- Have the capacity to be able to provide swim instruction programs for 2,000 participants annually. (HC1.2.1)
- Provide programming options for adults such as water fitness classes and adult swim lessons. (HC1.2.1)
- Provide recreational programming options for kids and families such through the use of inflatables, birthday parties, open swim, and swim lesson programs. (HC1.2.1)
- Maintain at least 12 programs. (HC1.2.1)

Fiscal Year 2023-2024 Budget Highlights:

- Install an anti-slip deck coating to reduce slips.
- Upgrade the pool circulation system to current industry standards and to be in compliance with state code that will allow the pool to meet the demand of the community.
- Purchase the pool concession stand.
- Purchase water fitness trampolines allowing for the pool to provide new water fitness opportunities.
- Install a lifeguard entry system that will automatically alert staff when a lifeguard enters the water to make a save.

The Outcomes of our Investment will be:

- Operate and maintain a facility that provides diverse recreation opportunities that support healthy lifestyles for all ages.

- Provide a location that encourages connection, positive lifestyle choices, leadership opportunities, and quality of life.
- Integrated and accessible recreation opportunities for people of all ages and abilities.

Fiscal Year 2022-2023 Accomplishments:

- Expanded facility weekly open hours to 74.5 in the bubble months and 88.5 in the summer months. (HC1.1)
- Provided a fully staffed facility to support a full slate of programs for the community. Have been able to add a whole new water fitness program on top of current offerings. (HC1.1)
- Helped promote high school swimming by providing a facility to 4 local high schools for practices and swim meets. meets. (HC1.2.2)
- Expanded swim instruction offerings by providing additional times for Hurricanes, created an adult swim lessons program, and added an additional session of summer swim lessons. (HC1.2)
- Created a new water fitness program that brings cutting edge classes, such as Aqua Board and Aqua Combat, that creates an exciting experience. (HC1.2)
- Replaced the 30 plus year old parking lot lights with new LED lights and poles. Provides better safety, security, and allows us to be open later in the summer months (HC1.1.3)

Performance Measures:

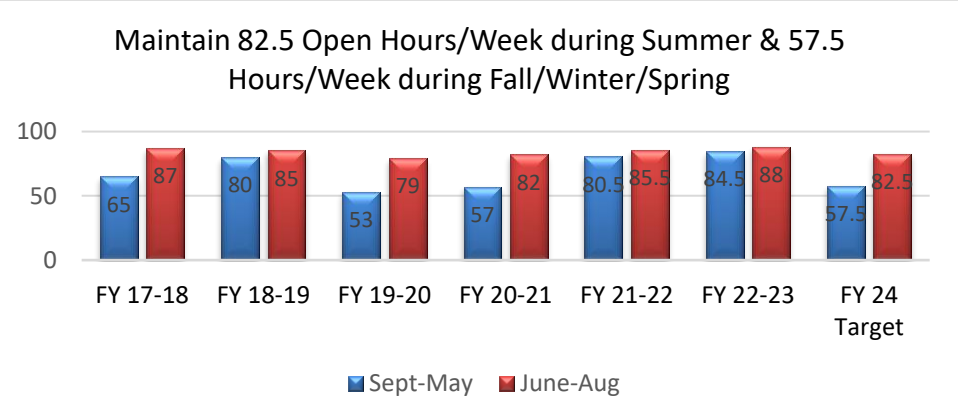
1) Maintain 82.5 open hours per week during the summer season and at least 57.5 hours per week during the fall/winter/spring season.

   Strategic Goal HC1.2: The City will provide facilities, programs, and services that support healthy lifestyles.

   Importance: Being open as much as possible throughout the year provides access to the Community at an affordable price that allows everyone the opportunity to take advantage of aquatic recreation, fitness, and swim lesson opportunities.

   Calculation: Hours per week during the summer and fall/winter/spring season

   Results: Open hours during each season.



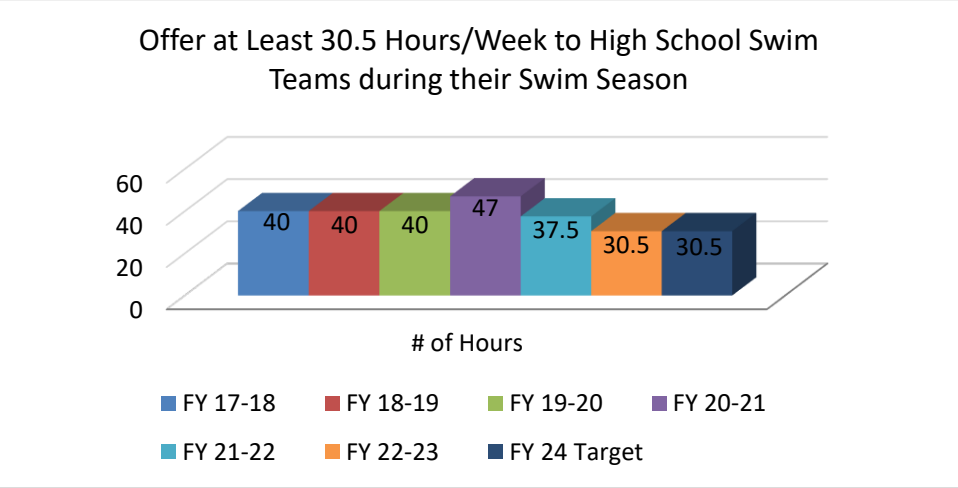
2) Offer at least 30.5 hours per week to high school swim teams during their swim season.

   Strategic Goal HC1.2: The City will provide facilities, programs, and services that support healthy lifestyles.

Importance: Providing easy access for area high schools allows swimming to be offered as a sanctioned high school sport. This leads to more usage of the City Pool throughout the year by high school students through USA Swimming Marlins Swim Team, City Pool programs, and lifeguard recruitment.

Calculation: # of Hours dedicated to high school swim teams

Results: Hours open per week during swim season.



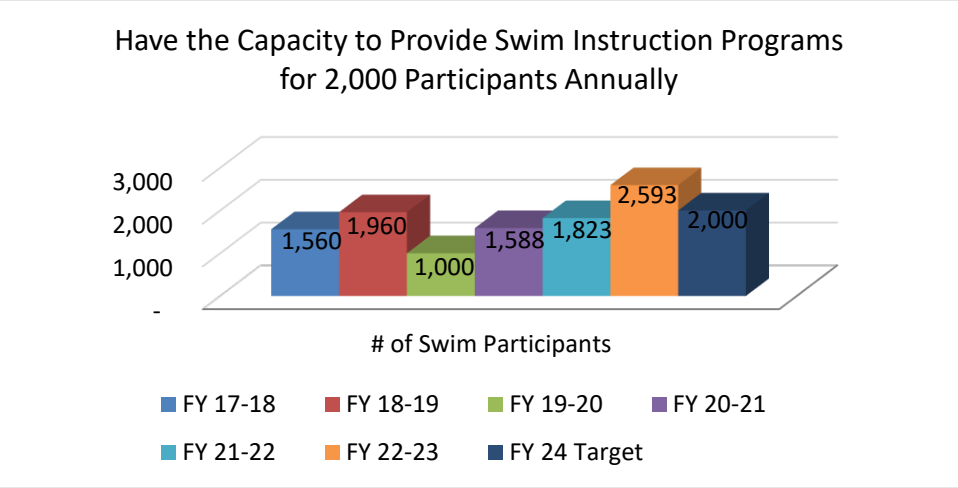
3) Have the capacity to be able to provide swim instruction programs for 2,000 participants annually.

Strategic Goal HC1.2: The City will provide facilities, programs, and services that support healthy lifestyles.

Importance: Providing affordable swim instruction programs promotes a healthy lifestyle by allowing kids and adults to learn a critical life skill that will allow them to have fun in the water while being safe.

Calculation: # of Participants in swim instruction programs

Results: # of Swim instruction participants.



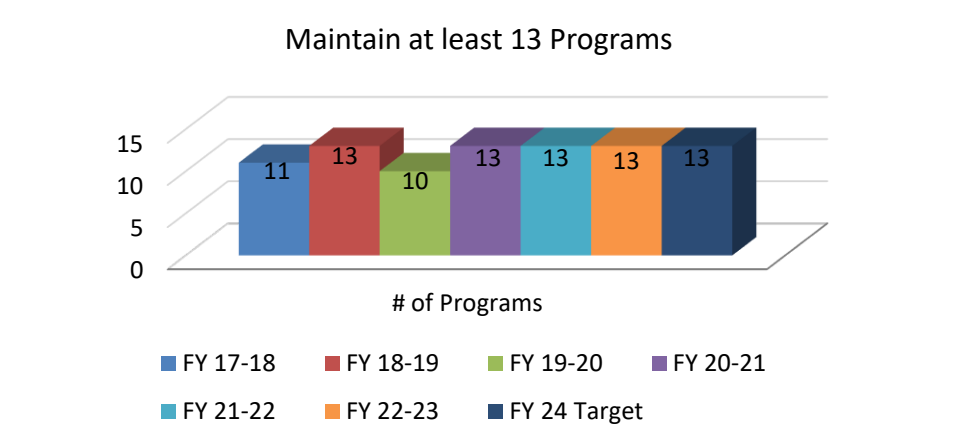
4) Maintain at least 13 programs.

Strategic Goal HC1.2: The City will provide facilities, programs, and services that support healthy lifestyles.

Importance: Continuing to grow current programming by adding new/innovative programs expands the Twin Falls City Pool usage and promotes a healthy lifestyle to an increased population.

Calculation: # of Programs offered

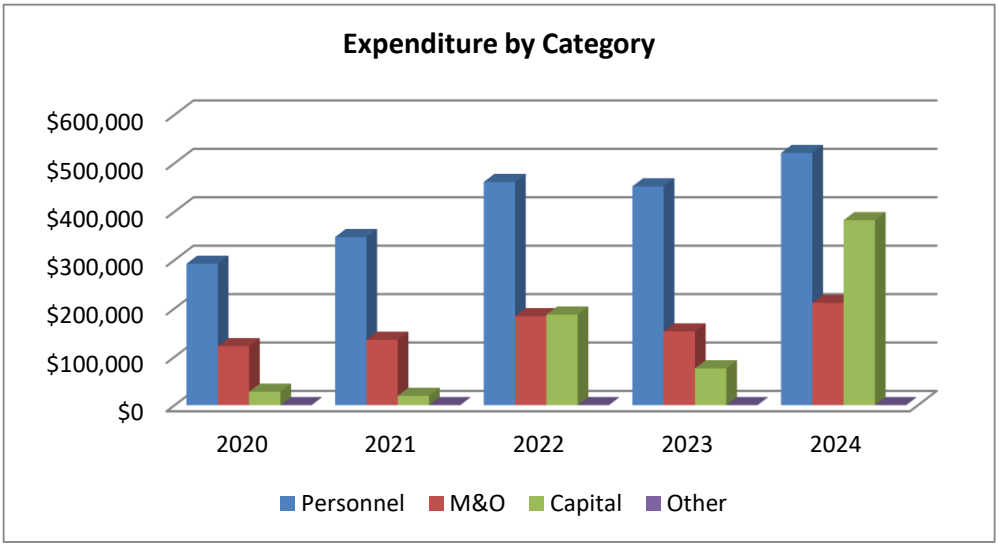
Results: # of Programs.



Expenditure by Category - Pool

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	2.75	2*	2	2	2	0

Expenditure Category						
Personnel	$292,030	$347,225	$461,028	$451,906	$520,842	**15.25%**
M&O	$121,723	$134,989	$183,668	$152,250	$211,200	**38.72%**
Capital	$27,716	$19,203	$186,931	$76,000	$382,000	**402.63%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Other	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$441,470**	**$501,417**	**$831,627**	**$680,156**	**$1,114,042**	**63.79%**



Comments:

- The increase in M&O includes additions for Chemicals and Utilities.
- Capital: $146,000 - Design Options for Pool Remodel
  $100,000 - Pool Circulation System
  $100,000 - Deck Anti-Slip Resurfacing
  $18,000 - Facility Maintenance
  $10,000 - Pool Concession Stand
  $ 8,000 - Facility Enhancement

*Budgeted positions totaled 2.75, but 2 positions (1 partially split with Dierkes/SSF) were combined into one Aquatics Coordinator position during FY 2021.

City of Twin Falls
Departmental Summary and Description
Shoshone Falls & Dierkes Lake

Department Description:

Shoshone Falls and Dierkes Lake parks attract visitors from around the world and offer breathtaking views, access to the unparalleled canyon rim trail, rock climbing, hiking, fishing, swimming, boating, and more. These areas provide a safe, educational, and inviting place for citizens and visitors to come and enjoy the geographical aspects Twin Falls has to offer.

Major Goals:

- To provide visitors with a safe and clean environment while vising the parks (HC1)
- To provide and maintain these park facilities in a way that supports healthy lifestyles and enhances the quality of life for all that visit the parks. (HC1)
- Maintain the facilities to support public access and safety. (AC1)

Fiscal Year 2023-2024 Objectives:

- Continue to provide facilities that support the expectations of visitors enjoying a world-class attraction (HC1.1.3)
- Complete design and construction of access road to Dierkes Lake Park (HC1.1.4)
- Complete improvements to the main overlook (HC1.1.4)
- Begin work on the Shoshone Falls Grade Road improvements as part of the SLFRF Funding (HC1.1.4)

Fiscal Year 2023-2024 Budget Highlights:

- Operate and maintain Shoshone Falls and Dierkes Lake park facilities.

The Outcomes of our Investment will be:

- Provide ongoing maintenance to ensure a safe and clean environment for all that visit the parks
- Enhance visitor's experience at the complex
- Promote the beauty of the parks for all to enjoy
- Dierkes Lake will be maintained as a family-friendly park
- Shoshone Falls will continue to be a top tourist attraction

Fiscal Year 2022-2023 Accomplishments:

- Completed shoulder work on park road (HC1.1.4)
- Secured SLFRF Funding for the road improvement (HC1.1.4)

Performance Measures:

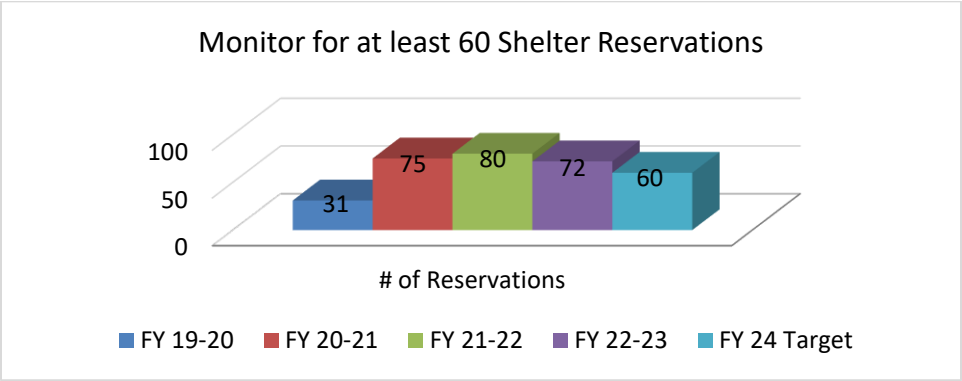
1) Performance Measure: Monitor for at least 60 shelter reservations.

   Strategic Goal HC1.1: The City will provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan.

   Importance: Shelter reservations are an indication of the City of Twin Falls' success in maintaining its parks, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

   Calculation: # of Shelter reservations

   Results: # of Shelter reservations for the year.



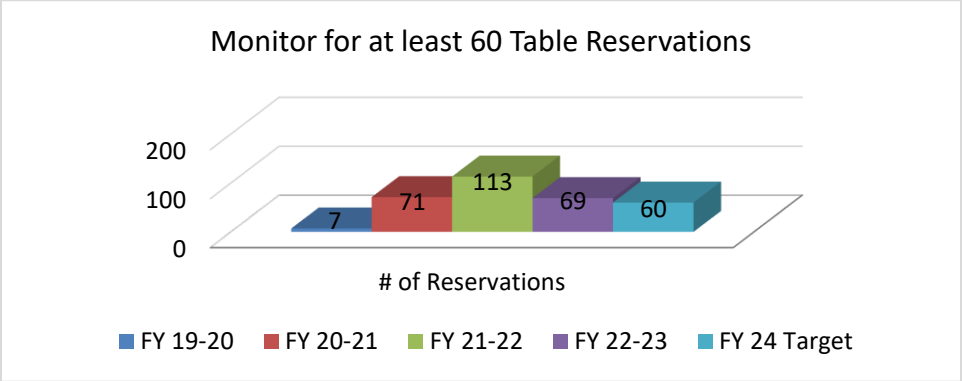
2) Performance Measure: Monitor for at least 60 table reservations.

   Strategic Goal HC1.1: The City will provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan.

   Importance: Table reservations are an indication of the City of Twin Falls' success in maintaining its parks, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

   Calculation: # of Shelter reservations

   Results: # of Table reservations for the year.



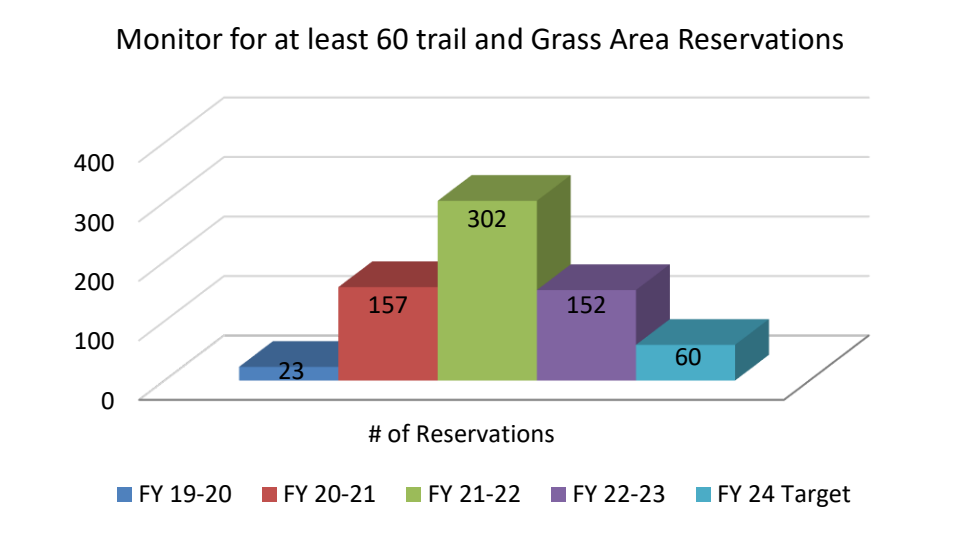
3) Performance Measure: Monitor for at least 60 trail and grass area reservations.

Strategic Goal HC1.1: The City will provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan.

Importance: Trail and grass area reservations are an indication of the City of Twin Falls' success in maintaining its trails and grass areas, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

Calculation: # of Trail and grass area reservations

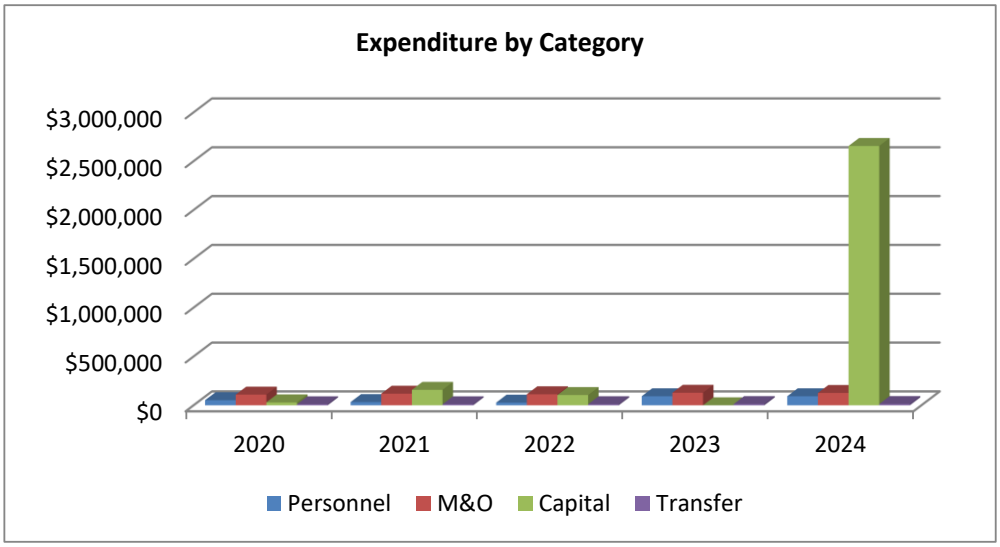
Results: # of Trail and grass area reservations for the year.



Expenditure by Category - Shoshone Falls And Dierkes Lake

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	0	0.25	0.25	0	0	0

Expenditure Category						
Personnel	$52,179	$32,842	$27,470	$92,436	$92,436	**0.00%**
M&O	$109,322	$118,865	$112,833	$128,504	$126,380	**-1.65%**
Capital	$29,930	$158,331	$104,953	$0	$2,655,500	***
Transfer	$10,410	$10,450	$10,979	$12,314	$12,690	**3.05%**
Subtotal	**$201,841**	**$320,489**	**$256,235**	**$233,254**	**$2,887,006**	**1137.71%**



Comments:

- Capital: $2,455,500 - Shoshone Falls Grade
  $ 150,000 - Facility Enhancements - Erosion Control, Dock and Picnic Areas
  $ 30,000 - Trash Receptacles & Benches
  $ 20,000 - UTV and Trailer

City of Twin Falls
Departmental Summary and Description
Insurance/Risk Management

Department Description:

The Risk Management department is responsible for identifying potential actions that may affect the government by establishing effective programs and policies to protect and minimize risks to the government's property, services, and employees.

Major Goals:

- Minimize or eliminate conditions and practices that may cause loss or damage to the city. (IO1.1.1)
- Provides guidance, direction, and coordination of a city-wide risk management program. (IO1.3.2)

Fiscal Year 2023-2024 Objectives:

- Develop a streamlined process for claims, invoicing, and record retention. (IO1.1.1)
- Create and deliver in-house Respectful Workplace training for all new employees and refresher classes for current employees. (IO1.4.3)
- Develop a communication plan to better inform all stakeholders of risk and training opportunities. (IO1.4.3)

Fiscal Year 2023-2024 Budget Highlights:

- Plan for coverage of anticipated losses. The organization has continued to stress the importance of crash avoidance and the proper use and care of equipment. Work closely with ICRMP for the review of claims and forecasting of trends.

The Outcomes of our Investment will be:

- Timely recovery of damage and repairs to the organization's property and vehicles.
- Respectful Workplace training for all new employees and refresher in-person classes for current employees.
- A risk liaison that coordinates services between departments and safety committees.

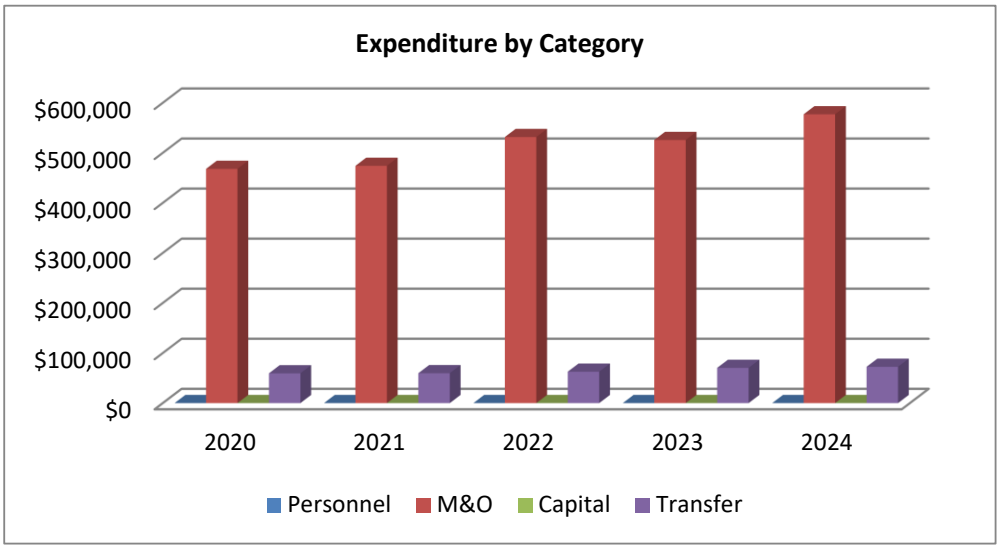
Fiscal Year 2022-2023 Accomplishments:

- Developed a Laserfiche process that provides tracking for claims across fiscal years. (IO1.4.3)
- Removed the third-party broker, reducing our insurance premium resulting in a timely update of equipment and inventory. (IO1.4.1)
- Conducted in-person Respectful Workplace training and provided worker's compensation slips, trips, falls, and other preventable injuries training to CORE. (IO1.3.2)

Expenditure by Category - Insurance/Risk

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						

Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$467,951	$474,018	$531,579	$525,633	$577,041	**9.78%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$59,485	$59,717	$62,739	$70,368	$72,514	**3.05%**
Subtotal	**$527,436**	**$533,736**	**$594,318**	**$596,001**	**$649,555**	**8.99%**



Comments:

- The increase in M&O includes additions for the Insurance Premium and Insurance Claims.

City of Twin Falls
Departmental Summary and Description
Fleet Maintenance

Department Description:

Fleet Maintenance works to ensure that all vehicles and machinery are in good condition to support the efficient and safe work of city departments. The department maintains safe operating fleets, and high levels of communication to provide the best service to the employees, citizens, and visitors of the city.

Major Goals:

- Maintain a safe operating fleet of vehicles and equipment with minimal down time (RC7)
- Maintain a courteous professional level of communication and service with all departments and employees. (IO1)
- Improve internal processes and data management by implementing recommendations in the Fleet Management Plan completed by Mercury Associates. (IO1)
- Complete the building remodel/expansion. (RC7)

Fiscal Year 2023-2024 Objectives:

- Fleet Maintenance received funds through the SLFRF program to remodel and expand the building. The increased workspace will improve workflow through the shop. Remodeling of existing areas will create new office space, add a restroom, and a break room. (RC 7.1.2)
- Continue to implement recommendations in the Fleet Management Plan that was completed in 2020 by Mercury Associates. (RC 7.1.2)
- Prioritize Emergency Vehicle Technician (EVT) certification for all shop personnel. (IO 1.1.1)

Fiscal Year 2023-2024 Budget Highlights:

- Increase to travel and training budget lines to prepare the staff to repair the emergency vehicles and equipment.
- Financial support for the Fleet Management parallel team and steering committee.

The Outcomes of our Investment will be:

- Employees that are trained to perform repairs and maintenance on the more modern equipment and technologies incorporated into the fleet.
- Continuation of the Fleet Steering Committee that is creating policy on utilization and efficiency of fleet assets.
- The shop remodel will provide more workspace and efficiency for work.

Fiscal Year 2022-2023 Accomplishments:

- Retained a working relationship with the Architect that is helping with the remodel/expansion of the shop. (RC 7.1.2)
- Applied for and was granted $1.5 million through the SLFRF program to complete the remodel/expansion of the shop.

- Developed and implemented the Fleet Steering Committee (FSC) to further implement the Fleet Management Plan developed by Mercury Associates in 2020

Performance Measures:

1) Purchase two Hybrid police vehicles each year.

   Strategic Goal RC: The City of Twin Falls will plan responsibly for the future.

   Importance: Hybrid vehicles reduce the wear and tear on vehicles, provide fuel efficiency, and generate more savings to the City of Twin Falls. Converting to hybrids will increase fuel mileage by almost ½ and with the extended service intervals, provide savings including fluid changes and general drivetrain maintenance.

   Calculation: # of Hybrid vehicles purchased

   Results: No vehicles purchased in FY 23 because of supply constraints, with 2 vehicles purchased for the past 3 fiscal years and the target remaining at 2 vehicles per year.

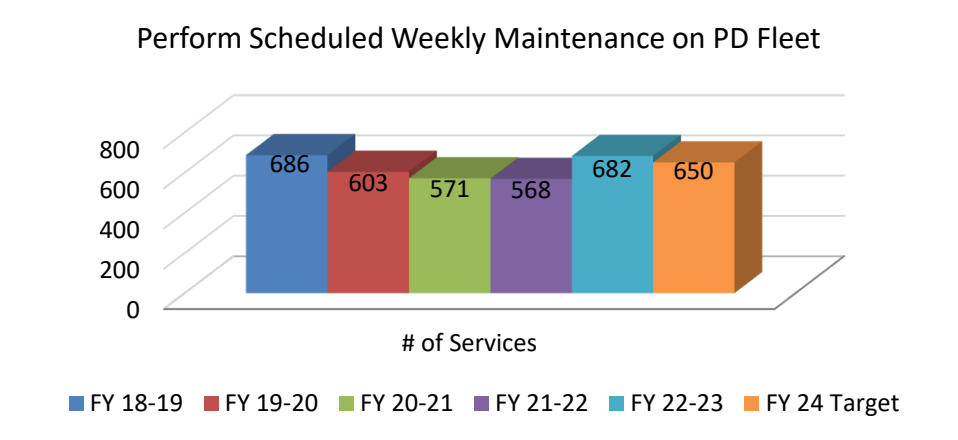
2) Perform scheduled weekly maintenance on PD fleet.

   Strategic Goal IO1.1: The City of Twin Falls will equip its employees to succeed.

   Importance: Performing the fleet maintenance plan ensures a lower cost of repairs, a higher standard of vehicles and a more efficient fleet for the City of Twin Falls Police department. Approximately 1/3 of the Police department fleet come to the shop each week for (at minimum) a "wheels off inspection". Then, during the inspection any faults found are corrected and any services due are performed. The current police fleet is 91 units. This includes Patrol vehicles, Traffic Team vehicles including 5 motorcycles equipped for traffic duty, CID (detective) vehicles, Admin vehicles and specialty vehicles i.e., Swat, Evidence collection Admin Command trailer and Bomb Squad.

   Calculation: # of PD vehicles serviced

   Results: # of PD vehicles serviced for the year.



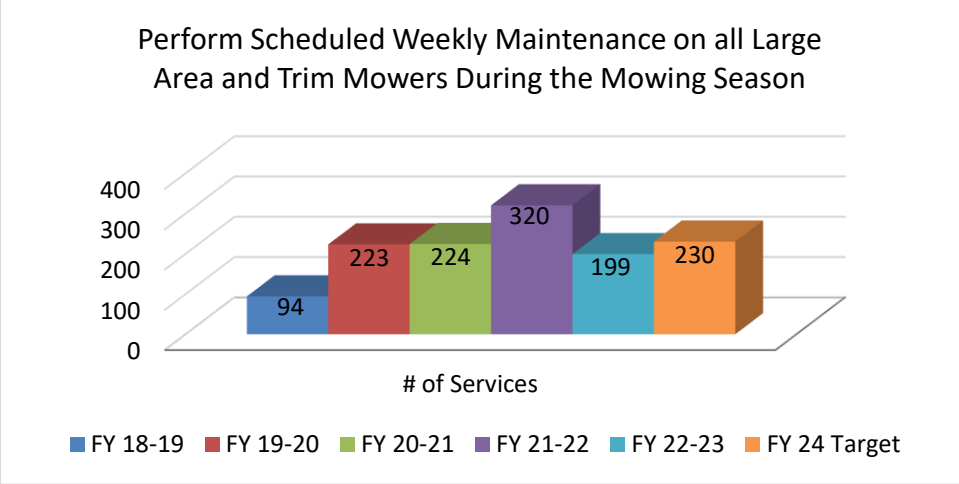
3) Perform scheduled weekly maintenance on all large area and trim mowers during the mowing season.

Strategic Goal: Internal Organization

Importance: Performing the mower maintenance plan ensures a lower cost of repairs, a higher standard of vehicles and a more efficient fleet for our Parks Department. These vehicles operate in a severe environment and require regular weekly maintenance/repair to keep them up and running. All large area mower (3ea) and trim mowers (4ea) come to the shop each week for weekly maintenance, and we also repair whatever is broken/damaged during the weekly mowing. All of this equipment is very high maintenance so while there are not a high number of them, the time required for the inspection/maintenance/repair is high per unit.

Calculation: # of Mowers serviced

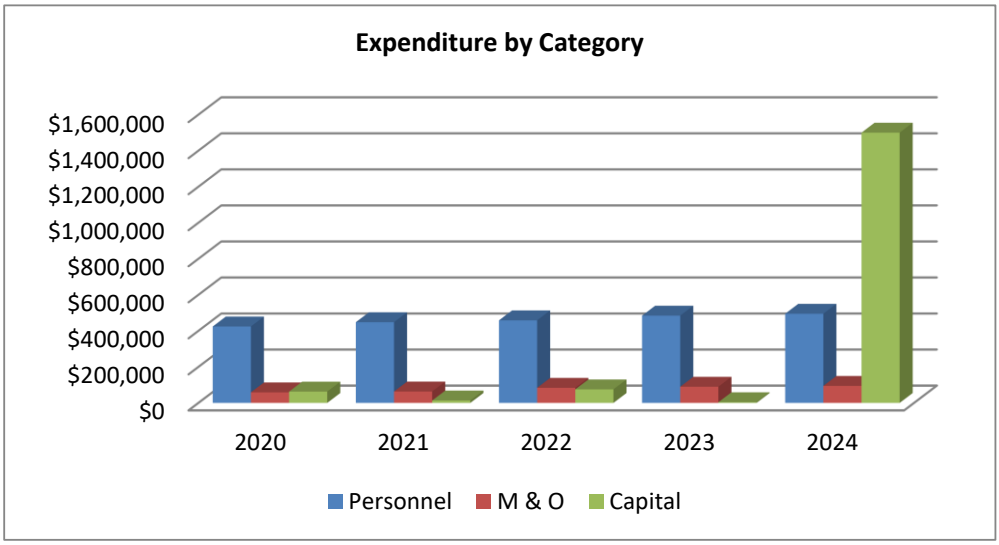
Results: # of Mowers serviced for the year.



Expenditure by Category - Fleet Maintenance

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE	5	5	5	5	5	0

Expenditure Category						
Personnel	$424,064	$447,952	$458,182	$484,237	$494,854	**2.19%**
M & O	$58,603	$63,308	$83,806	$89,740	$94,500	**5.30%**
Capital	$62,779	$13,409	$75,144	$3,870	$1,500,000	**38659.69%**
Transfer	$693	$695	$731	$819	$844	**3.05%**
Subtotal	**$546,138**	**$525,365**	**$617,862**	**$578,666**	**$2,090,198**	**261.21%**



Comments:

- Capital: $1,500,000 - Shop Remodel

City of Twin Falls
Departmental Summary and Description
Common Area Maintenance

Department Description:

The Parks Department contracts and oversees the maintenance of designated subdivision common areas. Contract and administration fees are recouped through fees added to lot owner's utility bills.

Major Goals:

- Continue to work with developers on the designs of these landscape strips before they start the development of these strips. (RC4)
- Inspect and sign-off on the installation of landscape strips (RC4)
- Manage landscape contractors and ensure they are keeping the landscape strips well maintained. (RC4)

Fiscal Year 2023-2024 Objectives:

- Hold contractors accountable to installation standards through thorough inspections. (RC4.1.1)

Fiscal Year 2023-2024 Budget Highlights:

- This budget includes mowing, spraying, and maintenance of the landscape strips for 19 subdivisions that are part of the Common Area Maintenance (CAM) program.

The Outcomes of our Investment will be:

- A clean and safe environment for the community.
- A more beautiful appearance for subdivisions and the community.
- Provide a funding mechanism for the maintenance of these areas, reducing the burden on the parks department.

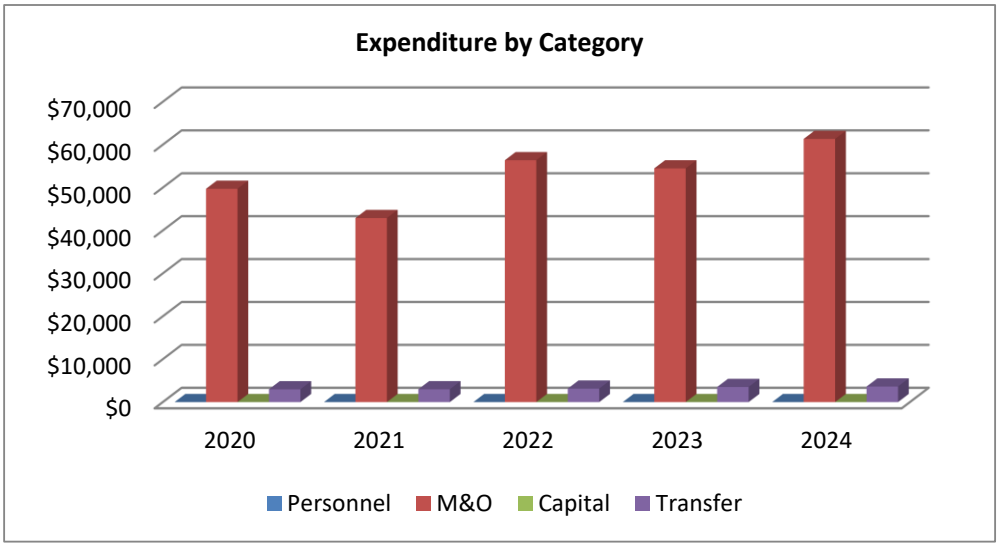
Fiscal Year 2022-2023 Accomplishments:

- Worked with Engineering to complete water retention facility specifications. (EC2.1)

Expenditure by Category - Common Area Maintenance

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						

Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$49,723	$42,900	$56,382	$54,477	$61,340	**12.60%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$2,979	$2,990	$3,141	$3,523	$3,631	**3.05%**
Subtotal	**$52,702**	**$45,889**	**$59,523**	**$58,000**	**$64,971**	**12.02%**

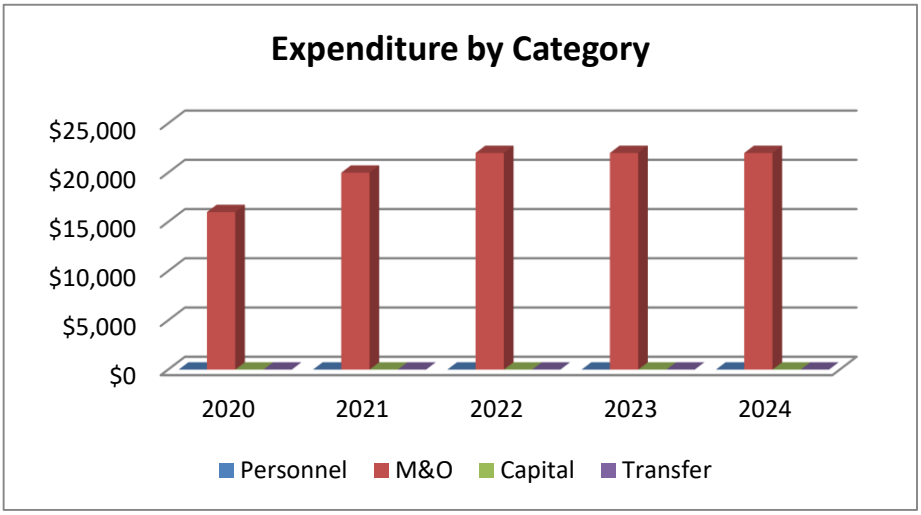


Comments:
- The increase in M&O is for Contract Services.

Expenditure by Category - Fireworks

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	FY 2024 Change
FTE						

Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$16,000	$20,000	$22,000	$22,000	$22,000	**0.00%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$16,000**	**$20,000**	**$22,000**	**$22,000**	**$22,000**	**0.00%**



City of Twin Falls
CITYWIDE FINANCIAL POLICIES AND GUIDELINES

Overview

Purpose:

The Citywide Financial Policies and Guidelines assemble all of the City's financial policies in one document. They are the tools used to ensure that the City is financially able to meet its immediate and long-term service objectives. The individual policies contained herein serve as guidelines for both the financial planning and internal financial management of the City.

The City of Twin Falls is accountable to its citizens for the use of public dollars. Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

Objectives:

In order to achieve its purpose, the Citywide Financial Policies and Guidelines have the following objectives for the City's fiscal performance.

1. To guide City Council and management policy decisions that have significant fiscal impact.
2. To set forth operating principles that minimize the cost of government and financial risk.
3. To employ balanced and fair revenue policies that provide adequate funding for desired programs.
4. To maintain appropriate financial capacity for present and future needs.
5. To promote sound financial management by providing accurate and timely information on the City's financial condition.
6. To provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
7. To ensure the legal use of financial resources through an effective system of internal controls.
8. To promote cooperation and coordination with other governments and the private sector in the financing and the delivery of services.

The City will uphold all federal law and Idaho state code, as it pertains to the following policies and guidelines.

Compliance:

Each policy has a Budget Compliance Status line in the header. Polices that are directly related and relevant to the budget indicate compliance with a ✓. Those not in compliance will have a strategy to achieve conformance. Some financial policies are indirectly related or not relevant to the budget. They will have a designation of NA.

Document Type: Policy
Number: I-a
Effective: 10-1-13
Revised: 6-27-23
Budget Compliance Status: ✓

AUDITING AND FINANCIAL REPORTING

This policy is intended to promote organized financial planning, budgeting, and accounting to assure disclosure of all financial transactions and to facilitate financial management and accountability by departments, divisions and agencies through financial reporting.

The City will do the following to fulfill its financial reporting responsibilities:

- Establish a chart of accounts and maintain an accounting system to provide all of the data needed to allow for the timely preparation of financial statements for the entire City in conformity with generally accepted accounting principles (GAAP).

- Contract for an independent audit of the City's finances and for compliance with GASB and state laws. (ID Code 50-1010) The audit will be published annually as an Annual Comprehensive Financial Report. (ACFR).

- Issue timely financial statements for the entire City in conformity with GAAP as a part of an Annual Comprehensive Financial Report (ACFR).

- Prepare and publish periodic financial and operating reports to facilitate management, policy, and appropriation decisions.

- Annually seek the Government Finance Officers Association (GFOA) certifications for annual reporting and budget. These are the Certificate of Achievement in Financial Reporting and the Distinguished Budget Award.

Document Type: Policy
Number: I-b
Effective: 10-1-13
Revised: 5-15-17; 5-14-18; 5-4-20
Budget Compliance Status: NA

CAPITAL ASSET ACCOUNTING/DISPOSAL POLICY

The Capital Asset Policy is established in order to record and report monetary amounts associated with fixed asset acquisitions, transfers, and dispositions. In order to maintain adequate accountability and control over the City's capital assets and to report appropriate financial information, capital acquisitions (purchases or donations) of $5,000 or more with a useful life of at least three (3) years will be recorded as a fixed asset and booked to the General Ledger. Certain assets may be added for management purposes, regardless of cost.

After the end of the fiscal year, the Finance Department will provide to each department a year-end preliminary fixed asset listing. The Department manager shall be responsible to report to the Finance Department all changes regarding fixed asset items by November 30th of each year. Those changes include, but are not limited to:

- Change in condition, (IE: from "good" to "damaged beyond repair")
- Enhancement or upgrade (if it extends the asset life)
- Permanent transfer to another department
- Transfer of title or ownership

When disposing of items, please refer to the following:

1. Items with an estimated value of $5,000 or less should be disposed of through a local auction house, direct sale, or other means. These items must be approved by the City Manager, or the designated Deputy City Manager.

2. Items with an estimated value greater than $5,000, must undergo the disposal process described below. These items must also be approved by the City Manager, or the designated Deputy City Manager.
    a. Personal property needs to be declared surplus by the City Council. This can be done as a consent item on the agenda. The consent item should direct the method of disposition:
        i. Sale for a set minimum price
        ii. Sale by sealed bid or online auction
        iii. Sale or donation to another unit of government
        iv. Donation to a charitable organization
        v. Disposal in the landfill
        vi. Other

    This excludes trade-ins of equipment and vehicles for replacements. Trade-ins require the Shop Supervisor approval, along with the City Manager or the designated Deputy City Manager.

3. Property that is usable and has some residual value should be offered for sale, or donated to another local government or a charitable organization. If the property is sold by sealed bid, the

Deputy City Clerk should provide public notice by publishing a legal notice, or posting a brief description of the item(s) on the City's website, noting that sealed bids will be accepted until the specified deadline.

   a. Conveyance or transfer may be made without consideration or payment when it is in the best interest of the public in the judgment of the governing body or the granting unit, per Idaho Code 67-2322 through 67-2325.

4. If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the Department manager for disposal, and the Finance Department must be notified in writing if the original acquisition price exceeded $5,000. That allows the fixed asset records to be updated.

5. A request for disposal instructions may be required from the Federal awarding agency for equipment acquired in whole or in part as a result of a Federal grant award.

The City does not have to appraise real property before it is sold. Idaho Code 50-1402 provides that "The city council may contract for or provide that the property by appraised under such terms and conditions as may be deemed appropriate by the City Council.

Surplus property should not be purchased by city elected officials, appointed officials or staff. Idaho Code 59-202 provides that "…city officers must not be purchasers at any sale nor vendors at any purchase made by them in their official capacity."

Document Type: Policy
Number: I-c
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

FINANCIAL AND INTERNAL CONTROL

This policy is intended to ensure that the City maintains a high standard of accounting practices. The Finance Department is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that deposits and investments are managed prudently and in compliance with applicable laws and regulations, and that all financial transactions are executed in accordance with management's authorization and recorded properly and accurately.

The Finance Department will issue internal control procedures based on best practices that have been identified by City staff or the independent auditors. Finance Department will ensure that a good faith effort is made to implement all independent and/or internal auditor recommendations, pertaining to internal control. Each member of the City's senior staff team is responsible to ensure that internal control procedures issued by the Finance Department are followed throughout their respective departments.

Document Type: Policy
Number: II-a
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

BALANCED BUDGET

The City strives to develop a financial plan that protects the long-term financial health of the City and continues delivery of services by ensuring that the reliability of the funding sources are matched to support the duration of the expenditure.

Annually, the City of Twin Falls shall adopt by ordinance a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Fund balance should not be considered a source of funds for base operating expenditures. Any increase in expenditures, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support on-going operations. (ID Code 50-811(7) (8), ID Code 50-1002, ID Code 50-1003, ID Code 50-1006).

Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy, and the balance will be available for capital projects and/or "one-time only" expenditures. (ID Code 50-1005A) Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses.

Document Type: Policy
Number: II-b
Effective: 10-1-13
Revised: 10-18-18
Budget Compliance Status: ✓

BASIS OF BUDGETING

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. This policy documents the key differences between generally accepted accounting principles (GAAP) and the employed budgetary basis to ensure consistency from year to year and equitably communicate the planned costs for major service areas and capital projects.

The City's budget basis of accounting differs from GAAP used for preparing the City's annual financial reports. The major differences between budget basis and GAAP basis are as follows:

- Fixed assets (capital items and equipment more than $5,000) are budgeted at the full expense and fully or completely depreciated for GAAP reporting.

- Debt is budgeted based on scheduled principal and interest payments.

Document Type: Policy
Number: II-c
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

BUDGET CALENDAR

The budget preparation calendar is crucial for the successful preparation and execution of the City's budget. The calendar defines the timeline for the budget and indicates major and minor milestones for all parties involved.

The City budgets resources for all funds on a fiscal year basis, which begins October 1st and ends on the following September 30th.

The City must notify Twin Falls County by April 30 of each year when the City will hold the public hearing on the annual adoption of the subsequent fiscal year's budget.

The City Manager's Tentative Budget (ID Code 50-811(7) (8)) will be prepared and distributed to City Council in early July. Discussions will be held at regularly scheduled Council meetings throughout July and early August.

The City will hold a public hearing on the annual adoption of the budget in August preceding the fiscal year.

The City will submit its adopted budget to Twin Falls County for certification no later than the Thursday before the second Monday in September, unless granted an extension of up to seven working days by the County Commissioners, preceding the fiscal year.

Document Type: Policy
Number: II-d
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

BUDGET FORM

The budget form refers to how the City's budget is structured. This policy ensures that a consistent methodology is applied from one year to the next and that the costs for major service areas are clearly outlined. The City strives to follow Government Finance Officers Association (GFOA) recommended best practices in all aspects of the budget form.

The City's operating budget will be developed on an annual basis. Project-length budgets will be developed for all capital projects. Appropriations for each year will be approved by the City Council, annually.

The City's budget will be segregated into service groups by department for the General Fund, Capital Fund and Proprietary Funds. The budget for the City's other funds, such as internal or trust funds, will be presented separately by fund and not associated necessarily with a department.

Document Type: Policy
Number: II-e
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

BUDGETARY CONTROL AND MANAGEMENT

A budget control system is to ensure that actual expenditures do not exceed expenditures as set forth in the budget. Regular reporting of actual versus budgeted revenues and expenditures is essential to a budgetary control system and allows the City to take corrective action if actual numbers vary significantly from budgeted numbers.

Operating budget control is maintained at the department level by fund. Department heads are given broad authority to control their budgets and to make changes indicated to meet program objectives and to meet performance goals. All capital projects are controlled at the project level. In no case may total expenditures of a particular department or fund exceed that which is appropriated by the City Council without a specific recommendation from the City Manager.

Department directors and division managers are provided sufficient authority and flexibility to make budget transfers in order to facilitate the achievement of assigned objectives and to respond to changing needs. Within that flexibility, the following budget controls have been implemented and will be adhered to by all departments:

- Departments are responsible for informing the City Manager of material transfers within and between cost categories.

- Budget transfers from personnel accounts to other operating accounts can only be made for the purpose of supporting one-time costs.

- Budget transfers within and from major equipment accounts can only be made for the purpose of supporting other one-time costs and must not result in increased replacement or operating costs in subsequent fiscal years.

The following budget transfers and/or adjustments require the recommendation of the City Manager:

- Departments may not change a capital improvement project without a recommendation from the City Manager. Any remaining funds at the completion of the project become available for City Council allocation within the appropriate fund. Departments may be given authority to create project categories, with specific approval by City Council, that can be separated into individual projects for project management purposes or to address a goal approved by City Council. Examples include major repair and maintenance accounts including sewer line maintenance and facilities maintenance.

- Departments may not transfer special operating program funds into or outside of the approved program budget. Any additions to the program budget require a recommendation from the City Manager and approval by City Council documented at a City Council meeting. Any remaining funds at the completion of the program become available for City Council allocation.

- Departments may not increase their base budget in any subsequent fiscal year by any actions taken in the current fiscal year without a recommendation from the City Manager and approval by City Council documented at a City Council meeting.

- Departments may not exceed their approved permanent full time equivalent position count or take actions that would exceed their approved permanent full time equivalent position count without a recommendation from the City Manager and approval by City Council documented at a City Council meeting.

Document Type: Policy
Number: II-f
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

STRATEGIC AND FINANCIAL PLANNING

The goals and objectives outlined in the City's strategic plan coupled with the revenue and expenditure forecasts outlined in the long-term financial plan should provide the basis for budget decisions.

The City will develop a budget in accordance with the policies and priorities set forth in the comprehensive plan, strategic plan, long-term financial plan, needs of the community, and federal and state laws. Program and project priorities and service levels will be established by the aforementioned plans.

Document Type: Policy
Number: II-g
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

ENCUMBRANCE POLICY

This policy is intended to provide an understanding of encumbrance requirements and the encumbrance process.

An encumbrance can be defined as a restriction or legal claim. In the case of budget encumbrances, it would be a restriction of cash to be used for a legal claim for goods or services purchased in one fiscal year, but paid for in another.

- An encumbrance item must be specifically identified as approved, but not expended.
- The amount to be encumbered will be determined by review of the contract (formal or informal) entered into before the end of the fiscal year, and the amount of remaining budget for said project or purchase.
- Encumbrances terminate after one year.
- A listing of requested encumbrances will be compiled by the Finance Department, with all pertinent information and reviewed by the City Manager.
- Encumbrances will be funded from reserves.
- Encumbrances will be included in the budget amount for the current fiscal year.

Document Type: Policy
Number: III-a
Effective: 10-1-13
Revised: 10-1-14
Budget Compliance Status: NA

AUTHORIZATION AND INVESTMENT OBJECTIVES POLICY

This policy establishes effective delineation of responsibilities and internal controls for the safekeeping and investment of the City's monies.

Authority to Invest:
In accordance with Idaho Code 50-1013, Idaho Code 57 and 67-2328, such investment shall be made by the Chief Financial Officer (CFO), and/or those person(s) assigned by the CFO.

Prudence:
In accordance with the Prudent Person Rule (Idaho Code 67-1210) which states: Investments shall be made with the exercise of that judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Conflicts of Interest and Ethics:
All officers of the City that engage in financial transactions shall act in accordance with the highest ideals of honor, integrity and ethics. Employees shall act in strict accordance with State laws and City ordinances governing ethics. Any conflicts of interest with the City's investment program requires the disclosure of any financial interests that employees and officials may have in the financial institutions the City is working with or instruments the City is investing in.

Objectives:
All funds will be invested in accordance with Idaho Code 67-1210 and 67-1210A. The primary objectives of investment activities in order of priority shall be safety, liquidity, and yield:

- Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- Yield: Return on investment is of secondary importance compared to safety and liquidity objectives described above.

Controls:

- Allowable Investments:
  The following list constitutes current legal investments under ID Code 67-1210 and 67-1210A. Under ID Code 67-2739, unsecured investments are permitted. Credit ratings for the purchase of any security must have a minimum of single A- or its equivalent or better by two or more public

rating agencies at the time of purchase. Short term credit ratings for commercial paper must be top tier A1/P1/F1 by two of the three credit rating agencies at the time of purchase.

- Diversification:

  The City will diversify its investments in order to avoid risks in specific instruments, individual financial institutions or maturities. The diversification will be as follows:

T-bills	100%
T-Notes	100%
Corporate Bonds	5%
US Government Agency Securities	100%
Federal Farm Credit Bank (FFCB)	50%
Federal Home Loan Bank (FHLB)	50%
Federal Home Loan Mortgage Corp (FHLMC)	50%
Federal National Mortgage Association (FNMA)	50%
Tennessee Valley Authority	50%
Government Guaranteed Small Business Association Loan	15%
Idaho State Obligations (General obligations of the state)	100%
Other Obligations (revenue bonds of any county, city, or any taxing district of the State of Idaho)	100%
Repurchase Agreements	100%
Tax Anticipation Notes (of the state or other tax-supported entities)	100%
Certificates of Deposit in Idaho State Depositories	25%
Banker's Acceptances	5%
Commercial Paper	5%

  **No single issuer or guarantor (other than the United States Treasury and Federal Agencies) may represent more than the percentage listed in the table at the time of purchase of the total value of holdings of each cash manager's portfolio.

- Guidelines for Deposits with Financial Institutions

  Any deposits exceeding insurance limits will be fully collateralized by government and/or agency securities held by the pledging financial institution.

- Maturity Schedule

  Investment maturities for operating funds (short term funds) will be scheduled to coincide with cash flow needs, taking into account routine expenditures as well as anticipated revenue. Money not needed for cash flow will not exceed a maximum maturity of seven years, average life. Idle monies not needed for short term cash flows may be invested with the Idaho Diversified Bond Fund or in individual securities outlined in ID Code 67-1210 and 67-1210A.

- Performance Evaluation

  The investment portfolio will be managed in accordance with the parameters specified within this policy. The Six-Month Treasury Constant Maturity Rate shall be the benchmark against which the investment portfolio performance shall be compared on a regular basis.

- Unrated Bank CDs and Demand Deposits

For the city portfolio, unrated bank certificates of deposit and demand deposits will comprise no more than 10% of the overall portfolio. These types of securities with daily liquidity will be collateralized at 102% with US Government Treasury or Agency collateral.

Selection of Banks and Dealers:

The credibility of brokers, dealers and banks will be checked and analyzed. Criteria for selection will include registration as a dealer or broker with the Department of Finance, and designation of a bank as a public depository institution as regulated by Idaho Code, Section 67-2739. The city will invest with those financial institutions that meet the above criteria.

Safekeeping:

All investments must be held in custody/safe keep by a bank or trust company with minimum credit ratings mentioned above for corporate bonds.

Evaluation:

The CFO reserves the right to amend any of the previous internal guidelines.

Document Type: Policy
Number: III-b
Effective: 10-1-13
Revised: 10-1-14; 10-1-15
Budget Compliance Status: NA

DEPOSIT OF FUNDS

This policy is intended to ensure accurate, efficient, timely and consistent processing of all funds received by the City.

The receipt and deposit of City monies is governed by the provisions of ID Code 57-105 and requires every officer of the City who is receiving money in an official capacity, to:

- Deposit or pay over those monies to the City Treasurer or directly to a designated depository each day.
- Assure that the monies are allocated to the correct revenue account.
- Assure that documentation accompanying the deposit is accurate.

Document Type: Policy
Number: III-c
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

INTERNAL CASH CONTROL

This policy is intended to provide effective internal cash control for the safekeeping and effective processing of all funds received by the City.

It is the policy of the City for all money collected by any officer or employee of the City to transfer those funds to the Finance Department as defined in the Deposit of Funds policy.

The Finance Department will establish standard internal controls that are to be followed by departments responsible for cash management and that focus on the following listed controls:

- Segregation of duties – authorization, recordation, custodian functions, and reconciliation.
- Daily processing – daily cash/collection total reconciled to subsequent deposit.
- Timely depositing of funds received – daily processing procedures including inter-department transportation and daily deposit directly to designated depositories.
- Reconciliation to the general ledger and other supporting accounting ledgers performed in a timely manner.
- Physical security procedures during work hours and non-working hours for all funds received and cash drawers maintained.
- The use of automated system resources where practical to provide better processing and reconciliation support as well as providing a more efficient and effective manner to manage receipts.

Document Type: Policy
Number: III-d
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

MAXIMUM MATURITY

This policy is intended to provide guidance in maintaining adequate liquidity by ensuring that investments meet the cash flow needs of the City. Diversification of investment maturities is a key technique for achieving the goals of the City's investment program.

To the extent possible, the CFO, or designee, will attempt to match the investments with anticipated cash flow requirements to take best advantage of prevailing economic and market conditions while assuring adequate liquidity.

Reserve funds shall be invested in securities with maturities consistent with the purpose of such funds as long as such investments are made to coincide as nearly as practicable with the expected use of funds.

Any funds that are not matched to a specific cash flow or other specific purpose allowed by law or City Council resolution shall not be invested in securities longer than 7 years, average life, from the date of purchase.

Any investment made should be purchased with the expectation it will be held to maturity. Investments may be sold to meet unexpected liquidity needs, to capture a capital gain, to reinvest in a preferred investment, or if otherwise determined to be in the best interests of the City.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds, the State Treasurer's Local Government Investment Pool or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Document Type: Policy
Number: III-e
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

PAYMENT REQUEST POLICY

This policy is intended to ensure that there is strong internal control, and a high level of review is maintained regarding the manner and process in which the City pays vendor claims against it.

The City will process all vendor claims timely and efficiently. In accordance with Idaho Code, all payment of vendor claims will be approved by the City Council or, upon its specific authorization by the Mayor, who is empowered to approve certain time sensitive payments. (ID Code 50-1018)

Document Type: Policy
Number: III-f
Effective: 10-1-13
Revised: 10-1-14
Budget Compliance Status: NA

USE OF CITY ISSUED CREDIT CARD POLICY/PROCEDURE

This policy is intended to provide established guidelines for the use of Wells One Commercial Cards, effective 10-1-14. This card program is to streamline and simplify the requisitioning, purchasing and payment process for small dollar transactions. The program is designed to shorten the approval process and reduce the paperwork of procurement procedures such as check requests and expense reimbursements. The goal of this program is to reduce the cost of processing small dollar purchases, receive faster delivery of required merchandise, and to simplify the payment process.

General Guidelines

Card Issuance:
All cardholders will be asked to read and sign this document: Policy and Procedures Manual. By signing, they agree to adhere to the guidelines established in the manual. Most importantly, they are the only person entitled to use the card and the card is not to be used for personal use. As each card is linked to a specific cost center and individual employee, the card cannot be transferred from one employee to another.

Upon receipt of a *WellsOne* Commercial Card, the employee will need to activate the account by calling the toll-free number printed on the card. For verification purposes, each employee will be asked to provide a four digit Employee ID #. Although the card will be issued in the employee's name, personal credit history will not affect the employee's ability to obtain a card. The City of Twin Falls is responsible for payment of all purchases.

Account Maintenance:
If there's a need to change any information regarding an account, such as mailing address or expense accounting code, managers must contact one of the Program Administrators. The only account information individual card holders are able to change online is the email address.

Card Usage:
The *WellsOne* Commercial Card can be used at any merchant that accepts Visa, except as the City of Twin Falls otherwise directs. It may be used for in-store purchases as well as online, phone, fax or mail orders. There is no special terminal or equipment needed by the Visa merchant to process a card transaction.

When using the card with merchants, each employee will emphasize that an invoice must not be sent as this may result in a duplicate payment. For online, phone, fax and mail orders, the instruction is for the merchant to send a receipt only. This receipt must be retained for the employee's records.

Limitations and Restrictions:
Managers have assigned credit limits to the cards. There may also be a single transaction limit placed on each card, which means the card will be declined if there is an attempt to purchase more than this set amount at one time. Employees may not split a purchase to avoid the single transaction limit.

In addition to the single transaction limit, every cardholder has a total monthly dollar limit assigned to his/her account.

The *WellsOne* Commercial Card program also allows for merchant category blocking. If a particular merchant category is blocked (e.g., jewelry stores), and you attempt to use your card at such a merchant, your purchase will be declined. Management has made an effort to ensure that the vendors/suppliers used during the normal course of business are not restricted. If a card is refused at a merchant where the employee believes it should have been accepted, call the Wells Fargo Business Purchasing Service Center at **1-800-932-0036** to determine the reason for refusal.

IMPORTANT: All requests for changes in limitations and restrictions must be made through the employee's manager. Wells Fargo Bank will change existing cardholder restrictions only after a request is received from the Program Administrator.

Lost or Stolen Cards:
Each employee is responsible for the security of their card and any purchases made on the account. Lost or stolen cards must be **immediately** reported to Wells Fargo Bank Business Purchasing Service Center (BPSC) at **1-800-932-0036**. – the BPSC is available 24 hours day/7 days week. Immediately after reporting to the BPSC, the employee must inform the Program Administrator. **It is extremely important to act promptly in the event of a lost or stolen card to avoid City of Twin Falls' liability for fraudulent transactions.**

As with a personal charge card, the employee will no longer be able to use the account number after notifying the bank. A new card should be issued within 48 hours of notice to Wells Fargo Bank.

Authorized Purchases

Purchases may include:

- Office supplies and forms
- Books and subscriptions
- Day timers and calendars
- Professional membership dues
- Hardware and tools
- Spare parts
- Miscellaneous items, e.g., videotapes
- Uniform Rentals/Cleaning
- Courier/Overnight Deliveries
- Travel and Training Expenses

Unauthorized Purchases (not all inclusive)

- Items for personal use
- Capital goods (Must obtain prior approval from City Manager and/or CFO)
- Leased equipment

As with any City of Twin Falls' purchase, the card is not to be used for any product, service or with any merchant considered to be inappropriate for city funds.

Failure to comply with the above guidelines for authorized purchases under the *WellsOne* Commercial Card program may result in disciplinary action, cancellation of your card privileges, and possible termination of employment.

Travel and Training

The *WellsOne* Commercial Card is intended to assist employees with payment for airfare, hotels, and ground transportation during business travel.

The *WellsOne* Commercial Card, when used for travel, must be used in accordance with the travel and expense policy already established.

Fuel cards vs. commercial cards – The City will still be using the Brico/United Oil cards for fuel purchases. The City has a relationship with United Oil to purchase fuel using their proprietary system. That relationship assures the City receives volume discounts in its fuel pricing. There are participating gas stations and convenience stores nationwide. Brico/United Oil cardholders should use the fuel card for local fuel purchases and are encouraged to use it as the primary source for fuel purchases when traveling out of the area.

Reconcilement and Payment

Unlike personal credit cards, the *WellsOne* Commercial Card program is handled as city liability. An employee's personal credit history has not been taken into account when a card has been issued in the employee's name.

The Accounts Payable Department is responsible for paying the Program invoice(s) each month. The employee is not responsible for payment under their account.

At the end of a statement period, employees will be notified via email that it is time to review their card statement. They will access the Commercial Card Expense Reporting tool via the Internet to review their statement. The statement will reflect the transaction date, posting date, supplier/merchant name and the total amount of the purchase. Employees will have the ability to reconcile their account at any time.

Employees are responsible for the following:

- Retaining all receipts for items purchased under the program.
- Ensuring all transactions posted are legitimate purchases made by them on behalf of the City of Twin Falls.

<u>Receipt Retention:</u>

It is a requirement of the program that employees keep all receipts for goods and services purchased. For orders placed via phone, fax or mail, or online, employees must request a receipt, detailing merchandise price, sales/use tax, freight, etc., be included with the goods mailed/shipped. (*Note*: a merchant should not reject this request, as it is a Visa policy). It is extremely important to request and retain purchase receipts, as this is the only original documentation that shows whether sales tax has been paid.

Since standard reimbursement policies require retention of receipts or other proof of purchase, record keeping is not an extraordinary requirement.

As card records will be audited from time to time, it is essential to adhere to the above record keeping guidelines.

Reconcilement of Purchases:

It is the employees' responsibility, immediately upon receipt of their statement to check it to ensure all the transactions posted are legitimate transactions made by them. Other optional functions such as splitting transactions, adding descriptions, and reclassifying expenses can be performed using the Commercial Card Expense Reporting tool. If everything is in order, the employee will mark the statement as reviewed. Once the statement has been marked as reviewed, an email will be issued to the appropriate manager for approval. Original receipts are then to be stapled together in the order they are listed in the reconciliation. The original receipts should then be forwarded first to the manager (account approver) and on to Accounts Payable.

Disputed or Fraudulent Charges:

If there is a discrepancy between receipts and statements, it is imperative that the issue be addressed immediately! Depending on the type of discrepancy, the employee will need to contact the merchant or complete the online dispute form to resolve the disputed transaction.

Sales and Use Tax

The City's purchases are tax-exempt, and employees may be required to provide merchants with the necessary forms for non-taxable goods or services. Employees must ensure that purchases are tax exempt at the time of sale BEFORE completing the transaction.

Document Type: Policy
Number: IV-a
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

IDENTITY THEFT PREVENTION POLICY

Employees shall comply with the City of Twin Falls regulations and procedures designed to detect, prevent, and mitigate Identity Theft in connection with the opening and maintenance of certain accounts pursuant to City of Twin Falls' Resolution #1813, adopted on 4-27-09. (Identity Theft Prevention)

Document Type: Policy
Number: V-a
Effective: 10-1-13
Revised: 10-1-14
Budget Compliance Status: ✓

GENERAL FUND UNDESIGNATED FUND BALANCE POLICY

The City shall strive to maintain the General Fund cash flow reserve balance (audited cash and investments) of 25% of the annual budgeted base revenues of the ensuing fiscal year in the General Fund to provide reasonable assurance to purchasers of City debt instruments that the City will pay all general obligations and meet unforeseen emergencies. This allows for adequate cash flow needs until bi-annual property tax revenues are received.

At the end of each fiscal year, after completion of the annual audit, the amount above the 25% (reduced by any deficit fund balance in other City Funds) will be transferred to the City's Capital Improvement Fund, where it will be available for one-time projects recommended by the City Manager and approved by City Council as documented in a regular meeting.

Document Type: Policy
Number: V-b
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

USE OF FUND BALANCE POLICY

Undesignated fund balance, such as the cash flow reserve, or retained earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Such purchases must have Council approval. Should such use reduce the balance below the appropriate level set as the objective for that fund, restoration recommendations will accompany the decision to utilize said balance.

Document Type: Policy
Number: VI-a
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

REVENUE COLLECTION POLICY

The City will actively pursue the collection of all revenue owed to the City. In addition, since revenue should cover the cost of collecting it, the City will strive to control and reduce administrative collection costs. The City will pursue all delinquent amounts owed to the City, to the full extent allowed by state and federal law.

The City will monitor payments due to the City (accounts receivable). If appropriate, the City will report uncollected amounts to credit agencies and/or pursue other legal means of enforcing payment of delinquent accounts. Periodically, the City may write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

Document Type: Policy
Number: VI-b
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

REVENUE ESTIMATES POLICY

Revenue estimates allow the City to plan expenditures wisely and aid in consistent service provision, as well as avoid reactionary budget-balancing techniques, such as short-term borrowing or using reserves to fund base operational expenditures. The City will use an objective and analytical approach in order to predict revenues as accurately as possible. The City will project revenues over a five-year period to provide lead time to react to expected changes in revenue. The City will maintain a Revenue Manual detailing the important characteristics and historical facts on each significant revenue category.

Document Type: Policy
Number: VIII-a
Effective: 10-1-14
Revised:
Budget Compliance Status: NA

CONTRACTS
SURETY BOND POLICY

This policy is intended to clarify the physical processing of surety bonds received by the City. The policy covers bid securities in accordance with Idaho Statute 67-2805. These securities provide guarantees that bidders on a project will execute the contract per the contract conditions and their bid prices (bid bonds). This policy also includes other performance bonds that guaranty satisfactory completion of a project/contract as specified after it has been awarded.

Definitions

Cash – Cash consists of Federal Reserve Notes and United States Coinage.

Personal Check - A check drawn against funds deposited in an individual or business checking account.

Bank Draft/Certified Check - A type of check where the payment is guaranteed to be available by the issuing bank. Once it has been confirmed that sufficient funds are available, the bank effectively sets aside the funds from the person's account to be given out when the bank draft or certified check is presented.

Cashier's Checks - A cashier's check is a draft drawn by a Bank on itself, which the Bank agrees to honor when properly presented for payment.

Surety Bonds - A surety bond is defined as a contract among at least three parties:

- The City - the recipient of an obligation.
- The bidder or principal - the primary party (contractor) who will participate in the bidding process or construct the contracted project.
- The surety - who assures the City that the bidder can perform the task, typically an insurance company or bonding company.

Security Handling

Cash and Personal Checks will be deposited when received into the City's general checking account and classified as a liability in general ledger account 101-00-00-220-00.
Cashier's Checks or Certified Checks, which are made payable to the City, will not be tendered. They will be held by the responsible department, or held in the vault if requested, until the responsible department returns them to the Bidder upon conclusion of the bidding process or returns them to the Contractor as stipulated upon satisfactory performance of the contract/project.

Surety Bonds executed by a qualified surety company and made payable to the City, will be held by the responsible department, or held in the vault if requested, until the responsible department returns them to

the Bidder upon conclusion of the bidding process or returns them to the Contractor as stipulated upon satisfactory performance of the contract/project.

The City department overseeing the awarding of the bid or monitoring of contract performance (responsible department), will initiate any requests to keep Cashier's or Certified Checks in the vault. Among the considerations for that determination should be the anticipated length the bond will be outstanding. The responsible department will initiate the return of held checks or the issuance of a City refund check for bid bonds or performance bonds when appropriate.

Document Type: Policy
Number: IX-a
Effective: 10-1-14
Revised:
Budget Compliance Status: NA

VENDOR FRAUD PREVENTION POLICY

This policy is intended to prevent fraud through the City of Twin Falls' accounts payable department.

It shall be the policy of the accounts payable department to call any vendor to verify a request for:

- An address change for the vendor, received via email or fax
- Any ACH change for the vendor, received via email or fax
- Any bank change for the vendor, received via email or fax

Any change requests will be followed up to verify the legitimacy of the request.

Document Type: Policy
Number: X-a
Effective: 5-1-15
Revised: 10-1-15
Budget Compliance Status: NA

EVIDENCE ACCOUNT PROCEDURE

A checking account will be established by the Finance Department (Finance) and designated as the evidence account. The purpose of the evidence account will be to receive, hold, and disburse money collected by the Police Department's Crime Scene Investigation Unit (CSI).

When evidence money is processed between CSI and Finance, it will be verified at that time. A written receipt will be prepared and given to CSI when the funds have been counted and verified, and a deposit will be prepared at that time. Money will be received in a special styled envelope, designated as "Evidence." The amount, date, case number, and any associated name will be noted on the receipt. A duplicated copy of the receipt will be maintained by Finance. No foreign currency will be accepted.

Only one person within Finance will be designated to receive and process the money that is brought by CSI. That person shall be the Finance Clerk. Evidence envelopes will not be received by any other employee for receipting or safekeeping. If the designated employee is not available during his/her regularly scheduled work hours, CSI will store the evidence until the next available occasion to transfer the funds to Finance.

The amount of the deposit should not affect the deposit procedures for evidence funds. The money will be counted by the Finance Clerk, in the presence of the evidence personnel. A receipt will be given to the CSI for the amount counted, then the funds will be prepared for deposit, placed in the vault, and transported to the bank by the City's courier.

Disbursement from the evidence account will occur when a formal request has been prepared by CSI and received by the Finance Clerk. The request must be written and approved. The Finance Clerk will maintain a listing of disbursements and the pertinent information.

Monthly, someone in Finance, other than the Finance Clerk, will review the information received from the bank. The bank statement will be reconciled with the transactions recorded in the receipt log book and the disbursement listing. CSI will be responsible for maintaining a listing of the open cases that compose the balance of the evidence account. Finance will make available any information CSI deems necessary to accomplish that reconciliation between open cases and the current balance of the evidence account.

ACRONYMS

ACA	Affordable Care Act
ADA	Americans with Disabilities Act
AIC	Association of Idaho Cities
AIP	Airport Improvement Program
AMR	Automated Meter Read
ACFR	Annual Comprehensive Financial Report
CDBG	Community Development Block Grant
CEPT	Chemically Enhanced Pre-Treatment
CFO	Chief Financial Officer
CIP	Capital Investment Plan
CPI	Consumer Price Index
CSI	College of Southern Idaho
DDACTS	Data Driven Approaches to Crime and Traffic Safety
DEQ	Department of Environmental Quality
EMR	Emergency Medical Responder
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principals
GFOA	Government Finance Officers Association
GIS	Geographic Information System
ICC	International Code Council
ICDBG	Idaho Community Development Block Grant
ICRMP	Idaho Counties Risk Management Program
IFAS	Integrated Fixed Film Activated Sludge
ISPWC	Idaho Standards for Public Works Construction
ITD	Idaho Transportation Department
LTP	Long Term Plan
LTPC	Long Term Planning Committee
MBB	Moving Bed Biofilm reactor

MH	Manhole
M&O	Maintenance & Operations
MCI	Municipal Cost Index
MGD	Million Gallons per Day
MPOG	Municipal Powers Outsource Grant
MUTCD	Manual on Uniform Traffic Control Devices
NAASSCO/PACP	National Association of Sewer Service Companies / Pipeline Assessment & Certification Program
NPDES	National Pollutant Discharge Elimination System
NTSF	Non-Tax Supported Fund
P2P	Point-to-Point
PCI	Pavement Condition Index
PERSI	Public Employee Retirement System of Idaho
PGA	Professional Golfers' Association
PI	Pressurized Irrigation
PIO	Public Information Officer
PLC	Programmable Logic Controller
PSI	PSI Environmental Systems
RAA	Revenue Allocation Area of the Urban Renewal Agency of Twin Falls
SCBA	Self Contained Breathing Apparatus
SIED	Southern Idaho Economic Development
SLFRF	State and Local Fiscal Recovery Funds
TIF	Tax Increment Funding
TSF	Tax Supported Fund
TSS	Total Suspended Solids
URA	Urban Renewal Agency of Twin Falls
USGS	United States Geological Survey
VFD	Variable Frequency Drive
WWC	Wastewater Collection

GLOSSARY

Ad Valorem	According to Value.
Annual Comprehensive Financial Report (ACFR)	The ACFR is the financial statement to the citizens and the financial community of the City's financial health. This financial performance 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 Government Standards Board.
Appropriation Ordinance	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.
Available Cash Reserves	Cash Reserves that are available for unanticipated projects.
Balanced Budget	All governmental entities in Idaho are required to adopt a balanced budget. They succeed when planned (budgeted) expenditures and revenues match.
C&C Devices	Command & Control devices
Capital Projects Fund	Capital projects funds are used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads.
Capital Expenditures	Capital acquisitions (purchases or donations) of $5,000 or more with a useful life of at least three (3) years will be recorded as a fixed asset and booked to the General Ledger. Certain assets may be added for management purposes, regardless of cost.
Cityworks	GIS-centric asset management software
Comprehensive Plan	Comprehensive planning is a term used in the United States by land use planners to describe a process that determines community goals and aspirations in terms of community development. The outcome of comprehensive planning is the Comprehensive Plan which dictates public policy in terms of transportation, utilities, land use, recreation, and housing.
Consumer Price Index	The Consumer Price Index (CPI) measures changes in the price level of a market basket of consumer goods and services purchased by households.
Encumbrance	A financial obligation due to a commitment to purchase an item or service, 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 Fund	Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water and sewage utilities are common examples of government enterprises.
Fiscal Year	The fiscal year (or financial year) for the City of Twin Falls is from October 1 through September 30.
Forgone Balance	Amount of a previously allowable increase in non-exempt property tax portion of budget that was not taken (certified to be levied).
Fund Balance	As used in the budget, the excess of revenues over expenditures. The beginning fund balance is the residual funds brought forward from the previous year.
General Fund	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.
General Obligation Bond	Bonds that require voter approval and are used to finance public capital projects. The bonds are backed by the "full faith and credit" of the issuing government.
Generally Accepted Accounting Principles (GAAP)	The standard guidelines for financial accounting.
Governmental Fund	Most commonly recognized government activities are conducted through Governmental Funds. For the City of Twin Falls, the Governmental Funds umbrella includes the following funds: General, Street, Street Light, Library, Airport, Capital Improvement, Golf, Pool, Fireworks and Insurance.
Homeowner's Exemption	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% of the value or a maximum dollar amount adjusted annually to reflect Idaho housing prices, whichever is less.
Impact Fee	A fee that is implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services to the new development.
Infrastructure	Facilities on which the continuance and growth of the community depend on, such as roads, water lines, sewers, public buildings, etc.
Internal Service Fund	Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis.

Long-Term Financial Plan	This plan projects revenues and expenditures five years into the future for capital projects and personnel and equipment needs of the City. Recommendations based on this plan are shared with the City Council at a formal council meeting as the "kickoff" to the City's annual budget process.
Municipal Cost Index	The Municipal Cost Index (MCI) is designed to show the effects of inflation on the cost of providing municipal services.
Net Budget	Total budget less fund transfers.
Special Revenue Fund	Special revenue funds are used to account for the use of revenue earmarked for a particular purpose. State and federal fuel tax revenues require special revenue funds, because federal and state laws restrict these taxes to transportation uses.
Strategic Plan	The key contextual document upon which the budget is based.
Tax Rate (Tax Levy)	The property tax rate used to calculate the tax amount owed by property owners. The rate is calculated by dividing the local government's total property tax collections by the total taxable value of that local government unit.
Tax Supported Fund	Those funds receiving funding from tax revenues (property tax, sales tax, gas tax, road & bridge tax, Liquor tax.)
Unavailable Cash Reserves	Cash Reserves that are not available for projects. Unavailable cash reserves are used to help the City "cash-flow" operations and make capital expenditures in-between significant revenue collections, i.e. property tax collections and intergovernmental shared revenues.

ORDINANCE NO. 2023-009

AN ORDINANCE OF THE CITY OF TWIN FALLS, IDAHO, APPROPRIATING $94,275,337 FOR THE 2024 FISCAL YEAR TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF TWIN FALLS; PROVIDING FOR THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE; LEVYING AD VALOREM TAXES IN THE AMOUNT OF $29,415,693 FOR THE 2024 FISCAL YEAR; PROVIDING THAT A COPY OF THIS ORDINANCE SHALL BE FILED WITH THE COUNTY COMMISSIONERS OF TWIN FALLS COUNTY, IDAHO ; PROVIDING FOR THIS ORDINANCE TO TAKE EFFECT UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW, THE RULE REQUIRING THAT AN ORDINANCE BE READ ON THREE SEPARATE OCCASIONS HAVING BEEN SUSPENDED.

WHEREAS, the City has provided proper notice and held a public hearing on August 21, 2023 regarding the proposed budget for Fiscal Year 2023-2024, and

WHEREAS, the City Council has reviewed the proposed budget and determined that the expenditures are necessary;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF TWIN FALLS AS FOLLOWS:

Section 1: That the appropriations and the amount appropriated for the fiscal year beginning October 1, 2023 through September 30, 2024 be set as follows for the objects and purposes as herein specified:

Objects and Purposes		Amounts
General Fund	$	35,520,352
Street Fund	$	6,499,298
Street Light Fund	$	485,000
Library Fund	$	2,271,903
Airport Fund	$	1,555,487
Capital Improvement Fund	$	7,337,607
Pool Fund	$	1,114,042
Fireworks Fund	$	22,000
Insurance Fund	$	577,041
CDBG Fund	$	500,000
Airport Construction Fund	$	3,300,000
Waterworks Fund	$	13,847,289
Wastewater Fund	$	12,435,978
Common Area Maintenance Fund	$	61,340
Sanitation Fund	$	3,720,830
Dierkes/Shoshone Falls Fund	$	2,874,316
Shop Fund	$	2,089,354
Seizures/Restitution Fund	$	63,500
Total Appropriations	**$**	**94,275,337**

The amount listed under the General Fund includes the budgets for City Council, City Manager, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, Information Technology, Police, Communications Center, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, and Golf.

Section 2: That the City of Twin Falls hereby certifies a tax levy in an amount not to exceed $29,415,693 on the taxable market value of all taxable property within the corporate limits of the City of Twin Falls, Twin Falls County, Idaho to provide revenue for the following purposes:

Activity	Tax Amount Certified
General Fund	$ 24,298,971
Street Fund	$ 1,182,433
Street Light Fund	$ 61,517
Library Fund	$ 2,070,581
Airport Fund	$ 456,831
Capital Improvement Fund	$ 1,103,222
Insurance Fund	$ 242,138
Total	**$ 29,415,693**

Section 3: That the City Clerk of the City of Twin Falls is hereby directed to file a copy of the Ordinance with the County Commissioners of Twin Falls, County, Idaho; in accordance with Idaho Code 50-1003 and 50-1007.

Section 4: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication according to law, the rule requiring that an ordinance be read on three separate days having been suspended.

PASSED AND APPROVED UNDER SUSPENSION OF RULES this 21st day of August, 2023.