

2025
ADOPTED ANNUAL BUDGET

IDAHO FALLS

Table of Contents

IDAHO FALLS OVERVIEW

FINANCIAL OVERVIEW

Fund Description and Structure 20
Accounting Basis & Assumptions 23
Revenue Highlights 24
Expenditure Highlights 27
Budget FTE Summary 37
Financial Policies 38
Budget Procedures 40
Budget Summary 42

DEPARTMENT/FUND BUDGETS

Mayor & Council 56
Legal 61
Municipal Services 63
Community Development 68
Human Resources 75
Police 77
Fire & Emergency Medical Services 84
Parks & Recreation 94
Library 108
Airport 111
Public Works 116
Idaho Falls Power & Fiber 143
Non-Departmental 151
Budgetary Contingency 152

INTERNAL SERVICES BUDGETS

Risk Management 154
Health Insurance 155

GLOSSARY

Glossary 158


IDAHO FALLS



IDAHO FALLS OVERVIEW

MAYOR'S BUDGET MESSAGE



City Taxpayers—

As Mayor of Idaho Falls, I'm pleased to report the upcoming fiscal year budget presented in this publication represents sound financial stewardship of precious taxpayer resources. Balancing the needs of the community with the financial resources available requires months of listening, brainstorming, prioritizing, and deliberating. I am confident anyone who studies any program or projected purchase will find fiscally responsible and responsive decision-making on every page.

Our city's budget for the 2024/2025 fiscal year is $372.7 million. This is a very big number, but it is important to note a budget is *not* a promise to spend money. A budget is foremost a planning document designed to capture inflation, wages, medical insurance and prescription costs, program costs, as well as the price of supplies, materials and commodities, etc. Anticipating so many costs, sometimes more than 18 months in advance, can be a daunting task. It takes a talented and experienced team to bring it all together.

Residents can rest assured this budget has been crafted to allow City Departments to continue providing essential services such as public safety and building inspections, as well as all-important utility services like water, wastewater, sanitation, cemeteries, power and fiber. The budget also funds value enhancing services like parks, planning, code enforcement, and urban forestry. Quality of life programming in the budget includes the Public Library, recreational activities, and the Frontier Center for the Performing Arts. City funds maintain and improve public infrastructure ensuring it will be strengthened for generations to come. Clearly, budgeting is critical to ensuring residential services are there when we need them and that timely capital improvements are made to meet the needs of our growing city.

When developing this budget, City leaders considered the City's mission statement, which promotes a welcoming, safe, attractive, and diverse community. Idaho Falls leaders also embraced small-city neighborly values, big-city opportunities, and forward-thinking approaches, which allow us to provide outstanding services and sustainable economic, social and recreational opportunities for the whole community. This budget also incorporates the City Council's priorities for the city and its citizens.

All of these considerations and values play into budgeting and drive our fiscal decision-making processes. Our elected officials are committed to our city's vision and mission, but the final ingredient is engaged and informed citizens, who ensure we make the best decisions possible.

I express my deep gratitude to City Councilors, Department Directors, and the financial team for all their hard work. I am confident the planning and careful funding decisions in this budget will help Idaho Falls continue moving forward with an improved quality of life for all our citizens.

Sincerely,



Rebecca Casper, Mayor

PROFESSIONAL STAFF MANAGEMENT TEAM

City Attorney, Michael Kirkham
Fire Chief, Duane Nelson
Police Chief, Bryce Johnson
Parks & Recreation Director, Paul Holm
Community Development Director, Wade Sanner
Municipal Services Director, Pamela Alexander
Public Works Director, Chris Fredericksen
Human Resources Director, Darin Jones
Library Director, Robert Wright
Idaho Falls Power Director, Travis Prairie
Airport Director, Ian Turner
Finance Manager/Treasurer, Mark Hagedorn
City Clerk, Corrin Wilde
Chief of Staff, Margaret Wimborne
Economic Development/Gov. Affairs Admin, Catherine Smith

FORM OF GOVERNMENT

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

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

CITY PROFILE

The City of Idaho Falls is located in Idaho's southeastern corner and sits along the banks of the Snake River. The City currently occupies a land area of approximately 27 square miles with an estimated population of around 68,000. Idaho Falls is the largest city east of Idaho's capital.

ACKNOWLEDGMENTS

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

DIRECTORY OF CITY OFFICIALS



Mayor
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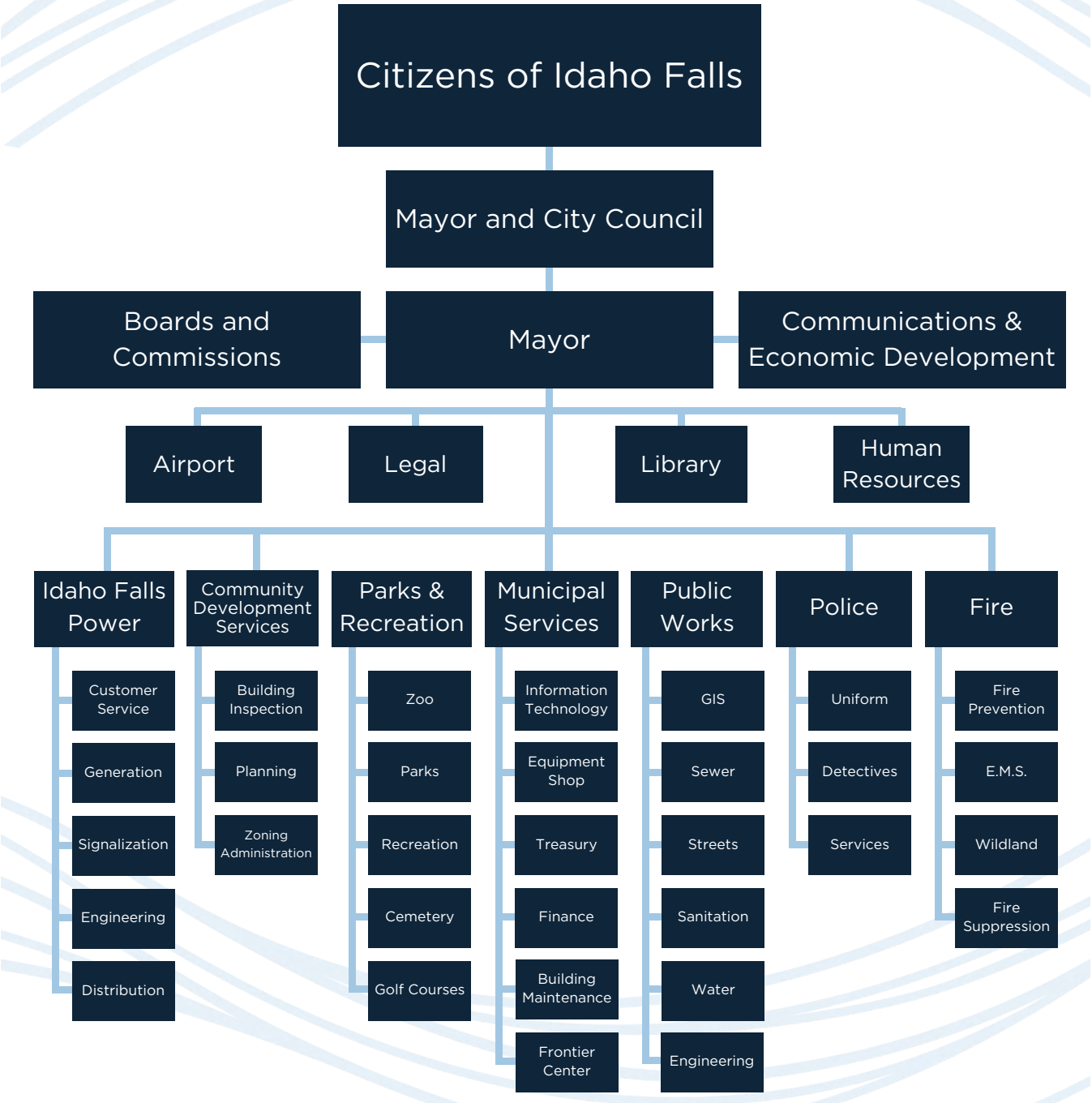


Council Member
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Council Member
Kirk Larsen
klarsen@idahofalls.gov

CITY OF IDAHO FALLS ORGANIZATIONAL CHART





CITY OF IDAHO FALLS

The City of Idaho Falls promotes a welcoming, attractive, safe and diverse community. We embrace small city community, big city opportunities, and forward-thinking approaches to provide outstanding services and sustainable economic, social and recreational opportunities for the whole community.

The City works to provide outstanding quality of life to all community members and be a model organization with emphasis on leadership, strategic partnerships, and meaningful community engagement, asset and financial management and project implementation.

The City's aspirations include:

- Community Health: Ensuring all residents have safe places to live, work, and recreate.

- Economic Development & Sustainable Living: Retain and attract businesses and talent to the community to support a strong economic environment.

- Good Governance: Functioning as one team with well communicated responsibilities and strategic direction for all departments.

- Financial Sustainability: Fostering and promoting fiscal health through disciplined, long-term planning, responsible budgeting, and astute revenue awareness.

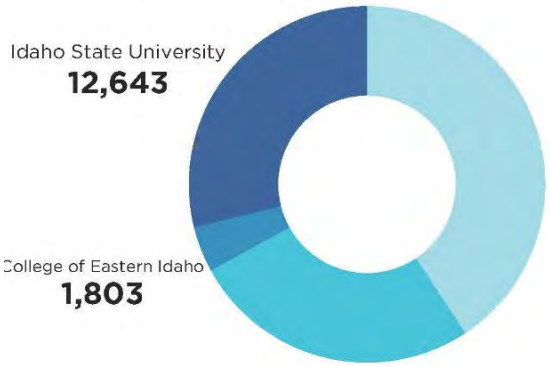
- Relations & Partnerships: Attracting and retaining a diverse and engaged population and business community.

IDAHO FALLS BY THE NUMBERS

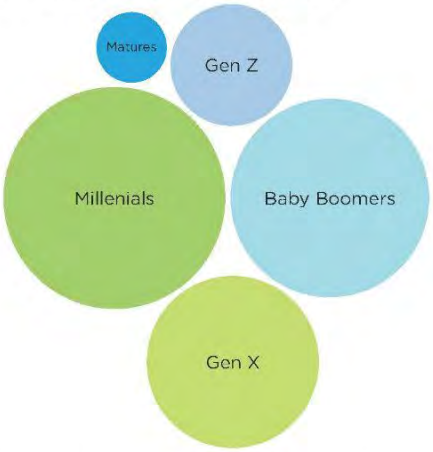


Education

Number of students enrolled



Size of Generations



Average Income

Median Household Income
$57,412

Median Home Value
$420,000

Housing Units Under Construction

3,155

Average Household Size

2.66

Employment Rate

97%

MAP & LAND

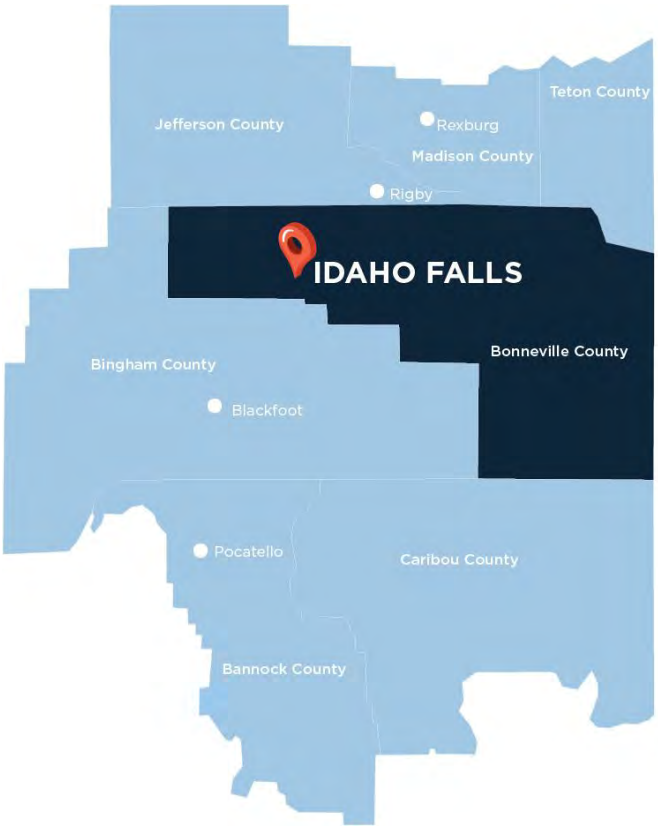
GEOGRAPHICAL DESCRIPTION

The City of Idaho Falls encompasses 27 square miles in Bonneville County and is approximately 280 miles east of Boise, 215 miles north of Salt Lake City, Utah, and about 100 miles west of Yellowstone and Grand Teton national parks.

As the 4th largest city in the state, Idaho Falls provides a welcoming business environment, some of the lowest utility rates in the nation, and unparalleled leisure opportunities.

The city's vibrant and evolving economy is the perfect environment and regional hub for emerging industries, large and small. Idaho Falls' anchor industries include clean energy, cyber security, advanced manufacturing, food processing, agriculture, healthcare, tourism and outdoor recreation

As the city continues to grow, Idaho Falls strives to provide residents with an unrivalled quality of life. The city has worked to accentuate the majestic Snake River. Idaho Falls' river walk, bike trails, golf courses, and city parks allow residents to enjoy nature just a few minutes from home. The city also is home to a minor league baseball team and a minor league hockey team, as well as a vibrant downtown, a summer Farmer's Market and lots of special events and activities.



TRANSPORTATION & CONNECTIVITY

AIRPORT: The Idaho Falls Regional Airport is the second busiest airport in Idaho with cargo, general aviation, and commercial aviation operations with an estimated annual economic impact of around $150 million, according to the Idaho Transportation Department. Five airlines fly out of Idaho Falls to more than a dozen non-stop destinations connecting travelers to the entire world.

Regional Hub: More than 300,00 people live within an hour of Idaho Falls, and come to the city to play, seek medical care and do business.

Roads & Highways: Four major highways – Interstate 15, Idaho Highway 20, Idaho Highway 26 and Idaho Highway 91 –connect Idaho Falls to the state and nation.

CITY ASSETS AND FACILITIES



Historic City Hall and Admin Facilities

The City of Idaho Falls primarily operates out of the historic City Hall in downtown Idaho Falls. Constructed in 1929 and 1930, City Hall is located on Constitution Way and serves as the heart of city services, providing direct access between residents and their local government. City Hall has been listed on the National Register of Historic Places since August 30, 1984. In addition, the adjacent City Hall Annex building and supporting buildings for staff from 11 departments are scattered throughout downtown and the city.

Idaho Falls Regional Airport

The Idaho Falls Regional Airport is the second busiest airport in Idaho. The airport serves cargo, general aviation, and commercial aviation operations. IDA offers service from five airlines with over a dozen non-stop destinations connecting travelers to the entire world. The airport has an estimated annual economic impact of around $150 million on the local area, according to the latest study by the Idaho Transportation Department.





Frontier Center for the Performing Arts

The Frontier Center for the Performing Arts has been a pillar of the community for over 70 years, providing world-class entertainment, cultural enrichment, and educational programming. With an approximately 1,800-seat capacity, the Frontier Center for the Performing Arts is the largest year-round performing arts facility offering an arched stage theater and Gala Orchestra Lift in the greater Idaho Falls area.



Fire Department

Idaho Falls has the largest all-hazards and EMS department in southeast Idaho, with around 130 full-time personnel operating out of six stations. These firefighters and EMS professionals provide 24/7/365 fire and EMS coverage for the City of Idaho Falls and most of Bonneville County. The department also has EMS contracts to provide services to portions of Jefferson and Bingham counties.

Idaho Falls Police Complex

The Idaho Falls Police Department, is proud to call 775 Northgate Mile its new home. This facility, the department's first standalone, consolidated, and intentional home in City history, is a testament to our commitment to public safety. The Idaho Falls Police Department, which moved into the facility in early 2024, is dedicated to serving and protecting our community, ensuring a safe and secure environment for all residents, tourists, and potential investors in Idaho Falls.



Parks and Recreation

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





Idaho Falls Zoo

Home to around 130 species from all around the globe, the Idaho Falls Zoo is known as the "Best Little Zoo in the West." Accredited by the Association of Zoos and Aquariums, the zoo is approximately 10 developed acres and is located inside Tautphaus Park. Beyond its captivating animal exhibits, the zoo also provides engaging educational programs and interactive experiences for visitors of all ages, fostering a deeper understanding and appreciation of the natural world. The Zoo also recently opened the newly restored Funland at the Zoo, an amusement park that has brought smiles for generations.

Idaho Falls Riverwalk

The Idaho Falls Riverwalk is a spectacular way to see and explore what makes Idaho Falls unique. Covering 5 miles on both sides of the Snake River, it is a joint project of the city and its residents spearheaded by the Idaho Falls Rotary Club, whose annual Great Snake River Duck Race provides additional funds for expansion and improvement of the trails. The pathway will ultimately connect downtown to Idaho Falls' newest greenspace,
Heritage Park.





Idaho's Oldest Rodeo, The War Bonnet Round Up

The War Bonnet Round Up is Idaho's Oldest Professional Rodeo. Held every year on the first weekend in August, Idaho's Oldest Rodeo is a PRCA-sanctioned event in Idaho Falls, Idaho. The rodeo was originally started in 1911 by a group of local businessmen and then was later taken over by the Chamber of Commerce. Eventually, the American Legion Department of Idaho Post 56 nonprofit veteran's organization took over the reins. The City of Idaho Falls began operating the rodeo in 2016 and is honored to continue this historic event.



Power

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

Utilities

The City of Idaho Falls offers residents a full service of utilities and services. Through the Public Works Department, the City of Idaho Falls operates water, wastewater, and sanitation services. Idaho Falls Power, the City's power department, operates the City's municipal electric utility as well as an open access fiber network serving more than 7,600 customers with 1,000 miles of cable laid.



Library

The Idaho Falls Public Library stands as a cornerstone of knowledge and community in the heart of Idaho Falls. Beyond its extensive collection, the Idaho Falls Public Library is a dynamic center for community engagement. It hosts an array of events and programs, from author talks to children's story time sessions, from educational workshops to art exhibitions. These offerings foster a sense of belonging and connection among residents, enriching their lives and fostering a love of lifelong learning.





IDAHO FALLS LIVABILITY

Known for its beautiful natural surroundings, accessibility to recreation, affordability and vibrant culture scene, Idaho Falls is a pleasing place to grow a family and thrive economically with small business.

Crime, income levels, access to food, air quality, and walkability are all important factors when considering the economic viability of a place. Idaho Falls consistently scores well in all areas of vibrancy and excellence. The following recognition, honors, and awards have been bestowed on the city:

2019

Association of Idaho Cities

Public Safety

2021, 2023, & 2024

Milken Institute Best-Performing Cities Index

America's Best Performing Small City

2023

Association of Idaho Cities

City Achievement Award for Greater Idaho Falls Transit (GIFT)

2024

Northwest Public Power Association

Workplace Safety Award

2024

American Public Power Association

Reliable Public Power Provider (RP3)®
DIAMOND-Level


IDAHO FALLS



FINANCIAL OVERVIEW

FINANCIAL OVERVIEW

DESCRIPTION OF FUNDS

FUNDS

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

The City of Idaho Falls utilizes two types of accounting funds, Governmental Funds and Proprietary Funds. The City uses governmental funds to account for the revenues and expenditures of activities such as; general government, public safety, streets, culture and recreation, public works, and capital outlays. The General Fund is the most significant governmental fund and it is used mainly to account for general government activities such as police, fire, parks, community development, municipal services, human resources, legal, and some public works functions. Proprietary Funds are also referred to as Enterprise Funds and account for functions such as Idaho Falls Power, Water, Wastewater, Sanitation, and the Idaho Falls Regional Airport.

GOVERNMENTAL FUND TYPES

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

funding equipment and facilities related to growth as detailed in the Capital Improvement Plan and Development Impact Fee Study.

- **Parks & Recreation Impact Fee Fund –** This fund accounts for the collection of impact fee revenues associated with growth related to the Parks & Recreation Department. This fund assists in funding necessary capital costs for Parks & Recreation facilities related to growth as detailed in the Capital Improvement Plan and Development Impact Fee Study.
- **Streets Impact Fee Fund –** This fund accounts for the collection of impact fee revenues associated with growth related to the Street Department. This fund assists in funding necessary improvements to City transportation facilities, including arterial streets, arterial intersections, arterial bridges, arterial appurtenances, and related arterial capital improvements as detailed in the Capital Improvement Plan and Development Impact Fee Study.

- **Capital Project Funds** – Capital project funds are used to account for and report restricted financial resources and expenditures for capital outlays, including the acquisition or constriction of capital facilities and other capital assets. The city currently has the following capital project funds.
  - **Public Works Capital Improvement Fund** – This fund is used to account for the acquisition and construction of capital assets, including City infrastructure. Revenues are derived from property taxes.
  - **Street Capital Improvement Fund** – This fund is used to account for funds received from the State of Idaho, which are held for large, future street projects.
  - **Bridge and Arterial Street Fund** – This fund is used to account for the construction of bridges and street connections, which are the city's responsibility. Revenues are derived from the payment of bridge and arterial street fees.
  - **Traffic Light Capital Improvement Fund** – This fund is used to account for the design and construction of traffic lights. Revenues are derived from in-lieu-of tax payments from the electric light fund.
  - **Zoo Capital Improvement Fund** – This fund is used to account for surcharge revenue from admissions to the Zoo. This fund also accounts for Zoo donations intended for capital improvements. All expenditures are intended to be funded by surcharges and donations.
  - **Frontier Center Capital Improvement Fund** – This fund accounts for donations and other funding sources available intended for capital improvements of the Frontier Center auditorium. All expenditures are intended to be funded by donations or with a city match requirement.
  - **Golf Capital Improvement Fund** – This fund accounts for the three golf courses' surcharge revenue. This fund also accounts for large capital projects at the courses, such as replacing the irrigation system at Pinecrest Golf Course.

PROPRIETARY FUND TYPES

- **Enterprise Funds** – Enterprise fund accounting is designed to highlight the extent to which fees and charges are sufficient to cover the cost of providing goods and services. Usually used to report any activity for which a fee is charged to external users for goods and services.
  - **Airport Fund** – The Airport Fund accounts for the activities of the city's airport operations, passenger facility charges, customer facility charges, and capital infrastructure.
  - **Water Fund** – The Water Fund is used to account for the operations of the city's water utility system. The city operates 19 wells and a water distribution system.
  - **Sanitation Fund** – The Sanitation Fund accounts for the activities of the city's trash collection operations.
  - **Power Fund** – The Idaho Falls Power Fund accounts for the activities of the city's electric generation, transmission, and distribution operations.
  - **Fiber Fund** – The Fiber Fund accounts for the activities of the city's fiber to home project, fiber leasing, and other distribution services.
  - **Wastewater Fund** – The wastewater fund is used to account for the operations of the city's sewer utility system. The city operates a sewage treatment plant, sewage pumping stations and collection systems.

- **Internal Service Fund** – Internal service funds are used to provide a mechanism to allocate shared costs within the government itself or with other governmental entities to promote the efficiency or effectiveness of a shared activity.
  - › **Risk Management Fund** – This fund is used to account for risk management services for workers' compensation and other insurances provided to city departments. The funding for this fund is managed through risk factors associated with job categories and departments. The intention of this fund is to establish a reserve for future potential costs.
  - › **Health Insurance Fund** – This fund accounts for resources that have been segregated for future use in health insurance decisions.

FUND AND DEPARTMENT STRUCTURE
BUDGETED FUNDS

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

ACCOUNTING BASIS

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

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

FISCAL YEAR 2024/2025 CITY OF IDAHO FALLS BUDGET ASSUMPTIONS

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

- Salaries and wages of regular employees (also known as benefited employees) were calculated with the following adjustments
  - a. General employees - 3% market adjustment
  - b. Fire Union employees - 3% market adjustment
  - c. Idaho Falls Power Department - 6% budgetary place holder
- Health benefits were calculated using a 10% increase for medical, 19.9% for vision, and 5.7% for dental insurance. This assumes no plan changes. The City has increased the health insurance savings to smooth future funding of health insurance changes.
- Interdepartmental charges were reviewed and some minor changes were made from the previous year. The allocable value of interdepartmental charges are based on the previous years numbers plus 3%.
- The Enterprise Resource Planning (ERP) Software Replacement Project is assumed to be $3 million, funded equally by Power, Public Works, and the General Fund.
- Fleet maintenance cost allocation has transitioned from estimated costs per year to a hybrid of actual costs with an overhead charge for management.
- Uses of accumulated Municipal Equipment Replacement Fund (MERF) funds are budgeted within departments and divisions and not in a separate fund. Resources accumulated for the purchase of MERF equipment are presented below the summary revenues on the division summary and presented in total resources.
- ARPA fund requests were included in each department and division and are represented as offsetting revenue and expenditure.
- Property taxes are assumed to increase by 3% and the assumed increase related to growth and annexation of $996,056 is included. Property tax increase was allocated based on the respective funds needs. See property tax allocation page.
- Departments were instructed to only include grants and contributions that have been awarded. Planned applications or recently submitted applications for grants and contributions should not be included in the budget. If new awards are received during an approved budget year, the department receiving the award will be provided contingency budget authority for those awards.

REVENUE HIGHLIGHTS

The total anticipated revenues and resources for the fiscal year 2025 budget is $310.9 million. It is an increase of $30.9 million (11.0%) compared to the fiscal year 2024 adopted budget of $280.0 million. Some of the changes in Revenue are listed below.

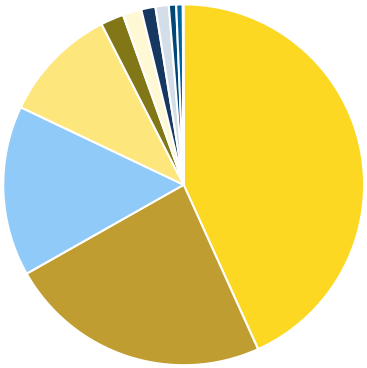
Decreases in Revenue

- Decrease in financing revenue due to the completion of construction of the new Police Department Complex
- Decrease in anticipated Parks Contributions and Donations

Increases in Revenue

- The proposed property tax increase to be approved by Council is the State statutory allowable 3% increase, 1% of foregone, and the new construction and annexation added in the previous year. The City's total amount requested to be levied by the County is $47,681,429**.**
- The City will officially adopt a revised Fees Resolution in August of 2024 to change a variety of fees throughout city departments.
- The City's charges for service revenue increased by 7.7% over the previous year. This increase is attributed to growth and rate increases in the City's utility services of power, fiber, water, sanitation, and wastewater.
- Idaho Falls Power budgeted $30 million in debt proceeds for expansion projects.
- Intergovernmental revenue increased by 13.1% over the previous year. This increase comes from American Rescue Plan Act (ARPA) State & Local Fiscal Recovery Funds (SLFRF) grant funding (see below), Federal Aviation Administration grants for airport improvements, State funded pathway projects, a continuing agreement with the State Transportation Department to provide a transit service in conjunction with the regional transportation authority, and other state and local grants.
- The City received $10,570,717 from ARPA SLFRF. It is estimated to have spent approximately $4.8 million by the end of fiscal year 2023/2024. The remaining $5.7 million is allocated to be used as detailed below for one time projects in fiscal year 2024/2025. These remaining projects include:
  - Community Development - Permit Software System $40,000
  - Fire Department - North Fire Station $1,414,270
  - Mayor - City Wide Survey $35,000
  - Municipal Services - Idaho Falls Frontier Center ADA Restrooms and Lobby Expansion $1,200,000; City Hall Elevator $964,000; Security Access Points City Hall $100,000
  - Parks and Recreation - Heritage Park Restrooms $200,000
  - Police Department - Body Cam/Car Videos $201,666; Bearcat G3 $400,000
  - Public Works - GIFT ADA Van $165,000; Storm Drain Improvements $200,000; Water - City Parks Surface Water Irrigation Conversion $800,000

2025 REVENUES BY SOURCE



REVENUES BY SOURCE		
Charges For Services	$136,777,280	43.2%
Intergovernmental Revenue	$74,549,642	23.6%
Taxes And Franchises	$48,281,429	15.3%
Non Revenue Transfer	$32,922,971	10.4%
Licenses And Permits	$6,523,896	2.1%
MERF Cash	$5,320,023	1.7%
Contributions & Donations	$4,010,100	1.3%
Investment Income	$3,789,250	1.2%
Miscellaneous	$2,042,800	0.6%
Rentals & Leases	$1,853,560	0.6%
Fines & Forfeitures	$240,000	0.1%
TOTAL	$316,310,951	100.0%

PROPERTY TAXES HIGHLIGHTS

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

The State outlines and governs how governments can certify tax increases. The State allows taxing districts to increase their property tax request by up to 3% plus the value of new construction and annexation properties added to the City in the previous year that were not included in the City's total assessed value. The State limits the total increase to be no greater than 8%. If the City does not use the full amount of the 3% allowable of the new construction and annexation, then the remaining amount can be reserved for future years. The reserving of certified tax dollars is called forgone. The City is allowed to use accumulated forgone property taxes through a limited levy. The City is not reserving any additional forgone in fiscal year 2024/2025, and is using 1% for maintenance and operations expected to be $478,281, which would leave a remaining accumulated forgone amount of $6,033,112.

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

PROPERTY TAX CALCULATION

Calculation of Taxes	
Last year's amount	44,838,088
Estimated New Annexation	239,085
Estimated New Construction	756,971
3% Statutory Increase	1,364,040
Foregone to use	478,281
Estimated property taxes	47,681,429
Foregone current balance	6,511,393

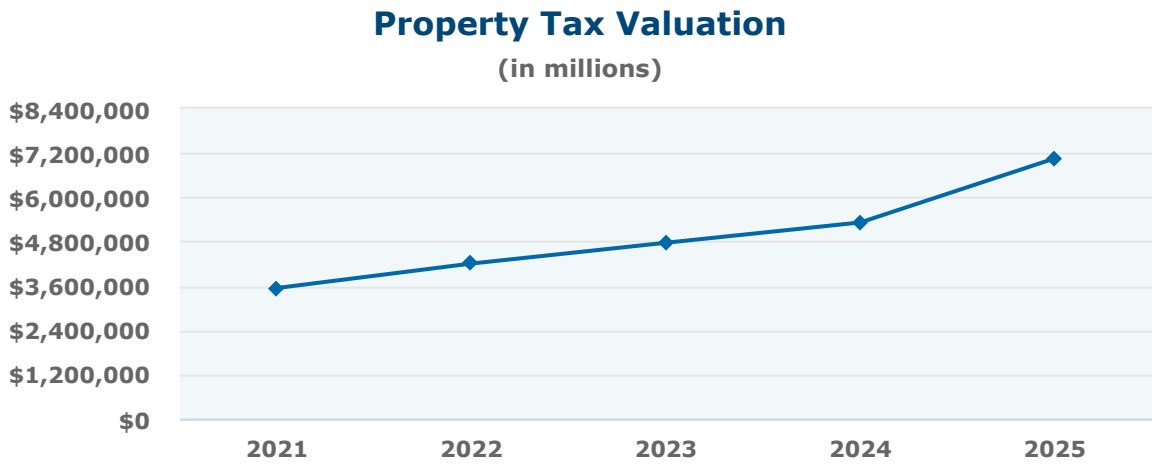
PROPERTY TAX ALLOCATION

	Current Allocation	Property Tax by Request	Difference
Fire Capital Imp Fund	401,524	401,524	-
General Fund	35,703,246	38,323,728	2,620,482
Library Fund	2,864,145	2,978,711	114,566
Public Works Capital Imp Fund	790,600	790,000	(600)
Recreation Fund	1,078,573	1,187,466	108,893
Street Fund	4,000,000	4,000,000	-
	44,838,088	**47,681,429**	**2,843,341**

PROPERTY TAX TABLE

	2021	2022	2023	2024	(Estimated) 2025
Valuation	4,766,436,340	5,317,114,014	7,052,741,278	8,266,319,707	8,075,472,568
Certified Property tax	31,727,891	40,674,682	42,697,326	44,838,106	47,681,429
Levy Rate	0.0066565230	0.0076497670	0.0060540040	0.0054241921	0.0053224940

Estimated 10% Increase for property valuation



EXPENDITURE HIGHLIGHTS

The total proposed budget for fiscal year 2025 is $372.7 million. It is an increase of $33.2 million (9.7%) compared to the fiscal year 2024 adopted budget of $339.4 million.

Salaries and Benefits - This year's proposed salaries and benefits totaled $98.8 million which is an increase of 7.9% compared to salaries and benefits in fiscal year 2024. The largest part of this increase is attributed to increases in benefit costs, market based wage adjustments, and step and grade increases.

Current Operating Expenses - The City's overall operational expenses increased by 12.3% over last year.

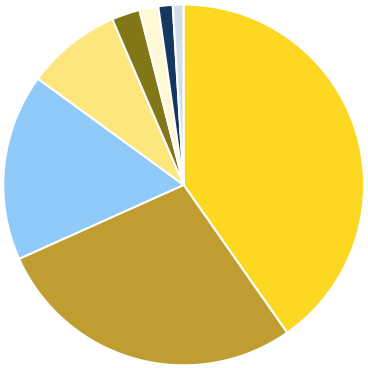
Municipal Equipment Replacement Funds (MERF) - Departments fully participating in the MERF program have increased contributions by 8.73%.

Capital Outlay - The current proposed capital outlay is increasing by 8.3%.

Interfund Transfers - The interfund transfers (transactions between funds) have increased 27.4% over the prior year. The increase is attributed to the overall increase of the costs of goods and services.

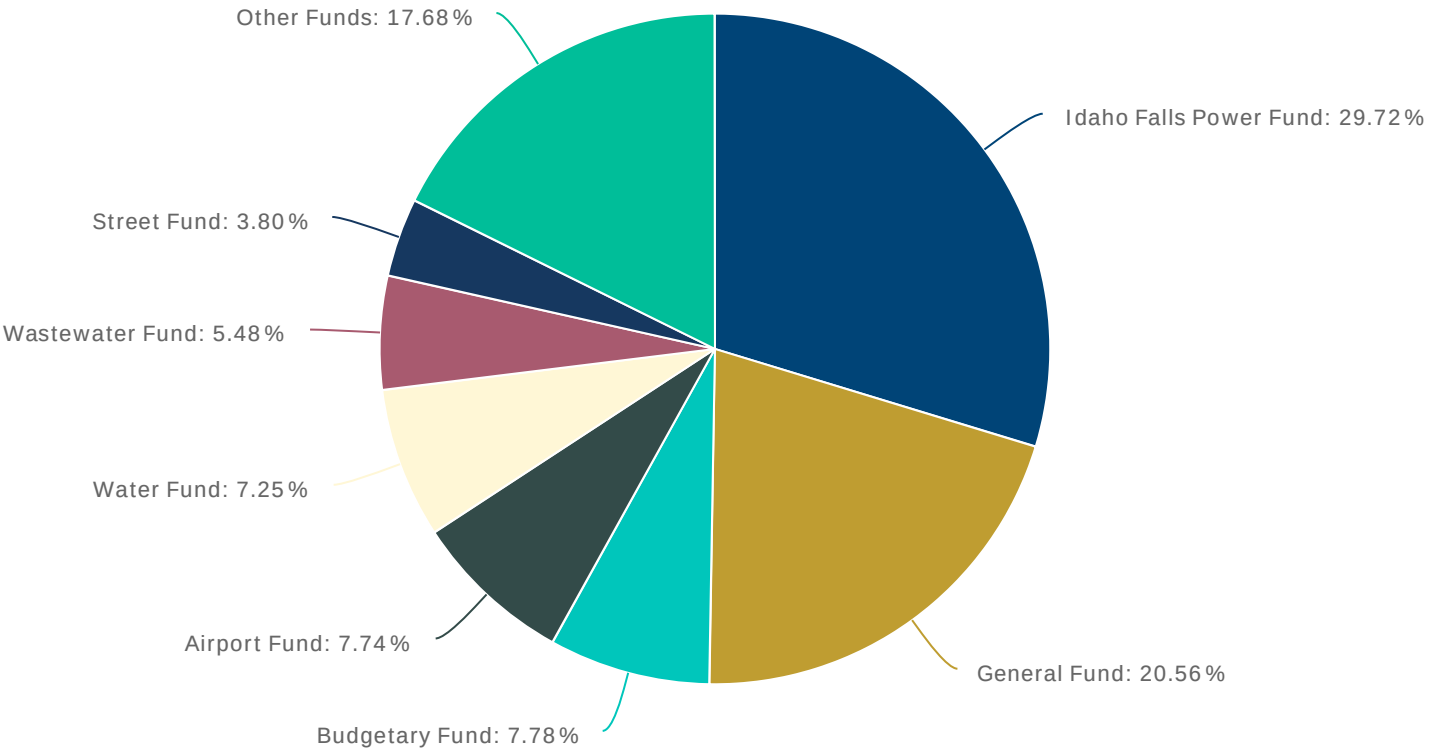
The next table details significant ongoing commitments and recurring agreements and debt service payments made by the City for various services over future years.

EXPENDITURES BY FUNCTION		
Current Operating Expense	$157,717,740	42.32%
Capital Outlay	$109,646,236	29.42%
Salaries And Wages	$65,533,264	17.58%
Benefits	$33,300,389	8.94%
Grant Expenditures	$9,908,548	2.66%
MERF Expenditures	$6,599,602	1.77%
MERF Allocation	$5,010,154	1.34%
Debt Service	$3,791,012	1.02%
TOTAL	$372,670,680	100.00%



2025 EXPENDITURES BY FUNCTION

Expenditure by Fund CY Budget



MULTI-YEAR & RECURRING AGREEMENTS

Department	Vendor	Service	Annual Amount
Municipal Services	CentralSquare	NaviLine ERP Software	$120,000
Municipal Services	N. Harris Computer Corp	Cayenta CIS Software	$85,000
Municipal Services	Shi International Corp	Microsoft user licenses	$250,000
Police Department	Bancorp	Police Vehicle Lease Payments	$1,300,000
Police Department	Zion's Bank	Bond Payment for Police Complex	$2,000,000
Public Works	GIFT	Public Transit Contribution	$160,000
Fire Department	PNC	Fire Engine Lease Payments	$602,000
Fire Department	PNC	Ladder Truck Lease Payment	$292,710
Fire Department	Stryker	Stryker360 Equipment	$303,719
Risk Management	ICRMP	City Liability Insurance	$1,000,000
Risk Management	Intermountain Claims	Worker's Compensation Administrator	$1,500,000
Risk Management	Moreton Insurance	Worker's Compensation Secondary Insurance Policy	$300,000
Idaho Falls Power	Alliant	Hydro Insurance	$500,000
Idaho Falls Power	CRC Cooperative Resource Center	After Hours Call Center Service	$90,000
Idaho Falls Power	Davey Tree	Tree Trimming Services	$500,000
Idaho Falls Power	Red Inc.	Publications and Marketing	$75,000
Idaho Falls Power	TEA	Slice Scheduling Software and Power Supply Consultant	$600,000
Idaho Falls Power	UAMPS	Power Supply / Power Services JOA	$1,000,000 +
Idaho Falls Power	UTOPIA	Fiber Joint Power Agreement	$1,000,000 +
Idaho Falls Power	Walsh	Engineering Services	$75,000
Idaho Falls Power	WECC	Consultant to help with a WECC reliability standards audit	$75,000
Idaho Falls Power	Zion's Bank	Bond Payment for IFP	$1,500,000

CAPITAL AND NEW EMPLOYEE REQUESTS- GENERAL FUND

General Fund Capital Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Repair and Maintenance	Total
Mayor and Council					
Impact Fee Waivers	-	-	50,000	-	50,000
Total	**-**	**-**	**50,000**	**-**	**50,000**
Legal					
City Prosecutor [1]	85,000	127,101	-	-	42,101
Administrative Assistant (1) (Part-time to Full-time)	-	14,788	-	-	14,788
Total	**85,000**	**141,889**	**-**	**-**	**56,889**
Municipal Services					
Canopy for Fuel Dispenser Equipment	275,000	-	275,000	-	-
Install 2-3 New Fuel Tanks	100,000	-	100,000	-	-
ERP Replacement Project	3,000,000	-	3,000,000	-	-
Remaining ADA Funds from Rollover	40,000	-	-	40,000	-
Facility Repair & Maintenance	-	-	-	20,000	20,000
Total	**3,415,000**	**-**	**3,375,000**	**60,000**	**20,000**
Human Resources					
Human Resource Analyst [1]	-	104,269	-	-	104,269
Increase in Clock Pattern Premium Pay (CPPP)	13,200	33,000	-	-	19,800
Total	**13,200**	**137,269**	**-**	**-**	**124,069**
Police					
Probationary Patrol Officer (x6 with COPS Grant, x2 if no COPS Grant)	332,306	595,542	-	-	263,236
Add to Fleet Vehicles (2) (Impact Fees)	168,000	-	168,000	-	-
Shooting Range (Contingent on Funding)	750,000	-	750,000	-	-
AWARE AFIX Tracker/Fingerprint database machine	-	-	43,660	-	43,660
Total	**1,250,306**	**595,542**	**961,660**	**-**	**306,896**
Fire					
New Fire Record Management System	-	-	50,000	-	50,000
Station 7 Generator (ARPA)	102,000	-	102,000	-	-
Fire Fighting Turnouts	-	-	-	75,000	75,000
Paving Station 4 Parking Lot and Drive	-	-	-	90,000	90,000
Total	**102,000**	**-**	**152,000**	**165,000**	**215,000**
Parks					
Zoo Keeper (2) Part-time to Full-time	-	31,642	-	-	31,642
3/4 Ton Crew Cab Pickup Truck For Horticulture	-	-	47,000	-	47,000
3/4 Ton Crew Cab Pickup Truck For Irrigation	-	-	47,000	-	47,000
Toro SXS UTV For Horticulture	-	-	36,500	-	36,500

CAPITAL AND NEW EMPLOYEE REQUESTS- GENERAL FUND

General Fund Capital Budget Requests						
Description	Amount Revenue Covers	Employee	Capital	Repair and Maintenance	Total
Total	**-**	**31,642**	**130,500**	**-**	**162,142**
Public Works					
Added Match for GIFT	-	-	250,000	-	250,000
Total	**-**	**-**	**250,000**	**-**	**250,000**
Total General Fund Requests	**4,865,506**	**906,342**	**4,919,160**	**225,000**	**1,184,996**

CAPITAL AND NEW EMPLOYEE REQUESTS- SPECIAL REVENUE

Other Governmental Funds Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Repair and	Total
Streets					
Street Right-Of-Way Inspector [1]	93,482	93,482	-	-	-
Heated Box Patch Truck (MERF Funds)	280,000	-	280,000	-	-
Dump Truck/Slide in Spreader and Plows (2) (MERF Funds)	690,000	-	690,000	-	-
Wheeled Excavator (MERF Funds)	310,000	-	310,000	-	-
	1,373,482	**93,482**	**1,280,000**	**-**	**-**
Recreation					
Recreation Facility Coordinator (1) (Seasonal to Full-time)	30,000	59,093	-	-	29,093
Community Center-Feasibility Study (Impact Fees)	90,000	-	90,000	-	-
Boiler Replacement Aquatic Center	-	-	-	260,000	260,000
	120,000	**59,093**	**90,000**	**260,000**	**289,093**
Golf					
Two New Furnaces for Pinecrest Clubhouse to Replace 65 Yr Old Furnaces	-	-	-	12,000	12,000
New Netting and Poles for Driving Range Safety-Sand Creek	-	-	-	100,000	100,000
New Roofing of Golf Shop & Cafe-Sage Lakes	-	-	-	42,000	42,000
	-	**-**	**-**	**154,000**	**154,000**
Emergency Medical Service					
New Hire Firefighter (6) (Last Quarter Hire)	131,640	131,640	-	-	-
	131,640	**131,640**	**-**	**-**	**-**
Bridge & Arterial Capital Improvement					
Bridge and Arterial	400,000	-	400,000	-	-
	400,000	**-**	**400,000**	**-**	**-**
Traffic Light Capital Improvement					
Fiber Connection	25,000	-	25,000	-	-
Controller Upgrade	30,000	-	30,000	-	-
Two RRFB	60,000	-	60,000	-	-
Battery Backup	30,000	-	30,000	-	-
Detection Upgrade	40,000	-	40,000	-	-
Video	15,000	-	15,000	-	-
Consultant Assistance	20,000	-	20,000	-	-
Two Audio Upgrades	10,000	-	10,000	-	-
Cellular Coordination	20,000	-	20,000	-	-
ITD Signal Shared Improvements	30,000	-	30,000	-	-
New Signal Design 49thS/25th E	100,000	-	100,000	-	-
49th/Holmes Signal Participation	300,000	-	300,000	-	-
Science Center Design Match	125,000	-	125,000	-	-
Checkpoint/Fiber Scitches for Traffic Signals	40,000	-	40,000	-	-
Traffic Signal Upgrades	280,000	-	280,000	-	-
	1,125,000	**-**	**1,125,000**	**-**	**-**

CAPITAL AND NEW EMPLOYEE REQUESTS- SPECIAL REVENUE

Other Governmental Funds Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Repair and	Total
Public Works Capital Improvement					
Park & D Street Intersection	400,000	-	400,000	-	-
Storm Tap Removal	350,000	-	350,000	-	-
Shelley & N Boulevard Intersection	1,000,000	-	1,000,000	-	-
RR Improvements	250,000	-	250,000	-	-
S Blvd & Birch Roundabout (Design)	50,000	-	50,000	-	-
Emerson Avenue (Unpaved Street)	150,000	-	150,000	-	-
	2,200,000	**-**	**2,200,000**	**-**	**-**
Streets Capital Improvement					
Science Center Drive (Match & Design)	565,000	-	565,000	-	-
Elm Street (Match & Design)	50,000	-	50,000	-	-
Woodruff Ave.-US 26 to Lincoln (Match and Design)	225,000	-	225,000	-	-
Woodruff Ave.-Meppen to Lincoln (Match and Design)	50,000	-	50,000	-	-
Holmes/49th E Signal (Match & Design)	55,000	-	55,000	-	-
65th N Bridge (Match)	50,000	-	50,000	-	-
15th E/49th S Signal (Match & Design)	276,000	-	276,000	-	-
5th/Holmes Signal (Match)	80,000	-	80,000	-	-
	1,351,000	**-**	**1,351,000**	**-**	**-**
Municipal Services					
Frontier Center ADA Restrooms and Lobby Expansion (ARPA & Contributions)	2,900,000	-	2,900,000	-	-
	2,900,000	**-**	**2,900,000**	**-**	**-**
Fire/EMS Capital Improvement					
Northside Station (Impact Fees/ARPA/Wildland)	2,900,000	-	2,900,000	-	-
	2,900,000	**-**	**2,900,000**	**-**	**-**
Total Other Governmental Funds Requests	**12,501,122**	**284,215**	**12,246,000**	**414,000**	**443,093**

CAPITAL AND NEW EMPLOYEE REQUESTS- ENTERPRISE

Enterprise Funds Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Repair and	Total
Airport					
Aviation Workers Screening Equipment	-	-	200,000	-	200,000
Taxiway Pavement Maintenance Plan	850,000	-	906,667	-	56,667
Rehab Commercial Aircraft Parking Apron	5,700,000	-	6,080,000	-	380,000
	6,550,000	**-**	**7,186,667**	**-**	**636,667**
Water					
Water Supply Operator [1]	-	77,500	-	-	77,500
Water Metering Specialist [2]	-	81,000	-	-	81,000
Well 13 Electrical & Vfd Upgrades	-	-	1,000,000	-	1,000,000
Well 5 Equipment Pre-Purchases	-	-	1,500,000	-	1,500,000
2025 Water Main Replacement-Brodbecks Addition	-	-	1,400,000	-	1,400,000
2025 Contracted Meter Box Installations	-	-	1,776,000	-	1,776,000
2025 Water Main Replacement-Anderson St. (Dunbar to Holmes)	-	-	500,000	-	500,000
2025 Commercial Water Meter Installations	1,250,000	-	2,500,000	-	1,250,000
Dump Truck-Add to Fleet	-	-	300,000	-	300,000
Well #3 Elevated Water Tank Supply Line	-	-	400,000	-	400,000
New Sweden Recharge Sity Improvements	-	-	250,000	-	250,000
Water Main Installation-49th South & S Holmes Ave	-	-	100,000	-	100,000
Well #20 and #21 Monitoring Well Drilling	230,000	-	230,000	-	-
New Water Division Offices	-	-	2,000,000	-	2,000,000
ARPA City Parks Surface Water Conversion	800,000	-	800,000	-	-
Well #12 Tank Liner	-	-	-	100,000	100,000
Well #3 Existing Elevated Water Tank Demolition	-	-	-	200,000	200,000
Water Division Service Line Replacements (Materials)	-	-	-	167,750	167,750
Water Division Commercial Meter Conversions (Materials)	-	-	-	712,500	712,500
	2,280,000	**158,500**	**12,756,000**	**1,180,250**	**11,814,750**
Sanitation					
Customer Service Representative [1]	-	70,765	-	-	70,765
Commercial Refuse: Quantity 2	-	-	840,000	-	840,000
	-	**70,765**	**840,000**	**-**	**910,765**
Idaho Falls Power					
Accountant (Grants Administrator) [1]	-	116,682	-	-	116,682
Network Technician [1]	-	131,895	-	-	131,895
Traffic Technician [1]	-	92,416	-	-	92,416
FERC Relicense	-	-	815,000	-	815,000
Peaking Plant Construction	-	-	29,500,000	-	29,500,000
City Plant Retaining Wall	-	-	80,000	-	80,000
Upper or Lower Plant Fire Alarm System Upgrade	-	-	50,000	-	50,000
Gem State Rip Rap	-	-	50,000	-	50,000
City & Gem State Plant Governor And Lube Oil Filter System	-	-	30,000	-	30,000
Vibration Monitoring System Two Plants	-	-	50,000	-	50,000

CAPITAL AND NEW EMPLOYEE REQUESTS- ENTERPRISE

Enterprise Funds Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Repair and	Total
Hydro Optimization	-	-	50,000	-	50,000
Gem State Boat Launch	-	-	120,000	-	120,000
Marina/Boat Dock Replacement	-	-	60,000	-	60,000
Chevy Silverado 1 Ton Replace 3039	-	-	75,000	-	75,000
Sandy Downs Substation (Improved Access And Automatic Gate)	-	-	10,000	-	10,000
Automate Ltcs For Conservation Voltage Reduction (CVR)	-	-	50,000	-	50,000
Harrison Upgrade	-	-	250,000	-	250,000
Templeview Retirement And 46Kv Reroute	-	-	100,000	-	100,000
Customer Line Extensions	-	-	1,700,000	-	1,700,000
Backyard Rebuild	-	-	250,000	-	250,000
Distribution Automation	-	-	300,000	-	300,000
Public Works Projects	-	-	100,000	-	100,000
Downtown H Structure To Underground	-	-	700,000	-	700,000
Snake River Landing 11000 U/G JHJ To Event Center	-	-	900,000	-	900,000
Streetlight Retrofit Project	-	-	100,000	-	100,000
Harrison Relay Upgrade And 12.5Kv Bus Upgrade	-	-	250,000	-	250,000
Airport Loop Feed	-	-	270,000	-	270,000
N. Blvd To Holmes Feeder	-	-	500,000	-	500,000
St. Clair Connection (Sunnyside to 17th)	-	-	500,000	-	500,000
Replace 3010 Digger Derrick	-	-	420,000	-	420,000
Replace 3028 Bucket Truck	-	-	373,000	-	373,000
Pole Trailer	-	-	35,000	-	35,000
AMI Meter	-	-	200,000	-	200,000
Security Upgrade Placeholder	-	-	20,000	-	20,000
Security Camera Implementation	-	-	40,000	-	40,000
Adms/Scada Upgrade	-	-	150,000	-	150,000
Automatic Gates (Westside, Gem State, Admin Building)	-	-	40,000	-	40,000
Operations Center Parking And Yard Upgrades	-	-	100,000	-	100,000
Admin Building Remodel/Upgrade.	-	-	750,000	-	750,000
Fleet Vehicle For Engineering For Plug In Hybrid Vehicle	-	-	100,000	-	100,000
Warehouse Shelving	-	-	10,000	-	10,000
Skid Steer W/Forks & Trailer And Plow	-	-	95,000	-	95,000
Snowplow And Flatbed For Truck	-	-	10,000	-	10,000
Pallet Jack Forklift	-	-	10,000	-	10,000
Fleet Vehicle For Engineering Plug In Hybrid Vehicle	-	-	70,000	-	70,000
CFI Electric Vehicle Charging Stations	-	-	700,000	-	700,000
Misc	-	-	-	15,000	15,000
City Garage	-	-	-	54,234	54,234
City Garage	-	-	-	22,149	22,149
City Garage	-	-	-	246,606	246,606
City Garage	-	-	-	10,557	10,557
Kone Elevator Maintenance. Misc	-	-	-	18,600	18,600
City Garage	-	-	-	18,078	18,078
City Garage	-	-	-	10,005	10,005

CAPITAL AND NEW EMPLOYEE REQUESTS- ENTERPRISE

Enterprise Funds Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Repair and	Total
	-	**340,993**	**39,983,000**	**395,229**	**40,719,222**
Fiber					
Upgrade Fiber Ring Network	-	-	250,000	-	250,000
Fiber Network Capital (New Customers, Capital Upgrades)	-	-	2,750,000	-	2,750,000
Replace 3004 Bucket Truck	-	-	254,079	-	254,079
Fiber Hut Maintenance	-	-	-	20,000	20,000
City Garage	-	-	-	68,586	68,586
	-	**-**	**3,254,079**	**88,586**	**3,342,665**
Wastewater					
Collections Operator [(2)]	-	149,530	-	-	149,530
Clean B	-	-	3,843,844	-	3,843,844
Replacement Pumps for Hose Pumps Qty 3	-	-	-	135,000	135,000
	-	**149,530**	**3,843,844**	**135,000**	**4,128,374**
Total Enterprise Funds Requests	**8,830,000**	**719,788**	**67,863,590**	**1,799,065**	**61,552,443**

BUDGET FULL TIME EQUIVALENT (FTE) SUMMARY

The City of Idaho Falls full time equivalent (FTE) employee count for last year's approved fiscal year 2023/2024 budget was 778 employees. During the current fiscal year there were five Municipal Services positions for the Enterprise Resource Planning (ERP) implementation project and an additional Probationary Firefighter approved making the current FTE count 784. This number does not include seasonal or temporary employees but only full-time and regular part time 20 hour and 30 hour employees. The approved employees for fiscal year 2024/2025 are listed below.

- Approved Positions (Governmental Fund supported, included in table below, totaling $1,190,557)
  - City Prosecutor
  - Current Part Time to Full Time Legal Administrative Assistant
  - Human Resource Analyst
  - Probationary Patrol Officer (6) (2, if COPS Grant not awarded)
  - Current Part Time to Full Time Zoo Keeper (2)
  - Street Right-Of-Way Inspector
  - Recreation Facility Coordinator (change from seasonal to Full Time)
  - Probationary Firefighter (6) (Last quarter addition)
- Approved Positions (Enterprise Funds, included in table below, totaling $719,788)
  - Water Supply Operator
  - Water Metering Specialist
  - Sanitation Customer Service Representative
  - Power Grants Administrator/Accountant
  - Wastewater Collections Operator I (2)

Department	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
MAYOR AND COUNCIL	11.0	15.0 (1)	15.0
LEGAL	6.0	6.0	7.0
MUNICIPAL SERVICES	71.0	76.0 (1)	76.0
COMMUNITY DEVELOPMENT	22.0	23.0	23.0
HUMAN RESOURCES	5.0	4.0	5.0
POLICE	149.0	154.0	160.0 (2)
FIRE & EMS			
FIRE	94.0	90.0	90.0
EMERGENCY MEDICAL SERVICES	43.0	48.0 (1)	54.0 (3)
PARKS & RECREATION			
PARKS	65.0	67.0	66.0
RECREATION	9.0	9.0	11.0
GOLF	12.0	12.0	12.0
LIBRARY	26.0	26.0	26.0
PUBLIC WORKS			
PUBLIC WORKS ADMINISTRATION	21.0	22.0	22.0
STREETS	21.0	23.0	24.0
WATER	19.0	26.0	28.0
SANITATION	24.0	24.0	25.0
WASTEWATER	36.0	39.0	41.0
AIRPORT	28.0	29.0	29.0
IDAHO FALLS POWER & FIBER			
IDAHO FALLS POWER	77.0	81.0	82.0
FIBER	8.0	9.0	9.0
RISK MANAGEMENT	1.0 (1)	1.0	1.0
	748.0	**784.0**	**806.0**

(1) Positions transfered and/or added mid-year

(2) Increase of 6 pending grant funding, 2 if no grant funding

(3) Last quarter additions

FINANCIAL PRACTICES & POLICIES

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING PRACTICES & POLICIES

The City of Idaho Falls fiscal year starts on October 1 and ends on September 30. The fiscal year referred to as "FY24" begins on October 1, 2024. Prior fiscal year budget and actual data through this document allows for comparison and a look back at historical data. This data represents the original numbers adopted and actual numbers at the end of the prior fiscal year without any adjustments included.

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

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

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

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

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

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

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

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

INVESTMENT POLICY

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

PURCHASING POLICY

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

PERSONNEL POSITION CLASSIFICATION

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

RESERVE POLICY

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

CAPITAL ASSET POLICY

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

MUNICIPAL EQUIPMENT REPLACEMENT FUNDS (MERF)

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

BUDGET PROCEDURES

BUDGET PREPARATION

The budget preparation began in February with a Council Budget Retreat, a Directors Budget Workshop in March, and a Mayor and City Council Public Special Meeting Budget Workshop on April 26, 2024.

BUDGET SUBMISSION

Each department prepared and submitted a budget for the 2024/2025 budget process on May 17, 2024. The budget is prepared for the entire City by fund, function and activity, and includes information on the past year, current year estimates and requested appropriation for the proposed fiscal year.

FINANCE REVIEW

The Finance office and Mayor reviewed and prepared a draft of the preliminary recommended city-wide budget to present to the City Council on July 1, 2024.

MAYOR AND CITY COUNCIL REVIEW

All budget sessions were noticed and live-streamed on the City of Idaho Falls website. In the month of July, the City Council met to discuss all budget details and decided on all details regarding the 2024/2025 Tentative Budget.

PUBLISH PROPOSED BUDGET

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

PUBLIC HEARING

A public hearing pursuant to Idaho Code section 50-1002 was held in consideration of the proposed budget for the fiscal year from October 1, 2024 to September 30, 2025. This public hearing is conducted to obtain citizen comments. The hearing was held on August 8, 2024.

BUDGET ADOPTION

The City Council Adopted the 2024/2025 Budget on August 22, 2024. Prior to October 1, 2024 the budget was legally enacted through passage of an appropriation ordinance.

2025 Road to the Budget

1

FEBRUARY 2024

- City Council Budget Retreat
- Set City Council Priorities for FY25

2

3

MARCH 2024

- Directors Budget Workshop
- Discuss Plans to Implement Council Priorities

APRIL/MAY 2024

- City Council & Directors Budget Kickoff
- Preliminary Department Budget Reviews by Finance Team
- Preliminary Department Budget Reviews with Mayor

5

JULY 2024

- Preliminary Budgets Available For Council Review
- Revenue Forecast, Grants, Balanced Budget Overview
- Review General Fund and Capital Projects/Requests
- Review Implementation Plans for Council Priorities
- Council Budget Discussions
- Tentative Budget Approval
- Publish Tentative Budget, Fees & Forgone (if applicable)

6

AUGUST 2024

- Public Hearings with Public Comment on Budget, Fees & Forgone (if applicable)
- Council Budget Discussions
- Adopt Budget Ordinance, Fees & Forgone (if applicable)

7

SEPTEMBER/OCTOBER 2024

- Post budget on city website

BUDGET SUMMARY BY YEAR

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget
REVENUES			
Taxes And Franchises	$ 42,923,859	$ 52,438,088	$ 48,281,429
Licenses And Permits	2,939,561	4,577,008	6,523,896
Intergovernmental Revenue	40,457,779	65,900,826	74,549,642
Charges For Services	130,566,769	126,729,141	136,777,280
Fines & Forfeitures	231,506	274,160	240,000
Investment Income	5,757,810	3,036,250	3,789,250
Rentals & Leases	1,833,529	1,820,253	1,853,560
Miscellaneous	2,635,180	1,973,100	2,042,800
Contributions & Donations	796,652	5,155,000	4,010,100
Non Revenue Transfer	13,928,154	14,632,000	32,922,971
MERF Cash	-	3,539,179	5,320,023
TOTAL REVENUES	**$ 242,070,799**	**$ 280,075,005**	**$ 316,310,951**
TOTAL AVAILABLE RESOURCES	**$ 242,070,799**	**$ 280,075,005**	**$ 316,310,951**

EXPENDITURES			
Salaries And Wages	$ 59,657,562	$ 62,528,040	$ 65,533,264
Benefits	24,033,746	29,022,856	33,300,389
Current Operating Expense	100,176,857	141,001,230	157,717,740
Interfund Transfers	(15,230,645)	(15,572,683)	(18,836,267)
Capital Outlay	39,677,872	102,199,960	109,646,236
MERF Expenditures	2,836,154	4,190,179	6,599,602
Debt Service	2,913,704	3,250,000	3,791,012
MERF Allocation	4,335,820	4,607,820	5,010,154
Grant Expenditures	1,902,225	8,256,142	9,908,548
TOTAL EXPENDITURES	**$ 220,303,296**	**$ 339,483,544**	**$ 372,670,680**
ENDING FUND BALANCE	**$ 21,767,503**	**$ (59,408,539)**	**$ (56,359,729)**

SUMMARY OF REVENUES BY FUND

REVENUES BY FUND	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
General Fund	$ 64,521,188	$ 72,440,631	$ 75,815,138
Street Fund	11,402,233	9,922,600	11,667,800
Recreation Fund	2,424,450	3,116,895	3,284,611
Library Fund	2,925,193	3,178,645	3,228,111
Airport PFC Fund	526,848	-	(575,333)
Business Improvement District	90,709	117,250	117,250
Golf Fund	3,752,115	4,099,822	4,507,159
Risk Management Fund	2,673,992	3,030,000	3,525,000
Health Insurance Fund	154,236	150,000	100,000
Airport CFC Fund	280,766	488,808	456,000
Emergency Medical Service	10,707,636	9,618,206	9,139,151
Wildland Fire	901,539	2,175,000	1,375,000
Police Impact Fees	242,050	75,000	571,056
Fire Impact Fees	128,097	200,000	(212,692)
Parks & Rec Impact Fees	286,714	450,353	1,111,790
Streets Impact Fees	961,246	2,500,000	2,587,116
Public Works Capital Imp Fund	891,435	810,600	570,000
Street Capital Imp Fund	892,333	3,750,000	1,070,000
Bridge & Arterial Imp Fund	299,050	-	20,000
Surface Drainage Fund	11,706	-	-
Traffic Light Capital Imp Fund	515,060	680,000	462,285
Parks Capital Imp Fund	293,996	67,500	-
Fire Capital Imp Fund	395,897	401,524	3,301,524
Zoo Capital Improvement	386,057	2,130,000	300,000
Frontier Center Capital Imp	9,947	400,000	2,900,000
Golf Capital Improvement	84,441	315,000	49,809
Police Capital Improv	-	7,000,000	-
Airport Fund	12,071,558	29,064,471	38,184,543
Water Fund	19,026,182	13,905,500	18,758,000
Sanitation Fund	6,227,041	5,988,400	6,167,000
Idaho Falls Power Fund	77,559,355	85,614,100	106,838,033
Fiber Fund	3,523,866	4,641,700	5,763,600
Wastewater Fund	17,903,862	13,743,000	15,229,000
TOTAL	**$ 242,070,799**	**$ 280,075,005**	**$ 316,310,951**

SUMMARY OF EXPENDITURES BY FUND

EXPENDITURES BY FUND	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
General Fund	$ 61,198,392	$ 72,440,629	$ 76,611,037
Street Fund	8,390,050	11,454,626	14,148,365
Recreation Fund	2,363,237	3,305,932	3,282,392
Library Fund	2,770,830	4,115,784	4,940,149
Business Improvement District	179,000	115,000	115,000
Golf Fund	3,603,183	3,863,310	4,502,915
Risk Management Fund	2,264,785	5,888,481	6,730,293
Health Insurance Fund	5,242	100,000	160,000
Emergency Medical Service	8,706,261	9,618,206	9,982,896
Wildland Fire	863,006	1,835,882	1,817,569
Police Impact Fees	-	75,000	798,000
Fire Impact Fees	-	200,000	-
Parks & Rec Impact Fees	57,064	450,353	1,340,000
Streets Impact Fees	-	2,500,000	5,500,000
Public Works Capital Imp Fund	476,742	2,500,000	2,200,000
Street Capital Imp Fund	955,985	4,500,000	4,551,000
Bridge & Arterial Imp Fund	108,371	400,000	400,000
Surface Drainage Fund	50,070	150,000	-
Traffic Light Capital Imp Fund	525,576	780,000	1,125,000
Parks Capital Imp Fund	107,062	50,200	-
Fire Capital Imp Fund	-	-	2,900,000
Zoo Capital Improvement	139,076	2,000,000	300,000
Frontier Center Capital Imp	-	600,000	2,900,000
Golf Capital Improvement	108,185	315,000	-
Police Capital Improv	14,963,242	7,000,000	-
Airport Fund	6,888,120	25,684,929	28,838,566
Water Fund	9,211,780	24,932,675	27,015,607
Sanitation Fund	4,774,103	6,059,031	6,660,073
Idaho Falls Power Fund	72,357,459	94,130,488	110,744,700
Fiber Fund	8,187,485	7,005,959	5,700,078
Wastewater Fund	11,048,990	25,963,866	20,407,037
Budgetary Fund	-	21,448,193	29,000,000
TOTAL	**$ 220,303,296**	**$ 339,483,544**	**$ 372,670,680**

2024/2025 ADOPTED CITY-WIDE BUDGET - YEAR TO YEAR COMPARISON

Division	FY 2024 Adopted Budget		FY 2025 Adopted Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
General Fund						
Mayor And Council	765,309	188,500	1,121,231	224,100	355,922	47%
Legal	533,569	210,600	624,723	180,000	91,154	17%
Municipal Services	6,603,032	1,540,490	7,965,128	1,714,755	1,362,096	21%
Non- Departmental	-	52,067,165	-	53,823,431	-	0%
Community Development	4,592,674	3,393,000	4,065,360	3,926,496	(527,314)	-11%
Human Resources	453,308	-	605,384	-	152,076	34%
Police	23,566,997	3,387,254	26,074,197	4,572,069	2,507,200	11%
Fire	16,674,849	4,046,362	17,268,502	3,982,751	593,653	4%
Parks	16,032,463	5,552,297	15,299,415	5,030,104	(733,048)	-5%
Public Works	3,218,428	2,054,963	3,587,098	2,361,432	368,670	11%
Total	**72,440,629**	**72,440,631**	**76,611,040**	**75,815,138**	**4,170,408**	**6%**
Special Revenue Funds						
Non- Departmental	21,448,193	-	29,000,000	-	7,551,807	35%
Wildland Fire	1,835,882	2,175,000	1,817,569	1,375,000	(18,313)	-1%
Streets	11,454,626	9,922,600	14,148,365	11,667,800	2,693,739	24%
Recreation	3,305,932	3,116,895	3,282,392	3,284,611	(23,540)	-1%
Library	4,115,784	3,178,645	4,940,149	3,228,111	824,365	20%
Business Improvement District	115,000	117,250	115,000	117,250	-	0%
Golf	3,863,310	4,099,822	4,502,915	4,507,159	639,605	17%
Emergency Medical Service	9,618,206	9,618,206	9,982,896	9,139,151	364,690	4%
Total	**55,756,933**	**32,228,418**	**67,789,286**	**33,319,082**	**12,032,353**	**22%**
Special Revenue Impact Fees Funds						
Police Impact Fees	75,000	75,000	798,000	571,056	723,000	964%
Fire Impact Fees	200,000	200,000	-	(212,692)	(200,000)	-100%
Parks & Rec Impact Fees	450,353	450,353	1,340,000	1,111,790	889,647	198%
Streets Impact Fees	2,500,000	2,500,000	5,500,000	2,587,116	3,000,000	120%
Total	**3,225,353**	**3,225,353**	**7,638,000**	**4,057,270**	**4,412,647**	**137%**
Capital Improvement Funds						
Police Cip	7,000,000	7,000,000	-	-	(7,000,000)	-100%
Fire	-	401,524	2,900,000	3,301,524	2,900,000	0%
Public Works Cip	2,500,000	810,600	2,200,000	570,000	(300,000)	-12%
Street Cip	4,500,000	3,750,000	4,551,000	1,070,000	51,000	1%
Bridge & Arterial Street	400,000	-	400,000	20,000	-	0%
Surface Drainage	150,000	-	-	-	(150,000)	-100%
Traffic Light Cip	780,000	680,000	1,125,000	462,285	345,000	44%
Frontier Center Cip	600,000	400,000	2,900,000	2,900,000	2,300,000	383%
Parks Cip	50,200	67,500	-	-	(50,200)	-100%
Zoo Cip	2,315,000	2,445,000	300,000	300,000	(2,015,000)	-87%
Golf Cip	-	-	-	49,809	-	0%
Total	**18,295,200**	**15,554,624**	**14,376,000**	**8,673,618**	**(3,919,200)**	**-21%**

2024/2025 ADOPTED CITY-WIDE BUDGET - YEAR TO YEAR COMPARISON

Division	FY 2024 Adopted Budget		FY 2025 Adopted Budget		$ Change	% Change
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Expenditure
Enterprise Funds						
Passenger Facility Charge	-	-	-	(575,333)	-	0%
Customer Facility Charges	-	488,808	-	456,000	-	0%
Airport	25,684,929	29,064,471	28,838,566	38,184,543	3,153,637	12%
Water	24,932,675	13,905,500	27,015,607	18,758,000	2,082,932	8%
Wastewater	25,963,866	13,743,000	20,407,037	15,229,000	(5,556,829)	-21%
Sanitation	6,059,031	5,988,400	6,660,073	6,167,000	601,042	10%
Electric	94,130,488	85,614,100	110,744,700	106,838,033	16,614,212	18%
Fiber	7,005,959	4,641,700	5,700,078	5,763,600	(1,305,881)	-19%
Total	**183,776,948**	**153,445,979**	**199,366,061**	**190,820,843**	**15,589,113**	**8%**
Internal Services Funds						
Risk Management	5,888,481	3,030,000	6,730,293	3,525,000	841,812	14%
Health Insurance	100,000	150,000	160,000	100,000	60,000	60%
Total	**5,988,481**	**3,180,000**	**6,890,293**	**3,625,000**	**901,812**	**15%**
Grand Total	**339,483,544**	**280,075,005**	**372,670,680**	**316,310,951**	**33,187,133**	**10%**

2024/2025 SUMMARY BY FUND TYPE

	General Fund	Special Revenue Funds	Impact Fee Funds	CIP	Internal Services Budgets	Enterprise Funds	Total
REVENUE							
Taxes And Franchises	$ 38,323,728	$ 8,766,177	$ -	$ 1,191,524	$ -	$ -	$ 48,281,429
Licenses And Permits	1,843,896	15,000	4,665,000	-	-	-	6,523,896
Intergovernmental Revenue	25,580,915	11,105,295	-	3,992,555	-	33,870,877	74,549,642
Charges For Services	3,352,259	10,781,246	-	424,809	-	122,218,966	136,777,280
Fines & Forfeitures	220,000	10,000	-	-	-	10,000	240,000
Investment Income	785,000	522,250	30,000	152,000	220,000	2,080,000	3,789,250
Rentals & Leases	51,000	62,560	-	-	-	1,740,000	1,853,560
Miscellaneous	473,800	313,000	-	-	355,000	901,000	2,042,800
Contributions & Donations	2,071,500	38,600	-	1,900,000	-	-	4,010,100
Non Revenue Transfer	(77,829)	(424,200)	(637,730)	1,012,730	3,050,000	30,000,000	32,922,971
MERF Cash	3,190,869	2,129,154	-	-	-	-	5,320,023
TOTAL REVENUE	**$ 75,815,138**	**$ 33,319,082**	**$ 4,057,270**	**$ 8,673,618**	**$ 3,625,000**	**$ 190,820,843**	**$ 316,310,951**
EXPENSES							
Salaries And Wages	$ 35,841,096	$ 10,469,369	$ -	$ -	$ 67,558	$ 19,155,240	$ 65,533,264
Benefits	18,831,749	5,256,697	-	-	187,734	9,024,208	33,300,389
Current Operating Expense	25,374,408	46,247,144	90,000	-	6,635,000	79,371,188	157,717,740
Interfund Transfers	(18,386,267)	(450,000)	-	-	-	-	(18,836,267)
Capital Outlay	1,289,160	2,002,000	6,918,000	11,663,730	-	87,773,346	109,646,236
MERF Expenditures	3,003,369	2,129,154	-	-	-	1,467,079	6,599,602
Debt Service	1,506,012	-	630,000	-	-	1,655,000	3,791,012
MERF Allocation	2,770,232	2,119,922	-	-	-	120,000	5,010,154
Grant Expenditures	6,381,278	15,000	-	2,712,270	-	800,000	9,908,548
TOTAL EXPENSES	**$ 76,611,037**	**$ 67,789,286**	**$7,638,000**	**$ 14,376,000**	**$ 6,890,293**	**$ 199,366,061**	**$ 372,670,680**
Excess (Deficiency)	**$ (795,899)**	**$ (34,470,205)**	**$ (3,580,730)**	**$ (5,702,382)**	**$ (3,265,293)**	**$ (8,545,218)**	**$ (56,359,726)**

2024/2025 GENERAL FUND SUMMARY BY DEPARTMENT

	Mayor and Council	Legal	Municipal Services	Non-Departmental	Community Development	Human Resources	Police	Fire	Parks	Public Works	TOTAL
REVENUE											
Taxes And Franchises	$ -	$ -	$ -	$ 38,323,728	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,323,728
Licenses And Permits	159,100	-	-	-	1,600,496	-	35,000	40,500	300	8,500	1,843,896
Intergovernmental Revenue	35,000	-	1,251,500	14,618,703	1,754,000	-	2,695,008	2,882,572	275,000	2,069,132	25,580,915
Charges For Services	30,000	-	132,000	-	467,000	-	117,500	90,000	2,312,759	203,000	3,352,259
Fines & Forfeitures	-	180,000	-	-	-	-	40,000	-	-	-	220,000
Investment Income	-	-	-	775,000	-	-	-	-	10,000	-	785,000
Rentals & Leases	-	-	14,000	-	-	-	37,000	-	-	-	51,000
Miscellaneous	-	-	1,500	220,000	105,000	-	66,500	75,000	5,000	800	473,800
Contributions & Donations	-	-	-	110,000	-	-	150,000	-	1,811,500	-	2,071,500
Non Revenue Transfer	-	-	-	(224,000)	-	-	146,171	-	-	-	(77,829)
MERF Cash	-	-	315,755	-	-	-	1,284,890	894,679	615,545	80,000	3,190,869
TOTAL REVENUE	**$ 224,100**	**$ 180,000**	**$ 1,714,755**	**$ 53,823,431**	**$ 3,926,496**	**$ -**	**$ 4,572,069**	**$ 3,982,751**	**$ 5,030,104**	**$ 2,361,432**	**$ 75,815,138**
EXPENSES											
Salaries And Wages	$ 798,864	$ 657,678	$ 5,599,389	$ -	$ 1,809,826	$ 513,839	$ 11,686,633	$ 7,850,970	$ 4,921,532	$ 2,002,364	$ 35,841,096
Benefits	454,486	283,493	2,729,645	-	842,990	201,178	6,244,116	4,822,166	2,368,749	884,927	18,831,749
Current Operating Expense	986,837	90,341	10,874,802	-	932,055	316,878	3,162,042	2,013,431	4,792,692	2,205,330	25,374,408
Interfund Transfers	(1,160,722)	(406,789)	(13,111,000)	-	-	(426,511)	(1,011,171)	(450,000)	(50,000)	(1,770,074)	(18,386,267)
Capital Outlay	-	-	575,000	-	400,000	-	43,660	140,000	130,500	-	1,289,160
MERF Expenditures	-	-	128,255	-	-	-	1,284,890	894,679	615,545	80,000	3,003,369
Debt Service	-	-	-	-	-	-	1,506,012	-	-	-	1,506,012
MERF Allocation	6,766	-	105,037	-	25,489	-	1,182,993	785,000	645,397	19,550	2,770,232
Grant Expenditures	35,000	-	1,064,000	-	55,000	-	1,975,022	1,212,256	1,875,000	165,000	6,381,278
TOTAL EXPENSES	**$ 1,121,231**	**$ 624,723**	**$ 7,965,128**	**$ -**	**$ 4,065,360**	**$ 605,384**	**$ 26,074,197**	**$ 17,268,502**	**$ 15,299,415**	**$ 3,587,098**	**$ 76,611,037**
Excess (Deficiency)	**$ (897,131)**	**$ (444,723)**	**$ (6,250,373)**	**$ 53,823,431**	**$ (138,864)**	**$ (605,384)**	**$ (21,502,128)**	**$ (13,285,751)**	**$ (10,269,311)**	**$ (1,225,666)**	**$ (795,899)**

2024/2025 SPECIAL REVENUE FUNDS - SUMMARY BY FUND

	Street Fund	Recreation Fund	Library Fund	Business Improvement District	Golf Fund	Emergency Medical Service	Wildland Fire	Budgetary Fund	Total
REVENUE									
Taxes And Franchises	$ 4,600,000	$ 1,187,466	$ 2,978,711	$ -	$ -	$ -	$ -	$ -	$ 8,766,177
Licenses And Permits	15,000	-	-	-	-	-	-	-	15,000
Intergovernmental Revenue	5,102,800	-	77,000	-	-	3,675,495	2,250,000	-	11,105,295
Charges For Services	350,000	1,695,585	-	-	3,775,724	4,959,937	-	-	10,781,246
Fines & Forfeitures	-	-	10,000	-	-	-	-	-	10,000
Investment Income	300,000	(15,000)	120,000	2,250	-	90,000	25,000	-	522,250
Rentals & Leases	-	53,560	9,000	-	-	-	-	-	62,560
Miscellaneous	20,000	53,000	-	115,000	20,000	105,000	-	-	313,000
Contributions & Donations	-	2,000	31,600	-	-	5,000	-	-	38,600
Non Revenue Transfer	-	260,000	1,800	-	214,000	-	(900,000)	-	(424,200)
MERF Cash	1,280,000	48,000	-	-	497,435	303,719	-	-	2,129,154
TOTAL REVENUE	**$ 11,667,800**	**$ 3,284,611**	**$ 3,228,111**	**$ 117,250**	**$ 4,507,159**	**$ 9,139,151**	**$ 1,375,000**	**$ -**	**$ 33,319,082**
EXPENSES									
Salaries And Wages	$ 1,562,870	$ 1,155,228	$ 1,739,629	$ -	$ 1,273,023	$ 4,738,619	$ -	$ -	$ 10,469,369
Benefits	874,223	426,520	794,807	-	523,342	2,637,805	-	-	5,256,697
Current Operating Expense	9,569,653	1,373,274	1,611,492	115,000	1,597,402	1,912,753	1,067,569	29,000,000	46,247,144
Interfund Transfers	(100,000)	-	-	-	-	(350,000)	-	-	(450,000)
Capital Outlay	-	260,000	790,000	-	202,000	-	750,000	-	2,002,000
MERF Expenditures	1,280,000	48,000	-	-	497,435	303,719	-	-	2,129,154
MERF Allocation	961,619	19,370	4,221	-	409,712	725,000	-	-	2,119,922
Grant Expenditures	-	-	-	-	-	15,000	-	-	15,000
TOTAL EXPENSES	**$ 14,148,365**	**$ 3,282,392**	**$ 4,940,149**	**$ 115,000**	**$ 4,502,915**	**$ 9,982,896**	**$ 1,817,569**	**$ 29,000,000**	**$ 67,789,286**
Excess (Deficiency)	**$ (2,480,565)**	**$ 2,219**	**$ (1,712,038)**	**$ 2,250**	**$ 4,244**	**$ (843,745)**	**$ (442,569)**	**$ (29,000,000)**	**$ (34,470,205)**

2024/2025 SPECIAL REVENUE IMPACT FEE FUNDS - SUMMARY BY FUND

	Police Impact Fees	Fire Impact Fees	Parks & Rec Impact Fees	Streets Impact Fees	Total
REVENUE					
Licenses And Permits	$ 565,000	$ 470,000	$ 1,100,000	$ 2,530,000	$ 4,665,000
Investment Income	-	-	-	30,000	30,000
Non Revenue Transfer	6,056	(682,692)	11,790	27,116	(637,730)
TOTAL REVENUE	**$ 571,056**	**$ (212,692)**	**$ 1,111,790**	**$ 2,587,116**	**$ 4,057,270**
EXPENSES					
Current Operating Expense	$ -	$ -	$ 90,000	$ -	$ 90,000
Capital Outlay	168,000	-	1,250,000	5,500,000	6,918,000
Debt Service	630,000	-	-	-	630,000
TOTAL EXPENSES	**$ 798,000**	**$ -**	**$ 1,340,000**	**$ 5,500,000**	**$ 7,638,000**
Excess (Deficiency)	**$ (226,944)**	**$ (212,692)**	**$ (228,210)**	**$ (2,912,884)**	**$ (3,580,730)**

2024/2025 CAPITAL PROJECT FUNDS - SUMMARY BY FUND

	Public Works Capital Imp Fund	Street Capital Imp Fund	Bridge & Arterial Imp Fund	Traffic Light Capital Imp Fund	Frontier Center Capital Imp	Zoo Capital Improvement	Golf Capital Improvement	Fire Capital Imp Fund	Total
REVENUE									
Taxes And Franchises	$ 790,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 401,524	$ 1,191,524
Intergovernmental Revenue	-	1,050,000	-	430,285	1,200,000	-	-	1,312,270	3,992,555
Charges For Services	-	-	-	-	-	100,000	324,809	-	424,809
Investment Income	80,000	20,000	20,000	32,000	-	-	-	-	152,000
Contributions & Donations	-	-	-	-	1,700,000	200,000	-	-	1,900,000
Non Revenue Transfer	(300,000)	-	-	-	-	-	(275,000)	1,587,730	1,012,730
TOTAL REVENUE	**$ 570,000**	**$ 1,070,000**	**$ 20,000**	**$ 462,285**	**$ 2,900,000**	**$ 300,000**	**$ 49,809**	**$ 3,301,524**	**$ 8,673,618**
EXPENSES									
Capital Outlay	$ 2,200,000	$ 4,351,000	$ 400,000	$ 1,125,000	$ 1,700,000	$ 300,000	$ -	$ 1,587,730	$ 11,663,730
Grant Expenditures	-	200,000	-	-	1,200,000	-	-	1,312,270	2,712,270
TOTAL EXPENSES	**$ 2,200,000**	**$ 4,551,000**	**$ 400,000**	**$ 1,125,000**	**$ 2,900,000**	**$ 300,000**	**$ -**	**$ 2,900,000**	**$ 14,376,000**
Excess (Deficiency)	**$ (1,630,000)**	**$ (3,481,000)**	**$ (380,000)**	**$ (662,715)**	**$ -**	**$ -**	**$ 49,809**	**$ 401,524**	**$ (5,702,382)**

2024/2025 ENTERPRISE FUNDS - SUMMARY BY FUND

	Airport Fund	Airport CFC Fund	Airport PFC Fund	Water Fund	Sanitation Fund	Idaho Falls Power Fund	Fiber Fund	Wastewater Fund	Total
REVENUE									
Intergovernmental Revenue	$30,575,877	$ -	$ -	$ 2,280,000	$ -	$ 1,015,000	$ -	$ -	$ 33,870,877
Charges For Services	5,379,333	451,000	1,233,000	16,413,000	5,987,000	73,651,033	4,543,600	14,561,000	122,218,966
Fines & Forfeitures	10,000	-	-	-	-	-	-	-	10,000
Investment Income	-	5,000	20,000	5,000	180,000	1,190,000	20,000	660,000	2,080,000
Rentals & Leases	390,000	-	-	-	-	142,000	1,200,000	8,000	1,740,000
Miscellaneous	1,000	-	-	60,000	-	840,000	-	-	901,000
Non Revenue Transfer	1,828,333	-	(1,828,333)	-	-	30,000,000	-	-	30,000,000
TOTAL REVENUE	**$ 38,184,543**	**$ 456,000**	**$ (575,333)**	**$ 18,758,000**	**$ 6,167,000**	**$ 106,838,033**	**$ 5,763,600**	**$ 15,229,000**	**$ 190,820,843**
EXPENSES									
Salaries And Wages	$ 2,055,349	$ -	$ -	$ 1,860,153	$ 1,515,332	$ 10,175,504	$ 917,594	$ 2,631,308	$ 19,155,240
Benefits	1,037,708	-	-	1,032,779	966,560	4,160,149	423,525	1,403,487	9,024,208
Current Operating Expense	3,795,163	-	-	8,191,675	2,951,180	56,261,048	1,104,880	7,067,242	79,371,188
Capital Outlay	21,275,346	-	-	15,131,000	1,227,000	38,935,000	3,000,000	8,205,000	87,773,346
MERF Expenditures	-	-	-	-	-	1,213,000	254,079	-	1,467,079
Debt Service	555,000	-	-	-	-	-	-	1,100,000	1,655,000
MERF Allocation	120,000	-	-	-	-	-	-	-	120,000
Grant Expenditures	-	-	-	800,000	-	-	-	-	800,000
TOTAL EXPENSES	**$ 28,838,566**	**$ -**	**$ -**	**$ 27,015,607**	**$ 6,660,073**	**$ 110,744,700**	**$ 5,700,078**	**$ 20,407,037**	**$ 199,366,061**
Excess (Deficiency)	**$ 9,345,977**	**$ 456,000**	**$ (575,333)**	**$ (8,257,607)**	**$ (493,073)**	**$ (3,906,667)**	**$ 63,522**	**$ (5,178,037)**	**$ (8,545,218)**

2024/2025 INTERNAL SERVICE FUNDS - SUMMARY BY FUND

	Risk Management Fund	Health Insurance Fund	Total
REVENUE			
Investment Income	$ 120,000	$ 100,000	$ 220,000
Miscellaneous	355,000	-	355,000
Non Revenue Transfer	3,050,000	-	3,050,000
TOTAL REVENUE	**$ 3,525,000**	**$ 100,000**	**$ 3,625,000**
EXPENSES			
Salaries And Wages	$ 67,558	$ -	$ 67,558
Benefits	27,734	160,000	187,734
Current Operating Expense	6,635,000	-	6,635,000
TOTAL EXPENSES	**$ 6,730,293**	**$ 160,000**	**$ 6,890,293**
Excess (Deficiency)	**$ (3,205,293)**	**$ (60,000)**	**$ (3,265,293)**


IDAHO FALLS



DEPARTMENT/FUND BUDGETS

MAYOR AND CITY COUNCIL

General Fund—Mayor and City Council (Council)

MISSION STATEMENT

To provide the very best services and opportunities for city residents so those who live, work, and play in Idaho Falls have the best quality of life possible.

DIVISION DESCRIPTION

The Office of the Mayor is led by Mayor Rebecca Casper. The office manages and administers the day-to-day business of the City of Idaho Falls, provides executive leadership, and helps residents resolve questions, concerns and complaints. The Office of the Mayor consists of the Mayor's Office, Communications, Economic Development and Government Affairs, and the City Clerk's Office.

CORE SERVICES

Mayor's Office:

- Provides day-to-day executive administration of all city functions to ensure the reliability of vital services to all residents.
- Presents a balanced annual city budget for Council approval, and provides responsible fiscal oversight of city contracts, agreements, and financial matters.
- Sets agendas and conducts Council Meetings, Work Sessions, Board Meetings and Budget Sessions.
- Conducts regular briefings with members of Council and facilitates Council research and policy initiatives as needed.
- Provides overall management of the city's key initiatives and strategic planning efforts.
- Holds regular briefings with city department directors and staff to ensure the city is providing the best service to residents, and is responding to issues, priorities, and concerns.
- Manages and appoints the members of city boards, commissions, and committees.
- Gives speeches, welcomes, official recognitions, proclamations and commendations in support of community events, organizations, and causes.
- Advocates for the city's interests with the Administration, members of Congress and local legislators.
- Represents the community to the Department of Energy, and advocates for the city's economic interests, with Idaho National Laboratory, Energy Communities Alliance, the Idaho Advanced Energy Consortium, the Governor's LINE Commission and more.
- Provides an annual State of the City report to Council, staff, and residents.

Communications & Community Engagement:

- Provides regular, timely information and emergency updates to residents.
- Provides information to the public regarding important city business, events, and activities.
- Ensures city information – announcements, news stories, etc. – are disseminated with accuracy and timeliness to local and regional media outlets, and social media.
- Responds to media inquiries, and conducts press conferences and media interviews.
- Monitors and updates city social media and provides oversight of city social media accounts.
- Supports other city departments' communications efforts to ensure the public receives regular, timely information about projects and priorities.

- Researches and responds to citizen inquiries, complaints, and concerns about city projects, initiatives and plans via mail, email, telephone, and in-person.

Economic Development & Government Affairs:

- Engages in economic development efforts to benefit the city and the surrounding region.
- Expands efforts to showcase Idaho Falls' unique strengths such as its strategic location, skilled workforce, quality of life, etc.
- Supports local businesses by establishing strong partnerships with local government entities, nonprofit organizations, educational institutions, community leaders, business leaders and venture capitalists.
- Serves as a liaison to key community stakeholders such as Greater Idaho Falls Chamber of Commerce, Idaho Falls Downtown Development Corporation, Idaho Falls Auditorium District, Association of Idaho Cities, Department of Commerce and Labor, U.S. Small Business Administration, etc.
- Develops tourism infrastructure and expands marketing efforts to support local tourism-based enterprises.
- Represents the City of Idaho Falls in the community and at various official functions locally, regionally, nationally, and internationally.
- Engages with state and federal organizations and elected officials on issues impacting Idaho Falls.
- Works to secure state and federal grants and funding for essential city projects and programs
- Reviews public policies and state legislation that impact the city and develops strategies to promote the interests of Idaho Falls.

City Clerk's Office:

- Provides a vital role in ensuring efficient governance and transparency.
- Issues and tracks city licensing, in the support of businesses, tradesmen, and childcare providers.
- Manages and maintains records for Fielding and Rose Hill cemeteries.
- Accepts and processes public records requests, promoting openness and accountability.
- Records all legislative actions by the Mayor and Council, including meeting agendas, council meeting minutes, ordinances, resolutions, and agreements.
- Conducts Mayoral and City Council elections.
- Serves as the official custodian for all city records, safeguarding our community's history and upholding its democratic processes.

ACCOMPLISHMENTS FOR FY 2023/2024

- Idaho Falls was named America's Best Performing Small City by the Milken Institute for the third time in four years.
- Continued growth of GIFT, Greater Idaho Falls Transit, which was recognized with a City Achievement Award by the Association of Idaho Cities in 2023. In its second year, GIFT continues to see increases in ridership with more than 12,000 active accounts and almost 100,000 boardings through May 31, 2024.
- Celebrated the opening of the new Idaho Falls Police Complex, which brings all the IFPD's staff and departments under the same roof for the first time ever, which will improve the department's efficiency and effectiveness in its public safety.
- Successfully completed fundraising for the planned renovation of the Frontier Center for the Performing Arts, which will include an expanded lobby, ADA restrooms and more.
- Continued growth of Idaho Falls Fiber, which currently serves more than 7,600 customers, achieving 98% coverage in Idaho Falls with more than 1,000 miles of fiber optic cable laid.
- Support the development of an Airport Master Plan, which will address continued growth in commercial and cargo traffic, a planned terminal expansion, and expanded routes.
- Ribbon cutting for the new Heritage Park, and continued work on the city's parks strategic plan to provide parks and recreation for the city's growing population.

- Ribbon cutting and reopening of Funland at the Idaho Falls Zoo, made possible with a community partnership that will allow new generations to enjoy wholesome fun in Tautphaus Park for decades to come.
- Continued enhancements to the city's community engagement efforts to provide more ways for residents to learn about what is happening in Idaho Falls and get involved.

OBJECTIVES FOR FY 2024/2025

- Promote a welcoming, attractive, safe, and diverse community that provides an outstanding quality of life for all community members.
- Embrace small city communities, big city opportunities, and forward-thinking approaches to provide outstanding services and sustainable economic, social, and recreational opportunities for all residents and the whole community.
- Build a model organization with an emphasis on leadership, strategic partnerships, and meaningful community engagement, asset and financial management and project implementation.
- Support and forward the Council's priorities of enhanced public safety and community policing, improved transportation, expanded recreational facilities, improved budgeting, and stewardship, expedited permitting and review, enhanced housing options and sustainability.
- Implement a strategic communications plan to better serve the vision and needs of our community.
- Provide a high level of responsive customer service that makes residents feel welcome.
- Uphold high values of public service, accountability, respect, and stewardship.
- Enhance opportunities for residents to get involved, stay informed and build community.
- Continue efforts to increase transparency and accountability in all the work we do.

MAJOR BUDGET CHANGES FOR FY 2024/2025

- The Mayor's Office budget includes an additional staff member in the City Clerk's Office to improve efficiency and responsiveness to public records requests and license applications.
- The Economic Development & Government Affairs budget now includes the expenses for the city lobbyist and other professional services, and increased travel and training to reflect new responsibilities.
- The City Council budget includes continued support for GIFT, and a slight increase in the Sister Cities budget.

MAYOR AND COUNCIL SUMMARY BY CATEGORY

		FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUES					
Licenses And Permits		-	92,470	157,500	159,100
Intergovernmental Revenue		-	100,163	-	35,000
Charges For Services		-	24,850	30,000	30,000
Miscellaneous		1,005	79,019	1,000	-
	Total	**1,005**	**296,501**	**188,500**	**224,100**
EXPENSES					
Salaries And Wages		423,008	602,363	694,377	798,864
Benefits		226,162	320,706	418,058	454,486
Current Operating Expense		410,828	393,294	713,119	986,837
MERF Expenditures		-	96,215	-	-
Interfund Transfers		(629,095)	(813,366)	(1,067,011)	(1,160,722)
Grant Expenditures		-	50,163	-	35,000
MERF Allocation		6,000	6,000	6,766	6,766
	Total	**436,903**	**655,375**	**765,309**	**1,121,231**

MAYOR AND COUNCIL SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
General Fund						
Mayor	206,995	1,000	293,421	35,000	86,426	41.75%
Economic Development	74,584	-	150,627	-	76,043	101.96%
City Clerk	248,123	187,500	255,220	189,100	7,097	2.86%
Council	235,607	-	421,963	-	186,356	79.10%
Total	**765,309**	**188,500**	**1,121,231**	**224,100**	**355,922**	**46.51%**

MAYOR AND COUNCIL PERSONNEL

Title	FY 2023 Budget Number	FY 2024 Budget Number	FY 2025 Adopted Budget Number
Chief of Staff	1	1	1
City Clerk	-	1	1
City Council Member	6	6	6
Communication Specialist	-	1	1
Deputy City Clerk	-	1	1
Economic Development Administrator	1	1	1
Executive Assistant	1	1	1
Mayor	1	1	1
Office Assistant II	-	1	1
Public Information Officer	1	1 *	1
Total	**11**	**15**	**15**

* Mid-year hire and/or transfer

LEGAL

General Fund—Legal

MISSION STATEMENT

To proactively support, empower, and achieve the City's goals and ambitions and protect the City and the community.

CORE SERVICES

- The Legal Department provides municipal legal services to the City and its elected and appointed officials. The department is organized into two sections: General Civil Counsel and Prosecution.
- The Legal Department drafts and prepares City ordinances and resolutions, researches and drafts legal opinions, prepares contracts, prosecutes violations of City ordinances and state misdemeanors that occur within City limits. In addition, Legal supports utility and airport regulation and compliance, claims resolution, employment and labor work, and litigation, among other issues.

ACCOMPLISHMENTS FOR FY 2023/2024

- Successfully represented the City in various prosecution matters.
- Provided timely responses to more than 2,000 police and general City public records requests.

OBJECTIVES FOR FY 2024/2025

- Enhance the department's technology and facilities to create efficiencies.
- Continue addressing citizens' quality of life and supporting and promoting City departmental objectives.
- Reduce turnaround time for assignments using technology and strategic handling of workload.
- Recruit and retain high quality professionals.

MAJOR BUDGET CHANGES FOR FY 2024/2025

Due to increased prosecution load, the Legal Department is seeking an additional prosecutor and moving a part-time administrative assistant to full time.

- Prosecutor - The City has held $90,000 in the prosecutor budget from when the City reduced the staffing from two full time prosecutors to one in 2021, due to COVID slowdown. The projected cost for a new prosecutor will be approximately $127,100 in total. Most of the impact from this request will be offset by the $90,000 and salary savings in the Civil Division.
- Full time administrative assistant - The increased cost is anticipated to be approximately $30,000.

Legal Research Database Subscription Increases - The City utilizes Westlaw as our primary legal research tool. We've received notice that our subscription charges are increasing approximately 35% next year.

LEGAL SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Fines & Forfeitures	178,986	151,634	210,600	180,000
Total	**178,986**	**151,634**	**210,600**	**180,000**
EXPENSES				
Salaries And Wages	457,495	509,139	520,205	657,678
Benefits	164,349	178,275	198,411	283,493
Current Operating Expense	134,184	44,045	167,684	90,341
Interfund Transfers	(304,737)	(340,625)	(352,731)	(406,789)
Total	**451,291**	**390,833**	**533,569**	**624,723**

LEGAL SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
City Attorney	125,564	210,600	133,556	180,000	7,992	6.36%
Prosecution	408,005	-	491,167	-	83,162	20.38%
Total	**533,569**	**210,600**	**624,723**	**180,000**	**91,154**	**17.08%**

LEGAL PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Assistant City Attorney	1.0	1.0	1.0
Admin Assistant-Legal	-	-	1.0
City Attorney	1.0	1.0	1.0
City Prosecutor	1.0	1.0	2.0
Legal Assistant	1.0	1.0	1.0
Office Assistant I-Legal	1.0	1.0	1.0
PT			
Admin Assistant-Legal	1.0 *	1.0 *	-
	6.0	**6.0**	**7.0**

* Position funded at 0.5 FTE

MUNICIPAL SERVICES

General Fund— Municipal Services

MISSION STATEMENT

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

FUND DESCRIPTION

- General Funds
- Frontier Center Capital Improvement

CORE SERVICES

- Public finances, investments, accounting, audit, treasury and budget
- Payroll
- Procurement, accounts payable
- Assets and surplus of city-owned property
- Information Technology
- Building maintenance for over 200 city-owned properties
- Fleet maintenance of over 800 city vehicles and equipment
- Utility billing for over 27,000 residential and 4,580 commercial and 6 industrial customers

ACCOMPLISHMENTS FOR FY 2023/2024

- Completed quarterly finance presentations to City Council
- Completed design and bidding for the installation of the elevator and other interior improvement for City Hall building
- Completed benchmarking study for regional theaters comparable to the Frontier Center for the Performing Arts
- Completed fuel dispenser upgrades

OBJECTIVES FOR FY 2024/2025

- Implement budget process improvements
- Issue request for proposal for city's financial and utility billing systems
- Implement building stewardship plan
- Complete City Hall building construction
- Begin Frontier Center for the Performing Arts ADA Restrooms and Lobby Expansion construction
- Develop and implement an apprenticeship program at the Fleet Maintenance Facility

MAJOR BUDGET CHANGES FOR FY 2024/2025

- Construction funds for the Frontier Center for the Performing Arts ADA Restrooms and Lobby Expansion
- Project funding for the City's financial and utility billing systems

MUNICIPAL SERVICES SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Licenses And Permits	126,555	-	-	-
Intergovernmental Revenue	8,523	91,600	1,318,390	1,251,500
Charges For Services	140,346	161,939	129,000	132,000
Rentals & Leases	5,602	19,513	14,000	14,000
Miscellaneous	12,518	(2,915)	7,100	1,500
MERF Cash	-	-	72,000	315,755
Total	**293,543**	**270,137**	**1,540,490**	**1,714,755**
EXPENSES				
Salaries And Wages	4,213,745	4,354,535	5,049,554	5,599,389
Benefits	1,845,147	1,844,283	2,418,956	2,729,645
Current Operating Expense	5,995,532	7,146,189	7,611,360	10,874,802
Capital Outlay	46,513	126,059	100,000	575,000
MERF Expenditures	-	6,908	72,000	128,255
Debt Service	-	550	-	-
Interfund Transfers	(8,568,006)	(9,514,893)	(10,075,128)	(13,111,000)
Grant Expenditures	14,001	86,122	1,318,390	1,064,000
MERF Allocation	54,000	105,000	107,900	105,037
Total	**3,600,931**	**4,154,753**	**6,603,032**	**7,965,128**

MUNICIPAL SERVICES BUDGET BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
General Fund						
Municipal Services	151,142	72,000	144,346	315,755	(6,796)	-4.50%
Information Technology	1,843,730	100,000	2,162,435	100,000	318,705	17.29%
Treasurer	222,895	-	226,884	-	3,989	1.79%
Utility Billing	8,849	-	13,070	-	4,221	47.70%
Finance	635,169	3,000	863,598	-	228,429	35.96%
Software Implementation	-	-	500,000	-	500,000	
Equipment Maintenance	1,411	4,100	392,252	189,000	390,841	27699.59%
Building Maintenance	2,846,863	932,390	3,060,952	978,000	214,089	7.52%
Frontier Center	892,973	429,000	601,590	132,000	(291,383)	-32.63%
Total	**6,603,032**	**1,540,490**	**7,965,128**	**1,714,755**	**1,362,096**	**20.63%**

MUNICIPAL SERVICES PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Municipal Services Administration			
Executive Assistant	-	1 *	1
Finance & Accounting Coordinator	1	- *	-
Municipal Services Director	1	1	1
Information Technology			
Assistant Chief Information Officer	-	1 *	1
Chief Information Officer	1	1	1
IT Business Intelligence Analyst I	3	4 *	4
IT Business Intelligence Analyst II	-	1 *	1
IT Support Technician	1	- *	-
IT Systems Administrator	-	2 *	2
IT Systems Administrator I	1	-	-
IT Systems Administrator II	-	- *	-
IT Systems Specialist	1	- *	-
IT Technician I	1	-	-
IT Technician II	2	3 *	3
IT Technician III	-	1 *	1
Network & Security Specialist	-	- *	-
Treasury			
Admin Assistant - Municipal Services	-	1 *	1
Business Office Manager I		1 *	1
Business Office Manager II	-	1	1
Deputy City Treasurer	- *	-	-
Finance Manager/Treasurer	1 *	1	1
Lead Treasury Clerk	-	1	1
Treasurer	1 *	-	-
Treasury Cashier	1	-	-
Treasury Clerk	3	2	2
Treasury Operations Manager	-	1 *	1
Utility Billing			
Assistant Utility Supervisor	-	1	1
Credit Specialist	1	1	1
Customer Service Representative-Treasury	2	2	2
Utility Billing Specialist	2	2	2
Utility Billing Specialist II	1	-	-
Utility Supervisor	1	1	1
Finance Administration			
Accountant	1	1	1
Accountant I	3 *	4 *	4
Accountant II	1 *	1	1

MUNICIPAL SERVICES PERSONNEL

Accountant II-Supervisor	1	- *	-
Accountant III	2 *	2	2
Accounting Clerk	- *	-	-
Accounts Payable Clerk	1	2 *	2
Assistant Finance Manager	1 *	1 *	1
Controller	- *	-	-
Payroll Coordinator	1 *	2 *	2
Procurement & Accounts Payable Supervisor	-	1 *	1
Procurement Specialist I	- *	-	-
Procurement Specialist II	2 *	1 *	1
Property & Records Coordinator	1	1	1
Equipment Maintenance			
Admin Assistant - Municipal Services	-	1	1
Garage Service Worker	1	-	-
Maintenance/Apprentice Tech	-	1	1
Mechanic, Journey	10	10	10
Office Assistant I - Equipment Maintenance	1	-	-
Parts & Inventory Coordinator	1	1	1
Shop Foreman	1	1	1
Shop Superintendent	1	1	1
Building Maintenance			
Building Maintenance Superintendent	1	1	1
Building Maintenance Specialist II	2	2	2
Building Maintenance Technician I	-	1 *	1
Building Maintenance Technician II	4	3 *	3
Building Maintenance Foreman	1	1	1
Bulding Maintenance Lead Technician	3	3	3
Custodian	2	2	2
Office Assistant I - Building Maintenance	1	-	-
Office Assistant II	-	1	1
Frontier Center			
Auditorium Manager	1	1	1
City Clerk			
City Clerk	1	-	-
Deputy Clerk	1	-	-
General Services Administration			
General Services Administrator	- *	-	-
Office Asst II - General Services	- *	-	-
Total	**71**	**76**	**76**

* Mid-year hire and/or transfer

FRONTIER CENTER CIP

Capital Improvement Project Fund—Frontier Center

FRONTIER CENTER CIP BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Intergovernmental Revenue	-	-	-	1,200,000
Investment Income	(5,507)	6,947	-	-
Contributions & Donations	-	-	200,000	1,700,000
Miscellaneous	-	3,000	-	-
Non Revenue Transfer	-	-	200,000	-
Division Total	**(5,507)**	**9,947**	**400,000**	**2,900,000**
EXPENSES				
Capital Outlay	-	-	600,000	1,700,000
Grant Expenditures	-	-	-	1,200,000
Division Total	**-**	**-**	**600,000**	**2,900,000**

COMMUNITY DEVELOPMENT

General Fund—Community Development

MISSION STATEMENT

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

FUND DESCRIPTION

There are three accounts under the Community Development Services umbrella:

- 1701: Planning and Building Divisions
- 1702: Bonneville Metropolitan Planning Organization (BMPO)
- 1703: Community Development Block Grants (CDBG) / Grants

CORE SERVICES

Building:

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

Planning:

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

Grants:

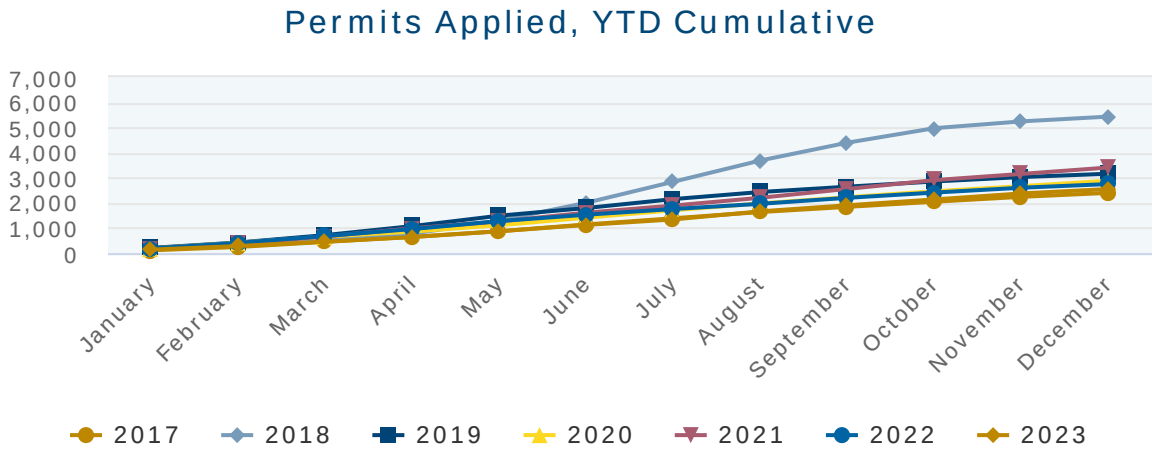
- Administer and manage the Community Development Block Grant (CDBG) program, the Covid Relief Round 1 (CV1) and Covid Relief Round 3 (CV3) CDBG COVID 19 relief funds, and other federal grants.
- Complete and manage Housing and Urban Development (HUD) reports, and submit to the Integrated Disbursement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

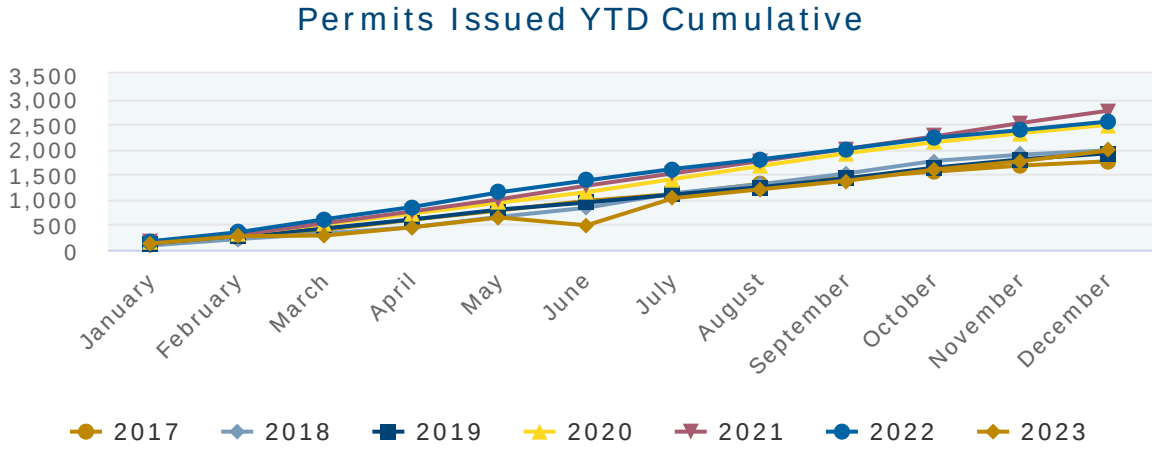
- Manage the Greater Idaho Falls Transit (GIFT) financial reports and expense disbursements.
- Participate on various boards including Greater Idaho Falls Transit (GIFT) and Region 6 Housing Coalition.
- Assist departments in finding and applying for grants.
- Americans with Disabilities Act (ADA) Coordination.

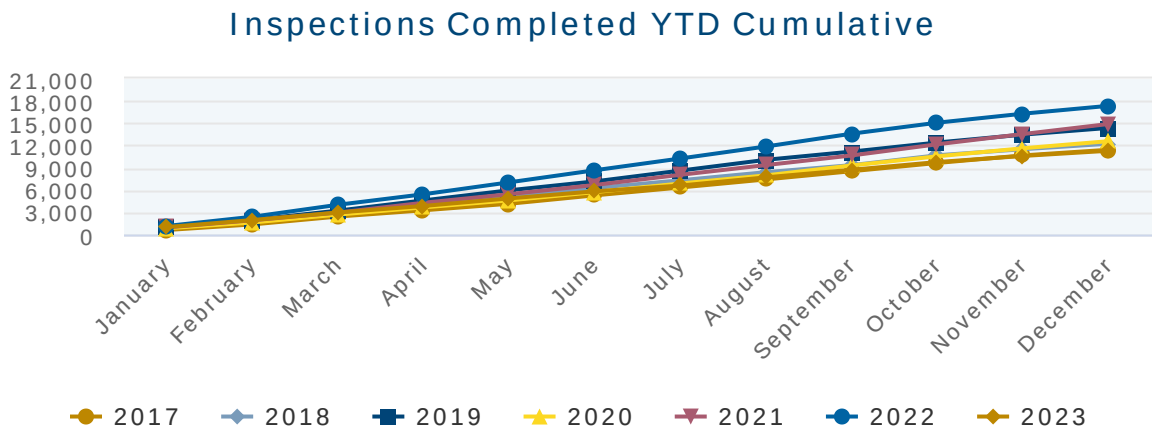
ACCOMPLISHMENTS FOR FY 2023/2024

Building:

- Implemented new building permit review process to decentralize permit review and make the building permit review process more transparent.
- Full roll out of CityWorks review software.
- Hired a new Commercial Plans Examiner, reducing third party review dependence in plan review saving time and money for the development community and the City of Idaho Falls.
- Increased contractor training and outreach.
- Updated ICC codes per state requirements, and performed duties as required in accordance with adopted codes.
- Implemented career progression model for permit technicians.

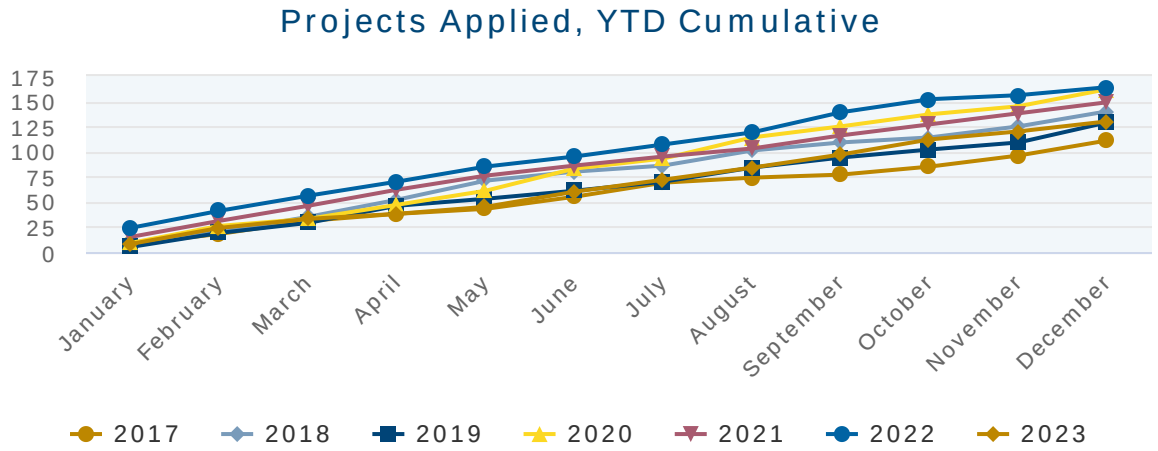


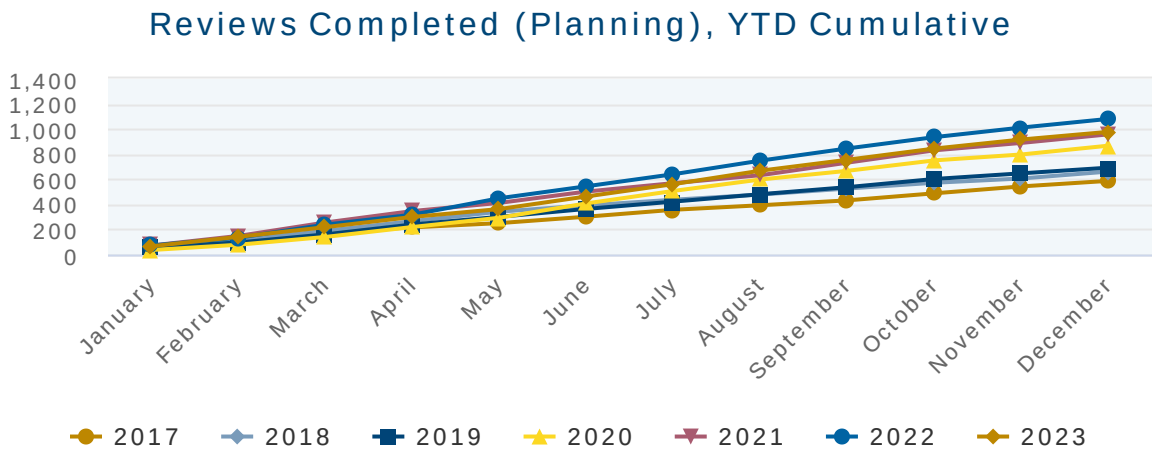


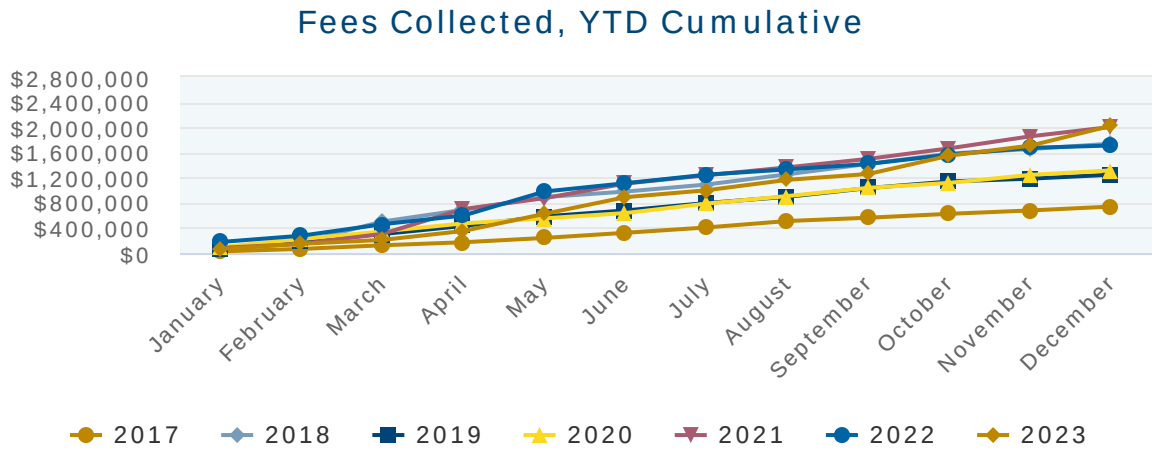


Planning:

- Creation of two new Urban Renewal Districts.
- Hiring of a new Community Development Services Director.
- Hiring of an intern for the summer of 2024 to update GIS layers regarding building footprints, permit query, planning cases, etc. to be accessed by the public.
- Implementation of the South Downtown Form-Based Code.
- Early analysis of the Historic Preservation Master Plan to guide historic preservation in the future.
- Work with Utah State University Walkable Center implementation strategy.
- Begin code revisions to address Missing Middle Housing.
- Re-establishment of the IDAHome Committee to address housing affordability in Idaho Falls.
- Implementation of Imagine IF projects.







Grants:

- Developed and implemented CDBG annual action plans for 2023 and 2022 from HUD.
- Developed the Consolidated Annual Performance and Evaluation Report (CAPER) and submitted it to the City Council.
- Hosted and sponsored annual Fair Housing Training.
- Participated in the annual Homeless Stand Down.
- Recognized April as Fair Housing Month with Fair Housing Proclamation.
- Supported HUD annual Point in Time Count.
- Presented Infrastructure and Public Facilities Projects at the annual National Community Development Association (NCDA) Conference June 11th - 15th in Orlando, FL.
- Completed and submitted (4) Quarterly ARPA SLFRF Compliance Reports P&E Report.
- Developed and implemented a process to obligate/commit unspent ARPA SLFRF funds (ARPA Round 2).
- Continue to develop the grants program by developing workflows and processes, and work to ensure grant compliance.

OBJECTIVES FOR FY 2024/2025

- Complete building security upgrades.
- Thorough review of planning and building fees.
- Consider waiver of development fees that address affordable housing.
- Continue to monitor/report ARPA SLFRF progress of projects.
- Negotiate a new area of impact (AOI) with Bonneville County.
- Development of a historic preservation plan.
- Development of a parks and trails master plan.
- Promote the development of walkable centers.

FUTURE OPPORTUNITIES/ISSUES

- Appropriate fee adjustments.
- Continue to monitor staffing levels.
- Developing housing action plan to determine and set the appropriate City role in housing issues.
- Continue to work toward a self-sustaining grants program.
- Monitor completeness of ARPA SLFRF projects and prepare for ARPA Round 3 in September of 2024.
- Continue to address barriers identified in the Analysis of Impediments to Fair Housing Choice.
- Continue monitoring ARPA SLFRF projects for performance and financial reporting.
- Implementation of Missing Middle Housing options within the Zoning Ordinance.

COMMUNITY DEVELOPMENT SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Licenses And Permits	1,570,060	1,155,505	1,101,000	1,600,496
Intergovernmental Revenue	1,078,568	1,223,040	1,832,000	1,754,000
Charges For Services	440,336	470,961	330,000	467,000
Miscellaneous	68,810	103,618	85,000	105,000
MERF Cash	-	-	45,000	-
Total	**3,157,774**	**2,953,124**	**3,393,000**	**3,926,496**
EXPENSES				
Salaries And Wages	1,313,793	1,418,820	1,604,149	1,809,826
Benefits	514,826	581,810	717,678	842,990
Current Operating Expense	746,277	763,069	1,161,850	932,055
Capital Outlay	469,961	323,934	400,000	400,000
MERF Expenditures	-	-	45,000	-
Interfund Transfers	-	(33)	-	-
Grant Expenditures	48,000	289,887	640,000	55,000
MERF Allocation	15,500	16,500	23,997	25,489
Total	**3,108,357**	**3,393,986**	**4,592,674**	**4,065,360**

COMMUNITY DEVELOPMENT SUMMARY BY DIVISION

Division	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	FY 2025 Adopted Budget Expenditure	FY 2025 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Planning, Building and Inspection	3,101,498	2,116,000	2,782,128	2,127,496	(319,370)	-10.30%
Metropolitan Planning	690,633	587,000	455,745	1,029,000	(234,888)	-34.01%
CDBG Program	800,543	690,000	827,488	770,000	26,945	3.37%
Total	**4,592,674**	**3,393,000**	**4,065,360**	**3,926,496**	**(527,314)**	**-11.48%**

COMMUNITY DEVELOPMENT PERSONNEL

	FY 2023 Budget	FY 2024 Budget		FY 2025 Adopted Budget
FT	**Number**	**Number**		**Number**
Admin Assistant - Community Development Services	1	-	*	-
Assistant Planning & Building Director	1	1		1
BMPO Deputy Director	1	1		1
Building Inspector	1	1		1
Building Official	1	1		1
Building Permit Clerk	2	2		2
Community Development Services Director	1	1		1
Chief Building Inspector	1	1		1
Chief Electrical Inspector	3	1		1
Chief Plumbing/Mech. Inspector	2	1		1
Commercial Plans Examiner	-	1		1
Electrical Inspector	-	1		1
Executive Assistant	-	1	*	1
GIS Analyst/Planner	1	1		1
Grant Administrator	1	1		1
Grants Coordinator	1	1		1
Planner I	2	2		2
Planner II: Long Range	1	1		1
Plumbing/Mechanical Inspector	-	1		1
Residential Plan Examiner	-	1		1
Transportation Planner	1	1		1
PT				
Office Assistant II-BMPO **	1	1		1
Total	**22**	**23**		**23**

* Mid-year hire and/or transfer

** Office Asst II-BMPO funded at .5 FTE

BUSINESS IMPROVEMENT DISTRICT

Business Improvement District Fund

BUSINESS IMPROVEMENT DISTRICT SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Investment Income	(2,679)	1,946	2,250	2,250
Miscellaneous	94,272	88,763	115,000	115,000
Division Total	**91,593**	**90,709**	**117,250**	**117,250**
EXPENSES				
Current Operating Expense	85,500	179,000	115,000	115,000
Division Total	**85,500**	**179,000**	**115,000**	**115,000**

BUSINESS IMPROVEMENT DISTRICT SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Special Revenue Fund						
Business Improvement District	115,000	117,250	115,000	117,250	-	0.00%
Total	**115,000**	**117,250**	**115,000**	**117,250**	**-**	**0.00%**

HUMAN RESOURCES

General Fund—Human Resources

MISSION STATEMENT

The Human Resources Department is committed to fostering trust and engagement among the City of Idaho Falls's employees. Through transparent communication, visible presence, and reliable support, we ensure that employees feel empowered to seek assistance and trust that we have their best interests at heart. Our mission is to actively engage with all employees, cultivating a culture of collaboration and continuous improvement. We are dedicated to partnering with employees to maximize their potential and contribute to the success of our City.

CORE SERVICES

Human Resource Planning; Selection and Recruitment; Performance Management; Learning and Development; Rewards and Recognition; Compensation and Benefits; Policy Formulation; Employee Engagement; Health and Safety; Growth and Succession Planning; Career Planning; Function Evaluation; Labor Law Compliance; Job Evaluation; Safety; Onboarding; Employee Relations; Labor Relations; Leadership & HR related training; Risk Management, Equal Employment Opportunity, and Diversity.

ACCOMPLISHMENTS FOR FY 2023/2024

- Organized and increased employee participation and engagement in City events such as: Pie Day, Salsa Contests, Benefits Fair, and City Picnic.
- Provided training along with Finance and the Mayor's office through the Lunch and Learn events.
- Provided training to city employees, including:
  - "The Talk Saves Lives" suicide prevention training.
  - Distracted Driving course.
  - De-escalation/ customer service training.
  - Forklift Certification Course.
- Created a tracking system to effectively transfer part of risk through the insurance policy, subrogation, restitution, and claim management.
- Started digital data collection for exit surveys.
- Provide support to city departments on labor law compliance, recruitment and hiring, protected leaves, grievances, and conflicts.

OBJECTIVES FOR FY 2024/2025

- Employee Engagement
- Supervisor/Leadership development and training
- Performance Management systems and processes
- Personnel policy review and updating
- Employee onboarding
- Employee Engagement
- Supervisor/Leadership development and training
- Performance Management systems and processes
- Personnel policy review and updating
- Employee onboarding.

FUTURE OPPORTUNITIES/ISSUES

- Need for increased HR staffing.
- With additional HR staffing, we could expand on current HR services in the following areas:
  - › Compensation, benefits (including sustainable cost modeling and design work), rewards, and recognition (HR Analyst)
  - › Recruitment and Hiring/Clear job expectations in all job descriptions (recruiter)
  - › Training/Learning/Onboarding/Offboarding/Engagement surveys (HR Generalist)
  - › General coordination of HR efforts and employee communication and employee event planning (HR Administrative Assistant)

HUMAN RESOURCES SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
EXPENSES				
Salaries And Wages	353,071	351,256	376,184	513,839
Benefits	111,537	122,429	143,184	201,178
Current Operating Expense	218,407	258,455	310,698	316,878
Interfund Transfers	(314,111)	(347,108)	(376,758)	(426,511)
Division Total	**368,904**	**385,032**	**453,308**	**605,384**

HUMAN RESOURCES SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
General Fund						
Human Resources	453,308	-	605,384	-	152,076	33.55%
Total	**453,308**	**-**	**605,384**	**-**	**152,076**	**33.55%**

HUMAN RESOURCES PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Human Resource Manager	2	2	2
Human Resources Analyst	-	-	1
Human Resources Director	1	1	1
Human Resources Generalist	-	1	1
Safety & Training Program Coor	1	-	-
PT			
Human Resources Assistant	1	-	-
Total	**5**	**4**	**5**

POLICE

General Fund—Police

MISSION

In partnership with the residents of Idaho Falls, our mission is to make a positive difference in the community and help people live safer, more prosperous, and healthier lives.

VISION

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

CORE VALUES

Integrity, Courage, Honor, Trust, Excellence. All of our actions and decisions should reflect these core values.

CORE SERVICES

- Provide 24/7 emergency and service response
- Provide 24/7 emergency and service communication for all public safety entities in the region
- Traffic enforcement
- Field investigation
- School safety
- Criminal investigations
- Proactive community partnerships to prevent crime
- Special investigations
- Special teams
- Code enforcement
- Airport safety
- Animal shelter
- Animal code enforcement
- Records management, report dissemination, and secure storage of property and evidence
- Public information and community engagement

ACCOMPLISHMENTS FOR FY 2023/2024

- Completion of Idaho Falls Police Complex under budget
- Filled vacant positions, bucking national trends in law enforcement
- 29% reduction in the use of force over three years
- Creation of Critical Outreach Programs & Education (COPE) team to help with addiction recovery, mental illness, and homelessness
- Victim advocate
- IACP Audit

ACTIVITY DESCRIPTION

- Office of the Chief
  - › Overall leadership and command of all IFPD operations and employees
  - › Budgeting
  - › Grant administration

  - Public information
  - Intelligence and crime analysis
  - Policy review and creation
  - Community outreach
  - Blue in the School
- Patrol Bureau
  - 24/7 field operations and response
  - Traffic enforcement
  - Code enforcement
  - Animal Services
  - Special events and planning
  - Airport operations
  - Field Training Program
  - Secondary employment
  - K9 program
  - School Resource Officers
- Investigations and Special Operations Bureau
  - People crime investigations
  - Property crime investigations
  - Crime scene investigations
  - Internet Crimes Against Children
  - Digital Forensic examinations
  - Critical Outreach Programs & Education (COPE) team
  - Victim Advocate
  - Special Weapons and Tactics (SWAT) response
  - Crisis Negotiation Team (CNT)
  - Explosive Ordnance Disposal Team
  - Unmanned Aircraft Team
  - Mobile Field Force
- Professional Standards and Logistics Bureau
  - In service and specialty training for all employees
  - New officer training
  - Hiring, retention, and recruitment
  - Internal investigations
  - Equipment and Fleet management
  - 24/7 dispatching and emergency communications
  - Records
  - Evidence
  - Employee wellness

OBJECTIVES FOR FY 2024/2025

- Creation of new 5-year strategic plan
- Creation of local police academy with area partners
- Neighborhood policing program
- Geographic policing in patrol
- Traffic enforcement with on-line reporting, citizen watch utilization, and communication back with citizen
- Code Enforcement with on-line reporting, multi department cooperation, and communicating back with citizen

FUTURE OPPORTUNITIES/ISSUES

- Growing the department to meet the demands of a growing city with a rising crime rate.
- Evaluation of contracting shelter services
- Enhanced employee wellness

POLICE SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUES				
Licenses And Permits	30,615	24,550	35,000	35,000
Intergovernmental Revenue	735,016	1,692,787	1,913,910	2,695,008
Charges For Services	88,286	98,807	117,500	117,500
Fines & Forfeitures	24,783	27,280	50,000	40,000
Rentals & Leases	31,695	40,579	37,000	37,000
Contributions & Donations	65,247	64,301	50,000	150,000
Miscellaneous	74,753	124,574	145,000	66,500
Non Revenue Transfer	-	-	-	146,171
MERF Cash	-	-	1,038,844	1,284,890
Total	**1,050,395**	**2,072,878**	**3,387,254**	**4,572,069**
EXPENSES				
Salaries And Wages	10,684,431	11,686,498	11,695,450	11,686,633
Benefits	4,357,580	4,597,216	5,684,763	6,244,116
Current Operating Expense	2,369,715	2,978,826	2,476,843	3,162,042
Capital Outlay	58,002	120,729	-	43,660
MERF Expenditures	460,494	855,558	1,038,844	1,284,890
Debt Service	1,998,598	1,996,279	2,000,000	1,506,012
Interfund Transfers	(920,041)	(884,752)	(1,049,809)	(1,011,171)
Grant Expenditures	52,660	83,455	636,496	1,975,022
MERF Allocation	441,000	880,000	1,084,410	1,182,993
Total	**19,502,440**	**22,313,810**	**23,566,997**	**26,074,197**

POLICE CIP	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Taxes And Franchises	-	-	7,000,000	-
Fund Total	**-**	**-**	**7,000,000**	**-**
EXPENSES				
Capital Outlay	7,812,390	14,963,242	7,000,000	-
Fund Total	**7,812,390**	**14,963,242**	**7,000,000**	**-**

POLICE SUMMARY BY DIVISION

Division	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	FY 2025 Adopted Budget Expenditure	FY 2025 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Police Administration	3,201,306	1,108,844	3,184,153	1,394,890	(17,153)	-0.54%
Police In Service Training	1,489,608	-	4,825,023	459,771	3,335,415	223.91%
Police Uniform Patrol	10,770,493	30,000	9,884,548	832,087	(885,945)	-8.23%
Police Records and Service	573,503	-	571,853	-	(1,650)	-0.29%
Police Criminal Investigation	3,609,410	681,135	3,845,167	499,928	235,757	6.53%
Police 911 Communications	2,382,616	1,073,698	2,391,075	1,131,393	8,459	0.36%
Police Computer Supplies	359,966	-	353,541	-	(6,425)	-1.78%
Police Animal Control	1,180,095	493,577	1,018,837	254,000	(161,258)	-13.66%
Total	**23,566,997**	**3,387,254**	**26,074,197**	**4,572,069**	**2,507,200**	**10.64%**
Police CIP						
Police CIP	7,000,000	7,000,000	-	-	(7,000,000)	-100.00%
Total	**7,000,000**	**7,000,000**	**-**	**-**	**(7,000,000)**	**-100.00%**
Police Impact Fees						
Police Impact Fees	75,000	75,000	798,000	571,056	723,000	964.00%
Total	**75,000**	**75,000**	**798,000**	**571,056**	**723,000**	**964.00%**

POLICE PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Assistant - Police	1	2	1
Animal Control/Ordinance Officer	8	6 *	6
Animal Services Manager	1	1	1
Animal Shelter Program Cor.	1	1	1
Code Enforcement Offcr, Senior	1	1	1
Code Enforcement Officer	2	2	2
Communication Center Manager	1	-	-
Dispatch Supervisor	5	-	-
Emergency Comm. Officer	-	15 *	16
Emergency Comm. Officer II	-	4	4
Emergency Comm. Officer III	-	1	1
Emergency Comm. Officer Trn	-	7	6
Emergency Comm. Specialist	19	-	-
Executive Assistant	1	1	1
Lead Animal Cont/Ord. Officer	-	2	2
Police Captain	3	4	5
Police Chief	1	1	1
Police Crime Analyst	1	1	1
Police Lieutenant	5	5 *	5
Police Officer	20	16	18
Police Officer, Probationary **	1	14 *	18
Police Officer, Senior	55	47 *	46
Police Sergeant	12	12	12
Police Training Coor & Prop Mgr	1	1 *	1
Property/Evidence Clerk	1	-	1
Public Information Officer	1	1	1
Records Specialist	5	5	5
Records Supervisor	1	1	1
Social Worker		1 *	1
Training & Equipment Coordinator	-	1 *	1
Victims Services Coordinator	1 *	1	1
PT			
Emergency Comm Officer PT	1	-	-
Total	**149**	**154**	**160**

* Mid-year hire and/or transfer

** 6 additions pending grant, 2 if no grant

POLICE IMPACT FEE

Impact Fee Fund—Police

MISSION

In partnership with the residents of Idaho Falls, our mission is to make a positive difference in the community and help people live safer, more prosperous, and healthier lives.

VISION

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

CORE VALUES

Integrity, Courage, Honor, Trust, Excellence. All of our actions and decisions should reflect these core values.

CORE SERVICES

- 83% of impact fees are planned to go to the portion of the Idaho Falls Police Complex (IFPC), designed for future growth.
- 17% of impact fees are planned to go to add to fleet police vehicles. As the City grows, new police officers are needed. The police vehicles for new officers come from this portion of impact fees.

ACCOMPLISHMENTS FOR FY 2023/2024

- The IFPC was completed in April and became fully operational shortly thereafter.
- IFPD fleet vehicles are back on schedule with an 8-year retention plan. We added 4 new officer positions and will look to add 2 new fleet vehicles in 2024/2025.

OBJECTIVES FOR FY 2024/2025

- Approve impact fees for police at 100%.
- Close out the Certificate of Participation expenditures for the construction of the IFPC.
- Add two vehicles to fleet.

POLICE IMPACT FEES SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Licenses And Permits	31,292	237,273	75,000	565,000
Investment Income	43	4,777	-	-
Non Revenue Transfer	-	-	-	6,056
Division Total	**31,335**	**242,050**	**75,000**	**571,056**
EXPENSES				
Capital Outlay	-	-	75,000	168,000
Debt Service	-	-	-	630,000
Division Total	**-**	**-**	**75,000**	**798,000**

FIRE

General Fund—Fire

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

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

ACCOMPLISHMENTS FOR 2023/2024

- Installed emergency generators to stations 4 and 5 enhancing response capabilities in the event of an emergency power outage, thereby reducing community risk. This was accomplished with funding provided by the American Rescue Plan Act (ARPA).
- Based on the department's revised Strategic Plan and the City's Comprehensive Plan for future City growth and response needs:
  - Combined American Rescue Plan Act (ARPA) funding, department budget, and impact fees to begin the process of design and preparation for a fire station and storage facility on the department's property located on N 15th East to address the department's current response and storage needs.
- Continued to pursue grants and additional funding opportunities for a fire training facility.
- Received a grant for a self-contained breathing apparatus washer to assist in decontamination and maintenance.
- Discussed opportunities with a possible donor to construct a 9/11 memorial to be displayed at fire station 1 headquarters.
- Managed current grants and applied for additional grants.
- Increased public education and outreach to aid in risk reduction goals.

OBJECTIVES FOR 2024/2025

- Complete the new construction of Fire Station 6 on St. Leon Rd.
- Complete the new construction of a storage facility on St. Leon Rd.
- Update the fire department's strategic and comprehensive plans.

FUTURE OPPORTUNITIES/ISSUES

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

FIRE SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Licenses And Permits	39,960	56,992	40,355	40,500
Intergovernmental Revenue	2,320,502	2,473,444	2,960,328	2,882,572
Charges For Services	88,674	130,266	90,000	90,000
Contributions & Donations	302	500	-	-
Miscellaneous	486,237	113,284	61,000	75,000
MERF Cash	-	-	894,679	894,679
Total	**2,935,674**	**2,774,487**	**4,046,362**	**3,982,751**

EXPENSES				
Salaries And Wages	7,932,457	8,177,682	7,770,930	7,850,970
Benefits	3,370,978	3,764,502	4,330,952	4,822,166
Current Operating Expense	1,522,865	1,779,652	1,996,532	2,013,431
Capital Outlay	2,114,019	411,635	15,000	140,000
MERF Expenditures	-	355,819	894,679	894,679
Interfund Transfers	(1,166,616)	(314,045)	(450,000)	(450,000)
Grant Expenditures	639,430	166,752	1,331,756	1,212,256
MERF Allocation	500,000	500,000	785,000	785,000
Total	**14,913,133**	**14,841,998**	**16,674,849**	**17,268,502**

FIRE SUMMARY BY DIVISION

Division	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	FY 2025 Adopted Budget Expenditure	FY 2025 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Fire Administration	1,621,629	4,046,362	1,517,944	3,982,751	(103,685)	-6.39%
Fire Alarm Training	366,000	-	266,500	-	(99,500)	-27.19%
Fire Prevention	952,548	-	927,050	-	(25,498)	-2.68%
Fire Fighting	11,050,100	-	11,739,218	-	689,118	6.24%
Fire Training	91,133	-	115,350	-	24,217	26.57%
Fire Stations and Buildings	425,520	-	470,771	-	45,251	10.63%
Fire Auxiliary Services	2,167,919	-	2,231,669	-	63,750	2.94%
Total	**16,674,849**	**4,046,362**	**17,268,502**	**3,982,751**	**593,653**	**3.56%**
Fire Impact Fees						
Fire Impact Fees	200,000	200,000	-	(212,692)	(200,000)	-100.00%
Total	**200,000**	**200,000**	**-**	**(212,692)**	**(200,000)**	**-100.00%**

FIRE PERSONNEL

FT	FY 2023 Budget Number	FY 2024 Budget Number	FY 2025 Adopted Budget Number
Business Office Manager II	2	- *	-
Deputy Fire Chief	2	1	1
Executive Assistant	-	1 *	1
Fire Battalion Chief	3	3	3
Fire Captain	7	9	10
Fire Captain/Paramedic	13	12	11
Fire Chief	1	1	1
Fire Division Chief	-	1	1
Fire Driver	19	14	14
Fire Driver/Paramedic	5	8	8
Fire Inspector II	4	4	4
Fire Marshal	1	1	1
Firefighter 1st Class	-	-	11
Firefighter Paramedic-Sr	1	-	1
Firefighter Senior	22	23	23
Probationary Firefighter	13	12	-
Public Information Officer	1	- *	-
Total	**94**	**90**	**90**

* Mid-year hire and/or transfer

EMERGENCY MEDICAL SERVICES

Emergency Medical Services (EMS) Fund

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

- Replaced one Type II transport ambulance.
- Added one Type II transport ambulance to the fleet.
- Replaced and installed security hardware at fire stations to increase personnel safety and equipment security.
- Replaced aging medical supply safes and equipment storage to enhance security.
- Placed an additional ambulance into service at the fire station on 65th South to enhance response times and create a safer community.
- Implemented additional training modules for EMS personnel in CPR, PALS, and ACLS.
- Implemented new funding sources through new state legislation.

OBJECTIVES FOR FY 2024/2025

- Plan for an ambulance to be placed in the fire station on 15th East, based on the department's revised Strategic Plan and the City's Comprehensive Plan for future city growth and response needs.
- Continue to assist Jefferson County in establishing a Basic Life Support transport ambulance to enhance regional partnerships and enhance patient care.
- Continue to assist Bingham County in EMS response to enhance regional partnerships and patient care.

FUTURE OPPORTUNITIES/ISSUES

- Continue discussions and support at the local and state levels to prioritize EMS in Idaho as an essential service. This would prioritize funding to ensure services that remain affordable to the user.
- Pursue additional coordination with the Bonneville County Fire Protection District #1 to enhance coordinated response, reduce community risk, and enhance fire and emergency medical services.

- Work with Bonneville County Fire Protection District #1 in establishing a baseline EMS standard at the EMT Basic certification level.

EMERGENCY MEDICAL SERVICES SUMMARY BY CATEGORY

AMBULANCE	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Intergovernmental Revenue	3,425,207	4,189,706	3,985,905	3,675,495
Charges For Services	5,408,479	5,585,468	4,948,082	4,959,937
Investment Income	(15,740)	40,130	-	90,000
Contributions & Donations	-	-	5,000	5,000
Miscellaneous	3,095	167,332	115,000	105,000
Non Revenue Transfer	415,000	725,000	-	-
MERF Cash	-	-	564,219	303,719
Division Total	**9,236,041**	**10,707,636**	**9,618,206**	**9,139,151**
EXPENSES				
Salaries And Wages	3,695,865	4,112,587	4,409,763	4,738,619
Benefits	1,645,983	1,870,859	2,226,561	2,637,805
Current Operating Expense	1,291,198	1,231,262	1,732,163	1,912,753
Capital Outlay	7,026	2,971	-	-
MERF Expenditures	-	476,376	564,219	303,719
Debt Service	674,101	-	-	-
Interfund Transfers	(339,630)	(321,846)	(350,000)	(350,000)
Grant Expenditures	-	609,051	310,500	15,000
MERF Allocation	415,000	725,000	725,000	725,000
Division Total	**7,389,544**	**8,706,261**	**9,618,206**	**9,982,896**

EMERGENCY MEDICAL SERVICES SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Ambulance	9,618,206	9,618,206	9,982,896	9,139,151	364,690	3.79%
Total	**9,618,206**	**9,618,206**	**9,982,896**	**9,139,151**	**364,690**	**3.79%**

EMERGENCY MEDICAL SERVICES PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Deputy Fire Chief	-	1	1
Fire Division Chief	1	1	-
Business Office Manager II	1	1	1
Public Information Officer	-	-	-
Firefighter 1st Class	5	1	2
Firefighter 2nd Class	-	-	1
Firefighter Senior	8	13	17
Firefighter Paramedic-Sr	27	21	20
Fire Driver/Paramedic	1	2	2
Fire Captain/Paramedic	-	3	3
Probationary Firefighter (1)	-	5 *	7
Total	**43**	**48**	**54**

* Mid-year hire

(1) 6 additions in last quarter of fiscal year

WILDLAND FIRE

Wildland Fire Fund

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

- Finalized the build of a new Type 6 wildland apparatus.
- Applied for a FEMA grant for a new Type 4 wildland apparatus.
- Established funding to offset costs for the construction of a fire station and storage facility; limiting the financial impact to the general fund.
- Placed two wildland ambulances into service.

OBJECTIVES FOR FY 2024/2025

- Apply for a FEMA grant to fund a new Type 4 wildland apparatus.
- Certify and maintain approximately 50 department employees at the Type II wildland certification or higher.

FUTURE OPPORTUNITIES/ISSUES

Continue to work with our State, Regional, and Federal partners in wildland fire responses and mitigation to enhance community outreach and enhance local knowledge, skills, and abilities.

WILDLAND FIRE SUMMARY BY CATEGORY

WILDLAND DEPLOYMENT	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Intergovernmental Revenue	1,462,905	878,343	2,175,000	2,250,000
Investment Income	(17,769)	23,196	-	25,000
Non Revenue Transfer	-	-	-	(900,000)
Division Total	**1,445,136**	**901,539**	**2,175,000**	**1,375,000**
EXPENSES				
Current Operating Expense	1,266,279	779,458	1,085,882	1,067,569
Capital Outlay	20,000	83,549	750,000	750,000
Division Total	**1,286,279**	**863,006**	**1,835,882**	**1,817,569**

WILDLAND FIRE SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Wildland Deployment	1,835,882	2,175,000	1,817,569	1,375,000	(18,313)	-1.00%
Total	**1,835,882**	**2,175,000**	**1,817,569**	**1,375,000**	**(18,313)**	**-1.00%**

FIRE CIP

Capital Improvement Project—Fire

FIRE CIP	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Taxes And Franchises	396,234	395,897	401,524	401,524
Intergovernmental Revenue	-	-	-	1,312,270
Investment Income	(8,190)	-	-	-
Non Revenue Transfer	-	-	-	1,587,730
Division Total	**388,044**	**395,897**	**401,524**	**3,301,524**
EXPENSES				
Capital Outlay	-	-	-	1,587,730
Grant Expenditures	-	-	-	1,312,270
Division Total	**-**	**-**	**-**	**2,900,000**

FIRE IMPACT FEE

Impact Fee Fund—Fire

FIRE IMPACT FEES SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Licenses And Permits	12,938	126,253	200,000	470,000
Investment Income	(15)	1,844	-	-
Non Revenue Transfer	-	-	-	(682,692)
Division Total	**12,923**	**128,097**	**200,000**	**(212,692)**
EXPENSES				
Capital Outlay	-	-	200,000	-
Division Total	**-**	**-**	**200,000**	**-**

PARKS

General Fund—Parks

MISSION STATEMENT

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

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

FUND DESCRIPTION

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

CORE SERVICES

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

The Idaho Falls Zoo is the "best little zoo in the west" featuring the largest collection of exotic animals in Idaho. It was the first zoo in Idaho to be accredited by the Association of Zoos and Aquariums (AZA), just celebrating its 25th year of accreditation. With more than 320 individual animals representing 120 species from around the globe, the zoo is proud of its mission of supporting local and global conservation.

ACCOMPLISHMENTS FOR FY 2023/2024

- Built an ADA restroom at the All-Access Playground
- Continued installing auto locks and cameras on our public restrooms.
- Continued work on Adventure Island in the zoo
- Replaced outdated lighting fixtures throughout Tautphaus Park with energy efficient LED fixtures.
- Rebuilt the tennis courts in Tautphaus Park
- Started building a restroom at Heritage Park
- Purchased and installed temporary pickleball surfacing for the Tautphaus Park multi-purpose shelter.
- With funding from the Transportation Alternative Program (TAP Grant), the Meppen Canal Trail was constructed from the Idaho Canal to 25th East.
- Constructed a multi-use path in Tautphaus Park, along Boulevard and along the baseball fields on Rollendet.
- Opened Funland at the Zoo, but continued restoration efforts.

ACTIVITY DESCRIPTION

- Plan and develop parks and facilities that are environmentally sensitive, provide diverse leisure-time opportunities and support the community's vision and desires.
- Provide the quality of life for residents, businesses, and visitors that make people choose Idaho Falls as their home and/or place of business.
- Maintain City's landscaped areas including parks, rights of way, retention ponds, Riverwalk, city entrance ways, and public plazas.
- Operate the "best little zoo in the west" in a professional manner. Abide by all AZA accreditation standards.
- Run zoo programs, classes, and camps to educate the community on conservation issues and zoo needs.

- Maintain appropriate records including, but not limited to, daily animal behavior, feed schedules, dietary needs, health problems, and treatment schedules.

OBJECTIVES FOR FY 2024/2025

- Conduct a feasibility study, cost estimate, location analysis and needs assessment for a City Community Center.
- Construct a multi-use pathway around the perimeter of Tautphaus Park.
- Install pathway lighting along the Riverwalk through Heritage Park.
- Complete the construction of a restroom in Heritage Park
- Realign and widen North Park Road, into Tautphaus Park.
- Open Adventure Island to the public, offering our first year-round facility at the Idaho Falls Zoo.
- Finish construction of a restroom at Sage Lakes Golf Course.

PARKS SUMMARY BY CATEGORY

PARKS TOTAL	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Licenses And Permits	325	75	300	300
Intergovernmental Revenue	156,676	422,383	314,000	275,000
Charges For Services	1,414,798	1,490,599	2,104,848	2,312,759
Investment Income	(9,441)	11,738	10,000	10,000
Rentals & Leases	55,644	73,060	-	-
Contributions & Donations	179,555	323,173	2,561,500	1,811,500
Miscellaneous	9,079	7,147	2,000	5,000
Non Revenue Transfer	-	275,000	-	-
MERF Cash	-	-	559,649	615,545
Total	**1,806,637**	**2,603,176**	**5,552,297**	**5,030,104**
EXPENSES				
Salaries And Wages	3,720,367	4,258,174	4,875,517	4,921,532
Benefits	1,560,921	1,744,722	2,088,194	2,368,749
Current Operating Expense	3,608,289	3,628,094	4,678,452	4,792,692
Capital Outlay	408,898	351,100	250,000	130,500
MERF Expenditures	88,202	163,600	559,649	615,545
Interfund Transfers	(53,806)	(129,940)	100,000	(50,000)
Grant Expenditures	80,855	413,553	2,919,000	1,875,000
MERF Allocation	308,400	1,008,400	561,651	645,397
Total	**9,722,128**	**11,437,703**	**16,032,463**	**15,299,415**

PARKS SUMMARY BY DIVISION

Division	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	FY 2025 Adopted Budget Expenditure	FY 2025 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Parks Administration	3,383,618	2,418,000	2,395,995	1,488,000	(987,623)	-29.19%
Parks Sandy Downs	262,632	-	265,915	-	3,283	1.25%
Parks Maintenance	6,038,383	646,153	5,808,135	670,687	(230,248)	-3.81%
Parks Zoo	3,164,986	1,644,348	3,393,192	1,761,759	228,206	7.21%
Parks Weed & Snow Removal	619,585	32,943	585,518	33,000	(34,067)	-5.50%
Parks Noise Park	35,721	-	34,511	-	(1,210)	-3.39%
Parks Horticulture and Forestry	920,378	39,000	965,078	39,000	44,700	4.86%
Parks Activity Center	226,711	-	240,415	-	13,704	6.04%
Parks Warbonnet	469,954	527,000	466,998	596,000	(2,956)	-0.63%
Cemeteries	910,495	244,853	1,143,657	441,658	233,162	25.61%
Total	**16,032,463**	**5,552,297**	**15,299,415**	**5,030,104**	**(733,048)**	**-4.57%**
CIP						
Parks CIP	50,200	67,500	-	-	(50,200)	-100.00%
Zoo CIP	2,000,000	2,130,000	300,000	300,000	(1,700,000)	-85.00%
Total	**2,050,200**	**2,197,500**	**300,000**	**300,000**	**(1,750,200)**	**-85.37%**
Parks Impact Fees						
Parks & Recreation Impact Fees	450,353	450,353	1,340,000	1,111,790	889,647	197.54%
Total	**450,353**	**450,353**	**1,340,000**	**1,111,790**	**889,647**	**197.54%**

PARKS PERSONNEL

FT	FY 2023 Budget Number	FY 2024 Budget Number	FY 2025 Adopted Budget Number
Admin Assistant - Parks & Recreation	1	-	-
Animal Care Supervisor	1	1	1
Business Office Manager I	-	- *	-
Business Office Manager II	-	1 *	1
Cemetery Sexton	1	1	1
Custodian	1	1	1
Custodian/Facility Coordinator	1	1	1
Executive Assistant	-	1 *	1
Horticulture/Forestry Tech	1	1	1
Horticulturist	1	1	1
Horticulturst/Forestry Laborer	3	2	2
Irrigation Specialist	1	1	1
Lead Maintenance Operator - Cemetery	3	3	3
Lead Maintenance Operator - Parks	1	1	1
Marketing & Volunteer Coordinator	-	1	1
Office Assistant II - Parks & Recreation	1	-	-

Parks & Cemetery Assistant Supterintendant	-	1	*	1
Parks & Recreation Director	1	1		1
Parks Foreman	1	1		1
Parks Maintenance Operator I	8	11	*	11
Parks Maintenance Operator II	7	5	*	5
Parks Maintenance Operator III	4	4		4
Parks Manager	4	4		4
Parks/Cemetery Superintendent	1	1		1
Parks/Landscape Superintendent	1	-		-
Recreation Superintendent	1	1		1
Special Events/Volunteer Coordinator	1	-		-
Urban Forester	-	1		1
Zoo Curator of Education	-	1	*	1
Zoo Educator	3	2		2
Zoo Facilities Maintenance Specialist	1	2	*	2
Zoo Facilities Service Manager	1	1		1
Zoo Facility Maintenance Assistant	-	1		1
Zoo Facility Maintenance Worker	1	-		-
Zoo General Curator	1	1		1
Zoo Guest Services Manager	-	-		1
Zoo Guest Services Supervisor	1	2		-
Zoo Keeper	6	6		6
Zoo Keeper Assistant	2	2		2
Zoo Manager of Public Engagement	1	-	*	-
Zoo Registrar/Receptionist	1	1		1
Zoo Superintendent	1	1		1
Zoo Veterinary Tech/Zookeeper	1	1		1
Total	**65**	**67**		**66**

* Mid-year hire and/or transfer

RECREATION

Recreation Fund

MISSION STATEMENT

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

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

FUND DESCRIPTION

The Recreation fund is made up of revenues generated from admissions to the Rec Center, Ice Arena, and the Aquatic Center, rentals of the park shelters, program registrations, user group rentals, and from a recreation levy. The recreation levy allocation was $1,078,573 in 2024 and is expected to be around $1,158,373 in 2025.

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

The hardwood gym floor at the Idaho Falls Rec Center was in terrible shape and needed to be replaced in 2024. The overall space felt unsafe and dilapidated, so our recreation staff started looking for sponsors to help fund the project. Thanks to the sponsorships of the Mountain View Hospital, Teton Toyota, Idaho Falls Fiber, and Rockwell Homes, the hardwood floor was replaced, the walls were all professionally painted, the old lighting was replaced with energy efficient LED lighting, and acoustic panels were installed around the gymnasium.

ACTIVITY DESCRIPTION

The Recreation Division is responsible for facilitating hundreds of programs that serve thousands of youths and adult participants year round at three (3) indoor recreation facilities, including the Wes Deist Aquatic Center, Joe Marmo/ Wayne Lehto Ice Arena and Idaho Falls Recreation Center as well as throughout the City's entire park system.

OBJECTIVES FOR FY 2024/2025

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

RECREATION SUMMARY BY CATEGORY

		FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE					
Taxes And Franchises		783,999	876,746	1,078,573	1,187,466
Intergovernmental Revenue		-	-	200,000	-
Charges For Services		1,131,132	1,414,296	1,535,322	1,695,585
Investment Income		(20,348)	4,777	-	(15,000)
Rentals & Leases		44,921	46,808	50,000	53,560
Contributions & Donations		15,205	16,775	8,000	2,000
Miscellaneous		65,399	59,048	5,000	53,000
Non Revenue Transfer		76,000	6,000	180,000	260,000
MERF Cash		-	-	60,000	48,000
	Total	**2,096,309**	**2,424,450**	**3,116,895**	**3,284,611**
EXPENSES					
Salaries And Wages		768,357	1,045,841	1,220,600	1,155,228
Benefits		267,960	351,505	395,543	426,520
Current Operating Expense		898,559	959,861	1,315,610	1,373,274
Capital Outlay		1,197,456	-	300,000	260,000
MERF Expenditures		-	-	60,000	48,000
Debt Service		-	30	-	-
Interfund Transfers		(187)	-	-	-
MERF Allocation		6,000	6,000	14,179	19,370
	Total	**3,138,146**	**2,363,237**	**3,305,932**	**3,282,392**

RECREATION SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Special Revenue Fund						
Recreation Administration	850,489	1,466,573	560,617	1,227,466	(289,872)	-34.08%
Recreation Playgrounds/Playfields	726,627	714,030	714,615	733,654	(12,012)	-1.65%
Recreation Indoor Aquatic Center	1,382,959	633,207	1,584,055	912,750	201,096	14.54%
Recreation Skating Rink	345,857	303,085	423,104	410,741	77,247	22.34%
Total	**3,305,932**	**3,116,895**	**3,282,392**	**3,284,611**	**(23,540)**	**-0.71%**

RECREATION PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Assistant - Parks & Recreation	-	1 *	1
Aquatic Specialist	2	2	2
Aquatics Manager	1	1	1
Aquatics Supervisor	1	1	1
Office Assistant II - Parks & Recreation	1	- *	-
Parks Maintenance Operator II	-	-	1
Recration Center Attendant/Basketball Instructor	1	1 *	1
Recreation Specialist	1	- *	-
Recreation Supervisor	1	1	1
Supervisor Cust/Ops Specialist-Recreation	1	1	1
Recreation Facility Coordinator	-	-	1
Youth Program Specialist	-	1	1
Total	**9**	**9**	**11**

* Mid-year hire and/or transfer

GOLF

Golf Fund

MISSION STATEMENT

To provide an outstanding golf course experience to our guests by providing excellent course conditions, quality golf programs and lesson opportunities, and superb food options for the guests who visit our facilities.

FUND DESCRIPTION

The golf courses operate as an enterprise system in the City of Idaho Falls. This system of government authorizes all budgeted expenses to be paid by revenues generated by the golf division, and any excess revenues are allowed to be retained by the golf division.

CORE SERVICES

More important than all our systems, records, etc, is how customers view us. Our entire staff is trained to ensure that their daily interactions with our guests is nothing short of excellent. In the golf business the ultimate key is to make the customer enjoy their total experience and for them to connect with the beauty and condition of our courses. We work hard to ensure that all staff members (especially new recruits) understand this philosophy each year by using new and existing training programs.

ACCOMPLISHMENTS FOR FY 2023/2024

Sage Lakes installed a new Golf Simulator for winter golfing and a new range machine for dispensing golf balls on the range. Pinecrest purchased 42 new Club Car Golf Carts with Visage Fleet Management software, a multi-use trailer for golf carts and maintenance equipment, 18 metal Tee marker signs, a new sand trommel tool, and finished installing 8' fencing on the north side of the property. Sand Creek purchased a new range ball picker, installed a new fountain for their pond on hole 16, new fencing around the pump station, a new greens groomer, and a new Lilly for maintenance operations.

ACTIVITY DESCRIPTION

The City of Idaho Falls is to be commended for its continued support of offering this community a most affordable opportunity to play the game of golf. Our green fees and especially our Season Pass rates are second to none in the entire United States, especially for the outstanding quality of our courses. It is important to note that our pricing structure is not geared to make "a profit". The focus has always been to provide a public recreational opportunity that is affordable to our residents and visitors while doing our best to keep it self-sufficient. The professionalism of the entire staff from our certified GCSAA Superintendents to our PGA Professionals is unmatched, and more importantly, is appreciated by all our guests. The game of golf is much more than a game; it is a lifestyle that many not only commit their hard-earned dollars to, but a recreation activity that provides all ages, from 3 to over a 100, the opportunity to play a sport by themselves, with their friends, or with strangers. Thank you to our city leaders, past and present, for supporting this activity that many of our citizens focus their entire recreation time around. We continue to make great strides and look forward to always remembering that the purpose of our courses is for the enjoyment of our guests who recreate here.

OBJECTIVES FOR FY 2024/2025

To continue to provide an outstanding golfing experience for our guests that frequent our facilities. In addition to continuing to be mindful of our obligation to our guests to provide this experience in the most efficient and affordable manner.

FUTURE OPPORTUNITIES/ISSUES

To remind our guests of the opportunity to play golf year-round using our indoor golf simulators and to inform them that their golf purchases benefit the Idaho Falls golf program, as profits directly benefit the golf program's bottom line.

GOLF SUMMARY BY CATEGORY

GOLF Total	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Charges For Services	3,386,943	3,467,150	3,775,034	3,775,724
Investment Income	(8,484)	(3,759)	-	-
Miscellaneous	44,856	48,704	20,000	20,000
Non Revenue Transfer	220,000	240,020	-	214,000
MERF Cash	-	-	304,788	497,435
Total	**3,643,314**	**3,752,115**	**4,099,822**	**4,507,159**
EXPENSES				
Salaries And Wages	1,117,607	1,210,091	1,227,392	1,273,023
Benefits	375,658	397,043	444,756	523,342
Current Operating Expense	1,567,988	1,637,673	1,365,297	1,597,402
Capital Outlay	92,445	118,213	175,810	202,000
MERF Expenditures	-	3,295	304,788	497,435
Interfund Transfers	(3,269)	(3,152)	-	-
MERF Allocation	220,000	240,020	345,267	409,712
Total	**3,370,429**	**3,603,183**	**3,863,310**	**4,502,915**

GOLF SUMMARY BY DIVISION

Division	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	FY 2025 Adopted Budget Expenditure	FY 2025 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Pinecrest Pro	654,667	2,234,466	735,569	2,147,609	80,902	12.36%
Pinecrest Maintenance	726,309	110,438	817,770	185,266	91,461	12.59%
Sand Creek Pro	534,402	812,069	564,369	864,697	29,967	5.61%
Sand Creek Maintenance	779,155	51,300	720,671	112,000	(58,484)	-7.51%
Sage Lakes Pro	499,636	748,499	542,365	783,418	42,729	8.55%
Sage Lakes Maintenance	669,141	143,050	1,122,172	414,169	453,031	67.70%
Total	**3,863,310**	**4,099,822**	**4,502,915**	**4,507,159**	**639,605**	**16.56%**

GOLF PERSONNEL

FT	FY 2023 Budget Number	FY 2024 Budget Number	FY 2025 Adopted Budget Number
Assistant Golf Pro	3	3	3
Director of Agronomy	-	1 *	1
Golf Assistant Superintendent	3	3	3
Golf Course Superintendent	3	2 *	2
Manager of Golf Operations	1	1	1
Operation Manager	2	2	2
Total	**12**	**12**	**12**

* Mid-year hire and/or transfer

PARKS CIP

Capital Improvement Project Fund—Parks

PARKS CIP SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Intergovernmental Revenue	570,932	182,747	-	-
Charges For Services	18,561	15,467	17,500	-
Investment Income	(2,675)	(4,218)	-	-
Contributions & Donations	700,000	100,000	50,000	-
Division Total	**1,286,818**	**293,996**	**67,500**	**-**
EXPENSES				
Current Operating Expense	101	-	200	-
Capital Outlay	736,655	107,062	50,000	-
Division Total	**736,756**	**107,062**	**50,200**	**-**

ZOO CIP

Capital Improvement Project Fund—Zoo

ZOO CIP SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUES				
Charges For Services	88,821	106,284	90,000	100,000
Investment Income	(10,688)	19,108	-	-
Contributions & Donations	178,522	260,665	2,040,000	200,000
Division Total	**256,656**	**386,057**	**2,130,000**	**300,000**
EXPENSES				
Capital Outlay	223,310	139,076	2,000,000	300,000
Division Total	**223,310**	**139,076**	**2,000,000**	**300,000**

GOLF CIP

Capital Improvement Project Fund—Golf

GOLF CIP SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Charges For Services	329,176	351,597	315,000	-
Investment Income	(4,474)	7,843	-	-
Non Revenue Transfer	217,568	(275,000)	-	-
Division Total	**542,270**	**84,441**	**315,000**	**-**
EXPENSES				
Capital Outlay	992,067	108,185	315,000	-
Division Total	**992,067**	**108,185**	**315,000**	**-**

PARKS & RECREATION IMPACT FEE

Impact Fee Fund—Parks

PARKS IMPACT FEES SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUES				
Licenses And Permits	32,943	282,447	450,353	1,100,000
Investment Income	(107)	4,267	-	-
Non Revenue Transfer	-	-	-	11,790
Division Total	**32,836**	**286,714**	**450,353**	**1,111,790**
EXPENSES				
Current Operating Expense	-	-	-	90,000
Capital Outlay	-	57,064	450,353	1,250,000
Division Total	**-**	**57,064**	**450,353**	**1,340,000**

LIBRARY

Library Fund

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

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

LIBRARY SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUES				
Taxes And Franchises	2,367,586	2,627,444	2,864,145	2,978,711
Intergovernmental Revenue	1,166,247	89,219	65,000	77,000
Fines & Forfeitures	10,314	8,169	10,000	10,000
Investment Income	(118,702)	132,487	100,000	120,000
Rentals & Leases	7,142	9,486	9,000	9,000
Contributions & Donations	95,447	31,238	130,500	31,600
Miscellaneous	1,831	25,351	-	-
Non Revenue Transfer	1,800	1,800	-	1,800
Division Total	**3,531,665**	**2,925,193**	**3,178,645**	**3,228,111**
EXPENSES				
Salaries And Wages	1,273,550	1,285,815	1,659,881	1,739,629
Benefits	475,095	463,572	803,351	794,807
Current Operating Expense	1,322,303	907,734	1,220,302	1,611,492
Capital Outlay	283,080	111,908	330,000	790,000
Grant Expenditures	-	-	100,000	-
MERF Allocation	1,800	1,800	2,250	4,221
Division Total	**3,355,827**	**2,770,830**	**4,115,784**	**4,940,149**

LIBRARY SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Special Revenue Fund						
Library	4,115,784	3,178,645	4,940,149	3,228,111	824,365	20.03%
Total	**4,115,784**	**3,178,645**	**4,940,149**	**3,228,111**	**824,365**	**20.03%**

LIBRARY PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Assistant - Library	1	-	-
Assistant Library Director	2	2	2
Business Office Manager II	-	1	1
Custodian-Library	-	-	1
IT Analyst/Supervisor	1	1	1
Lead Librarian	3	3	1
Librarian-Children's	-	-	1
Librarian-Social Media	-	1	1
Librarian-Technical Services	-	1	1
Library Cataloger	2	1	1
Library Clerk	4	4	1
Library Director	1	1	1
Library Program Specialist	4	3	1
Library Supervisor	1	1	1
Library Technician *	6	6	11
Supv Cust/Ops Spec-Library	1	1	1
Total	**26**	**26**	**26**

* Library Technician funded at 10.75 FTE for FY 2025

AIRPORT

Enterprise—Airport Fund

MISSION STATEMENT

Idaho Falls Regional Airport endeavors to be a financially self-sufficient enterprise that provides unmatched service, safety, and convenience as a global transportation gateway to the Rocky Mountain West.

FUND DESCRIPTION

The Airport fund is a City of Idaho Falls proprietary fund created to collect revenue derived from operations of the Idaho Falls Regional Airport.

CORE SERVICES

- Provide a safe and secure operating environment for passengers, commercial airlines, corporate flight operations, and recreational flying.
- Promote increased economic activity for the community through enhanced air service options.
- Manage projects outlined in the Airport's capital improvement plan to achieve the Airport's mission.
- Develop Airport facilities, space, and property to foster growth towards achieving airport goals.
- Maintain compliance with Federal Aviation Administration and Transportation Security Administration regulations.

ACCOMPLISHMENTS FOR FY 2023/2024

- Additional seasonal flights to Seattle, Denver, and Dallas occurred continuing the passenger growth trend.
- The Airport received a United States Department of Transportation Small Community Air Service Development Grant incentivizing air service to Southern California.
- Received $1,000,000 as a Idaho Airport Aid Program grant as part of the Idaho First funding initiative made by the State of Idaho.

OBJECTIVES FOR FY 2024/2025

- Continue working on the Airport Terminal Building Expansion to address growth.
- Identify and implement passenger experience enhancements.
- Investigate, define, develop, and implement increased security requirements required by continued airport growth.
- Complete the ongoing Airport Master Plan.

FUTURE OPPORTUNITIES/ISSUES

- Growth in Idaho Falls and eastern Idaho will drive opportunities for expanded air service.
- This same growth is driving higher demand in airfield space for private aircraft hangars.
- Large projects are upcoming and pose conflicting funding issues. These projects include the Airport Terminal Building, relocation of the Air Traffic Control Tower, and rehabilitation of the primary runway.
- With the increasing number of passenger enplanements comes increasing security requirements. Airport staff continue to investigate any new requirements and plan accordingly to meet them.

AIRPORT SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUES				
Intergovernmental Revenue	5,759,944	7,615,383	23,116,311	30,575,877
Charges For Services	3,898,498	4,364,547	4,285,702	5,379,333
Fines & Forfeitures	4,190	9,718	3,560	10,000
Investment Income	(41,572)	97,924	-	-
Rentals & Leases	334,009	457,881	358,253	390,000
Miscellaneous	195,856	(50,921)	1,000	1,000
Non Revenue Transfer	492,374	(422,974)	1,299,645	1,828,333
Total	**10,643,298**	**12,071,558**	**29,064,471**	**38,184,543**
EXPENSES				
Salaries And Wages	1,302,883	2,005,736	2,069,083	2,055,349
Benefits	426,108	627,883	863,037	1,037,708
Current Operating Expense	2,545,755	3,281,446	3,564,096	3,795,163
Capital Outlay	348,963	842,218	18,936,713	21,275,346
MERF Expenditures	34,918	-	-	-
Debt Service	-	112,667	150,000	555,000
Interfund Transfers	-	(16,075)	-	-
MERF Allocation	37,800	32,700	102,000	120,000
Grant Expenditures	-	1,546	-	-
Total	**4,696,427**	**6,888,120**	**25,684,929**	**28,838,566**

AIRPORT SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Enterprise Fund						
Airport Passenger Facility Charge	-	-	-	(575,333)	-	
Airport Customer Facility Charge	-	488,808	-	456,000	-	
Airport Administration	2,450,098	29,064,471	3,417,798	38,184,543	967,700	39.50%
Airport Custodial	840,704	-	917,513	-	76,809	9.14%
Airport Grounds Maintenance	1,273,904	-	1,429,809	-	155,905	12.24%
Airport Security	777,769	-	726,548	-	(51,221)	-6.59%
Airport Improvements	18,597,213	-	21,075,346	-	2,478,133	13.33%
Airport Fire Protection	803,925	-	852,290	-	48,365	6.02%
Airport Landside	260,057	-	262,551	-	2,494	0.96%
Airport Building Maintenance	681,259	-	156,711	-	(524,548)	-77.00%
Total	**25,684,929**	**29,553,279**	**28,838,566**	**38,065,210**	**3,153,637**	**12.28%**

AIRPORT PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Assistant-Airport	1	- *	-
Airfield Main & Operations Specialist	4	4	4
Airfield Operations Lead	2	2	2
Airfield Supervisor	1 *	1 *	1
Airport Bldg Maintenance Specialist	2	2	2
Airport Bldg Maintenance Supervisor	1	1	1
Airport Credentialing Specialist	-	1 **	1
Airport Facilities & Operations Manager	-	1 **	1
Airport IT Specialist	-	1 **	1
Airport Landside Main/Ops Specialist	2 *	2 **	2
Airport Parking Supervisor	1	1	1
Airport Safety & Security Manager	1	1	1
Assistant Airport Director	2	2	2
Badging Airport Security Clerk	-	- **	-
Business Development Manager	1	2 *	1
Custodial Supervisor	1	1 *	1
Custodian-Operation Specialist	6	6	6
Director of Aviation	1	1	1
Executive Assistant	-	- *	1
Facility Manager	1	- **	-
Grounds Operations Supervisor	1	- *	-
IT System Specialist	-	- **	-
Parking Technician	- *	- *	-
Terminal Maintenance/Custodial	- *	- *	-
Total	**28**	**29**	**29**

* Mid-year hire and/or transfer

** Position title change

AIRPORT PASSENGER FACILITY CHARGE (PFC)

Airport Passenger Facility Charge Fund

FUND DESCRIPTION

The passenger facility charge (PFC) fund exists to monitor and expend funds that the Federal Aviation Administration has approved. Funds must be segregated and the use of those funds reported regularly to the Federal Aviation Administration.

CORE SERVICES

- Fees collected are utilized to support enhancing airport facilities related to safety, security, capacity, noise reduction, or increased air carrier competition.

ACCOMPLISHMENTS FOR FY 2023/2024

- Obtained Federal Aviation Administration approval to continue collecting the Passenger Facility Charge.

OBJECTIVES FOR FY 2024/2025

- Support the expansion of the Idaho Falls Regional Airport Terminal project.
- Acquire new multi-purpose snow removal equipment.

FUTURE OPPORTUNITIES/ISSUES

The Fees are directly related to enplanements through the airport. Any variance in the amount of passengers will affect the amount of collections. Higher enplanements will require a new PFC application to be able to continue to collect PFC from airlines to fund necessary improvements.

AIRPORT PFC SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Charges For Services	1,353,346	1,039,561	1,197,645	1,233,000
Investment Income	(26,706)	49,378	-	20,000
Non Revenue Transfer	-	(562,092)	(1,197,645)	(1,828,333)
Division Total	**1,326,640**	**526,848**	**-**	**(575,333)**

AIRPORT CUSTOMER FACILITY CHARGE (CFC)

Airport Customer Facility Charge Fund

FUND DESCRIPTION

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

CORE SERVICES

- Customer Facility Charge fees are held in the CFC fund until transferred to the Airport to reimburse project expenditures.

ACCOMPLISHMENTS FOR FY 2023/2024

- Fees continued to be collected for overall airport operations and maintenance.

OBJECTIVES FOR FY 2024/2025

- Continue collecting fees for future use.

FUTURE OPPORTUNITIES/ISSUES

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

AIRPORT CFC SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUES				
Charges For Services	-	277,723	488,808	451,000
Investment Income	-	3,044	-	5,000
Division Total	**-**	**280,766**	**488,808**	**456,000**

PUBLIC WORKS

General Fund—Public Works Administration

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

Public Works Administration supports all the Divisions of the Department including Engineering, Geographical Information Systems (GIS), Greater Idaho Falls Transit (GIFT), Sanitation, Stress, Wastewater and Water.

ACCOMPLISHMENTS FOR FY 2023/2024

(See individual Divisional Accomplishments)

OBJECTIVES FOR FY 2024/2025

- Ensure the financial sustainability of the GIFT micro-transit program.
- Develop smart landscaping and attractive streetscapes that reduce maintenance costs and conserve water.
- Continue to plan and provide for safe and efficient transportation infrastructure.
- Work with the BMPO to support and advance the High-Capacity Roadway Study.
- Promote water conservation and water metering messaging.
- Evaluate new opportunities for recycling.

PUBLIC WORKS GIS

General Fund - Public Works GIS (Geographic Information System)

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

- Portal for ArcGIS improvements – added significant functionality and content to the GIS Portal to support internal City staff with GIS needs. Including historic aerial photos, surface terrains, contours, utility services map, planned right-of-way map, and parks snow removal areas map.
- 2023 aerial flight – worked with a third party vendor to collect high resolution 3-inch aerial imagery of the City of Idaho Falls and some surrounding areas. This imagery is now fully available across ArcGIS Online to the general public and ArcGIS Enterprise for City employee use.
- ArcGIS Image Server – implemented new software for City employees that allows our full historical collection of aerial imagery to be available within our ArcGIS Enterprise. This software also allows us to share surface terrain information in the same manner.
- Base data updates – completed significant base data updates to maintain maps with new streets, parcels, subdivisions, easements, addresses, and other related data.
- Property management files – worked with staff in the Municipal Services Department to add the remaining portion of the Property Management Division files to GIS. Deeds, easements, property acquisition records and other related documents have been drawn in GIS and hyperlinked.
- Easement boundaries – transitioned thousands of older easement boundary lines in GIS to polygons. The polygons have attribution to filter and identify them as well as hyperlinks to the source documents.
- Building footprints – updated building footprints throughout the aerial flight area using the newly available 2023 aerial imagery. These building footprints are used by all GIS users as a background in our standard basemaps. Building footprint attributes were also updated to reflect current uses of each building.
- City property – conducted research to add and display all City owned property within GIS by the Department. This allows each Department to visualize each property they are responsible for. It also allows all City property to be easily pictured within a map.
- Water service lines – coordinated effort with the Water Division employees to add thousands of water curb stops and water service lines to GIS. Having this information in GIS will allow the City to better track our installed assets and allow us to meet federal asset requirements.
- Bonneville County Data Sharing MOU – coordinated effort with City and Bonneville County staff to execute a data sharing memorandum of understanding that will benefit both organizations. Sharing this data between organizations reduces data duplication and saves time and resources.
- Bonneville County scanned books – organized file scans received from Bonneville County of older recorded documents. Assembled them in a manner that documents can be located quickly and efficiently to find documents in addition to what is available from the Bonneville County Clerk's site.
- IBSD mapping – provided access to Iona Bonneville Sewer District (IBSD) staff to view GIS sewer mapping live in an interactive map. Provided training to help familiarize them with how to use this new tool.

Metrics:

- Divisions – 46 added
- Condos – 3 added
- Streets – 49.14 miles added
- Addresses – 4,479 added
- Parcels – 8,163 adjusted/added
- Easements – 4,461 adjusted/added
- Lots – 976 added
- Blocks – 69 added
- Annexations – 386.93 acres

- Site Plans – 42 added
- Deeds – 385 added
- Development Documents – 1,205 added
- Water Main Lines – 8.99 miles added
- Water Service Lines – 63.39 miles added
- Sewer Main Lines – 5.76 miles added
- Sewer Service Lines – 0.47 miles added
- Storm Lines – 5.28 miles added

ACTIVITY DESCRIPTION

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

OBJECTIVES FOR 2024/2025

- Expand our current efforts to fully utilize our ArcGIS Enterprise and ArcGIS Online portals to the best of their capabilities.
- Upgrade existing software to leverage new functionality.
- Maintain and grow our current GIS datasets to best answer questions from City employees and the general public.
- Increase training sessions offered to City employees to improve general City employee knowledge and familiarity with GIS.
- Contract with a third party vendor to acquire new aerial imagery of the City of Idaho Falls and the immediate surrounding areas in the spring of 2025. Invite departments and neighboring organizations to participate in this effort to maximize the benefit to our area.

FUTURE OPPORTUNITIES/ISSUES

- The migration of some employees from older GIS software to newer software is causing some concern about change. This can be mitigated through training and instruction to assist users with the transition.
- Integrations with other software packages used by the City offer the opportunity to expand use of GIS, but also lead to complexities with software upgrades. Care needs to be taken to ensure that necessary GIS upgrades are not delayed due to these software integrations.

PUBLIC WORKS GIFT

General Fund - Public Works GIFT (Greater Idaho Falls Transit)

MISSION STATEMENT

Provide equitable essential transportation for the citizens and guests of the City of Idaho Falls while being vigilant to our foundation of safety, efficiency, and customer experience.

FUND DESCRIPTION

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

CORE SERVICES

GIFT is responsible for providing safe, convenient, and reliable public transportation for the City of Idaho Falls. We provide these services 17 hours a day 6 days a week in all weather conditions, during most holidays, special events, city-wide for everyone.

ACCOMPLISHMENTS FOR FY 2023/2024

- Successfully managed to transform a budget designed for two years of operations into three years of operations at 100% reimbursement for the city of Idaho Falls.
- Completed third year of turn-key services contract for GIFT operations with a price increase of 3.2%, which is below inflation while services increased by 15.5% in boardings per year.
- Sold all available advertisement spaces for sponsorships leading to additional local match of $128,000.
- Provided extensive expertise and grant writing on a $3.5 million grant awarded to Idaho Falls Power for fast electric vehicle charging sites at four locations in our city, which will pay for many electrical and parking lot infrastructure upgrades in Freeman Park. This award will open a new revenue source for Idaho Falls Power to sell electricity to those visiting/traveling through our city with electric cars and additionally lay the groundwork for electrifying the public transit fleet.
- Successfully applied and received awards for $200,000 for additional low emission vehicles to be added to our fleet through the BMPO.
- Successfully applied for ARPA funds to purchase a new ADA van replacement.
- 95,000 + boardings with 4.9 out of 5, average star ratings of our entire service. Awarded $30,000 in Area Agency on Aging funds to provide rides to seniors for no cost to them, which helps seniors in our area with 18,000 rides annually.
- Consistent new records in total monthly revenue, total monthly ridership, and per driver efficiency that can be used for long-term KPI management.

ACTIVITY DESCRIPTION

- Maintain consistently high service levels.
- Review policy and procedures to support customer experience, efficiency, and safety.
- Comply with all Federal and State guidelines for public transportation.
- Compile and submit all invoices for 100% reimbursable service.
- Respond to the public with customer service and informational inquiries.
- Partner with businesses in Idaho Falls to enhance customer opportunities.
- Foster relationships with local stakeholders to benefit public transportation.

OBJECTIVES FOR FY 2024/2025

- Transfer operational funding to small urban 5307 transit funds.
- Increase local match to continue to successfully meet the local needs and budget requirements.
- Strategically deploy 5310 funding strategies for operational costs.
- Obtain additional funding through grants and services offered to support the long-term solvency.
- Diversify the GIFT fleet to lower operational costs and increase peak fleet operations, which will increase efficiency, customer experience, and revenues.
- Purchase fuel through existing city processes and deploy other similar efficiencies.

FUTURE OPPORTUNITIES/ISSUES

- If local match is not increased, we will not be able to negotiate a full year of additional contracted services; therefore, contingency plans for reduction of service will be needed.
- Continue to collect rider data to determine demand at various price points.
- Continue to deploy infrastructure for bus pullouts, benches, and shelters to build future possibilities for different types of public transit.
- Further investigate electrification options of the public transit fleet to enhance efficiencies.
- Establish policies to protect the financial investment of the city of Idaho Falls in public transit in consideration of expanding the service outside of the city limits.

PUBLIC WORKS ENGINEERING

General Fund - Public Works Engineering

MISSION STATEMENT

The mission of the Engineering Division is to plan, design, and manage construction of public works infrastructure projects, assist other departments with similar needs and provide service to the development community.

FUND DESCRIPTION

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

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

Designed and managed construction of numerous infrastructure projects of various sizes. Examples include:

- Calkins Avenue Water Line Installation
- Elevated Water Tower
- Wastewater Treatment Plant Dewatering
- Holmes Avenue Reconstruction
- Pancheri Bridge Improvements
- Meppen Canal Trail Improvements
- Pedestrian Hybrid Beacon Improvements (1st Street and Woodruff Avenue)
- Thermoplastic Citywide
- Sewer Dig and Repair
- Sewer Line Rehabilitation
- North Highland Park Concrete Improvements
- Seal Coats
- Overlays
- 15th and Lee Storm Improvements
- Fielding Cemetery Road Improvements

- Pedestrian Safety Improvements
- Raised Curb Medians
- 17th Street and Holmes Avenue Intersection Improvements
- 17th Street, 1st Street and Lincoln Road Crosswalks

2023 Reviews

- Individual reviews: 1367
- Plats: 31
- Improvement Drawings: 43
- Site Plans: 60
- Right of Way (ROW) Vacations: 7
- ROW Permits Issued: 858

ACTIVITY DESCRIPTION

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

OBJECTIVES FOR FY 2024/2025

- Successful design, bid, and construction of city infrastructure improvements.
- Improve timeliness of development reviews and reviews of City projects.
- Efficient utilization of Transportation Impact Fees to maximize mitigation of new development on the arterial roadway network.

FUTURE OPPORTUNITIES/ISSUES

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

PUBLIC WORKS SUMMARY BY CATEGORY

PUBLIC WORKS TOTAL	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Licenses And Permits	9,450	3,875	2,500	8,500
Intergovernmental Revenue	699,803	1,134,845	1,898,463	2,069,132
Charges For Services	197,848	268,067	153,000	203,000
Miscellaneous	5,022	5,796	1,000	800
MERF Cash	-	-	-	80,000
Total	**912,123**	**1,412,583**	**2,054,963**	**2,361,432**
EXPENSES				
Salaries And Wages	1,751,982	1,885,395	2,028,241	2,002,364
Benefits	717,658	761,571	868,503	884,927
Current Operating Expense	902,103	1,641,505	2,152,030	2,205,330
Capital Outlay	2,677	7,039	6,500	-
MERF Expenditures	-	-	-	80,000
Interfund Transfers	(1,641,563)	(1,661,947)	(1,851,246)	(1,770,074)
Grant Expenditures	-	-	-	165,000
MERF Allocation	14,400	14,400	14,400	19,550
Total	**1,747,258**	**2,647,963**	**3,218,428**	**3,587,098**

PUBLIC WORKS SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Public Works Administration	-	-	2,898	-	2,898	
Public Works GIS	(203,086)	-	7,454	-	210,540	-103.67%
Public Works GIFT	1,898,766	1,898,463	2,071,272	2,069,132	172,506	9.09%
Public Works Engineering	1,522,748	156,500	1,505,475	292,300	(17,274)	-1.13%
Total	**3,218,428**	**2,054,963**	**3,587,098**	**2,361,432**	**368,670**	**11.45%**

PUBLIC WORKS PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Assistant Public Works Director	1	1	1
Business Office Manager I	1	1	1
Chief Construction Inspection	1	1	1
Chief Surveyor	1	1	1
City Engineer	1	1	1
Civil Engineer I	1	1 *	1
Design Technician	3	- *	-
Design Technician Supervisor	-	1 *	-
Design Technician, Senior	-	2 *	2
Director of Public Works	1	1	1
Drafting Technician	-	1 *	2
Executive Assistant	1	1	1
GIS Analyst	1	2 *	2
GIS Coordinator	1	- *	-
GIS Manager	1	1	1
Instrument Survey Technician	1	1	-
Project Inspector	1	1	2
Right-of-way Agent	1	1	1
Survey Crew Chief	1	1	1
Survey Field Laborer	1	-	-
Survey Office Fields Tech	-	-	1
Survey/Right Of Way Specialist	-	1 *	-
Traffic Engineering Technician	1	1	1
Transit Coordinator	1	1	1
Total	**21**	**22**	**22**

* Mid-year hire and/or transfer

STREETS

Streets Fund

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

- Added a northbound lane on North Woodruff between Lincoln and Yellowstone. This project was completed to relieve traffic delays at the Lincoln Road and Woodruff Avenue intersection.
- Replaced 4 valley gutters.
- Replaced more than 4,050 linear feet of curb & gutter.
- Replaced more than 21,000 square feet of sidewalk.
- Replaced 8 alley approaches.
- Replaced 85 pedestrian ramps, making them compliant with ADA standards.
- Overlaid or reconstructed approximately 19 lane miles.
- Contracted seal coats of approximately 400,000 square yards of pavement
- Performed nearly 600 right-of-way inspections that included curb and gutter, sidewalk, and excavation work.
- Painted approximately 196 miles of lane markings.
- Continue upgrading security on Street Division buildings.

ACTIVITY DESCRIPTION

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

OBJECTIVES FOR 2024/2025

- Manage a successful pavement management and curb and gutter program.
- Continue efforts to pave unpaved public streets.
- Manage snow and ice control activities and continue to evaluate snow removal operations for possible increased efficiencies.
- Manage successful sweeping and leaf collection programs.
- Continue to upgrade pedestrian ramps to current ADA standards.
- Replace aging alley approaches.
- Evaluate and have design work done for the Street and Sanitation office.

FUTURE OPPORTUNITIES/ISSUES

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

MAJOR BUDGET CHANGES FOR FY 2024/2025

- Allocating an additional $500,000 for arterial street maintenance.
- Requesting a new full-time employee for right-of-way inspections.
- $150,000 for a consultant to design a new Street and Sanitation office building.

STREETS SUMMARY BY CATEGORY

STREETS TOTAL	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Taxes And Franchises	4,822,243	4,766,171	4,600,000	4,600,000
Licenses And Permits	27,955	17,873	15,000	15,000
Intergovernmental Revenue	4,634,960	4,851,090	5,187,600	5,102,800
Charges For Services	196,734	550,153	-	350,000
Fines & Forfeitures	7,085	34,705	-	-
Investment Income	(184,362)	279,720	120,000	300,000
Miscellaneous	57,662	102,521	-	20,000
Non Revenue Transfer	1,666,100	800,000	-	-
MERF Cash	-	-	-	1,280,000
Total	**11,228,376**	**11,402,233**	**9,922,600**	**11,667,800**
EXPENSES				
Salaries And Wages	1,220,547	1,346,784	1,525,711	1,562,870
Benefits	628,494	663,592	768,090	874,223
Current Operating Expense	5,416,982	5,401,816	8,460,825	9,569,653
Capital Outlay	649,214	21,428	-	-
MERF Expenditures	-	295,295	-	1,280,000
Interfund Transfers	(119,412)	(138,865)	(100,000)	(100,000)
MERF Allocation	616,100	800,000	800,000	961,619
Total	**8,411,924**	**8,390,050**	**11,454,626**	**14,148,365**

STREETS SUMMARY BY DIVISION

Division	FY 2024 Adopted Budget Expenditure	FY 2024 Adopted Budget Revenue	FY 2025 Adopted Budget Expenditure	FY 2025 Adopted Budget Revenue	$ Change Expenditure	% Change Expenditure
Impact Fee Fund						
Street Administration	3,093,347	9,922,600	3,525,499	11,667,800	432,152	13.97%
Streets Signing/Pavement Marking	482,179	-	524,189	-	42,010	8.71%
Streets Paved Street Maintenance	5,725,800	-	6,736,255	-	1,010,455	17.65%
Streets Snow & Ice Control	1,457,900	-	2,194,337	-	736,437	50.51%
Streets Street Cleaning	440,300	-	868,506	-	428,206	97.25%
Streets Other Department Services	255,100	-	299,579	-	44,479	17.44%
Total	**11,454,626**	**9,922,600**	**14,148,365**	**11,667,800**	**2,693,739**	**23.52%**
CIP						
Street CIP	4,500,000	3,750,000	4,551,000	1,070,000	51,000	1.13%
Bridge & Arterial Street	400,000	-	400,000	20,000	-	0.00%
Surface Drainage	150,000	-	-	-	(150,000)	-100.00%
Traffic Light CIP	780,000	680,000	1,125,000	462,285	345,000	44.23%
Total	**5,830,000**	**4,430,000**	**6,076,000**	**1,552,285**	**246,000**	**4.22%**
Streets Impact Fees						
Streets Impact Fees	2,500,000	2,500,000	5,500,000	2,587,116	3,000,000	120.00%
Total	**2,500,000**	**2,500,000**	**5,500,000**	**2,587,116**	**3,000,000**	**120.00%**

STREETS PERSONNEL

	FY 2023 Budget Number	FY 2024 Budget Number	FY 2025 Adopted Budget Number
FT			
Admin Assistant - Public Works	-	-	1
Equipment Operator I	6	- *	-
Equipment Operator II	- *	- *	-
Laborer - Street	1	-	-
Office Assistant II	-	1	-
Right of Way Inspector	-	-	1
Signing & Striping Operator II	1	1	1
Signing & Striping Worker	1	1 *	1
Street General Foreman	1	1	1
Street Lead Operator	2	9 *	2
Street Maintenance Operator I	4 *	4 *	9
Street Maintenance Operator II	-	2 *	4
Street Operator-In-Training	-	3	3
Street Superintendent	1	1	1
Truck Driver - Streets	4	- *	-
Total	**21**	**23**	**24**

* Mid-year hire and/or transfer

STREETS IMPACT FEE

Impact Fee Fund—Streets

CORE SERVICES

- Transportation Impact Fees were adopted for implementation in 2022. The transportation development impact fee is based on an incremental expansion approach for major and minor arterial needs over a 10-year period.
- The incremental expansion methodology documents the current level of service provided to development and serves to maintain this as new development occurs. Transportation development impact fees are calculated for both residential and nonresidential development vehicle miles traveled to allocate capital costs to residential or nonresidential land uses.
- Funds collected will be used to improve the arterial roadway network within the City.

STREETS IMPACT FEES SUMMARY BY CATEGORY

STREETS IMPACT FEES	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Licenses And Permits	129,116	942,248	2,500,000	2,530,000
Investment Income	15	18,999	-	30,000
Non Revenue Transfer	-	-	-	27,116
Division Total	**129,132**	**961,246**	**2,500,000**	**2,587,116**
EXPENSES				
Capital Outlay	-	-	2,500,000	5,500,000
Division Total	**-**	**-**	**2,500,000**	**5,500,000**

PUBLIC WORKS CIP

Capital Improvement Project Fund—Public Works

PUBLIC WORKS CIP SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Taxes And Franchises	780,008	780,459	790,600	790,000
Investment Income	(67,818)	91,176	20,000	80,000
Miscellaneous	-	19,800	-	-
Non Revenue Transfer	-	-	-	(300,000)
Division Total	**712,189**	**891,435**	**810,600**	**570,000**
EXPENSES				
Capital Outlay	693,010	476,742	2,500,000	2,200,000
Division Total	**693,010**	**476,742**	**2,500,000**	**2,200,000**

STREET CIP

Capital Improvement Project Fund—Street

FUND DESCRIPTION

The Street Capital Improvement budget supports the City's ongoing effort to effectively utilize federal funds to develop and maintain our roadway network.

CORE SERVICES

Provides for the effective utilization of federal aid resources.

ACCOMPLISHMENTS FOR FY 2023/2024

- 17th Street and Woodruff Avenue intersection improvements.
- 17th Street and Rollandet Avenue turn prohibition safety improvements.
- Child pedestrian safety improvements along South Boulevard and Rollandet Avenue.

OBJECTIVES FOR FY 2024/2025

- Improvements to the Pancheri Drive bridge over the Snake River.
- Federal aid project development.
- Storm collection system improvements citywide.

FUTURE OPPORTUNITIES/ISSUES

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

STREET CIP SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Intergovernmental Revenue	63,310	859,760	3,750,000	1,050,000
Charges For Services	70,882	-	-	-
Investment Income	(23,178)	32,573	-	20,000
Division Total	**111,014**	**892,333**	**3,750,000**	**1,070,000**
EXPENSES				
Current Operating Expense	-	-	3,500,000	-
Capital Outlay	107,804	754,289	1,000,000	4,351,000
Grant Expenditures	35,762	201,697	-	200,000
Division Total	**143,566**	**955,985**	**4,500,000**	**4,551,000**

ARTERIAL ROAD & BRIDGE CIP

Capital Improvement Project Fund—Arterial Road & Bridge

FUND DESCRIPTION

The fund supports major infrastructure projects to higher order roadways and bridges.

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

The bridge at 17th Street and South Boulevard was widened to allow for better truck turning radius and pedestrian accommodation.

Roadway improvements were completed on 25th East south of Sunnyside Road.

OBJECTIVES FOR FY 2024/2025

Bridge design will be started to widen two canal crossings on Pioneer Road.

FUTURE OPPORTUNITIES/ISSUES

This fund will be phased out following this fiscal year.

BRIDGE & ARTERIAL STREET SUMMARY BY CATEGORY

BRIDGE & ARTERIAL STREET	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Charges For Services	201,929	266,598	-	-
Investment Income	(23,714)	32,452	-	20,000
Division Total	**178,215**	**299,050**	**-**	**20,000**
EXPENSES				
Current Operating Expense	(3,227)	-	-	-
Capital Outlay	33,651	108,371	400,000	400,000
Division Total	**30,424**	**108,371**	**400,000**	**400,000**

TRAFFIC LIGHT CIP

Capital Improvement Project Fund—Traffic Light

FUND DESCRIPTION

The Traffic Light Capital Improvement Fund supports traffic signal upgrades throughout the City.

CORE SERVICES

Traffic signals are an integral part of any effective urban transportation system. Ensuring that signals operate efficiently and are upgraded to take advantage of the latest technology benefits all transportation users.

ACCOMPLISHMENTS FOR FY 2023/2024

- Traffic signal upgrades were completed at several intersections.
- The intersection of 17th Street and Woodruff Avenue was expanded, providing additional turn lanes on all approaches and a new traffic signal system was installed.

OBJECTIVES FOR FY 2024/2025

- Traffic signal controllers will be connected to the fiber network to allow for better real-time signal optimization.
- Several traffic signal controllers, detection systems, and battery backups, will be upgraded.
- Two new rapid flashing pedestrian activated beacons will be installed at prioritized locations.
- A new signal will be designed and installed as part of a joint project with Bonneville County at the intersection of 49th South and Holmes Avenue.
- Design work will begin for a new traffic signal at the intersection of 49th South and 25th East.
- The intersection of Science Center Drive and North Boulevard will be redesigned and include installation of a new traffic signal.

FUTURE OPPORTUNITIES/ISSUES

Optimizing traffic operations within the City will continue to be a high priority to meet the needs of a growing community.

TRAFFIC LIGHT CIP SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Intergovernmental Revenue	399,202	472,119	680,000	430,285
Investment Income	(34,747)	42,942	-	32,000
Division Total	**364,454**	**515,060**	**680,000**	**462,285**
EXPENSES				
Capital Outlay	358,058	525,576	780,000	1,125,000
Interfund Transfers	(1,594)	-	-	-
Division Total	**356,464**	**525,576**	**780,000**	**1,125,000**

WATER

Enterprise—Water Fund

MISSION STATEMENT

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

FUND DESCRIPTION

The Water Fund consists of revenue generated from water rates and fees utilized to complete operational and maintenance-oriented tasks as well as revenue from development-related connection fees that help fund future system growth and expansion.

CORE SERVICES

The Water Division is responsible for the operation and maintenance of the City's culinary water system and includes the following core services:

- Customer service calls
- Source water production
- Cross-connection control and backflow prevention
- Groundwater recharge
- Water quality protection and sampling
- Leak prevention and repair
- Valve and fire hydrant operation and maintenance
- Service line repair and replacement
- Water main repair and replacement
- Development drawing reviews and construction inspection
- Fire flow testing

ACCOMPLISHMENTS FOR FY 2023/2024

- Construction of the foundation and concrete pedestal for the City's new 1MG elevated water tank project.
- Installation of new water main in Calkins Ave and Rosehill Dr (W 17th Street to W 21st Street) to connect multiple dead-end water mains.
- Separation of the Distribution Section into Maintenance and Operations groups.
- Hiring of a Distribution Operations Lead Operator, Valve and Hydrant Crew, and Meter Install Crew.
- Acquisition of equipment and tools for Meter Install Crew to implement commercial meter conversions.
- Implementation of exclusive valve exercising and operation by Water Division.
- Implementation of water meter installations for all new development.
- Implementation of metered water billing for bulk loading for construction from fire hydrants.
- Conversion of many commercial customers from flat rate to metered billing for water.
- Purchase of SwiftComply software for administration of the City's cross-connection control program.
- Identification and testing of City-owned backflow prevention assemblies.
- Water service replacements and meter box installations along E 1st Street (Woodruff to S 25th East) and E Lincoln Road (N Yellowstone Ave to N Woodruff Ave).
- Design started for the conversion of large City parks to surface water irrigation.

- GPS locating of water service line locations throughout the City.
- Completion and online publication of a water service line inventory to comply with the Revised Lead & Copper Rule.
- Complete sampling of all wells for PFOS/PFAS chemicals in compliance with the 5th Unregulated Contaminant Monitoring Rule.

ACTIVITY DESCRIPTION

- Approximately 8,000+ customer service calls completed per year, including water on/off; utility locates; leak investigations; and non-pay turn off.
- Approximately 370+ water system maintenance work orders completed per year, including repair and replacement of water main, services, valves, fire hydrants, & meters.
- Commercial water meter installations for billing conversion.
- Annual culinary water production of approximately 9+ billion gallons.
- Annual groundwater recharge/mitigation of approximately 2,700+ acre-feet.
- Water tower replacement construction & coordination (ongoing).
- Began conversion of Community Park to pressurized surface water irrigation (ongoing).

OBJECTIVES FOR FY 2024/2025

- Complete construction of City's new 1MG elevated water tank.
- Remove existing 0.5MG elevated water tank from service.
- Additional position for a water meter specialist to serve as liaison between property owners, Utility Billing, and the Water Division.
- Develop city code, construction design standards, and billing rates for implementation of pressurized irrigation service for new development.
- Additional position for a water supply operator to assist with well site maintenance and pressurized irrigation implementation.
- Full implementation of water meter Installation on all new development.
- Metered Billing for all bulk water users.
- Finish conversion of Community Park and Freeman Park to pressurized surface water irrigation.
- Begin building new office space for Water Division personnel.
- Finish development of New Sweden recharge site.

FUTURE OPPORTUNITIES/ISSUES

- Ongoing compliance with federal regulations.
- Conversions of additional City parks (Tautphaus, Sunnyside, Old Butte, etc.) to pressurized surface water irrigation, pursue grant money.
- Consider reducing size and scope of future culinary well projects to accommodate more conversions of City parks to surface water irrigation.
- Construction of two new well sites to accommodate future growth to the north and southeast portions of the City.

MAJOR BUDGET CHANGES FOR FY 2024-25

061 - Water Division

8201 - Administration

Revenue:

- *331-0100 Federal Grants* - Applied for Grants for Meter Conversions ($2.5M) and Commercial Service Line Replacements ($2.5M)
- *332-0100 State Grants* - Awarded Grant for Construction of 2 Monitoring Wells ($230k)
- *421-0100 Water Fees* - 12% Rate Increase per Facility Plan & Meter Conversion Plan

Expenditures:

- *601-4200 Professional Services* - Water Right Atty Fees ($50k); Architect ($200k)
- *601-4300 Conservation* - ROW Landscape Design ($75k); City Park Surface Water Conversion ($175k)

8202 - Supply

Expenditures:

- *602-1100 Regular Salary & Wage* - New Position - Water Supply Operator (G8, S1)
- *602-4200 Professional Services* - Engineering Services: Well 3 Elevated Tank ($70k); Well 3 Upgrades (150k); Well 5 Upgrades ($250k); Well 13 & 13B VFD Conversion ($30k); 65th South Pump Station Upgrade ($20k); Well 20 & 21 Preliminary Engineering ($50k ea)
- *602-4900 Personnel Training* - Training Expenses Transferred from 8201 ($4k)
- *602-6000 Repair & Mtnce Buildings* - Well 12 Tank Liner ($100k)
- *602-6200 Repair & Mtnce Other Equipment* - Well 3 Existing Elevated Water Tank Demolition ($200k)
- *602-7300 Imps Other Than Build* - Capital Well Site Expenditures (see Budget Request Detail Sheet)

8203 - Distribution

Expenditures:

- *602-1100 Regular Salary & Wage* - New Position - Water Metering Specialist (G8, S1)
- *602-3400 Minor Equipment* - Pressure Monitoring Equipment ($12k)
- *602-4900 Personnel Training* - Training Expenses Transferred from 8201 ($11k)
- *602-6005 Asphalt Maintenance* - Service Line Restoration ($800k); Meter Install Restoration ($183.75k)
- *602-6007 Crushed Gravel* - Backfill for Service Lines ($90k) and Meter Installs ($10k)
- *602-6023 Service Lines* - Additional Service Line Replacement w/ 3rd Crew ($50k)
- *602-6024 Water Meters* - Division Commercial Meter Conversion Materials ($712.5k); New Construction Water Meters ($100k)
- *602-7300 Imps Other Than Build* - Capital Water Main Expenditures (see Budget Request Detail Sheet)
- *602-7600 All Other Equipment* - Add to Fleet Dump Truck ($300k)

8204 - Pressurized Irrigation

8205 - New Construction

- *602-7300 Imps Other Than Build* - New Construction Capital Water Expenditures (see Budget Request Detail Sheet)
- *602-7315 Participation With Devel* - Developer Participation for Water Main Oversizing ($200k)
- *602-7316 New Line Installation* - New Construction Capital Water Main Expenditures (see Budget Request Detail Sheet)
- *602-7332 Well Development* - Capital Well Drilling Expenditures (see Budget Request Detail Sheet)

WATER SUMMARY BY CATEGORY

		FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE					
Intergovernmental Revenue		-	-	1,000,000	2,280,000
Charges For Services		14,449,473	13,799,855	12,612,500	16,413,000
Investment Income		(473,671)	688,449	229,000	5,000
Miscellaneous		63,259	74,842	64,000	60,000
Non Revenue Transfer		2,842,826	4,463,036	-	-
	Total	**16,881,886**	**19,026,182**	**13,905,500**	**18,758,000**
EXPENSES					
Salaries And Wages		1,051,278	1,298,280	1,573,345	1,860,153
Benefits		486,335	572,163	872,022	1,032,779
Current Operating Expense		4,254,436	5,569,867	6,712,408	8,191,675
Capital Outlay		4,210,802	1,791,935	14,774,900	15,131,000
Debt Service		-	507	-	-
Interfund Transfers		(6,956)	(20,972)	-	-
Grant Expenditures		-	-	1,000,000	800,000
MERF Allocation		107,200	-	-	-
	Total	**10,103,095**	**9,211,780**	**24,932,675**	**27,015,607**

WATER SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Enterprise Fund						
Water Administration	4,128,410	13,905,500	4,478,704	18,758,000	350,294	8.48%
Water Well Maintenance and Operation	5,490,421	-	6,356,846	-	866,425	15.78%
Water Distribution System Maintenance & Operation	6,988,344	-	10,999,557	-	4,011,213	57.40%
Water New Construction	8,325,500	-	5,180,500	-	(3,145,000)	-37.78%
Total	**24,932,675**	**13,905,500**	**27,015,607**	**18,758,000**	**2,082,932**	**8.35%**

WATER PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Assistant - Public Works	-	-	1
Chief Water Distribution Operator	1	1 *	1
Chief Water Ops Operator	-	1 *	1
Chief Water Supply Operator	1	1	1
Distribution Operator In-Training	-	7 *	7
Distribution Operator	- **	- *	-
Distribution Operator I	3 **	1 *	1
Laborer - Water	2	2	2
Office Assistant II	1	1	-
Warehouse Manager - Water	1	1 *	1
Water Distribution Foreman	1	1	1
Water Metering Specialist	-	-	1
Water Service Operator	2	2 *	2
Water Superintendent	1	1	1
Water Supply Foreman	1	1	1
Water Supply Operator	2	2	3
Water Systems Equipmnt Operator	3	3 *	3
Water Valve & Hydrant Crew Leader	-	1 *	1
Total	**19**	**26**	**28**

* Mid-year hire and/or transfer

SANITATION

Enterprise —Sanitation Fund

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

The Sanitation Division administers and manages all solid waste and glass recycling locations for the purpose of maintaining a clean and healthy community. The Division provides residents with 95-gallon containers for household garbage and is responsible for delivery, repair, and service of over 20,000 residential and commercial containers.

ACCOMPLISHMENTS FOR FY 2023/2024

- Continued upgrading security for the Streets & Sanitation buildings.
- Continued incorporation of routing software to properly assess and manage commercial routes.
- Convert portions of alley pickup to curbside, increasing productivity and safety.

ACTIVITY DESCRIPTION

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

OBJECTIVES FOR FY 2024/2025

- Continue to improve the Sanitation safety training program.
- Assess and improve collection routes for service efficiencies.
- Continue to convert portions of alley pickups to curbside.

FUTURE OPPORTUNITIES/ISSUES

- Retaining qualified staff.
- Researching innovative ways to decrease waste flow to landfill.

MAJOR BUDGET CHANGES FOR FY 2024-25

- $150,000 for a consultant to assess a new Streets & Sanitation office building.
- Addition of a full-time employee (Sanitation Customer Service Representative).
- Moved FTE position from 8601 to 8602.

SANITATION SUMMARY BY CATEGORY

SANITATION TOTAL	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Charges For Services	5,869,740	6,007,125	5,858,400	5,987,000
Investment Income	(159,821)	217,674	130,000	180,000
Miscellaneous	50,731	2,242	-	-
Non Revenue Transfer	612,600	-	-	-
Total	**6,373,249**	**6,227,041**	**5,988,400**	**6,167,000**
EXPENSES				
Salaries And Wages	1,482,441	1,552,089	1,492,057	1,515,332
Benefits	706,400	746,017	829,019	966,560
Current Operating Expense	1,474,443	2,273,548	2,611,455	2,951,180
Capital Outlay	34,106	56,260	1,126,500	1,227,000
MERF Expenditures	-	148,392	-	-
Interfund Transfers	-	(2,203)	-	-
MERF Allocation	612,600	-	-	-
Total	**4,309,990**	**4,774,103**	**6,059,031**	**6,660,073**

SANITATION SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Sanitation Administration	1,571,654	5,988,400	2,055,599	6,167,000	483,945	30.79%
Sanitation Construction & Maintenance	266,570	-	309,735	-	43,165	16.19%
Sanitation Collection System Containers	914,816	-	1,861,487	-	946,671	103.48%
Sanitation Collection System Handloads	1,945,888	-	1,604,911	-	(340,977)	-17.52%
Sanitation Tilt Frame Containers	1,360,103	-	828,340	-	(531,763)	-39.10%
Total	**6,059,031**	**5,988,400**	**6,660,073**	**6,167,000**	**601,042**	**9.92%**

SANITATION PERSONNEL

	FY 2023 Budget	FY 2024 Budget		FY 2025 Adopted Budget
FT	**Number**	**Number**		**Number**
Admin Assistant - Public Works	-	1	*	1
Leadworker - Sanitation	2	2		2
Office Assistant I - Sanitation	1	-	*	-
Customer Service Representative - Sanitation	-	-		1
Office Assistant II	-	-		-
Sanitation Foreman	1	1		1
Sanitation Relief Driver	3	2	*	2
Sanitation Repair Worker I	1	1		1
Sanitation Repair Worker II	1	1		1
Sanitation Superintendent	1	1		1
Truck Driver - Sanitation	14	15	*	15
Total	**24**	**24**		**25**

* Mid-year hire and/or transfer

WASTEWATER

Enterprise—Wastewater Fund

MISSION STATEMENT

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

FUND DESCRIPTION

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

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

- Design and bidding of Shelley Street & North Boulevard Storm Lift Station.
- Applewood sanitary sewer lift station upgrades.
- Sludge Dewatering project.
- Septage receiving improvements.
- Sewer line rehabilitation approaching 16,300 linear feet.
- Successful collection and treatment of 9.6 million gallons of sanitary sewage daily.

ACTIVITY DESCRIPTION

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

OBJECTIVES FOR FY 2024/2025

- Study effects of dewatering decant on Plant processes and start design of CleanB Digestive System.
- Continued sewer line rehabilitation to address aging infrastructure.
- Update aging sanitary and storm lift stations.

FUTURE OPPORTUNITIES/ISSUES

Continue to pursue available grant opportunities.

MAJOR BUDGET CHANGES FOR FY 2024-25

- Create a Lift station Pump Crew and add 2 full-time employees to ensure necessary maintenance work is completed annually.
- Secondary system evaluation after the implementation of new dewatering processes
- Begin design of CleanB digestion project.

WASTEWATER SUMMARY BY CATEGORY

WASTEWATER TOTAL	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Intergovernmental Revenue	-	143,264	-	-
Charges For Services	13,781,201	13,946,812	13,125,000	14,561,000
Investment Income	(790,898)	1,059,425	560,000	660,000
Rentals & Leases	8,000	8,032	8,000	8,000
Miscellaneous	111,919	4,700	50,000	-
Non Revenue Transfer	2,015,087	2,741,629	-	-
Total	**15,125,309**	**17,903,862**	**13,743,000**	**15,229,000**
EXPENSES				
Salaries And Wages	2,113,133	2,544,021	2,434,319	2,631,308
Benefits	908,283	1,030,723	1,159,747	1,403,487
Current Operating Expense	4,761,998	5,038,558	6,091,104	7,067,242
Capital Outlay	1,333,854	2,043,841	15,178,696	8,205,000
MERF Expenditures	-	428,000	-	-
Debt Service	184,347	2,680	1,100,000	1,100,000
Interfund Transfers	(40,415)	(38,834)	-	-
MERF Allocation	334,600	-	-	-
Total	**9,595,800**	**11,048,990**	**25,963,866**	**20,407,037**

WASTEWATER SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Wastewater Administration	3,678,389	13,743,000	4,400,920	15,229,000	722,531	19.64%
Wastewater Collection System Operation & Maintenance	1,321,300	-	1,529,000	-	207,700	15.72%
Wastewater New Construction	3,151,300	-	2,451,980	-	(699,320)	-22.19%
Wastewater Storm Drainage Operation & Maintenance	1,150,900	-	1,153,200	-	2,300	0.20%
Wastewater Treatment Plan Operation & Maintenance	16,661,977	-	10,871,937	-	(5,790,040)	-34.75%
Total	**25,963,866**	**13,743,000**	**20,407,037**	**15,229,000**	**(5,556,829)**	**-21.40%**

WASTEWATER PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Admin Assistant - Public Works	-	-	1
Chief Operator - Wastewater Treatment	1	1	1
Collection System Equipment Operator	3	2	2
Collection System Operator In-Training	-	4 *	3
Collection System Lead Operator	1	1	1
Collection System Operator	5	6	7
Lab Supervisor	1	1	1
Lab Technician	2	2	2
Laborer - Treatment Plant	3	-	2
Maintenance Mechanic	1	1	-
Office Assistant I - Sewer	1	-	-
Office Assistant II	-	1 *	-
Pretreatment Monitor	1	1	1
Treatment Plant Operator I	5	-	6
Treatment Plant Operator II	2	3	3
Treatment Plant Operator III	3	6	3
Truck Driver - Wastewater	2	3	-
Wastewater Collection Foreman	1	1	1
Wastewater Service Inspector	1	1	1
Wastewater Superintendent	1	1	1
Wastewater Treatment Plant Foreman	1	-	1
Wastewater Treatment Plant Operator In-Training	1	4 *	4
Total	**36**	**39**	**41**

* Mid-year hire and/or transfer

IDAHO FALLS POWER

Enterprise—Idaho Falls Power (IFP) Fund

MISSION STATEMENT

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

FUND DESCRIPTION

- Idaho Falls Power (IFP) is the City department that provides electric service to citizens and businesses in the City of Idaho Falls. To provide this service IFP maintains an electric distribution system, transmission lines, substations, and electric generation plants.
- IFP accomplishes its mission by maintaining a highly skilled workforce, which provides expert construction and maintenance capabilities. This skilled workforce is supported by administration, engineering, and other support staff, which budget and plan the necessary work to maintain, improve and grow IFP's infrastructure.
- This work is complemented by IFP's customer service.
- IFP also provides other ancillary services such as maintenance of the traffic signals and operations and construction of a fiber optic system.

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

DOWNTOWN ALLEYWAYS

- There are numerous reasons for undergrounding the downtown alley infrastructure (hardening the grid). There is a combination of old infrastructure, out of code primary and secondary issues, the need to upgrade to a more common secondary voltage, and to make the alleyways safer for the public. This upgrade ensures code compliance as well as increased functionality and reliability. The project included new underground conduit, CT cans, transformers, primary conductor, secondary conductor, streetlights and the removal of the existing overhead transformers, overhead primary conductor, overhead secondary conductor, and wood bracing. IFP received an OEMR grant for $375,000 to assist with this project.

UPPER PLANT RUNNER HUB AND CONTROLS UPGRADE

- The Upper Plant runner hub was at the end of its 20-year service life and was removed and dismantled along with the internal and mechanical components that were either replaced or machined to their original size and finish specifications. The control panels that control the function of the turbine, contained electro-mechanical switches and relays that were at their end of their service life.
- Replacements could not be sourced or repaired, therefore new control panels were constructed, installed, programmed, tested, and put into service November 2023.

17TH & WOODRUFF INTERSECTION

- This project included the removal of power poles, secondary poles, overhead transformers, and overhead secondary lines. New underground conduit, switch gear, transformers, primary conductor, secondary conductor, streetlights, and signals were installed, making this section of roadway more reliable and safer with no poles to be contacted by vehicles.

WESTSIDE SUBSTATION

- Idaho Falls Power purchased two aging 161KV breakers from BPA and replaced them with new breakers and installed all new relays for the breakers, providing better control, reliability, and independence from BPA coordination.

PAINE SOUTH FEEDERS

- The new Paine substation distribution feeders have been constructed in a 3 and ⅞ mile trench with 50,000 feet of 6-inch conduit and 17,675 feet of 4-inch fiber conduit laid in 29 concrete vaults. The feeders run from the Paine substation into town near the Templeview substation and head out toward the Westside distribution feeders. 47,840 feet of 795 overhead conductor and 156,000 feet of 1100 primary conductor will be pulled in throughout the spring and summer of 2024.

FUTURE OPPORTUNITIES/ISSUES

- The future for IFP continues to be optimistic. IFP will be making a $37 million investment by adding a new local power generation plant continuing its long history of ensuring reliable and affordable energy. The Idaho Falls City Council, which also serves as the utility's governing board, recently voted to approve the construction contract with a local based company, ESI Construction. The contract will construct a 17.5-megawatt peaking plant that will provide dispatchable on-demand energy for the community during summer and winter peak energy usage periods.
- IFP has been awarded multiple federal grants to assist with its capital projects. IFP received grant funding for a $2M project to upgrade the City of Idaho Falls Downtown Alleys. IFP also received grant funding for a $3.7M Electric Vehicle charging station project. IFP will install four fast charging stations and eight level two charging stations at four different locations in the City of Idaho Falls.
- The ongoing supply chain issues and significant changes to the demand for the continued growth of single family and multi-family housing present potential concerns for the utility. IFP continues to have a significant amount of system upgrades planned, which have been delayed due to the past several years of major growth.

MAJOR BUDGET CHANGES FOR FY 2024-25

- 3 new FTE's totaling $341,000
- Employee' pay increase
- O&M Work Orders $435,000 to $882,500 89% increase
  - $80,000 City Plant Instrumentation for Flow Meters
  - $25,000 City and Lower Plants Disconnects for the Air Compressors
  - $10,000 Gem State Drain Pit Probes (replace mercury switches)
  - $40,000 City Plant Slip Ring Machining
  - $100,000 Dam #1 RTAC w/PLC and End Coders Upgrade
- Professional Services $1,023,200 to $1,385,200 35% increase
  - $25,000 ODSP External Audit
  - $70,000 Gem State Inflow Design Flood Analysis
  - $65,000 City Plant underwater inspection
  - $100,000 WECC Testing for Westside, Harrison, York
  - $25,200 Proven Compliance (reliability compliance consultant)
  - $75,000 WECC Reliability Standards Audit Preparation
- Interfund Transfers $2,658,517 to $3,103,319 17% Increase
- Software – budgeted $900,000 for CIS and ERP software upgrades
- PILOT $4,171,565 to $4,426,082 6% increase
- Power Supply Cost $40,040,513 to $38,986,040 -3% decrease – Have control of 100% generation from Gem State
- Auto Equipment $616,000 to $1,143,000 86% increase – Bucket Truck and Digger Derrick

- Capital Improvement Projects $26,520,500 to $38,802,500 46% increase - Includes $30M for the Yellowstone Peaking Plant which will be offset by the IERA bond

IDAHO FALLS POWER SUMMARY BY CATEGORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUES				
Intergovernmental Revenue	-	75,000	-	1,015,000
Charges For Services	70,880,218	74,273,495	72,114,100	73,651,033
Investment Income	(866,875)	1,785,996	1,000,000	1,190,000
Rentals & Leases	107,314	119,507	144,000	142,000
Miscellaneous	320,930	1,305,357	1,006,000	840,000
Non Revenue Transfer	1,827,899	-	11,350,000	30,000,000
Total	**72,269,487**	**77,559,355**	**85,614,100**	**106,838,033**
EXPENSES				
Salaries And Wages	8,930,143	9,212,364	9,403,907	10,175,504
Benefits	2,871,919	3,079,149	3,416,941	4,160,149
Current Operating Expense	43,482,977	50,402,997	53,853,152	56,261,048
Capital Outlay	15,775,310	9,606,263	26,835,488	38,935,000
MERF Expenditures	-	6,695	586,000	1,213,000
Debt Service	775,949	719,639	-	-
Interfund Transfers	(151,014)	(669,647)	-	-
MERF Allocation	212,100	-	35,000	-
Total	**71,897,384**	**72,357,459**	**94,130,488**	**110,744,700**

IDAHO FALLS POWER SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Enterprise Fund						
Idaho Falls Power Bulb Turbine Generation	15,943,561	-	35,121,336	-	19,177,775	120.29%
Idaho Falls Power Gem State Generation	860,278	-	57,000	-	(803,278)	-93.37%
Idaho Falls Power Purchased Power	40,040,512	5,535,718	38,986,040	6,172,690	(1,054,472)	-2.63%
Idaho Falls Power Transmission Expense	1,717,830	-	1,954,681	-	236,851	13.79%
Idaho Falls Power Distribution Expense	15,004,028	-	11,386,280	-	(3,617,748)	-24.11%
Idaho Falls Power Customer Accounts	1,886,490	-	1,842,195	35,000	(44,295)	-2.35%
Idaho Falls Power Operations Technology	5,668,875	-	5,312,172	-	(356,703)	-6.29%
Idaho Falls Power Admin & Gen-General	8,046,053	80,078,382	9,638,673	100,630,343	1,592,620	19.79%
Idaho Falls Power Admin & Gen-Warehouse	476,600	-	642,088	-	165,488	34.72%
Idaho Falls Power Admin & Gen-Engineering	2,206,267	-	2,084,470	-	(121,797)	-5.52%
Idaho Falls Power Admin & Gen-Energy Serv.	2,022,990	-	3,153,728	-	1,130,738	55.89%
Idaho Falls Power Traffic	257,004	-	566,038	-	309,034	120.24%
Total	**94,130,488**	**85,614,100**	**110,744,700**	**106,838,033**	**16,614,212**	**17.65%**

IDAHO FALLS POWER PERSONNEL

FT	FY 2023 Budget Number	FY 2024 Budget Number	FY 2025 Adopted Budget Number
Grants Administrator/Accountant	-	-	1
Admin Asst - Power	1	1	1
Apprentice Generation Mechanic	-	-	2
Apprentice Hydro Mechanic	2	3	-
Apprentice Meter Technician	-	1 *	1
Assistant General Manager - Elec	1	1	1
Broadband System Network Administrator	-	-	1
Business Analyst	1	1	1
Chief Financial Officer	1	1	1
Community Relations Coordinator	1	1	1
Customer Service Manager	1	1	1
Customer Service Rep - Power	2	2	2
Design Services Manager	1	1	1
Electric Design Technician	4	5	4
Electric Generation Supt	1	-	-
Electric Lineman Apprentice	2	4	3
Electrical Engineer	2	2	2
Electrician Foreman	1	1	1
Energy Specialist	1	1	1
Engineering & Compliance Manager	1	1	1
Executive Assistant - Power	1	1	1
Facility Services Manager	1	1	-
General Manager	1	1	1
Generation Superintendent-CDSE	-	1 *	1
GIS Analyst - Electric	1	-	-
GIS Specialist	-	1	1
GIS Supervisor - Electric	1	1	1
Generation Mechanic	-	-	4
Generation Mechanic - Foreman	-	1 *	1
Hydro Mechanic	5	- *	-
Journey Electrician	6	6	5
Journey Lineman	10	9	10
Journeyman Meter Technician	1	1	1
Key Accounts Manager	-	1	1
Lead Communications Tech	1	1	-
Lead Meter Tech	1	1	-
Lead Meter Technician	1	1	1
Line Crew Foreman	3	3	3
Materials Manager	-	-	1
Metering Utility Worker	1	1	-
Network & Security Specialist	1	1	2
Operations Technology Manager	1	1	1
Power & Dispatch Manager	1	1	1
Seasonal Serviceman	1	1	-
Serviceman	-	-	1

Serviceman		1	1	1
Senior Civil Engineer - CDSE		1	1	-
Substation Foreman		1	1	1
Substation Technician		1	2	3
Substation Technician Journey		1 *	1 *	1
System Dispatcher		5	5	5
Systems Engineer		1	1	1
T&D Superintendent		1	1	1
Traffic Engineer		1	1	1
Traffic Foreman		-	-	1
Traffic Engineering Technician		-	-	1
Utility Helper II - Electric		2	2	-
Warehouse Operations Assistant		1	1	1
Warehouse Utility Helper		-	2 *	2
	Total	**77**	**81**	**82**

* Mid-year hire and/or transfer

** Position title change

FIBER

Enterprise—Fiber Fund

MISSION STATEMENT

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

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

CORE SERVICES

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

ACCOMPLISHMENTS FOR FY 2023/2024

- Finalizing construction of the FTTH network.
- On schedule to have passed by approximately 29,000 customers by the end of 2024.
- On schedule to have connected 9,000 customers by the end of 2024.
- Over 1,000 customers have been installed since the first of the year.
- Designed (in house) FTTH network build for 2/3 of the City.
- Connection to all State of Idaho Traffic intersections with fiber.

OBJECTIVES FOR FY 2024/2025

- FTTH Project Completion.
- Add an additional 2000 customers to Idaho Falls Fiber Network.
- Focus connecting MDU's to lit network.

FUTURE OPPORTUNITIES/ISSUES

- Public Wi-Fi
- Smart City

MAJOR BUDGET CHANGES FOR FY 2024/2025

- Overtime $40,000 to $65,000 63% increase
- Professional Services $2,500 to $1,500 40% decrease
- Interfund Transfers $111,131 to $185,291 67% increase
  - City Council $0 to $11,947
  - City Clerk $0 to $7,800
  - Finance $61,049 to $93,390 53% increase

- › IT $8,950 to $14,879 66% increase
- › Treasurer $4,481 to $8,334 86% increase
- › Utilities $18,768 to 29,436 57% increase

- ICRIMP Insurance $9,395 to $77,675 727% increase
- Personnel Training $2,500 to $4,000 60% increase – NWPPA Training
- Repair & Mtnce Building $10,000 to $20,000 100% increase – Fiber Hut
- Non-City Mtnce $18,000 to $0 100% decrease – moved to software
- PILOT $0 to $168,126 100% increase
- Capital $5,000,000 to $3,000,000 40% decrease
- Auto Equipment $65,000 to $254,079 – Bucket Truck

FIBER SUMMARY BY CATEGORY

FIBER ADMINISTRATION	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Investment Income	(16,494)	16,462	30,000	20,000
Rentals & Leases	977,385	1,058,662	1,200,000	1,200,000
Miscellaneous	(1,195)	-	-	-
Non Revenue Transfer	18,900	-	-	-
Charges For Services	1,559,917	2,448,742	3,411,700	4,543,600
Division Total	**2,538,513**	**3,523,866**	**4,641,700**	**5,763,600**
EXPENSES				
Salaries And Wages	704,925	744,235	833,473	917,594
Benefits	257,039	295,280	350,511	423,525
Current Operating Expense	557,370	709,846	756,975	1,104,880
Capital Outlay	5,059,043	6,369,115	5,000,000	3,000,000
MERF Allocation	18,900	-	-	-
MERF Expenditures	-	-	65,000	254,079
Debt Service	81,352	81,352	-	-
Interfund Transfers	(2,989)	(12,343)	-	-
Division Total	**6,675,640**	**8,187,485**	**7,005,959**	**5,700,078**

FIBER SUMMARY BY DIVISION

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Fiber Administration	7,005,959	4,641,700	5,700,078	5,763,600	(1,305,881)	-18.64%
Total	**7,005,959**	**4,641,700**	**5,700,078**	**5,763,600**	**(1,305,881)**	**-18.64%**

FIBER PERSONNEL

	FY 2023 Budget	FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**	**Number**	**Number**
Commun. & Splicing Foreman	-	-	1
Communication & Splicing Tech	4	3	4
Communications Technician	1	1	-
Communications Technician I	-	1 *	1
Communications Technician II	-	1 *	1
Communications Technician III	3	1 *	1
Groundman	-	1 *	-
Journey Lineman	-	1	1
Total	**8**	**9**	**9**

* Mid-year hire and/or transfer

NON-DEPARTMENTAL

General Fund—Non-departmental

NON-DEPARTMENTAL SUMMARY BY CATEGORY

NON-DEPARTMENTAL	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Taxes And Franchises	31,549,888	33,477,143	35,703,246	38,323,728
Intergovernmental Revenue	13,689,027	13,962,885	15,503,919	14,618,703
Investment Income	(761,616)	798,077	610,000	775,000
Contributions & Donations	-	-	110,000	110,000
Miscellaneous	35,765	80,959	140,000	220,000
Non Revenue Transfer	(452,842)	3,667,604	-	(224,000)
Division Total	**44,060,221**	**51,986,667**	**52,067,165**	**53,823,431**
EXPENSES				
Current Operating Expense	-	976,940	-	-
Division Total	**-**	**976,940**	**-**	**-**

NON-DEPARTMENTAL SUMMARY BY DIVISION

Division	FY 2024 Adopted Budget		FY 2025 Adopted Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
General Fund						
Non-Departmental	-	52,067,165	-	54,297,431	-	
Non-Departmental	-	-	-	(260,000)	-	
Non-Departmental	-	-	-	(214,000)	-	
Total	**-**	**52,067,165**	**-**	**53,823,431**	**-**	**0.00%**

BUDGETARY

Budgetary Contingency

BUDGETARY SUMMARY BY CATEGORY

BUDGETARY	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
EXPENSES				
Current Operating Expense	-	-	21,448,193	29,000,000
Division Total	**-**	**-**	**21,448,193**	**29,000,000**

BUDGETARY BY DIVISION

Division	FY 2024 Adopted Budget		FY 2025 Adopted Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
Non-Departmental	21,448,193	-	29,000,000	-	7,551,807	35.21%
Total	**21,448,193**	**-**	**29,000,000**	**-**	**7,551,807**	**35.21%**



INTERNAL SERVICES/FUND BUDGETS

RISK MANAGEMENT

Risk Management Fund

SELF-INSURANCE	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Investment Income	(99,099)	132,901	75,000	120,000
Miscellaneous	217,351	272,960	155,000	355,000
Non Revenue Transfer	1,618,057	2,268,131	2,800,000	3,050,000
Division Total	**1,736,309**	**2,673,992**	**3,030,000**	**3,525,000**
EXPENSES				
Salaries And Wages	-	55,858	63,902	67,558
Benefits	-	20,447	24,579	27,734
Current Operating Expense	1,983,137	2,188,479	5,800,000	6,635,000
Division Total	**1,983,137**	**2,264,785**	**5,888,481**	**6,730,293**

2024/2025 ADOPTED RISK MANAGEMENT DEPARTMENT BUDGET

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Internal Services Budgets						
Self-Insurance	5,888,481	3,030,000	6,730,293	3,525,000	841,812	14.30%
Total	**5,888,481**	**3,030,000**	**6,730,293**	**3,525,000**	**841,812**	**14.30%**

RISK MANAGEMENT Personnel	FY 2023 Budget		FY 2024 Budget	FY 2025 Adopted Budget
FT	**Number**		**Number**	**Number**
Safety & Training Program Coordinator	1	*	1	1
Total	**1**		**1**	**1**

* Mid-year hire and/or transfer

HEALTH INSURANCE

Health Insurance Fund

HEALTH INSURANCE	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
REVENUE				
Investment Income	(116,075)	154,236	150,000	100,000
Division Total	**(116,075)**	**154,236**	**150,000**	**100,000**
EXPENSES				
Benefits	-	-	-	160,000
Current Operating Expense	10,000	5,242	100,000	-
Division Total	**10,000**	**5,242**	**100,000**	**160,000**

2024/2025 ADOPTED HEALTH INSURANCE DEPARTMENT BUDGET

	FY 2024 Adopted Budget		FY 2025 Adopted Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Internal Services Budgets						
Health Insurance	100,000	150,000	160,000	100,000	60,000	60.00%
Total	**100,000**	**150,000**	**160,000**	**100,000**	**60,000**	**60.00%**


IDAHO FALLS



GLOSSARY

GLOSSARY

OF BUDGETING AND FINANCE TERMS BY IDAHO ASSOCIATION OF CITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ASSETS (FINANCE) – Property that has monetary value.

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

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

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

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

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

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

BOND (FINANCE) – A written promise, generally under seal, to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future together with periodic interest at a specified rate. There are two major types of bonds. General obligation bonds commit the full faith and credit of the entity to repay the bonds. Given this level of commitment, interest rates are relatively low and are tax exempt for public purposes. Revenue bonds are paid off with revenue generated by the facility financed by the bonds (as in the case of an airport, water, or sewer project). Both types of borrowing are addressed in Article VIII, Section 3 of the Idaho Constitution. General obligation bonds require two-thirds

voter approval and typically are redeemed out of a special property tax levy dedicated for that purpose. Revenue bonds for water, sewer and electrical facilities require simple majority voter approval. Revenue bonds to finance airport facilities do not require voter approval. Once bonds are approved, some entities issue bond anticipation notes to begin the up-front cash flow for the project — the notes are repaid when the bonds are sold. Cities, counties and some special districts can also issue local improvement district bonds, which do not require an election.

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

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

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

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

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

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

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

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

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

CASH FLOW (FINANCE) – A way to look at how revenues are received and the coordination required to deal with revenues that ebb and flow during different times of the fiscal year. For example, cities begin their fiscal year on the first day of October, but the vast majority of property tax revenue is received in January and July. Governments deal with this by carrying over revenues from the previous fiscal year or using tax anticipation notes, registered warrants, or some other short-term borrowing.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HOMEOWNER'S EXEMPTION (TAX) –The homeowner's property tax exemption was originally passed by voter initiative in 1982. The exemption covers owner-occupied primary residences with up to one acre of land, exempting 50 percent of the value or $125,000, whichever is less.

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

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

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

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

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

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

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

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

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

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

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

LINE-ITEM BUDGETING (FINANCE) – Traditional, widely used budget format emphasizing budget control. The focus is on specific spending items that are included in a long laundry list. This format is mostly used in smaller jurisdictions. Larger entities frequently utilize more of a performance or program budgeting format. The line-item format works well for discussions of budgetary control, but not for resolving the broader questions of program priorities or effectiveness.

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

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

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

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

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

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

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

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

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

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

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

OPERATING PROPERTY (TAX) – Most property is assessed by county assessors, but operating property owned by businesses such as utilities and railroads is centrally assessed by the Idaho Tax Commission. The money collected is then passed out in the counties where the centrally assessed property is located. Some of Idaho's strange county boundaries (such as the mostly unpopulated southeast dogleg of Blaine County) can be attributed to the attempt to be sure railroad properties were included within as many counties as possible.

ORDINARY AND NECESSARY EXPENSE (FINANCE) – Article VIII, Section 3 of the Idaho Constitution requires voter approval of multi-year debt or liabilities with the exception of "ordinary and necessary

expenses authorized by the general laws of the state." Ordinary and necessary expenses may go through the process of judicial confirmation to ensure they meet the necessary criteria.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SERVICE CHARGE (FINANCE) – Typically refers to a charge for water, sewer, sanitation and other enterprise operations of local governments. They are called charges or fees (instead of taxes) because the charges must have a reasonable relationship to the cost of providing the services. Taxes are typically imposed for general revenue raising purposes. Charges are levied to maintain operations on a self-supporting basis. Service charges for enterprise funds are often a major source of revenue to a municipality's total budget.

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

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

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

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

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

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

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

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

TAX COLLECTIONS (TAX) – The amount of taxes actually collected. Does not include delinquencies.

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

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

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

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

UNFUNDED MANDATE (GOVERNMENT) – A requirement imposed by a higher level of government requiring a subordinate unit of government to perform certain functions without providing a funding source to pay for carrying out the requirement. Congress has often imposed requirements on the states without attaching commensurate dollars to pay for implementation. Likewise, the state and federal governments can pass unfunded mandates to local governments like cities.

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

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

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

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


IDAHO FALLS