



# City of Twin Falls, Idaho Adopted Budget Fiscal Year 2016-2017





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Twin Falls**

**Idaho**

For the Fiscal Year Beginning

**October 1, 2015**

*Jeffrey R. Emsw*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Twin Falls, Idaho** for its annual budget for the fiscal year beginning **October 01, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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# Community Strategic Plan 2030

April 2012

## Twin Falls City Mission

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

## Strategic Plan Focus Areas

### Focus Area 1 – Healthy Community (HC)

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

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

### Focus Area 2 – Learning Community (LC)

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

### **Focus Area 3– Secure Community (SC)**

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

Continued investment in professional development as well as in public safety systems, infrastructure and technology has ensured a robust emergency response capability.

### **Focus Area 4– Accessible Community (AC)**

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

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

### **Focus Area 5– Environmental Community (EC)**

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

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

### **Focus Area 6– Prosperous Community (PC)**

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

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

### **Focus Area 7 – Responsible Community (RC)**

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

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

### **Focus Area 8 - Internal Organization (IO)**

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

In support of the desired effectiveness, the elected leadership works in close partnership with appointed professionals carrying out clear policy directives. A high level of competency is provided from a lean, properly compensated and respected core staff.

Maximum effort is expended in ensuring authorities granted through state legislation are maintained and expanded.

For a full copy of the City's strategic plan go to [www.tfid.org](http://www.tfid.org)



**Honorable Members of the Twin Falls City Council:**

We are pleased to present the City Manager’s Recommended Budget for the Fiscal Year 2017 (FY 2017) for the City of Twin Falls. This document represents our ongoing commitment to prudent fiscal management in delivering services that enhance the quality of life of Twin Falls’ citizens and meeting the expressed needs of our community. It also addresses the need to protect the long-term future of the community, primarily in the areas of public safety, preservation of public infrastructure, and in delivering sustainable government that aligns with the demands of today, while ensuring the ability to respond to growth. While this budget covers only fiscal year 2017, it continues to define a path that will move Twin Falls into the future as a safe city with a solid infrastructure and an ongoing commitment to improving quality of life. The adopted budget funds current and enhanced service levels to meet the Twin Falls City Council’s priorities for service delivery, with modest increases in property tax revenues and city-supplied utilities.

The adopted budget has been formulated with a philosophy of:

- Providing high-quality governmental services consistent with citizen expectations
- Constantly seeking opportunities to improve service delivery or increase efficiency through technology, partnerships, or improved processes
- Careful stewardship of city resources, emphasizing affordability and sustainability
- Valuing our employees

Over the years, Twin Falls’ budget document has evolved from a simple financial report with proposals for expenditures and estimates of revenue, into the City’s most comprehensive annual document establishing budgetary policies. The budget decisions outlined in this document influence the fiscal state of the city, the function of its government, and budget considerations for current and future needs. The City’s budget, therefore, is the most important working policy and planning tool used by the City Council and staff to provide quality services to the citizens of Twin Falls, as determined by the City Council and for which funds are available.

The Recommended Budget is directly linked to the City of Twin Falls’ 2030 Strategic Plan, which provides a series of pathways that will allow the City to realize its mission and the newly established 2030 vision. The budget maintains service levels designed to protect our citizen’s health, safety, and welfare. It funds projects and initiatives designed to enhance our citizen’s quality of life. It continues our reputation for being a strong, fiscally-sound municipal government.

The budget is balanced and in accordance with the state law and Government Finance Officers’ Association (GFOA) best practices. The combined expenditures and transfers total \$65,224,668, which is a \$801,480 increase compared to the current year budget of \$64,423,188. For this fiscal year, we are recommending Government Fund-Type expenditures, those funds that receive some of their funding from property tax revenues, in the amount of \$36,811,621. This is an increase of \$2,325,024 (6.74%), of which \$769,530 is from cash reserves to fund one-time capital initiatives. We are also recommending

total expenditures in the Enterprise Fund-Type funds of 28,413,048, which is a decrease of \$1,579,462, or by -5.27%, of which \$874,603 is from cash reserves.

Most cities, including the City of Twin Falls, have historically focused on the “net budget,” which is the total budget, as presented above, less fund transfers. The total net budget for FY 2017 is \$60,958,366 or \$192,418, or 0.32% more than the total net budget of \$60,765,948 for the current fiscal year. Both methods are acceptable. From this point forward, and just as we have done historically, we will be focusing on the net budget.

According to the Twin Falls County Assessor’s Office, the City of Twin Falls’ overall, preliminary total taxable valuation is expected to increase by approximately \$65,772,559, or by 2.83%, from \$2,326,582,711 to \$2,392,355,270.

There are many factors that influence the City’s total taxable value. Some of the larger factors are: an increase in the base value from reappraisals performed by the Twin Falls County Assessor’s Office, growth from new construction and an increase the maximum amount allowance of the State’s homeowner’s exemption.

Cities in Idaho have control over their annual expenditures in all funds and the rates they assess in the enterprise, or business-like, funds. Statutorily under Idaho Code, cities and counties are permitted to collect 3% more property tax revenue than it had in the prior fiscal years. The FY 2017 Recommend Budget requests the statutory allowed increases in property tax revenue and does not require the use of the City’s foregone balance of \$2,149,220.

Cities in Idaho do not have control or determine its community’s taxable value. That responsibility is assigned to County Assessor’s Office. If the taxable value for FY 2017 remains unchanged, we are projecting the maximum the City’s tax rate will be 3%, or \$8.16 per \$1,000 in taxable value.

Another measure of a city’s financial strength is the level of its fund balance. By policy, the City of Twin Falls retains three-month of reserves in each of the tax supported funds and revenue needed to support two months of operations in each of its Enterprise-Type Funds. The conservative fiscal policy of a 90-day reserve requirement allows the City to reliably supply public goods and services. At the conclusion of the FY 2016, the City is projected to exceed the minimum reserves requirements in all of its major Government-Type and Enterprise-Type Funds. The reserve earns interest, bolsters cash flow, and is available for unanticipated expenditures or emergencies. As a non-recurring revenue source, beginning fund balances are used to fund capital or other one-time expenses only.

Additional property tax collections and comparison, rate adjustments, expenditures and economic indexes are discussed in great detail in subsequent sections of the City Manager’s Recommended Budget Message.

## **Economic Outlook**

The City of Twin Falls closely monitors and examines national, state and local economic indicators when developing and tracking its annual appropriations measure. Over the course of the last few years, economic conditions on all levels seem to have improved.

Here are some of the highlights:

### *International*

On June 23<sup>rd</sup>, 2016 residents of the United Kingdom voted through referendum to leave the European Union. This event has been popularly known as “Brexit.” Federal Reserve Chair Janet Yellen has cautioned against exaggerating the potential impacts of the event, but others have forecasted dire consequences as a result of the referendum.

### *National*

- According to the Federal Housing Finance Agency’s May 2016 Report “U.S. house prices rose 1.3 percent in the first quarter of 2016...this is the nineteenth consecutive quarterly price increase in the purchase-only, seasonally adjusted index.”
- Unemployment rates are down nationwide. According to the Bureau of Labor Statistics the national unemployment rate in May 2016 was 4.7%. This is an improvement compared to the 5.5% unemployment rate in May 2015.
- From June 2015 to June 2016 the Dow Jones Industrial Average has shown a change of -1.03%. Since January 2016 the year-to-date of the Dow is a 1.62% increase. As mentioned earlier, the Brexit may impact the stock market in the long-run.
- Consumer confidence is down slightly from last year. The University of Michigan compiles a consumer sentiment rating. The rating for June 2016 was 94.3 compared to the May 2016 rating of 94.7. According to the University of Michigan “consumers were less optimistic due to increased concerns about future economic prospects.”

### *State of Idaho*

Idaho’s economic indicators seem to signal a slowdown. Written under the direction of Idaho’s Chief Economist Derek E. Santos, the [Idaho Economic Forecast 2016-2019](#) states that “after posting a strong year in 2015, Idaho’s economy is forecast to settle into a slower pace over the (2016-2019) forecast period.” The report also states:

- Housing starts are expected to grow through 2019. In 2015 Idaho saw 10,323 housing starts, a 5.3% increase over 2014. In 2016 housing starts are expected to rise to 11,465, an 11% increase from 2015. 2017 is expected to result in 12,768 housing starts in Idaho, an 11.4% increase over 2016. After this point housing starts are still expected to increase, but at a lower rate. 2018 is

predicted to see a 6.6% increase in housing starts while there is a predicted 1.6% increase in housing starts in 2019.

- In 2015 “Nonfarm employment, which is one of the key metrics of the state’s economic health, experienced its strongest growth of the recovery year.” In 2015 Idaho had 673,757 nonfarm jobs, a 2.8% increase from 2014. In 2016 the number of nonfarm jobs is expected to increase by 2.3%. In 2017 it is predicted that there will be 704,681 nonfarm jobs in Idaho, a 2.3% increase over 2016.
- Real personal income is expected to grow but at a slower pace than in previous years. The report predicts that real personal income in Idaho in 2015 was 3.1% higher than in 2014. A similar rate of growth is expected over the next several years with a 2.6% increase predicted in 2016, a 3.1% increase in 2017, and a 3.3% increase in 2018.
- According to the June 2016 Idaho General Fund Revenue Report tax collections in Idaho are coming in at slightly below the forecasted levels. Between May 2016 and the beginning of the State’s fiscal year, General Fund receipts were \$2,855.1 million, which is 0.7% under the forecasted amount. Individual income taxes collected were at \$1,409.2 million in May 2016, which was \$18.7 million less than the forecast. Sales tax receipts came in at \$1,189.4 million in May 2016, which was \$21.0 million above the projected amount.

#### *City of Twin Falls*

By many indicators, the Twin Falls local economy is in a favorable position.

- According to the Idaho Department of Labor’s March 2016 Twin Falls County Workforce Trends report, in February 2016 Twin Falls County had an unemployment rate of 3.5%. This compares to the State of Idaho unemployment rate of 3.9% and a national unemployment rate of 4.9%. The unemployment rate for Twin Falls County has dropped continuously for several years, from 5.6% in 2013 to 4.3% in 2014.
- Construction activity in Twin Falls is on pace to be the second busiest year in term of housing starts since 2008. 2015 resulted in 230 single family housing starts. Since the beginning of fiscal year 2016, there have been 140 housing starts. If the current pace of single housing starts continues, there will be 212 by the end of fiscal year 2016.

Although the economy is improving on many fronts, the cost of offering public services and programs has also increased. The Municipal Cost Index (MCI) is designed to show the effects of inflation on the cost of providing municipal services. State and local government officials rely on American City & County's Municipal Cost Index to stay on top of price trends, help control price increases for commodities, make informed government contract decisions and intelligent budget planning. The MCI draws on the monthly statistical data collected by the U.S. Departments of Commerce and Labor as well as independently compiled data to project a composite cost picture.

From March 2015 to March 2016, the most recent data available, the MCI has increased 0.44. The Consumer Price Index increased 1.1% between April 2015 and April 2016.

### **Budget Overview**

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

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

- Implement 2030 City of Twin Falls Strategic Planning goals and objectives to realize outcomes. Several of the Ongoing and Priority 1 goals and objectives that are expressed in the City of Twin Falls 2030 Strategic Plan receive funding in the FY 2017 Budget. The specific allocations are outlined in subsequent sections of this message. To ensure that we are incrementally improving each year, we will continue to review and develop performance plans to advance established vision statements. Additionally, we will use the City's 2030 Strategic Plan to build collaborative partnerships with our public, private and other community partners. Examples are Sustainable Twin Falls, the Economic Development Ready Team, and Activate Twin Falls/Magic Valley are just three examples of the many opportunities that we have to collaborate with our partners to create the ideal community.
- Limit Tax Collections and Rate Increase. During the initial budget development conversations, the members of the City Council said that they wanted the budget to be sensitive towards tax and rate adjustments. This Recommended Budget needs the 3.0% statutorily allowed revenue increase, plus growth. The City Manager's FY 2017 Recommended Budget estimates a .5% increase in water rates, a 5% increase in sewer rates, and a 2.32% increase in Sanitation fees.
- Invest in our employees. Each year, the City of Twin Falls reviews the full compensation (salary and benefits) level of its employees to ensure it is competitive with the market. The Recommended Budget for FY 2017 provides competitive compensation and benefits adjustments as well as advanced training opportunities. It provides an across-the-board adjustment of 5.0% for all employees who meet minimum job performance standards. It also provides funding to adjust the City's salary table by 5%. Both of these requests are consistent with the City's compensation. As we stated last year, moving the compensation table 5% does not constitute a 5% compensation adjustment for all employees. The movement of the market

on the compression ratio table will allow the City to address wage compression issues for tenured employees. Employees that are below new market wage for their position will receive the larger increases, while those above the market wage will receive little to no adjustment associated with moving the salary table.

Additionally, the Recommended Budget provides increase funding for health insurance benefits. Based on preliminary information received, we believe that we will have to make changes to the current benefit to ensure its long-term sustainability and affordability. A wellness committee has been established to look at options for promoting wellness among our employees.

- Continue to Invest in Our Infrastructure Systems– The Recommended Budget for FY 2017 provides increased funding for maintenance and planning activities in the City’s Street, Water and Waste Water funds.

Streets Fund – The Recommended Budget increasing total capital funding in the Street Fund from \$3,125,654 to \$3,313,975, which represents an increase of \$98,321 or 3.06%. The FY 2017 total Street Fund allocation is derived from anticipated revenues totaling \$5,296,316, an increase of \$127,167 compared to FY 2012016. The FY 2017 does not rely on the use of cash reserves to support infrastructure projects. Specifically, the Recommended Budget provides funding for: l, seal coating (\$927,000), miscellaneous road projects such as ADA ramps, storm drains, valley gutters, culverts, etc. (\$480,000), automotive equipment (\$360,000) and equipment replacement/acquisition 41,800).

Water Fund – The Recommended Budget recommends decreasing the total capital funding in the Water Fund from \$4,618,310 to \$1,299,500, which represents a decrease of \$3,318,810 or <-71.86%>. In 2016, the Wills Booster station project was completed using reserves of the fund. The FY 2017 allocation is derived from anticipated revenues totaling \$10,183,989, an increase of \$110,913 compared to FY 2016, In addition, the Recommended Budget provides funding for: mainline replacement (\$200,000), meter replacement (\$300,000), Equipment replacement (\$140,000), misc. tools (\$7,000); pressurized irrigation master plan (\$250,000), improvements to facilities to include painting and repaving (\$65,000), and Well #5 design (\$200,000).

Waste Water Fund – The Recommended Budget includes total capital funding in the Waste Water Fund of \$\$685,600. The City Manager’s Recommended Budget requests funding for drill monitoring at the City’s TSS Ponds and Auger Falls reuse project (\$10,000), upgrades to sewer mainlines (\$375,000), repairs and improvements to facilities (\$45,000), equipment replacement (\$75,000). The allocation does not include the ongoing, revenue bond funded, expansion project to the City’s improvements to the waste water treatment plant improvement (\$32 million) and collections lines (\$6 million).

- Continue to Pursue Innovative Strategies and Find More Effective Outcomes. In our continued pursuit of excellence, we will continue to review our processes beyond the budget

conversations. This budget allocates funding to implement the City's new strategic planning objectives, update water and waste water facility master plans, and update development and implement a performance measurement and management system as developed by the International City Management Association's Insights, formally known as the Center for Performance Measurement.

### **2017 Highlighted Connections to the City's 2030 Strategic Plan**

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

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

The strategic plan is divided into eight, equally important focus areas: a *Healthy Community*, a *Learning Community*, a *Secure Community*, an *Accessible Community*, an *Environmental Community*, a *Prosperous Community*, a *Responsible Community*, and recognition of the importance of the *Internal Organization*. For each focus area, there is a description of the vision for that topic in the year 2030.

The strategic plan will be used to guide future budgetary and policy making decisions and recommendations. When the 2030 City of Twin Falls Strategic Plan was adopted, the Council established and set the course to follow. The plan will serve as the guidepost for all future policy and financial decisions in the future. The FY 2017 City Manager's Recommended Budget ties funds to the Priority 1 goals and objectives.

Below are the highlights on how this budget responds to the strategic plan. Additional information is contained in each of the department narratives that appear in the subsequent sections of the FY 2017 budget.

#### **Focus Area 1 – Healthy Community**

Twin Falls is a community with a broad-based commitment to the health of its citizens and visitors. A wide array of activities exists through private, non-profit, and public entities, as well as partnerships among them, which lead to a healthy, well-rounded community. Public infrastructure and facilities are well-maintained and kept in compliance to ensure public health benefits. Community design standards

facilitate individuals' commitment to maintaining a healthy life-style. Medical care and its infrastructure are maintained at the highest level and an active community-wide consciousness helps people make positive choices. Recreation and the arts contribute to a healthy community, and they attract and retain a skilled workforce.

Personnel – New Water Operator (\$57,558) and three position upgrades in Waste Water Collections (\$30,000)

Capital Projects – Downtown Commons restroom (\$58,000), Canyon Rim Trail construction (\$800,000), new City Pool bubble (\$350,000), disc golf baskets (\$8,000), Zone 5 seal coat (\$927,000), and street overlay (\$355,000)

### **Focus Area 2 – Learning Community**

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

### **Focus Area 3 – Secure Community**

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

Personnel – Two position upgrades in Building Inspections (\$7,279), Victim Witness Coordinator (\$63,990)

Capital Projects – Extrication equipment for Engine 2 (\$34,000), upgrades to various pump units and storage tanks (\$132,000), water meter replacements (\$300,000), water line replacements (\$200,000), sewer line replacements (\$375,000), capital maintenance at WWTP (\$170,000), bomb suit replacements (\$35,000), ballistic vest replacements (\$28,000), bomb robot upgrades (\$72,923), five Ford Interceptor patrol vehicles (\$264,030), and body worn camera program (\$74,000)

#### **Focus Area 4 – Accessible Community**

Through effective planning and timely investment, the Twin Falls area has kept pace with the mobility requirements of an expanding and changing population. An integrated and balanced system of transportation modes including bicycles and pedestrians, as well as a modern public transportation system supports the traditional street and highway vehicle users. A commitment to high levels of maintenance of these systems ensure the long-term integrity of the public investments made and maximizes the convenience of those dependent upon the proper functioning of these systems. Effective coordination with a wide array of partners has ensured that regional transportation facilities such as state highways, the interstate system and Magic Valley Regional Airport continue to provide an improving level of convenient access to the area for residents, visitors and commercial interests.

Personnel – One position upgrade in Planning & Zoning (\$4,888)

Capital Projects – Specific improvements for ADA compliance (\$55,000), sidewalk replacement program (\$50,000), Eastland Drive South reconstruction from Wright to Osterloh (\$500,000), Eastland Drive reconstruction from Julie to Falls (\$427,000), street lights along Cheney Dr. from North College to Washington (\$300,000), ARFF vehicle for airport (\$800,000), and taxiway reconstruction at airport (\$2,750,000)

#### **Focus Area 5 – Environmental Community**

Twin Falls exists in an unparalleled natural setting that provides recreational opportunities, solace and inspiration for residents and visitors alike. An on-going commitment to maintaining the natural heritage acknowledges the significance placed upon this aspect of community life by Twin Falls residents. The business community also recognizes the commitment to our natural setting and proximity to outdoor activities sustains and expands the region’s economic vitality. The community’s commitment to maintaining clean water and clean air continues to set Twin Falls apart from other communities.

Personnel –

Capital Projects – Tree enhancement program (\$5,000)

#### **Focus Area 6 – Prosperous Community**

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

Personnel –

Capital Projects – Various airport capital improvements (\$45,500), Cityworks for airport (\$61,500), pressurized irrigation master plan (\$250,000), new park signs (\$7,500), and recreation center planning committee (\$10,000)

**Focus Area 7 – Responsible Community**

Twin Falls has retained its human face as it has grown over time. New residents are welcomed and made to feel part of the community. A vital aging population is an active segment of the population. The community is actively engaged in the various public, private, civic, arts and religious institutions serving the area through volunteerism and involvement in neighborhood and local government activities.

Personnel –

Capital Projects – Public art fund (\$6,192), repairs at City library (\$60,000), fireworks fund (\$6,500), Municipal Powers Outsource Grant (\$84,000), and the Twin Falls Municipal Band (\$21,161)

**Focus Area 8 – Internal Organization**

The City of Twin Falls strives to carry out its mission with integrity and the highest ethical standards. In its role as stewards of the community assets it focuses on the proper use of available resources, continually assessing programs and processes to ensure maximum effectiveness. In pursuit of shared obligation for community livability, opportunities are made available to citizens for direct involvement in civic affairs and transparency in decision-making. In support of the desired effectiveness, the elected leadership works in close partnership with appointed professionals carrying out clear policy directives. A high level of competency is provided from a lean, properly compensated and respected core staff.

Personnel – Adjustment to the salary table (\$155,266) and employee salary adjustments (\$952,064)

Capital Projects – Fixtures, furniture, and equipment for new City Hall (\$600,000), digitizing building permit records (\$110,000), expand code enforcement software for animal control (\$11,500), upgrade to Granicus (\$15,700), University of Virginia LEAD Training (\$10,000), and University of Virginia in Twin Falls (\$25,000)

## **2017 Fiscal Year Budget Summary & Overview**

The total net budget for FY 2017 is \$60,958,366, an increase of \$192,418, or 0.32% compared to the 2016 fiscal year adopted net budget of \$60,765,948. Of the total FY 2017 Recommended Budget, \$35,528,699 funds the Government Fund departments and \$25,429,667 is in the Enterprise Fund, or business-like funds. In 2016, the City appropriated \$33,647,257 in the Government Fund and \$27,118,691 in the Enterprise Funds.

A total of \$1,644,133 of “cash reserves” is being used to complete several, critical, one-time capital intensive projects. The total amount of cash reserves allocated in the tax supported funds is \$769,530. Specifically:

- \$79,530 in the General Fund cash reserves for E911 operational improvements
- \$60,000 in the Library Fund for capital projects
- \$280,000 in the CI Fund for a transfer (loan) to the Impact Fee Fund for trails and \$350,000 to Pool Fund for a new pool bubble

The total amount of cash reserves allocated in the Enterprise Funds is \$874,603. Specifically:

- \$400,000 in the Impact Fee Fund for trail project
- \$290,425 in the Airport Construction Fund (PFC account) for terminal upgrades
- \$53,500 in the Shop Fund for capital projects
- \$130,678 in the Seizures and Restitution Fund for specified operational and capital acquisitions

The use of cash reserves assists in the completion of critical capital projects and allows the FY 2017 Recommended Budget to remain stable and sustainable. The use of cash reserves in the Enterprise-Type Funds allows us to continue to offer comprehensive, quality local government services at competitive tax rates and “lower-than-market” user fees.

Restricted cash reserves are used to help the City “cash-flow” operations and make capital expenditures in between significant revenue collections, i.e. property tax collections (January and July) and intergovernmental shared revenues (quarterly). Unrestricted cash reserves in the General and Capital Funds that can be used to fund one-time capital projects in addition to the Restricted Cash balances.

This Recommended Budget provides funding for two full-time positions considered to be essential for maintaining the level of services provided to the public, increased operational cost and funding to address for capital needs that are viewed to be critical to accomplishing stated strategic planning objectives. There are a few noteworthy recommended changes proposed in the City Manager’s FY 2017 Recommended Budget. Those changes are the following:

- Total personnel cost will increase from \$23,656,094 to \$25,280,018, or by \$1,623,924 (6.86%). The FY 2017 Recommended Budget provides for a performance-based adjustment of 5.0% for all employees and moves the City’s compensation table (5.0%). These improvements are designed

to maintain the competitiveness of the City's compensation model. *Changes to personnel costs are described in great detail later in the City Manager's Budget Message.*

- Overall operating costs are projected to increase from \$16,105,200 to \$16,275,147 or by \$169,947 (1.05%). *Changes to operating costs are described in great detail later in the City Manager's Budget Message.*
- Total funding for capital improvements and acquisitions are scheduled to decrease from \$14,713,636 to \$13,120,353 or by \$1,593,283 or 10.83%. This does not include any work associated with the \$38 million City's waste water treatment plant and collection system that will continue into FY 2017, or funding for the new City Hall and Public Safety Complex, estimated to cost \$9.5 million. *Changes to capital expenditures are described in great detail later in the City Manager's Budget Message.*

### **Overview of FY 2017 Allocations for Personnel Expenditures in All Funds**

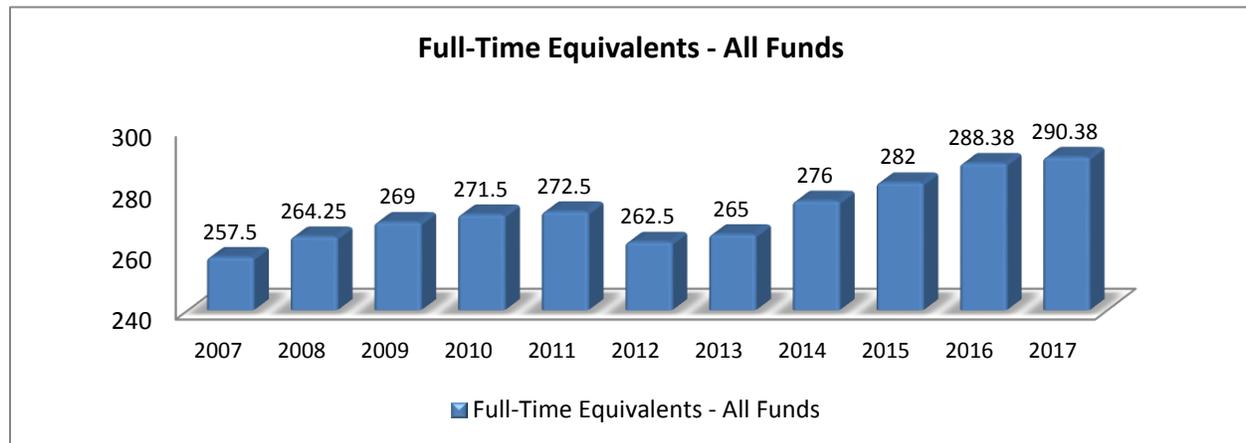
Focus area 8 of the City's 2030 Strategic Plan states, *"The City of Twin Falls strives to carry out its mission with unquestioned integrity, and the highest ethical standards...In support of the desired effectiveness, the elected leadership works in close partnership with appointed professionals carrying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

As we work to realize the vision statement, the City of Twin Falls strives to provide existing employees with the equipment, technology, infrastructure, and financial incentives necessary for them to complete their tasks and responsibilities in an efficient and effective manner. In addition, we recognize it is our responsibility and the importance of providing our employees with a competitive total compensation package. However, in an effort to meet an ever-increasing workload, citizen expectations, and legislated requirements, we are required to add employees to our workforce.

The City of Twin Falls has philosophy of adding full-time employees only when "the need" and "sustainability" could be demonstrated. Based on updated US Census data, the City of Twin Falls has an estimated population of slightly less than 46,000. Based on that estimate, the City of Twin Falls has six employees per 1,000 of population. However, as the regional and urban center for a geographic area having a population of approximately 250,000, the City's daily census population grows to an estimated population 70,000. This causes the number of City employees per 1,000 of population drops to four.

- The City of Twin Falls has a total of a total of 288.375 full-time professionals working to deliver services to the citizens of Twin Falls. The FY 2017 City Manager's Recommended Budget adds 2 additional full-time equivalents, in the Water Fund, to assist with increase workloads and to meet the service delivery demands of our citizens and partners. The positions area a Water Operator, and will cost approximately \$57,558 for salaries and benefits, and a Victim Witness Coordinator that will cost approximately \$63,990 for salaries and benefits.

If all of the positions are approved, the City of Twin Falls total FTE count would increase to 290.375.



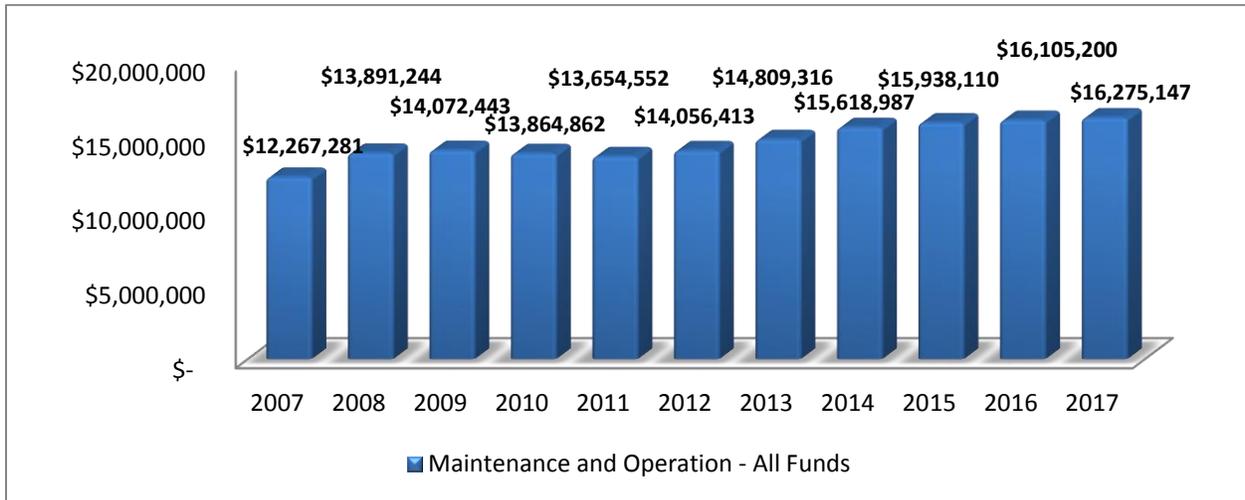
To summarize, the expenditures associated with personnel, the FY 2017 Recommended Budget:

- Provides for performance-based adjustment of 5% for all employees
- Moves the City's compensation table (5%)
- Increased funding for health care insurance
- Adds 2 additional employees

#### **Overview of FY 2017 Allocations for Maintenance and Operating Expenditures in All Funds**

This category includes funding for a wide-range of typical activities, including: office supplies, fuels, electricity, travel, training, uniforms, routine repairs to equipment and expenditures for durable goods. The City makes allocations in these areas that are based on actual expenditures and economic trends.

The FY 2017 Recommended Budget funds a total of \$16,275,147 to cover expenses associated with operational costs compared to FY 2016's allocation of \$16,105,200 . This represents an increase of \$169,947 across all funds, or 1.05%. As stated above, the municipal cost index used in shaping the FY 2017 Budget is 0.44%.



In the Government Fund-Types, supplies, maintenance and operating expenditures are expected to decrease by \$64,848, or by -0.90%, from \$7,227,759 in FY 2016 to \$7,162,911 in FY 2017. In Enterprise Fund-Types, total operational expenditures are expected to increase by \$234,795, or 2.68%, from \$8,877,441 in FY 2016 to \$9,112,236 in FY 2017.

**Overview of FY 2017 Allocations of Capital Expenditures in All Funds**

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

Each year, we like to point out that City owns and maintains a diverse collection of assets and facilities, which include:

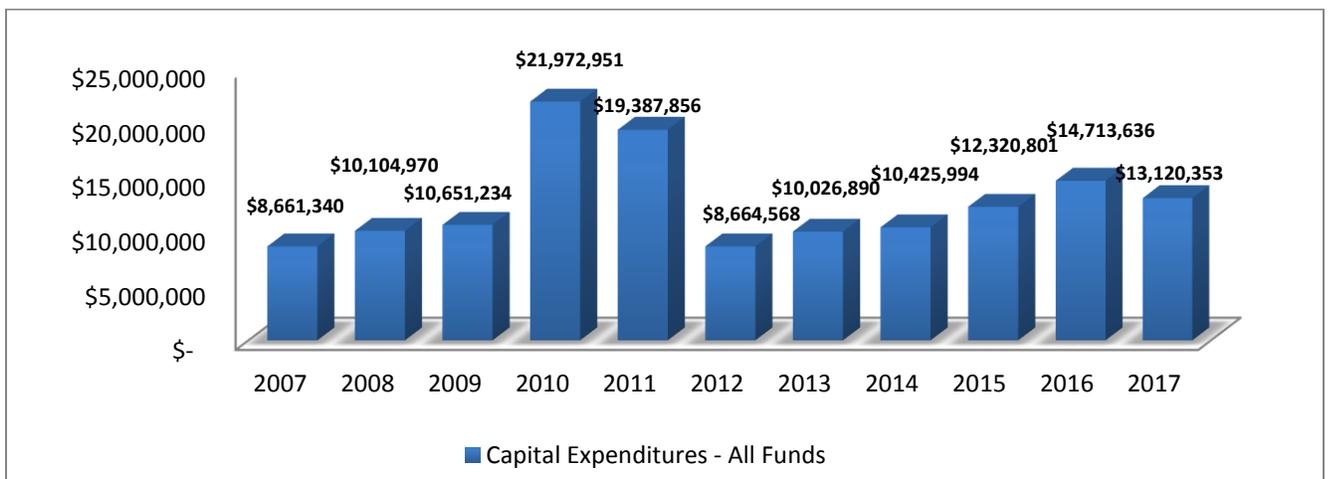
- 102 buildings and structures throughout Twin Falls, ranging from the Magic Valley Regional Airport to administrative buildings; from police and fire stations to water delivery and treatment structures
- 1,350 acres of open spaces and developed park lands, including world-class amenities such as Auger Falls, Shoshone Falls and Dierkes Lake
- 253 miles of roadways; this is roughly the same distance as it is from Twin Falls to Salmon

A small sampling of the capital initiatives that have been funded in this budget include: making improvements to our water, waste water and transportation systems; expanding our trail systems; making miscellaneous park improvements; rotating our fleet, vehicles, machinery and equipment; replacing the pool bubble; and becoming more energy-wise through the use of LED lightings systems.

As demonstrated by the partial list above, the ongoing development, expansion, maintenance, and repair of these capital assets is necessary, recognizing the critical value of civil infrastructure to the economic, aesthetic, and functional viability of the City. For accounting purposes and based on best practices recommendations of the Government Finance Officers Association, the City of Twin Falls capitalizes acquisitions and improvements that are durable and in excess of \$5,000. In total, the FY 2017 budget allocates \$13,120,353 to fund needed, critical and desired capital improvements and community amenities. In FY 2016, the City of Twin Falls budgeted to spend a total of \$14,713,636. The FY 2017 allocation is a decrease of \$1,593,283 or 10.83%.

In the Government-Type funds, the FY 2017 budget allocates \$5,964,956, an increase of \$601,673, or 11.22% compared to the FY 2016 allocation of \$5,363,283. A majority of the budgeted increases are related to trail expansion, and new pool bubble, and furniture, fixtures, and equipment for the new City Hall and Public Safety Complex.

In the Enterprise Fund-Types, the FY 2016 budget allocates \$7,155,397, which is a decrease of \$2,194,956, or 23.47%, compared to the FY 2016 allocation of \$9,350,353. The significant decrease is related to a booster station that was completed in FY 2016. Excluded from the non-tax supported capital tally above is the \$38 million capital improvement planned for the City's waste water treatment plant and collections system and just over \$9 million that has been set aside for the City Hall and Public Safety Complex projects.

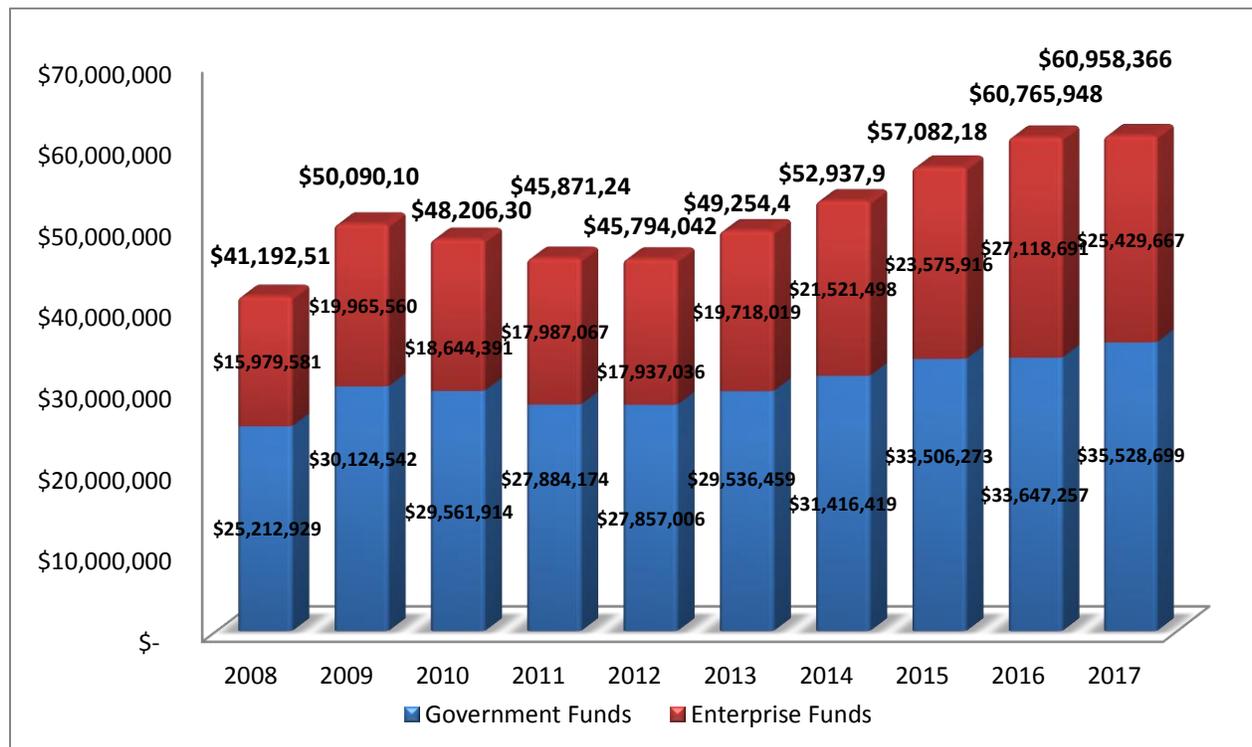


As illustrated on the above graph, the City of Twin Falls has spent a total of \$178,333,331 on capital improvements since 2008: \$131,333,331 as illustrated on the graph above plus an additional \$47,000,000, on the waste water treat plant improvement project and City Hall/Public Safety Complex.

**Discussion of Revenues and Expenditures by Fund-Type**

Budgeting is the “life-blood” of government. Through the budgeting process, revenues received from all sources – tax collections, user-fees, and federal and state grants, etc. – are transformed into tangible goods and services. Through the act of budgeting, the Council sets goals and establishes priorities for the upcoming year that help advance the City’s overall strategic planning objectives, while being mindful of the future advantages or consequences. The illustration below shows how the FY 2017 net budget “stacks up” compared to the budget approved by the City Council in past fiscal years.

Illustrated on the graph is the amount of the budget that is classified under the Government Fund-Type, colored in blue, and non-tax supported funds, colored in red.



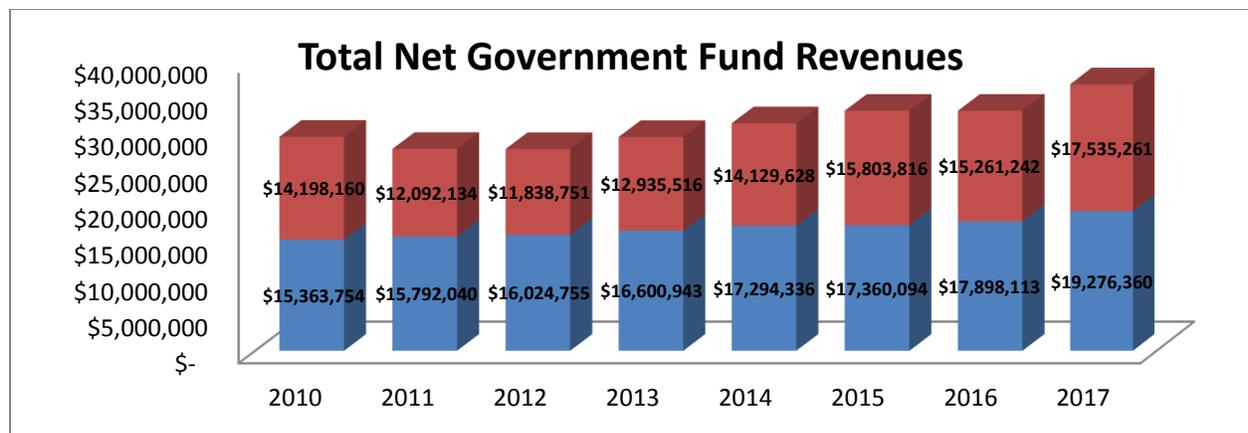
**FY 2017 Government Fund-Type Discussion and Analysis**

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

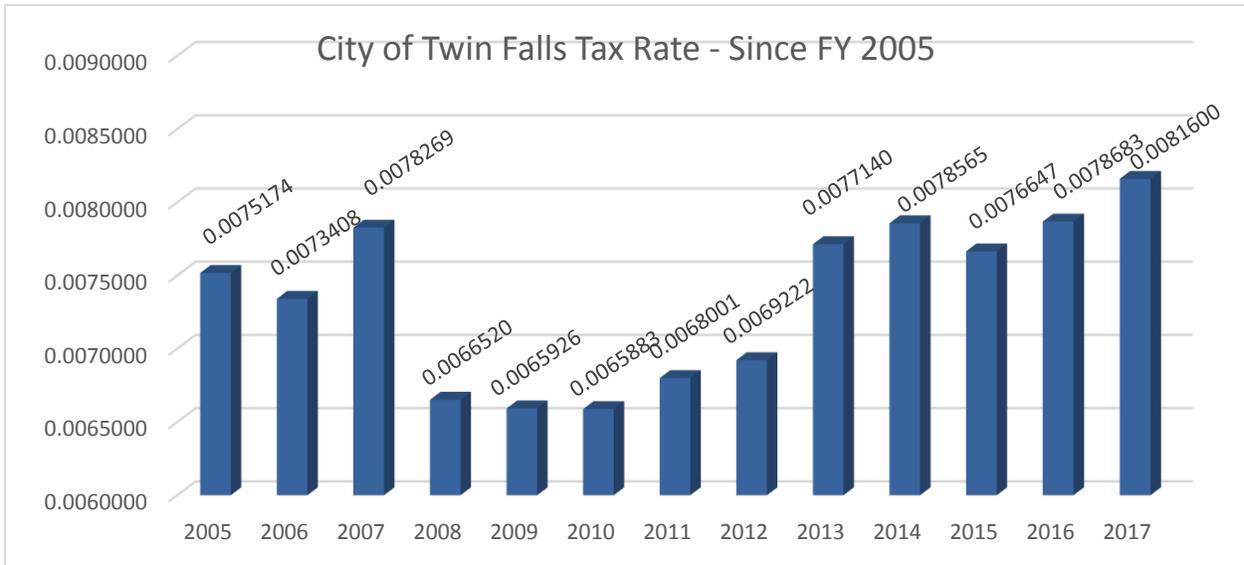
**Property Tax Overview & Analysis**

In FY 2017 we have a total taxable value for the City of \$2,392,355,270, or an increase of \$65,772,559, compared to FY 2016 value of \$2,326,582,711. The new construction roll was \$67,124,045.

The FY 2017 Recommended Budget relies on property taxes to raise 60.39% of the net revenue needed to support municipal operations in the Government-Type Funds. The budget is currently balanced with the 3% statutory increase, and an estimate for growth. The current foregone balance is \$2,149,218. We anticipate total property tax collections for FY 2017 to be \$19,276,360, an increase of \$1,378,247 compared to FY 2016’s collections of \$17,898,113.



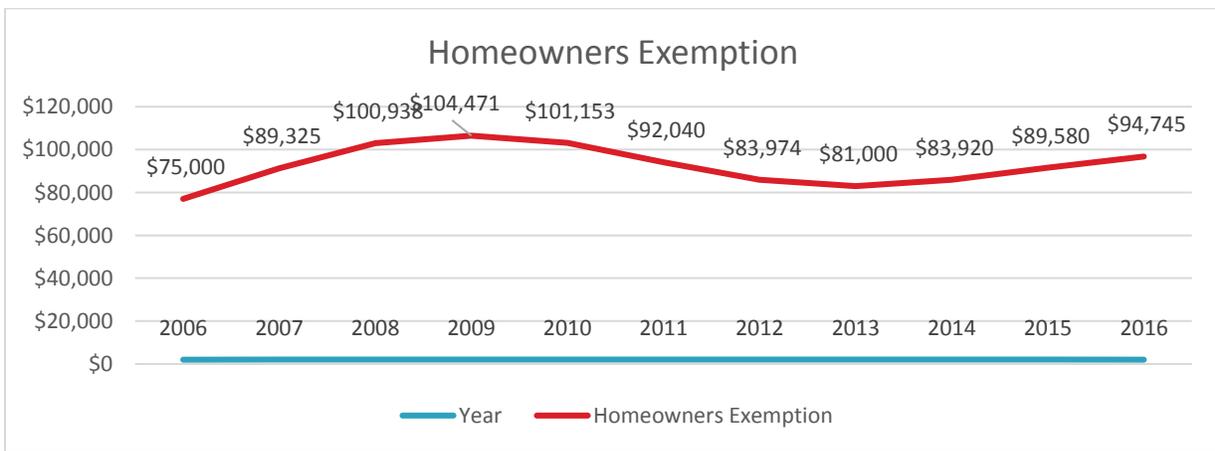
Over the last ten fiscal years, the City’s tax rate fluctuated significantly, ranging from a high of \$7.86 per \$1,000 (FY 2014 and 2016) of taxable value to a low of \$6.59/\$1,000 (FY 2009) of taxable value. The average of the tax rate assessed over the course of the last seven fiscal years is \$7.28/\$1,000 in taxable value. It is important to recognize the tax rate does not necessarily indicate an individual’s tax burdens. The tax rate is simply a multiplier used to determine a property owner’s proportionate share of property tax liability. It is a fraction of a local government’s total property tax collections divided by the total taxable value of that local government unit.



Taxable value is determined by each County’s Assessor. Under Idaho law, each property owner is entitled to have a portion of their dwelling’s assessed value excluded from property taxes. This is known as the homeowner’s exemption. Only owner-occupied dwellings are entitled to receive a homeowner’s exemption. The value that each resident is allowed to exclude from property taxes is determined by the Idaho Code and the assessed value of the property. Each resident is entitled to have 50% of the assessed value up to an established maximum that is set by the Idaho Tax Commission.

Homeowner’s Exemption

Since 2006, the maximum exemption has been indexed and is adjusted on an annual basis to reflect statewide real property market trends. In 2016, the maximum exemption increased to \$94,745, a 5.7% increase from 2015.

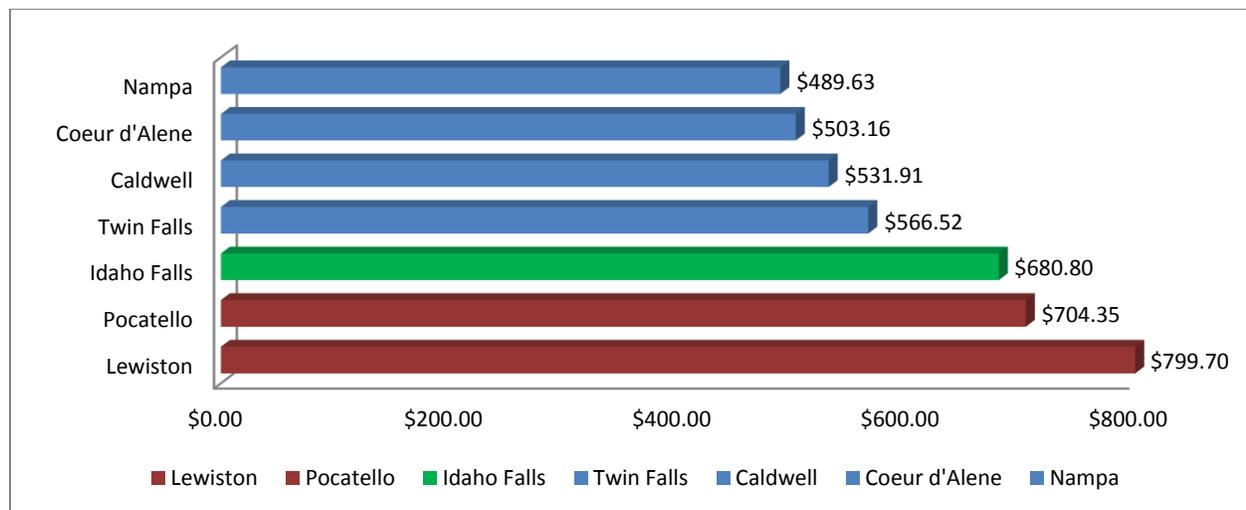


**How does our Tax Rate compare to the other, large full-service Idaho cities?**

We are often asked the question, “how does our tax rate compare?” The table and graph provided below are intended to provide a “ballpark” answer to that question. Although only intended to be a rough illustration, the table and graph below show the amount of property tax paid on a median-valued, owner occupied home owner in each of the larger, full-service cities in Idaho.

	Total Taxes	2013 Median Property Value	FY 2016
<b>Lewiston</b>	\$799.70	\$165,700	0.0096524
<b>Pocatello</b>	\$704.35	\$131,900	0.0106800
<b>Idaho Falls</b>	\$680.80	\$142,400	0.0095619
<b>Twin Falls</b>	\$566.52	\$144,000	0.0078683
<b>Caldwell</b>	\$531.91	\$99,500	0.0106917
<b>Coeur d'Alene</b>	\$503.16	\$171,800	0.0058575
<b>Nampa</b>	\$489.63	\$113,600	0.0086202

Note: Idaho’s median value of an owner occupied for this same period of time was \$162,100 and had a maximum exemption of \$81,000, has a 2013 taxable value of \$88,410.



For the purposes of this analysis, the City’s of Boise and Meridian were intentionally excluded because they are not directly responsible for the transportation systems in their communities; that responsibility lies primarily with the Ada County Highway District (ACHD). ACHD is an independent taxing authority specifically created for the purpose of maintaining the transportation system in these communities. In FY 2017, the Street Fund for the City of Twin Falls will be \$5,296,315 or approximately 14.59% of the total Government Fund-Type budget. Information used was from the Associated Taxpayers of Idaho’s 2014 Levy Book (tax rate) and the US Census Bureau – 2013 Census data (median home value).

## **Discussion on Other Significant General Government Revenue Sources**

There are many other revenue sources which are significant to the general Government Funds. These include building permits, new construction and annexation, shared revenues, alcohol distribution, and dedicated street revenues.

*Building Permits and Construction Activities:* Since issuing a low of 96 single family building permits and a total of 18 new commercial permits in FY 2011, the City has issued an increasing number of permits in both of these categories. However, these increases appear to be leveling off in FY 2016.

- FY 2011 – Issued 96 new single-family residential permits and 18 new commercial permits
- FY 2012 – Issued 151 new single-family residential permits and 21 new commercial permits
- FY 2013 – Issued 182 new single-family residential permits and 33 new commercial permits
- FY 2014 – Issued 189 new single-family residential permits and 36 new commercial permits
- FY 2015 – Issued 230 new single-family residential permits and 41 new commercial permits
- FY 2016 – Issued 222 new single-family residential permits and 26 new commercial permits<sup>1</sup>

The total estimated value of all permits has increased each year from FY 2011 to FY 2105 as well. As with the number of permits issued, the total value of all permits issued looks to have peaked in FY 2015, and is estimated to decrease slightly in FY 2016. The total value of all permits for each year has been as follows:

- FY 2011 – \$42,009,720
- FY 2012 – \$58,492,526
- FY 2013 – \$65,158,659
- FY 2014 – \$86,125,431
- FY 2015 – \$162,195,771
- FY 2016 – \$127,905,000<sup>2</sup>

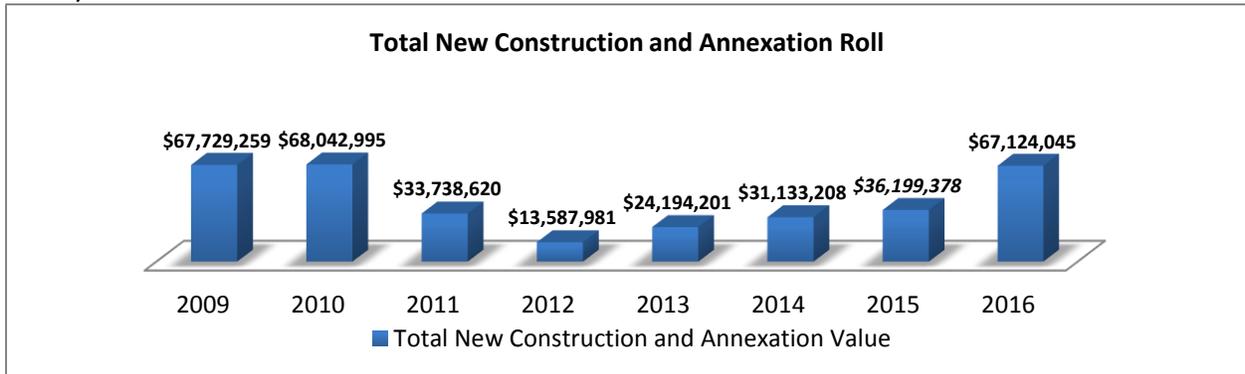
The total value of all permits is expected to decrease by approximately 2.11%, from \$162,195,771 in FY 2015 to an estimated \$127,905,000 in FY 2016. Based on this projected decline, the City anticipates that overall permit revenue will also decline. This budget includes a 2% decrease in expected permit revenue for FY 2017 compared to FY 2016.

*New Construction & Annexation Roll:* The New Construction and Annexation Roll reflect growth in the taxable value that is associated with new development or lands that were incorporated into the City through annexation over the course of the prior fiscal year. For FY 2017, the City of Twin Falls' new

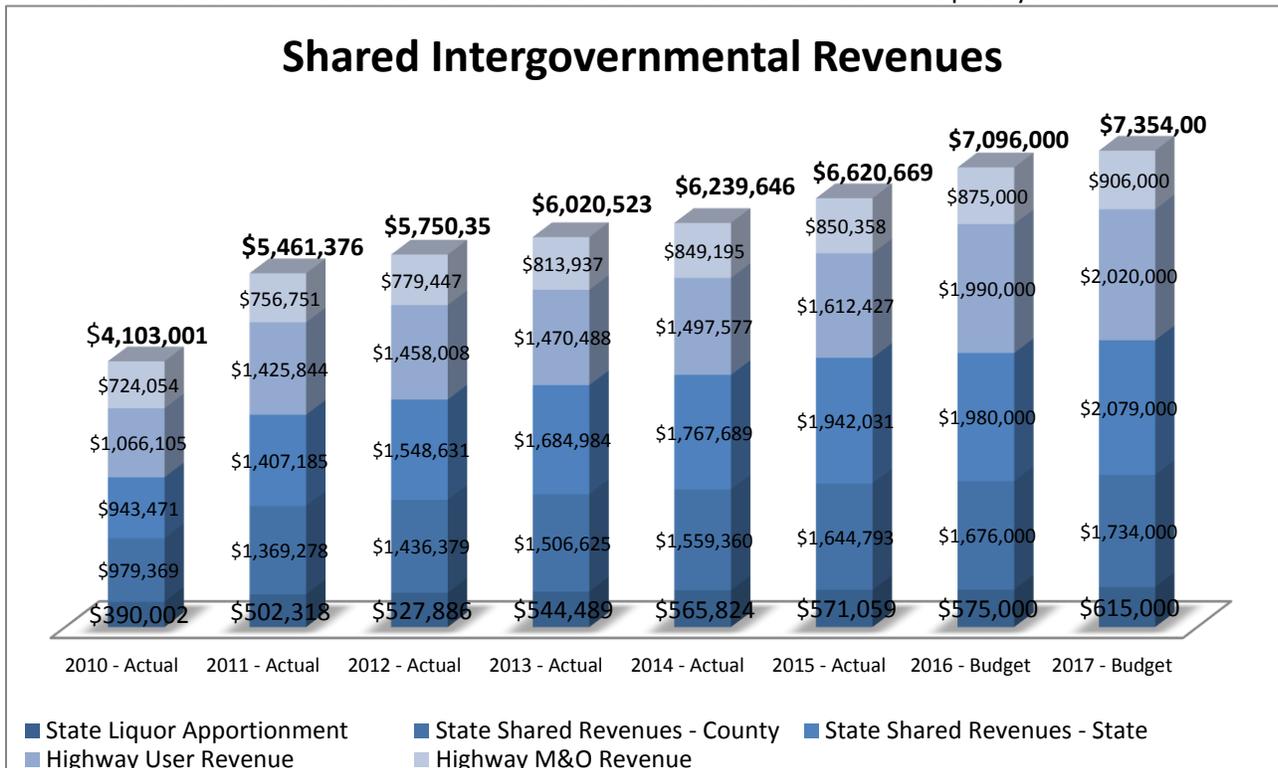
<sup>1</sup> Projections based on October 1, 2015 through June 30, 2016 actual building permits issued.

<sup>2</sup> Projections based on October 1, 2015 through May 31, 2016 actual building permits issued.

construction is \$67,124,045. Over the course of the last three fiscal years, value of the New Construction and Annexation Roll has grown each year since a FY 2013's decade-plus low of \$13,587,891. The following illustrates the value of the New Construction and Annexation Roll for each fiscal year in Twin Falls since 2010.



*Shared Revenues, Alcohol Distribution & Dedicated Street Revenues:* As reflected, the City of Twin Falls will receive more shared revenues from the state than what was realized in the prior year.



In FY 2017, the City anticipates it will collect intergovernmental shared revenues totaling \$7,354,000, or approximately 12.06% of the total Government Fund-Type's budget revenues. State Shared revenues come from five separate sources. Those sources and the anticipated share the City of Twin Falls are:

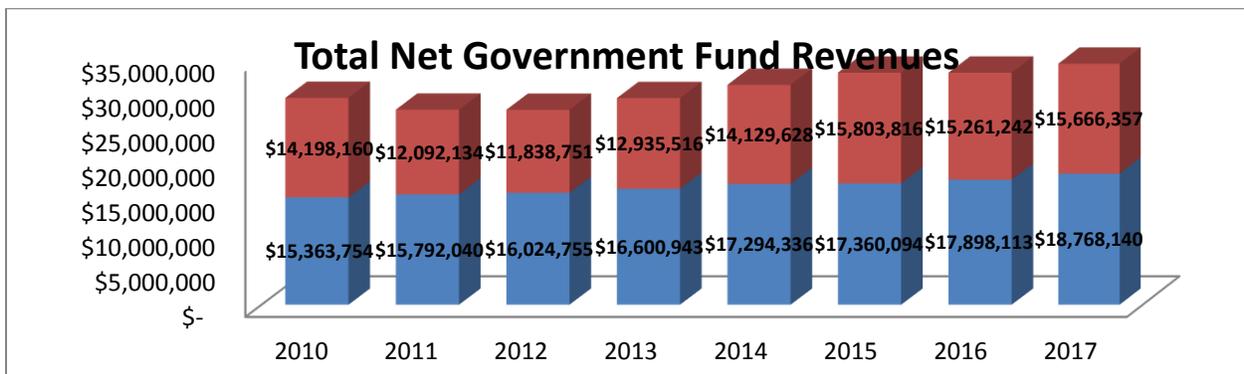
- \$615,000 in State Liquor Apportionment, up from \$575,000 in FY 2016
- \$1,734,000 in Shared Revenues – County Distribution (Sales Tax), up from \$1.676,000 in FY 2016
- \$2,079,000 in Shared Revenues – State Distribution (Sales Tax), up from \$1,758,946 in FY 2016
- \$2,020,000 in Highway User Revenue (Gas Tax), up from \$1,990,000 in FY 2016
- \$906,000 in Highway M&O Revenue (Road & Bridge tax), up from \$875,000 in FY 2016

The City projects intergovernmental shared revenue collections will continue to show slight increases through our five-year planning horizon.

**Government Fund-Types – General Fund**

The General Fund is the chief operating fund of the city, and is used to account for all financial resources except those required by Generally Accepted Accounting Principles (GAAP) to be accounted for in another fund. The General Fund supports many departments, programs and contracts, which include City Council, City Manager’s Office, Finance, Legal, Planning and Zoning, Economic Development, Human Resources, Information Services, Police Department, Fire Department, Building Inspections, Animal Control, Engineering, and Parks and Recreation. In FY 2017, General Fund expenses are projected to be \$23,813,250. As stated above, the General Fund uses \$79,530 in cash reserves to support improvements the City’s E-911 system.

This budget relies on property taxes to raise 53.2% of the net revenue needed to support municipal operations in the Government-Type Funds. The balance is derived from numerous sources including, but not limited to building permits, intergovernmental shared revenues, franchise fees, and grants.



**Government Fund – General Fund Expenditure Highlights**

Listed below is a summary of the major issues addressed in the budget and issues of interest to the City Council, staff and the citizens we collectively serve.

The significant increases in Operational Budgets are due to increases in the cost of health insurance and salary increases.

**City Council – FY 2017 Budget: \$158,698**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$158,698**, AN INCREASE OF \$1,803 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$0**, A DECREASE OF \$0 COMPARED TO FY 2016

**City Manager’s Office – FY 2017 Budget: \$1,554,751**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$954,751**, AN INCREASE OF \$70,734 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$600,000**, AN INCREASE OF \$571,600 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- **\$600,000 FOR FIXTURES, FURNITURE AND EQUIPMENT FOR THE NEW CITY HALL AND PUBLIC SAFETY COMPLEX.**

**Finance Department – FY 2017 Budget: \$769,392**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$769,392**, AN INCREASE OF \$11,903 COMPARED TO FY 2016

**Legal Services – FY 2017 Budget: \$395,582**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$395,582**, AN INCREASE OF \$6,063 COMPARED TO FY 2016

**Planning & Zoning – FY 2017 Budget: \$536,082**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$425,371**, AN INCREASE OF \$19,337 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$110,711**, AN INCREASE OF \$107,881 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- **\$110,711 for the contract with Integra to digitize Hansen building basement documents.**

**Code Enforcement – FY 2017 Budget: \$230,800**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$219,299**, AN INCREASE OF \$1,222 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$11,500**, A DECREASE OF \$15,000 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- **\$11,500 FOR UPGRADE TO GTECHNA FOR POTENTIAL TRANSFER OF ANIMAL CONTROL TO CODE ENFORCEMENT**

**Economic Development – FY 2017 Budget: \$213,447**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$213,447**, A DECREASE OF \$22,150 COMPARED TO FY 2016

**Human Resources – FY 2017 Budget: \$450,141**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$448,896**, AN INCREASE OF \$2,663 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$1,245**, A DECREASE OF \$9,705 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- **\$1,245 FOR FMLA SOFTWARE**

**Information Services – FY 2017 Budget: \$1,937,274**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$1,783,205**, AN INCREASE OF \$156,482 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$154,069**, A DECREASE OF \$3,931 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$15,700 FOR GRANICUS UPGRADE FOR AGENDAS AND MINUTES

**Twin Falls Police Department – FY 2017 Budget: \$9,881,433**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$9,378,980** AN INCREASE OF \$412,807 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$502,453**, A DECREASE OF \$65,333 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$264,030 FOR 5 NEW FORD INTERCEPTOR VEHICLES
- \$74,000 FOR NIMBLE SHELF UPGRADE
- \$35,000 FOR BOMB SUIT ENSEMBLE REPLACEMENT
- \$72,923 FOR UPGRADE OF BOMB SQUAD ROBOT
- \$74,000 FOR BODY-WORN CAMERAS, SOFTWARE, AND LICENSING

**Twin Falls Fire Department – FY 2017 Budget: \$4,469,099**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$4,368,099**, AN INCREASE OF \$191,249 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$101,000**, A DECREASE OF \$346,271 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$22,000 FOR REPLACEMENT OF FIRE CHIEF VEHICLE
- \$34,000 FOR EXTRICATION ENGINE FOR ENGINE #2
- \$17,000 FOR CONVERSION OF FRONTLINE APPARATUS HEADSETS TO WIRELESS

**Building Inspections – FY 2017 Budget: \$693,869**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$681,869**, AN INCREASE OF \$31,746 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$12,000**, AN INCREASE OF \$12,000 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$12,000 FOR TABLETS

**Animal Control – FY 2017 Budget: \$442,555**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$442,555**, AN INCREASE OF \$11,028 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$0** A DECREASE OF \$43,700 COMPARED TO FY 2016

**Engineering – FY 2017 Budget: \$1,656,291**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$1,629,791**, AN INCREASE OF \$16,408 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$26,500**, A DECREASE OF \$43,500 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$26,500 for replacement of Traffic Tech vehicle
- 

**Parks – FY 2017 Budget: \$1,423,497**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$1,263,997**, AN INCREASE OF \$29,867 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$159,500**, A DECREASE OF \$88,500 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$58,000 FOR RESTROOMS AT DOWNTOWN COMMONS
- \$15,000 FOR RE-ENGINEERING OF SUNWAY PRESSURED IRRIGATION SYSTEM
- \$20,000 FOR BASKETS FOR DISC GOLF PARKS
- \$25,000 FOR REPLACEMENT OF 1993 HALF TON VEHICLE

**Recreation – FY 2017 Budget: \$673,087**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$640,587**, AN INCREASE OF \$52,926 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$32,500**, A DECREASE OF \$166,500 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$15,000 FOR REPLACEMENT BATTING CAGES AT HARMON PARK
- \$10,000 FOR COMMITTEE ASSEMBLY FOR RECREATION CENTER DISCUSSION AND PLANNING

**Pool – FY 2017 Budget: \$650,000**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$300,000**, A DECREASE OF \$0 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$350,000**, AN INCREASE OF \$343,000 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$350,000 FOR NEW POOL BUBBLE

**Government Fund – Airport Fund & Airport Construction Fund Highlights**

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

**Airport Fund – FY 2017 Budget: \$1,430,429**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$1,323,429**, AN INCREASE OF \$41,584 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$107,000**, AN INCREASE OF \$15,500 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$24,000 FOR CAR RENTAL COUNTERS
- \$61,500 FOR CITY WORKS SOFTWARE
- \$8,000 FOR NEW STREET LIGHTING

**Airport Construction Fund FY 2017 Budget: \$4,170,000**

FISCAL YEAR 2017 CAPITAL BUDGET: **\$4,170,000**, AN INCREASE OF \$3,043,333 COMPARED TO FY 2016

FY 2017 CAPITAL HIGHLIGHTS:

- \$4,010,000 FOR AIRPORT STRATEGIC CAPITAL PLAN PROJECT
- \$160,000 FOR TAXIWAY CONFIGURATION AND DESIGN

**Government Fund – Library Fund Highlights**

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

Twin Falls Library– FY 2017 Budget: \$1,693,259

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$1,633,259**, AN INCREASE OF \$47,571 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$60,000** AN INCREASE OF \$42,000 COMPARED TO FY 2016

FY 2017 CAPITAL HIGHLIGHTS: ALL CAPITAL PROJECTS FUNDED WITH LIBRARY FUND CASH RESERVES

- \$60,000 FOR ROOF REPAIRS

Library Operating Fund– FY 2017 Budget: \$1,754,759

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$61,500**, AN INCREASE OF \$0 COMPARED TO FY 2016

**Government Fund – Street Fund & Street Light Fund Highlights**

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

The vision for this Accessible Community focus area states: *“Through effective planning and timely investment, the Twin Falls area has kept pace with the mobility requirements of an expanding and changing population. An integrated and balanced system of transportation modes including bicycles and pedestrians, as well as a modern public transportation system which supports the traditional street and highway vehicle users. A commitment to high levels of maintenance of these systems ensures the long-term integrity of the public investments made and maximizes the convenience of those dependent upon the proper functioning of these systems...”* The FY 2016 recommended budget will allow the City to remain an “Accessible Community” and continue to take the strides to realize the articulated vision.

For FY 2017, we are recommending a total allocation of \$5,296,315 in the City’s Street Fund, which represents an increase of \$127,166, or 2.46%, compared to the FY 2016 allocation. Additionally, the street sweeping fee that was once changed to all residential sanitation customers has been eliminated, an estimated combine savings of \$250,000 to our customers. Starting in FY 2017, the Street Fund will fund street sweeping activities annually with anticipated and incoming revenues.

For FY 2017, the recommended allocation to the Street Lighting fund is \$438,300, which is a decrease of \$5,906, or -1.33%, compared to the FY 2016 allocation of \$444,206.

The revenue to support the Street Fund’s FY 2016 recommended allocation is derived from a combination of many revenue sources. The largest sources are property taxes, franchise fees, highway

user fees distribution (also known as the “gasoline tax distribution”), road and bridge tax, miscellaneous sources (grants) and cash reserves. The graph below illustrates how the revenue is allocated.

The use of cash reserve and grant proceeds are two of the main causes of the variations in capital expenditures in the Street Fund.

**Street Fund – FY 2017 Budget: \$5,296,315**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$1,982,340**, AN INCREASE OF \$371,510 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$3,313,975**, AN INCREASE OF \$98,321 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$900,000 FOR SEALCOATING ACTIVITIES
- \$840,000 FOR EASTLAND SOUTH – FROM BERYL TO ELDRIDGE
- \$735,654 FOR MISC. ROAD PROJECTS: VICTORY BRIDGE REPAIRS, STORM WATER REPAIRS, LATERAL 38 SIDEWALK AND CROSSINGS, ETC.
- \$250,000 FOR ENGINEERING SERVICES RELATED TO TRANSPORTATION PLAN UPGRADE
- \$180,000 FOR A STREET SWEEPER
- \$120,000 FOR A 10 WHEEL DUMP TRUCK
- \$25,000 FOR ADA INTERSECTION COMPLIANCE

**Street Light Fund - FY 2017 Budget: \$438,300**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$363,300**, AN INCREASE OF \$13,378 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$75,000**, AN INCREASE OF \$2,500 COMPARED TO FY 2016

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$72,500 FOR LED LIGHTS – RETROFIT.

**ENTERPRISE FUNDS**

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

The City has five separate and distinct Enterprise Funds, which include the City’s Water Fund (supply, distribution, irrigation and utility services), Sewer Fund (collections and treatment) Sanitation, Golf, and Dierkes/Shoshone Falls. This section of the budget message focuses on the City’s three largest enterprise funds: Water, Sewer and Sanitation. The other funds constitute a small portion of the

Enterprise Fund picture, and aren't specifically addressed in this message; the specific budgeted amounts can be viewed in the budget document.

### **Water Fund – Revenues and Expenditures**

The importance of having a clean, reliable and safe water system is articulated in the City's 2030 Strategic Plan. The *Healthy Community* Vision states: "Water, sewer and other public facilities function at a high level ensuring the public health benefits of that infrastructure are well-maintained and kept in compliance with acceptable standards. Community design standards facilitate individuals' commitment to maintaining a healthy life-style..." The projects contained in the FY 2016 will allow the City to achieve the *Health Community* vision statement.

The Water Fund supports the following water-related activities: water supply, water distribution, pressurized irrigation, and utility billing. To support each of these functions in FY 2017, the City Manager's Recommended Budget calls for total system expenditures in the amount of \$10,183,989, a decrease of \$3,003,183, or -22.77%, when compared to the total allocation of \$13,187,172 in FY 2016.

The Recommended Budget recommends that the City increase water rates 0.5%. The average water user (18,000 gallons) will see an increase of \$0.19 per month and \$2.28 per year.

Just as in the past, the City Manager's Recommended Budget takes a conservative approach to growth and projects the new customer growth rate will be 1%. Conservative projections have the ability to impact revenues, but we believe it is important to continue on a more conservative path when projecting Water Fund revenues in the current operating environment.

Operational costs are budgeted to increase from \$4,691,107 in FY 2016 to \$4,962,864 in FY 2017 or by \$271,757.

The City Manager's recommended budget recommends funding for \$1,299,500 in capital improvements in the City's Water Fund. This represents a decrease of \$3,318,810 of proposed capital funding expenditures in FY 2017 when compared to FY 2016 total capital allocation of \$4,618,310.

The decrease in capital funding is a result of the use \$3,114,096 of Water Fund cash reserves to support the reconstruction for the Wills Booster Station. The estimated total cost of the project is \$5.0 million and the balance will be funded with private participation. Without the use of cash reserves to offset one-time capital costs, advancing this capital project would not be financially possible.

### **Water Fund – FY 2017 Budget: \$10,183,989**

FISCAL YEAR 2017 OPERATIONAL BUDGET:	<b>\$4,962,864</b> , AN INCREASE OF \$271,757 COMPARED TO FY 2016
FISCAL YEAR 2017 CAPITAL BUDGET:	<b>\$1,299,500</b> , A DECREASE OF \$3,318,810 COMPARED TO FY 2016
FISCAL YEAR 2017 DEBT SERVICE BUDGET:	<b>\$2,797,119</b> , A DECREASE OF \$13,043 COMPARED TO FY 2016
FISCAL YEAR 2017 TRANSFERS:	<b>\$1,124,506</b> , AN INCREASE OF \$56,913 COMPARED TO FY 2016

- *The Water Fund Operational Budget reflects the addition of a new Water Operator Position, and miscellaneous equipment repairs.*

FY 2017 CAPITAL HIGHLIGHTS:

- \$200,000 FOR GROUND WATER DRILLING
- \$378,560 FOR WATER MAINLINE REPLACEMENT
- \$305,000 FOR REGIONAL PRESSURIZED IRRIGATION STATIONS
- \$169,000 FOR METER REPLACEMENT
- 

**Sewer Fund – Revenues and Expenditures**

The sewer system is also a vital, critical component of a *Healthy Community*. The Sewer Fund is used to support all waste water services provided by the City of Twin Falls, namely waste water collections and waste water treatment. For FY 2017, the City Manager’s Recommended Budgets calls for expenditure totaling \$9,299,431 in this Fund. This represents a decrease of \$209,040 when compared to FY 2016 Sewer Fund expenditures of \$9,508,471.

The Recommended Budget recommends that the City increase sewer rates 5.0%. The average water user (18,000 gallons) will see an increase of \$1.24 per month and \$14.88 per year.

Personnel Costs in the Sewer Fund are projected to increase by \$81,178 (11.51%) in FY 2017 to \$786,708 from \$705,530. Operational costs in the Sewer Fund are projected to increase by \$68,132 (1.6%) in FY 2017 to \$4,315,054 from \$4,246,922. The allocation made to cover costs associated with the contract the City has with CH2MHill to operate its waste water treatment plan is unchanged and will remain \$3,280,000.

In May 2013, the citizens passed a \$38 million revenue bond with an approval rate of slightly more than 69%. The passage of the bond provided the City with a funding source to allow improvements to both the waste water treatment plant (\$32 million) and its collection system (\$6 million) to be made. The improvements to be constructed are: a roughing moving bed biofilm reactor (MBB), integrates fixed film activated sludge (IFAS) system, blower building, ultra-violet disinfection system expansion, clarifiers, return activated sludge pump station, belt filter press, head works expansion, and yard piping. At the conclusion of this expansion phase, the City’s publicly operated treatment works will be able to treat up to 18.5 million gallons per day of municipal and industrial waste water effluent when the CEPT is operational. The “first phase” of the improvements to the City’s waste water treatment plant is scheduled to be completed in August 2016 and will expand the City’s waste water treatment capabilities to 13.0 MGD.

In addition, the City has started work on the programmed improvements to its waste water collection system. Work is schedule to continue for the next couple fiscal years.

**Sewer Fund – FY 2017 Budget: \$9,299,431**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$4,315,054**, AN INCREASE OF \$68,132 COMPARED TO FY 2016

FISCAL YEAR 2017 CAPITAL BUDGET: **\$685,600**, A DECREASE OF \$326,650 COMPARED TO FY 2016

FISCAL YEAR 2017 DEBT SERVICE BUDGET: **\$3,485,731**, AN INCREASE OF \$4,875 COMPARED TO FY 2016

FISCAL YEAR 2017 TRANSFERS: **\$813,046**, AN INCREASE OF \$44,603 COMPARED TO FY 2016

FY 2017 CAPITAL HIGHLIGHTS:

- \$375,000 FOR SEWER LINE REPLACEMENT
- \$250,000 FOR MISCELLANEOUS CAPITAL IMPROVEMENTS
- \$235,000 FOR SEWER JET TRUCK
- \$70,000 FOR AUGER FALLS PROJECT

**Sanitation Fund – Revenues and Expenditures**

The importance of protecting the place we live is well described in the Environmental Community vision statement of the City of Twin Falls 2030 Strategic Plan. Sustainability and stewardship are key drivers of this vision.

The City’s Sanitation Fund supports the City’s sanitation and recycling program. The City of Twin Falls is the only City in the Magic Valley to offer its residents a curbside single stream recycling program. The program was started in 2011. Since the creation of the program, the City has diverted over 7,133 tons from entering into the regional landfill. Although we have seen a slight decrease in participation, the City’s recycling program continues to meet and/or exceed initial expectations. It remains one of the highest rated services offered by the City.

Overall, the City Manager’s Recommended Budget increases the cost of sanitation slightly. The monthly bill paid by the City’s residential customers will increase from the current rate of \$16.52 per month to \$16.90 per month. This represents a \$0.38 per month per customer increase, or a fee increase of 2.32%.

**Sanitation Fund – FY 2017 Budget: \$2,960,119, (Collection Services provided by contract)**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$2,515,000**, AN INCREASE OF \$105,000 COMPARED TO FY 2016

FISCAL YEAR 2017 TRANSFERS: **\$445,119**, AN INCREASE OF \$7,247 COMPARED TO FY 2016

**How much more will City Services Cost?**

In addition to understanding the levels of services and the amount of improvements programmed in the budget, it is also important that we recognize the impact this proposal has on our citizens and taxpaying shareholders.

The table below illustrates the impact the City Manager’s Recommended Budget will have on the taxpayers residing or doing business in Twin Falls. For the average customer, the Recommended Budget has a total impact of \$3.10 per month or \$37.20 per year.

FY 2015	FY 2016	
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	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Difference</b>
<b>Property Tax</b>	Tax Rate of: \$7.86/\$1,000 tax value	Tax Rate of: \$8.16/\$1,000 tax value (Maximum)	Tax Rate of: \$8.16/\$1,000 tax value
Median Valued Home (Owner Occupied). \$144,400 in FY 2015 \$142,600 in FY 2016	<b>\$566.52</b> <i>annual</i>	<b>\$582.04</b> <i>annual</i>	<b>\$15.52</b> <i>annual</i>
<b>Utility Bills</b>			
Average Residential Customer Consumption of:			
<i>Water - 18,000 gallons</i>	\$48.75	\$48.94	\$0.19
<i>Sewer - 8,000 gallons</i>	\$24.73	\$25.97	\$1.24
<i>Sanitation &amp; Recycling</i>	\$16.52	\$16.90	\$0.38
<b>Monthly Total of Property tax and Utility Bills</b>	<b>\$137.21</b> <i>monthly</i>	<b>\$140.31</b> <i>monthly</i>	<b>\$3.10</b> <i>monthly</i>

## Conclusion

The 2017 Recommended Budget for FY 2017 is a strong financial plan, while ensuring a superior level of municipal services to our citizens. We feel confident the projections and estimates are conservative, yet reasonable and accurately reflect anticipated revenues and municipal needs. This plan is a sustainable, thoughtful course of action that had been developed for your review and consideration. This proposal reflects our continued judicious management of financial resources to support an array of services and programs.

As reflected in the results of City's 2016 City Survey, our residents continue to say they receive excellent services and value for their tax dollars. Our tax and utilities rates are consistently among the lowest of all major, full-service municipal local governments in Idaho.

This does not happen by chance or accident. Each year, we analyze and review every proposed budget expenditure. We measure the value that will be provided to citizens. We compare the value of the services to other services.

This budget dedicates resources to assist in us realize the stated vision areas of the City's 2030 Strategic Plan. This focus allows us to protect of our neighborhoods; provide a performance-based and competitive compensation structure for the City's workforce; leverage technology to improve efficiency and service delivery; and continue the commitment to street and sidewalk repair work. These services will pay dividends in protecting property values and enhancing the unique quality of life enjoyed by Twin Falls residents. As always, staff will continue to be diligent in its review of City finances in order to assist the City Council in making decisions that will ensure the fiscal viability of its government. Additionally,

staff will continue to evaluate and improve our business practices in an effort to find efficiencies, while also looking at regional synergies and collaborations to reduce ongoing costs.

The primary focus of the 2017 City Manager's Recommended Budget is to "treat our employees equitably and fairly." They are the heart of our programs and services are dedicated, professional public servants who are members of our team. Functioning as One City, our dedicated employee teams deliver municipal programs and services that bring value to our residents and make Twin Falls a desirable location for residents, businesses, and visitors. They are the foundation of every program, service, and infrastructure investment that we provide. Their efforts create and secure the quality of life we enjoy in Twin Falls.

Preparing the budget was a tremendous undertaking. It is important to acknowledge the efforts of the dedicated staff that worked resolutely to formulate fiscally responsible proposals. Together, the City will continue to plan prudently by following the strong financial management principles espoused by the City Council and to implement sound, long-term fiscal solutions that will carry the city into the future.

Appreciation goes to the Mayor and City Council for their community leadership and solid financial acumen. I also want to thank the City's Department Leaders and members of the Long-Term Planning Committee members for their efforts in building this plan for your consideration. My special thanks to all City employees who have worked so hard to provide quality services to our citizens and who are committed to the success of our great city.

We pledge our time and talents to achieve continued excellence for the citizens we serve and it is our honor to do so.

Respectfully submitted,

*Travis Rothweiler*

Travis Rothweiler, ICMA – CM  
City Manager  
City of Twin Falls, Idaho

**CITY OF TWIN FALLS**

**Budget Summary**

	General Fund				Capital Improvement Fund			
	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted
<b>REVENUES:</b>								
Property Taxes	\$ 14,247,636	\$ 14,811,237	\$ 15,468,329	4.44%	\$ 10,711	\$ 22,937	\$ 372,855	1525.56%
Revenue Sharing - State	\$ 400,592	\$ 555,230	\$ 583,003	5.00%	\$ 1,541,080	\$ 1,459,945	\$ 1,495,172	2.41%
Revenue Sharing - County	\$ 1,358,353	\$ 1,389,743	\$ 1,441,546	3.73%	\$ 162,784	\$ 166,257	\$ 172,454	3.73%
Franchise Taxes	\$ 526,565	\$ 530,000	\$ 500,000	-5.66%				
Licenses and Permits	\$ 1,191,323	\$ 1,226,000	\$ 1,214,000	-0.98%				
Highway Users Fund								
County Road/Bridge Tax								
Liquor Fund	\$ 571,059	\$ 575,000	\$ 615,000	6.96%				
Court Revenues	\$ 202,235	\$ 175,000	\$ 200,000	14.29%				
Investment Earnings	\$ 171,446	\$ 75,990	\$ 120,000	57.92%	\$ 233,503	\$ 138,670	\$ 200,000	44.23%
Grants	\$ 332,602	\$ 40,760	\$ -	-100.00%	\$ 921,998	\$ -	\$ 60,000	***
E-911 Revenue	\$ 455,127	\$ 464,000	\$ 451,500	-2.69%				
Fire District	\$ 436,097	\$ 453,541	\$ 476,218	5.00%				
Airport- Landing Fees/Space Rental								
Other	\$ 852,732	\$ 654,916	\$ 704,874	7.63%	\$ 48,524	\$ -	\$ -	***
Interfund Transfers	\$ 1,863,934	\$ 1,887,606	\$ 1,959,249	3.80%	\$ 2,200,000	\$ 70,820		-100.00%
Existing Fund Balance (Reserves)		\$ 70,820	\$ 79,530	12.30%		\$ 455,000	\$ 630,000	38.46%
<b>Total Revenues</b>	<b>\$ 22,609,700</b>	<b>\$ 22,909,843</b>	<b>\$ 23,813,249</b>	<b>3.94%</b>	<b>\$ 5,118,600</b>	<b>\$ 2,313,629</b>	<b>\$ 2,930,481</b>	<b>26.66%</b>
<b>EXPENDITURES:</b>								
City Council	\$ 134,596	\$ 156,895	\$ 158,698	1.15%	\$ 4,593	\$ -	\$ -	***
City Manager	\$ 511,488	\$ 884,017	\$ 954,751	8.00%	\$ 9,396	\$ 28,400	\$ 600,000	2012.68%
Finance	\$ 698,114	\$ 757,489	\$ 769,392	1.57%	\$ -	\$ -	\$ -	***
Legal	\$ 370,060	\$ 389,519	\$ 395,582	1.56%	\$ 1,713	\$ -	\$ -	***
Planning & Zoning	\$ 491,035	\$ 402,008	\$ 421,167	4.77%	\$ -	\$ 2,830	\$ 110,711	3812.03%
Code Enforcement	\$ 189,517	\$ 214,024	\$ 215,068	0.49%	\$ -	\$ 26,500	\$ 11,500	-56.60%
Economic Development	\$ 185,552	\$ 225,355	\$ 213,447	-5.28%	\$ -	\$ -	\$ -	***
Human Resources	\$ 416,365	\$ 446,232	\$ 448,896	0.60%	\$ 4,284	\$ 10,950	\$ 1,245	-88.63%
Information Services	\$ 1,362,947	\$ 1,621,275	\$ 1,777,516	9.64%	\$ 473,435	\$ 158,000	\$ 154,069	-2.49%
Police	\$ 8,041,016	\$ 8,879,650	\$ 9,292,587	4.65%	\$ 709,279	\$ 567,786	\$ 502,453	-11.51%
Fire	\$ 3,934,870	\$ 4,176,850	\$ 4,356,608	4.30%	\$ 37,930	\$ 447,271	\$ 101,000	-77.42%
Building Inspections	\$ 511,775	\$ 641,920	\$ 673,303	4.89%	\$ 18,500	\$ -	\$ 12,000	***
Animal Control	\$ 335,974	\$ 431,527	\$ 442,555	2.56%		\$ 43,700	\$ -	-100.00%
Engineering	\$ 1,307,250	\$ 1,598,514	\$ 1,614,264	0.99%	\$ 6,922	\$ 70,000	\$ 26,500	-62.14%
Parks	\$ 1,084,234	\$ 1,201,013	\$ 1,229,414	2.36%	\$ 546,405	\$ 248,000	\$ 159,500	-35.69%
Recreation	\$ 555,567	\$ 587,661	\$ 634,832	8.03%	\$ 105,983	\$ 199,000	\$ 32,500	-83.67%
Other (Typically Capital Transfers)	\$ 2,200,000	\$ -	\$ -	***	\$ 156,192	\$ 156,192	\$ 347,503	122.48%
Interfund Transfers	\$ 156,261	\$ 239,976	\$ 215,171	-10.34%	\$ 28,250	\$ 355,000	\$ 871,500	145.49%
<b>Total Expenditures</b>	<b>\$ 22,486,624</b>	<b>\$ 22,853,925</b>	<b>\$ 23,813,250</b>	<b>4.20%</b>	<b>\$ 2,102,881</b>	<b>\$ 2,313,629</b>	<b>\$ 2,930,481</b>	<b>26.66%</b>
Surplus (Deficit)	\$ 123,076	\$ (14,902)	\$ (79,530)		\$ 3,015,719	\$ (455,000)	\$ (630,000)	
<b>*Beginning Fund Balance</b>	<b>\$ 10,156,459</b>	<b>\$ 10,156,459</b>	<b>\$ 10,141,557</b>		<b>\$ 15,614,378</b>	<b>\$ 15,614,378</b>	<b>\$ 15,159,378</b>	
<b>Ending Fund Balance</b>	<b>\$ 10,156,459</b>	<b>\$ 10,141,557</b>	<b>\$ 10,062,027</b>		<b>\$ 15,614,378</b>	<b>\$ 15,159,378</b>	<b>\$ 14,529,378</b>	

**CITY OF TWIN FALLS**

**Budget Summary**

	Street Fund - Special Revenue				Airport Fund - Special Revenue			
	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted
<b>REVENUES:</b>								
Property Taxes	\$ 1,474,045	\$ 1,173,375	\$ 1,198,458	2.14%	\$ 366,088	\$ 372,712	\$ 374,804	0.56%
Revenue Sharing - State								
Revenue Sharing - County								
Franchise Taxes	\$ 957,658	\$ 1,000,310	\$ 1,002,000	0.17%				
Licenses and Permits								
Highway Users Fund	\$ 1,612,427	\$ 1,990,000	\$ 2,020,000	1.51%				
County Road/Bridge Tax	\$ 850,358	\$ 875,000	\$ 906,000	3.54%				
Liquor Fund								
Court Revenues								
Investment Earnings	\$ 104,859	\$ 41,000	\$ 80,000	95.12%	\$ 25,646	\$ 16,614	\$ 30,000	80.57%
Grants	\$ 71,720	\$ -	\$ -	***				
E-911 Revenue								
Fire District								
Airport- Landing Fees/Space Rental					\$ 751,831	\$ 606,152	\$ 645,753	6.53%
Other	\$ 268,343	\$ -	\$ -	***	\$ 366,952	\$ 372,712	\$ 374,695	0.53%
Interfund Transfers	\$ 88,342	\$ 89,464	\$ 89,858	0.44%		\$ 5,155	\$ 5,177	0.43%
Existing Fund Balance (Reserves)	\$ -			***				
<b>Total Revenues</b>	<b>\$ 5,427,753</b>	<b>\$ 5,169,149</b>	<b>\$ 5,296,316</b>	<b>2.46%</b>	<b>\$ 1,510,517</b>	<b>\$ 1,373,345</b>	<b>\$ 1,430,429</b>	<b>4.16%</b>
<b>EXPENDITURES:</b>								
Street	\$ 3,900,888	\$ 4,826,484	\$ 4,948,452	2.53%				
Street Light								
Library & Library Operating								
Airport					\$ 873,497	\$ 1,016,158	\$ 1,070,228	5.32%
Pool								
Fireworks								
Insurance								
Other								
Interfund Transfers	\$ 270,377	\$ 342,665	\$ 347,863	1.52%	\$ 340,370	\$ 357,187	\$ 360,202	0.84%
<b>Total Expenditures</b>	<b>\$ 4,171,265</b>	<b>\$ 5,169,149</b>	<b>\$ 5,296,315</b>	<b>2.46%</b>	<b>\$ 1,213,867</b>	<b>\$ 1,373,345</b>	<b>\$ 1,430,429</b>	<b>4.16%</b>
Surplus (Deficit)	\$ 1,256,488	\$ -	\$ 0		\$ 296,650	\$ -	\$ 0	
<b>Beginning Fund Balance</b>	<b>\$ 3,787,640</b>	<b>\$ 5,044,128</b>	<b>\$ 5,044,128</b>		<b>\$ 912,125</b>	<b>\$ 1,208,775</b>	<b>\$ 1,208,775</b>	
<b>Ending Fund Balance</b>	<b>\$ 5,044,128</b>	<b>\$ 5,044,128</b>	<b>\$ 5,044,128</b>		<b>\$ 1,208,775</b>	<b>\$ 1,208,775</b>	<b>\$ 1,208,775</b>	

**CITY OF TWIN FALLS**

**Budget Summary**

	*Other Non-Major Tax Supported Funds				Total Tax Supported Funds			
	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted
<b>REVENUES:</b>								
Property Taxes	\$ 1,770,813	\$ 1,822,817	\$ 1,861,914	2.14%	\$ 17,869,293	\$ 18,203,078	\$ 19,276,360	5.90%
Revenue Sharing - State		\$ 825	\$ 825	***	\$ 1,941,671	\$ 2,016,000	\$ 2,079,000	3.13%
Revenue Sharing - County	\$ 123,655	\$ 120,000	\$ 120,000	0.00%	\$ 1,644,793	\$ 1,676,000	\$ 1,734,000	3.46%
Franchise Taxes	\$ 385,292	\$ 374,690	\$ 375,000	0.08%	\$ 1,869,515	\$ 1,905,000	\$ 1,877,000	-1.47%
Licenses and Permits	\$ 750	\$ 675	\$ 675	0.00%	\$ 1,192,073	\$ 1,226,675	\$ 1,214,675	-0.98%
Highway Users Fund					\$ 1,612,427	\$ 1,990,000	\$ 2,020,000	1.51%
County Road/Bridge Tax					\$ 850,358	\$ 875,000	\$ 906,000	3.54%
Liquor Fund					\$ 571,059	\$ 575,000	\$ 615,000	6.96%
Court Revenues					\$ 202,235	\$ 175,000	\$ 200,000	14.29%
Investment Earnings	\$ 28,883	\$ 15,726	\$ 20,000	27.18%	\$ 564,336	\$ 288,000	\$ 450,000	56.25%
Grants	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ 1,326,321	\$ 41,760	\$ 61,000	46.07%
E-911 Revenue					\$ 455,127	\$ 464,000	\$ 451,500	-2.69%
Fire District					\$ 436,097	\$ 453,541	\$ 476,218	5.00%
Airport- Landing Fees/Space Rental					\$ 751,831	\$ 606,152	\$ 645,753	6.53%
Other	\$ 76,699	\$ 64,000	\$ 60,500	-5.47%	\$ 1,613,250	\$ 1,091,628	\$ 1,140,069	4.44%
Interfund Transfers	\$ 1,827,495	\$ 302,898	\$ 841,232	177.73%	\$ 5,979,771	\$ 2,355,943	\$ 2,895,516	22.90%
Existing Fund Balance (Reserves)		\$ 18,000	\$ 60,000	233.33%	\$ -	\$ 543,820	\$ 769,530	41.50%
<b>Total Revenues</b>	<b>\$ 4,213,587</b>	<b>\$ 2,720,631</b>	<b>\$ 3,341,146</b>	<b>22.81%</b>	<b>\$ 38,880,157</b>	<b>\$ 34,486,597</b>	<b>\$ 36,811,621</b>	<b>6.74%</b>
<b>EXPENDITURES:</b>								
City Council					\$ 139,189	\$ 156,895	\$ 158,698	1.15%
City Manager					\$ 520,885	\$ 912,417	\$ 1,554,751	70.40%
Finance					\$ 698,114	\$ 757,489	\$ 769,392	1.57%
Legal					\$ 371,773	\$ 389,519	\$ 395,582	1.56%
Planning & Zoning					\$ 491,035	\$ 404,838	\$ 531,878	31.38%
Code Enforcement					\$ 189,517	\$ 240,524	\$ 226,568	-5.80%
Economic Development					\$ 185,552	\$ 225,355	\$ 213,447	-5.28%
Human Resources					\$ 420,649	\$ 457,182	\$ 450,141	-1.54%
Information Services					\$ 1,836,382	\$ 1,779,275	\$ 1,931,585	8.56%
Police					\$ 8,750,295	\$ 9,447,436	\$ 9,795,040	3.68%
Fire					\$ 3,972,799	\$ 4,624,121	\$ 4,457,608	-3.60%
Building Inspections					\$ 530,275	\$ 641,920	\$ 685,303	6.76%
Animal Control					\$ 1,208,776	\$ 475,227	\$ 442,555	-6.88%
Engineering					\$ 1,314,172	\$ 1,668,514	\$ 1,640,764	-1.66%
Parks					\$ 1,630,639	\$ 1,449,013	\$ 1,388,914	-4.15%
Recreation					\$ 661,550	\$ 786,661	\$ 667,332	-15.17%
Street					\$ 3,900,888	\$ 4,826,484	\$ 4,948,452	2.53%
Street Light	\$ 387,572	\$ 422,422	\$ 416,420	-1.42%	\$ 387,572	\$ 422,422	\$ 416,420	-1.42%
Library & Library Operating	\$ 3,005,191	\$ 1,665,188	\$ 1,754,759	5.38%	\$ 3,005,191	\$ 1,665,188	\$ 1,754,759	5.38%
Airport					\$ 873,497	\$ 1,016,158	\$ 1,070,228	5.32%
Pool	\$ 145,815	\$ 127,000	\$ 650,000	411.81%	\$ 145,815	\$ 127,000	\$ 650,000	411.81%
Fireworks	\$ 8,000	\$ 8,000	\$ 8,000	0.00%	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Insurance	\$ 394,623	\$ 421,775	\$ 435,385	3.23%	\$ 394,623	\$ 421,775	\$ 435,385	3.23%
Other					\$ 156,192	\$ 156,192	\$ 347,503	122.48%
Interfund Transfers	\$ 95,101	\$ 76,246	\$ 76,581	0.44%	\$ 890,359	\$ 1,371,074	\$ 1,871,317	36.49%
<b>Total Expenditures</b>	<b>\$ 4,036,302</b>	<b>\$ 2,720,631</b>	<b>\$ 3,341,145</b>	<b>22.81%</b>	<b>\$ 32,683,741</b>	<b>\$ 34,430,679</b>	<b>\$ 36,811,620</b>	<b>6.92%</b>
Surplus (Deficit)	\$ 177,285	\$ (18,000)	\$ (59,999)		\$ 6,196,416	\$ (487,902)	\$ (769,529)	
<b>Beginning Fund Balance</b>	<b>\$ 1,041,658</b>	<b>\$ 1,218,943</b>	<b>\$ 1,200,943</b>		<b>\$ 31,512,260</b>	<b>\$ 37,708,676</b>	<b>\$ 37,220,774</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,218,943</b>	<b>\$ 1,200,943</b>	<b>\$ 1,140,943</b>		<b>\$ 37,708,676</b>	<b>\$ 37,220,774</b>	<b>\$ 36,451,245</b>	
<b>*Non-Major Tax Supported Funds:</b>								
Street Light Fund (Special Revenue)								
Library Fund (Special Revenue)								
Library Operating Fund (Special Revenue)								
Pool Fund (Other Funds)								
Fireworks Fund (Other Funds)								
Insurance Fund (Internal Service)								

**CITY OF TWIN FALLS**

**Budget Summary**

	Water Fund - Enterprise Fund				Wastewater Fund - Enterprise Fund			
	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted
<b>REVENUES:</b>								
Water Fees	\$ 9,907,929	\$ 9,284,990	\$ 9,361,649	0.83%				
Wastewater Fees					\$ 10,185,134	\$ 9,091,635	\$ 8,944,431	-1.62%
Sanitation Fees								
Common Area Maintenance Fees								
Golf-Greens Fees/Passes/Misc.								
Dierkes-Gate Fees/Passes/Misc.								
Investment Earnings	\$ 222,962	\$ 116,266	\$ 125,000	7.51%	\$ 860,320	\$ 361,836	\$ 300,000	-17.09%
Grants								
Sanitation Fees - Admin.								
Wastewater DAF Fees								
Other	\$ 120,492	\$ 129,010	\$ 142,000	10.07%	\$ 4,559	\$ 55,000	\$ 55,000	0.00%
Interfund Transfers	\$ 457,261	\$ 542,810	\$ 555,340	2.31%				
Existing Fund Balance (Reserves)	\$ 360,000	\$ 3,114,096	\$ -	-100.00%				
<b>Total Revenues</b>	<b>\$ 11,068,644</b>	<b>\$ 13,187,172</b>	<b>\$ 10,183,989</b>	<b>-22.77%</b>	<b>\$ 11,050,013</b>	<b>\$ 9,508,471</b>	<b>\$ 9,299,431</b>	<b>-2.20%</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 1,772,228	\$ 1,970,868	\$ 2,136,768	8.42%	\$ 573,009	\$ 705,530	\$ 786,708	11.51%
M & O	\$ 3,750,178	\$ 2,720,239	\$ 2,826,096	3.89%	\$ 4,736,541	\$ 3,541,392	\$ 3,528,346	-0.37%
Capital	\$ 388,498	\$ 4,618,310	\$ 1,299,500	-71.86%	\$ 211,658	\$ 1,012,250	\$ 685,600	-32.27%
Debt Service	\$ 2,809,712	\$ 2,810,162	\$ 2,797,119	-0.46%	\$ 1,713,096	\$ 3,480,856	\$ 3,485,731	0.14%
Interfund Transfers	\$ 964,696	\$ 1,067,593	\$ 1,124,506	5.33%	\$ 716,983	\$ 768,443	\$ 813,046	5.80%
<b>Total Expenditures</b>	<b>\$ 9,685,312</b>	<b>\$ 13,187,172</b>	<b>\$ 10,183,989</b>	<b>-22.77%</b>	<b>\$ 7,951,287</b>	<b>\$ 9,508,471</b>	<b>\$ 9,299,431</b>	<b>-2.20%</b>
Surplus (Deficit)	\$ 2,319,810	\$ (3,114,096)	\$ (0)		\$ 3,098,726	\$ -	\$ (0)	
<b>Beginning Fund Balance</b>	<b>\$ 37,063,761</b>	<b>\$ 39,383,571</b>	<b>\$ 36,269,475</b>		<b>\$ 53,929,662</b>	<b>\$ 57,028,388</b>	<b>\$ 57,028,388</b>	
<b>Ending Fund Balance</b>	<b>\$ 39,383,571</b>	<b>\$ 36,269,475</b>	<b>\$ 36,269,475</b>		<b>\$ 57,028,388</b>	<b>\$ 57,028,388</b>	<b>\$ 57,028,388</b>	

	Sanitation Fund - Enterprise Fund				*Non-Major Enterprise Funds			
	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted
<b>REVENUES:</b>								
Water Fees								
Wastewater Fees								
Sanitation Fees	\$ 2,354,249	\$ 2,404,000	\$ 2,513,119	4.54%				
Common Area Maintenance Fees					\$ 31,643	\$ 29,108	\$ 32,466	11.54%
Golf-Greens Fees/Passes/Misc.					\$ 70,672	\$ -	\$ -	
Dierkes-Gate Fees/Passes/Misc.					\$ 226,208	\$ 200,374	\$ 194,687	-2.84%
Investment Earnings	\$ 9,027	\$ 4,681	\$ 6,000	28.18%	\$ 5,256	\$ 3,785	\$ 4,000	5.68%
Grants								
Sanitation Fees - Admin.	\$ 336,496	\$ 439,191	\$ 441,000	0.41%				
Wastewater DAF Fees								
Other					\$ 2,550	\$ 76,313	\$ 81,465	6.75%
Interfund Transfers					\$ -	\$ 65,000	\$ 55,000	-15.38%
Existing Fund Balance (Reserves)						\$ 4,034	\$ -	-100.00%
<b>Total Revenues</b>	<b>\$ 2,699,772</b>	<b>\$ 2,847,872</b>	<b>\$ 2,960,119</b>	<b>3.94%</b>	<b>\$ 336,328</b>	<b>\$ 378,614</b>	<b>\$ 367,618</b>	<b>-2.90%</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 1,706	\$ -	\$ -		\$ 154,417	\$ 164,062	\$ 169,214	3.14%
M & O	\$ 2,372,265	\$ 2,410,000	\$ 2,515,000	4.36%	\$ 113,900	\$ 112,294	\$ 116,092	3.38%
Capital	\$ -	\$ -	\$ -		\$ 92,237	\$ 90,000	\$ 70,000	-22.22%
Debt Service	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Interfund Transfers	\$ 364,908	\$ 437,872	\$ 445,119	1.66%	\$ 12,104	\$ 12,258	\$ 12,312	0.44%
<b>Total Expenditures</b>	<b>\$ 2,738,879</b>	<b>\$ 2,847,872</b>	<b>\$ 2,960,119</b>	<b>3.94%</b>	<b>\$ 372,658</b>	<b>\$ 378,614</b>	<b>\$ 367,618</b>	<b>-2.90%</b>
Surplus (Deficit)	\$ (39,107)	\$ -	\$ 0		\$ (36,330)	\$ (4,034)	\$ (0)	
<b>Beginning Fund Balance</b>	<b>\$ 509,929</b>	<b>\$ 470,822</b>	<b>\$ 470,822</b>		<b>\$ 961,433</b>	<b>\$ 925,103</b>	<b>\$ 921,069</b>	
<b>Ending Fund Balance</b>	<b>\$ 470,822</b>	<b>\$ 470,822</b>	<b>\$ 470,822</b>		<b>\$ 925,103</b>	<b>\$ 921,069</b>	<b>\$ 921,069</b>	

<b>*Non-Major Enterprise Funds:</b>								
Common Area Maintenance Fund								
Golf Fund								
Dierkes-Shoshone Falls Fund								
Parking Fund								

**CITY OF TWIN FALLS**

**Budget Summary**

	*Other Non-Major Funds				Total Non-Tax Supported Funds			
	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted
<b>REVENUES:</b>								
Water Fees					\$ 9,907,929	\$ 9,284,990	\$ 9,361,649	0.83%
Wastewater Fees					\$ 10,185,134	\$ 9,091,635	\$ 8,944,431	-1.62%
Sanitation Fees					\$ 2,354,249	\$ 2,404,000	\$ 2,513,119	4.54%
Common Area Maintenance Fees					\$ 226,208	\$ 29,108	\$ 32,466	11.54%
Golf-Greens Fees/Passes/Misc.					\$ 70,672	\$ -	\$ -	
Dierkes-Gate Fees/Passes/Misc.					\$ 226,208	\$ 200,374	\$ 194,687	-2.84%
Investment Earnings	\$ 50,029				\$ 1,147,594	\$ 486,568	\$ 435,000	-10.60%
Grants	\$ 2,144,943	\$ 2,606,000	\$ 3,765,375	44.49%	\$ 2,144,943	\$ 2,606,000	\$ 3,765,375	44.49%
Sanitation Fees - Admin.					\$ 336,496	\$ 439,191	\$ 441,000	0.41%
Wastewater DAF Fees					\$ -	\$ -	\$ -	
Other	\$ 1,371,536	\$ 220,100	\$ 240,200	9.13%	\$ 1,499,137	\$ 480,423	\$ 518,665	7.96%
Interfund Transfers	\$ 385,142	\$ 693,487	\$ 721,713	4.07%	\$ 842,403	\$ 1,301,297	\$ 1,332,053	2.36%
Existing Fund Balance (Reserves)	\$ 768,525	\$ 550,793	\$ 874,602	58.79%	\$ 1,128,525	\$ 3,668,923	\$ 874,602	-76.16%
<b>Total Revenues</b>	<b>\$ 4,720,175</b>	<b>\$ 4,070,380</b>	<b>\$ 5,601,890</b>	<b>37.63%</b>	<b>\$ 30,069,498</b>	<b>\$ 29,992,509</b>	<b>\$ 28,413,047</b>	<b>-5.27%</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 321,342	\$ 347,071	\$ 374,891	8.02%	\$ 2,822,702	\$ 3,187,531	\$ 3,467,581	8.79%
M & O	\$ 94,081	\$ 93,516	\$ 126,702	35.49%	\$ 11,066,965	\$ 8,877,441	\$ 9,112,236	2.64%
Capital	\$ 2,112,990	\$ 3,629,793	\$ 5,100,297	40.51%	\$ 2,805,384	\$ 9,350,353	\$ 7,155,397	-23.47%
Debt Service	\$ -	\$ -			\$ 4,522,808	\$ 6,291,018	\$ 6,282,850	-0.13%
Interfund Transfers	\$ -	\$ -			\$ 2,058,691	\$ 2,286,166	\$ 2,394,983	4.76%
<b>Total Expenditures</b>	<b>\$ 2,528,414</b>	<b>\$ 4,070,380</b>	<b>\$ 5,601,890</b>	<b>37.63%</b>	<b>\$ 23,276,550</b>	<b>\$ 29,992,509</b>	<b>\$ 28,413,048</b>	<b>-5.27%</b>
Surplus (Deficit)	\$ 1,423,236	\$ (550,793)	\$ (874,602)		\$ 5,664,423	\$ (3,668,923)	\$ (874,603)	
<b>Beginning Fund Balance</b>	<b>\$ 3,452,015</b>	<b>\$ 4,875,251</b>	<b>\$ 4,324,458</b>		<b>\$ 95,916,800</b>	<b>\$ 101,581,223</b>	<b>\$ 97,912,300</b>	
<b>Ending Fund Balance</b>	<b>\$ 4,875,251</b>	<b>\$ 4,324,458</b>	<b>\$ 3,449,856</b>		<b>\$ 101,581,223</b>	<b>\$ 97,912,300</b>	<b>\$ 97,037,697</b>	
<b>*Other Non-Major Funds:</b>								
Impact Fee Fund (Capital Projects)								
Historic Preservation Comm. Fund (Capital Projects)								
Airport Construction Fund (Capital Projects)								
CSI Safety Initiative Fund (Capital Projects)								
Trail Fund (Capital Projects)								
Park Development Fund (Capital Projects)								
Shop Fund (Internal Service)								
Library Bond Fund (Special Revenue)								
LID Guarantee Fund (Special Revenue)								
Seizure & Restitution Fund (Other Funds)								
ICDBG Fund (Other Funds)								

**CITY OF TWIN FALLS**

**Budget Summary**

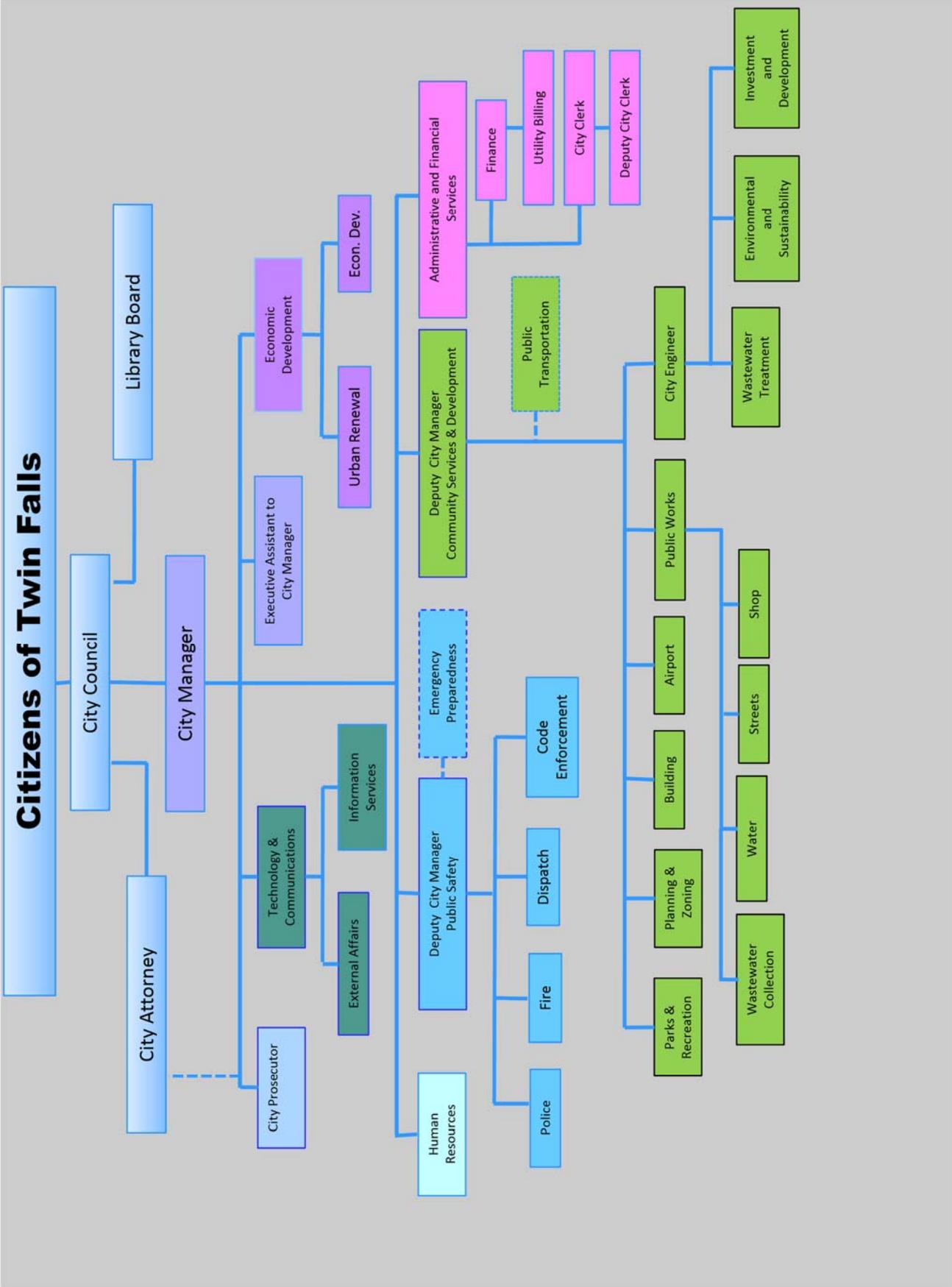
**Total Revenues and Expenditures - All City Funds**

	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Budgeted	% Change 2017 vs 2016 Budgeted
<b>REVENUES:</b>				
Property Taxes	\$ 17,869,293	\$ 18,203,078	\$ 19,276,360	5.90%
Revenue Sharing - State	\$ 1,941,671	\$ 2,016,000	\$ 2,079,000	3.13%
Revenue Sharing - County	\$ 1,644,793	\$ 1,676,000	\$ 1,734,000	3.46%
Franchise Taxes	\$ 1,869,515	\$ 1,905,000	\$ 1,877,000	-1.47%
Licenses and Permits	\$ 1,192,073	\$ 1,226,675	\$ 1,214,675	-0.98%
Highway Users Fund	\$ 1,612,427	\$ 1,990,000	\$ 2,020,000	1.51%
County Road/Bridge Tax	\$ 850,358	\$ 875,000	\$ 906,000	3.54%
Liquor Fund	\$ 571,059	\$ 575,000	\$ 615,000	6.96%
Court Revenues	\$ 202,235	\$ 175,000	\$ 200,000	14.29%
Water Fees	\$ 9,907,929	\$ 9,284,990	\$ 9,361,649	0.83%
Wastewater Fees	\$ 10,185,134	\$ 9,091,635	\$ 8,944,431	-1.62%
Common Area Maintenance Fees	\$ 226,208	\$ 29,108	\$ 32,466	11.54%
Sanitation Fees	\$ 2,354,249	\$ 2,404,000	\$ 2,513,119	4.54%
Golf-Greens Fees/Passes/Misc.	\$ 70,672	\$ -	\$ -	***
Dierkes-Gate Fees/Passes/Misc.	\$ 226,208	\$ 200,374	\$ 194,687	-2.84%
Investment Earnings	\$ 1,711,930	\$ 774,568	\$ 885,000	14.26%
Grants	\$ 3,471,264	\$ 2,647,760	\$ 3,826,375	44.51%
E-911 Revenue	\$ 455,127	\$ 464,000	\$ 451,500	-2.69%
Fire District	\$ 436,097	\$ 453,541	\$ 476,218	5.00%
Airport- Landing Fees/Space Rental	\$ 751,831	\$ 606,152	\$ 645,753	6.53%
Sanitation Fees - Admin.	\$ 336,496	\$ 439,191	\$ 441,000	0.41%
Wastewater DAF Fees	\$ -	\$ -	\$ -	***
Other	\$ 3,112,387	\$ 1,572,051	\$ 1,658,734	5.51%
Interfund Transfers	\$ 6,822,174	\$ 3,657,240	\$ 4,227,569	15.59%
Existing Fund Balance (Reserves)	\$ 1,128,525	\$ 4,212,743	\$ 1,644,132	-60.97%
<b>Total Revenues</b>	<b>\$ 68,949,654</b>	<b>\$ 64,479,106</b>	<b>\$ 65,224,668</b>	<b>1.16%</b>
<b>EXPENDITURES:</b>				
City Council	\$ 139,189	\$ 156,895	\$ 158,698	1.15%
City Manager	\$ 520,885	\$ 912,417	\$ 1,554,751	70.40%
Finance	\$ 698,114	\$ 757,489	\$ 769,392	1.57%
Legal	\$ 371,773	\$ 389,519	\$ 395,582	1.56%
Planning & Zoning	\$ 491,035	\$ 404,838	\$ 531,878	31.38%
Code Enforcement	\$ 189,517	\$ 240,524	\$ 226,568	-5.80%
Economic Development	\$ 185,552	\$ 225,355	\$ 213,447	-5.28%
Human Resources	\$ 420,649	\$ 457,182	\$ 450,141	-1.54%
Information Services	\$ 1,836,382	\$ 1,779,275	\$ 1,931,585	8.56%
Police	\$ 8,750,295	\$ 9,447,436	\$ 9,795,040	3.68%
Fire	\$ 3,972,799	\$ 4,624,121	\$ 4,457,608	-3.60%
Building Inspections	\$ 530,275	\$ 641,920	\$ 685,303	6.76%
Animal Control	\$ 1,208,776	\$ 475,227	\$ 442,555	-6.88%
Engineering	\$ 1,314,172	\$ 1,668,514	\$ 1,640,764	-1.66%
Parks	\$ 1,630,639	\$ 1,449,013	\$ 1,388,914	-4.15%
Recreation	\$ 661,550	\$ 786,661	\$ 667,332	-15.17%
Street	\$ 3,900,888	\$ 4,826,484	\$ 4,948,452	2.53%
Street Light	\$ 387,572	\$ 422,422	\$ 416,420	-1.42%
Library & Library Operating	\$ 3,005,191	\$ 1,665,188	\$ 1,754,759	5.38%
Airport	\$ 873,497	\$ 1,016,158	\$ 1,070,228	5.32%
Pool	\$ 145,815	\$ 127,000	\$ 650,000	411.81%
Fireworks	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Insurance	\$ 394,623	\$ 421,775	\$ 435,385	3.23%
Other	\$ 156,192	\$ 156,192	\$ 347,503	122.48%
Interfund Transfers - Tax Supported Funds	\$ 890,359	\$ 1,371,074	\$ 1,871,317	36.49%
Personnel - Non-Tax Supported Funds	\$ 2,822,702	\$ 3,187,531	\$ 3,467,581	8.79%
M & O - Non-Tax Supported Funds	\$ 11,066,965	\$ 8,877,441	\$ 9,112,236	2.64%
Capital - Non-Tax Supported Funds	\$ 2,805,384	\$ 9,350,353	\$ 7,155,397	-23.47%
Debt Service - Non-Tax Supported Funds	\$ 4,522,808	\$ 6,291,018	\$ 6,282,850	-0.13%
Interfund Transfers - Non-Tax Supported Funds	\$ 2,058,691	\$ 2,286,166	\$ 2,394,983	4.76%
<b>Total Expenditures-All Categories</b>	<b>\$ 55,960,291</b>	<b>\$ 64,423,188</b>	<b>\$ 65,224,668</b>	<b>1.24%</b>
Surplus (Deficit)	\$ 11,860,838	\$ (4,156,825)	\$ (1,644,132)	

## FY 2017 Budget Calendar

<b>March</b>	
Monday, March 21	Discussion with City Council on FY 2017 Budget Strategies
<b>April</b>	
Thursday, April 7	Budget Packets Distributed to Departments
Monday, April 25	Long Term Planning Presentation to City Council
Thursday, April 28	Budget Packets Completed
Friday, April 29	Notify Twin Falls County of Public Hearing Date for the FY 2017 Budget
<b>May</b>	
Monday, May 23	Round Table Budget Meetings & Internal Budget Hearings/Balancing
Tuesday, May 24	Round Table Budget Meetings & Internal Budget Hearings/Balancing
<b>June</b>	
Thursday, June 2	All Departments Budget Meeting - (Big Budget Balancing Meeting) - if necessary
<b>July</b>	
Wednesday, July 6	Preliminary budget to Council for review
Monday, July 11	Preliminary budget overview to Council by City Manager/Staff
Monday, July 18	Discussion on Strategic Plan Focus Areas 7 & 8
Monday, July 25	Discussion on Strategic Plan Focus Areas 1, 2 & 3
<b>August</b>	
Monday, August 1	Discussion on Strategic Plan Focus Areas 4 & 5
Thursday, August 4 & 11	<i>Publish Notice of Public Hearing on Rate Adjustments</i>
Monday, August 8	Discussion on Strategic Plan Focus Area 6
Monday, August 15	Public Hearing on Proposed Rate Adjustments
Monday, August 15	Council Adoption of FY 2017 Budget, set Public Hearing date
Thursday, August 18 & 25	<i>Publish Notice of Public Hearing on FY 2017 Budget</i>
Monday, August 29	Public Hearing - FY 2017 Proposed Budget
Monday, August 29, 2016	Publish Appropriations Ordinance & Send Copy to Secretary of State
Week of August 22	Certify Tax Levy to County
Monday, August 29, 2016	Budget Finalized
<b>September</b>	
Wednesday, September 7, 2016	Last Day for Budget Hearing and Adoption of FY 2017 Budget
Thursday, September 8, 2016	Last Day to Certify Tax Levy to County
Friday, September 30, 2016	Final Date to Publish Appropriations Ordinance

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



# City of Twin Falls

## CITYWIDE FINANCIAL POLICIES AND GUIDELINES

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## Overview

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### Purpose:

The Citywide Financial Policies and Guidelines assemble all of the City's financial policies in one document. They are the tools used to ensure that the City is financially able to meet its immediate and long-term service objectives. The individual policies contained herein serve as guidelines for both the financial planning and internal financial management of the City.

The City of Twin Falls is accountable to its citizens for the use of public dollars. Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

### Objectives:

In order to achieve its purpose, the Citywide Financial Policies and Guidelines have the following objectives for the City's fiscal performance.

1. To guide City Council and management policy decisions that have significant fiscal impact.
2. To set forth operating principles that minimize the cost of government and financial risk.
3. To employ balanced and fair revenue policies that provide adequate funding for desired programs.
4. To maintain appropriate financial capacity for present and future needs.
5. To promote sound financial management by providing accurate and timely information on the City's financial condition.
6. To provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
7. To ensure the legal use of financial resources through an effective system of internal controls.
8. To promote cooperation and coordination with other governments and the private sector in the financing and the delivery of services.

The City will uphold all federal law and Idaho state code, as it pertains to the following policies and guidelines.

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Revised:

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### **AUDITING AND FINANCIAL REPORTING**

This policy is intended to promote organized financial planning, budgeting, and accounting to assure disclosure of all financial transactions and to facilitate financial management and accountability by departments, divisions and agencies through financial reporting.

The City will do the following to fulfill its financial reporting responsibilities:

- Establish a chart of accounts and maintain an accounting system to provide all of the data needed to allow for the timely preparation of financial statements for the entire City in conformity with generally accepted accounting principles (GAAP).
- Contract for an independent audit of the City's finances and for compliance with GASB and state laws. (ID Code 50-1010) The audit will be published annually as a Comprehensive Annual Financial Report. (CAFR).
- Issue timely financial statements for the entire City in conformity with GAAP as a part of a Comprehensive Annual Financial Report (CAFR).
- Prepare and publish periodic financial and operating reports to facilitate management, policy, and appropriation decisions.
- Annually seek the Government Finance Officers Association (GFOA) certifications for annual reporting and budget. These are the Certificate of Achievement in Financial Reporting and the Distinguished Budget Award.

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## **CAPITAL ASSET ACCOUNTING/DISPOSAL POLICY**

The Capital Asset Policy is established in order to record and report monetary amounts associated with fixed asset acquisitions, transfers, and dispositions. In order to maintain adequate accountability and control over the City's capital assets and to report appropriate financial information, capital acquisitions (purchases or donations) of \$5,000 or more with a useful life of at least three (3) years will be recorded as a fixed asset and booked to the General Ledger. Certain assets may be added for management purposes, regardless of cost.

After the end of the fiscal year, the Finance Department will provide to each department a year-end preliminary fixed asset listing. The Department manager shall be responsible to report to the Finance Department all changes regarding fixed asset items by November 30<sup>th</sup> of each year. Those changes include, but are not limited to:

- Change in condition, (IE: from "good" to "damaged beyond repair")
- Enhancement or upgrade (if it extends the asset life)
- Permanent transfer to another department
- Transfer of title or ownership

Other disposal methods: Items with an estimated value of \$1,000 or less should be disposed of through a local auction house. These items must be accompanied by written permission from the City Manager. Items valued in excess of \$1,000 must undergo a competitive bidding process, approved by the City Manager. Items that may serve other taxing entities may be given to those entities. These items must also have the approval of the City Manager.

If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the Department manager for disposal, and the Finance Department must be notified in writing, if the original acquisition exceeded \$5,000, so that the fixed asset records can be updated.

Departments are responsible for the proper use, care and maintenance of equipment in their possession. If repairs are required, they should be performed expeditiously to keep equipment in good working condition. In addition, departments must insure that all equipment is maintained in a secure manner to minimize loss, damage and unauthorized use.

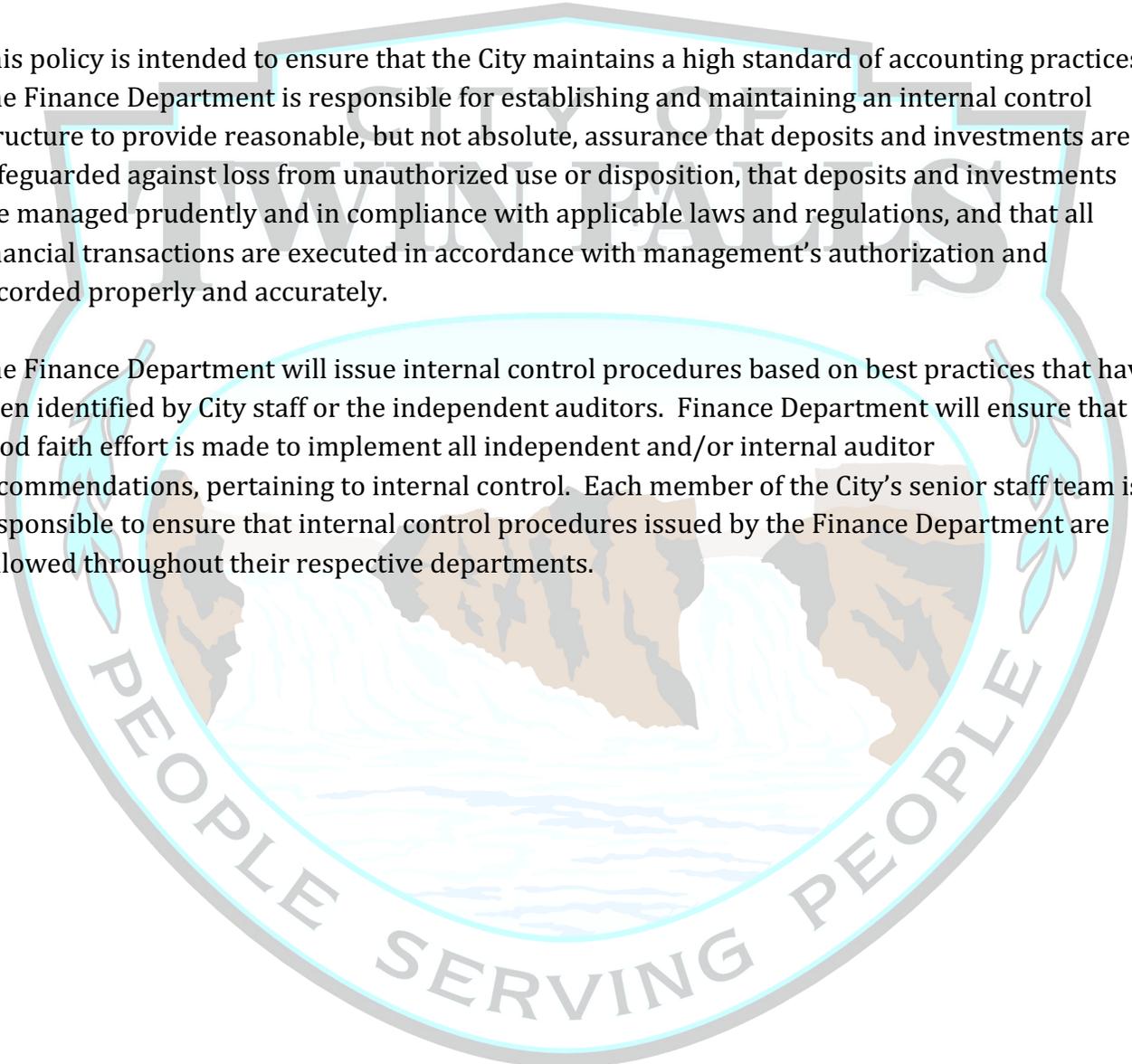
Document Type: Policy  
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## **FINANCIAL AND INTERNAL CONTROL**

This policy is intended to ensure that the City maintains a high standard of accounting practices. The Finance Department is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that deposits and investments are managed prudently and in compliance with applicable laws and regulations, and that all financial transactions are executed in accordance with management's authorization and recorded properly and accurately.

The Finance Department will issue internal control procedures based on best practices that have been identified by City staff or the independent auditors. Finance Department will ensure that a good faith effort is made to implement all independent and/or internal auditor recommendations, pertaining to internal control. Each member of the City's senior staff team is responsible to ensure that internal control procedures issued by the Finance Department are followed throughout their respective departments.



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## **BALANCED BUDGET**

The City strives to develop a financial plan that protects the long-term financial health of the City and continues delivery of services by ensuring that the reliability of the funding sources are matched to support the duration of the expenditure.

Annually, the City of Twin Falls shall adopt by ordinance a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Fund balance should not be considered a source of funds for base operating expenditures. Any increase in expenditures, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support on-going operations. (ID Code 50-811(7) (8), ID Code 50-1002, ID Code 50-1003, ID Code 50-1006).

Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy, and the balance will be available for capital projects and/or “one-time only” expenditures. (ID Code 50-1005A) Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses.

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## **BASIS OF BUDGETING**

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. This policy documents the key differences between generally accepted accounting principles (GAAP) and the employed budgetary basis to ensure consistency from year to year and equitably communicate the planned costs for major service areas and capital projects.

The City's budget basis of accounting differs from GAAP used for preparing the City's annual financial reports. The major differences between budget basis and GAAP basis are as follows:

- Encumbrances (contractual commitments to be performed) are considered as expenditures rather than the GAAP required reservation of fund balance.
- Central service cost allocations are budgeted as expenses and revenues rather than inter-fund transfers.
- Fixed assets (capital items and equipment more than \$5,000) are budgeted at the full expense and fully or completely depreciated for GAAP reporting.

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## **BUDGET CALENDAR**

The budget preparation calendar is crucial for the successful preparation and execution of the City's budget. The calendar defines the timeline for the budget and indicates major and minor milestones for all parties involved.

The City budgets resources for all funds on a fiscal year basis, which begins October 1<sup>st</sup> and ends on the following September 30<sup>th</sup>.

The City must notify Twin Falls County by April 30 of each year when the City will hold the public hearing on the annual adoption of the subsequent fiscal year's budget.

The City Manager's Tentative Budget (ID Code 50-811(7) (8)) will be prepared and distributed to City Council in early July. Discussions will be held at regularly scheduled Council meetings throughout July and early August.

The City will hold a public hearing on the annual adoption of the budget in August preceding the fiscal year.

The City will submit its adopted budget to Twin Falls County for certification no later than the Thursday before the second Monday in September, unless granted an extension of up to seven working days by the County Commissioners, preceding the fiscal year.

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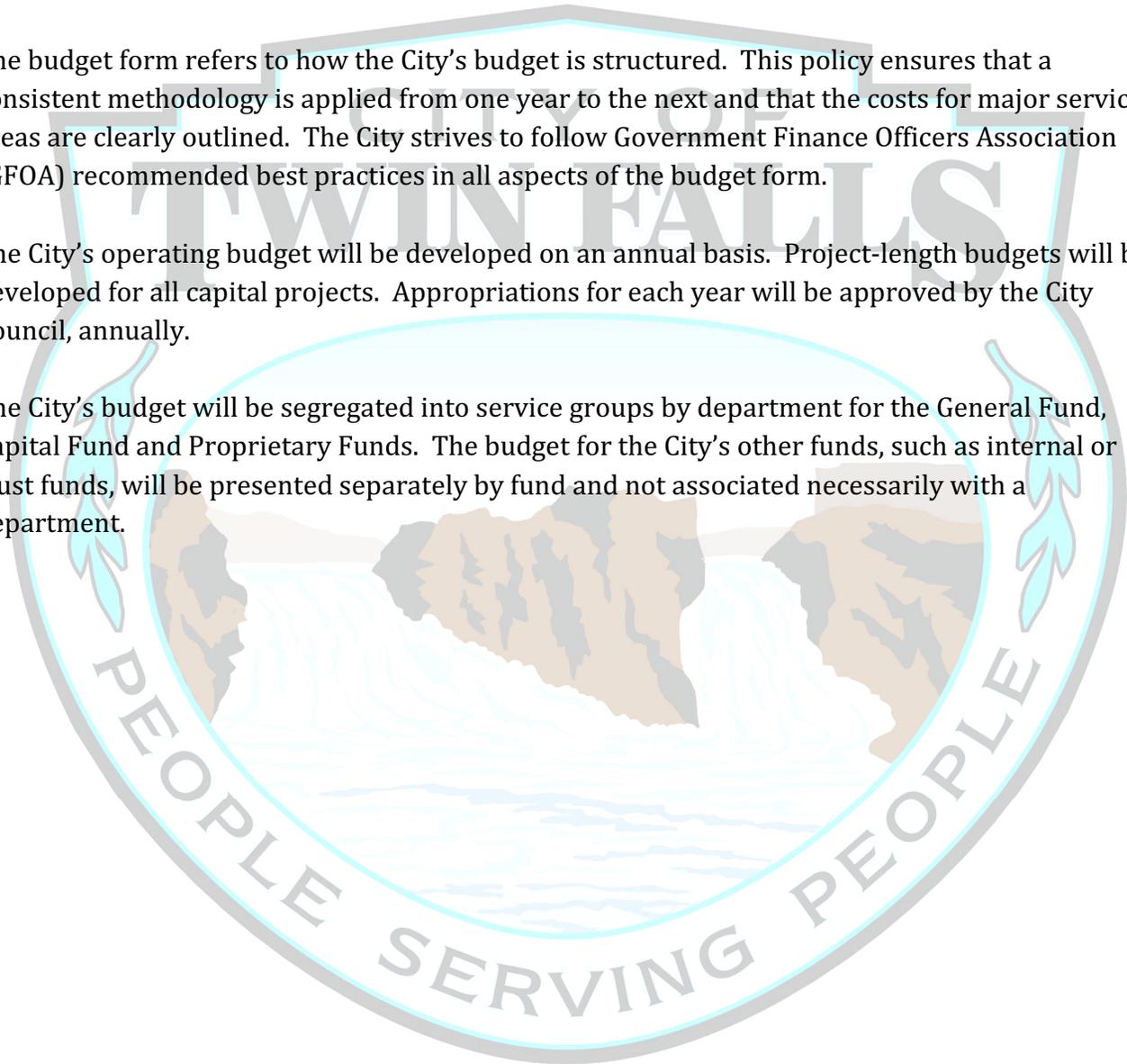
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## **BUDGET FORM**

The budget form refers to how the City's budget is structured. This policy ensures that a consistent methodology is applied from one year to the next and that the costs for major service areas are clearly outlined. The City strives to follow Government Finance Officers Association (GFOA) recommended best practices in all aspects of the budget form.

The City's operating budget will be developed on an annual basis. Project-length budgets will be developed for all capital projects. Appropriations for each year will be approved by the City Council, annually.

The City's budget will be segregated into service groups by department for the General Fund, Capital Fund and Proprietary Funds. The budget for the City's other funds, such as internal or trust funds, will be presented separately by fund and not associated necessarily with a department.



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## **BUDGETARY CONTROL AND MANAGEMENT**

A budget control system is to ensure that actual expenditures do not exceed expenditures as set forth in the budget. Regular reporting of actual versus budgeted revenues and expenditures is essential to a budgetary control system and allows the City to take corrective action if actual numbers vary significantly from budgeted numbers.

Operating budget control is maintained at the department level by fund. Department heads are given broad authority to control their budgets and to make changes indicated to meet program objectives and to meet performance goals. All capital projects are controlled at the project level. In no case may total expenditures of a particular department or fund exceed that which is appropriated by the City Council without a specific recommendation from the City Manager.

Department directors and division managers are provided sufficient authority and flexibility to make budget transfers in order to facilitate the achievement of assigned objectives and to respond to changing needs. Within that flexibility, the following budget controls have been implemented and will be adhered to by all departments:

- Departments are responsible for informing the City Manager of material transfers within and between cost categories.
- Budget transfers from personnel accounts to other operating accounts can only be made for the purpose of supporting one-time costs.
- Budget transfers within and from major equipment accounts can only be made for the purpose of supporting other one-time costs and must not result in increased replacement or operating costs in subsequent fiscal years.

The following budget transfers and/or adjustments require the recommendation of the City Manager:

- Departments may not change a capital improvement project without a recommendation from the City Manager. Any remaining funds at the completion of the project become available for City Council allocation within the appropriate fund. Departments may be given authority to create project categories, with specific approval by City Council, that can be separated into individual projects for project management purposes or to address a goal approved by City Council. Examples include major repair and maintenance accounts including sewer line maintenance and facilities maintenance.
- Departments may not transfer special operating program funds into or outside of the approved program budget. Any additions to the program budget require a recommendation from the City Manager and approval by City Council documented at a City Council meeting. Any remaining funds at the completion of the program become available for City Council allocation.
- Departments may not increase their base budget in any subsequent fiscal year by any actions taken in the current fiscal year without a recommendation from the City Manager and approval by City Council documented at a City Council meeting.
- Departments may not exceed their approved permanent full time equivalent position count or take actions that would exceed their approved permanent full time equivalent position count without a recommendation from the City Manager and approval by City Council documented at a City Council meeting.

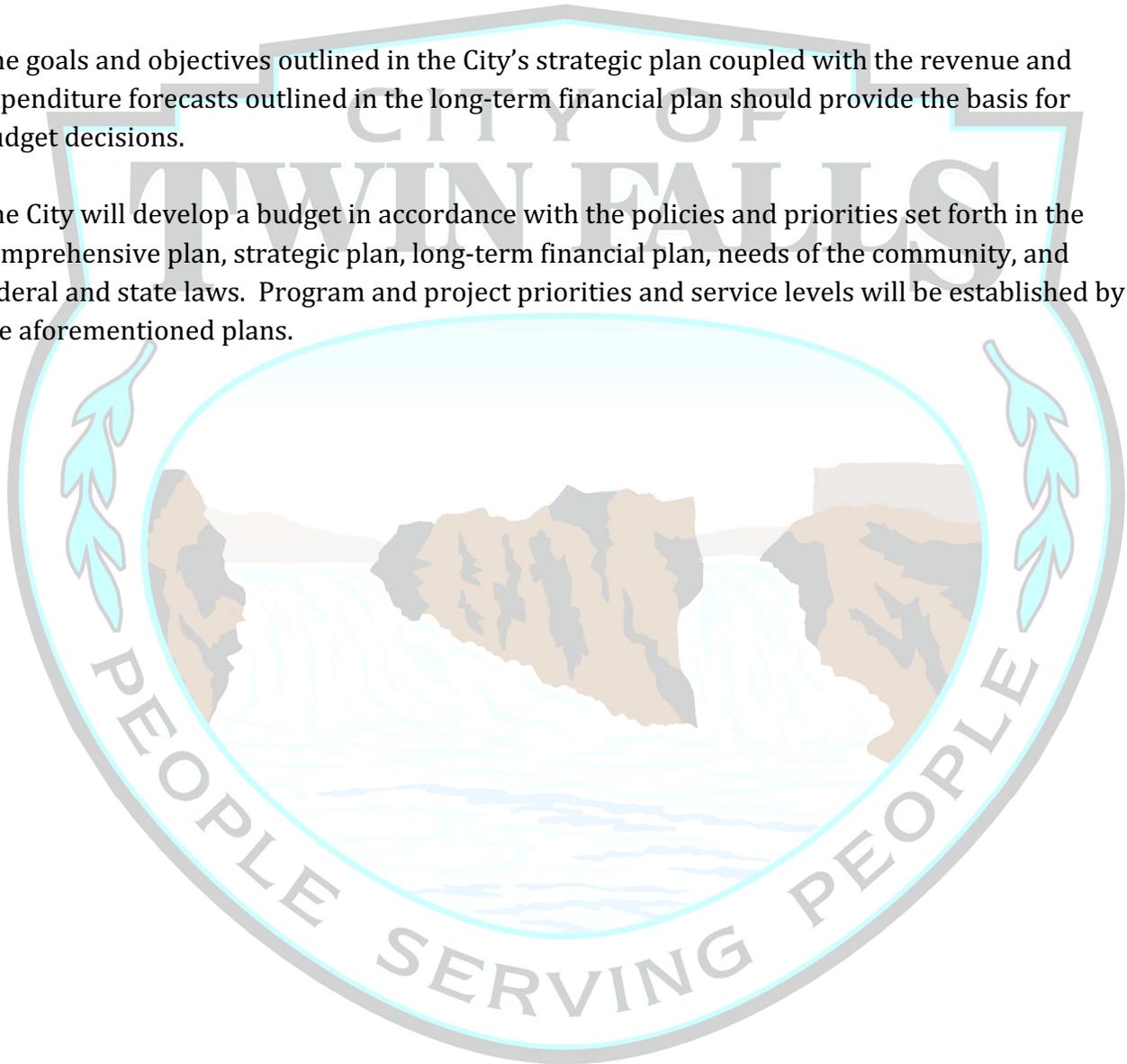
Document Type: Policy  
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Revised:

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### **STRATEGIC AND FINANCIAL PLANNING**

The goals and objectives outlined in the City’s strategic plan coupled with the revenue and expenditure forecasts outlined in the long-term financial plan should provide the basis for budget decisions.

The City will develop a budget in accordance with the policies and priorities set forth in the comprehensive plan, strategic plan, long-term financial plan, needs of the community, and federal and state laws. Program and project priorities and service levels will be established by the aforementioned plans.



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## ENCUMBRANCE POLICY

This policy is intended to provide an understanding of encumbrance requirements and the encumbrance process.

An encumbrance can be defined as a restriction or legal claim. In the case of budget encumbrances, it would be a restriction of cash to be used for a legal claim for goods or services purchased in one fiscal year, but paid for in another.

- An encumbrance item must be specifically identified as approved, but not expended.
- The amount to be encumbered will be determined by review of the contract (formal or informal) entered into before the end of the fiscal year, and the amount of remaining budget for said project or purchase.
- Encumbrances terminate after one year.
- A listing of requested encumbrances will be compiled by the Finance Department, with all pertinent information and reviewed by the City Manager.
- Encumbrances will be funded from reserves.
- Encumbrances will be included in the budget amount for the current fiscal year.

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Number: III-a  
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Revised: 10-1-14

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## AUTHORIZATION AND INVESTMENT OBJECTIVES POLICY

This policy establishes effective delineation of responsibilities and internal controls for the safekeeping and investment of the City's monies.

### **Authority to Invest:**

In accordance with Idaho Code 50-1013, Idaho Code 57 and 67-2328, such investment shall be made by the Chief Financial Officer (CFO), and/or those person(s) assigned by the CFO.

### **Prudence:**

In accordance with the Prudent Person Rule (Idaho Code 67-1210) which states: Investments shall be made with the exercise of that judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

### **Conflicts of Interest and Ethics:**

All officers of the City that engage in financial transactions shall act in accordance with the highest ideals of honor, integrity and ethics. Employees shall act in strict accordance with State laws and City ordinances governing ethics. Any conflicts of interest with the City's investment program requires the disclosure of any financial interests that employees and officials may have in the financial institutions the City is working with or instruments the City is investing in.

### **Objectives:**

All funds will be invested in accordance with Idaho Code 67-1210 and 67-1210A. The primary objectives of investment activities in order of priority shall be safety, liquidity, and yield:

- **Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- **Liquidity:** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- **Yield:** Return on investment is of secondary importance compared to safety and liquidity objectives described above.

**Controls:**

- **Allowable Investments:**

The following list constitutes current legal investments under ID Code 67-1210 and 67-1210A. Under ID Code 67-2739, unsecured investments are permitted. Credit ratings for the purchase of any security must have a minimum of single A- or its equivalent or better by two or more public rating agencies at the time of purchase. Short term credit ratings for commercial paper must be top tier A1/P1/F1 by two of the three credit rating agencies at the time of purchase.

- **Diversification:**

The City will diversify its investments in order to avoid risks in specific instruments, individual financial institutions or maturities. The diversification will be as follows:

T-bills	100%
T-Notes	100%
Corporate Bonds	5%
US Government Agency Securities	100%
Federal Farm Credit Bank (FFCB)	50%
Federal Home Loan Bank (FHLB)	50%
Federal Home Loan Mortgage Corp (FHLMC)	50%
Federal National Mortgage Association (FNMA)	50%
Tennessee Valley Authority	50%
Government Guaranteed Small Business Association Loan	15%
Idaho State Obligations (General obligations of the state)	100%
Other Obligations (revenue bonds of any county, city, or any taxing district of the State of Idaho)	100%
Repurchase Agreements	100%
Tax Anticipation Notes (of the state or other tax-supported entities)	100%
Certificates of Deposit in Idaho State Depositories	25%
Banker's Acceptances	5%
Commercial Paper	5%

\*\*No single issuer or guarantor (other than the United States Treasury and Federal Agencies) may represent more than the percentage listed in the table at the time of purchase of the total value of holdings of each cash manager's portfolio.

- **Guidelines for Deposits with Financial Institutions**

Any deposits exceeding insurance limits will be fully collateralized by government and/or agency securities held by the pledging financial institution.

- **Maturity Schedule**

Investment maturities for operating funds (short term funds) will be scheduled to coincide with cash flow needs, taking into account routine expenditures as well as anticipated revenue. Money not needed for cash flow will not exceed a maximum maturity of seven years, average life. Idle monies not needed for short term cash flows may be invested with the Idaho Diversified Bond Fund or in individual securities outlined in ID Code 67-1210 and 67-1210A.

- **Performance Evaluation**

The investment portfolio will be managed in accordance with the parameters specified within this policy. The Six-Month Treasury Constant Maturity Rate shall be the benchmark against which the investment portfolio performance shall be compared on a regular basis.

- **Unrated Bank CDs and Demand Deposits**

For the city portfolio, unrated bank certificates of deposit and demand deposits will comprise no more than 10% of the overall portfolio. These types of securities with daily liquidity will be collateralized at 102% with US Government Treasury or Agency collateral.

**Selection of Banks and Dealers:**

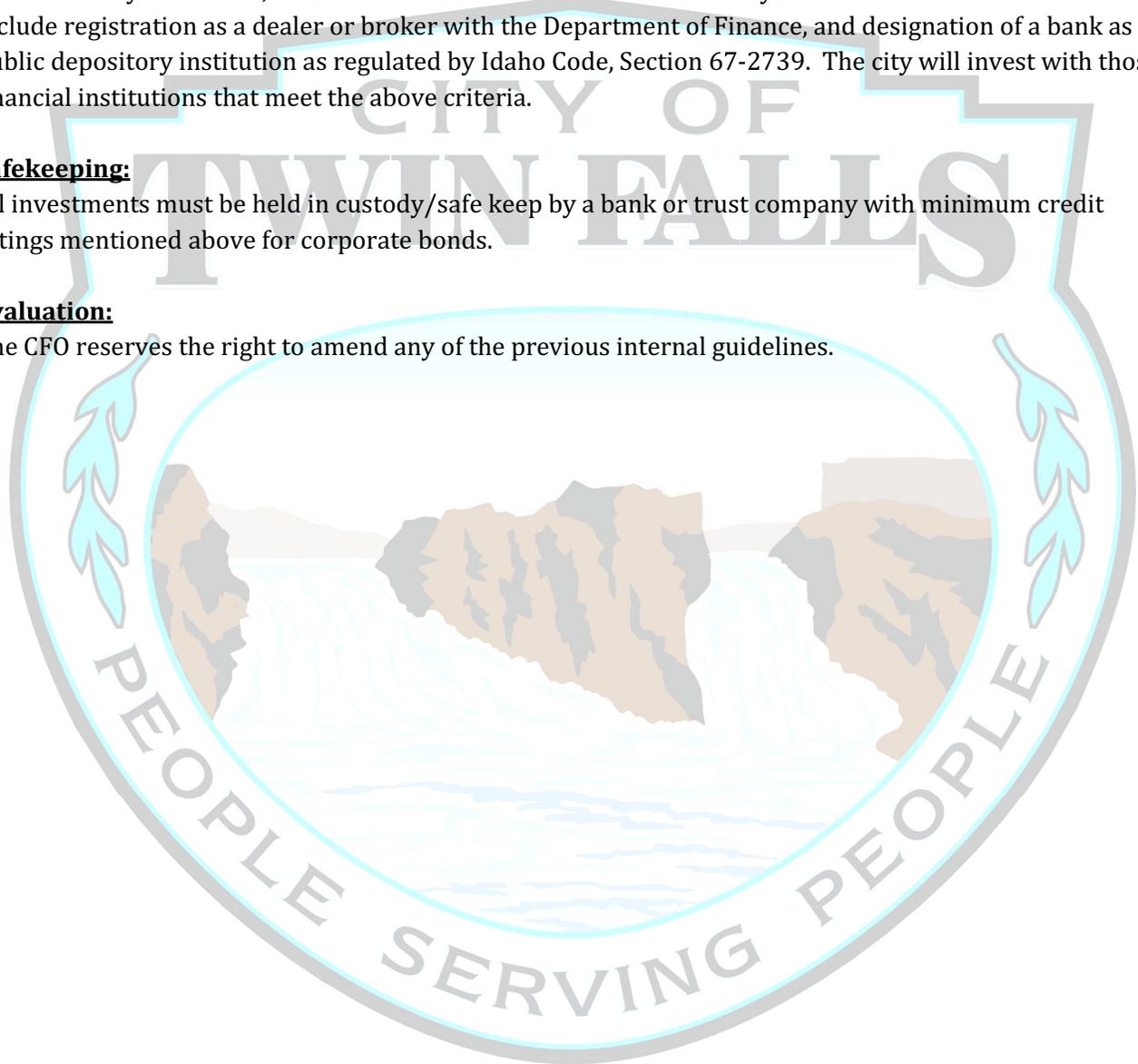
The credibility of brokers, dealers and banks will be checked and analyzed. Criteria for selection will include registration as a dealer or broker with the Department of Finance, and designation of a bank as a public depository institution as regulated by Idaho Code, Section 67-2739. The city will invest with those financial institutions that meet the above criteria.

**Safekeeping:**

All investments must be held in custody/safe keep by a bank or trust company with minimum credit ratings mentioned above for corporate bonds.

**Evaluation:**

The CFO reserves the right to amend any of the previous internal guidelines.



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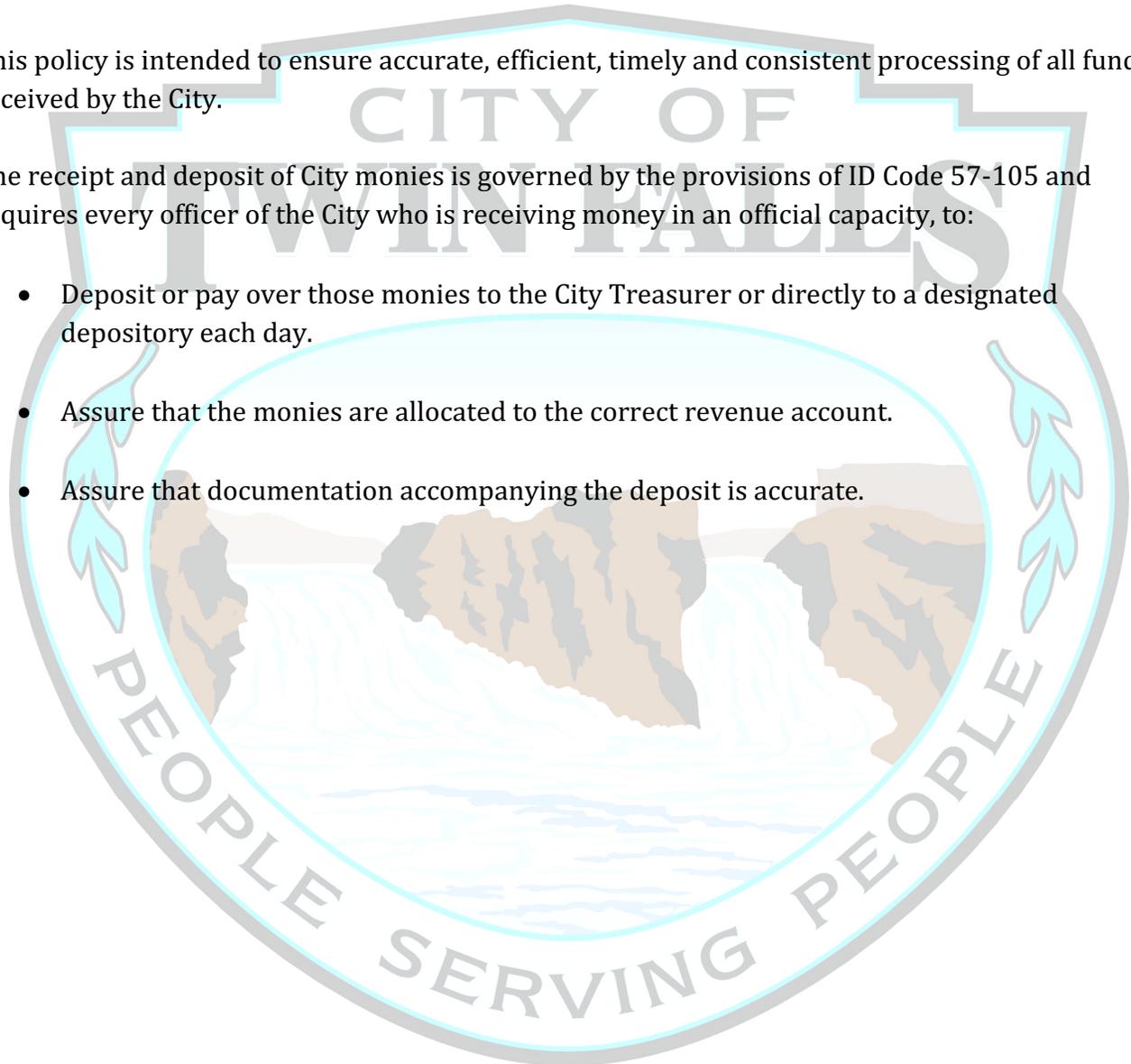
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## DEPOSIT OF FUNDS

This policy is intended to ensure accurate, efficient, timely and consistent processing of all funds received by the City.

The receipt and deposit of City monies is governed by the provisions of ID Code 57-105 and requires every officer of the City who is receiving money in an official capacity, to:

- Deposit or pay over those monies to the City Treasurer or directly to a designated depository each day.
- Assure that the monies are allocated to the correct revenue account.
- Assure that documentation accompanying the deposit is accurate.



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## **INTERNAL CASH CONTROL**

This policy is intended to provide effective internal cash control for the safekeeping and effective processing of all funds received by the City.

It is the policy of the City for all money collected by any officer or employee of the City to transfer those funds to the Finance Department as defined in the Deposit of Funds policy.

The Finance Department will establish standard internal controls that are to be followed by departments responsible for cash management and that focus on the following listed controls:

- Segregation of duties – authorization, recordation, custodian functions, and reconciliation.
- Daily processing – daily cash/collection total reconciled to subsequent deposit.
- Timely depositing of funds received – daily processing procedures including inter-department transportation and daily deposit directly to designated depositories.
- Reconciliation to the general ledger and other supporting accounting ledgers performed in a timely manner.
- Physical security procedures during work hours and non-working hours for all funds received and cash drawers maintained.
- The use of automated system resources where practical to provide better processing and reconciliation support as well as providing a more efficient and effective manner to manage receipts.

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### **MAXIMUM MATURITY**

This policy is intended to provide guidance in maintaining adequate liquidity by ensuring that investments meet the cash flow needs of the City. Diversification of investment maturities is a key technique for achieving the goals of the City's investment program.

To the extent possible, the CFO, or designee, will attempt to match the investments with anticipated cash flow requirements to take best advantage of prevailing economic and market conditions while assuring adequate liquidity.

Reserve funds shall be invested in securities with maturities consistent with the purpose of such funds as long as such investments are made to coincide as nearly as practicable with the expected use of funds.

Any funds that are not matched to a specific cash flow or other specific purpose allowed by law or City Council resolution shall not be invested in securities longer than 7 years, average life, from the date of purchase.

Any investment made should be purchased with the expectation it will be held to maturity. Investments may be sold to meet unexpected liquidity needs, to capture a capital gain, to reinvest in a preferred investment, or if otherwise determined to be in the best interests of the City.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds, the State Treasurer's Local Government Investment Pool or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

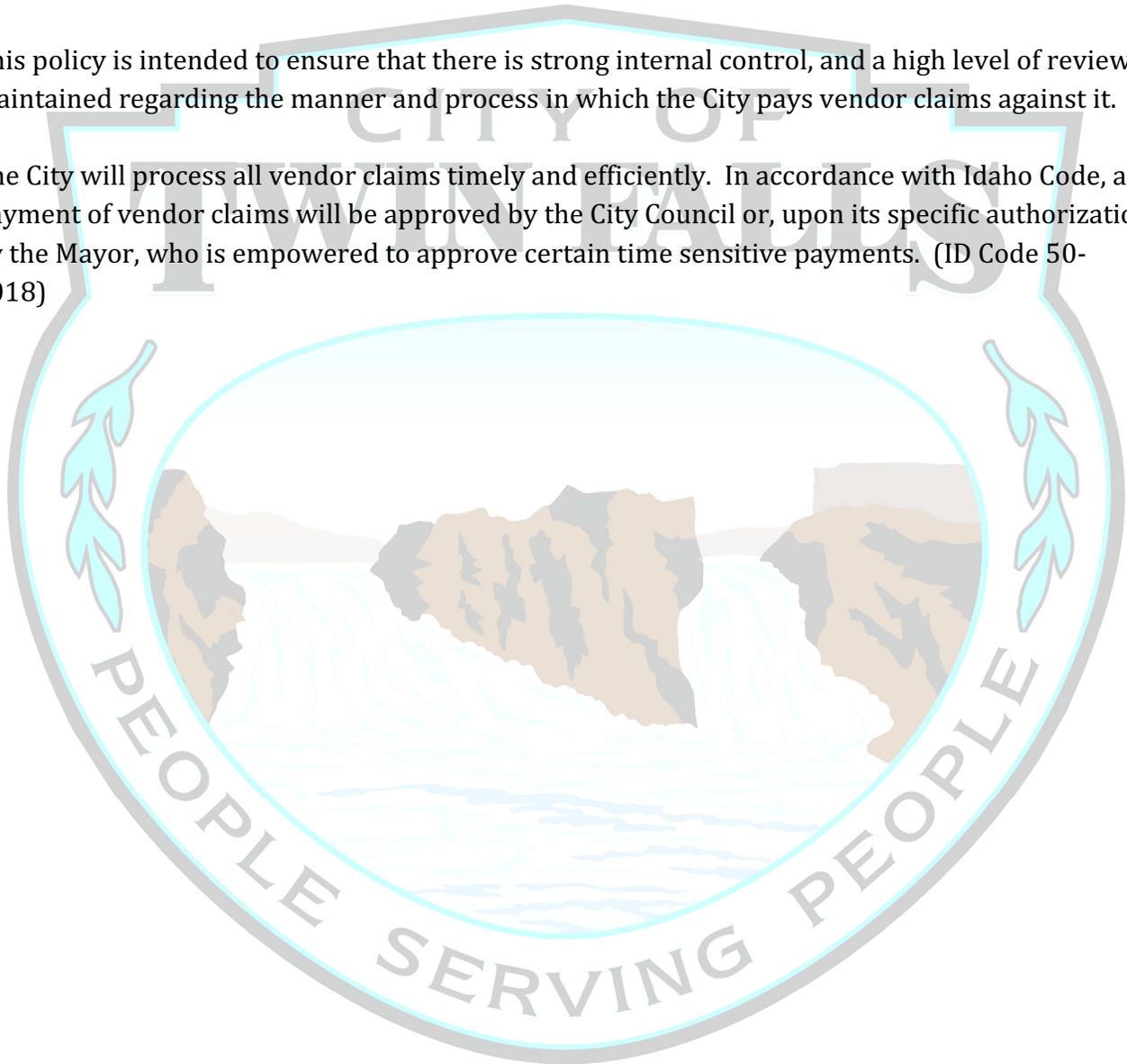
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Effective: 10-1-13  
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### **PAYMENT REQUEST POLICY**

This policy is intended to ensure that there is strong internal control, and a high level of review is maintained regarding the manner and process in which the City pays vendor claims against it.

The City will process all vendor claims timely and efficiently. In accordance with Idaho Code, all payment of vendor claims will be approved by the City Council or, upon its specific authorization by the Mayor, who is empowered to approve certain time sensitive payments. (ID Code 50-1018)



Document Type: Policy  
Number: III-f  
Effective: 10-1-13  
Revised: 10-1-14

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## USE OF CITY ISSUED CREDIT CARD POLICY/PROCEDURE

This policy is intended to provide established guidelines for the use of Wells One Commercial Cards, effective 10-1-14. This card program is to streamline and simplify the requisitioning, purchasing and payment process for small dollar transactions. The program is designed to shorten the approval process and reduce the paperwork of procurement procedures such as check requests and expense reimbursements. The goal of this program is to reduce the cost of processing small dollar purchases, receive faster delivery of required merchandise, and to simplify the payment process.

### **General Guidelines**

#### **Card Issuance:**

All cardholders will be asked to read and sign this document: Policy and Procedures Manual. By signing, they agree to adhere to the guidelines established in the manual. Most importantly, they are the only person entitled to use the card and the card is not to be used for personal use. As each card is linked to a specific cost center and individual employee, the card cannot be transferred from one employee to another.

Upon receipt of a *WellsOne* Commercial Card, the employee will need to activate the account by calling the toll-free number printed on the card. For verification purposes, each employee will be asked to provide a four digit Employee ID #. Although the card will be issued in the employee's name, personal credit history will not affect the employee's ability to obtain a card. The City of Twin Falls is responsible for payment of all purchases.

#### **Account Maintenance:**

If there's a need to change any information regarding an account, such as mailing address or expense accounting code, managers must contact one of the Program Administrators. The only account information individual card holders are able to change online is the email address.

#### **Card Usage:**

The *WellsOne* Commercial Card can be used at any merchant that accepts MasterCard, except as the City of Twin Falls otherwise directs. It may be used for in-store purchases as well as online, phone, fax or mail orders. There is no special terminal or equipment needed by the MasterCard merchant to process a card transaction.

When using the card with merchants, each employee will emphasize that an invoice must not be sent as this may result in a duplicate payment. For online, phone, fax and mail orders, the instruction is for the merchant to send a receipt only. This receipt must be retained for the employee's records.

### **Limitations and Restrictions:**

Managers have assigned credit limits to the cards. There may also be a single transaction limit placed on each card, which means the card will be declined if there is an attempt to purchase more than this set amount at one time. Employees may not split a purchase to avoid the single transaction limit.

In addition to the single transaction limit, every cardholder has a total monthly dollar limit assigned to his/her account.

The *WellsOne* Commercial Card program also allows for merchant category blocking. If a particular merchant category is blocked (e.g., jewelry stores), and you attempt to use your card at such a merchant, your purchase will be declined. Management has made an effort to ensure that the vendors/suppliers used during the normal course of business are not restricted. If a card is refused at a merchant where the employee believes it should have been accepted, call the Wells Fargo Business Purchasing Service Center at **1-800-932-0036** to determine the reason for refusal.

**IMPORTANT:** All requests for changes in limitations and restrictions must be made through the employee's manager. Wells Fargo Bank will change existing cardholder restrictions only after a request is received from the Program Administrator.

### **Lost or Stolen Cards:**

Each employee is responsible for the security of their card and any purchases made on the account. Lost or stolen cards must be **immediately** reported to Wells Fargo Bank Business Purchasing Service Center (BPSC) at **1-800-932-0036**. – the BPSC is available 24 hours day/7 days week. Immediately after reporting to the BPSC, the employee must inform the Program Administrator. **It is extremely important to act promptly in the event of a lost or stolen card to avoid City of Twin Falls' liability for fraudulent transactions.**

As with a personal charge card, the employee will no longer be able to use the account number after notifying the bank. A new card should be issued within 48 hours of notice to Wells Fargo Bank.

### **Authorized Purchases**

Purchases may include:

- Office supplies and forms
- Books and subscriptions
- Day timers and calendars
- Professional membership dues
- Hardware and tools
- Spare parts
- Miscellaneous items, e.g., videotapes
- Uniform Rentals/Cleaning
- Courier/Overnight Deliveries
- Travel and Training Expenses

### **Unauthorized Purchases (not all inclusive)**

- Items for personal use
- Capital goods (Must obtain prior approval from City Manager and/or CFO)
- Leased equipment

**As with any City of Twin Falls' purchase, the card is not to be used for any product, service or with any merchant considered to be inappropriate for city funds.**

Failure to comply with the above guidelines for authorized purchases under the *WellsOne* Commercial Card program may result in disciplinary action, cancellation of your card privileges, and possible termination of employment.

### **Travel and Training**

The *WellsOne* Commercial Card is intended to assist employees with payment for airfare, hotels, and ground transportation during business travel.

The *WellsOne* Commercial Card, when used for travel, must be used in accordance with the travel and expense policy already established.

Fuel cards vs. commercial cards – The City will still be using the Brico/United Oil cards for fuel purchases. The City has a relationship with United Oil to purchase fuel using their proprietary system. That relationship assures the City receives volume discounts in its fuel pricing. There are participating gas stations and convenience stores nationwide. Brico/United Oil cardholders should use the fuel card for local fuel purchases and are encouraged to use it as the primary source for fuel purchases when traveling out of the area.

### **Reconciliation and Payment**

Unlike personal credit cards, the *WellsOne* Commercial Card program is handled as city liability. An employee's personal credit history has not been taken into account when a card has been issued in the employee's name.

The Accounts Payable Department is responsible for paying the Program invoice(s) each month. The employee is not responsible for payment under their account.

At the end of a statement period, employees will be notified via email that it is time to review their card statement. They will access the Commercial Card Expense Reporting tool via the Internet to review their statement. The statement will reflect the transaction date, posting date, supplier/merchant name and the total amount of the purchase. Employees will have the ability to reconcile their account at any time.

Employees are responsible for the following:

- Retaining all receipts for items purchased under the program.
- Ensuring all transactions posted are legitimate purchases made by them on behalf of the City of Twin Falls.

### **Receipt Retention:**

It is a requirement of the program that employees keep all receipts for goods and services purchased. For orders placed via phone, fax or mail, or online, employees must request a receipt, detailing merchandise price, sales/use tax, freight, etc., be included with the goods mailed/shipped. (*Note: a merchant should not reject this request, as it is a MasterCard policy*). It is extremely important to request and retain purchase receipts, as this is the only original documentation that shows whether sales tax has been paid.

Since standard reimbursement policies require retention of receipts or other proof of purchase, record keeping is not an extraordinary requirement.

As card records will be audited from time to time, it is essential to adhere to the above record keeping guidelines.

### **Reconciliation of Purchases:**

It is the employees' responsibility, immediately upon receipt of their statement to check it to ensure all the transactions posted are legitimate transactions made by them. Other optional functions such as splitting transactions, adding descriptions, and reclassifying expenses can be performed using the Commercial Card Expense Reporting tool. If everything is in order, the employee will mark the statement as reviewed. Once the statement has been marked as reviewed, an email will be issued to the appropriate manager for approval. Original receipts are then to be stapled together in the order they are listed in the reconciliation. The original receipts should then be forwarded first to the manager (account approver) and on to Accounts Payable.

### **Disputed or Fraudulent Charges:**

If there is a discrepancy between receipts and statements, it is imperative that the issue be addressed immediately! Depending on the type of discrepancy, the employee will need to contact the merchant or complete the online dispute form to resolve the disputed transaction.

### **Sales and Use Tax**

The City's purchases are tax-exempt, and employees may be required to provide merchants with the necessary forms for non-taxable goods or services. Employees must ensure that purchases are tax exempt at the time of sale BEFORE completing the transaction.

Document Type: Policy  
Number: IV-a  
Effective: 10-1-13  
Revised:

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### **IDENTITY THEFT PREVENTION POLICY**

Employees shall comply with the City of Twin Falls regulations and procedures designed to detect, prevent, and mitigate Identity Theft in connection with the opening and maintenance of certain accounts pursuant to City of Twin Falls' Resolution #1813, adopted on 4-27-09. (Identity Theft Prevention)



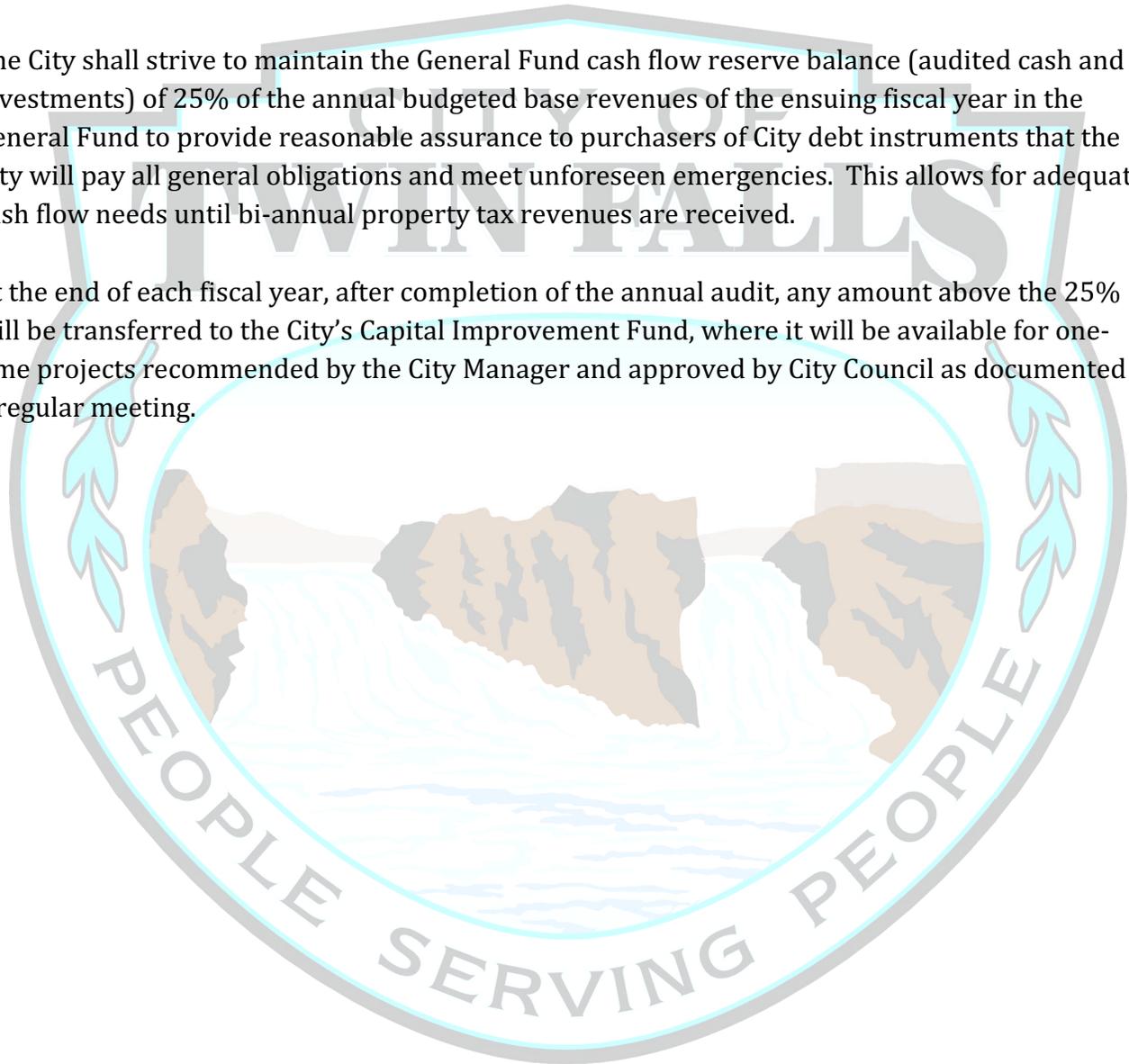
Document Type: Policy  
Number: V-a  
Effective: 10-1-13  
Revised: 10-1-14

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### **GENERAL FUND UNDESIGNATED FUND BALANCE POLICY**

The City shall strive to maintain the General Fund cash flow reserve balance (audited cash and investments) of 25% of the annual budgeted base revenues of the ensuing fiscal year in the General Fund to provide reasonable assurance to purchasers of City debt instruments that the City will pay all general obligations and meet unforeseen emergencies. This allows for adequate cash flow needs until bi-annual property tax revenues are received.

At the end of each fiscal year, after completion of the annual audit, any amount above the 25% will be transferred to the City's Capital Improvement Fund, where it will be available for one-time projects recommended by the City Manager and approved by City Council as documented in a regular meeting.

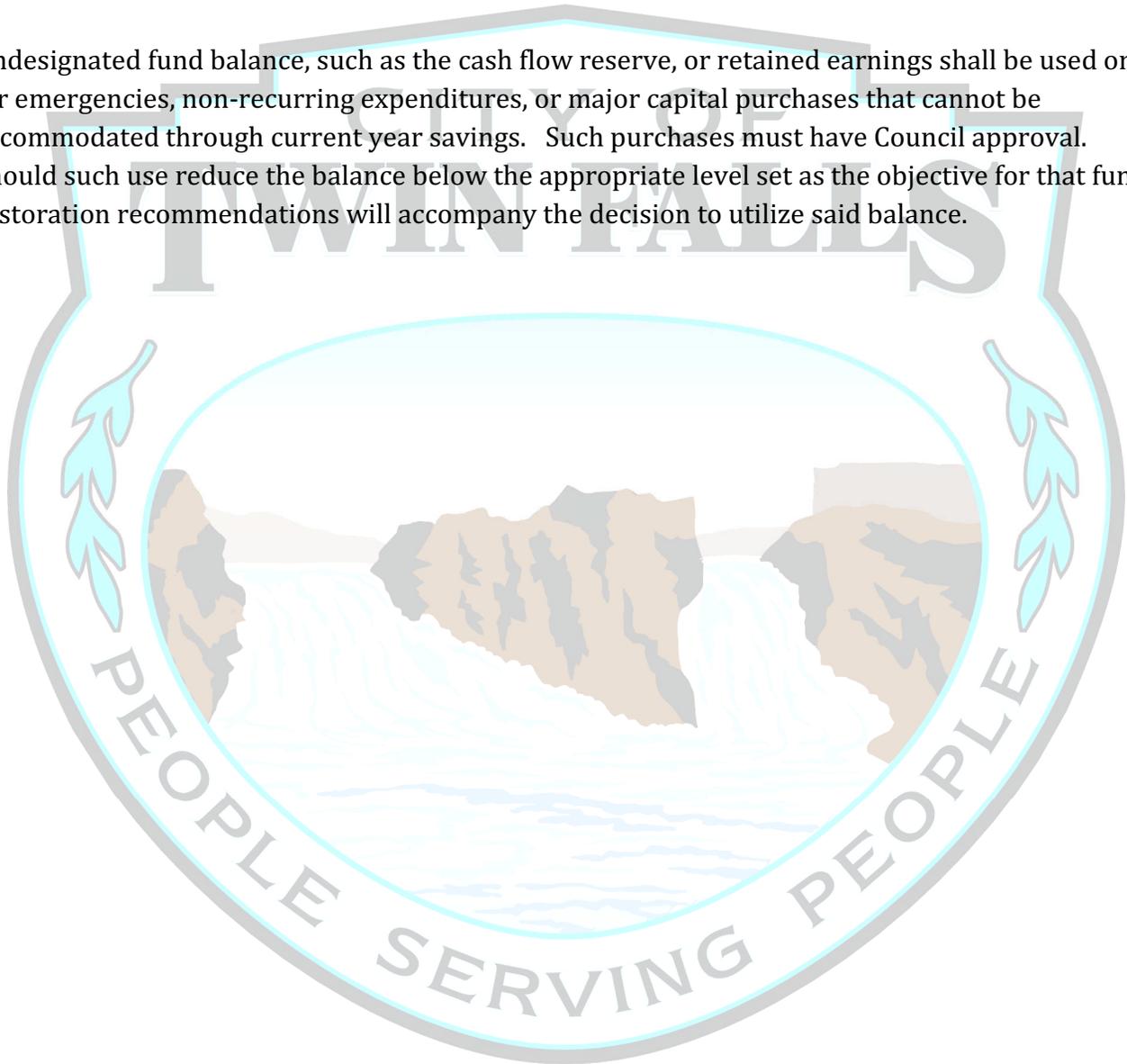


Document Type: Policy  
Number: V-b  
Effective: 10-1-13  
Revised:

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### **USE OF FUND BALANCE POLICY**

Undesignated fund balance, such as the cash flow reserve, or retained earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Such purchases must have Council approval. Should such use reduce the balance below the appropriate level set as the objective for that fund, restoration recommendations will accompany the decision to utilize said balance.



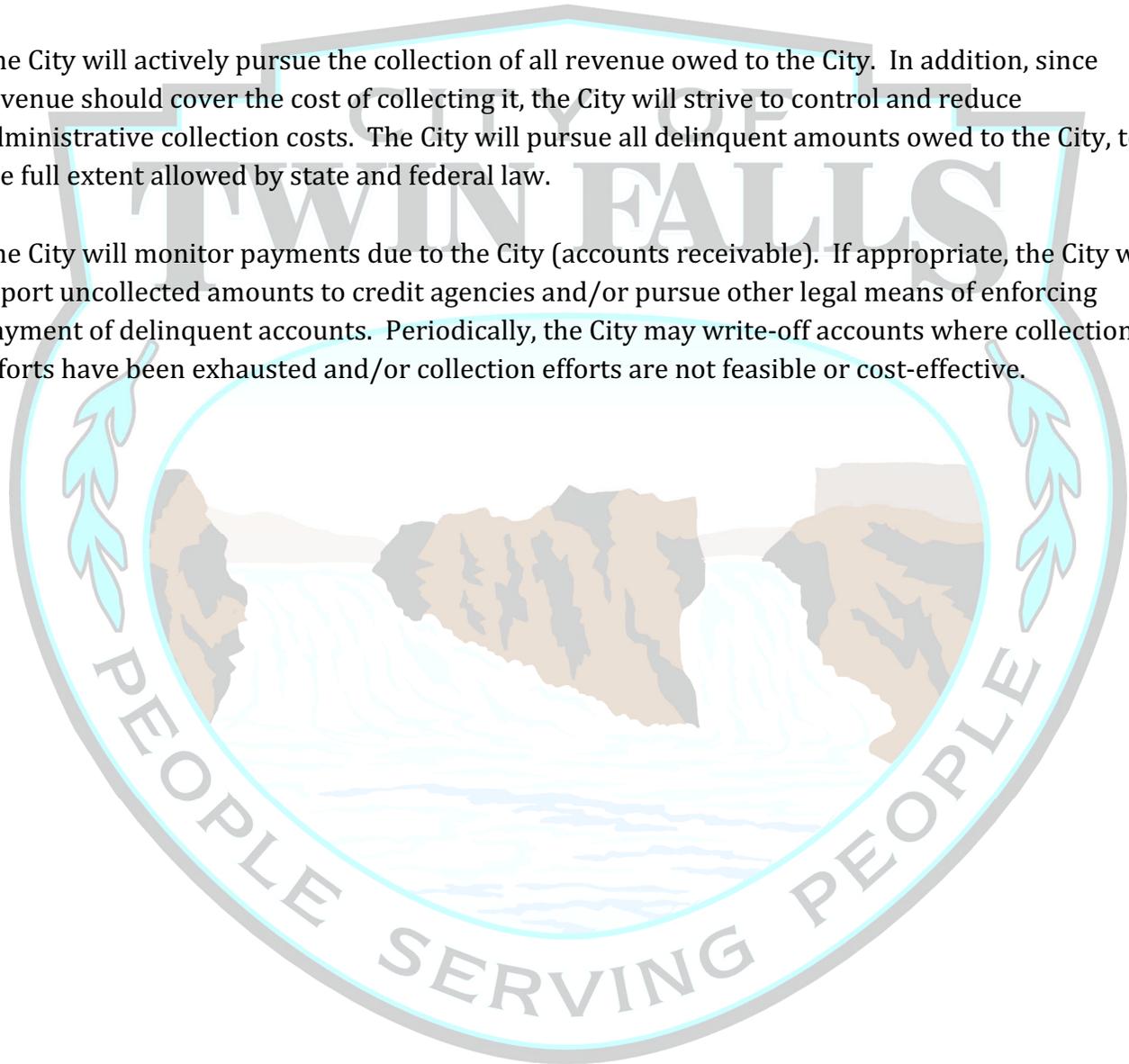
Document Type: Policy  
Number: VI-a  
Effective: 10-1-13  
Revised:

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### **REVENUE COLLECTION POLICY**

The City will actively pursue the collection of all revenue owed to the City. In addition, since revenue should cover the cost of collecting it, the City will strive to control and reduce administrative collection costs. The City will pursue all delinquent amounts owed to the City, to the full extent allowed by state and federal law.

The City will monitor payments due to the City (accounts receivable). If appropriate, the City will report uncollected amounts to credit agencies and/or pursue other legal means of enforcing payment of delinquent accounts. Periodically, the City may write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

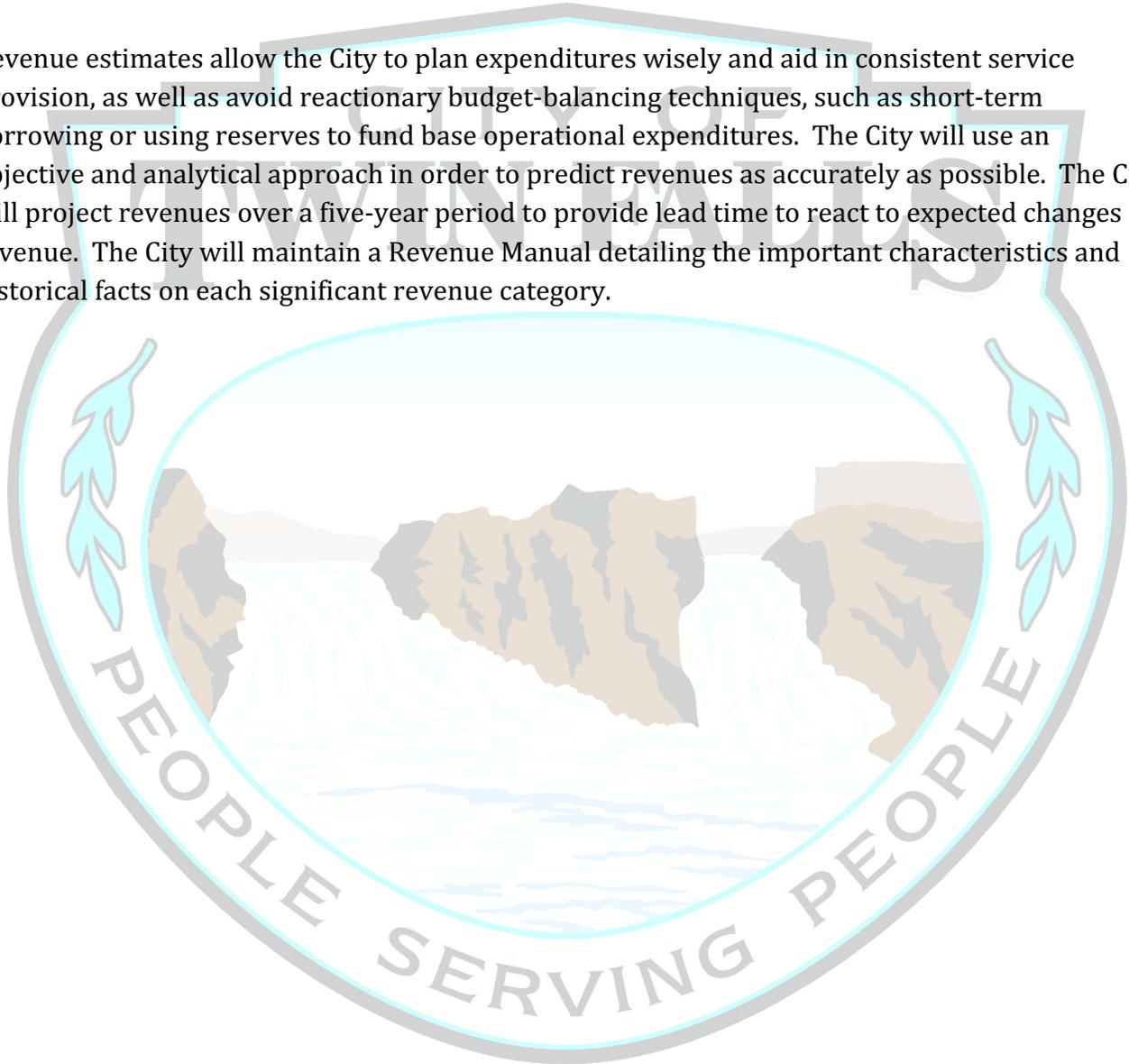


Document Type: Policy  
Number: VI-b  
Effective: 10-1-13  
Revised:

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### **REVENUE ESTIMATES POLICY**

Revenue estimates allow the City to plan expenditures wisely and aid in consistent service provision, as well as avoid reactionary budget-balancing techniques, such as short-term borrowing or using reserves to fund base operational expenditures. The City will use an objective and analytical approach in order to predict revenues as accurately as possible. The City will project revenues over a five-year period to provide lead time to react to expected changes in revenue. The City will maintain a Revenue Manual detailing the important characteristics and historical facts on each significant revenue category.



Document Type: Policy  
Number: VII-a  
Effective: 10-1-13  
Revised:

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## **UTILITY BILLING REFUND POLICY**

It shall be the policy of the City of Twin Falls' Utility Billing Department that no refunds for excess payments on utility accounts shall be issued. This policy is effective regardless of payment method (IE: cash, check, money order, credit or debit card, online bank bill pay.) "Mistake" in paying the excess amount does not change the applicability of this policy.

### Effect of Excess Payment:

- Any excess received via any of the account payment methods allowed shall be held as a credit in the pertinent account and applied against future charges until fully utilized.
- The credit amount will be appropriately reflected on all monthly statements until fully utilized.

### Other considerations:

- Hardship – In cases where any overpayments have created undue financial hardship for the related citizen account holder, consideration of a refund will be made.
- Should an overpayment result in an exceptional credit (IE: one requiring 5 months or more to utilize at historical consumption rates) then a request for a refund will be considered.
- Any credit existing on an account that is closed, or where the account holder transfers to another address within the City, shall be either refunded or transferred, respectively, as fits the circumstances.
- The ordinary process of handling the City's accounts payable shall be followed in an instance where a refund is allowed.

This policy does not alter an account holder's ability to approach their financial institution to request the "redaction" of an overpayment amount in question, when such overpayment was made via an electronic bill pay method allowed for utility account payments. For purposes of the normal business operations of the City of Twin Falls Utility Billing Department, the timeframe required for such process will not be factored in to the effect of any billing date triggers such as "Past Due" notices and fees, "Turn Off" notices, "Pink Tag" placement for delinquent accounts, etc.

Document Type: Policy  
Number: VII-b  
Effective: 5-2-10  
Revised: 2-4-13; 6-19-13

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**UTILITY BILLING  
WATER LEAK ADJUSTMENT POLICY**

It shall be the policy of the City of Twin Falls' Utility Billing Department to handle water leak adjustments according to the following:

- I. Leak detection is, primarily, the responsibility of the citizen or business owning the account, and any tenants occupying the property in those cases where the landlord maintains the account in their name or mailing address
- II. Water leaks will be determined through investigation by a Water Department employee qualified to read the meter and determine whether a leak is indicated.
- III. Upon notification by a citizen, this investigation will be initiated per Utility Billing and Water Shop procedures
- IV. If a leak is found, the City will provide shut off service for repair in coordination with the citizen holding the water account. Only City Water Department personnel are authorized to turn water on and off at the meter or on any other City water fixtures. The current "on/off" charge in place at the time of the service will apply to all of these types of calls.
  - A. Any unauthorized person who turns on or off, or attempts to turn on or off, any City valve or meter shut off will be subject to existing fines and penalties for such violation of City Code Section 7-8-2.
- V. To consider any type of Leak Adjustment:
  - A. **The leak must be of a nature that prevents earlier detection (i.e. underground with limited or no surface indication which is obvious - meaning water running onto nearby pavement or streets, large puddles or muddy areas formed on the surface, etc.)** Toilets, valves and faucets, etc., that are generally observable in ordinary daily activities are excluded from leak adjustment criteria.

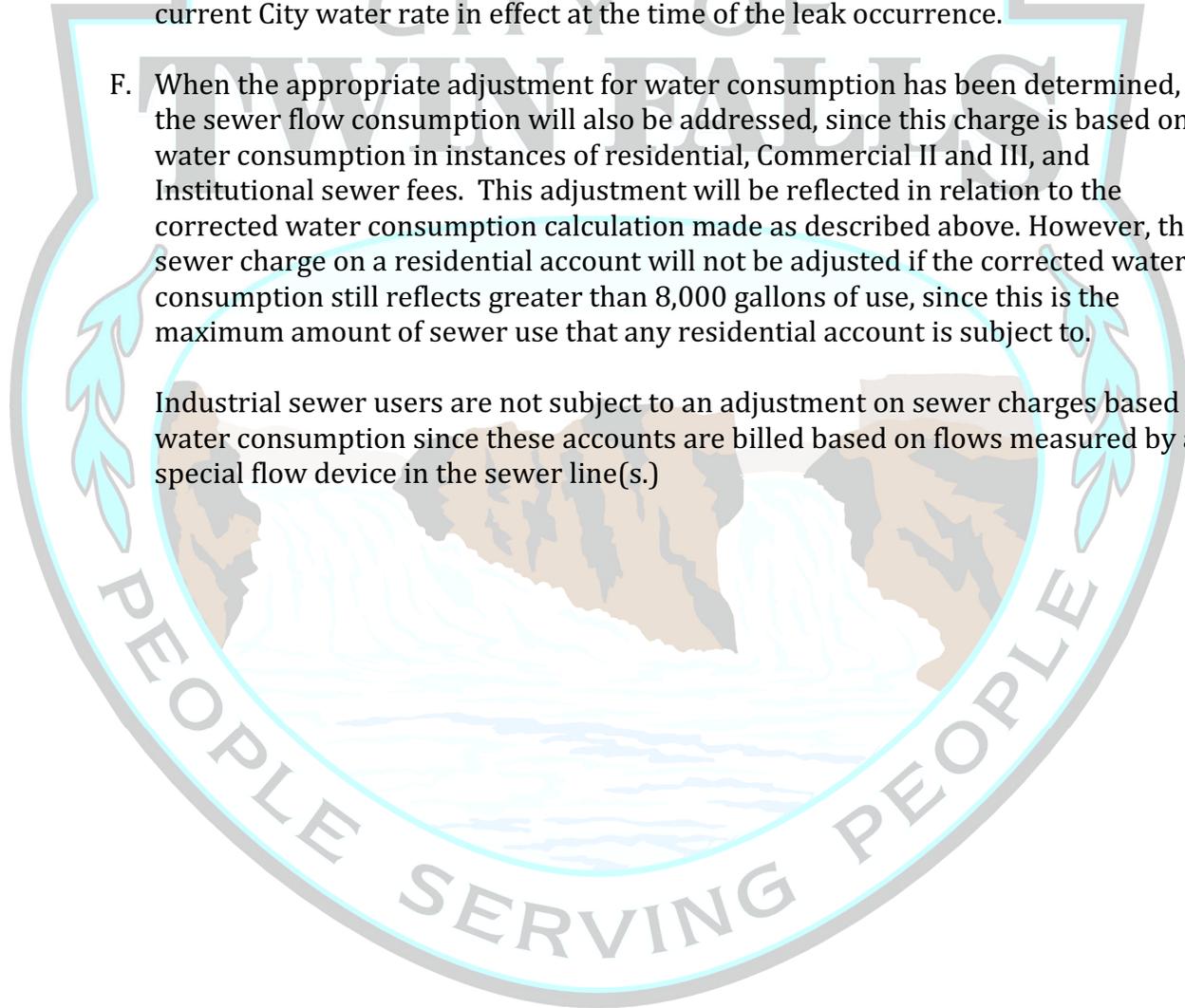
- B. The leak must be called to the City Utility Billing or Water Shop personnel as soon as the problem becomes known to the citizen
  - i. This includes utilizing the consumption, billing amount, or “deferred balances” under Budget Billing, as shown on the statements to discover any potential problem
  - ii. Regular observation of property and all plumbed fixtures or systems is encouraged to expedite any discovery of leak issues (sprinkler systems)
- C. The citizen account owner must make necessary repairs in a timely manner, and must provide a written narrative of the timing and process of repair, along with receipts for parts used, to the Utility Billing Department for inclusion in the file to document the repair and provide evidence of timely attention to solving the problem

#### VI. Leak Adjustment Methodology

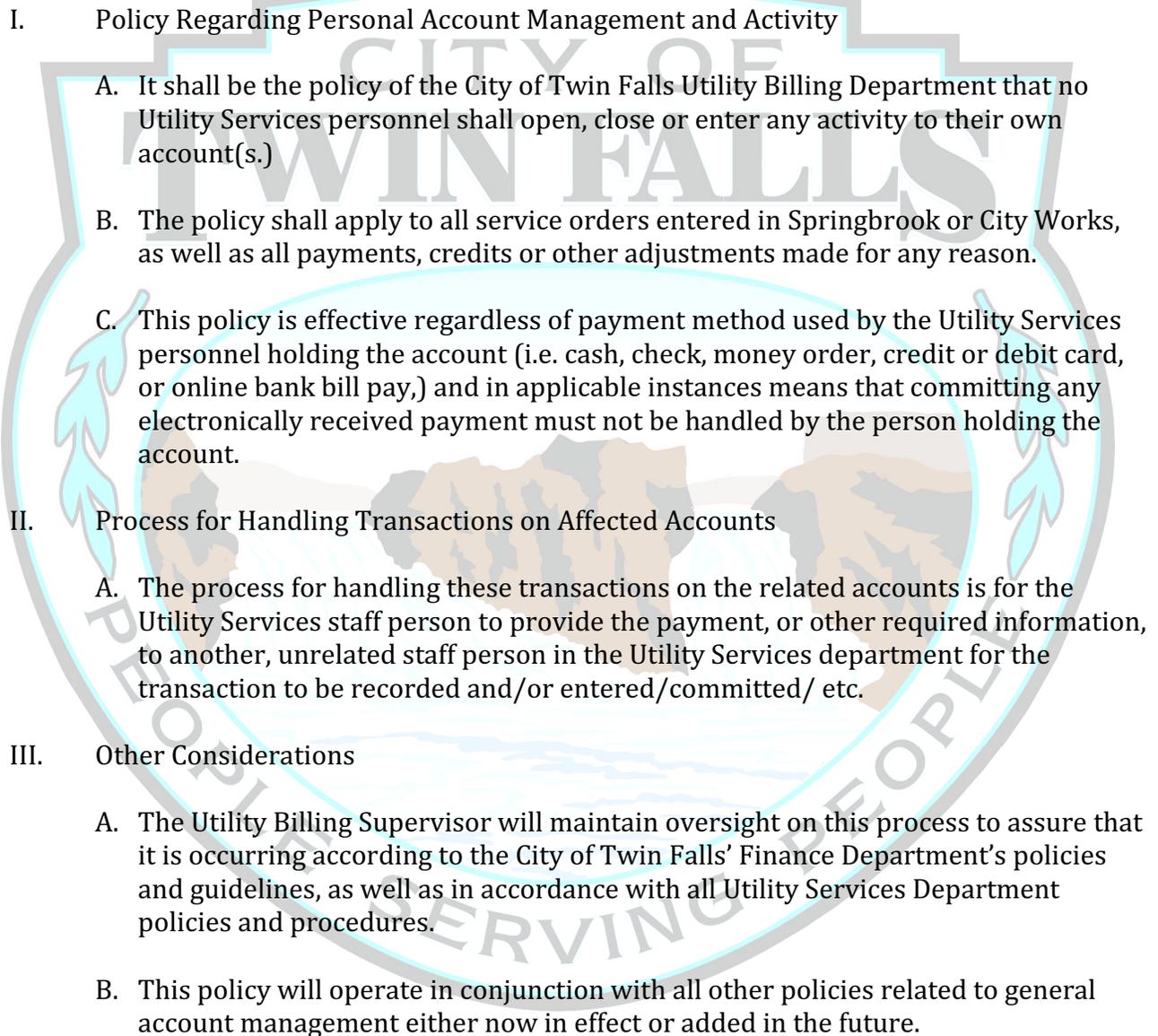
- A. Once the above documentation of repair is received, the account will be reviewed for “normal” usage per the history of the meter at the pertinent address
- B. Every reasonable attempt will be made, including, when deemed necessary by City Utility Services staff and management, averaging of several prior year’s consumption readings for the related periods, to arrive at a “normal” consumption amount for determining the adjustment amount
- C. Generally, the nature of the leak, and timing of discovery, will determine the period over which adjustment will be considered. For example:
  - i. Winter averaging prevents any observation of increased usage by reviewing water billing statements, but the reading, and related adjustment to the Winter Average, done in March, should be a strong indicator of a problem.
    - a. Under this circumstance, the City should be notified within a 3 week timeframe of receipt of the March billing.
  - ii. For periods outside the “Winter Average” timeframe (December to February,) the usage will be directly presented on the monthly statement (consumption as well as billed or deferred balance amounts,) and also by observation of the property in the case of breaks that provide evidence at the surface of the ground or at other locations related to the type of leak.
    - a. Under this circumstance, notification of the City should occur within a two week timeframe of the citizen becoming aware of either the increases noticed on the billing or physical evidence of the leak itself

- D. For citizens billed on the actual usage method, any credit determined under the above described methods will be applied against the current account balance in the month when notification and the related investigation have occurred. The credit amount will be based upon the gallonage determined to have been caused by the leak, and will be calculated at the current City water rate in effect at the time of the leak occurrence.
- E. For citizens billed under the Budget Billing method, adjustments will, of necessity, be made at the end of the Budget Billing year (effective for the November billing when the new calculation is made.) As above, the credit amount will be for the gallonage determined to have been caused by the leak, and will be calculated at the current City water rate in effect at the time of the leak occurrence.
- F. When the appropriate adjustment for water consumption has been determined, the sewer flow consumption will also be addressed, since this charge is based on water consumption in instances of residential, Commercial II and III, and Institutional sewer fees. This adjustment will be reflected in relation to the corrected water consumption calculation made as described above. However, the sewer charge on a residential account will not be adjusted if the corrected water consumption still reflects greater than 8,000 gallons of use, since this is the maximum amount of sewer use that any residential account is subject to.

Industrial sewer users are not subject to an adjustment on sewer charges based on water consumption since these accounts are billed based on flows measured by a special flow device in the sewer line(s.)



**UTILITY BILLING  
ACTIVITY AND MANAGEMENT OF PERSONAL UTILITY ACCOUNTS BY UTILITY  
SERVICES PERSONNEL**

- 
- I. Policy Regarding Personal Account Management and Activity
    - A. It shall be the policy of the City of Twin Falls Utility Billing Department that no Utility Services personnel shall open, close or enter any activity to their own account(s.)
    - B. The policy shall apply to all service orders entered in Springbrook or City Works, as well as all payments, credits or other adjustments made for any reason.
    - C. This policy is effective regardless of payment method used by the Utility Services personnel holding the account (i.e. cash, check, money order, credit or debit card, or online bank bill pay,) and in applicable instances means that committing any electronically received payment must not be handled by the person holding the account.
  - II. Process for Handling Transactions on Affected Accounts
    - A. The process for handling these transactions on the related accounts is for the Utility Services staff person to provide the payment, or other required information, to another, unrelated staff person in the Utility Services department for the transaction to be recorded and/or entered/committed/ etc.
  - III. Other Considerations
    - A. The Utility Billing Supervisor will maintain oversight on this process to assure that it is occurring according to the City of Twin Falls' Finance Department's policies and guidelines, as well as in accordance with all Utility Services Department policies and procedures.
    - B. This policy will operate in conjunction with all other policies related to general account management either now in effect or added in the future.

**UTILITY BILLING  
BUDGET BILLING/LEVEL PAY POLICY**

- I. The Budget Billing process has been established to provide citizens with a method of “leveling” their monthly utility account amounts over a 12 month period, which runs, due to meter reading schedules, from November through the following October.
- II. Budget Billing, or “level pay” as some call it, is available to citizens who have resided at the address to which they want this method of billing to apply for a full one year period that begins prior to the October billing period for the previous calendar year. This requirement exists so that the calculation used in establishing the amount of the monthly charge is based upon the usage of the resident(s) to whom the Budget Billing will apply.
  - a. The citizen must be current on the account to which the election is being made. A history of past due balances on the current account or a previous account will preclude participation, until a period of two years has passed with timely payments.
  - b. The payment history of a citizen wanting to participate, for their first time, in the “level pay” method must show timely payments for one year prior to being allowed to participate. This time frame also matches the timeline for residency at the existing property required for making the election.
- III. The process can be participated in by customers through signing up to either establish Budget Billing for their account, or elect out of the Budget Billing method if they are a current participant, beginning with the September billing period and ending with October’s, essentially October 31<sup>st</sup>. The citizen must provide the application with their signature to be eligible to make the chosen election.
  - a. Sign up may occur prior to this timeframe, but the process will not begin until the period cited.
  - b. Termination may occur at any time during the year, should a citizen wish to be taken off Budget Billing, but any resulting charges due at that time on the “deferred balance” will become immediately due and payable. Credits, when present, will also be handled immediately.
  - c. Once an account under “BB” has been terminated, the customer must wait until the next sign up period to request this process again.

- d. Participation is allowed only so long as the account in question is kept current regarding monthly payments. If the account goes delinquent at any time during the period, the “level pay” method will be terminated, without notice, and any deferred balance will become immediately due and payable. If an account is removed from “level pay” for delinquent payment of amounts owed, a history of two years’ timely payments must be re-established before participation in this method of billing will be available again.

IV. The method of determining the dollar amount of the Budget Billing charges for the following year is:

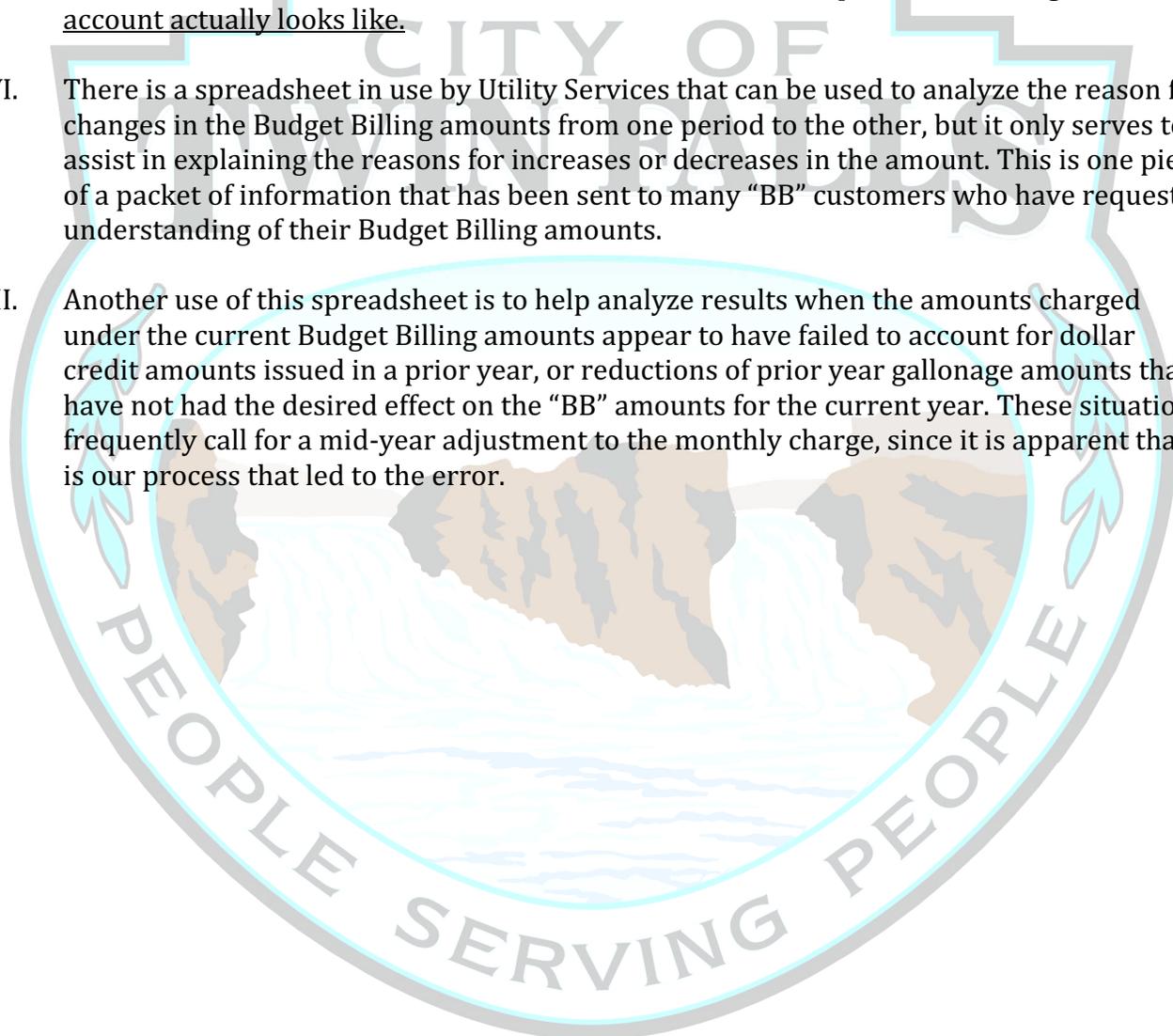
- a. Total gallons of water consumption are added for the period November of the preceding year through October of the current year. Credits for water consumption, in gallons, issued during this same period are to be included in the calculation.
- b. The dollar amount of the water use calculated in A. above is figured using the new rates for water effective at October 1<sup>st</sup> of the current year under the newly adopted Rate Resolution.
- c. The sewer rate is then calculated in a similar fashion, using the water consumption calculated in A. above, but limiting the gallon total to the “cap amount” in effect for the new period. At July, 2013, this “cap amount” is 8,000 gallons per month.
- d. The two above amounts are then divided by 12 (months,) and added to the respective monthly “base rate” amount for the related service, to arrive at the monthly amount to be charged, for current billings, under the Budget Billing process, for water and sewer, respectively.
- e. “Deferred Balance” is the final factor to be included in both the water and sewer charges to be assessed each month. This category is the result of tracking the differences between the dollars for the actual, measured consumption for each service, compared to the dollar amount calculated above for the “estimated” consumption based on the previous period, as described above.
  - i. At the end of the 12 month period for which the Budget Billing process is in effect each year, the net “Debit” or “Credit” balance that represents the difference between actual and estimated dollars for the use of both water and sewer is calculated.
  - ii. This amount, for each separate service, is then divided by 12 (months) and added to (“Debit”) or subtracted from (“Credit”) the calculation of estimated consumption dollars (see A. through D., above) for the same respective service, to arrive at the total to be charged for the water and sewer portions of the Budget Billing monthly amount over the next 12 months.

- f. All other charges, including Sanitation items, Pressurize Irrigation (both potable and non-potable,) and the Mandatory Arsenic Charge, are assessed on the regular per month amount since they do not fluctuate with the water meter flow amounts.

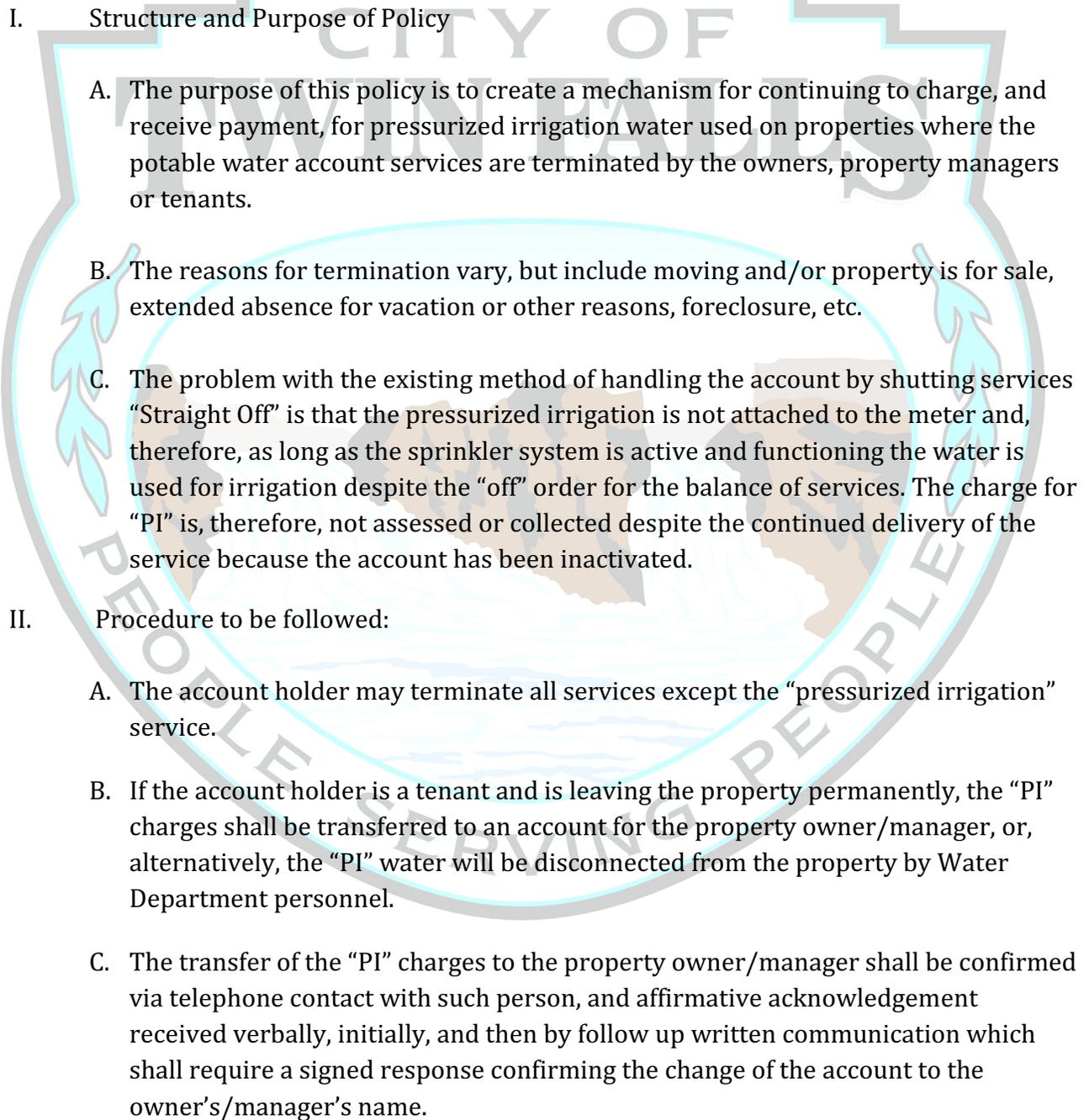
V. **It is crucial to remind Budget Billing customers to review their water use (consumption,) each month when they either receive their bill in the mail or review their bill online!** This will be the only way, under Budget Billing, to have some sense for the consumption that is occurring, since the monthly charges do not fluctuate. For “paper bill choice” customers, the “Deferred Balance” amounts reflected in the box under the “Service Address” section of the mailed bill also serve as an option for tracking what the account actually looks like.

VI. There is a spreadsheet in use by Utility Services that can be used to analyze the reason for changes in the Budget Billing amounts from one period to the other, but it only serves to assist in explaining the reasons for increases or decreases in the amount. This is one piece of a packet of information that has been sent to many “BB” customers who have requested understanding of their Budget Billing amounts.

VII. Another use of this spreadsheet is to help analyze results when the amounts charged under the current Budget Billing amounts appear to have failed to account for dollar credit amounts issued in a prior year, or reductions of prior year gallonage amounts that have not had the desired effect on the “BB” amounts for the current year. These situations frequently call for a mid-year adjustment to the monthly charge, since it is apparent that it is our process that led to the error.



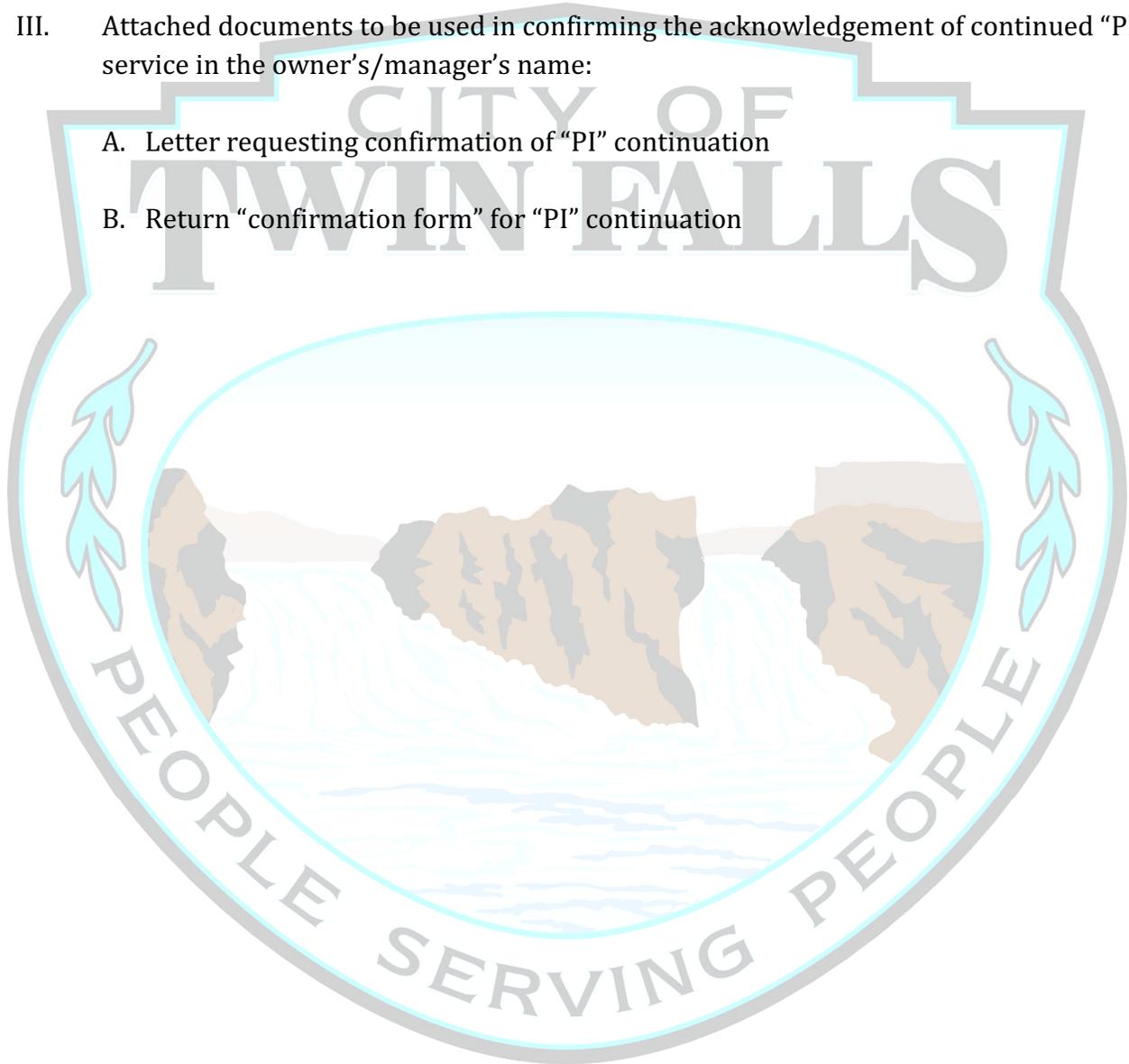
**UTILITY BILLING  
PRESSURIZED IRRIGATION ACCOUNTS POLICY**

- 
- The background of the page features a large, faint watermark of the Waterbury City Seal. The seal is circular with a central shield depicting a landscape with a sun, a river, and a tree. The words "CITY OF WATERBURY" are written across the top of the shield, and "PEOPLE SERVING PEOPLE" is written around the bottom edge. The seal is rendered in a light blue and grey color scheme.
- I. Structure and Purpose of Policy
- A. The purpose of this policy is to create a mechanism for continuing to charge, and receive payment, for pressurized irrigation water used on properties where the potable water account services are terminated by the owners, property managers or tenants.
  - B. The reasons for termination vary, but include moving and/or property is for sale, extended absence for vacation or other reasons, foreclosure, etc.
  - C. The problem with the existing method of handling the account by shutting services "Straight Off" is that the pressurized irrigation is not attached to the meter and, therefore, as long as the sprinkler system is active and functioning the water is used for irrigation despite the "off" order for the balance of services. The charge for "PI" is, therefore, not assessed or collected despite the continued delivery of the service because the account has been inactivated.
- II. Procedure to be followed:
- A. The account holder may terminate all services except the "pressurized irrigation" service.
  - B. If the account holder is a tenant and is leaving the property permanently, the "PI" charges shall be transferred to an account for the property owner/manager, or, alternatively, the "PI" water will be disconnected from the property by Water Department personnel.
  - C. The transfer of the "PI" charges to the property owner/manager shall be confirmed via telephone contact with such person, and affirmative acknowledgement received verbally, initially, and then by follow up written communication which shall require a signed response confirming the change of the account to the owner's/manager's name.

- D. If these contacts to change the account to the owner/manager fail, the “PI” shall be disconnected by Water Department staff as per the steps when an account holder chooses not to maintain the “PI” service.
- E. Failure to pay all fees and charges will be handled according to the “Past Due” Accounts Policy, with disconnection of the “PI,” as discussed at “D” above, the final result of continued failure to settle amounts due.

III. Attached documents to be used in confirming the acknowledgement of continued “PI” service in the owner’s/manager’s name:

- A. Letter requesting confirmation of “PI” continuation
- B. Return “confirmation form” for “PI” continuation



Account Holder/Owner Name  
Street Address  
City, ST ZIP CODE

Date \_\_\_\_\_

RE: Pressurized Irrigation Continuation Agreement for \_\_\_\_\_ Address \_\_\_\_\_

Dear \_\_\_\_\_:

This letter is being sent to you as a confirmation of the conversation we had with you on \_\_\_\_\_. Per that conversation, you acknowledged that you are requesting that the "pressurized irrigation" service that the City of Twin Falls provides to the property at the above referenced address remain on. This request is being made even though all other City services (potable water, sewer and trash/recycling pick up) have been discontinued, also by your request.

Enclosed please find a form to use in acknowledging the termination of all other services, and your request to maintain the "pressurized irrigation" service. Please sign and return the enclosed form, with your signature, no later than 10 days from the date of this letter. Once received, the service will be left as requested, and the regular monthly charge for the "PI" will be billed to you at the address above. Should you prefer a different mailing address please provide us with that on the returned form.

In the event that you change your mind, the service can be terminated and you will receive a final billing. The service will be automatically terminated if we do not receive the enclosed, signed acknowledgement form within the 10 day period, and you will receive a final billing for the prorated service through the date of discontinuance.

Thank you for your assistance in maintaining your pressurized irrigation account. If you have any questions or concerns, at any time, please do not hesitate to contact me.

Truly,

Bill Baxter  
Utility Billing Supervisor/Finance Accountant  
City of Twin Falls  
(208) 735-7264  
[bbaxter@tfid.org](mailto:bbaxter@tfid.org)

Account Holder/Owner Name  
Street Address  
City, ST ZIP CODE

Date \_\_\_\_\_

RE: Pressurized Irrigation Continuation Agreement for \_\_\_\_\_ Address \_\_\_\_\_

I, \_\_\_\_\_, hereby request that all services being charged for City of Twin Falls **potable water, sewer, and garbage /recycling be discontinued** for the above address. Additionally, **I request that the pressurized irrigation water service continue at the above address**, and I **accept full responsibility for payment of all consumption** of this water until I notify the City of Twin Falls, in writing, of any decision to terminate such service. The amount of the charge for such pressurized irrigation service is agreed by me to be a service charged monthly throughout the year, and it is only by paying for this service year-round that I am paying for the service in full. There is no allowance for paying only during the months when the irrigation water is actually provided to the property, terminating the service for the winter and then reinstating service in the spring.

Under the above understanding, I agree to full pressurized irrigation service and related payments from the date of this agreement until either the property changes ownership/tenancy, or I decide to permanently discontinue this service at this address.

Signed this \_\_\_\_\_ day of \_\_\_\_\_

Property Owner/Manager: \_\_\_\_\_

**Please return this form to:**

**City of Twin Falls  
Utility Services Dept.  
P.O. Box 2469  
Twin Falls, ID 83303-2469**

**UTILITY BILLING**  
**STRAIGHT OFF ON WATER METER WHEN UTILITY SERVICES HAS NOT BEEN INFORMED OF**  
**A RESIDENT CHANGE**

Purpose: The purpose of this policy is to reduce the incidences that impact Utility Services, and to clarify to all account holders/landlords the responsibilities of the account holder position.

- I. Straight Off is the way of terminating City utility service for a property owner/tenant at an address by:
  - Taking the request.
  - Getting a date certain for shut off of the water meter, and stopping charges for the other services as well, and gathering forwarding address information for the Final Billing.
  - Making a final reading on the “shut off date” and locking the meter as available.
  - Making the Final Billing and closing the account with related credits and adjustment handled as appropriate.
- II. A critical step is getting the request from the occupant of the property/owner of the account.
- III. When the above referenced request is not made to Utility Services there is a significant issue regarding:
  - The date on which responsibility of the account owner ends.
  - The acquisition of the forwarding address for the Final Billing.
  - Measuring the consumption and thus the financial responsibility for the consumption.
  - Collection of the balance remaining on the account at Final Billing if the standing agreement of the property owner/occupant fails.

IV. Established Policy Guidelines on this process:

- A. The existing holder of the account remains responsible for all activity on the account until they proactively inform City of Twin Falls Utility Services or the Water Department that they are terminating service, and provide forwarding address information. (Or until the City Utility Services office discovers the change.)
- B. Without this contact (discussed in A. above,) there is no basis for any reduction of the consumption and related services charged beyond other extenuating problems (leaks, etc.)
- C. To this point, Utility Services will communicate to account holders their responsibilities under the agreement they make with the City of Twin Falls when they open an account for services. This will especially be mentioned upon the opening of an account.
- D. Upon learning of an account change, when an account holder has left the property without providing Utility Services with notice of the change, Utility Services will immediately have the water shut off and read the meter for a Final Billing. Utility Services will also use resources at its disposal to get a forwarding address. Discussions with the former account holder and/or the landlord of the property in question will be undertaken to re-establish the understanding of the need for communicating changes in tenant/account holders.
- E. In all cases of changes to account holders, whether Utility Services has been informed by those responsible or not, Final Billings for the established consumption and charges, and collections as needed, will be pursued as per standard operating procedures.

**UTILITY BILLING  
SHUT OFF AND REINSTATEMENT POLICY**

- I. Policy Regarding Shut Off of Water Service on Utility Accounts
  - A. It shall be the policy of the City of Twin Falls Utility Services Department that all delinquent accounts shall be subject to shut off of water service until the account is brought current on the past due balance.
  - B. The policy shall apply to those accounts that have been identified through the procedures of the Utility Services Department as being past due for the qualifying timeframe, and having no contract for arrangements in place which would otherwise prevent this service termination.
  - C. For accounts which avoid this shut off action by virtue of having an arrangement in place, said accounts will be handled according to the "Customer Arrangements Policy" dated February 1, 2014.
- II. Process for Identifying Accounts for Shut Off
  - A. Monthly, the Utility Services Department Billing Clerk will review and process a listing of accounts, by cycle, using the appropriate software reports, that have fallen into the past due category. The review shall be made in order to identify accounts with balances that have become past due and which require the shut off action given the lack of attention received from the account holder.
    - 1. The accounts that will be considered for such shut off will be those for which a "Turn Off," or "Past Due" Notice has been mailed in the previous 3 weeks, informing the account holder(s) of the pending action unless payment is made by the "Due Date" stated on notice.
    - 2. Accounts receiving the "Turn Off" notices will be those whose balance exceeds the amount determined to be qualified for receipt of such notice; currently any amount over 30 days and in an amount exceeding \$89.50.
  - B. The accounts thus identified, and meeting the standards in place at the time, will be printed in a listing from the software and delivered to the Lead Water Operator for use in effecting the shut off of the listed accounts.

III. Reinstatement of Citizen Account Holders that have been Shut Off.

- A. Reinstatement following shut off will occur with payment, in full, of the outstanding balance as defined to be the past due amount, the amount of the current billing regardless of the issue date of the current billing, and any related fines or penalties already assessed on the account, or pertinent to the current restoration of water service, such as the “After Hours Fee,” or any penalty for tampering with the meter if discovered prior to the account holder making payment for restored service.
- B. Certain accounts may be identified by the Utility Services Supervisor, or another designated Utility Services staff member, to require a 3 month average utility billing amount “deposit” per Twin Falls City Code Section 7-8-5. If an account has this requirement attached, the amount required to reinstate water service will include this deposit.
- C. Arrangements are not made with an account holder once water service has been terminated. In the interest of providing the best customer service possible, a “special” one week arrangement is available. All other methods of payment of the full balance must be pursued with the account holder prior to offering this option in an attempt to settle the account and bring it current immediately.

**NOTE: ACCOUNTS SUBJECT TO THE DEPOSIT REQUIRED PER B. ABOVE ARE NOT ELIGIBLE FOR ANY ARRANGEMENT.**

- D. Standard arrangements can be made with customers that have a timely payment history of at least one year on accounts held with the City, and either a limited experience with or no previous history of water service termination during that time. This is left to the discretion of the Utility Services Clerk handling the customer account at the time the issue arises, either with or without consultation with the Utility Services Supervisor, also at their discretion.

IV. Other Considerations:

- The accounts that are to receive the “Turn Off” notices are determined by the Utility Services Billing Clerk and printed from the list reviewed to select those accounts.
- The Utility Billing Supervisor will maintain oversight on this process, and review the “Turn Off” notices to be sent prior to their being prepared for mailing. The Supervisor will also use this review to assure that sending of such notices is occurring according to the City of Twin Falls’ Finance Department’s policies and guidelines, as well as in accordance with all other applicable Utility Services Department policies and procedures.

## UTILITY BILLING COLLECTION POLICY

The purpose of all City of Twin Falls' fees and charges to citizens is the operation of critical and/or desirable City services provided as a benefit of living in and using facilities maintained by the City and its personnel. To further the ability of the City of Twin Falls to maintain an efficient and effective fee receipting process, it is necessary to provide for a uniform procedure through which fees billed and yet remaining unpaid at a certain, pre-determined time, will be submitted to a collection agency for further enforcement.

### I. PROCEDURE:

- A. **Final Billing** sent – Due in 15 Days from mailing
- B. **Collection Notice** sent - Due 30 days from mailing; includes 25% charge,  
Which will be credited if payment received by due date.
- C. If Collection Notice not answered within 30 days, account goes to collection agency,  
and is subject to all fees and charges.

### II. TIME FRAME:

- A. The timing of the submission of items to the collection agent will be as follows:
  - 1. **Normal Billings** allow approximately **30 days** prior to assessment of late fees.
  - 2. **Second Billings** allow approximately **10 days** prior to further action. (In Utility Billing, the only accounts subject to collection assignment are those for closed accounts, where no further account is set up by the same citizen. (IE: They have moved out of the City of Twin Falls.))
  - 3. A **Final Billing statement** is provided, allowing **15 days** for full payment.
  - 4. A **Collection Notice** is sent at the end of the 15 day “Final Billing” period, notifying the citizen that unless payment is received within 30 days, the account will be sent to the collection agency. This notice includes language informing the account holder that there will be a 25% (of outstanding balance) fee added to the charges for the account should payment not be received within the 30 day time frame. If payment is received within the 30 day time frame, the 25% fee will be credited back against the account. Should the account balance be submitted to the collection agent, the 25% fee is irrevocable, as it becomes the fee for the collection process.

III. ADDITIONAL CONSIDERATIONS:

- A. Stale Accounts - Accounts that have shown no activity for an extended period of time, which have been closed by the account holder and show remaining balances due, will be handled by by-passing the “Normal, Second, and ‘Final’ billing statement” process above and will immediately be sent a “collection notice” providing for the 30 day period for receipt of payment. The process will then follow the above specified manner of assigning the account to collection from that point forward.
- B. Account holder has moved without Notice or Providing Forwarding Address Info – In situations where the account holder has vacated a property and failed to inform Utility Services of such abandonment of the property, the Billing Clerk shall issue the “Final’ billing statement” as outlined above, and then follow up with the “collection notice,” treating the billings that have been sent each month as the other steps in the process outlined above. Attempts to directly reach the account holder using existing contact information such as cell phone numbers and email addresses will also be made a part of this process. **(NOTE: This exception is provided only for those times when the account has been vacated by the citizen without informing the Utility Services Department of such termination.)**

Further, in cases where an account holder has left a property without giving notice to Utility Services regarding such move, the balance owed on the previous address will be collected prior to opening any new account at another property. Should the discovery of such change of address occur following the account holder opening a new account, the previous address’ balance owed shall be transferred to the new account held by the related account holder. **(This procedure will be followed in any case where a previous balance can be traced to a new account being opened by a previous account holder with an outstanding balance – including people returning to the City after an absence.)**

## **UTILITY BILLING CUSTOMER ARRANGEMENTS**

### **I. Arrangement Structure and Purpose.**

The purpose of providing an arrangement for payment of past due utility account balances is to create a mechanism for recovery of past due balances in a way that recovers such past due amount while allowing for payment of current amounts billed.

- The methodology in each case must be such that within no more than two months the past due amounts are fully collected.
- The use of this option should be restricted to 3 times per year. Failure to remain outside the arrangement process will be addressed by the Utility Billing Supervisor.

### **II. Qualifications and Process.**

- A. The account holder must have a past due balance that requires remediation.
- B. The account holder shall not have a current arrangement in place.
- C. The applicant must complete and sign the form used by the Utility Services and Finance Departments for this purpose, as provided by those Departments.
- D. The person signing the form must be the account holder.
- E. Past due amounts will continue to be subject to all Past Due fees and charges.
- F. Failure to maintain the agreed upon terms of the signed arrangement form will result in the entire (100%) past due balance and fees becoming due immediately, and shut off of water service until such time as the entire balance is paid. Any new arrangement under these circumstances will be made only under the supervision and authority of the Utility Billing Supervisor.

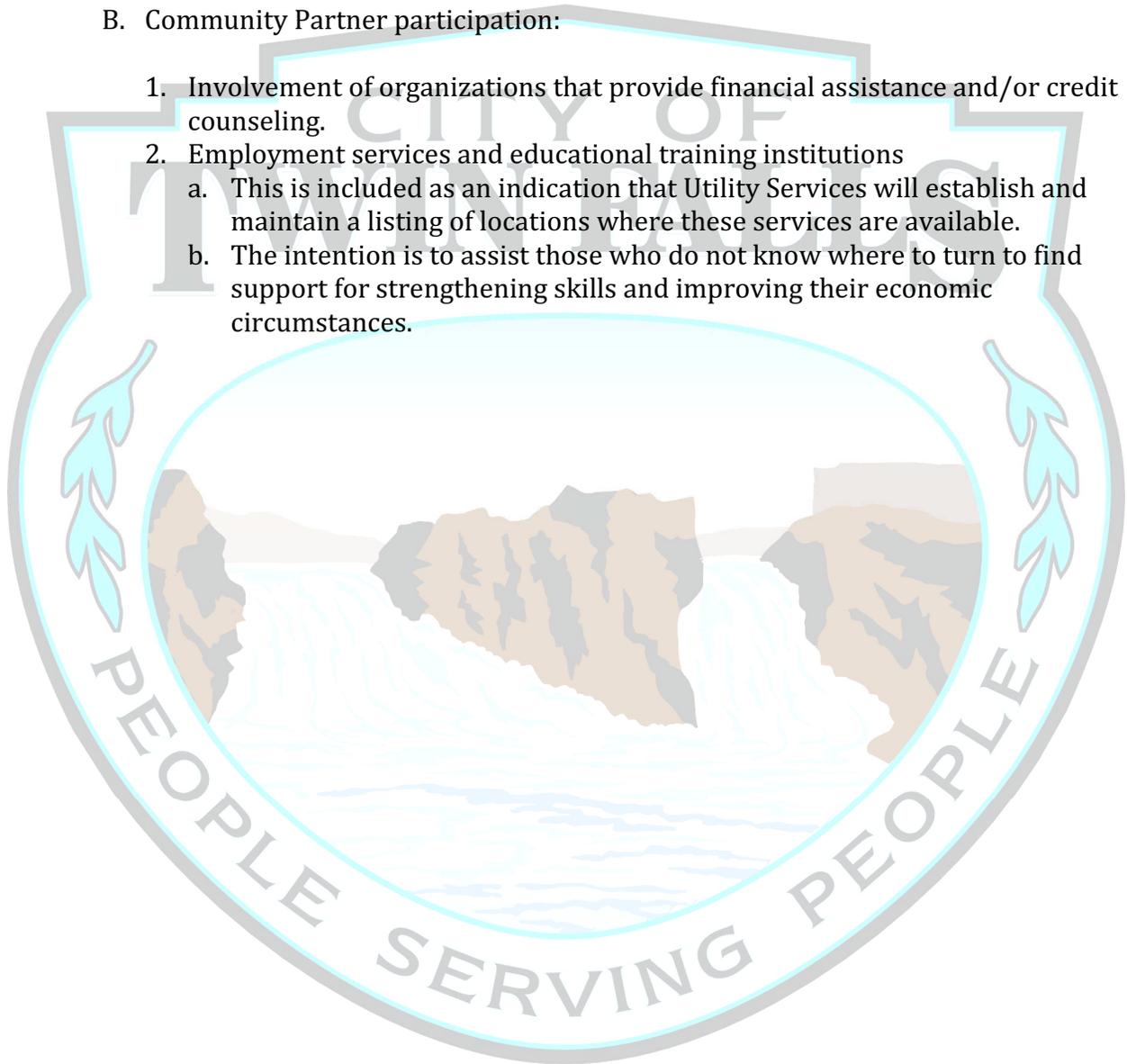
### III. Steps to Remedy Failing Accounts

#### A. Strategic Plan Initiatives:

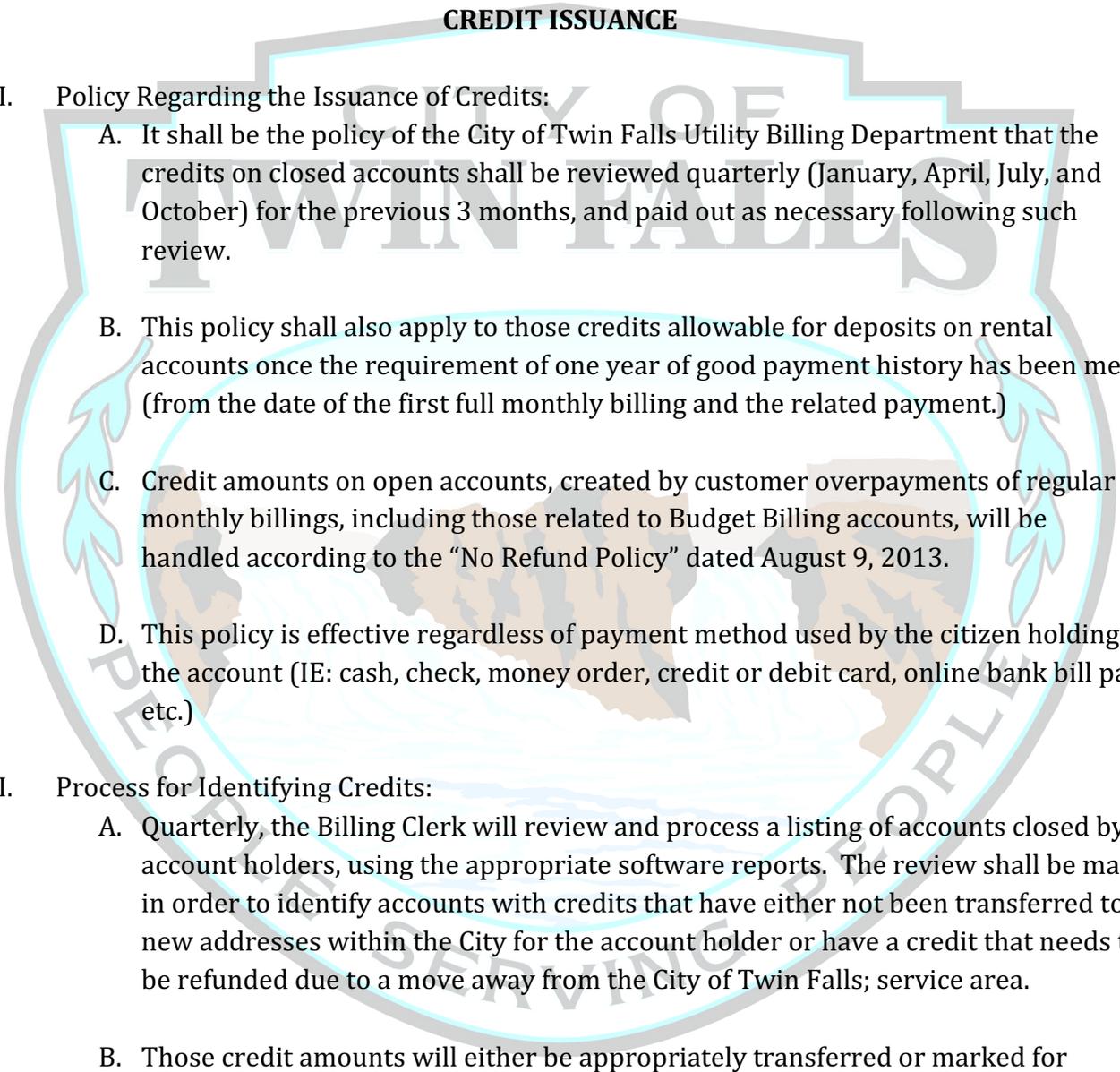
1. Financial Assistance Consultation options
2. Meetings with Utility Billing Supervisor to set amounts/support citizens in recovering ability to pay

#### B. Community Partner participation:

1. Involvement of organizations that provide financial assistance and/or credit counseling.
2. Employment services and educational training institutions
  - a. This is included as an indication that Utility Services will establish and maintain a listing of locations where these services are available.
  - b. The intention is to assist those who do not know where to turn to find support for strengthening skills and improving their economic circumstances.

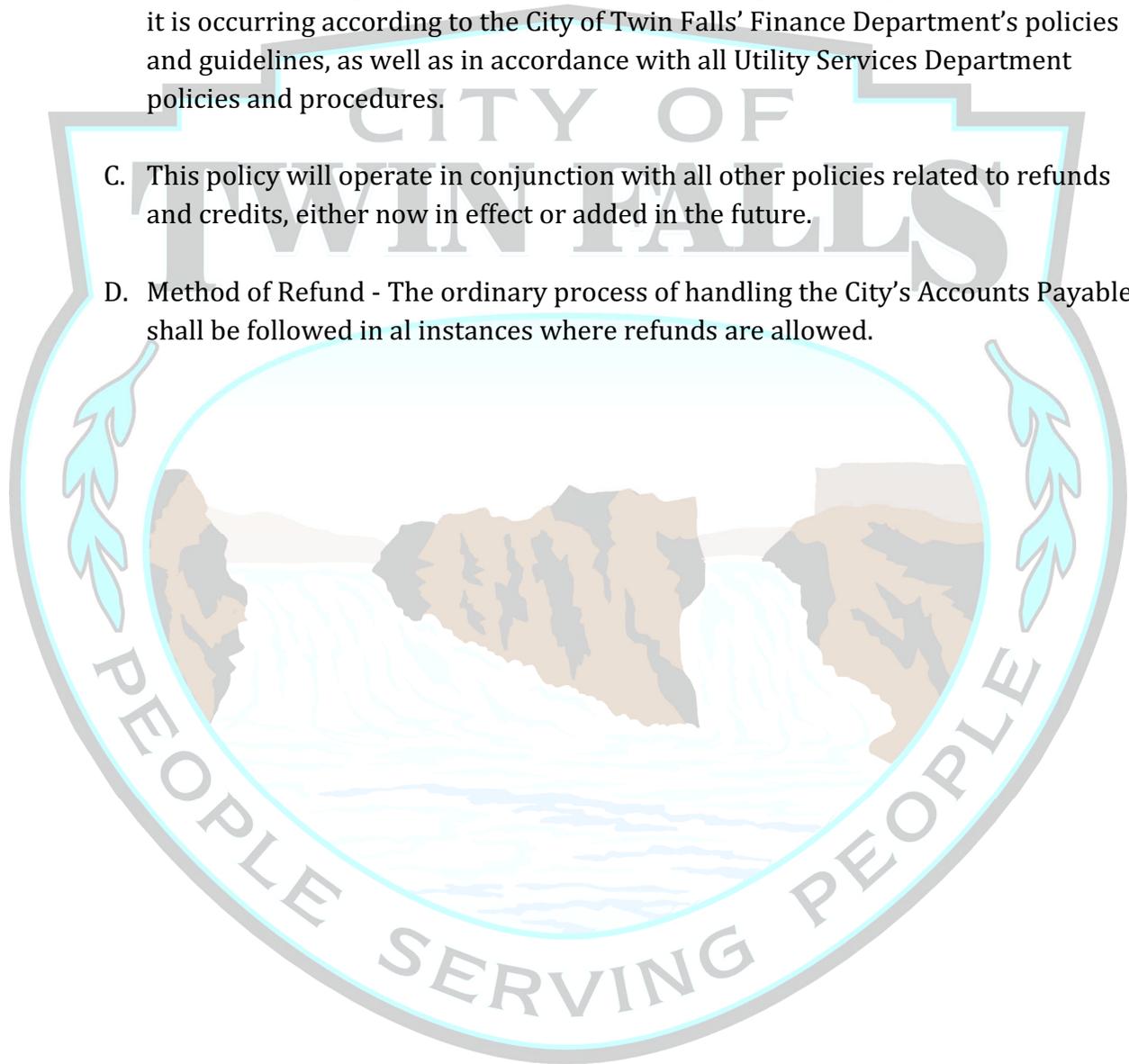


**UTILITY BILLING  
CREDIT ISSUANCE**

- 
- I. Policy Regarding the Issuance of Credits:
    - A. It shall be the policy of the City of Twin Falls Utility Billing Department that the credits on closed accounts shall be reviewed quarterly (January, April, July, and October) for the previous 3 months, and paid out as necessary following such review.
    - B. This policy shall also apply to those credits allowable for deposits on rental accounts once the requirement of one year of good payment history has been met (from the date of the first full monthly billing and the related payment.)
    - C. Credit amounts on open accounts, created by customer overpayments of regular monthly billings, including those related to Budget Billing accounts, will be handled according to the “No Refund Policy” dated August 9, 2013.
    - D. This policy is effective regardless of payment method used by the citizen holding the account (IE: cash, check, money order, credit or debit card, online bank bill pay, etc.)
  - II. Process for Identifying Credits:
    - A. Quarterly, the Billing Clerk will review and process a listing of accounts closed by account holders, using the appropriate software reports. The review shall be made in order to identify accounts with credits that have either not been transferred to new addresses within the City for the account holder or have a credit that needs to be refunded due to a move away from the City of Twin Falls; service area.
    - B. Those credit amounts will either be appropriately transferred or marked for refund by the reviewer. Following this review, the Billing Clerk will undertake the process of issuing the refunds through Accounts Payable.
    - C. Credit balances of \$2.00 or less, shall simply be removed by a charge to the water revenue account to zero out the account balance, due to the costs involved in issuing a refund check.

III. Other Considerations:

- A. The necessary authority and software permissions will be provided to the clerk assigned to assist the Billing Clerk in this process of review by those managing internal control functions.
  
- B. The Utility Billing Supervisor will maintain oversight on this process to assure that it is occurring according to the City of Twin Falls' Finance Department's policies and guidelines, as well as in accordance with all Utility Services Department policies and procedures.
  
- C. This policy will operate in conjunction with all other policies related to refunds and credits, either now in effect or added in the future.
  
- D. Method of Refund - The ordinary process of handling the City's Accounts Payable shall be followed in all instances where refunds are allowed.



Document Type: Policy  
Number: VIII-a  
Effective: 10-1-14  
Revised:

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## **CONTRACTS SURETY BOND POLICY**

This policy is intended to clarify the physical processing of surety bonds received by the City. The policy covers bid securities in accordance with Idaho Statute 67-2805. These securities provide guarantees that bidders on a project will execute the contract per the contract conditions and their bid prices (bid bonds). This policy also includes other performance bonds that guaranty satisfactory completion of a project/contract as specified after it has been awarded.

### **Definitions**

*Cash* – Cash consists of Federal Reserve Notes and United States Coinage.

*Personal Check* - A check drawn against funds deposited in an individual or business checking account.

*Bank Draft/Certified Check* - A type of check where the payment is guaranteed to be available by the issuing bank. Once it has been confirmed that sufficient funds are available, the bank effectively sets aside the funds from the person's account to be given out when the bank draft or certified check is presented.

*Cashier's Checks* - A cashier's check is a draft drawn by a Bank on itself, which the Bank agrees to honor when properly presented for payment.

*Surety Bonds* - A surety bond is defined as a contract among at least three parties:

- The City - the recipient of an obligation.
- The bidder or principal - the primary party (contractor) who will participate in the bidding process or construct the contracted project.
- The surety - who assures the City that the bidder can perform the task, typically an insurance company or bonding company.

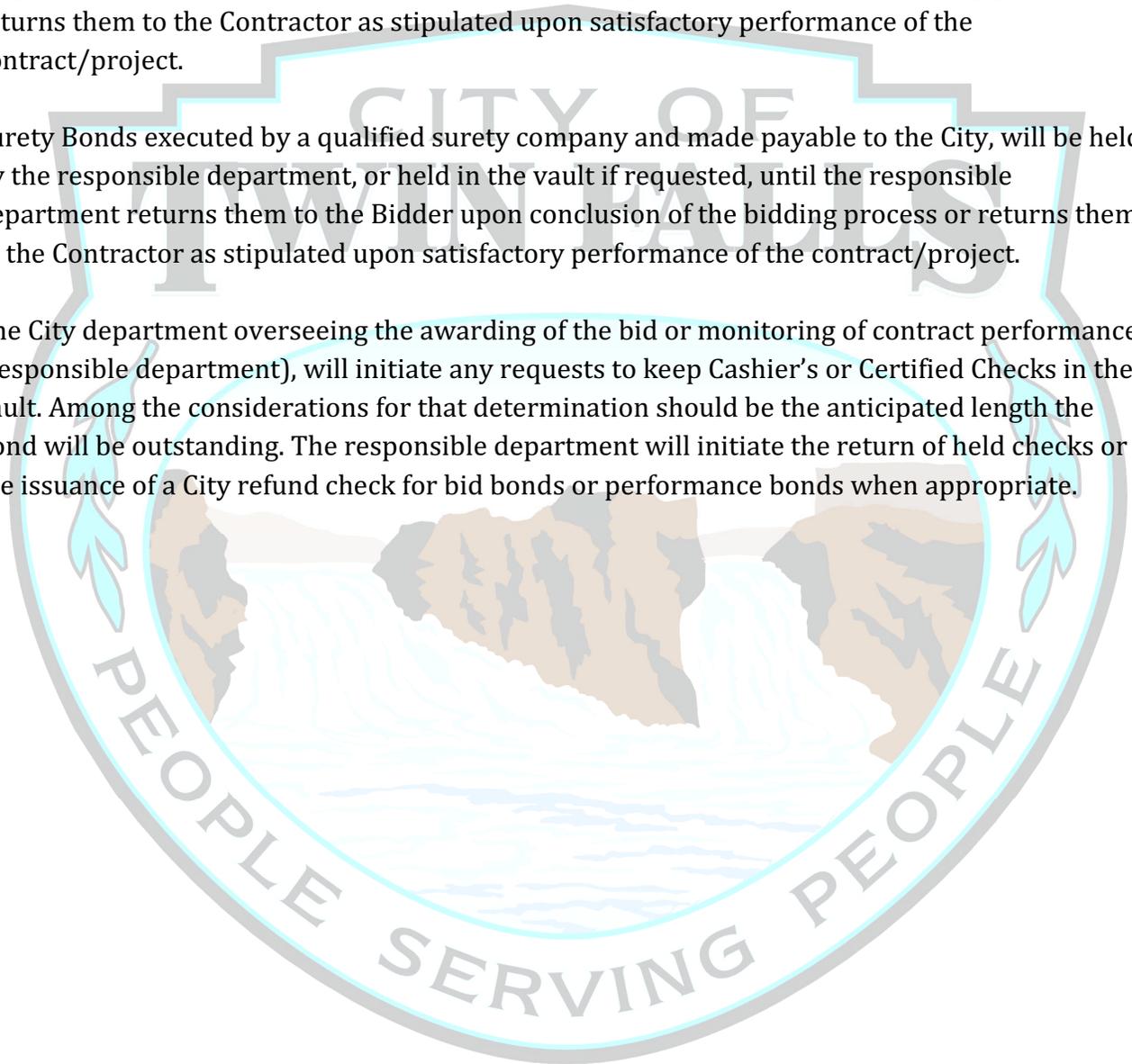
## Security Handling

Cash and Personal Checks will be deposited when received into the City's general checking account and classified as a liability in general ledger account 101-00-00-220-00.

Cashier's Checks or Certified Checks, which are made payable to the City, will not be tendered. They will be held by the responsible department, or held in the vault if requested, until the responsible department returns them to the Bidder upon conclusion of the bidding process or returns them to the Contractor as stipulated upon satisfactory performance of the contract/project.

Surety Bonds executed by a qualified surety company and made payable to the City, will be held by the responsible department, or held in the vault if requested, until the responsible department returns them to the Bidder upon conclusion of the bidding process or returns them to the Contractor as stipulated upon satisfactory performance of the contract/project.

The City department overseeing the awarding of the bid or monitoring of contract performance (responsible department), will initiate any requests to keep Cashier's or Certified Checks in the vault. Among the considerations for that determination should be the anticipated length the bond will be outstanding. The responsible department will initiate the return of held checks or the issuance of a City refund check for bid bonds or performance bonds when appropriate.



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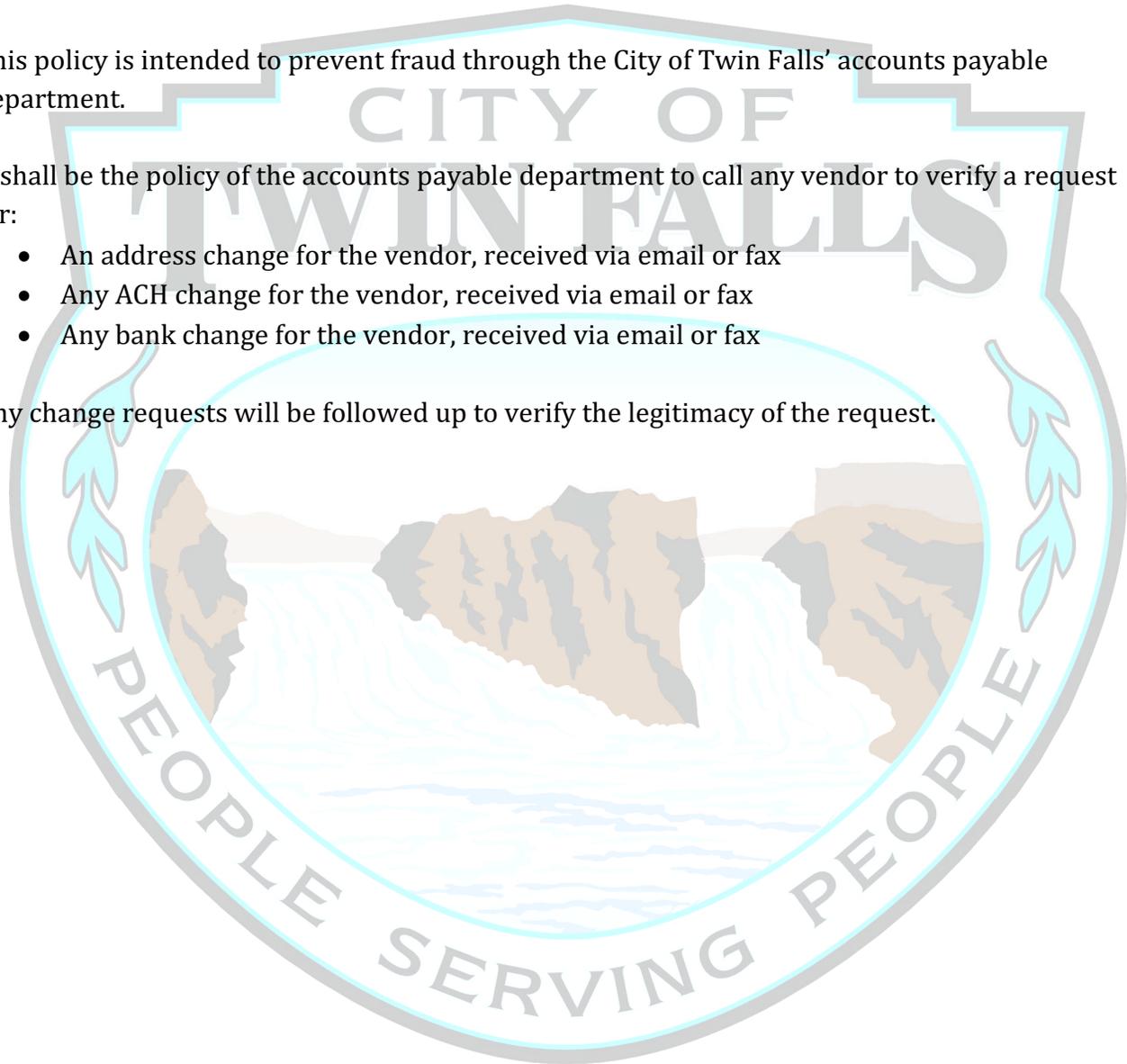
### **VENDOR FRAUD PREVENTION POLICY**

This policy is intended to prevent fraud through the City of Twin Falls' accounts payable department.

It shall be the policy of the accounts payable department to call any vendor to verify a request for:

- An address change for the vendor, received via email or fax
- Any ACH change for the vendor, received via email or fax
- Any bank change for the vendor, received via email or fax

Any change requests will be followed up to verify the legitimacy of the request.



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### **EVIDENCE ACCOUNT PROCEDURE**

A checking account will be established by the Finance Department (Finance) and designated as the evidence account. The purpose of the evidence account will be to receive, hold, and disburse money collected by the Police Department's Crime Scene Investigation Unit (CSI).

When evidence money is processed between CSI and Finance, it will be verified at that time. A written receipt will be prepared and given to CSI when the funds have been counted and verified, and a deposit will be prepared at that time. Money will be received in a special styled envelope, designated as "Evidence." The amount, date, case number, and any associated name will be noted on the receipt. A duplicated copy of the receipt will be maintained by Finance. No foreign currency will be accepted.

Only one person within Finance will be designated to receive and process the money that is brought by CSI. That person shall be the Finance Clerk. Evidence envelopes will not be received by any other employee for receipting or safekeeping. If the designated employee is not available during his/her regularly scheduled work hours, CSI will store the evidence until the next available occasion to transfer the funds to Finance.

Disbursement from the evidence account will occur when a formal request has been prepared by CSI and received by the Finance Clerk. The request must be written and approved. The Finance Clerk will maintain a listing of disbursements and the pertinent information.

Monthly, someone in Finance, other than the Finance Clerk, will review the information received from the bank. The bank statement will be reconciled with the transactions recorded in the receipt log book and the disbursement listing. CSI will be responsible for maintaining a listing of the open cases that compose the balance of the evidence account. Finance will make available any information CSI deems necessary to accomplish that reconciliation between open cases and the current balance of the evidence account.



# City of Twin Falls

- ❖ Long-Range Financial Planning
- ❖ Capital Improvement Plan
- ❖ Debt

## Long-Range Financial Planning – City of Twin Falls:

The City of Twin Falls engages in long-range financial planning. The Long Term Planning Committee (LTPC) is made up of a cross section of employees, spanning different levels and departments within the organization. The committee comes together annually to discuss the needs of the organization, as it relates to the City of Twin Falls' Community Strategic Plan 2030. Collectively, the LTPC prioritizes personnel needs, equipment needs, and capital projects.

This group projects revenues and expenditures five years into the future. They meet annually to review the current plan, and make adjustments, as necessary. The group then takes the updated planning tool, and shares recommendations with the City Council at a formal council meeting. This is the "kickoff" to the City's annual budget process.

### Assumptions used in forecasting for the tax-supported funds:

#### Revenues-

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

#### Expenditures-

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

### Assumptions used in forecasting for the enterprise funds: (Water, Wastewater, Sanitation)

- Each service's revenues and expenditures are accounted for separately.
- Historical revenue information is tracked and compared to budget and actual figures. A modest growth factor of between .5 and 1% is used in determining rate adjustments.
- The assumptions used for the expenditures are the same as those used for the tax-supported funds
- Capital projects are itemized and prioritized.
- Debt payments are scheduled per the official schedules provided by the debt issuing institution.
- Rate adjustments are made based on our ability to maintain net revenues of the system at 125% of the annual debt service payment.

<b>TAX SUPPORTED FUNDS</b>					
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Projections	Projections	Projections	Projections	Projections
<b>Common Revenues:</b>					
Property Taxes	\$ 19,343,382	\$ 19,923,683	\$ 20,521,394	\$ 21,137,036	\$ 21,771,147
Franchise Fees	\$ 2,000,850	\$ 2,080,884	\$ 2,164,119	\$ 2,250,684	\$ 2,340,711
State Revenue Sharing	\$ 3,567,000	\$ 3,638,340	\$ 3,711,107	\$ 3,785,329	\$ 3,861,036
Investment Income	\$ 467,670	\$ 477,023	\$ 486,564	\$ 496,295	\$ 506,221
Transfers	\$ 2,301,343	\$ 2,324,356	\$ 2,347,600	\$ 2,371,076	\$ 2,394,787
<b>Dedicated Revenues:</b>					
Gen/CI Fund Projects	\$ 3,684,830	\$ 4,044,852	\$ 3,862,214	\$ 3,915,950	\$ 3,955,110
Street	\$ 2,655,100	\$ 2,702,683	\$ 2,751,806	\$ 2,802,528	\$ 2,858,579
Street Light					
Library	\$ 111,500	\$ 111,500	\$ 111,500	\$ 111,500	\$ 111,500
Airport	\$ 937,968	\$ 953,946	\$ 970,204	\$ 986,742	\$ 1,006,477
Pool	\$ 10,000	\$ -	\$ -	\$ -	
Fireworks	\$ 675	\$ 675	\$ 675	\$ 675	\$ 675
Insurance	\$ -	\$ -	\$ -	\$ -	
	\$ 35,080,318	\$ 36,257,943	\$ 36,927,183	\$ 37,857,815	\$ 38,806,242
<b>Expenditures:</b>					
Personnel	\$ 21,564,847	\$ 22,211,792	\$ 22,878,146	\$ 23,564,490	\$ 24,271,425
M&O	\$ 7,141,750	\$ 7,284,585	\$ 7,430,277	\$ 7,578,883	\$ 7,730,460
Capital	\$ 5,909,034	\$ 5,968,124	\$ 6,027,805	\$ 6,088,083	\$ 6,148,964
Debt (General Obligation)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,691,317	\$ 1,708,230	\$ 1,725,312	\$ 1,742,565	\$ 1,759,991
	\$ 36,306,947	\$ 37,172,731	\$ 38,061,540	\$ 38,974,021	\$ 39,910,840
<b>Surplus (Deficit)</b>	<b>\$ (1,226,629)</b>	<b>\$ (914,788)</b>	<b>\$ (1,134,357)</b>	<b>\$ (1,116,206)</b>	<b>\$ (1,104,599)</b>
Remove 3% Statutory Increase	\$ (554,309)	\$ (580,301)	\$ (607,747)	\$ (636,659)	\$ (663,378)
<b>Surplus (Deficit) w/o 3% Statutory Increase</b>	<b>\$ (1,780,938)</b>	<b>\$ (1,495,089)</b>	<b>\$ (1,742,104)</b>	<b>\$ (1,752,865)</b>	<b>\$ (1,767,977)</b>

The City of Twin Falls has one of the largest *foregone* balances of property taxes in the state of Idaho. “Foregone balance” is defined in Idaho State Code as the amount of previously allowable increases in the non-exempt property tax portion of the budget not taken by a taxing entity. For FY 2016, the foregone balance was \$2,149,218, but we not expected to add to that amount for next year.

The City of Twin Falls will always provide for a balanced budget, as required by state code. Revenues and expenditures will be reviewed, refined, and adjusted accordingly to reduce the projected deficits.

The City of Twin Falls projects revenues and expenses in the Water Fund for a 15 year period. This allows for the planning of gradual rate increases and compliance with the terms of our debt.

The City charges a flat fee to cover the debt associated with arsenic compliance. It is considered a “quality” issue, and not based on consumed gallons. The City has budgeted to collect 125% of the annual debt payment for arsenic compliance, the surplus is set aside, and the City anticipates stopping this charge 3 to 3.25 years earlier than the actual retirement of the debt.

<b>WATER FUND</b>					
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Projections	Projections	Projections	Projections	Projections
<b>Revenues:</b>					
User Fees	\$ 7,068,595	\$ 7,245,309	\$ 7,426,442	\$ 7,649,235	\$ 7,816,335
Mandated Arsenic Compliance	\$ 2,052,000	\$ 2,052,000	\$ 2,052,000	\$ 2,052,000	\$ 2,052,000
Irrigation Fees	\$ 627,170	\$ 642,849	\$ 658,920	\$ 678,688	\$ 693,514
Investment Income	\$ 127,332	\$ 129,879	\$ 132,477	\$ 135,126	\$ 137,648
Other	\$ 678,257	\$ 684,408	\$ 690,639	\$ 697,267	\$ 703,458
	<b>\$ 10,553,354</b>	<b>\$ 10,754,445</b>	<b>\$ 10,960,478</b>	<b>\$ 11,212,316</b>	<b>\$ 11,402,955</b>
<b>Water Supply:</b>					
Personnel	\$ 366,978	\$ 385,850	\$ 406,459	\$ 429,036	\$ 448,777
Operating & Maintenance Costs	\$ 1,534,512	\$ 1,595,893	\$ 1,659,729	\$ 1,726,118	\$ 1,788,727
Capital	\$ 162,000	\$ 240,000	\$ 170,000	\$ 150,000	\$ 154,000
Debt Service	\$ 2,797,119	\$ 2,794,891	\$ 2,794,536	\$ 2,795,397	\$ 2,794,106
	<b>\$ 4,860,609</b>	<b>\$ 5,016,634</b>	<b>\$ 5,030,724</b>	<b>\$ 5,100,551</b>	<b>\$ 5,185,609</b>
<b>Pressurized Irrigation:</b>					
Operating & Maintenance Costs	\$ 286,171	\$ 297,617	\$ 309,522	\$ 321,903	\$ 333,124
Capital	\$ 250,000	\$ 300,000	\$ -	\$ -	\$ -
	<b>\$ 536,171</b>	<b>\$ 597,617</b>	<b>\$ 309,522</b>	<b>\$ 321,903</b>	<b>\$ 333,124</b>
<b>Water Distribution:</b>					
Personnel	\$ 1,160,263	\$ 1,219,524	\$ 1,382,947	\$ 1,454,250	\$ 1,560,057
Operating & Maintenance Costs	\$ 987,294	\$ 1,026,786	\$ 1,067,857	\$ 1,110,572	\$ 1,149,286
Capital	\$ 774,500	\$ 885,000	\$ 770,700	\$ 903,500	\$ 922,674
	<b>\$ 2,922,057</b>	<b>\$ 3,131,310</b>	<b>\$ 3,221,504</b>	<b>\$ 3,468,322</b>	<b>\$ 3,632,017</b>
<b>Utility Billing:</b>					
Personnel	\$ 576,481	\$ 608,365	\$ 643,419	\$ 682,072	\$ 712,433
Operating & Maintenance Costs	\$ 205,422	\$ 213,639	\$ 222,184	\$ 231,072	\$ 239,127
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 781,903</b>	<b>\$ 822,004</b>	<b>\$ 865,603</b>	<b>\$ 913,144</b>	<b>\$ 951,560</b>
<b>Transfers</b>	\$ 989,355	\$ 1,001,920	\$ 1,014,644	\$ 1,027,530	\$ 1,027,530
<b>Total Expenditures</b>	<b>\$ 10,090,095</b>	<b>\$ 10,569,485</b>	<b>\$ 10,441,997</b>	<b>\$ 10,831,450</b>	<b>\$ 11,129,839</b>
<b>Projected Surplus (Deficit)</b>	<b>\$ 463,259</b>	<b>\$ 184,960</b>	<b>\$ 518,481</b>	<b>\$ 380,866</b>	<b>\$ 273,116</b>
<b>Estimated rate increases</b>	0.5%	1.5%	1.5%	2%	2%

The City of Twin Falls projects revenues and expenses in the Wastewater Fund for a 15 year period. This allows for the planning of gradual rate increases and assures compliance with the terms of our debt.

While we have a projected surplus in each of the next 4 years, the slight rate adjustment shown is anticipated to ensure we meet our bond covenant requirement of maintaining 125% net revenues of the system to cover the annual debt payment. By cutting out those minimal rate adjustments, the City will be out of compliance in 2019, and will be required to increase rates substantially in 2019, and for several of the subsequent years.

<b>WASTEWATER FUND</b>					
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Projections	Projections	Projections	Projections	Projections
<b>Revenues:</b>					
User Fees-					
Residential/Commercial	\$ 6,153,269	\$ 6,276,335	\$ 6,401,861	\$ 6,465,880	\$ 6,600,528
User Fees-Industrial	\$ 3,514,377	\$ 3,549,521	\$ 3,585,016	\$ 3,620,866	\$ 3,655,835
User Fees-Municipal	\$ 168,340	\$ 170,024	\$ 171,724	\$ 173,441	\$ 175,116
Investment Income	\$ 153,000	\$ 156,060	\$ 159,181	\$ 162,365	\$ 165,395
Other	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
	<b>\$ 10,128,986</b>	<b>\$ 10,291,940</b>	<b>\$ 10,457,782</b>	<b>\$ 10,562,552</b>	<b>\$ 10,736,874</b>
<b>WWC-Expenditures:</b>					
Personnel	\$ 790,547	\$ 828,897	\$ 870,593	\$ 916,064	\$ 973,633
Operating & Maintenance Costs	\$ 264,016	\$ 274,577	\$ 285,560	\$ 296,983	\$ 307,335
Capital	\$ 800,000	\$ 825,000	\$ 850,000	\$ 1,075,000	\$ 1,092,600
	<b>\$ 1,854,563</b>	<b>\$ 1,928,474</b>	<b>\$ 2,006,153</b>	<b>\$ 2,288,047</b>	<b>\$ 2,373,568</b>
<b>WWT-Expenditures:</b>					
Operating & Maintenance Costs	\$ 3,362,000	\$ 3,446,050	\$ 3,532,201	\$ 3,620,506	\$ 3,703,515
Operations/Contract Services	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Capital	\$ 505,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Debt Service	\$ 3,485,732	\$ 3,485,357	\$ 3,481,782	\$ 3,485,282	\$ 3,485,272
	<b>\$ 7,427,732</b>	<b>\$ 7,086,407</b>	<b>\$ 7,168,983</b>	<b>\$ 7,260,788</b>	<b>\$ 7,343,787</b>
<b>Transfers</b>	\$ 678,364	\$ 686,979	\$ 695,704	\$ 704,539	\$ 704,539
<b>Total Expenditures</b>	<b>\$ 9,960,659</b>	<b>\$ 9,701,860</b>	<b>\$ 9,870,840</b>	<b>\$ 10,253,374</b>	<b>\$ 10,421,895</b>
<b>Projected Surplus (Deficit)</b>	<b>\$ 168,327</b>	<b>\$ 590,080</b>	<b>\$ 586,942</b>	<b>\$ 309,178</b>	<b>\$ 314,979</b>
<b>Estimated rate increases</b>	2.5%	1.0%	1.0%	1.0%	1.0%

## **Capital Improvement Plan:**

The City of Twin Falls has a separate Capital Improvement Fund to account for capital expenditures and one-time special projects purchased for General Fund departments. These departments include Administration, Planning and Zoning, Economic Development, Police, Fire, Inspections, Engineering, Parks and Recreation. The expenditures have a useful life of at least 3-5 years, and are not typically purchased annually on an on-going basis. These projects are funded with property taxes and state shared revenues, along with grants and impact fees.

The City of Twin Falls maintains a level of funding for capital purchases every year, usually around \$2 million, recognizing that to cut capital simply defers it to a future year, and potentially causes increases to repairs and maintenance budgets.

The following page is a detailed listing of the capital projects for FY 2017.

**City of Twin Falls Capital Expenditures**

<b>Dept</b>	<b>Strategic Plan Objective</b>	<b>Priority</b>	<b>Detail Description</b>	<b>Detail Amount</b>
City Mgr	IO1.1	1	FFE for new City Hall	\$ 600,000
<b>City Mgr Total</b>				<b>\$ 600,000</b>
Human Res.	IO1.1	1	FMLA software	\$ 1,245
<b>Human Res. Total</b>				<b>\$ 1,245</b>
P&Z	IO1.1E	1	Contract with Integra to digitize Hansen building basement	\$ 110,711
<b>P&amp;Z Total</b>				<b>\$ 110,711</b>
Code Enf.	IO1.1E	2	Upgrade Gtechna for potential transfer of Animal Control to	\$ 11,500
<b>Code Enf. Total</b>				<b>\$ 11,500</b>
Info Services	SC4.1B	1	Mobile Device Management Software	\$ 18,500
Info Services	SC4.1B	1	Electronic Reader Board	\$ 43,000
Info Services	SC4.1B	1	Nimble Shelf Upgrade	\$ 74,000
Info Services	SC4.1B	1	Fluke Network Testers (Fiber, ethernet, etc)	\$ 21,139
Info Services	SC4.1B	1	Repeaters (PD)	\$ 24,730
Info Services	IO1.1E	1	Granicus Upgrade (Agendas and Minutes)	\$ 15,700
<b>Info Services Total</b>				<b>\$ 197,069</b>
Police	SC4.1B	1	Bomb suit ensemble replacement	\$ 35,000
Police	SC4.1B	1	New ballistics vests for SWAT (14)	\$ 28,000
Police	SC4.1B	2	Upgrade bomb squad robot (\$280k new)	\$ 72,923
Police	SC4.1B	1	5 New Ford Interceptor Patrol Vehicles	\$ 264,030
Police	SC4.1B	2	Misc patrol equipment	\$ 10,000
Police	SC1.3B	1	Professional Standards Software	\$ 18,500
Police	SC4.1B	1	Body-worn cameras, software, licensing	\$ 74,000
<b>Police Total</b>				<b>\$ 502,453</b>
Fire	SC1.2A	1	Stabilizer bars for BRTs	\$ 14,000
Fire	SC1.2A	2	Replace Fire Chief vehicle	\$ 22,000
Fire	SC1.2A	1	Extrication equipment for Eng#2 (electronic)	\$ 34,000
Fire	SC1.2A	1	Convert frontline apparatus headsets to wireless	\$ 17,000
Fire	SC1.2A	1	MDC updates	\$ 14,000
<b>Fire Total</b>				<b>\$ 101,000</b>
Inspections	SC3.1C	1	Tablets	\$ 12,000
<b>Inspections Total</b>				<b>\$ 12,000</b>
Engineering	AC1.5A	1	Replace 10 year old Traffic Tech vehicle	\$ 26,500
<b>Engineering Total</b>				<b>\$ 26,500</b>
Parks	HC1.1A	1	Commons Restrooms	\$ 58,000
Parks	HC1.1A	1	Re-key all locks at P&R facilities	\$ 15,000
Parks	HC1.1A	1	Thomsen Park restroom repair (roof, paint)	\$ 7,000
Parks	HC1.1A	1	Re-engineering Sunway PI system	\$ 15,000
Parks	EC1.4B	1	Tree Enhancement Program	\$ 5,000
Parks	HC1.1F	1	Baskets for Disc Golf parks (installation by others)	\$ 8,000
Parks	HC1.1F	1	Trails Enhancement	\$ 20,000
Parks	HC1.1A	2	Replace 1993 half ton	\$ 25,000
Parks	PC3.2A	2	Christmas in City Park	\$ 6,500
<b>Parks Total</b>				<b>\$ 159,500</b>
Recreation	PC3.2A	1	Pierce St Park signage	\$ 2,500
Recreation	PC3.2A	2	Replace batting cages at Harmon Park	\$ 15,000
Recreation	PC3.2A	1	Committee assembly for Rec Center discussion/planning	\$ 10,000
Recreation	PC3.2A	1	Frontier Park signage	\$ 2,500
Recreation	PC3.2A	1	Morning Sun Park signage	\$ 2,500
<b>Recreation Total</b>				<b>\$ 32,500</b>
Misc	RC1.1E	1	Contingency	\$ 278,311
Misc	RC1.1E	1	Public Art Funding	\$ 26,192
Misc	HC1.1A	2	Transfer Golf Fund	\$ 55,000
Misc	HC1.1A	1	Transfer Impact Fee Fund	\$ 280,000
Misc	HC1.1A	1	Transfer Pool Fund	\$ 530,000
Misc	RC1.1E	1	Transfer Fireworks Fund	\$ 6,500
<b>Misc Total</b>				<b>\$ 1,176,003</b>
<b>Grand Total:</b>				<b>\$ 2,930,481</b>

The following funds have capital expenditures and special projects included within their fund, and receive dedicated revenues and/or user fees to pay for their acquisition. They include:

- Street Fund (Funded with dedicated street monies and Idaho Power franchise fees.)
- Street Light Fund
- Library Fund (Operated separately from the City, with a separate board. Funded with property taxes levied through the City.)
- Airport Fund (Partial funding from Twin Falls County and concessionaires.)
- Water Fund (Funded with user fees.)
- Wastewater Fund (Funded with user fees.)
- Dierkes Lake/Shoshone Falls Fund (Funded with user fees and contributions.)
- Park Development (Funded with contributions from developers.)

## **Debt:**

The City of Twin Falls has no general obligation bonds. The only debt the City has is in the form of revenues bonds for both the Water Fund and Wastewater Fund. There is no statutory limit for indebtedness payable solely from utility revenues.

The State of Idaho Constitution in Article VIII, Section 3. States:

- LIMITATIONS ON COUNTY AND MUNICIPAL INDEBTEDNESS. No county, city, board of education, or school district, or other subdivision of the state, shall incur any indebtedness, or liability, in any manner, or for any purpose, exceeding in that year, the income and revenue provided for it for such year, without the assent of two[-]thirds (2/3) of the qualified electors thereof voting at an election to be held for that purpose, nor unless, before or at the time of incurring such indebtedness, provisions shall be made for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof, within thirty (30) years from the time of contracting the same. Any indebtedness or liability incurred contrary to this provision shall be void: Provided, that this section shall not be construed to apply to the ordinary and necessary expenses authorized by the general laws of the state and provided further that any city may own, purchase, construct, extend, or equip, within and without the corporate limits of such city, off street parking facilities, public recreation facilities, and air navigation facilities, and for the purpose of paying the cost thereof may, without regard to any limitation herein imposed, with the assent of two[-]thirds (2/3) of the qualified electors voting at an election to be held for that purpose, issue revenue bonds therefor, the principal and interest of which to be paid solely from revenue derived from rates and charges for the use of, and the service rendered by, such facilities as may be prescribed by law, and provided further, that any city or other political subdivision of the state may own, purchase, construct, extend, or equip, within and without the corporate limits of such city or political subdivision, water system, sewage collection systems, water treatment plants, sewage treatment plants, and may rehabilitate existing electrical generating facilities, and for the purpose of paying the cost thereof, may, without regard to any limitation herein imposed, with the assent of a majority of the qualified electors voting at an election to be held for that purpose, issue revenue bonds therefor, the principal and interest of which to be paid solely from revenue derived from rates and charges for the use of, and the service rendered by such systems, plants and facilities, as may be prescribed by law; and provided further that any port district, for the purpose of carrying into effect all or any of the powers now or hereafter granted to port districts by the laws of this state, may contract indebtedness and issue revenue bonds evidencing such indebtedness, without the necessity of the voters of the port district authorizing the same, such revenue bonds to be payable solely from all or such part of the revenues of the port district derived from any source whatsoever excepting only those revenues derived from ad valorem taxes, as the port commission thereof may determine, and such revenue bonds not to be in any manner or to any extent a general obligation of the port district issuing the same, nor a charge upon the ad valorem tax revenue of such port district.

The Water Fund has three separate debt issuances. In total, that annual principal and interest payment make up 21% of the total budget. The issuances include:

- 2009 Bond Issuance (approved through judicial confirmation as ordinary and necessary)
  - The amount borrowed was \$10,255,000 with an effective interest rate of 3.659% for a 15 year term. The capital was used to purchase Pristine Springs, as part of the mandated arsenic compliance project.
  - The following is the debt repayment schedule:

	<u>2009 Bond Issuance</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/11/2009		\$ 90,053.96	\$ 90,053.96
3/15/2010		\$ 172,434.61	\$ 172,434.61
9/15/2010	\$ 555,000.00	\$ 172,427.69	\$ 727,427.69
3/15/2011	\$ -	\$ 166,893.75	\$ 166,893.75
9/15/2011	\$ 565,000.00	\$ 166,893.75	\$ 731,893.75
3/15/2012	\$ -	\$ 161,243.75	\$ 161,243.75
9/15/2012	\$ 575,000.00	\$ 161,243.75	\$ 736,243.75
3/15/2013	\$ -	\$ 146,868.75	\$ 146,868.75
9/15/2013	\$ 605,000.00	\$ 146,868.75	\$ 751,868.75
3/15/2014	\$ -	\$ 140,818.75	\$ 140,818.75
9/15/2014	\$ 620,000.00	\$ 140,818.75	\$ 760,818.75
3/15/2015	\$ -	\$ 133,843.75	\$ 133,843.75
9/15/2015	\$ 630,000.00	\$ 133,843.75	\$ 763,843.75
3/15/2016	\$ -	\$ 125,968.75	\$ 125,968.75
9/15/2016	\$ 645,000.00	\$ 125,968.75	\$ 770,968.75
3/15/2017	\$ -	\$ 117,100.00	\$ 117,100.00
9/15/2017	\$ 665,000.00	\$ 117,100.00	\$ 782,100.00
3/15/2018	\$ -	\$ 107,125.00	\$ 107,125.00
9/15/2018	\$ 685,000.00	\$ 107,125.00	\$ 792,125.00
3/15/2019	\$ -	\$ 95,137.50	\$ 95,137.50
9/15/2019	\$ 710,000.00	\$ 95,137.50	\$ 805,137.50
3/15/2020	\$ -	\$ 82,712.50	\$ 82,712.50
9/15/2020	\$ 735,000.00	\$ 82,712.50	\$ 817,712.50
3/15/2021	\$ -	\$ 64,337.50	\$ 64,337.50
9/15/2021	\$ 770,000.00	\$ 64,337.50	\$ 834,337.50
3/15/2022	\$ -	\$ 49,900.00	\$ 49,900.00
9/15/2022	\$ 800,000.00	\$ 49,900.00	\$ 849,900.00
3/15/2023	\$ -	\$ 33,900.00	\$ 33,900.00
9/15/2023	\$ 830,000.00	\$ 33,900.00	\$ 863,900.00
3/15/2024	\$ -	\$ 17,300.00	\$ 17,300.00
9/15/2024	\$ 865,000.00	\$ 17,300.00	\$ 882,300.00
3/15/2025	\$ -		
9/15/2025	\$ -	\$ -	\$ -
	<u>\$ 10,255,000.00</u>	<u>\$ 3,321,216.26</u>	<u>\$ 13,576,216.26</u>

- 2010A and 2010B Bond Issuance (approved through judicial confirmation as ordinary and necessary)
  - The total amount borrowed was \$18,595,000. Part of the issuance (\$5,070,000) was tax-exempt, and the other portion (\$13,525,000) was taxable with Build America Bonds. These bonds have a 15 year term. This capital was used for the mandated arsenic compliance project.
  - The following is the debt replacement schedule for both the tax-exempt and taxable portions. The due date of each payment is listed in the middle of the schedule.

<u>2010A Bond Issuance</u>				<u>2010B Bond Issuance</u>			
<u>Principal</u>	<u>Interest</u>	<u>Total</u>		<u>Principal</u>	<u>Interest</u>	<u>BAB Credit</u>	<u>Total</u>
\$ -	\$ 51,146.88	\$ 51,146.88	9/15/2010		\$ 204,411.35	\$ (71,543.97)	\$ 132,867.38
\$ -	\$ 78,687.50	\$ 78,687.50	3/15/2011		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
\$ 955,000.00	\$ 78,687.50	\$ 1,033,687.50	9/15/2011		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
\$ -	\$ 64,362.50	\$ 64,362.50	3/15/2012		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
\$ 985,000.00	\$ 64,362.50	\$ 1,049,362.50	9/15/2012		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
\$ -	\$ 49,587.50	\$ 49,587.50	3/15/2013		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
\$ 1,015,000.00	\$ 49,587.50	\$ 1,064,587.50	9/15/2013		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
\$ -	\$ 36,900.00	\$ 36,900.00	3/15/2014		\$ 314,479.00	\$ (102,123.36)	\$ 212,355.64
\$ 1,035,000.00	\$ 36,900.00	\$ 1,071,900.00	9/15/2014		\$ 314,479.00	\$ (102,123.36)	\$ 212,355.64
\$ -	\$ 16,200.00	\$ 16,200.00	3/15/2015		\$ 314,479.00	\$ (102,123.36)	\$ 212,355.64
\$ 1,080,000.00	\$ 16,200.00	\$ 1,096,200.00	9/15/2015		\$ 314,479.00	\$ (102,123.36)	\$ 212,355.64
		\$ -	3/15/2016		\$ 314,479.00	\$ (102,123.36)	\$ 212,355.64
		\$ -	9/15/2016	\$ 1,115,000.00	\$ 314,479.00	\$ (102,123.36)	\$ 1,327,355.64
		\$ -	3/15/2017	\$ -	\$ 294,687.75	\$ (103,140.71)	\$ 191,547.04
		\$ -	9/15/2017	\$ 1,140,000.00	\$ 294,687.75	\$ (103,140.71)	\$ 1,331,547.04
		\$ -	3/15/2018	\$ -	\$ 272,742.75	\$ (95,459.96)	\$ 177,282.79
		\$ -	9/15/2018	\$ 1,165,000.00	\$ 272,742.75	\$ (95,459.96)	\$ 1,342,282.79
		\$ -	3/15/2019	\$ -	\$ 248,277.75	\$ (86,897.21)	\$ 161,380.54
		\$ -	9/15/2019	\$ 1,195,000.00	\$ 248,277.75	\$ (86,897.21)	\$ 1,356,380.54
		\$ -	3/15/2020	\$ -	\$ 222,286.50	\$ (77,800.27)	\$ 144,486.23
		\$ -	9/15/2020	\$ 1,230,000.00	\$ 222,286.50	\$ (77,800.27)	\$ 1,374,486.23
		\$ -	3/15/2021	\$ -	\$ 194,304.00	\$ (68,006.40)	\$ 126,297.60
		\$ -	9/15/2021	\$ 1,270,000.00	\$ 194,304.00	\$ (68,006.40)	\$ 1,396,297.60
		\$ -	3/15/2022	\$ -	\$ 162,173.00	\$ (56,760.55)	\$ 105,412.45
		\$ -	9/15/2022	\$ 1,310,000.00	\$ 162,173.00	\$ (56,760.55)	\$ 1,415,412.45
		\$ -	3/15/2023	\$ -	\$ 129,030.00	\$ (45,160.50)	\$ 83,869.50
		\$ -	9/15/2023	\$ 1,355,000.00	\$ 129,030.00	\$ (45,160.50)	\$ 1,438,869.50
		\$ -	3/15/2024	\$ -	\$ 94,748.50	\$ (33,161.97)	\$ 61,586.53
\$ -	\$ -	\$ -	9/15/2024	\$ 1,400,000.00	\$ 94,748.50	\$ (33,161.97)	\$ 1,461,586.53
			3/15/2025	\$ -	\$ 59,328.50	\$ (20,764.97)	\$ 38,563.53
\$ -	\$ -	\$ -	9/15/2025	\$ 2,345,000.00	\$ 59,328.50	\$ (20,764.97)	\$ 2,383,563.53
\$ 5,070,000.00	\$ 542,621.88	\$ 5,612,621.88		\$ 13,525,000.00	\$ 7,333,316.85	\$ (2,518,995.11)	\$ 18,339,321.74

- 2012C Bond Issuance (re-finance higher interest rate debt)
  - This was a refinance of DEQ debt. The City refinanced 4% money, and borrowed \$3,070,000 at an effective rate of 1.739%. The following is the debt repayment schedule:

2012C Bond Issuance			
Date	Principal	Interest	Total
3/15/2013		\$ 44,387.29	\$ 44,387.29
9/15/2013	\$ 280,000.00	\$ 51,881.25	\$ 331,881.25
3/15/2014		\$ 49,081.25	\$ 49,081.25
9/15/2014	\$ 275,000.00	\$ 49,081.25	\$ 324,081.25
3/15/2015		\$ 44,956.25	\$ 44,956.25
9/15/2015	\$ 285,000.00	\$ 44,956.25	\$ 329,956.25
3/15/2016		\$ 39,256.25	\$ 39,256.25
9/15/2016	\$ 295,000.00	\$ 39,256.25	\$ 334,256.25
3/15/2017		\$ 37,412.50	\$ 37,412.50
9/15/2017	\$ 300,000.00	\$ 37,412.50	\$ 337,412.50
3/15/2018		\$ 35,537.50	\$ 35,537.50
9/15/2018	\$ 305,000.00	\$ 35,537.50	\$ 340,537.50
3/15/2019		\$ 33,250.00	\$ 33,250.00
9/15/2019	\$ 310,000.00	\$ 33,250.00	\$ 343,250.00
3/15/2020		\$ 25,500.00	\$ 25,500.00
9/15/2020	\$ 325,000.00	\$ 25,500.00	\$ 350,500.00
3/15/2021		\$ 17,375.00	\$ 17,375.00
9/15/2021	\$ 340,000.00	\$ 17,375.00	\$ 357,375.00
3/15/2022		\$ 8,875.00	\$ 8,875.00
9/15/2022	\$ 355,000.00	\$ 8,875.00	\$ 363,875.00
	<u>\$ 3,070,000.00</u>	<u>\$ 678,756.04</u>	<u>\$ 3,748,756.04</u>

The Wastewater Fund has three outstanding bond issuances. One is from a re-financing. This issuance refinanced 4% DEQ money to an effective rate of 1.739%. The second issuance was approved through judicial confirmation, as ordinary and necessary. The final issuance was voter approved by almost 70%, and was for improvements to our wastewater treatment facility.

In total, the principal and interest payments from these three issuances constitute 37% of the total Wastewater Fund Budget.

- 2012A Bond Issuance (re-finance higher interest rate debt.)
  - This was a refinance of DEQ debt. The City refinanced 4% money, and borrowed \$4,030,000 at an effective rate of 1.739%. The following is the debt repayment schedule:

<u>2012A Bond Issuance</u>			
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
3/15/2013	\$ -	\$ 58,525.35	\$ 58,525.35
9/15/2013	\$ 340,000.00	\$ 68,406.25	\$ 408,406.25
3/15/2014	\$ -	\$ 65,006.25	\$ 65,006.25
9/15/2014	\$ 365,000.00	\$ 65,006.25	\$ 430,006.25
3/15/2015	\$ -	\$ 59,531.25	\$ 59,531.25
9/15/2015	\$ 375,000.00	\$ 59,531.25	\$ 434,531.25
3/15/2016	\$ -	\$ 52,031.25	\$ 52,031.25
9/15/2016	\$ 390,000.00	\$ 52,031.25	\$ 442,031.25
3/15/2017	\$ -	\$ 49,593.75	\$ 49,593.75
9/15/2017	\$ 395,000.00	\$ 49,593.75	\$ 444,593.75
3/15/2018	\$ -	\$ 47,125.00	\$ 47,125.00
9/15/2018	\$ 400,000.00	\$ 47,125.00	\$ 447,125.00
3/15/2019	\$ -	\$ 44,125.00	\$ 44,125.00
9/15/2019	\$ 410,000.00	\$ 44,125.00	\$ 454,125.00
3/15/2020	\$ -	\$ 33,875.00	\$ 33,875.00
9/15/2020	\$ 430,000.00	\$ 33,875.00	\$ 463,875.00
3/15/2021	\$ -	\$ 23,125.00	\$ 23,125.00
9/15/2021	\$ 450,000.00	\$ 23,125.00	\$ 473,125.00
3/15/2022	\$ -	\$ 11,875.00	\$ 11,875.00
9/15/2022	<u>\$ 475,000.00</u>	<u>\$ 11,875.00</u>	<u>\$ 486,875.00</u>
	<u>\$ 4,030,000.00</u>	<u>\$899,506.60</u>	<u>\$ 4,929,506.60</u>

- 2012B Bond Issuance (approved through judicial confirmation, as ordinary and necessary.)
  - The amount borrowed was \$7,570,000 with an effective interest rate of 1.739% for a 15 year term. The capital was used for Rock Creek Lift Station, and to make improvements at the wastewater treatment facility.
  - The following is the debt repayment schedule:

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

- 2014A Bond Issuance (authorized by almost 70% voter approval)
  - The amount borrowed was \$38 million, with an effective interest rate of 3.31% for a period of 20 years. The capital will be used to increased capacity and make improvements to our wastewater treatment facility.
  - The following is the debt repayment schedule:

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

City of Twin Falls Capital Expenditures				
Dept	Strategic Plan Objective	Priority	Detail Description	Detail Amount
City Mgr	IO1.1	1	FFE for new City Hall	\$ 600,000
<b>City Mgr Total</b>				<b>\$ 600,000</b>
Human Res.	IO1.1	1	FMLA software	\$ 1,245
<b>Human Res. Total</b>				<b>\$ 1,245</b>
P&Z	IO1.1E	1	Contract with Integra to digitize Hansen building basement	\$ 110,711
<b>P&amp;Z Total</b>				<b>\$ 110,711</b>
Code Enf.	IO1.1E	2	Upgrade Gtechna for potential transfer of Animal Control to	\$ 11,500
<b>Code Enf. Total</b>				<b>\$ 11,500</b>
Info Services	IO1.1E	1	Granicus Upgrade (Agendas and Minutes)	\$ 15,700
Info Services	IO1.1E	1	Electronic Reader Board	\$ 43,000
Info Services	SC4.1B	1	Mobile Device Management Software	\$ 18,500
Info Services	SC4.1B	1	Nimble Shelf Upgrade	\$ 74,000
Info Services	SC4.1B	1	Fluke Network Testers (Fiber, ethernet, etc)	\$ 21,139
Info Services	SC4.1B	1	Repeaters (PD)	\$ 24,730
<b>Info Services Total</b>				<b>\$ 197,069</b>
Police	SC4.1B	1	Bomb suit ensemble replacement	\$ 35,000
Police	SC4.1B	1	New ballistics vests for SWAT (14)	\$ 28,000
Police	SC4.1B	2	Upgrade bomb squad robot (\$280k new)	\$ 72,923
Police	SC4.1B	1	5 New Ford Interceptor Patrol Vehicles	\$ 264,030
Police	SC4.1B	2	Misc patrol equipment	\$ 10,000
Police	SC1.3B	1	Professional Standards Software	\$ 18,500
Police	SC4.1B	1	Body-worn cameras, software, licensing	\$ 74,000
<b>Police Total</b>				<b>\$ 502,453</b>
Fire	SC1.2A	1	Stabilizer bars for BRTs	\$ 14,000
Fire	SC1.2A	2	Replace Fire Chief vehicle	\$ 22,000
Fire	SC1.2A	1	Extrication equipment for Eng#2 (electronic)	\$ 34,000
Fire	SC1.2A	1	Convert frontline apparatus headsets to wireless	\$ 17,000
Fire	SC1.2A	1	MDC updates	\$ 14,000
<b>Fire Total</b>				<b>\$ 101,000</b>
Inspections	SC3.1C	1	Tablets	\$ 12,000
<b>Inspections Total</b>				<b>\$ 12,000</b>
Engineering	AC1.5A	1	Replace 10 year old Traffic Tech vehicle	\$ 26,500
<b>Engineering Total</b>				<b>\$ 26,500</b>
Parks	HC1.1A	1	Commons Restrooms	\$ 58,000
Parks	HC1.1A	1	Re-key all locks at P&R facilities	\$ 15,000
Parks	HC1.1A	1	Thomsen Park restroom repair (roof, paint)	\$ 7,000
Parks	HC1.1A	1	Re-engineering Sunway PI system	\$ 15,000
Parks	EC1.4B	1	Tree Enhancement Program	\$ 5,000
Parks	HC1.1F	1	Baskets for Disc Golf parks (installation by others)	\$ 8,000
Parks	HC1.1F	1	Christmas Lights for City Park	\$ 6,500
Parks	HC1.1F	1	Trails Enhancement	\$ 20,000
Parks	HC1.1A	2	Replace 1993 half ton	\$ 25,000
<b>Parks Total</b>				<b>\$ 159,500</b>
Recreation	PC3.2A	1	Pierce St Park signage	\$ 2,500
Recreation	PC3.2A	2	Replace batting cages at Harmon Park	\$ 15,000
Recreation	PC3.2A	1	Committee assembly for Rec Center discussion/planning	\$ 10,000
Recreation	PC3.2A	1	Frontier Park signage	\$ 2,500
Recreation	PC3.2A	1	Morning Sun Park signage	\$ 2,500
<b>Recreation Total</b>				<b>\$ 32,500</b>

Misc	RC1.1E	1	Contingency	\$ 278,311
Misc	RC1.1E	1	Public Art Funding	\$ 26,192
Misc	HC1.1A	2	Transfer Golf Fund	\$ 55,000
Misc	HC1.1A	1	Transfer Impact Fee Fund	\$ 280,000
Misc	HC1.1A	1	Transfer Pool Fund	\$ 530,000
Misc	RC1.1E	1	Transfer Fireworks Fund	\$ 6,500
<b>Misc Total</b>				<b>\$ 1,176,003</b>
			Total Capital Improvement Fund	\$ 2,930,481
			Less Transfers to other Funds	\$ (871,500)
			Total Capital Improvement Fund less Transfers	<b>\$ 2,058,981</b>
Streets	AC1.1A	1	lateral 38 sidewalks	\$ 15,000
Streets	AC1.1A	1	Misc ADA Improvements	\$ 25,000
Streets	AC1.1A	1	Sidewalk match program	\$ 50,000
Streets	HC1.2E	1	Misc storm water repairs	\$ 35,000
Streets	HC1.2E	1	Misc Overlays	\$ 355,000
Streets	HC1.2E	1	Zone 5 Seal coating	\$ 927,000
Streets	AC1.5A	2	Sign Truck	\$ 60,000
Streets	AC1.5A	1	2000 gal. flush truck	\$ 145,000
Streets	AC1.5A	1	10 Wheeler dump truck	\$ 155,000
Streets	AC1.5A	1	portable message boards 2 ea	\$ 32,000
Streets	AC1.5A	1	2 laptops for lead workers	\$ 9,800
Streets	AC1.5A	1	Eastland South Wright to Osterloh (Engineering)	\$ 500,000
Streets	AC1.5A	1	Cheney Dr	\$ 99,175
Streets	AC1.5A	1	Signal Upgrade	\$ 154,000
Streets	AC1.5A	1	Illuminate Cheney N College to Washington N (Engineering)	\$ 300,000
Streets	AC1.1A	1	Special ADA Requests	\$ 25,000
Streets	AC1.5A	1	Reconstruct Eastland Julie Lane to Falls Ave (Engineering)	\$ 427,000
<b>Streets Total</b>				<b>\$ 3,313,975</b>
St Light	AC1.5A	1	LED retro fits/improvements	\$ 75,000
<b>St Light Total</b>				<b>\$ 75,000</b>
Library	RC1.1E	1	Roof Repairs	\$ 60,000
<b>Library Total</b>				<b>\$ 60,000</b>
Airport	PC2.2A	1	Car Rental Counter Replacement	\$ 24,000
Airport	PC2.2A	1	Terminal plants and furnishing	\$ 3,000
Airport	PC2.2A	1	Restaurant Equipment	\$ 5,000
Airport	PC2.2B	1	New Street Light	\$ 8,000
Airport	PC2.2A	1	City Works	\$ 61,500
Airport	PC2.2A	1	Robo Bearer	\$ 5,500
<b>Airport Total</b>				<b>\$ 107,000</b>
Imp. Fees	HC1.1A	1	Train Connectivity Plan	\$ 800,000
<b>Imp. Fees Total</b>				<b>\$ 800,000</b>
Arpt Con	AC3.1A	1	Construction Engineering	\$ 200,000
Arpt Con	AC3.1A	1	ARFF vehicle	\$ 800,000
Arpt Con	AC3.1A	1	Environmental/Taxiway design/ARFF design	\$ 260,000
Arpt Con	AC3.1A	1	Taxiway Reconstruction	\$ 2,750,000
Arpt Con	AC3.1A	1	Connector Taxiway and NE taxiway design (AIP float)	\$ 160,000
<b>Arpt Con Total</b>				<b>\$ 4,170,000</b>
WS	SC2.1B	1	Eldridge pump house upgrades	\$ 20,000
WS	SC2.1B	2	Paint buildings behind PW (split with WWC)	\$ 5,000
WS	SC2.1B	1	Canyon Springs pump house paint and insulation	\$ 20,000
WS	SC2.1B	1	Roof hatches for Fieldstone pump house	\$ 10,000
WS	SC2.1B	2	Repave PW parking (split with WWC)	\$ 40,000
WS	SC2.1B	1	VFD Upgrades (Harrison and Hankins)	\$ 82,000

WS	SC2.1B	1	Well #3 Air Conditioner	\$	10,000
WS	SC2.1B	1	Well #5 design (1MM gal/day south side)	\$	200,000
<b>WS Total</b>				<b>\$</b>	<b>387,000</b>
PI	PC2.1B	1	PI Master Plan	\$	250,000
<b>PI Total</b>				<b>\$</b>	<b>250,000</b>
WD	SC2.1B	1	Meter Reader replacement vehicle	\$	15,000
WD	SC2.1B	1	F250 Line Truck replacement	\$	30,000
WD	SC2.1B	1	Meter replacement	\$	300,000
WD	SC2.1B	1	CAT 310 Excavator (replacement)	\$	110,000
WD	SC2.1B	1	Boring tool	\$	7,500
WD	SC2.1B	1	Main line replacement	\$	200,000
<b>WD Total</b>				<b>\$</b>	<b>662,500</b>
WWC	SC2.1B	2	Paint buildings behind PW (split with WS)	\$	5,000
WWC	SC2.1B	2	Repave PW parking (split with WS)	\$	40,000
WWC	SC2.1B	1	Line Replacement	\$	375,000
WWC	SC2.1B	1	HD truck and chassis (replace 1999 truck)	\$	38,000
WWC	SC2.1B	1	Utility bed for F150	\$	8,000
WWC	SC2.1B	1	Replacement sewer hose (3 year replacement)	\$	5,000
WWC	SC2.1B	1	Cleaning nozzles (3 year replacement)	\$	6,000
WWC	SC2.1B	1	Camera accessories (allow larger diameter pipe inspection)	\$	23,000
WWC	SC2.1B	1	Pipe laser and laser level	\$	5,600
<b>WWC Total</b>				<b>\$</b>	<b>505,600</b>
WWT	SC2.1B	1	Drill monitoring well at Auger Falls	\$	10,000
WWT	SC2.1B	1	CH2MHill Capital Maintenance (digester maint., FOG analyzer,	\$	170,000
<b>WWT Total</b>				<b>\$</b>	<b>180,000</b>
Golf	HC1.1A	2	Two replacement mowers (greens)	\$	55,000
<b>Golf Total</b>				<b>\$</b>	<b>55,000</b>
Pool	HC1.1A	1	Pool Bubble	\$	350,000
<b>Pool Total</b>				<b>\$</b>	<b>350,000</b>
Dierkes	AC1.1A	1	Planning for ADA access to Dierkes Lake, docks, shelters	\$	5,000
Dierkes	HC1.1A	2	Electric to tables and shelters (Potential ID Power contribution)	\$	10,000
<b>Dierkes Total</b>				<b>\$</b>	<b>15,000</b>
Shop	SC2.2C	2	Exterior Lighting	\$	7,500
Shop	SC2.2C	1	Mobile service truck	\$	46,000
<b>Shop Total</b>				<b>\$</b>	<b>53,500</b>
Seiz/Res	HC1.2D	1	2- CID Vehicles	\$	63,000
Seiz/Res	HC1.2D	1	Cell phone software & covert lights	\$	13,797
<b>Seiz/Res Total</b>				<b>\$</b>	<b>76,797</b>
			<b>Grand Total All Funds</b>	<b>\$</b>	<b>13,991,853</b>
			Less Transfers to other Funds	\$	(1,211,500)
			<b>Grand Total All Funds less Transfers</b>	<b>\$</b>	<b>12,780,353</b>

# FULL TIME EQUIVALENT SUMMARY

## Total Full Time Equivalents (FTE's)

<u>Funds</u>	<u>Departments</u>	<u>FYE</u>			<u>Added</u>
		<u>2015</u>	<u>FYE 2016</u>	<u>FYE 2017</u>	<u>In FYE</u>
		<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>	<u>2017</u>
<b>Tax Supported Funds:</b>					
<b>General Fund:</b>	*City Manager	6.00	6.00	6.00	-
	Finance	6.50	6.50	6.50	-
	Legal	1.00	1.00	1.00	-
	*Planning & Zoning	4.00	5.00	5.00	-
	Code Enforcement	2.75	2.75	2.75	-
	Economic Development	2.00	2.00	2.00	-
	Human Resources	3.00	3.00	3.00	-
	Information Services	8.75	8.75	7.75	(1.00)
	Police:				-
	Investigations	16.00	16.00	17.00	1.00
	Uniforms	61.00	63.00	63.00	-
	Administrative Services	16.00	16.00	17.00	1.00
	Communications	11.00	11.00	11.00	-
	Animal Control	2.00	2.00	2.00	-
	Fire	41.75	42.00	42.00	-
	**Building Inspections	8.00	8.00	8.00	-
	Engineering	15.25	15.25	14.25	(1.00)
	Parks	12.67	12.67	12.67	-
	Recreation	4.08	5.08	5.08	-
<b>General Fund Sub-Total</b>		<b>221.75</b>	<b>226.00</b>	<b>226.00</b>	<b>0.00</b>
<b>Street Fund</b>		13.00	14.00	14.00	-
<b>Airport Fund</b>		7.00	8.13	8.13	-
<b>Total Tax Supported Funds:</b>		<b>241.75</b>	<b>248.13</b>	<b>248.13</b>	<b>-</b>
<b>Enterprise Funds:</b>					
<b>Water Fund:</b>	Water Supply	4.00	4.00	5.00	1.00
	Water Distribution	15.00	15.00	15.00	-
	Utility Services	8.50	8.50	8.50	-
<b>Water Fund Sub-Total</b>		<b>27.50</b>	<b>27.50</b>	<b>28.50</b>	<b>1.00</b>
<b>Wastewater Fund</b>	Wastewater Collection	8.75	8.75	8.75	-
<b>Sanitation Fund</b>		1.00	1.00	1.00	-
<b>Golf Fund</b>		1.00	1.00	1.00	-
<b>Total Enterprise Funds:</b>		<b>38.25</b>	<b>38.25</b>	<b>39.25</b>	<b>-</b>
<b>Internal Service Funds:</b>					
<b>Shop Fund</b>		5.00	5.00	5.00	-
<b>Total Internal Service Funds:</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
<b>Grand Total - All Funds:</b>		<b>285.00</b>	<b>291.38</b>	<b>292.38</b>	<b>1.00</b>

\*Reorganization in FYE 2015: Removed Asst. to City Mgr. & Com. Dev. Dir; Added 2- Dpty City Managers

\*\*Combination Inspector added mid-year in FYE 2015

FYE 2017 Position Added: Victim Witness Coordinator  
Water Operator

FYE 2017 reorganizations: The IS Project Coordinator is transferring to the Police - Communications Department as the new Communications Manager. One FTE will be transferring from PD - Communications to PD - Investigations.  
The GIS Analyst is transferring from the Engineering Dept. to IS.

**City of Twin Falls**  
**Departmental Summary and Description**  
**City Council**

**Department Description:**

The City Council is the governing body of the community. The City Council is comprised of seven members with overlapping terms with elections occurring in odd-numbered years. The members of the City Council elect one of its members to serve as Mayor. The Mayor presides at all Council meetings and is considered the official representative of the City.

Functioning in legislative and quasi-judicial capacities, the members of the Twin Falls City Council are responsible for establishing policies governing the operations of the City, enactment of ordinances and resolutions, adoption of annual budget, levying taxes, and appointment of members to citizen advisory boards and commissions.

The members of the Twin Falls City Council have several objectives:

- Work in partnership with the City Manager and City staff members to develop programs and services designed to protect the health, safety and general welfare of the citizens of this community
- To improve public facilities and the quality of services delivered to the public in order to meet the needs of the citizenry
- To cooperate with other governmental entities in order to provide services effectively and efficiently and in a manner resulting in the most equitable distribution of the public resources

**Strategic Planning Objectives**

**Responsible Community**

RC1.1B: Educate and involve youth in community service projects and strengthen the Youth Council ●

RC1.2D: Provide presentations to high school civic classes on how local government works ●●

**Internal Organization**

IO4.1C: Partner with other government entities to form a “Magic Valley Public Service Partnership” ●

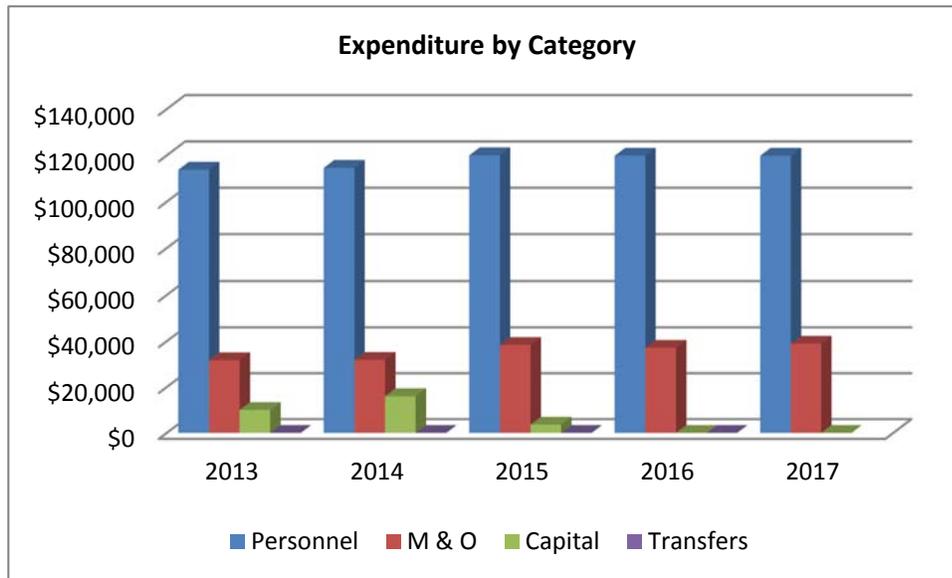
IO4.1D: Develop an on-going program to monitor and influence state-level decision-making on matters that effect City authority and resources ●

### Expenditure by Category - City Council

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	7	7	7	7	7	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$113,772	\$114,598	\$120,012	\$119,824	\$119,824	<b>0.00%</b>
<i>M &amp; O</i>	\$31,651	\$31,819	\$38,321	\$37,071	\$38,874	<b>4.64%</b>
<i>Capital</i>	\$9,978	\$15,962	\$3,600	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$155,401</b>	<b>\$162,379</b>	<b>\$161,933</b>	<b>\$156,895</b>	<b>\$158,698</b>	<b>-3.11%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**City Manager**

**Department Description:**

The City of Twin Falls is governed under the Council-Manager form of government. The responsibilities and duties of the Council and the City Manager are defined in Title 50 Chapter 8 of the Idaho State Code. This system combines the strong political leadership of an elected City Council with the strong managerial experience of an appointed local governmental manager. All power is concentrated in the elected City Council, which hires a professionally trained manager to function as the Chief Executive Officer. This form of governance is widely used by private, public and non-profit organizations. Sixty-three percent of US cities with populations above 25,000 people use this form of government.

The City Manager provides overall leadership, direction, coordination, and support of the activities for the City's workforce. It is the responsibility of the City Manager to ensure that quality, effective, and efficient services are provided within the law, the policies of the Twin Falls City Council, and the resources of the City of Twin Falls. The City Manager has the responsibility to support the City functions by ensuring the capability and stability of the workforce.

The Office of the City Manager consists of the City Manager, Deputy City Manager – Community Services and Development, Deputy City Manager – Public Safety, Public Information Officer, Grant Writer, and an Executive Assistant who also serves as one of the City's Deputy City Clerks.

**Major Objectives:**

- To acknowledge the City's limited resources and develop, implement, and review plans to address needs through efficiency in assignments, and cross training to maximize resources
- To constantly review all programs and processes to ensure that they assimilate expressed community wide interests and provide high quality service to all members of the community
- To communicate Twin Falls city government activities to the public
- To review and streamline processes to accommodate timely responses to citizen projects and maintain regulatory requirements
- Further the One City initiative
- Develop the capability and the tools within city government to effectively plan its future by identifying emerging trends, building sustainable capital improvement programs, and explore issues and opportunities facing the community
- To explore and leverage funding options outside of the adopted City budget through federal, state and foundation grant programs

**The Outcomes of our Investment will be:**

- A well led, coordinated, trained, and empowered workforce
- Secure, consistent governmental operations
- Lawful, equitable, effective, and responsible allocation of city's resources
- An informed and involved Mayor and City Council
- Sustainable and sensible growth options and opportunities

- An organization designed to promote the interests and utilize the expertise of all staff
- An informed and involved community
- An open and accessible government

**Fiscal Year 2017 Budget Highlights:**

- Funding for the construction of the new City Hall building, Public Safety Complex and Downtown Renaissance projects
- Continued implementation and develop of the concepts of “One City”
- Continued funding for organizational leadership training through the University of Virginia

**2016 Fiscal Year Accomplishments:**

- Began the process of repurposing structures for the new City Hall and Public Safety Complex and construction on the Downtown Commons
- Utilized the Hispanic/Latino Community Group and the Senior Citizen Advisory Group for community outreach.
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the third straight year for the City’s FY 2016 adopted budget
- Fully incorporated the 2030 Strategic Plan to the City’s long term planning and budget processes
- Actively worked with members of the local Legislative delegation on policy questions and issues
- Formed a Wellness Committee to improve employee well-being
- Completed the National Citizens Survey

**Fiscal Year 2017 Goals:**

- Complete the construction of the new City Hall and Public Safety Complex
- Complete the Downtown Renaissance project
- Enhance employee recruitment and retention through the One City concept
- Improve the City’s Communication Plan
- Implement findings from the National Citizens Survey
- Continue to develop a budget document that is recognized by the Government Finance Officers’ Association (GFOA) and linked to the City’s Strategic Plan, including a performance measurement, development and refining of organizational and departmental benchmarks, and financial trend analysis
- Continue the implementation of the performance measurement system (IO3.1A)
- Update the City’s strategic plan. Our strategic plan should serve as the cornerstone in our budgeting process. Going forward, it should be integrated into our long-term plan, drive our budget process, and serve as the guidepost in our decision-making processes (IO1.1D)
- Provide grant research, writing, and tracking expertise to the City of Twin Falls and its departments
- Communicate effectively with our diverse communication tools (HC1.2H)
- Redevelop a funded, five-year capital improvement forecasting program (IO3.1B)
- Continue to expand and grow the “One City” Concepts

## **Strategic Planning Objectives**

### **Healthy Community**

HC1.2H: Promote healthy initiatives through communication using utility bill inserts, the city website, and other media ● ①

- Continue funding and investment in Sustain Twin Falls and Activate Magic Valley

### **Learning Community**

LC1.1A: Contribute city educational resources and/or training to other agencies and the public ●

### **Secure Community**

SC1.4B: Develop a structured public communication plan ● ① 2014

- City’s Public Information Officer has requested funding for services to enhance City’s communications platform

### **Accessible Community**

Research opportunities to fund public transportation ① 2018

- Recipient of a planning grant to help guide the City in the development of a Master Public Transportation plan

### **Responsible Community**

RC1.1A: Develop a community engagement program that expands community outreach to all segments of the community, using education efforts, marketing and promotional opportunities. ① 2015

RC1.1C: Expand promotion and education efforts with other governments and non-profits ● ①

RC1.1D: Conduct a communications audit to assess the City’s current outreach efforts ● ①

RC1.2A: Develop a campaign of messaging that educates citizens on their responsibilities on the use and maintenance of private and public property ① 2016

RC1.2D: Provide presentations to high school civics classes on how local government works ● ①

RC1.2E: Develop a Government Citizens Academy to educate adults on how local government works and on responsible citizenship ① 2016

### **Internal Organization**

IO1.1D: Operate under a shared and common vision that moves collectively to eliminate barriers, empower employees, and build relationships with its internal and external partners ①

IO3.1A: Develop a performance measurement system that ensures that the city continues pursuit of cost-effective and cost efficient processes and activities that meet public requirements ● ① 2014

- It is anticipated that the performance measurement system will be implemented by summer of 2014

IO4.1C: Partner with other government entities to form a “Magic Valley Public Service Partnership” ①

- Continue to build partnerships that create opportunities to collaborate – Activate Magic Valley and Sustain Twin Falls are two examples

IO4.1D: Develop an on-going program to monitor and influence state-level decision-making on matters that effect City authority and resources ●

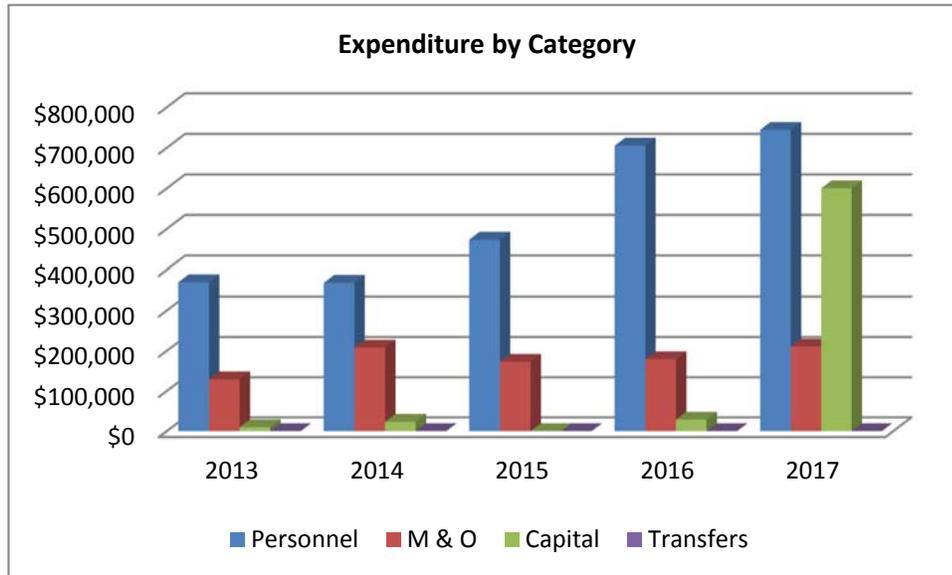
- Continue to meet with members of the local legislative delegation prior to and during the upcoming Legislative Session.
- Continue to be active and involved in the Association of Idaho Cities and other professional associations that have the ability and capacity to represent the City and its legislative interests

### Expenditure by Category - City Manager

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	4	5	5	6	6	0
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$369,530	\$368,220	\$473,314	\$705,031	\$744,104	<b>5.25%</b>
<i>M &amp; O</i>	\$128,852	\$207,954	\$172,474	\$178,986	\$210,647	<b>15.03%</b>
<i>Capital</i>	\$9,550	\$23,157	\$0	\$28,400	\$600,000	<b>95.27%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$507,932</b>	<b>\$599,331</b>	<b>\$645,788</b>	<b>\$912,417</b>	<b>\$1,554,751</b>	<b>41.29%</b>



Capital increase is due to Furniture, Fixtures, and Equipment for the new City Hall and Public Safety Complex.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Finance Department**

**Department Description:**

The Finance Department incorporates all accounting services for the City, and provides a wide range of professional financial services, including: procurement and payments, accurate and timely processing of invoices, cash management, investments, budget preparation, budget planning and monitoring, payroll preparation and reporting of 26 payrolls, benefits and taxes of City employees, billing and collections for utility customers, and keeping up-to-date city vehicle and equipment inventories.

The department serves as the custodian of all public records for the City, ensures legal compliance for public notices and official records, provides for legal publication and retention, and access for official city documents, tracks outdated records and schedules for legal destruction, maintains official records and contracts, ensures retention and disposal in accordance with state law, maintains all Council minutes, ordinances and resolutions, and maintains an easy to use retrieval system.

The Department provides assistance to City Departments, members of the public, media representatives, and other governments and regulatory agencies. The Department fulfills an oversight role on behalf of the City Council and the City Administration of the City's operations. The department has received the GFOA Distinguished Budget Presentation Award for the City's budget since 2012.

The Finance Department also provides accounting, reporting, and assistance for the Urban Renewal Agency.

**Major Objectives:**

- To direct, control and administer the financial activities of the City to ensure that the work of the City is expedited and goals are achieved.
- To assure that controls over financial processes are adequate to protect City assets and report errors timely.
- To provide the City Council, City Manager, and other city departments with financial information for sound decision making.
- To coordinate the flow of funds with the City's activities.
- To anticipate the needs of the departments we serve and be prepared to provide assistance.

**The Outcomes of our Investment will be:**

- Keeping the City of Twin Falls operational and functioning

**Fiscal Year 2017 Budget Highlights:**

- The Finance Department will be focusing on budgeting for outcomes, priority based budgeting and long range planning. The Department will be reviewing and training to ensure “best practices” are implemented in these three areas.
- The Finance Department will be reviewing and evaluating current rate structures in utility billing. This includes water, sewer, and sanitation.
- The Finance Department will be reviewing internal processes, or conducting performance audits, to ensure efficiency is being maximized before adding resources.

**2016 Fiscal Year Accomplishments:**

- The Department solidified its target with a fifth year of timely year-end audit completion, and successful submission of the City’s annual budget to the Government Finance Officers Association, receiving a third “Distinguished Budget Presentation Award.”
- The Department prepared a Comprehensive Annual Financial Report, and it has been submitted to the Government Finance Officers Association for review.
- The Department reviewed and expanded written policies, and continues to do so as issues are identified and areas of need refined.
- Project Management Software continues to be refined. This system exists to track and manage City projects spanning multiple fiscal years. The software interfaces with the current financial software.

**Fiscal Year 2017 Goals:**

- Continue to expand City Financial Policies into other less critical areas.
- Complete the “Welcome Packet” for new residents/ utility customers (RC1.2B)
- Train City staff in the use of the financial software to ensure understanding so they may review and research items in the budgets they are responsible for.
- Improve accounts receivable process. This includes defining a clear policy to assist other departments.
- Improve monthly financial reports for the departments and the community. This is to include revamping the City’s financial dashboard.
- Provide fraud training and education (SC3.1F).
- Develop a prioritized and funded capital investment plan (IO3.1B).
- Begin reviewing internal processes to find efficiencies. This review will involve accounts payable, payroll, accounts receivable, and the process for budgeting.

**Strategic Planning Objectives:**

**Healthy Community:**

HC1.2G: Consider requiring that a portion of certain city grants to local agencies be directed to wellness education ② 2016

- Tasks: FY 16 - Use a portion of the Municipal Powers Outsourced Grant funds to help fund “Activate Magic Valley.”

**Secure Community:**

SC3.1F: Provide fraud training and education ④

- Tasks: FY 16 – Sponsor two fraud prevention seminars; one for the general population dealing with theft and one for business dealing with employee theft

**Environmental Community:**

EC2.2A: Explore the opportunity to expand the recycling program throughout the city and to all uses. Encourage residents to mulch yard wastes on their property ③ 2020

**Responsible Community:**

RC1.2B: Develop “Welcome Packet” for new residents/ utility customers ① 2016

**Internal Organization:**

IO3.1C: Develop Financial Policies for Council consideration ① 2014

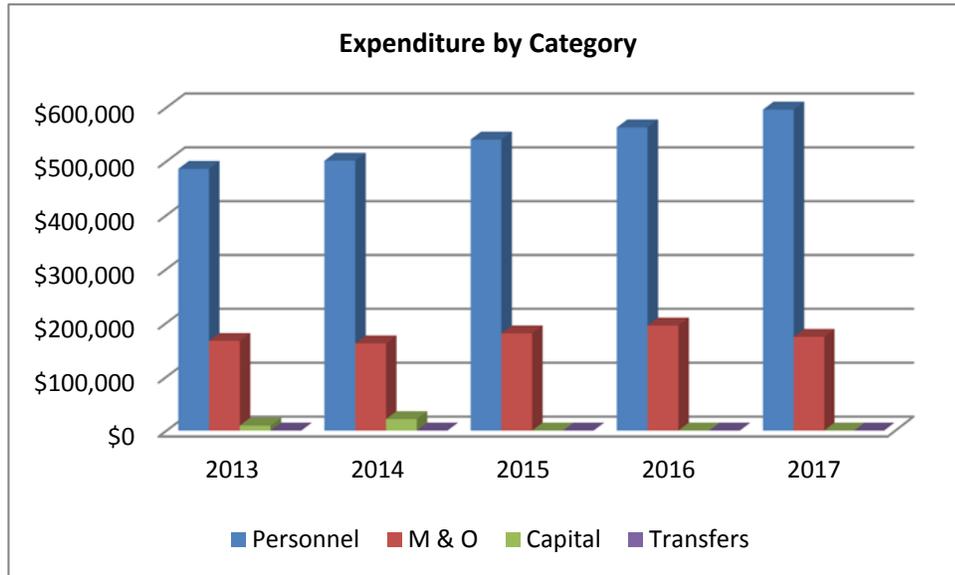
- Tasks – The Finance Department continues to review and refine financial policies for the City of Twin Falls. This process is on-going.

### Expenditure by Category - Finance

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	6.5	6.5	6.5	6.5	6.5	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$485,691	\$500,928	\$540,204	\$562,708	\$595,777	<b>5.88%</b>
<i>M &amp; O</i>	\$166,187	\$161,478	\$180,272	\$194,781	\$173,615	<b>-10.87%</b>
<i>Capital</i>	\$9,114	\$21,257	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$660,992</b>	<b>\$683,663</b>	<b>\$720,476</b>	<b>\$757,489</b>	<b>\$769,392</b>	<b>1.57%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Legal Department**

**Department Description:**

The duties of the City Attorney are set forth in Idaho Code §50-208A. The City Attorney is the legal advisor of the municipal corporation, may represent the city in all suits or proceedings in which the city is interested, and performs such other duties as may be prescribed by ordinances and resolutions duly passed.

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

**Major Objectives:**

- To direct, control and administer the legal activities of the City to ensure that the City, its departments and personnel comply with legal requirements.
- To provide the Council, City Manager and City Departments with legal advice and information.
- To respond to legal question from within and without City government.
- To prosecute misdemeanors and infractions for the Police Department and Code Enforcement Department.

**The Outcomes of our Investment will be:**

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

**Fiscal Year 2016 Budget Highlights:**

The City continues the process of moving the City Prosecutor services “in house.” The City has hired a Deputy City Prosecutor, who now handles most in-court proceedings. Contract counsel will continue to provide administration, case management, training, mentoring, etc. The City anticipates completing the transition to a totally in-house City Prosecutor’s Office beginning with the 2018-2019 fiscal year.

**2016 Fiscal Year Accomplishments:**

- The civil side of the City Attorney’s Office primarily provides service in the way of legal advice, contracts, ordinances, memoranda, etc. as requested by the Council, City Manager, and Departments.
- Public Works construction and funding issues have dominated our time, with major projects related to Chobani, Clif Bar, the WWTP Project, the Downtown Renaissance Project, as well as ongoing issues with Auger Falls, Sunnybrook Springs, etc.
- The City Prosecutor side of the City Attorney’s Office continues to be busy. Cases are handled through all phases of prosecution from arraignment/bond, to pretrial conference, pretrial motion, court or jury trial, post-trial motion and sentencing.

**Fiscal Year 2017 Goals:**

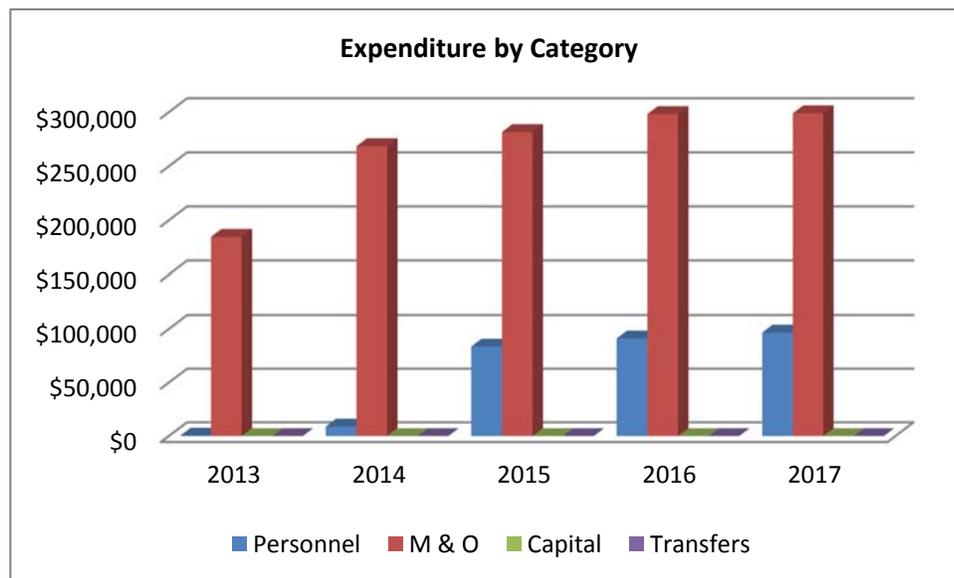
- The primary goal of the 2017 fiscal year will be to continue the transition to an in-house City Prosecutor’s Office. Fiscal year 2017-18 will mark the last year of a 5-year transition to a fully in-house City Prosecutor’s Office. With the completion of the new City Hall Building, we plan to physically transfer the files from outside to in-house, and to begin training a paralegal, who will support two city prosecutors, beginning with the 2018-19 fiscal year.

**Expenditure by Category - Legal**

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE			1	1	1	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$373	\$8,916	\$83,646	\$91,225	\$96,638	<b>5.93%</b>
<i>M &amp; O</i>	\$184,646	\$268,500	\$281,604	\$298,294	\$298,944	<b>0.22%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>185,019</b>	<b>277,416</b>	<b>365,250</b>	<b>389,519</b>	<b>395,582</b>	<b>1.56%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Planning & Zoning Department**

**Department Description:**

The Planning & Zoning Department is responsible for managing growth within the City and its Area of Impact and for administering the Comprehensive Plan and Title 10 of the Twin Falls City Code (the Zoning ordinance). The implementation of these documents include advising the City Manager, the City Council, the Planning & Zoning Commission, developers, and the public regarding land use and planning & zoning regulations of the City. The department reviews zoning and development requests and investigates and seeks resolution to zoning complaints.

**Major Objectives:**

- Continue to assess and amend as needed the development review process and related policies
- Improve customer service to zoning applicants by providing more thorough initial application reviews and continuing to develop a departmental attitude of finding solutions rather than problems
- Implementation of the Comprehensive Plan and review amendment requests for consistency with the community values and desires
- Improve implementation of special use permit and zoning conditions prior to occupancy so that these conditions do not become enforcement problems later
- Complete code enforcement case work in a timely and effective manner - CE
- Continue developing modifications to the Zoning ordinance in conformance with Comprehensive Plan
- Assess and amend Zoning ordinance as needed regarding potential impediments toward downtown redevelopment
- Work with the Engineering Department to develop and implement a plan of action to address recent water supply and sewer capacity concerns as they relate to development
- Work with Parks & Recreation Department to continue to provide neighborhood park and trail extension opportunities as they arise with development
- Work with Economic Development Department and Urban Renewal Agency to further downtown redevelopment and new industrial projects

**The Outcomes of our Investment will be:**

- Better working relationships with citizens and development community
- Confidence and respect for the Planning & Zoning Department
- An up-to-date Zoning ordinance that conforms to the Comprehensive Plan
- More community friendly growth
- Timely and consistent enforcement of applicable codes and ordinances
- Effective, efficient and consistent implementation of future code and/or plan amendments

**Fiscal Year 2017 Budget Highlights:**

- As the Planning & Zoning Department’s activities are primarily customer service related and performed by department personnel, this budget contains primarily personnel related expenditures.
- Funding to maintain the current level of department staffing.
- Funding for the continued education and training needed to help department staff improve their ability to perform the duties they are tasked with.
- Anticipates staff working to update the Zoning ordinance as recommended by the Comprehensive Plan, to make our review process more efficient and effective, and to become more efficient and consistent in our code enforcement activities.
- Planning staff to work with consultants on the Comprehensive Plan Update.

**2016 Fiscal Year Accomplishments:**

- The department went through a restructuring process 2013-2014 fiscal year. The Planning & Zoning Department includes the Code Enforcement Division that handles code enforcement duties for zoning/signs, nuisances, animal permits and downtown parking and assistance with Public Works Departments; water use, right-of-way permits.
- The department has been able to cover the increased workload with little disruption to the department’s customer service, though some projects have been delayed.
- The Development Services Building/Hansen Building is operating with three (3) Administrative Assistants. Their primary duties include excellent customer service as they are the “first responders/contact” person(s) for the Development Services Building/Hansen Building and are generally the first to assist a customer. We are operating the front counter area very smoothly.
- Department personnel were able to complete some minor Zoning Title - Ordinance Amendments and several significant zoning and development request reviews. With three (3) new schools and a new industry this year is proving to be very busy with increased development occurring primarily in the NW part of town and the SE industrial areas.
- The City Works program was operational online this year. We continue to experience issues with the ability to create reports and share internal information with others.

**Fiscal Year 2017 Goals:**

- Complete at least four of the more significant pending zoning ordinance amendments (EC 1.2C).
- Evaluate Strategic Plan Objectives and evaluate for continued efficient growth as desired by the community.
- Review zoning and development process and adjust as necessary to improve efficiency and customer service.
- Provide training opportunities to department personnel to promote the professional development and their knowledge, skills, and abilities.
- Complete the Comprehensive Plan Update.

## **Strategic Planning Objectives**

### **Healthy Community**

HC 1.1B: To require that Bike and walking paths/trails are developed as a part of new development ❶

- Tasks: FY 17 - Ensure the zoning ordinance requires bike and walking paths/trails be developed as part of new development.

HC 1.1D: Develop policies and regulations that discourage sprawl development and reduce vehicle miles traveled ❶ ❷

- Tasks: Ensure the zoning ordinance is in compliance with the Comprehensive Plan. Communicate and coordinate with other departments and community entities to discourage sprawl developments and provide ordinances to allow and encourage a pedestrian/bicycle mode of travel within the community

### **Accessible Community**

AC 1.4A: Adopt code provisions that encourage mixed use and in-fill development ❶

- Tasks: Communicate and coordinate with other departments and community entities to encourage mixed use and in-fill developments

### **Environmental Community**

EC 1.2C: Update the development codes (Title 4 & Title 10) to reflect best practices ❶ ❷

- Tasks: Partner w/Building Inspection to communicate and coordinate w/other departments and community entities to educate and encourage best practices. Initiate public process to amend city codes to adopt best practices

EC 1.2D: Review and update city policies and regulations to balance public access with private property rights along the canyon rims ❶ ❷

- Tasks: Communicate and coordinate w/other departments, community entities and citizens to review and update city policies and regulations to ensure balance of public access with private property rights along the canyon rims.

### **Prosperous Community**

PC 1.1B: Protect the historic character of the downtown ❶ ❷

- Tasks: Communicate and coordinate with other departments, community entities and downtown residents/business owners to create a zoning ordinance that is in compliance with the Comprehensive Plan and preserves the historic character of the downtown while encouraging development

PC1.2B: Develop a strategy for downtown and Old Town parking that supports growth, and, amend the zoning code parking standards accordingly ● ①

- Tasks: Communicate and coordinate with other departments, and downtown residents/business owners to adopt a zoning ordinance that is in compliance with the Comprehensive Plan and preserves the historic character of the downtown, allows for creative parking standard alternatives while encouraging growth and development in the Old Townsite

**Responsible Community**

Objective RC 1.2A: Develop a campaign of messaging that educates citizens on their responsibilities on the use and maintenance of private and public property ① 2014

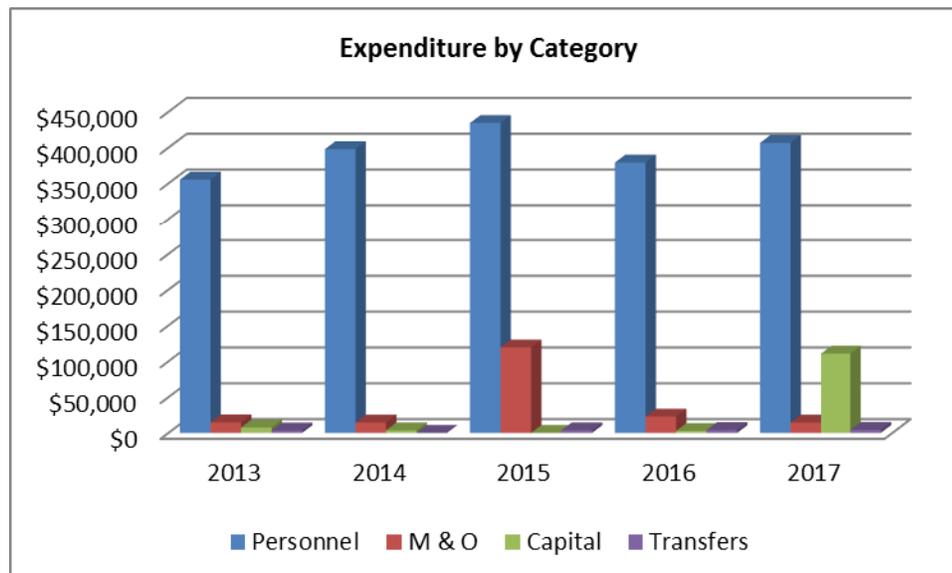
- Tasks: Coordinate and assist the Public Information Officer with a campaign to educate citizens on use and maintenance of private and public property

**Expenditure by Category - Planning and Zoning**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	5	5	5	5	5	
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$355,332	\$397,874	\$434,401	\$379,213	\$406,675	<b>7.24%</b>
<i>M &amp; O</i>	\$14,761	\$14,517	\$119,300	\$22,795	\$14,492	<b>-36.42%</b>
<i>Capital</i>	\$7,454	\$3,586	\$0	\$2,830	\$110,711	<b>3812.03%</b>
<i>Transfers</i>	\$3,350	\$0	\$3,711	\$4,026	\$4,204	<b>4.42%</b>
<b>Subtotal</b>	<b>\$380,897</b>	<b>\$415,977</b>	<b>\$557,412</b>	<b>\$408,864</b>	<b>\$536,082</b>	<b>31.11%</b>



Capital changes relate to the scanning, and digitizing, of P&Z documents.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Code Enforcement**

**Department Description:**

The Code Enforcement Department is responsible for enforcing City Codes pertaining to Zoning, Health, Sanitation Conditions, Public Nuisances, Animal Permitted Zones, Weed Abatement and Water Conservation. It also oversees issuing parking permits and enforcing parking rules in Historic Downtown and throughout the city. Code Enforcement assists Animal Control in educating citizens regarding City Codes pertaining to animals.

**Major Objectives:**

The major objectives of this department are:

- Enforce sanitation codes and title 10 codes related to health, sanitation conditions, public nuisances, weed abatement, the animal permitting process, parking permit and enforcement in Historic Downtown and water conservation. Assisting Animal Control in educating our citizens in regards to City codes pertaining to animals.
- Maintain a clean and safe environment for residents and visitors
- Provide excellent customer service
- Respond to complaints promptly and complete case work in a timely and effective manner
- Develop strong relationships with citizens to encourage and maintain a cooperative attitude in preserving a livable community

**The Outcomes of our Investment will be:**

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

**Fiscal Year 2017 Budget Highlights:**

With the proposed transfer of Animal Control to Code Enforcement in the 2017-18 budget we will need to add two new units to our Gtechna Software. This software will continue to allow Code Enforcement which includes Animal Control to be more efficient in resolving violations along with leaving notices on site and will also allow cross training and collaboration with all officers involved in Code Enforcement.

### **2016 Fiscal Year Accomplishments:**

- Continued success in regards to education of city codes to citizens.
- Continued success with voluntary compliance
- 7161 Code Enforcement Cases with 6707 resolved voluntarily

### **Fiscal Year 2017 Goals**

The leadership focus for 2017 is to improve residential neighborhoods and commercial districts throughout the City of Twin Falls and increase Quality of Life by:

- Creating safe and healthy conditions
- Educating citizens
- Enforcing municipal code
- Promoting pride of ownership and community
- Building collaborative relationships with residents, businesses, community groups and local government agencies
- Educate and enforce Water Conservation codes
- These goals will be achieved by continuous public education and support, community and neighborhood involvement and always striving for voluntary compliance while keeping judicial enforcement as a “last resort”

### **Strategic Planning Objectives**

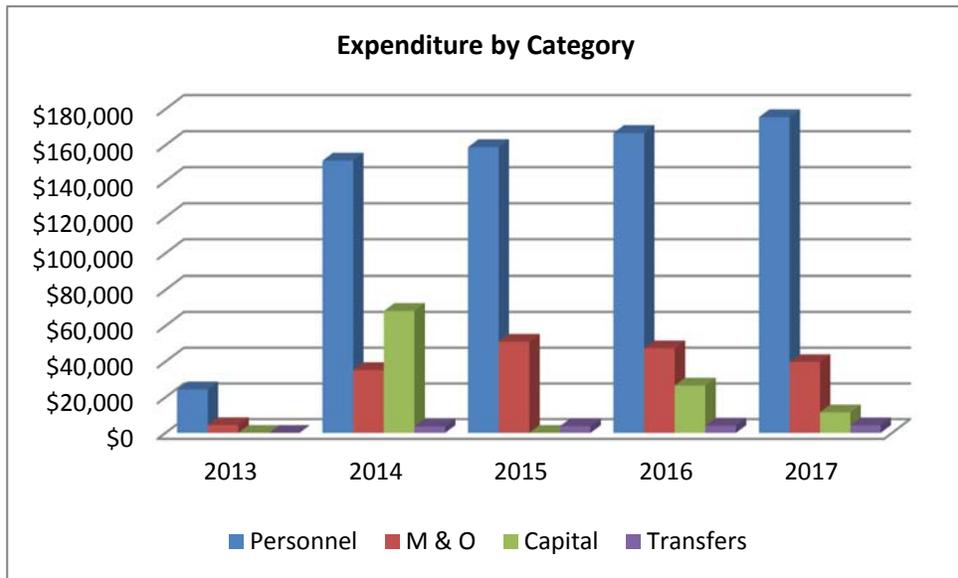
- SC3.1B—Maintain and enforce the most recently adopted regulations that support removal, remodel, or redevelopment of dangerous buildings and dilapidated sites.
- Initiative AC1.1—The City will ensure the City’s sidewalks are walkable and safe.
- EC1.3A—Maintain safe and healthy private property conditions through adequate codes, enforcement, public education, and certified and trained employees.
- RC1.2A—Help develop a campaign of messaging that educates citizens on their responsibilities on the use and maintenance of private and public property.

### Expenditure by Category - Code Enforcement

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>		2.75	2.75	2.75	2.75	
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Expenditure Category						
<i>Personnel</i>	\$24,344	\$151,317	\$158,831	\$166,654	\$175,435	<b>5.27%</b>
<i>M &amp; O</i>	\$4,340	\$35,166	\$51,070	\$47,370	\$39,632	<b>-16.33%</b>
<i>Capital</i>	\$0	\$68,223	\$0	\$26,500	\$11,500	<b>-56.60%</b>
<i>Transfers</i>	\$0	\$3,610	\$3,736	\$4,053	\$4,232	<b>4.42%</b>
<b>Subtotal</b>	<b>28,684</b>	<b>258,316</b>	<b>213,637</b>	<b>244,577</b>	<b>230,800</b>	<b>-5.63%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Economic Development**

**Department Description:**

Prosperous Community – 2030 Vision:

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

The Director is also the Twin Falls Urban Renewal Agency (TFURA) Executive Director. Generally, the Director is responsible for new business attraction; business retention and expansion; downtown revitalization; urban renewal advocacy; and community communication.

**Major Objectives:**

- Market Twin Falls to new companies
- Work with local businesses to be successful and continue to grow
- Continue downtown revitalization
- Communicate with the community

**The Outcomes of our Investment will be:**

- Exposure of Twin Falls to companies outside our immediate market to consider for expansion and investment
- Ensuring local companies know how to access resources they need to succeed
- Having site information more readily available to immediately respond to project inquiries
- A local team able to respond quickly
- Downtown revitalization construction underway

**Fiscal Year 2017 Budget Highlights:**

As the community begins the Downtown Renaissance construction, funds have been added to assist that endeavor.

**2016 Fiscal Year Accomplishments:**

- Worked with TFURA and city staff to continue infrastructure and site needs to accommodate Clif Bar’s operations. Clif Bar opened June 2016.
- Maintained a site inventory database on the City’s website and on GemStateProspector.com.
- Responded to 5 leads. Our leads come from direct contact (from city website), Idaho Dept. of Commerce, SIEDO, and other Ready Team partners. Our biggest challenge remains that we are limited in shovel-ready land opportunities of the size that most opportunities seek (50-300 acres).
- Responded to numerous information requests – both from local businesses and outside companies. These companies are retail, restaurant, or office oriented.
- Provided information to various companies and individuals regarding URA-owned sites for the purpose of new projects. Sold a TFURA-owned warehouse to Fishers Technology which renovated the building and opened for business in June 2015.
- Advocated for and provided information to Idaho legislatures regarding proposed legislation for urban renewal.
- Provided leadership and collaboration among the City, TFURA, and stakeholders to continue the downtown revitalization visioning process.
- Purchased the Gould property to increase the amount of available parking downtown.

**Fiscal Year 2017 Goals:**

- Work with Idaho Power Site Readiness Program to identify appropriately sized sites to market for outside and local expansion projects.
- Continue to work with community partners to provide assistance to local businesses.
- Continue to work with the Ready Team to respond to appropriate leads, complete requests for information, and prepare for site visits.
- Continue the Downtown Renaissance project construction.
- Create a business retention model.
- Develop capacity for business and talent attraction.

**Strategic Planning Objectives**

PC1.1A: Develop and implement a program for revitalization of downtown ① FY 2015

- Tasks: Work with TFURA to hire facilitator to guide community downtown visioning process and complete preliminary design.

PC3.1A: Identify three to five industry sectors that fit the community to create job diversity including more technology jobs, while retaining the focus on agricultural based economy ① FY 2017

PC3.1B: Develop and maintain an inventory of industrial buildings and sites- Published in 2014 ①

PC3.2B: Use existing and potential tourism activities as a tool for economic development efforts ①

PC3.3A: Focus on both business retention and expansion efforts ① ②

PC3.3B: Create and support partnerships in pursuit of economic development objectives and strategic plan goals ① ②

PC3.3C: Explore the viability of establishing an incubator for start-up businesses and entrepreneurial activity ② 2018

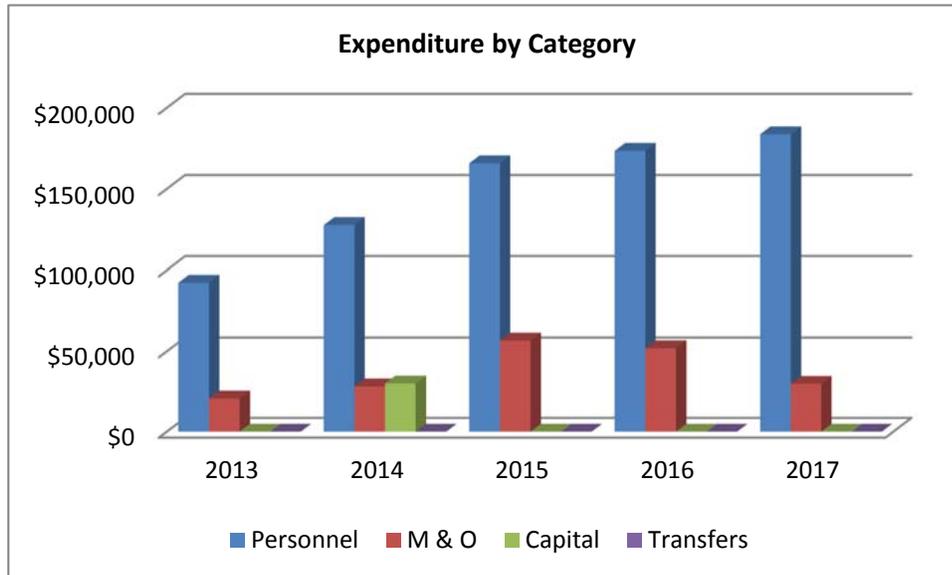
PC3.3D: Explore mechanisms to enhance access to capital for new and expanding businesses ② 2018

### Expenditure by Category - Economic Development

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	1.5	1.5	2	2	2	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$92,410	\$127,661	\$165,789	\$173,405	\$183,647	<b>5.91%</b>
<i>M &amp; O</i>	\$20,620	\$28,178	\$56,665	\$51,950	\$29,800	<b>-42.64%</b>
<i>Capital</i>	\$0	\$30,000	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$113,030</b>	<b>\$185,839</b>	<b>\$222,454</b>	<b>\$225,355</b>	<b>\$213,447</b>	<b>-5.28%</b>



The reduction in M&O is related to Professional Services, that will be handled in house.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Human Resources**

**Department Description:**

The Human Resources Department promotes workforce excellence through the development and administration of a comprehensive HR system. It has a general responsibility for fostering an organizational culture of service and a work environment committed to equal employment opportunities and fair treatment at all levels. This includes the integration of employee needs and expectations with state and/or federal regulations, organizational strategic goals and fiscal responsibility.

**Major Objectives:**

The major objectives of the Human Resources Department include:

- Guidance and support to all City Departments regarding employment policies and procedures.
- Recruitment, selection and development of quality applicants.
- Benefit design and administration.
- The retention of service-minded personnel.

**The Outcomes of our Investment will be:**

- Compliance with required state and federal employment laws.
- Ability to recruit highly skilled individuals to fill positions.
- A competitive compensation package that includes both salary and benefits.
- The retention of a highly skilled workforce who delivers quality services to the residents and visitors of the City of Twin Falls.

**Fiscal Year 2017 Budget Highlights:**

The 2017 Human Resources budget does not include any significant changes over last year's budget allocation. Funding provides primarily for department personnel, recruitment related expenditures, employee recognition, professional services, training opportunities and wellness activities. No staffing change is reflected. One small capital request is for a web based program designed to track FMLA usage.

**2016 Fiscal Year Accomplishments:**

- All insurance renewals were completed including, SelectHealth Inc. (health), Delta Dental (dental), VSP (vision), Standard Life (life and disability), and BPA (employee assistance provider). All plans renewed with a minimal premium increase. The move from Blue Cross of Idaho to SelectHealth Inc. included very few plan changes and a collaboration between St. Luke's, SelectHealth and the City to enhance efforts towards employee wellness.

- Department staff continue working in collaboration with other city departments to strengthen the concepts of One City.
- On October 4, 2015, the City provided a market adjustment to the salary table of .5%. All employees who had completed their introductory period and received a favorable performance evaluation were awarded a 3% salary adjustment. Compression adjustments for eligible employees have been given as outlined by policy.
- In an effort to advance the City Council's desire to be an employer of choice, department staff continue to participate in salary surveys from other entities and to monitor the market competitiveness of the City's compensation schedule.
- The Risk Manager provided oversight to all departments so that requirements of ICRMP's Discount Program could be achieved. This provided the City with a 5% premium reduction.
- The department worked with St. Luke's Magic Valley to offer its annual health evaluation fair to approximately 450 employees and spouses.
- The City's work comp claims insured through the State Insurance Fund saw a reduction in both number and dollar loss sustained by the City.
- Implemented new recruitment strategies for various departments in an effort to address the shrinking pool of applicants.
- Provided incentives for wellness related activities.
- Continued efforts towards meeting HR related strategic plan objectives.
- Provided new employee orientation for employees new to the City organization.
- Conducted 33 recruitment and/or internal promotional or transfer processes.
- Hired 28 new employees with several Department Head and other processes in progress.
- Work continued in an effort to enhance fire fighter physicals to incorporate recommendations outlined in NFPA 1582.
- Department staff coordinates the efforts of all departments to provide a City newsletter each month.

### **Fiscal Year 2017 Goals**

- Serve as a resource to other City Departments regarding employee issues, concerns, and policy compliance.
- Complete a revision to the Personnel Resolution.
- Work with a committee consisting of a cross section of interested City employees, develop and implement a comprehensive Wellness Program.
- Achieve the ICRMP Discount which provides a 5% savings off of the renewal by having 80% of all employees complete the required training.
- Develop a post- retirement health savings plan.
- Implement a monthly supervisory training program.

- Continue to monitor and assess the compensation program in an effort to maintain and enhance the City’s market competitiveness and internal equity.
- Advance each of the HR strategic plan objectives.

### **Strategic Planning Objectives**

#### **Learning Community**

- LC1.1 The City will support efforts of others in creating a well-educated and trained community.
- LC1.1D: Create internships programs. (2)
- LC1.1E: Participate in education fairs and seminars providing information on local government jobs. (1)

#### **Internal Organization**

- IO1.1: The City of Twin Falls will empower, educate, and equip its employees with the knowledge, skills, and abilities as well as facilities and tools that are required for them to succeed. (1)
- IO1.1A: Attract, recruit, retain and train the most qualified employees. (1)
- IO1.1B: Continue to educate and invest in our employees through training and career development. (1)
- IO1.1C: Provide a good, safe working environment through developing work place violence and harassment policies, and performing background checks. (1)
- IO1.2: The City will be a leader and example for the community in promoting employee wellness. (1)
- IO1.2A: Identify the opportunities, costs, staffing, and funding sources for an employee wellness program. (1)
- IO1.2B: Develop an incentive program for employees to participate in the wellness program. (1)
- IO1.2C: Develop a program of safety procedures and training to prevent employee accidents. (1)
- IO2.1: The City of Twin Falls will build a strong, informed, and committed workforce through fair compensation, good treatment, and professional development programs. (1)
- IO2.1A: Create and maintain a market competitive compensation plan and benefits program. (1)
- IO2.1B: Identify training opportunities that can be accessed and developed for in-house employee development, including new employee orientations, new supervisor training. (1)

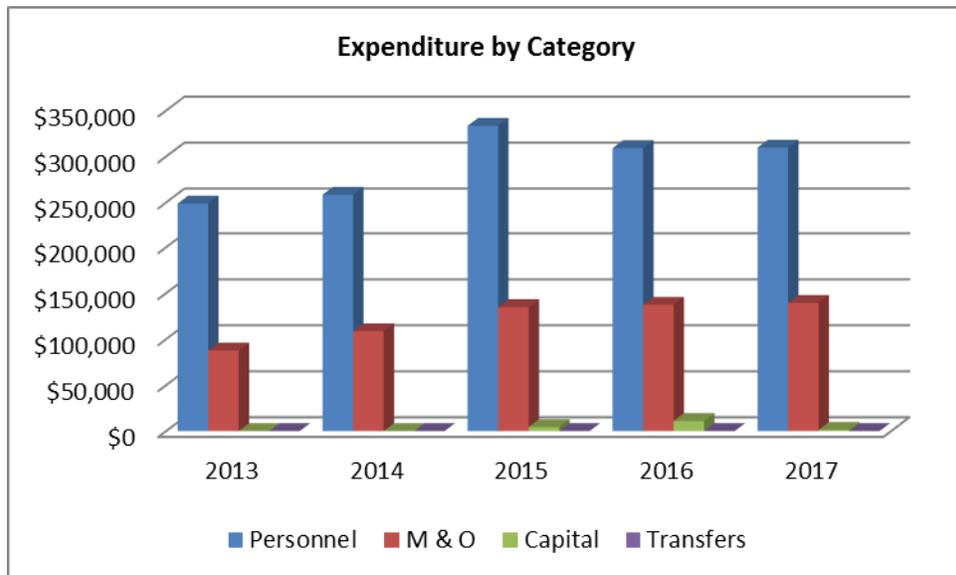
- 102.1C: Encourage and support employees in continuing their education and knowledge base by a continued commitment to professional education programs and, tuition assistance. (1)
- 102.1D: Develop a mentoring and cross-training program that recognizes productivity coupled with experience and retention, along with knowledge, skills, and abilities. (2)

### Expenditure by Category - Human Resources

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	3	3	3	3	3	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$248,728	\$258,266	\$333,283	\$308,982	\$309,646	<b>0.22%</b>
<i>M &amp; O</i>	\$87,583	\$108,497	\$134,750	\$137,250	\$139,250	<b>1.46%</b>
<i>Capital</i>	\$0	\$0	\$4,284	\$10,950	\$1,245	<b>-88.63%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$336,311</b>	<b>\$366,763</b>	<b>\$472,317</b>	<b>\$457,182</b>	<b>\$450,141</b>	<b>-1.54%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Information Services Department**

**Department Description:**

Information Services is responsible to support the management, departments and employees of the City of Twin Falls with technical information and assistance on all communication and electrical issues. Specifically, we construct, maintain, coordinate and protect communication systems, including data and voice networks and their related infrastructure and content. Additionally, we provide internal oversight of electrical planning and design, as well as providing maintenance and improvements of existing systems and procedures.

**Major Objectives:**

- To maintain and improve the communications infrastructure of the City of Twin Falls:
  - All networked physical and virtual servers and firewall; switches; point to point and wireless routers; copper and fiber linkages; and workstations
  - All operating systems, security, groupware, backup, browsers, utility and specialized application software
  - Multiple NEC hybrid telephone switches hard/software including switch programming and desk-set maintenance; Centrex central office line management.
- Our role is assisting the public facing 'external' departments

**The Outcomes of our Investment will be:**

- City employees will retain the tools necessary to accomplish their tasks
- Facilities will remain functional
- Expenditures will be reduced while systems remain intact and functional

**Fiscal Year 2017 Budget Highlights:**

- Agenda Management Software
- Mobile Device Management Software
- Fluke Meters
- 30 TB Nimble Shelf Storage Unit
- Geographic Information Systems (GIS) Coordinator (Moved from Engineering)

**2016 Fiscal Year Accomplishments:**

- Microsoft Exchange 2016 was installed. The goal of Exchange 2016 is to support people and organizations as their work habits evolve from a communication focus to a collaboration focus. At the same time, Exchange 2016 helps lower the total cost of ownership.
- Laserfiche was upgraded to simplify the process of automation of the scanning process into existing applications.
- Springbrook was upgraded to a SQL Server version. The SQL Server is a relational database management system which makes the data available to other applications.
- Geographic Information Services (GIS) was moved to the IS Department to facilitate the sharing of the GIS data with existing applications.
- The NEC telephone system was updated to allow for Voice Over IP. This system integrates the

## City of Twin Falls – Information Systems Department

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different NEC systems throughout the City and allows for transfer of calls and between offices.

- Fiber was installed to the Banner Building and to the temporary City Hall location.
- Backflow software was installed and data was integrated from Springbrook.
- Lidar data was collected and mapped for all city streets.
- Meter interfaces were established for the Badger and the Beacon radio and cellular units.
- Avtec Dispatch Consoles were installed to replace the existing end of life equipment and to meet today's communication requirements.

### **Fiscal Year 2017 Goals**

- Assist every other department of the city in the accomplishment of their objectives.
- Maintain and sustain the communication tools the City personnel utilize in the accomplishment of their objectives.
- Assist in securing new facilities. (SC2.1A)
- Improve and maintain a stable and reliable communications platforms whether, radio, data, or telephonic. (SC2.1C)
- Expanding communications ability with the most recent technology advances and providing coverage as the community grows. (SC1.5A)
- Agenda software will have been installed. Meetings will be more transparent and easier to document.
- Mobile Device Management Software will be in place to protect our existing infrastructure while making the data more available.
- Fluke Meters will be purchased to enable us to test our existing infrastructure.
- 30 terabytes of storage will have been added to the City's network.
- New City Facilities will be secure and have necessary communication infrastructure.

### **Strategic Planning Objectives**

#### **Secure Community**

**SC1.5A:** Expand Communications ability with the most recent technology advances and to provide coverage as the community grows ●

**SC1.5B:** Become self-sufficient taking care of the city's communications equipment ● 2024

**SC2.1A** Develop and implement a plan to improve security in critical city facilities, parks and trails including the use of alarms, lighting and cameras ● 2019

- Tasks: In cooperation with TFPD and Parks personnel, observe, assess and determine risk priorities by location and type
- Catalog recommended improvements, scout resource facilities and distances. Estimate costs and types of improvements contemplated. i.e. (solar, wind or thermal energy sourcing and storage for lighting & comms.)
- Formulate a triage-based action list and budget for strategic and tactical acquisitions. Estimate ongoing operational costs.
- Impact assessments and design refinements including ecological concerns.
- Public briefings and input gathering
- Budget reviews and refinements
- Phased implementation

**SC2.1C:** Maintain a reliable communications/network to support instrumentation of the water and wastewater systems ● 2019

- Fiber runs to key remaining facilities

City of Twin Falls – Information Systems Department

- Ensure that C&C devices have all various and necessary PLC communications software, or complete consolidation efforts
- Consider dual ring, dual homed fiber or maintain and regularly test P2P wireless link potential

**Internal Organization**

**IO1.1E:** Research the use of technology to provide services to customers in the most effective manner  
 ● 2018

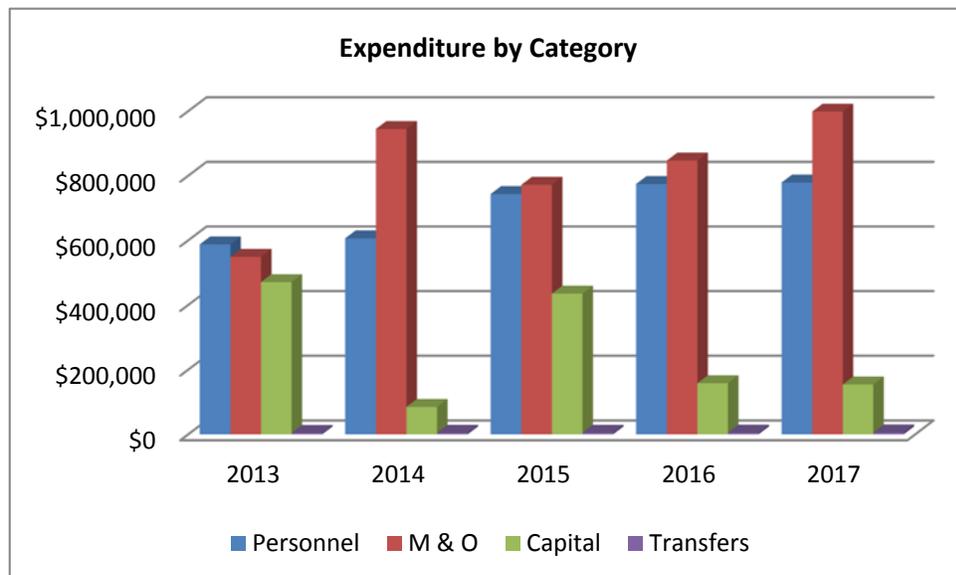
- Define ‘customers’; define ‘services’; and define ‘most effective’; as this will encompass every department
- From the broadest possible concept of technology, consider the tools and techniques, innovations old and new, and sustainable methods which prove in their pairings to provide the simplest and most elegant solutions to problems and processes
- Demonstrate said improvement for target department, follow up with clarifications, investigate refinements and customizations, assist with budget preparation and submission and if requested, repeat

**Expenditure by Category - Information Services**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	7.75	7.75	7.75	8.75	7.75	-1
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$587,533	\$606,314	\$743,406	\$774,483	\$778,928	<b>0.57%</b>
<i>M &amp; O</i>	\$549,025	\$944,541	\$771,776	\$846,792	\$998,588	<b>17.93%</b>
<i>Capital</i>	\$470,674	\$84,790	\$435,020	\$158,000	\$197,069	<b>19.82%</b>
<i>Transfers</i>	\$4,535	\$4,853	\$5,022	\$5,448	\$5,689	<b>4.42%</b>
<b>Subtotal</b>	<b>1,611,767</b>	<b>1,640,498</b>	<b>1,955,224</b>	<b>1,784,723</b>	<b>1,937,274</b>	<b>10.96%</b>



The Administration Assistant position was eliminated with a restructuring of duties.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Police Department**

**Department Description:**

The Twin Falls Police Department (TFPD) is responsible for providing effective police services to the community. The Department is configured into three functional divisions, which include:

**ADMINISTRATIVE SERVICES DIVISION:** The primary function of the Administrative Services Division (ASD) is to support and assist all operations within the organization. This includes several support-related units within the Department, such as the Records Bureau which processes, logs and files all incoming reports, citations and documents generated by all Divisions. The Division includes the operation of the City 911 Communications Center which is responsible for providing emergency and non-emergency radio/telephone communication services to the Fire Department, Police Department, Public Works and other City departments. The ASD also contains the Juvenile Crime Unit, the Animal Control Unit, a Crime Prevention Officer, and the Quartermaster / Training Staff Sergeant. Additionally, the ASD manages internal affairs, departmental property and equipment, and the Department's firearms programs.

**CRIMINAL INVESTIGATION DIVISION:** The Criminal Investigation Division (CID) is tasked with investigating all felony crimes, death investigations, missing persons, narcotics investigations, and most misdemeanor investigations within the City of Twin Falls. Consisting of Case Detectives, Financial Crimes, Property and Evidence, and the Narcotics Unit, this Division works together on all major crimes and has successfully solved and assisted in the prosecution of numerous major criminal cases committed in Twin Falls.

**PATROL DIVISION:** Police Officers of the Patrol Division are the first responders of the Police Department. They provide the majority of public safety needs to the community and are the most visible manifestation of the organization. The Patrol Division consists of thirty-four Officers and six Sergeants. The Division is divided up into two work groups for patrol functions, Platoon A and Platoon B. Each platoon is currently led by a Lieutenant. The Division also consists of the Strategic Traffic Accident Reduction (STAR) Team, which is made up of four Officers and one Sergeant. Members of the Patrol Division also serve dual roles on such specialized teams as the Bomb Squad, Canine Teams, and the Special Weapons and Tactics (SWAT) Team.

**Major Objectives:**

The major objectives of this Department can be found in our Mission Statement: "Our mission is to provide excellent service, professional law enforcement and effective crime prevention for a safe community."

Our employees strive to accomplish our Mission Statement by following the values of the TFPD. Our values are the foundation of the organization, representing the principles from which every policy and procedure is derived and permeating every facet of the Department's operation. The ability to articulate these values, as well as each member's personal commitment to them, contributes to the overall success of the organization as well as individual employees. Because we are proud of our chosen profession, Department, City and work, the values to which we subscribe can be articulated in an acronym known as **PRIDE**, which stands for Professionalism, Respect, Integrity, Dignity and Excellence.

**ADMINISTRATIVE SERVICES DIVISION OBJECTIVES:**

Each of the components of the ASD is tasked with developing and maintaining systems designed to increase the efficiency of all three Divisions. The objectives of the ASD over the next year will be focused on improving overall citizen education, service and satisfaction; to continue to improve the training plan for each employee; to identify new crime trends and provide timely communication with internal and external customers about these issues to prevent future criminal activity; and to assist the Criminal Investigation Division and Patrol Division in accurately tracking the work measures and productivity of their employees.

**CRIMINAL INVESTIGATION DIVISION OBJECTIVES:**

The CID's objectives during the next year will focus on providing excellent service to both external and internal customers, conducting examinations of internal systems for efficiency, and utilizing the knowledge gained during investigations towards the Department's crime prevention efforts. The CID will strive to consistently produce quality criminal cases for prosecution in a timely manner while always focusing on the needs of each crime victim we serve. We must advocate for crime victims while remaining available to them and keeping them apprised of all case developments. All CID personnel must work diligently to ascertain the critical facts surrounding how the victim became a victim of crime in order to prevent future criminal activity and victimization. In order to accomplish these objectives, the CID will research and utilize the latest technological advancements, legal changes, and training techniques in the field of law enforcement.

**PATROL DIVISION OBJECTIVES:**

The objective of the Patrol Division is to be highly productive in accordance with our Mission Statement and in meeting the public safety needs of our community. The Patrol Division is focused on crime trends, traffic safety issues, and quality of life issues on a daily basis. Employees are encouraged to achieve success in these areas by demonstrating the following characteristics: teamwork, service, self-initiated activity, communication, educating the community in crime prevention to reduce victimization, completing the best initial investigation, identifying problems, and developing solutions to those problems.

**The outcomes of our investment will be:**

- A safe and secure community dedicated to preventing and reducing criminal activity through cooperative partnerships.
- A motivated and proactive Police Department dedicated to anticipating crime and quality of life issues that affect our customers.
- Stronger working relationships with community leaders, civic groups, local businesses, schools, and private citizens.
- Effective communication with the Twin Falls City Council and other City departments, to accomplish community objectives and goals.
- A well-trained and experienced work force dedicated to serving our community.

**Fiscal Year 2017 Budget Highlights:**

- Funding request to bring back a victim/witness coordinator position to enhance our response and services to the victims of sexual assault, rape, domestic battery and other violent crimes.
- Funding to add a coordinator to manage the Department’s Body Worn Camera program and our Data Driven Approach to Crime and Traffic Safety (DDACTS) program.
- Funding request to purchase five utility patrol vehicles, one detective vehicle, one administrative vehicle, nine suppressors for SWAT, one bomb suit for the Bomb Squad and an update to the Bomb Squad robot.
- Funding to purchase the third phase of TASER replacements for patrol officers, a software system designed to track internal affairs investigations and provide for an early warning system, and the annual maintenance fees associated with our new body worn camera system.

**2016 Year Accomplishments:**

- Continued long history of remaining within our approved capital and annual operating budgets.
- Department employees handled 52,552 calls for service (up 2.2%), including 10,120 traffic stops; made 2,124 arrests for criminal activity; completed 7,260 police reports, issued 5,765 citations.
- The CID reviewed 2,874 total cases, assigned 640 for investigation and achieved a 57% clearance rate.
- The narcotics unit was redeployed mid-year due to manpower issues, but still made 98 arrests and seized over \$53,000.00 worth of narcotics and money.
- Conducted several traffic safety programs such as the “Every 15 Minutes” Program, while making 197 arrests for driving under the influence.

**Fiscal Year 2017 Goals:**

- To fill all police officer vacancies and retain our employees in an effort to provide an excellent level of service to our growing community as One Team with One Mission and as One City.
- To institute Department-wide performance measures specific to each position and individual employee that strive towards meeting the Department’s Mission Statement and accomplishing the City’s strategic goals.
- To improve upon the Department-wide operational model that adopts the principles of data driven approaches to crime and traffic safety (DDACTS).
- To continue to strive to provide excellent customer service to every customer, crime victim, visitor and citizen our employees encounter.

**TFPD’s Strategic Planning Objectives:**

Focus Area 1 – Healthy Community (HC)

Goal HC1: Improve the health of the community.

Initiative HC1.1: The City will provide facilities that support healthy lifestyles.

Initiative HC1.2: The City will provide programs and services that support healthy lifestyles.

HC Objectives TFPD is leading:

- Objective HC1.2C: Focus efforts on mental health issues in partnership with other agencies. (Ongoing)
- Objective HC1.2D: Improve response to drug and alcohol related incidents. (On Going)

Focus Area 2 – Learning Community (LC)

Goal LC1: Extend the knowledge base of City government in support of a learning community.

Initiative: LC1.1 -The City will support efforts of others in creating a well educated and trained community.

LC Objectives TFPD is leading:

- Objective LC1.1F: Support a safe learning environment through support of the school resource program and in partnership with the local colleges. (Ongoing)
- Objective LC1.1G: Develop educational programs in the schools to address drug use, violence and bullying. (Ongoing)

Focus Area 3– Secure Community (SC)

Goal SC1: Maintain public safety at the highest practical level.

Initiative SC1.3: The City will maintain a high level of interactive communication with the community on police services.

Initiative SC1.4: The City will continue to balance perception vs. reality regarding police services.

Initiative SC1.5: The City will improve professional and technical development in the City's communication system.

Goal SC2: Maintain safe public facilities and parks.

Initiative SC2.1: The City will ensure that all public facilities are safe.

Goal SC3: Prevent crime, fire events, and life safety hazards.

Initiative: SC3.1 The City will provide high quality prevention through code enforcement, plan reviews, and public education programs.

Goal SC4: Focus efforts on specific public safety issues.

Initiative SC4.1: The city will increase traffic, bicycle and pedestrian safety.

Initiative SC4.2: The City will improve community response to drug and alcohol issues.

**SC Objectives TFPD is leading:**

- Objective SC1.3A: Conduct surveys of police service with end-users and partners. (Ongoing)
- Objective SC1.3B: Support data driven outcome approaches to crime and traffic safety. (Ongoing)
- Objective SC1.4A: Improve the relationship with the community by focusing on feedback and outcomes. (Ongoing)
- Objective SC1.4B: Develop a structured public communication plan. (Ongoing)
- Objective SC1.4C: Educate regarding crime statistics and what the statistics really mean. (Ongoing)
- Objective SC1.5C: Develop the City's electronic citation and reporting capabilities. (Ongoing)
- Objective SC1.5D: Pursue social media, FaceTime and Skype for crime reporting and alerts for criminal activity in a specific area. (Ongoing)
- Objective SC1.5E: Pursue Alert-ID – sharing real-time data with the community. (Ongoing)
- Objective SC2.1A: Develop and implement a plan to improve security in critical City facilities, parks and trails including the use of alarms, lighting and cameras. (Ongoing)
- Objective SC3.1F: Provide fraud training and education. (Ongoing)
- Objective SC3.1G: Expand background checks on all coaches and instructors for youth activities. (Ongoing)
- Objective SC4.1A: Support the Traffic Safety Commission. (Ongoing)

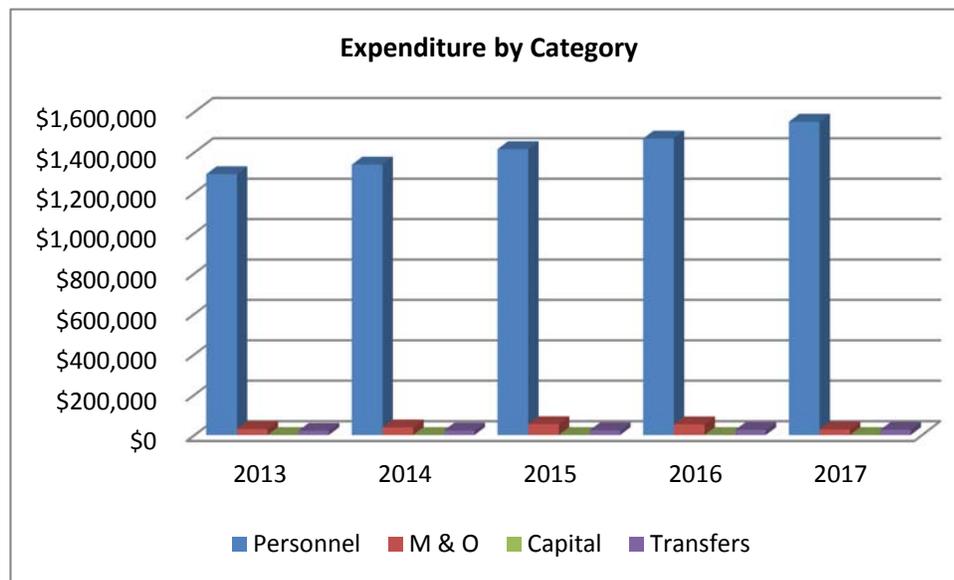
- Objective SC4.1B: Maintain a traffic team for education and enforcement. (Ongoing)
- Objective SC4.1C: Expand impaired driving education and enforcement. (Ongoing)
- Objective SC4.2A: Proactively respond to the changing trends in illegal drug use and prescription drug abuse. (Ongoing)
- Objective SC4.2B: Support strong educational programs on drug and alcohol abuse. (Ongoing)
- Objective SC4.2C: Focus on street-level drug problems and users.

### Expenditure by Category - Investigations

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	16.5	16	16	16	17	1
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Expenditure Category						
<i>Personnel</i>	\$1,291,138	\$1,338,386	\$1,414,980	\$1,467,534	\$1,550,501	<b>5.65%</b>
<i>M &amp; O</i>	\$29,598	\$37,679	\$53,933	\$52,588	\$28,300	<b>-46.19%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$20,682	\$22,132	\$22,904	\$24,848	\$25,984	<b>4.57%</b>
<b>Subtotal</b>	<b>\$1,341,418</b>	<b>\$1,398,197</b>	<b>\$1,491,817</b>	<b>\$1,544,970</b>	<b>\$1,604,785</b>	<b>3.87%</b>



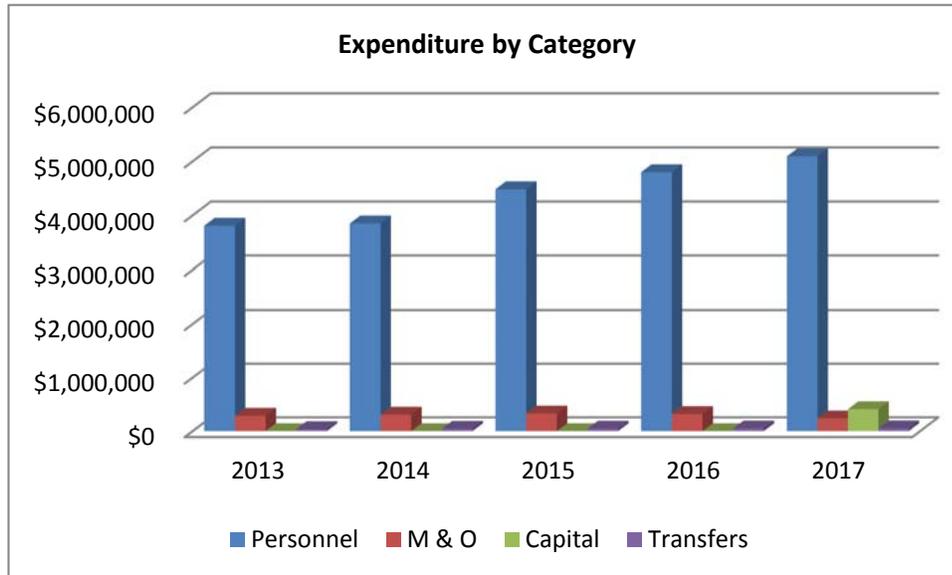
The reduction in M&O is related to the decrease in the use and price of fuel, and miscellaneous operating supplies.

### Expenditure by Category - Uniforms

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	57	57	61	63	63	
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Expenditure Category						
<i>Personnel</i>	\$3,807,326	\$3,849,306	\$4,482,130	\$4,797,881	\$5,090,048	<b>6.09%</b>
<i>M &amp; O</i>	\$286,002	\$307,526	\$327,712	\$319,445	\$237,664	<b>-25.60%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$409,953	<b>100.00%</b>
<i>Transfers</i>	\$37,096	\$44,698	\$46,173	\$49,725	\$51,688	<b>3.95%</b>
<b>Subtotal</b>	<b>\$4,130,424</b>	<b>\$4,201,530</b>	<b>\$4,856,015</b>	<b>\$5,167,051</b>	<b>\$5,789,352</b>	<b>12.04%</b>



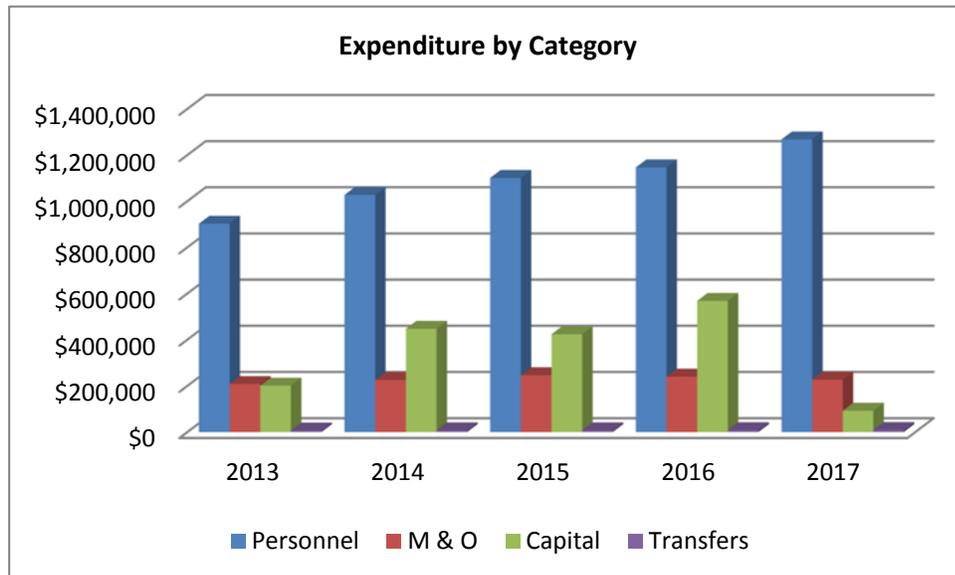
The reduction in M&O is related to the decrease in the use and price of fuel, and miscellaneous operating supplies.

### Expenditure by Category - Administrative Services

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	15	16	16	16	17	1
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Expenditure Category						
<i>Personnel</i>	\$902,237	\$1,027,187	\$1,100,746	\$1,146,195	\$1,267,518	<b>10.58%</b>
<i>M &amp; O</i>	\$207,716	\$225,545	\$246,111	\$239,818	\$226,618	<b>-5.50%</b>
<i>Capital</i>	\$200,951	\$446,983	\$423,438	\$567,786	\$92,500	<b>-83.71%</b>
<i>Transfers</i>	\$6,952	\$7,439	\$7,699	\$8,352	\$8,722	<b>4.43%</b>
<b>Subtotal</b>	<b>\$1,317,856</b>	<b>\$1,707,154</b>	<b>\$1,777,994</b>	<b>\$1,962,151</b>	<b>\$1,595,357</b>	<b>-18.69%</b>



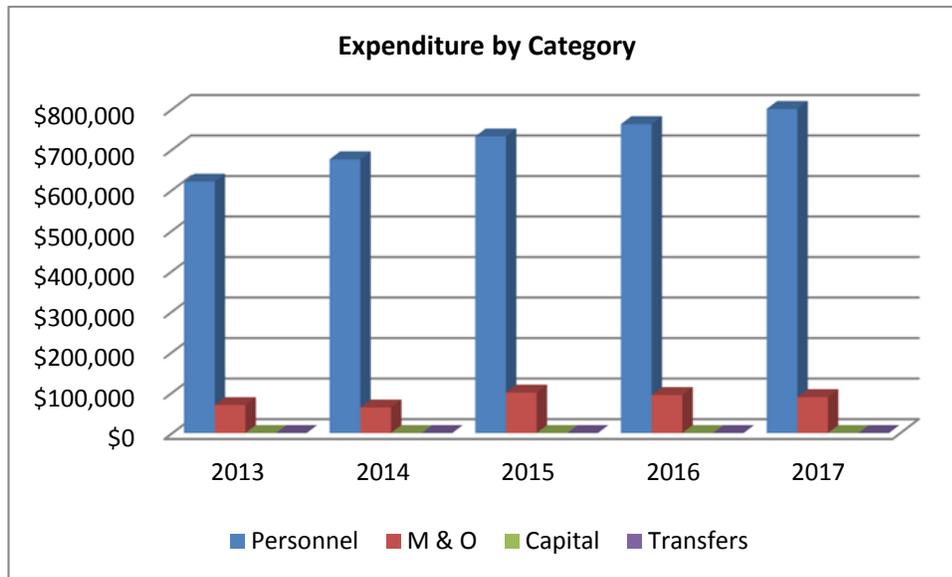
The reduction in Capital expenses are related to a reduction in new patrol vehicles.

### Expenditure by Category - Communications

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	11	11	11	11	11
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Expenditure Category						
<i>Personnel</i>	\$620,453	\$675,646	\$732,188	\$762,481	\$799,752	<b>4.89%</b>
<i>M &amp; O</i>	\$69,043	\$63,080	\$99,708	\$93,708	\$88,587	<b>-5.46%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$689,496</b>	<b>\$738,726</b>	<b>\$831,896</b>	<b>\$856,189</b>	<b>\$888,339</b>	<b>3.75%</b>

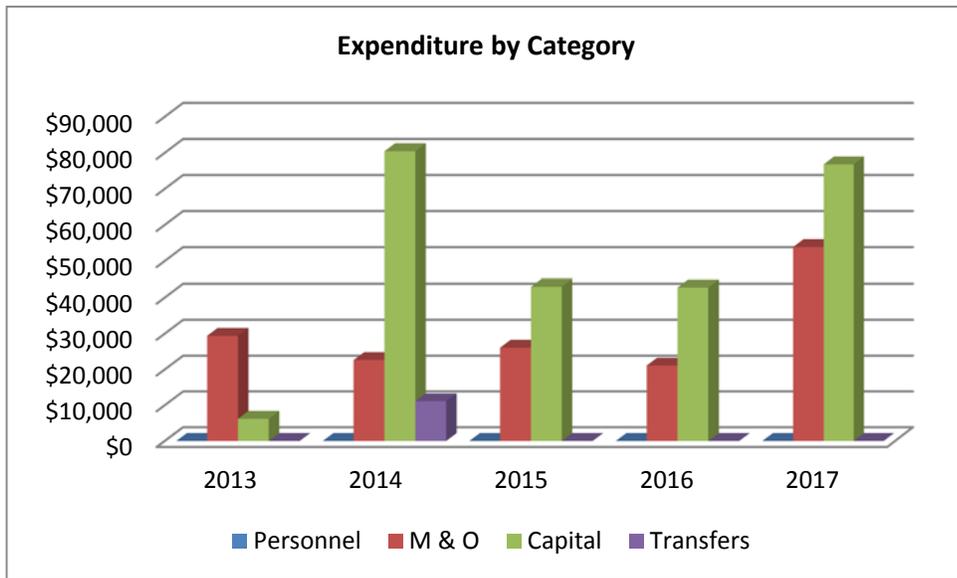


### Expenditure by Category - Seizures and Restitution

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$29,409	\$22,648	\$26,100	\$21,100	\$53,880	<b>155.36%</b>
<i>Capital</i>	\$6,203	\$80,444	\$43,000	\$42,797	\$76,797	<b>79.44%</b>
<i>Transfers</i>	\$0	\$11,118	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$35,612</b>	<b>\$114,210</b>	<b>\$69,100</b>	<b>\$63,897</b>	<b>\$130,677</b>	<b>104.51%</b>



The increase to M&O is related to the purchase of a K9 dog and training.

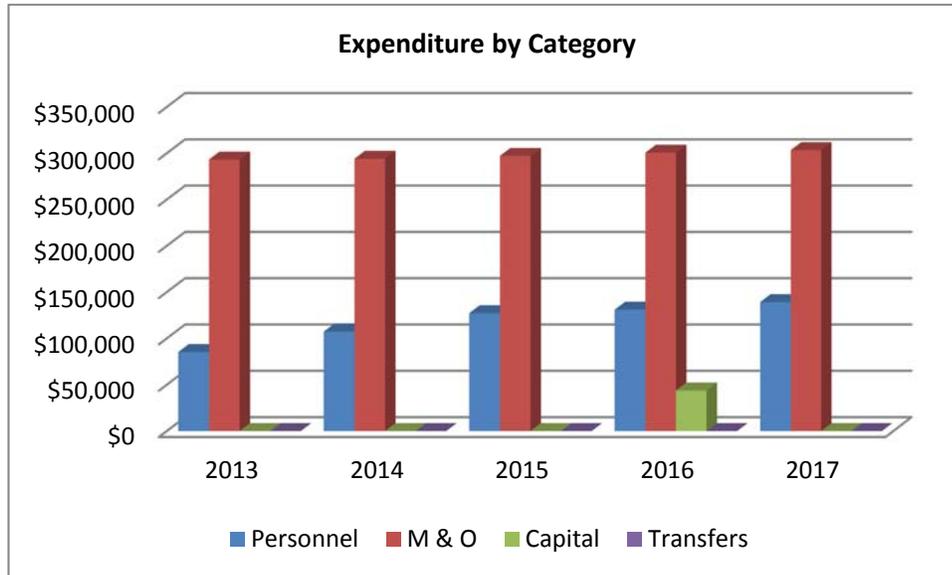
The increase to Capital is related to two new vehicles.

### Expenditure by Category - Animal Control

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE		2	2	2	2	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$85,339	\$107,365	\$127,223	\$130,975	\$139,181	<b>6.27%</b>
<i>M &amp; O</i>	\$293,148	\$294,009	\$297,086	\$300,552	\$303,374	<b>0.94%</b>
<i>Capital</i>	\$0	\$0	\$0	\$43,700	\$0	<b>-100.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$378,487</b>	<b>\$401,374</b>	<b>\$424,309</b>	<b>\$475,227</b>	<b>\$442,555</b>	<b>-6.88%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Fire Department**

**Department Description:**

Twin Falls Fire and Rescue consists of four fire stations, 42 full-time employees, and a part-time training officer. Services that are provided include, but are not limited to, fire suppression, motor vehicle accidents, vehicle extrication, technical rescue incidents (confined space rescue/high angle rescue) aircraft rescue firefighting, assist with medical emergencies, hazardous materials incidents, as well as ongoing fire prevention activities and fire safety education programs for the public. We conduct fire code inspections as well as pre-plans of local businesses, public and private schools, health care facilities, and retirement centers. We inspect and maintain all City owned fire extinguishers, and all City owned AEDs (except for police department). In addition, we test fire hydrants to assist the Water Department in maintaining the City's water delivery system.

**Major Objectives:**

Twin Falls Fire and Rescue major objectives are:

- Engage department employees to align with the one city philosophy
- Ensure we uphold our Mission Statement and Value Statement
- Provide the best fire/rescue services possible for the residents and visitors of Twin Falls
- Provide input to city dispatch center to enhance city wide communications
- Continue the development and training of Twin Falls Fire Department hazardous materials special operations team
- Continue the development and training of Twin Falls Fire and Rescue confined space/high angle technical rescue special operations team
- Provide fire safety through public education throughout the community
- Fire prevention through plan reviews, and business inspection programs throughout the City

**The Outcomes of our Investment will be:**

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

**Fiscal Year 2017 Budget Highlights:**

This budget includes:

- Filling/Promotion vacancies as needed
- Increased training officers budget to meet the departments training needs

- Maintenance supplies for all City owned Automated External Defibrillator AED's (except the police department)
- Continue to purchase and update hazardous material equipment, supplies, and training
- Continue to purchase and update technical rescue equipment and training
- Attend nozzle maintenance and repair class in Valparaiso, Indiana, that is taught by Task Force Tips
- Firefighter hands on forcible entry training prop
- New Sparky the Fire dog suit for the department's public fire education program
- Three (3) new Firefighters going through EMT course
- Replacement furnace and water heater at Station 2
- 32 Firefighter physicals
- Replace Fire Chief's vehicle – (Capital Improvement)
- Stabilizer bars for Engine 1, 2, 3, and Engine 27 - (Capital Improvement)
- Convert frontline apparatus wired headsets to wireless headsets - (Capital Improvement)
- Replace extrication equipment on Engine 2 - (Capital Improvement)
- Mobile data computer (MDC) update - (Capital Improvement)

**2016 Fiscal Year Accomplishments:**

- Retirement of Fire Chief
- Hiring of new Fire Chief
- One (1) Captain Promotion
- Two (2) Driver Promotions
- Hiring of new Firefighters
- Hiring of full time Fire Marshal
- Replenish hiring pool
- Completed agency information request for Emergency Services Consulting International for City of Twin Falls comprehensive plan
- Purchased new laser jet printers for Station 2 and 3 to minimize costs
- Purchased 2015 International Fire and Building code books
- Purchased new digital cameras for Engine 1, 2, 3 – (Canon SX530)
- Technical rescue special operations team training
- Hazardous materials special operations team training
- Purchased rescue team cold weather gear
- 101<sup>st</sup> training at Station 1 and hands on training at Filer Fairgrounds with hazardous materials special operations team
- Twelve driver/operators attended airport hot drill training in Salt Lake City
- Participated at Southern Idaho Fire Academy
- Provided "Fire Instructor I" class to ten (10) Firefighters
- Purchased hazardous material equipment and supplies
- Purchased technical rescue equipment for high angle/confined space rescues
- Completed fire extinguisher maintenance for all City owned fire extinguishers
- Maintenance supplies for all City owned Automated External Defibrillator AEDs (except the police department)
- Purchased study materials for company officer academy

- Purchased and replaced portable radio batteries
- Ladder testing for aerial apparatus
- Transition from EMR to EMT – (2016 Capital Improvement)
- Rapid Intervention Team (RIT) packs for front line fire engines – (2016 Capital Improvement)
- New rescue apparatus – (2016 Capital Improvement)
- SCBA replacement – per grant (2016 Capital Improvement)
- Conducted public fire education programs, station tours, inspections for businesses, hospitals, nursing homes, public and private schools
- Conducted fire investigations, fireworks stands/display permits and inspections; day care center inspections and licensing; underground/aboveground storage tank permits and inspections; food service hood system inspections and testing; fire alarm system inspections and testing; fire sprinkler system inspections and testing; certificate of occupancy final inspections, and plan reviews
- Aircraft mobile fueler safety inspections at Twin Falls Airport
- Issuance of burn permits
- Issuance of blasting permits

#### **Fiscal Year 2017 Goals**

- Twin Falls Fire and Rescue shall continue to provide exceptional service to all our customers who reside within, do business within, or visit our 70-square-mile area of jurisdiction
- Manage day-to-day operations of each of the three shifts, ensuring each shift runs as smoothly and efficiently as possible
- Expand long-term planning from a budgetary standpoint for Fire Department infrastructure, i.e. replacement schedule of fire engines, support vehicles, breathing apparatus, radios, and other large expense items not typically reflected in the general Fire Department budget
- Maintain personnel training, certifications, firefighting tools and equipment to provide the highest quality service (SC1.1A) (SC1.1B) (SC1.1C)
- Continue to foster a positive work environment for Fire Department employees as well as a good working relationship with other City departments to align with the one city philosophy

#### **Strategic Planning Objectives**

##### **Healthy Community**

HC1.2F: Explore options for maximizing Emergency Medical Services. ●2022

- Preliminary Tasks - Maintain state certifications and purchase required equipment.

##### **Secure Community**

SC1.1A: Provide bi-monthly firefighter essentials refresher training for all suppression personnel and conducted by each shift. ●

SC1.1B: Train and certify firefighters to the technical level for special operations rescue and hazardous materials response. ●

SC1.1C: Provide certification and annual refresher training for driver/operators of fire equipment. ●

SC1.2A: Service test all Insurance Services Office (ISO) rated apparatus and equipment annually. ●

SC1.2B: Procure essential equipment for high angle and confined space rescue. ①

SC1.2C: Test 20% of the City's hydrants each year. ●

SC3.1B: Maintain and enforce the most recently adopted regulations that support removal, remodel, or redevelopment of dangerous buildings and dilapidated sites. ●

SC3.1C: Review building plans and conduct on-site inspections to ensure construction is meeting the Fire Code and Life Safety Code requirements. ●

SC3.1D: Conduct annual Fire Code inspections of businesses. ●

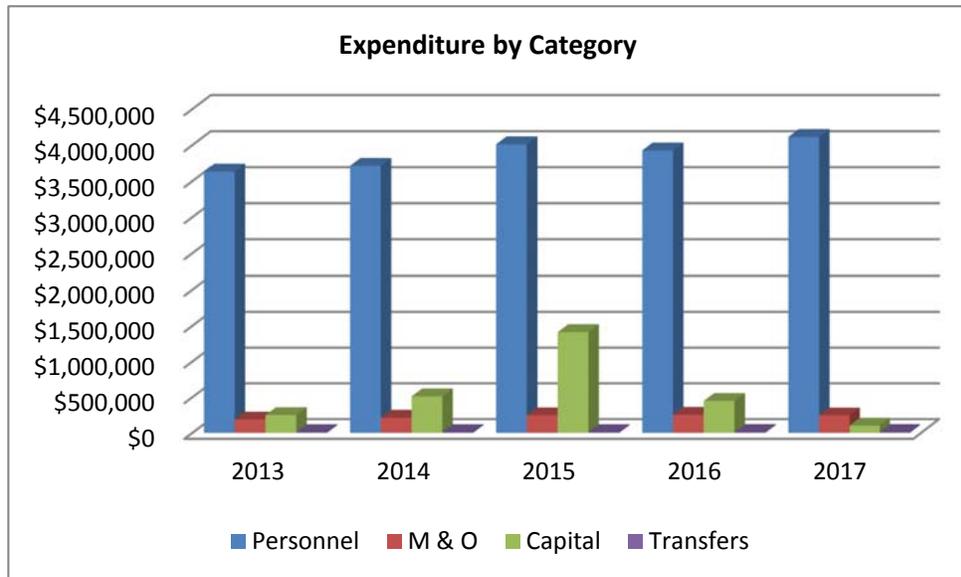
SC3.1E: Provide fire prevention education including fire extinguisher training to businesses and programs to the grade schools. ●

### Expenditure by Category - Fire

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	41.75	41.75	41.75	42	42	0
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Expenditure Category						
<i>Personnel</i>	\$3,631,428	\$3,711,081	\$4,010,955	\$3,925,190	\$4,112,233	<b>4.77%</b>
<i>M &amp; O</i>	\$186,172	\$212,822	\$245,621	\$251,660	\$244,375	<b>-2.89%</b>
<i>Capital</i>	\$248,744	\$510,921	\$1,410,675	\$447,271	\$101,000	<b>-77.42%</b>
<i>Transfers</i>	\$9,159	\$9,801	\$10,143	\$11,004	\$11,491	<b>4.43%</b>
<b>Subtotal</b>	<b>\$4,075,503</b>	<b>\$4,444,625</b>	<b>\$5,677,394</b>	<b>\$4,635,125</b>	<b>\$4,469,099</b>	<b>-3.58%</b>



Decrease in Capital is related to the purchase of SCBA equipment and a rescue vehicle in 2016.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Building Department**

**Department Description:**

The Building Inspections Department is responsible to ensure that minimum health and life safety standards for building construction are met. The department monitors building safety through the issuance of required building, electrical, mechanical, and plumbing permits. Once a permit is issued, the Department inspects construction through all phases of the process, from footings to final, for health, life safety, structural integrity, accessibility, and energy efficiency requirements. The Department's service also includes plan review for building, zoning, and mechanical design.

Building safety is at the heart of what the Department does. A healthy and safe built environment surrounds everyone, often without being noted. The work the Department does is very important. For example: Is the building your children are in safe? How do you know for sure? Questions like these help identify the importance of having a Building Inspections Department that is well qualified and that cares for our City's growth. We strive to provide professional and knowledgeable service to the building community in a respectful, efficient, and courteous manner.

**Major Objectives:**

The major objectives of the Department are:

- Help ensure health and life safety of the community, including protection of other life safety personnel such as fire and police, by monitoring building construction projects for compliance with adopted applicable building codes;
- Use technology to improve efficiency and connectivity with our customers;
- Ensure we keep up with service commitments made by economic development agreements;
- Continue to seek ways to make the permit process more efficient and create a user friendly environment;
- Attract and retain quality staff to ensure all aspects of the department are professionally covered;
- Increase the knowledge, skills, and abilities of Department staff through continuing education and cross training. Building Department officials and inspectors are certified through training and testing by ICC, International Code Council;
- Educate and inform the community about building department ethics;
- Strive to improve the building inspections profession through regular contact and cooperation with colleagues in other jurisdictions, as well as State and other regulatory agencies;
- Continue to improve permit process for "downtown" revitalization project.

**The Outcomes of our Investment will be:**

- First and foremost, safe and efficient buildings;
- Improved inspection process;
- An efficient permit process;
- Improved working relationships with the building community;

- Increased ability of Department staff to perform their duties with confidence and professionalism;
- Department staff who are certified in multiple disciplines, making the Department as a whole more efficient and effective;
- Confidence in, and respect for the Building Inspections Department and its personnel.

**Fiscal Year 2017 Budget Highlights:**

- The Building Department will be launching a mobile platform for our inspectors. This mobile platform will create real time inspection results for our customers. It will also improve our internal efficiency. Additionally, we plan to launch an electronic plan submittal process for commercial projects. All of this will greatly improve the customer service delivered to our building community.

**2016 Fiscal Year Accomplishments:**

- We launched our Cityworks PLL Online Portal permitting software for mechanical, electrical and plumbing permit. This has greatly improved efficiency for the City and the building permit applicant;
- We have issued a building permit for the Chobani expansion project;
- We have issued certificate of occupancy for Clif Bar and some of the new school projects.

**Fiscal Year 2017 Goals:**

- Launch a mobile platform for our inspectors that will create real time inspection results for our customers;
- Implement electronic plan submittal process program for commercial building permit applicants;
- Expand our Cityworks PLL Online Portal to more customers;
- Implement an over the counter permit process for smaller projects;
- Increase level of connectivity and service to our customers.

**Strategic planning objectives:**

**Focus Area 3-Secure Community**

SC3.1C: Review building plans and conduct on-site inspections to ensure construction is meeting the Fire Code and Life Safety Code requirements.

**Focus Area 5-Environmental Community**

EC1.2C: Review and update the development of codes (title 4 and 10) to reflect best practices.

- The Building Department staff has become involved with The State of Idaho Building, Electrical, Mechanical, and Plumbing boards. The Building Department has the opportunity to voice our concern in the development of code adoption at the State

level. We are also involved with Idaho Association of Building Officials, the local south central chapter, and Idaho High Desert. We gather with neighboring jurisdictions and go over code interpretations, training opportunities, new materials and methods of construction. We are members of the International Code Council, which provide us professional training opportunities and code interpretation when we need code clarification. Note that department officials, building plan reviewers and inspectors are certified in multiple scopes to provide a combination of services.

**Focus Areas 6-Prosperous Community**

Objective PC1.1A: Develop and implement a program for re-vitalization of downtown. We will continue to develop and implement our downtown building permit assistance program.

**Focus Area 8-Internal Organization**

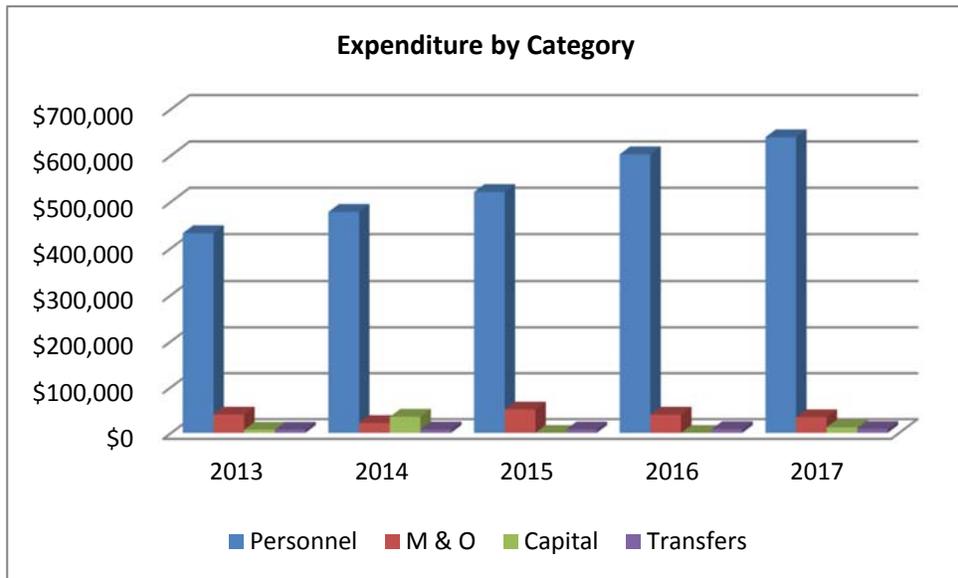
Goal IO1: Provide effective, professional, high quality services to City residents, businesses, industries, and visitors. The Building Department will continue to look for creative ways to improve service provided for the building permit fees collected. We want to make sure the money collected for permit fees goes back to our community of builders, businesses, industry and residents.

### Expenditure by Category - Building Inspections

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	6	7	7	8	8	0
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Expenditure Category						
<i>Personnel</i>	\$431,870	\$477,755	\$520,795	\$602,220	\$639,069	<b>6.12%</b>
<i>M &amp; O</i>	\$39,768	\$21,497	\$50,890	\$39,700	\$34,234	<b>-13.77%</b>
<i>Capital</i>	\$6,900	\$35,077	\$0	\$0	\$12,000	<b>#DIV/0!</b>
<i>Transfers</i>	\$6,827	\$7,306	\$7,561	\$8,203	\$8,566	<b>4.43%</b>
<b>Subtotal</b>	<b>\$485,365</b>	<b>\$541,635</b>	<b>\$579,246</b>	<b>\$650,123</b>	<b>\$693,869</b>	<b>6.73%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Engineering**

**Department Description:**

The Engineering Department is responsible for public works project design, administration, inspection, and material testing, subdivision plat/review and subdivision construction plan review, inspection and materials testing. The department enforces all aspects of the city code relating to public works, in cooperation with the Streets, Wastewater Collection and Water Distribution Departments. Environmental planning and project plan reviews are done within the department. Water, wastewater, pressurized irrigation, and transportation master plans and city maps are developed and maintained by the department. Construction drawings and maps for all city infrastructure are maintained for internal and public use. Support is provided to other city departments in the areas of drafting, design, legal description preparation and review, project developments, and drawing reproduction services, as time permits. The Department supports investigation of the viability of economic development opportunities, as well as the implementation piece of this growth. Commercial land and residential building permit applications are reviewed for conformity with public works, utility and other agency requirements. Traffic signal timing, coordination and design of repair, replacement and new installations, assistance to projects and crews for traffic control planning and coordination are also duties of the department.

**Major Objectives:**

The major objectives of this office are:

- Maintain the city's infrastructure in a safe condition for the public
- Ensure that work in the public rights-of-way meet city standards
- Ensure that the city is in compliance with all permit requirements from regulatory agencies

**The Outcomes of our Investment will be:**

- Quality infrastructure that meets the needs of the citizens, businesses, and industries of Twin Falls and complies with regulatory standards.
- Sound understanding of current condition and limitations of our infrastructure.
- Understanding of plans and costs for future expansion of facilities and infrastructure to meet demands of a growing community and city objectives.

**Fiscal Year 2017 Budget Highlights:**

- Complete the construction of wastewater treatment plant capacity improvements and manage the development and construction of related wastewater trunk line improvements.
- Utilize, plan and design projects recommended by the updated Wastewater Collection Plan and Water Facility plan.

- Complete the transportation master Plan to reflect current conditions and to incorporate current community values such as a US-30 alternate and improve bicycle facilities in public right-of-way.
- Address NPDES permit revisions for the wastewater treatment plant.
- Continued focus on street improvements in the form of reconstruction of Eastland South, overlays and street sealing projects. Increase the focus on design and construction support for water and wastewater collections line maintenance programs.
- Continued focus on design and construction support for the Zone maintenance projects in Streets, Water and Wastewater Departments.
- Development of plan for Canyon Springs grade and improved non-motorized accessibility (bikes and pedestrians).
- Support URA projects, namely the Downtown Streetscape projects and the phased utility work.
- Support the rehabilitation of the City’s signal system to replace obsolete equipment.
- Address City specification update/implementations, standards on street illumination and truck capacity, infrastructure related Code amendments.

**2016 Fiscal Year Accomplishments:**

- Construct the wastewater treatment plant improvements funded by the 2014 Sewer bond. Work includes design of a headworks facility and/or improved communications for operation of the facility.
- Constructed CLIF Bar Baking Facility related wastewater, site and roadway projects
- Continued planting and required regulatory testing/reporting of the Auger Falls project
- Provided support for downtown improvement. Began design of utility improvements.
- Constructed of 5 million gallon reservoir at Hankins site
- Provided engineering support for the completion the Zone 3 water, wastewater and street project on 3rd Ave West
- Design and construction support for the 2016 Sealcoat project in Zone 4 and the overlay projects
- Provided construction administration support for the reconstruction of Eastland South
- Secured additional ITD funding to replace ramps on the state highway within the City and provided Construction Administration support of the construction of the current ITD project.
- Provided support for a noticeable increase in subdivision and commercial development
- Made measureable progress towards updating the specifications and standard drawings. Adopted segments of the ISPWC.

**Fiscal Year 2017 Goals:**

- Update Transportation Master plan and develop major traffic corridor improvements plan. (AC1.2B)
- Develop or update the illumination standard (SC2.1F), truck capacity map and code (AC1.2B, AC1.2B)
- Support construction of street improvements in the form of reconstruction of Eastland South, Zone 4 reconstruction and overlays and street sealing projects. Enhanced focus on design and construction support for water and wastewater collections line maintenance programs. (HC1.2E)

- Continue to implement a plan to address the obsolescence of the major signal components. Continue to develop and implement additional traffic responsive traffic signal plans on major traffic corridors with coordination from ITD (AC1.5B)
- Design Zone 5 wastewater and water system improvement projects to maintain and enhance reliability (HC2.1A, SC2.1B)
- Construct bond related sewer trunk line improvements (HC2.1A)
- Develop a current pressurized irrigation master plan
- Continue to provide engineering support for placement of bicycle facilities.
- Revise industrial user permits as necessary.
- Implement updated City construction standards, spec and drawings.

### **Strategic Planning Objectives**

#### **Healthy Community**

HC1.2E: Maintain and improve roadway systems to optimize emergency vehicle response times ● ①

- This is an ongoing task. The anticipated completion date is beyond our planning horizon.

HC2.1A: Operate water and wastewater systems to meet federal standards ● ①

- This is an ongoing task without a completion date.

HC2.1B: Improve the storm water system to minimize the health risks associated with standing water ②  
FY 2022 Streets is primarily responsible for removal of ponding issues. Wastewater Collection is gathering data to support the eventual permit.

#### **Secure Community**

SC2.1F: Review and update, if needed, street lighting standards ● ①

- Project will hold until transportation master Plan completes.

SC2.1B: Maintain and upgrade the water system to be capable of providing required fire flow. [SEE ALSO Objective PC2.3C] ●

- This is an ongoing task. The anticipated completion date is beyond our planning horizon.

SC4.1D: Encourage pedestrian sidewalks that are separated from the travel or parking lane ①

- This objective has been partially implemented for several years. Modifying the standards for residential streets has not yet begun.

### Accessible Community

AC1.2B: Adopt roadway design policies and standards that include non-motorized components and require implementation as part of new development ❶

- This objective was in place prior to this revision. Scheduled start date is in conjunction with the transportation master plan.

AC1.2C: Sign bike paths and identify bike lanes with striping on roads where it is appropriate ❷

- This is an ongoing task without a completion date (multi-phase project).

AC1.2E: Identify priorities for vehicular capacity, bike paths and parking that balances competing uses and costs ❶

- Scheduled start date is in conjunction with the transportation master plan.

AC1.5A: Support the street re-construction program ❸

- This is an ongoing task without a completion date.

AC1.5B: Improve signalization program assessing cost vs. level of service. [SEE ALSO Objective AC2.1A] ❷

- This is an ongoing task without a completion date.

AC1.5C: Balance the responding the cost of responding to increased congestion. [SEE ALSO Objective AC2.1A] ❶

AC2.1A: Develop a Master Plan of Transportation for all modes of transportation ❶

- Revision of the Transportation Master plan is scheduled.

AC2.1B: Analyze connectivity within and between different modes in terms of what is reasonable and where the connections should be located ❷ ❸

AC2.1D: Maintain a coordinated effort to improve roadway connectivity to the airport such as the southeast by-pass loop and a third bridge ❷ ❸ 2024

### Environmental Community

EC1.1A: Explore establishing noise limits on crushing and construction operations ❸ 2024

EC1.4A: Explore strategies for maintaining air quality including standards for odor and particulates ❷ 2019

EC2.2B: Improve the management of the storm water discharged into rivers and streams to protect public safety and the environment. [SEE ALSO SC2.2F] ❸ 2024

EC2.2C: Co-operate with the Twin Falls Canal Company to enhance water quality and meet regulatory requirements for shared water systems ●

EC2.2D: Continue the recycling of roadway materials using the latest technology and equipment ●

EC2.2F: Optimize water capacity and wastewater use through conservation, broader use of the pressure irrigation system and protection of resources ●

### **Prosperous Community**

PC1.3A: Review how U.S. Highway 30 negatively impacts downtown and consider alternatives. [SEE ALSO Objective PC2.1B] ①

- This has begun with an ITD planning project. Study is due to complete in late 2015.

PC2.1A: Update facility plans that assess current and future needs, costs, and resources ①

- Water and wastewater facility plans were in last year's budget. Pressurized irrigation is in an out-year and transportation is schedule.

PC2.1B: Review transportation infrastructure, including truck routes, that supports industrial land uses to determine how the City can work with the region to improve the systems ①

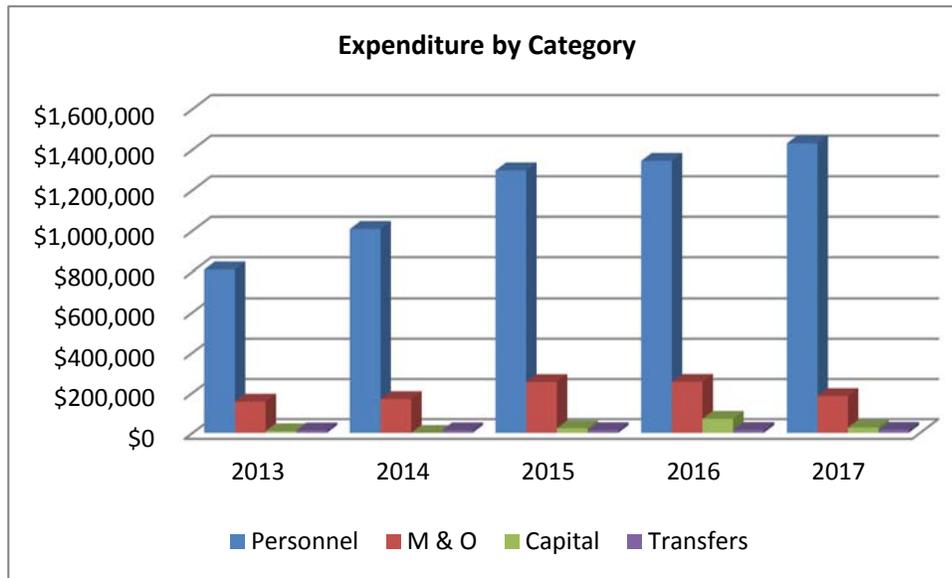
PC2.1C: Enhance fire flow standards to ensure that in the land use development process, adequate fire flows or water use is required for all possible land uses in the zone ①

### Expenditure by Category - Engineering

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	12.25	14.25	15.25	15.25	15.25	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$808,890	\$1,007,929	\$1,297,087	\$1,344,129	\$1,430,403	<b>6.42%</b>
<i>M &amp; O</i>	\$155,606	\$168,282	\$253,567	\$254,385	\$183,861	<b>-27.72%</b>
<i>Capital</i>	\$8,538	\$0	\$22,800	\$70,000	\$26,500	<b>-62.14%</b>
<i>Transfers</i>	\$12,376	\$13,244	\$13,706	\$14,869	\$15,527	<b>4.43%</b>
<b>Subtotal</b>	<b>\$985,410</b>	<b>\$1,189,455</b>	<b>\$1,587,160</b>	<b>\$1,683,383</b>	<b>\$1,656,291</b>	<b>-1.61%</b>



The reduction in M&O is related to Professional Services which are being handled in house.

The reduction in Capital is related to a software upgrade in FY2016, that is not needed in FY2017.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Parks Department**

**Department Description:**

The Parks Department is responsible for the care and maintenance for over 1350 acres in over 70 public areas including parks, underdeveloped land, playgrounds, ball-fields, swimming pool, splash pad, buildings, facilities, parking lots, trail systems, and landscape areas throughout the community. There are 22 restrooms in the park system; they are cleaned at least twice a day during the season. The two largest parcels of land that the Parks Department maintains are the 681 acres at Auger Falls and the 415 acres at the Shoshone Falls/Dierkes Lake complex. Approximately 198 of the 1350 acres require watering, mowing, spraying, fertilizing. Trash and rubbish removal are required on all of the 1350 acres. The Department also maintains various pieces of equipment. Over the past several years, the City has reduced its dependency on domestic water for irrigation of the parks, the golf course, and other City facilities which of the 302 acres that are irrigated, only 34 acres or 11.3% uses domestic water.

**Major Objectives:**

- To enhance the quality of life in Twin Falls
- To provide a safe and clean environment for the community of Twin Falls
- Continue development of neighborhood parks to meet the City's neighborhood park standards
- Continue the development of trails along the canyon rim and in the parks
- To continue to maintain the 200 acres of manicured grass
- To continue to clean 22 restrooms in parks at least twice daily to provide a clean environment for park patrons
- Work with the Parks and Recreation Commission to solicit the support of and cooperation among the citizens and various organizations of the community in the development, construction and financing of recreation programs and park facilities
- To maintain and care for over 70 public areas including parks, underdeveloped land, playgrounds, ball-fields, swimming pool, splash pad, buildings, facilities, parking lots, trail systems, and landscape areas throughout the community

**The Outcomes of our Investment will be:**

- Provide a safe and clean environment for the community of Twin Falls
- Provide quality recreation spaces for the community
- Maintenance of parks and other City properties are done efficiently and resourcefully
- City residents and visitors will be able to enjoy the cleanliness and high quality of parks and parks amenities

**Fiscal Year 2017 Budget Highlights:**

With the completion of the 13,000 sq. ft. all-inclusive playground and the 3,000 sq. ft. splash park at the 1st Federal Bank Park, as well as the addition of three new sections of canyon rim trail, the community will be able to provide exciting new amenities for the Magic Valley to enjoy.

To provide maintenance and care for the following parks and City properties:

Neighborhood Parks

Ascension	8 acres
Cascade	4 acres
Clyde Thomsen	13 acres
Drury Park	.5 acres
Fairway Estates	2 acres
Harrison	2 acres
Harry Barry	3 acres
Morning Sun	3 acres
Northern Ridge	4 acres
Pierce St. Tennis Court	.5 acres
South Estates	4 acres
Sunrise	2 acres
Vista Bonita	8.5 acres
Willow Lane	.5 acres

Community Parks

City Park	5.5 acres
Frontier Field	19 acres
Harmon	24 acres
Oregon Trail Youth Complex	20.5 acres
Sunway Soccer Complex	39 acres

Large Regional Parks

Auger Falls	681 acres
Dierkes Lake	197.5 acres
Rock Creek Canyon Parkway	46.5 acres
Shoshone Falls	218 acres

Retention/Open Space Areas

Ensign Point	.25 acres
High Plains Estates	1 acre
Jason’s Woodland Hills	3 acres
Northern Sky	.25 acres
Parkwood # 3	.5 acre
Pheasant Meadows	.25 acres
Rock Creek Trails Estates	2.5 acres
Rock Creek Property (Blue Lakes Blvd)	27 acres
Rock Creek Rim Land Property (Oak/All/ Russet Street)	2 acres
SunTerra	1 acre
Teton	4 acres
Villa Vista	.5 acre

Special Use Facilities

Baxter’s Park (Dog Park)	2.5 acres
Sawtooth Softball Fields	3 acres
Community Garden	3 acres
un-developed	
Courtney Conservation Park	1 acres
CSI Tennis Courts	2 acres
Municipal Swimming Pool	4 acres
Dennis Bowyer Park	1 acre

There are over 40 other areas in town that the Parks & Recreation Department maintains. Some of those areas are: the three Fire Stations, City Hall, Police Station, the three five points, small grass areas along Addison Ave and Blue Lakes Blvd., water retention areas, water storage facilities, pressurized Irrigation stations, and the downtown area.

Snake River Canyon Rim Trail System – Sections from West to East

Washington St. N./Perrine Coulee	1 mile	End of Washington St. N.
Breckenridge	.2 mile	Between Harrison & Fillmore
Breckenridge Estates	.5 mile	Along Canyon Springs Road
Perrine Bridge West	.4 mile	West of the Perrine Bridge
Perrine Bridge East	.6 mile	East of the Perrine Bridge
Blass	.2 mile	Southeast of Perrine Bridge East Section
Pillar Falls	.5 mile	Canyon rim to corner of Eastland/Pole Line
Knievel	.1 mile	North of Knievel’s jump site
Centennial	1.4 mile	Shoshone Falls
Quail Ridge	.3 mile	South of Dierkes Lake
Settlers Ridge	.52 mile	Canyon Rim Road off Federation

Rock Creek Canyon Trail System

Rock Creek Canyon Parkway	1.6 miles	In Rock Creek Canyon
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**2016 Fiscal Year Accomplishments:**

- Completion of the First Federal Park splash pad
- Received the Arbor Day Tree City USA designation for the 18th consecutive year through the National Arbor Day Foundation
- Employee received certification as a Certified Playground Inspector thru the National Recreation and Park Association
- Employee received certification certified spray applicators through the State of Idaho
- Worked with the Southern Idaho Mountain Bike Association to put down trail surface material at Auger Falls
- Partner with the Twin Falls County Historic Society in developing and installing interpretive signs at Auger Falls
- Install restroom at the Auger Falls parking lot
- Sand slurry maintenance on one section of the canyon rim trail and one trail in a park
- Fencing was installed along the access trail to the Knievel jump site
- Additional amenities were added to Baxter’s Park

**Fiscal Year 2017 Goals**

- Form a facilitated committee to explore options for funding and developing a Recreation Center (HC1.1E)
- Continue work on developing a community garden site (HC1.1F)
- Continue to upgrade neighborhood parks to standards developed by the City’s Comprehensive Plan
- Start implementing the master plan for Parks and Recreation (HC1:1C) (EC2.1A)

## **Strategic Plan Objectives**

### **Healthy Community**

HC1.1A: Develop a strategy for connecting the trail system

- Since this is an on-going objective, work with City Council to see their direction for this objective

HC1.1C: Develop a plan and standards that will ensure that all residents of the city live within ½ mile distance from a park or an active recreation area FY 2017

- Tasks: This will be part of the Parks & Recreation Master Plan

HC1.1E: Develop a strategy for funding development of a recreation center in partnership with other organizations FY 2017

- Tasks: Form a committee to explore options for partnerships and funding to present to City Council for their consideration

HC1.1F: Develop a response to the public interest in emerging healthy life-style activities such as dog parks and community gardens FY 2017

- Tasks: Dependent on the community interest, investigate how the City could be involved in emerging healthy life-style activities. Work with volunteers to create a community garden.

### **Accessible Community**

AC1.2A: Provide funding for annual trail maintenance (On-going objective - FY 2017)

- Tasks: Submit an annual budget request for trail maintenance projects including slurry seal, fence repair and replacement, as well as trail repair when needed

AC1.2D: Develop partners to advocate for bike trails and support bike programs FY 2020

AC2.1C: Complete the trail system from Dierkes Lake to Rock Creek Canyon and Meander Point on the rim, and expand the trail in the bottom of both Rock Creek and Snake River canyons FY 2024

### **Environmental Community**

EC1.4B: Provide for more trees to be planted in appropriate locations throughout the city. FY 2017

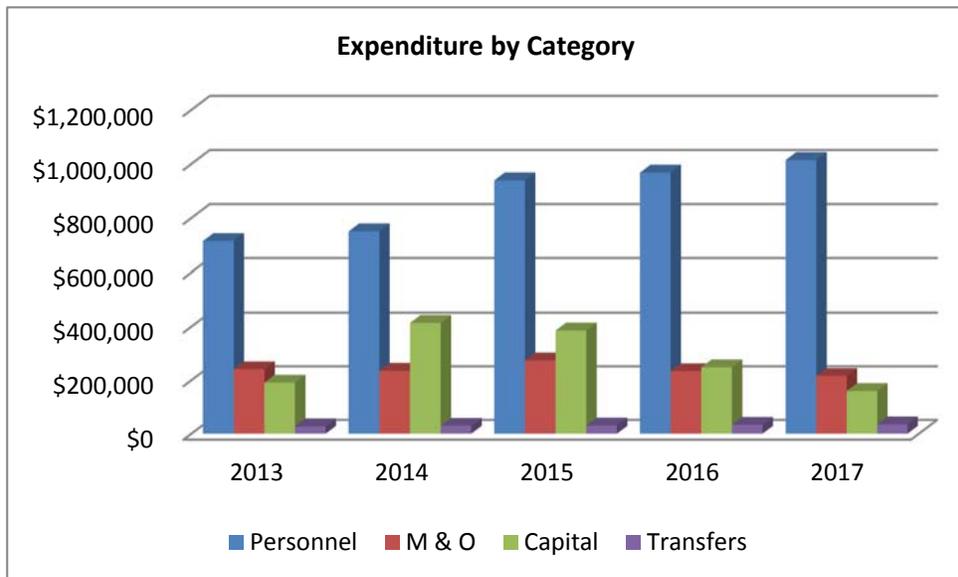
PC3:2A: Develop a strategy for funding the development of community facilities that support cultural, recreational and entertainment activities in partnership with other organizations 2020

### Expenditure by Category - Parks

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	11.67	11.67	12.67	12.67	12.67	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$714,507	\$750,082	\$938,719	\$967,484	\$1,013,876	<b>4.80%</b>
<i>M &amp; O</i>	\$240,446	\$234,967	\$273,589	\$233,529	\$215,538	<b>-7.70%</b>
<i>Capital</i>	\$190,567	\$413,483	\$385,300	\$248,000	\$159,500	<b>-35.69%</b>
<i>Transfers</i>	\$27,563	\$29,497	\$30,526	\$33,117	\$34,583	<b>4.43%</b>
<b>Subtotal</b>	<b>\$1,173,083</b>	<b>\$1,428,029</b>	<b>\$1,628,134</b>	<b>\$1,482,130</b>	<b>\$1,423,497</b>	<b>-3.96%</b>



The reduction in Capital is due to less miscellaneous improvements to various parks.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Recreation**

**Department Description:**

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

**Major Objectives:**

The major objectives of this department are:

- Dedicate resources to improving existing facilities.
- Continue to collaborate with different entities of the community to promote a healthy lifestyle
- Continue to grow and add new programs

**The Outcomes of our Investment will be:**

- Personal Benefits:
  - Parks and Recreation contribute to a balanced and meaningful life; fitness and recreation opportunities improve and maintain our personal health and wellness; regular physical activity is one of the best methods of health insurance for individuals; relaxation, and revitalization through recreation are essential to stress management; recreation is an essential source of self-esteem and helps build a positive self-image; recreation opportunities provide positive lifestyle choices and alternatives to self-destructive and anti-social behavior. Children's play is essential to the human development process
- Social Benefits:
  - Recreation provides leadership opportunities that build strong communities; recreation reduces alienation and loneliness, and promotes ethnic and cultural harmony; recreating together of a stronger society; recreation provides opportunities for community involvement; park facilities and recreation programs build community pride. Integrated and accessible recreation opportunities are critical to the quality of life of people with disabilities
- Economic Benefits:
  - Recreation helps develop a fit work force which is a more productive work force; parks and recreation services motivate business relocation and expansion in the community; recreation helps reduce the high cost of crime and vandalism; recreation and park services are often the catalyst for tourism; investments in environmental protection through parks and open space pay for themselves.

**Fiscal Year 2017 Budget Highlights:**

- Replace Park Signs at Frontier Park, Morning Sun Park, and Pierce Street Park
- Replace volleyball stands
- Repair Harmon Park batting cages
- Replace the wood backstops at Oregon Trail Youth Complex ball fields

**2016 Fiscal Year Accomplishments:**

- Changed software to become more efficient
- Replace Frontier Tennis Courts to City's First Pickleball Courts
- Add two portable mounds
- Replaced the score booth at Harmon Field 1 for ADA accessibility
- Replace tractor shed/storage building at Harmon Park
- Replace the wood backstops at Harmon Park

**Fiscal Year 2017 Goals:**

- Continue to grow our youth sports and leisure programs
- Develop a plan for replacing equipment (EC2.1A)
- Provide staff training opportunities such as seminars and classes

**Strategic Plan Objectives**

**Healthy Community**

HC1.1A: Develop a strategy for connecting the trail system ●

- Tasks: Since this is an on-going objective, work with City Council to see their direction for this objective.

HC1.1E: Develop a strategy for funding development of a recreation center in partnership with other organizations ● 1 FY 2016

- Tasks: Formalize partnership with the Magic Valley Boys and Girls Club, present partnership to City Council for their consideration

HC1.1F: Develop a response to the public interest in emerging healthy life-style activities such as dog parks and community gardens. ● 1 FY 2016

- Tasks: Dependent on the community interest, investigate how the City could be involved in emerging healthy life-style activities

**Accessible Community**

AC1.2D: Develop partners to advocate for bike trails and support bike programs ● 2 2020

AC2.1C: Complete the trail system from Dierkes Lake to Rock Creek Canyon and Meander Point on the rim, and expand the trail in the bottom of both Rock Creek and Snake River canyons ③ 2024

**Prosperous Community**

PC3:2A: Develop a strategy for funding the development of community facilities that support cultural, recreational and entertainment activities in partnership with other organizations ② 2020

**Secure Community**

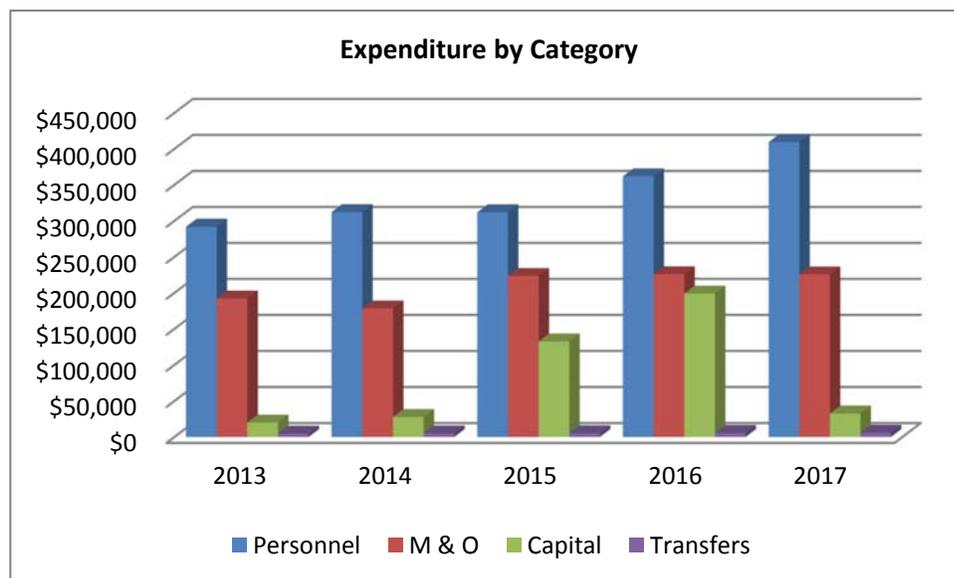
SC3.1G: Continue to expand background checks on all coaches and instructors for youth activities ①

**Expenditure by Category - Recreation**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	4.08	4.08	4.08	5.08	5.08	
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$291,809	\$312,185	\$311,838	\$361,843	\$409,229	<b>13.10%</b>
<i>M &amp; O</i>	\$192,130	\$178,354	\$223,388	\$225,818	\$225,603	<b>-0.10%</b>
<i>Capital</i>	\$19,891	\$27,721	\$132,500	\$199,000	\$32,500	<b>-83.67%</b>
<i>Transfers</i>	\$4,587	\$4,909	\$5,080	\$5,511	\$5,755	<b>4.43%</b>
<b>Subtotal</b>	<b>\$508,417</b>	<b>\$523,169</b>	<b>\$672,806</b>	<b>\$792,172</b>	<b>\$673,087</b>	<b>-15.03%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Street Department**

**Department Description:**

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

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

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

**Major Objectives:**

- To provide a well-trained and highly motivated work force using the One City concept
- Maintain effective emergency response capabilities in cases of failed infrastructure or extreme weather events
- To maintain/improve current bicycle and pedestrian safety through signage/design
- Continue to provide the personnel and equipment necessary to maintain/improve air quality standards
- Utilize all plans and resources to accomplish expected results. Including; Zone Maintenance Program, Micro PAVER, Transportation Master Plan and Long Term Strategic Plan
- Improve ADA/sidewalk accessibility

**The Outcomes of our Investment will be:**

- A high level of service to our many customers
- Long lasting, safe roads
- Bicycle/Pedestrian Safety
- Clean/healthy City streets
- Ability to meet Strategic Plan Goals through proper planning and Performance Management
- Greater ADA access in identified areas

**Fiscal Year 2016 Budget Highlights:**

- One of the 2015-2016 highlights was the data collected by Trans Map. This data will update our Micro Paver program and help drive our pavement management system. This data will also provide a starting point for our new sidewalk program.

**2016 Fiscal Year Accomplishments:**

- Completed our Fourth seal coat season using Zone Maintenance Program to direct where major roadway surface treatments would occur.
- We were able to have Trans-Map drive the entire city recording all road distresses using Lidar. The data will be used to give us PCI numbers on all our streets. It will also be used to update our Micro paver program.
- Signing / Striping Division completed another successful year of gathering data and verifying sign retro reflectivity to continue to meet MUTCD requirements and to increase Public Safety.
- The Signing and Striping Division also finished phase one of our new bike route connectivity program.

**2017 Fiscal Year Goals:**

- Work with Engineering Dept. and other Public Works Depts. to move forward with Zone Maintenance Program to more easily plan and deliver seal coat, slurry seal and other maintenance activities.
- Rehabilitate 3 lane miles, (1mile, 30' wide) of City streets by using Street Dept. and other resources.
- Continue to meet Federal Highway Administration (MUTCD) guidelines regarding traffic safety and signing.
- Use Retro/Reflective/GIS sensor gun and Mesa system to continuously update data base for sign locations/conditions (MUTCD requirement).
- Incorporate LIDAR data into our pavement management system.
- To continue to attend relevant training classes to increase job knowledge and skill.
- Provide necessary tools, equipment and technology to increase job performance and customer service.
- Place more emphasis on employee safety, training and well-being.
- Continue to use Street Dept. Equipment Replacement Schedule to assist in budgeting for large capital equipment purchases and determining when these purchases should be made (See Street Dept. Equipment Replacement document).
- Continue with repair/replacement of failing concrete sidewalks covering Lateral 38 adjacent to Addison Ave.
- Start our new sidewalk replacement match program.

### **Strategic Planning Objectives**

#### **Healthy Community**

HC2.1C: Maintain effective emergency response capability (skill and equipment) in the case of failed infrastructure ● ①

#### **Secure Community**

SC2.2D: Maintain critical roadways under extreme weather events to ensure timely emergency response ● ①

SC2.2E: Produce signs and barricades to assist police and traffic control in emergency situations ●

SC4.1E: Explore and implement options for increasing pedestrian and bicycle safety through signage, and street and intersection design that comply with federal standards for persons with disabilities ● ①

SC4.1F: Maintain bike routes, crosswalks and school zones to ensure public safety and decrease accidents/injuries ●

#### **Accessible Community**

AC1.5A: Support the street re-construction program ●

#### **Environmental Community**

EC2.2C: Co-operate with the Twin Falls Canal Company to enhance water quality and meet regulatory requirements for shared water systems. ●

EC2.2D: Continue the recycling of roadway materials using the latest technology and equipment ●

EC2.2E: Reduce the use of salt and sand through replacement of the latest liquid deicing agents, producing a corresponding improvement in air and water quality ●

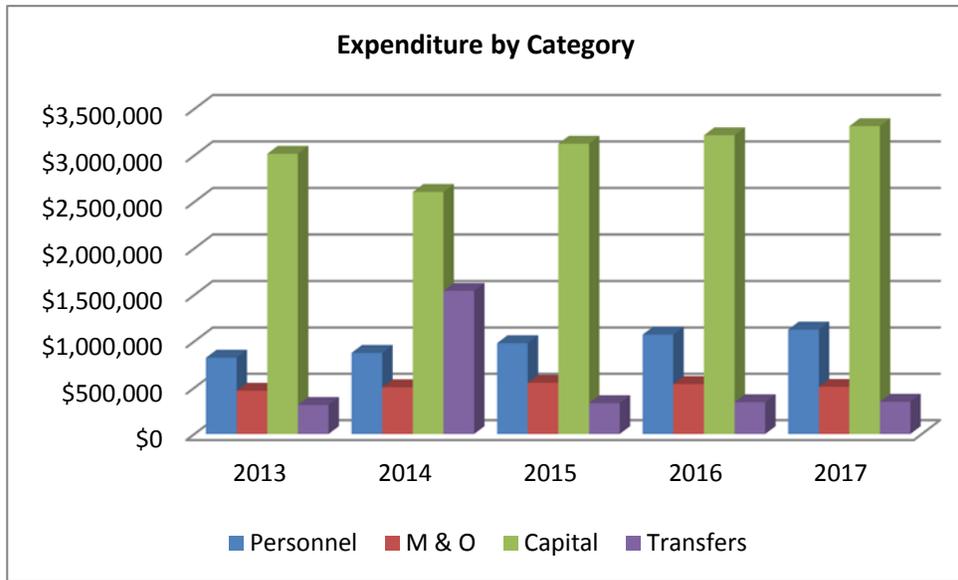
The Street Department’s Strategic Planning Objectives are continual maintenance activities performed to ensure customer service and Public safety.

### Expenditure by Category - Street

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	13	13	13	14	14	0
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$823,097	\$874,962	\$980,024	\$1,072,075	\$1,125,579	<b>4.99%</b>
<i>M &amp; O</i>	\$466,428	\$504,633	\$551,973	\$538,755	\$508,898	<b>-5.54%</b>
<i>Capital</i>	\$3,017,336	\$2,606,463	\$3,125,000	\$3,215,654	\$3,313,975	<b>3.06%</b>
<i>Transfers</i>	\$313,429	\$1,542,689	\$332,601	\$342,665	\$347,863	<b>1.52%</b>
<b>Subtotal</b>	<b>\$4,620,290</b>	<b>\$5,528,747</b>	<b>\$4,989,598</b>	<b>\$5,169,149</b>	<b>\$5,296,315</b>	<b>2.46%</b>

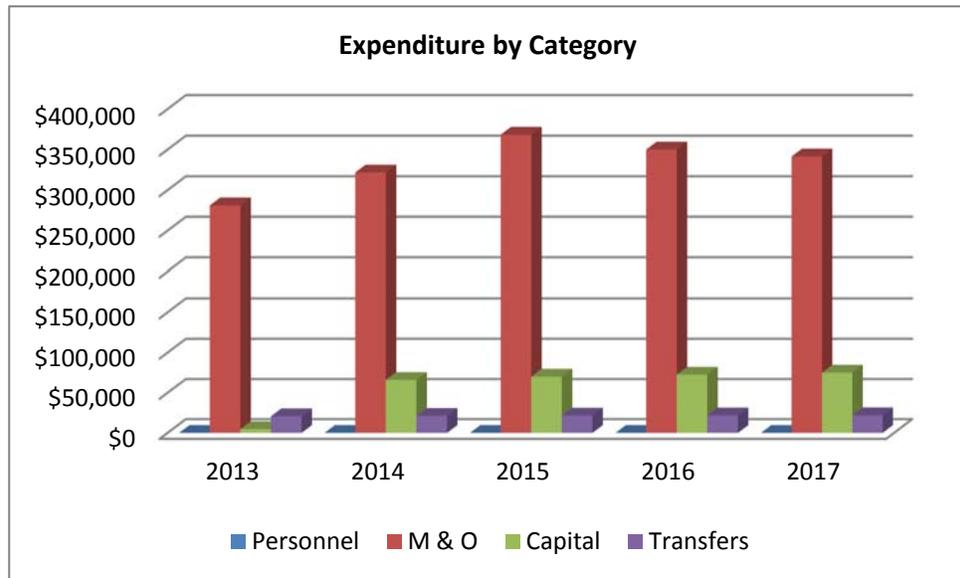


### Expenditure by Category - Street Lighting

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$281,032	\$321,642	\$368,320	\$349,922	\$341,420	<b>-2.43%</b>
<i>Capital</i>	\$4,675	\$65,930	\$70,000	\$72,500	\$75,000	<b>3.45%</b>
<i>Transfers</i>	\$20,737	\$21,131	\$21,511	\$21,784	\$21,880	<b>0.44%</b>
<b>Subtotal</b>	<b>\$306,444</b>	<b>\$408,703</b>	<b>\$459,831</b>	<b>\$444,206</b>	<b>\$438,300</b>	<b>-1.33%</b>

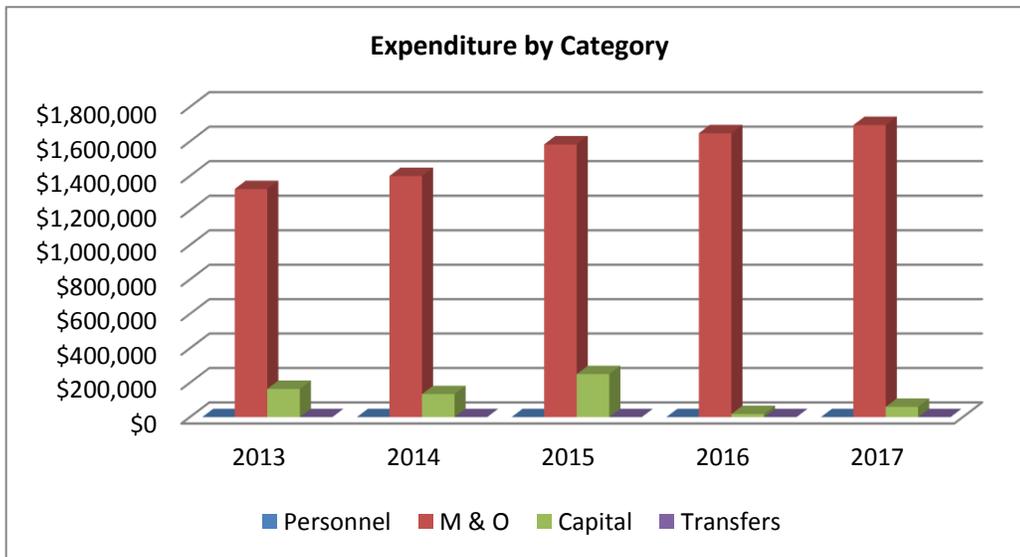


## Expenditure by Category - Library

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>					
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$1,323,895	\$1,399,325	\$1,582,711	\$1,647,188	\$1,694,759	<b>2.89%</b>
<i>Capital</i>	\$164,105	\$133,675	\$250,000	\$18,000	\$60,000	<b>233.33%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$1,488,000</b>	<b>\$1,533,000</b>	<b>\$1,832,711</b>	<b>\$1,665,188</b>	<b>\$1,754,759</b>	<b>5.38%</b>



Capital increase is due to needed roof repairs.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Airport**

**Department Description:**

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

**Major Objectives:**

- Provide customer safety and service
- Oversee capital investment projects
- Continue marketing air service
- Develop airport growth

**The Outcomes of our Investment will be:**

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

**Fiscal Year 2017 Budget Highlights:**

- Funding needed for maintenance and operation including the equipment, supplies & personnel
- Service levels needed for aircraft rescue & fire fighting, snow removal, and buildings and ground maintenance
- Upgrade Car Rental Counters, incorporate the programming and utilization of City Works system of asset management into airport operations

**Airport Construction Fund Highlights:**

- The airport construction fund will maintain the annual 6.25% local match required for the airport's FAA Airport Improvement Program (AIP) Funding.
- The Construction fund also includes \$160,000 for construction of a connector taxiway and preliminary design of a taxiway needed for aeronautical development. The funding and timing of these improvements are critical in aiding development. The FAA will reimburse the funding of these two items in the 2018 fiscal year.

**2016 Fiscal Year Accomplishments:**

- The airport terminal modification/expansion project broke ground with completion scheduled for early 2017.
- Federal Express Corporation broke ground on a new facility scheduled to open in early 2017.
- Began Airport Utility planning study.
- The department saw the retirement of two long time employees and transitioned a contract janitor position to an in-house responsibility by hiring two part-time employees.

**Fiscal Year 2017 Goals:**

- Begin preliminary design of future taxi lane for growth and development at the airport(PC2.2B)
- Continued management of the FAA Capital Improvement Program (AC3.1A)
- Marketing of air service and airport amenities & businesses (PC2.2A)
- Reconstruct taxiway Alpha and replace the airport fire truck through the FAA Airport Improvement program. (AC3.1B)
- Assisted with the update of the City Comprehensive plan to include a new aviation chapter. (AC1.4C)

**Strategic Planning Objectives**

**Secure Community**

SC2.1D: Maintain security at the airport, including compliance with changing federal regulations ● ①

SC2.1E: Incorporate new technology to aid in the airport's security and safety systems ● 2019

**Accessible Community**

AC1.4C: Work with County and City to maintain protective zoning around the airport restricting incompatible land uses within the airport environs ●

AC3.1A: Implement the Airport's Federal Aviation Administration (FAA) Master Plan and Capital Improvement Process, and the FAA funded Airport Improvement Program (AIP) ● ①

AC3.1B: Follow the airport's FAA Capital Investment Plan (CIP) for timely maintenance and development projects ● ①

AC3.2A: Advocate for the regional airport needs to be addressed through use of Magic Valley Regional Airport ● ② 2024

**Prosperous Community**

PC2.2A: Improve air service as a critical component to the economic development of the region ●

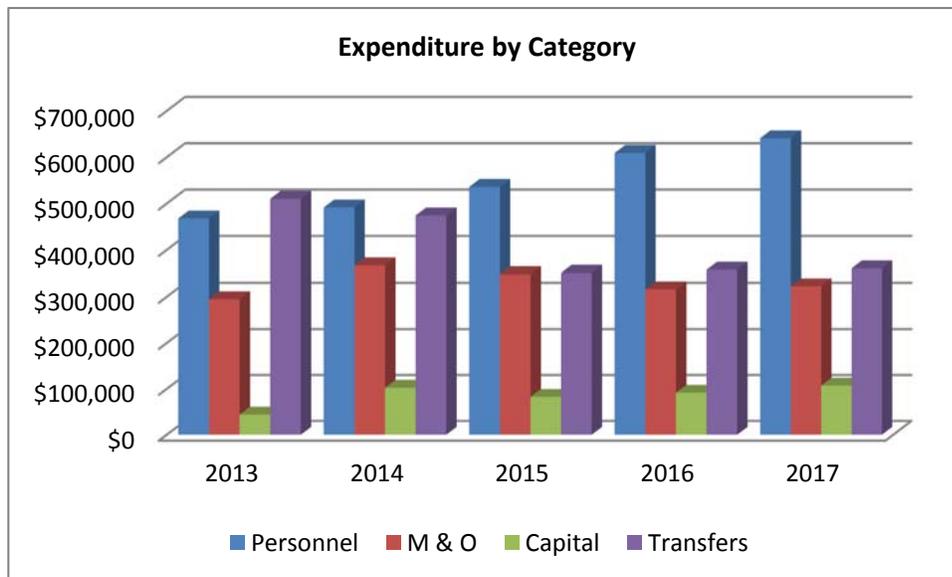
PC 2.2B: Expand utilities to support economic development around the airport ① 2019

### Expenditure by Category - Airport

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	7	7	7	8.125	8.125	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$467,691	\$491,431	\$535,894	\$609,031	\$640,774	<b>5.21%</b>
<i>M &amp; O</i>	\$294,383	\$366,609	\$347,829	\$315,627	\$322,453	<b>2.16%</b>
<i>Capital</i>	\$43,711	\$102,300	\$82,500	\$91,500	\$107,000	<b>16.94%</b>
<i>Transfers</i>	\$510,163	\$474,145	\$350,644	\$357,187	\$360,202	<b>0.84%</b>
<b>Subtotal</b>	<b>\$1,315,948</b>	<b>\$1,434,485</b>	<b>\$1,316,867</b>	<b>\$1,373,345</b>	<b>\$1,430,429</b>	<b>4.16%</b>

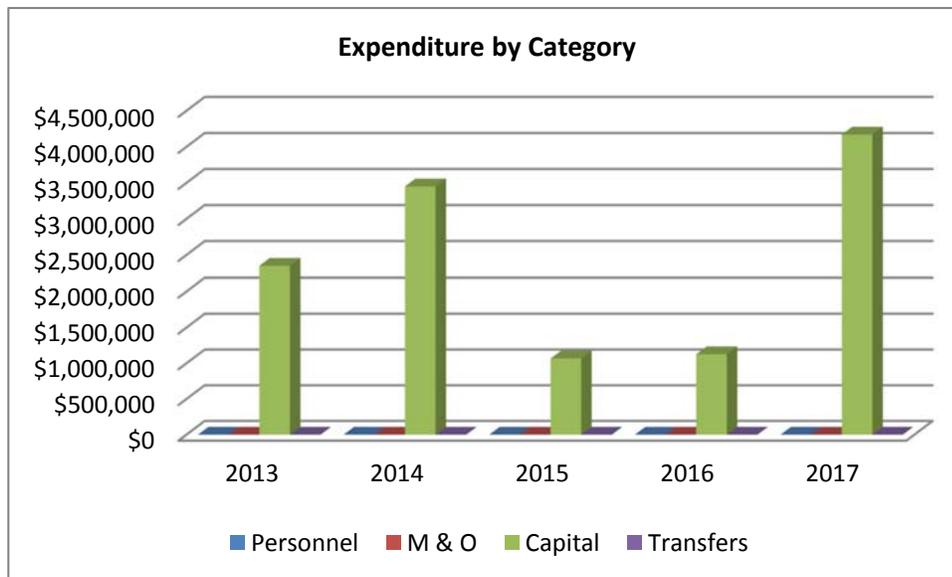


### Expenditure by Category - Airport Construction

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	
<i>M &amp; O</i>	\$0	\$0	\$0	\$0	\$0	
<i>Capital</i>	\$2,348,566	\$3,450,526	\$1,066,667	\$1,126,667	\$4,170,000	<b>270.12%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$2,348,566</b>	<b>\$3,450,526</b>	<b>\$1,066,667</b>	<b>\$1,126,667</b>	<b>\$4,170,000</b>	<b>270.12%</b>



The substantial increase is due to major re-construction of the taxiways, and a new ARFF vehicle.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Water Supply**

**Department Description:**

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

**Major Objectives:**

- Provide clean potable water to the citizens of Twin Falls and continue to promote water conservation.
- Add pressure irrigation stations to help ensure a reserve capacity during peak day demand.
- Continue to establish and operate a preventive maintenance program on all electrical and mechanical systems that we have in our supply system and our new pressurized irrigation systems.
- Continue to work with the Twin Falls County Groundwater Advisory Committee to come up with ways to control the nitrate levels in our groundwater. We went from #1 in 2008 to 21<sup>st</sup> in 2014, so we are seeing a change for the better.
- Continue to work with E.P.A. and D.E.Q. to make sure we stay up with all sampling required and all the new unregulated contaminant monitoring.
- Evaluate the need for back-up power at Canyon Springs pump station.
- Evaluate the possibility of developing Sunnybrook Springs and the costs associated with that.
- Look at ways to add a 5-10 million gallon storage reservoir and booster station in the North West section of the City of Twin Falls to ease the load on Harrison Pump Station.

**The Outcomes of our Investment will be:**

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

**Fiscal Year 2016 Budget Highlights:**

- Construction of South Hills PI station.
- Fixed the problems with Blue Lakes and Canyon Springs pumps and are work with Idaho Power, JUB, and McClure Engineering to get the most out of our efficiency study.

**2016 Fiscal Year Accomplishments:**

- Canyon Springs Pump House pump refurbishing for better pumping efficiency.
- Replacement of outdated PLC's for South Wells.
- Thrust block on Canyon Springs line.

**Fiscal Year 2017 Goals:**

- Continue working on adding or enlarging pressurized irrigation systems.
- Evaluate pumps and their useful lifecycle in the system to replace what's needing replaced.
- Get real-time feedback from our larger PI stations via communications to keep down time to a minimum.
- Keep preventive maintenance programs going to prevent downtime.
- Maintain at least 10% water reserve during peak day demand.
- Continue to work on the wellhead protection program with other cities and counties.
- Continue to work with the Twin Falls County Groundwater Advisory Committee to insure our groundwater is protected in the future.
- Continue to meet the Arsenic standards.
- Continue to work on a Source Water Protection Plan with other cities and counties.
- Due to declining ground water levels, we will continue to work on our water plan to ensure water for the next 50 years.

**Strategic Planning Objectives:**

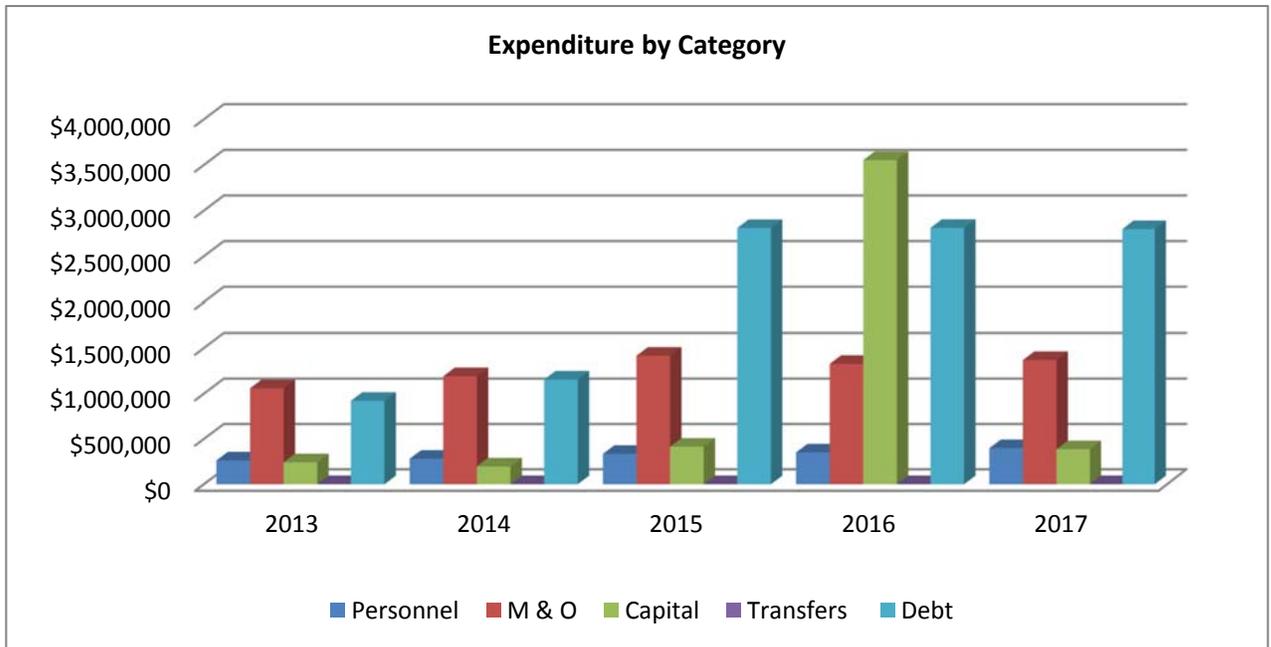
- Operate water and wastewater systems to meet federal standards. **HC2.1A**
- Maintain effective emergency response capability (skill and equipment) in the case of failed infrastructure. **HC2.1C**
- Maintain and upgrade the water system to be capable of providing required fire flow. **SC2.1B**
- Maintain a reliable communications network to support instrumentation of the water and wastewater systems. **SC2.1C**
- Obtain redundant operational components to keep critical public facilities and services operating under duress. **SC2.2B**
- Co-operate with the Twin Falls Canal Co. to enhance water quality and meet regulatory requirements for shared water systems. **EC2.2C**
- Optimize water capacity and wastewater use through conservation, broader use of the pressure irrigation system, and protection of resources. **EC2.2F**

### Expenditure by Category - Water Supply

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	4	4	4	4	5	1
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$263,676	\$281,420	\$335,976	\$351,943	\$399,237	<b>13.44%</b>
<i>M &amp; O</i>	\$1,059,422	\$1,191,571	\$1,416,484	\$1,326,948	\$1,369,019	<b>3.17%</b>
<i>Capital</i>	\$242,552	\$197,979	\$415,000	\$3,554,000	\$387,000	<b>-89.11%</b>
<i>Debt</i>	\$922,247	\$1,154,932	\$2,809,712	\$2,810,162	\$2,797,119	<b>-0.46%</b>
<i>Transfers</i>	\$2,039	\$2,182	\$2,258	\$2,450	\$2,558	<b>4.41%</b>
<b>Subtotal</b>	<b>\$2,489,936</b>	<b>\$2,828,084</b>	<b>\$4,979,430</b>	<b>\$8,045,503</b>	<b>\$4,954,933</b>	<b>-38.41%</b>



The reduction in Capital items aligns our expenses with prior years. 2016 had a one-time \$3,374,000 expense for a new booster station.

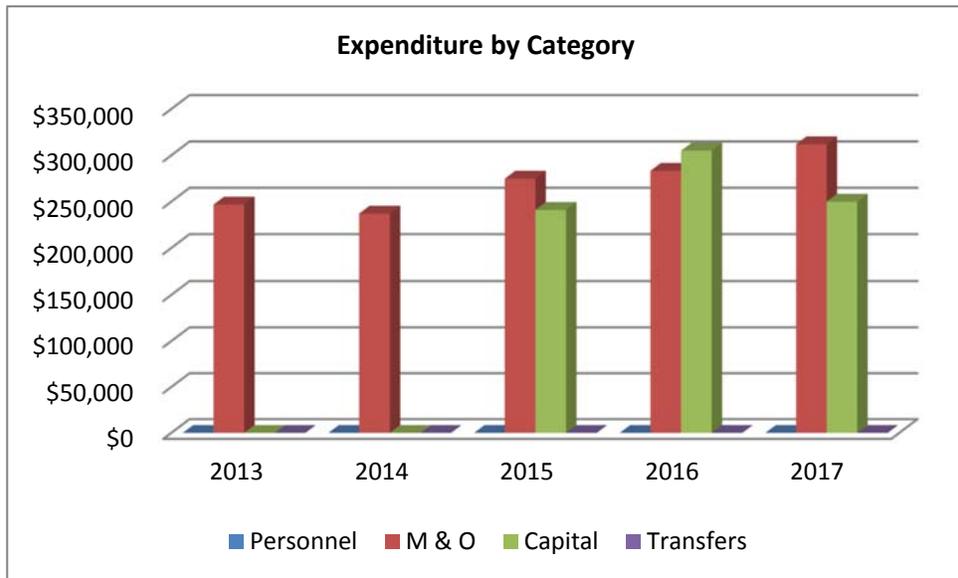
The increase in Personnel costs are related to a new employee.

### Expenditure by Category - Pressurized Irrigation

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	
<i>M &amp; O</i>	\$246,796	\$237,094	\$274,752	\$283,267	\$311,936	<b>10.12%</b>
<i>Capital</i>	\$0	\$0	\$241,000	\$305,000	\$250,000	<b>-18.03%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$246,796</b>	<b>\$237,094</b>	<b>\$515,752</b>	<b>\$588,267</b>	<b>\$561,936</b>	<b>-4.48%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Water Distribution**

**Department Description:**

This department's responsibilities are to maintain roughly 400 miles of the entire water distribution network. This includes repairing all water breaks in sizes ranging from ¾" up to and including 42" mains. The department works a 40-hour work week on 10 workdays with a split crew to cover the full work week Monday thru Friday. We have an operator on call after hours to cover any water related problems 24/7. We handle around 4,500 calls a year for customer service not including regular in house maintenance. All fire hydrants, gates valves, pressure regulators, cross-connection protection devices belonging to the city and all water meters are maintained by this department. This department is also involved with the irrigation water and all the pressurized irrigation distribution system maintenance.

Areas maintained by the department include cross-connection, replacing broken gate valves, installing all new meters and meter replacement, all maintenance on the distribution system, sterilizing and sampling all new water mains installed by the Water Department for growth to the city and reviewing all the new potable and pressurized irrigation distribution system plans. This department is also part of the zone maintenance program, which currently is replacing or contracting out the replacement of old and undersized infrastructure in the system.

**Major Objectives:**

- Continue replacing old service lines and mains in the older parts of town working together with URA and focus on our zone maintenance program to fix the most needed areas in our system.
- Maintain a system that is able to accommodate growth, both commercial and residential.
- Continue working on our backflow/cross-connection program.
- Continue working on the replacement of broken gate valves.
- Continue working on the system to loop dead-end lines.
- Continue replacing old meters with new AMR meters for better accuracy and customer service.

**The Outcomes of our Investment will be:**

- A system that functions with little interruption of service to the customer.
- A system that is able to sustain some percentage of growth over time without large areas of deficiencies.
- Work gets done in a zone type maintenance program which helps with work directives and keeps conflicts with other departments work to a minimum.
- Our metering system will stay up to date and meters will read accurately to Get the most revenue/return on our investments.

**Fiscal Year 2016 Budget Highlights:**

- Finished the 1st phase of 3rd Ave., Blake Project.
- Retrofit meters to accurately calculate customer usage to increase revenue.
- Promote water conservation and Backflow protection.

**2016 Fiscal Year Accomplishments:**

- Moved forward with Backflow Program to become compliant with DEQ’s requirements on testing residential lawn sprinkling systems.
- Replacement of old water meters in the system.

**Fiscal Year 2017 Goals**

- Continue a preventative zone maintenance program to change out old existing infrastructure with new, and be able to budget for that.
- Boost up our meter replacement program to get old inaccurate meters replaced for better revenue return.
- Hire a new water operator to begin building a new crew and help lessen the load on the group to get things done and work on things we don’t get to and should.
- Continue to upgrade fire hydrants to insure a more sufficient fire protection system for the City.
- Plan and budget to upgrade and replace “bottle necks” in the system to larger diameter pipes to help ensure good flow to all areas for fire protection.
- Finish all planned work in our zone maintenance area to keep out of the way of other departments planned work.
- Focus on expanding Public Works Building ground for future expansion.
- For all department’s personnel to train and certify in the water field to the highest grade possible.
- This department will strive to give the best service possible to the public using the city’s Mission Statement as a guideline, and by working with other City Departments to maintain our high level of service for the citizens of Twin Falls.

**Strategic Plan Objectives:**

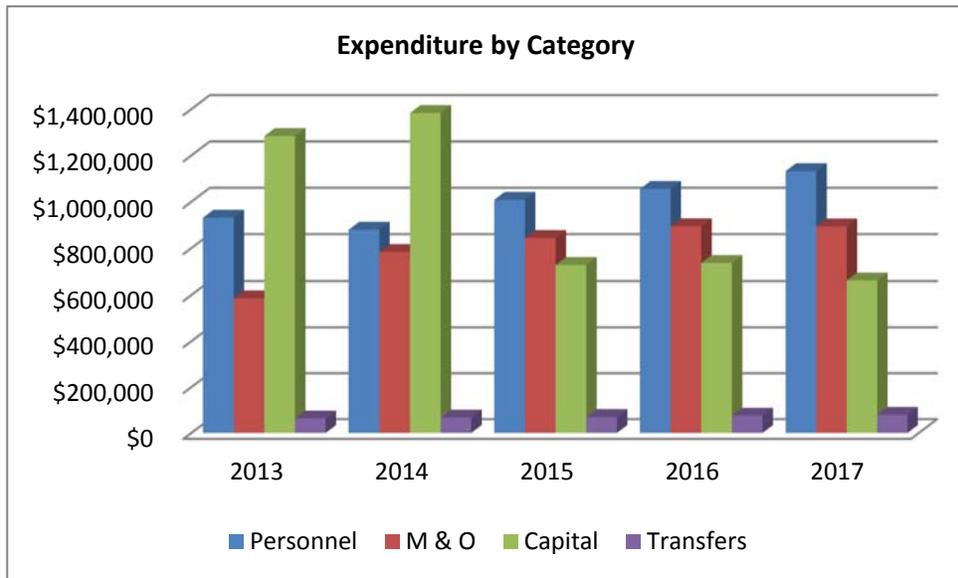
- Operate water and wastewater systems to meet federal standards. **HC2.1A**
- Maintain effective emergency response capability (skill and equipment) in the case of failed infrastructure. **HC2.1C**
- Maintain and upgrade the water system to be capable of providing required fire flow. **SC2.1B**
- Maintain a reliable communications network to support instrumentation of the water and wastewater systems. **SC2.1C**
- Obtain redundant operational components to keep critical public facilities and services operating under duress. **SC2.2B**

### Expenditure by Category - Water Distribution

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	14	14	15	15	15	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$930,843	\$878,527	\$1,008,129	\$1,054,468	\$1,131,612	<b>7.32%</b>
<i>M &amp; O</i>	\$585,807	\$782,631	\$843,169	\$893,895	\$893,104	<b>-0.09%</b>
<i>Capital</i>	\$1,283,282	\$1,382,690	\$726,500	\$735,310	\$662,500	<b>-9.90%</b>
<i>Transfers</i>	\$62,883	\$67,293	\$69,641	\$75,551	\$78,896	<b>4.43%</b>
<b>Subtotal</b>	<b>\$2,862,815</b>	<b>\$3,111,141</b>	<b>\$2,647,439</b>	<b>\$2,759,224</b>	<b>\$2,766,112</b>	<b>0.25%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Utility Services**

**Department Description:**

The Utility Services Department is responsible for customer service related to matters extending from reading all water and sewer meters through resolving billing and water meter service questions that arise from all those served by utilities provided through the City of Twin Falls. Staff communicates with all citizens regarding their concerns and questions in an effort to increase understanding of the various factors impacting billed amounts, water usage and conservation methods, and various payment options that are available.

These duties encompass the reading of the meters, working with Water Department personnel assigned to Utility Services to check and resolve questions regarding water usage. The work with the Water Department staff includes addressing citizen concerns and questions related to potential leaks indicated by high readings, and those staff members making any repairs necessary for those items. Leak repair work may also include contact with the Water Department crews for more involved repair needs as discovered.

Other responsibilities include setting up utility services accounts for new customers, arrange for turning water services both on and off as necessary, billing all active accounts with the City on a monthly basis, monitoring all accounts for delinquencies and past due collections, working with the entities that perform collection activities on past due accounts to achieve maximum effectiveness on collecting delinquent accounts, and interacting with all citizens to assure the highest level of customer satisfaction and open communication that may be attained.

**Major Objectives:**

The Utility Services Department objectives relate to the overall goals/mission of the City in several key ways:

- To provide excellent service to the citizenry - "People Serving People," as the motto of the City, stands out as the first item at the top of our daily mission. This objective is focused on meeting the needs and concerns of the citizens we deal with, to keep their faith and trust in the City intact, and restore it when that trust has been damaged
- To read and maintain, through the personnel we work with, the City's water meters and maintain the connections between the water mains and the customers' service lines - Sustaining the growth and health of the members of the community, and all those that work in and/or visit this community, is at the core of quality utility services. Our daily work is directed toward maintaining the reliability and trouble-free operation of the utility services for which we serve as a main contact
- To provide the billing services for water, sewer and sanitation – Maintaining openness and transparency in the methods used to develop and adjust those fees that are developed and charged, in order that citizens can be informed consumers of the services they receive

**The Outcomes of our Investment will be:**

- Continued effort directed at excellence and strengthened service to the citizens in all matters related to the utility (water, sewer and sanitation) services provided by the City. Provide quality and accurate billing services for utilities provided by the City - including ongoing work toward a modified billing statement which will be more clearly understandable, and a rate structure that will be more transparent regarding the charges assessed for the components of the charges.
- A stronger, more informed and timely response to citizen inquiries regarding service concerns and potential problems
- Expanded analysis of utility items such as water and sewer consumption numbers, and customer count fluctuations as part of the revenue and cost analysis of these components of utility services billings, again, with management analysis and understanding as the goal

**Fiscal Year 2017 Budget Highlights:**

- “Credit Card Processing Fees” related to the shift in the online bill payment service, made in October, 2012, have remained fairly steady due to the consistent base of customers using this payment option. These service fees continue to be tracked and reported under this category, and reflect cost offset of revenue item for similar fees.
- Potential use of an in-office “lockbox” service to scan payment coupons and checks, and prepare related batch files for electronic deposits to bank, recording of payments into the software for customer accounts, and to create an online searchable file for research on customer payments when necessary. This service has the capacity to facilitate increased customer service functions which are performed in Utility Services, adding value to this departments functions for the overall base of citizen and staff customers we serve. It can reduce the burdens of paper filing and storage of the payment coupons, as well as provide a copy of both the coupon and payment document, front and back, to document any notations as well as the information for the payor and related financial institution.

**2016 Fiscal Year Accomplishments:**

- Upgraded the meter reading handheld units and software to improve accuracy and timeliness of a number of meter reading and reporting functions. Capacity of the new units allows more efficient workload distribution and more rapid response on meter profile reporting for high-bill concerns and meter flow profile reporting as needed.
- Changed the City’s bill printing and mailing contractor to enhance the timeliness and accuracy of the monthly billing statements, and reduce the time for proofing and authorizing printing and mailing. The change also reduced the cost of the function to the City of Twin Falls.
- Continued to improve response to citizen concerns expressed with regard to changes in amounts of monthly bills under Budget Billing and credits for leaks
- Ongoing work to address citizen concerns with online bill pay, and related fees. Messages added to monthly billing statements to promote use of the online bill pay tab on the City of Twin Falls website to view and understand meter reading history, billing and finance
- Drafting of written policies that document handling of various account and Utility Services fee and account management issues continues and is being refined as additional areas for documented procedures are noted

**Fiscal Year 2017 Goals:**

- Continue drafting written policies that will document handling of various account and Utility Services fee and account management issues (IO3.1C)
- Continue work to develop a new fee structure that more clearly delineates the charges to which account holders are subject for services provided
- Continue to stress and evaluate improved methods of providing customer service at a higher level in all functions
- Provide updated staff training opportunities to cross-train in various positions and to engage staff in their personal growth
- Continue to revise and update the “How To Manuals” which have been developed, for all positions, in Utility Billing as part of a Finance Department goal to have all processes documented
- Adjust fee items, as appropriate, as part of the new FY Utility Rate Resolution to be adopted by City Council (IO3.1C)

**Strategic Planning Objectives**

**Environmental Community**

EC2.2A: Explore the opportunity to expand the recycling program throughout the city and to all uses, and encourage residents to mulch yard wastes on their property ③ 2024

- Tasks: Although this objective isn’t projected to be complete for additional or all uses until 2024 at the earliest, we will continue to educate citizens on the recycling program and begin exploring options for additional recyclable material to include in the program. Green waste.

**Responsible Community**

Objective RC1.2B: Develop “Welcome Packet” for new residents/utility customers ① 2014

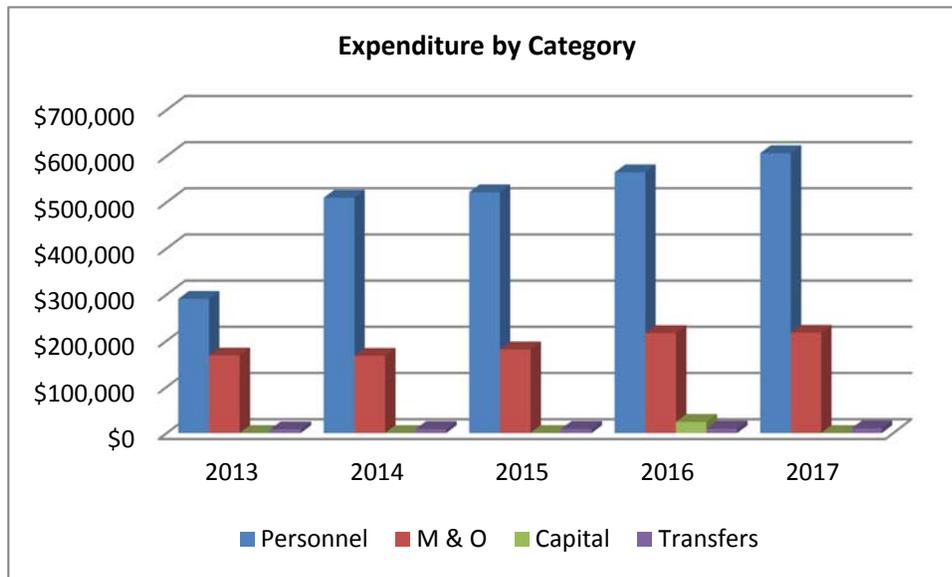
- Tasks: Coordinate with Parks and Rec., and City PIO to update information for each printing; continue to review design format and update as necessary, distribute with each new utility account opened, continue to identify additional target groups for delivery of the information

### Expenditure by Category - Utility Services

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	8	8.5	8.5	8.5	8.5
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Expenditure Category						
<i>Personnel</i>	\$290,268	\$509,591	\$521,447	\$564,457	\$605,919	<b>7.35%</b>
<i>M &amp; O</i>	\$167,682	\$167,016	\$181,049	\$216,129	\$217,036	<b>0.42%</b>
<i>Capital</i>	\$0	\$0	\$0	\$24,000	\$0	<b>-100.00%</b>
<i>Transfers</i>	\$8,014	\$8,576	\$8,875	\$9,628	\$10,054	<b>4.42%</b>
<i>Debt</i>	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$465,964</b>	<b>\$685,183</b>	<b>\$711,371</b>	<b>\$814,214</b>	<b>\$833,009</b>	<b>2.31%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Wastewater Collection**

**Department Description:**

The primary purpose of the wastewater collection system is to convey wastewater from the City's residential, commercial and industrial districts to the City's Wastewater Treatment plant and to maintain the city Storm water System with the purpose of ensuring the two systems remain separate and functioning. The Wastewater Collection system includes approximately 246 miles of sewer line ranging in size from four to forty-two inches in diameter, over five thousand manholes, six pumping stations, two measuring stations and an anaerobic pretreatment facility.

The Wastewater Collection Department is directly responsible for maintaining the wastewater collection and Storm water systems. The work primarily includes cleaning, repairing, replacement, root control, tap inspection and location, dig line locates and television inspections of the system.

**Major Objectives:**

- To continue to emphasize customer service through efficient preventative maintenance of the collection system and Storm water by continuing to consistently provide prompt, courteous and professional service to the Public.
- Promote personnel training by providing training and certification opportunities to advance Department personnel through the various levels of certification. Continue to cross train all Department personnel to ensure a high level of competence on all Departmental functions and equipment.
- Advance Department technology to automate and improve internal processes and data management.
- Use Zone Maintenance Program to standardize rings/lids and perform repair and replacement of sewer piping and related structures in advance of yearly seal coating operations.

**The Outcomes of our Investment will be:**

- The outcome of our efforts will be a properly functioning system providing a trouble free service to our many customers
- Trained and certified department leaders
- Use of advanced technology and data collection will help improve Department efficiencies and direct Zone Maintenance activities

**Upcoming Fiscal Year 2017 Budget Highlights:**

- Wastewater Collections 2016 budget reflects increases in most all operating line items. These increases are an effort to advance Department performance and to become more proactive when dealing with pipe repair, replacement and Storm water issues.
- All Employees Get Licensed
- All Employees cross trained in not only wastewater, but storm water maintenance.
- Training on GPS unit to begin the collection of MH and storm water locations invert data

**2016 Fiscal Year Accomplishments:**

- Sent 2 people to NASSCO/PACP training to be certified
- 2 New Employee’s licensed
- In process of City Works Training
- Replaced stock yard sewer line
- Repaired & Replaced Hamilton Mfg Manhole
- Replaced 65 manhole lids in zone 3 bringing the lids to grade for perfectly smooth drivable surface.
- Bypassed and replaced manholes on Grandview north

**Fiscal Year 2017 Goals:**

- Advance 2 people to lead Operator.
- To have all sewer lines and related structures in Zone 4 in proper repair and working condition in advance of yearly seal coat application (HC2.1A)
- To jet/clean all lines within the system annually to continue to provide mainly trouble free service to our customers (HC2.1A) (SC2.2F)
- To provide a safe and positive work environment for Department personnel (HC2.1A)
- Replace 75 manholes in Zone 4. (HC2.1A)
- Commit to additional training and certifications as well, continue to implement City works within WWC. (HC2.1A)
- Being more proactive on storm water maintenance for possible phase 2 regulations (HC2.1B)(SC2.2F)(EC2.2B)
- Continue Manhole rehab for smoother and safer roadways
- To continue cross-training
- Replace Drop sewer line @ Bell Ave
- Replace coulee crossings
- Les Schwab Main-line

**Strategic Planning Objectives**

**Healthy Community**

HC2.1A: Operate water and wastewater systems to meet federal standards ①

HC2.1B: Improve the storm water system to minimize the health risks associated with standing water ②2024

**Secure Community**

SC2.2F: Improve the storm water system to minimize the risks from flooding ①

**Environmental Community**

EC2.2B: Improve the management of the storm water discharged into rivers and streams to protect public safety and the environment. [SEE ALSO SC2.2F] ③ 2024

**Prosperous Community**

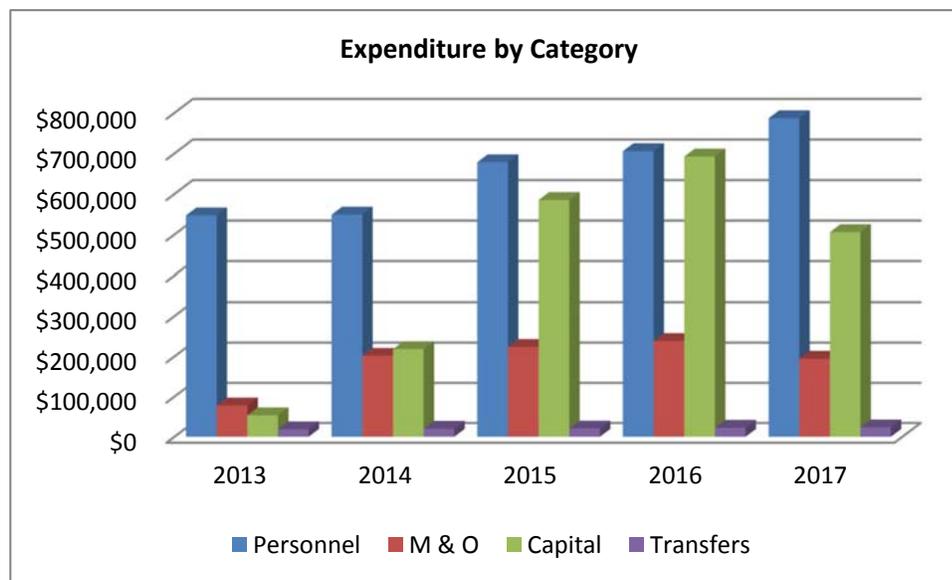
PC 2.2B: Expand utilities to support economic development around the airport ①2019

### Expenditure by Category - Waste Water Collection

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	7.75	7.75	8.75	8.75	8.75	
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$547,080	\$549,080	\$678,221	\$705,530	\$786,708	<b>11.51%</b>
<i>M &amp; O</i>	\$77,867	\$201,598	\$223,557	\$238,392	\$194,346	<b>-18.48%</b>
<i>Capital</i>	\$53,409	\$218,155	\$585,000	\$692,250	\$505,600	<b>-26.96%</b>
<i>Transfers</i>	\$18,548	\$19,849	\$20,541	\$22,284	\$23,271	<b>4.43%</b>
<b>Subtotal</b>	<b>\$696,904</b>	<b>\$988,682</b>	<b>\$1,507,319</b>	<b>\$1,658,456</b>	<b>\$1,509,925</b>	<b>-8.96%</b>



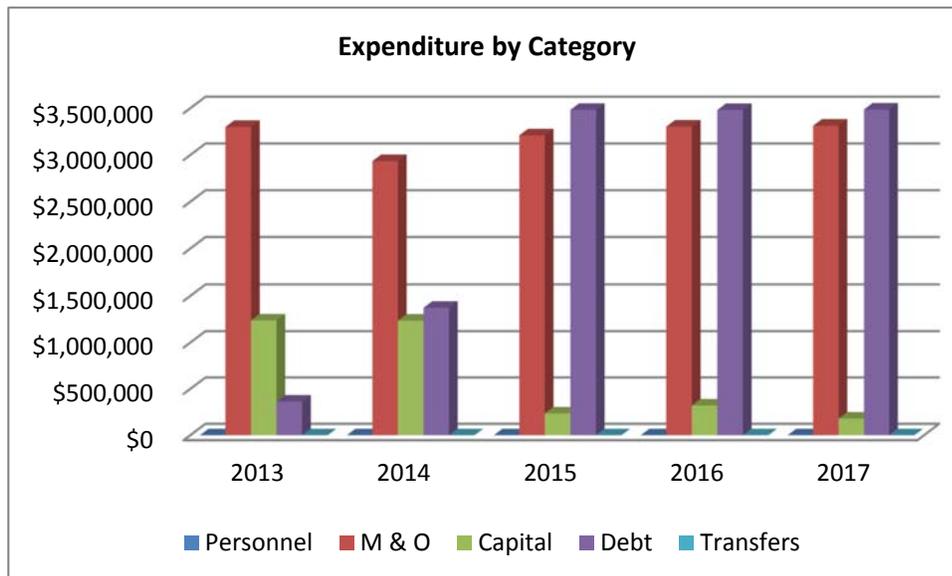
Reductions in Capital relate to vehicles that were purchased in FY2016.  
 Reductions in M&O relate to decreased fuel costs, and building repairs that were accomplished in FY2016.

### Expenditure by Category - Waste Water Treatment

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$3,300,032	\$2,934,322	\$3,210,300	\$3,303,000	\$3,313,000	<b>0.30%</b>
<i>Capital</i>	\$1,237,741	\$1,235,393	\$235,000	\$320,000	\$180,000	<b>-43.75%</b>
<i>Debt</i>	\$363,004	\$1,372,612	\$3,482,257	\$3,480,856	\$3,485,731	<b>0.14%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$4,900,777</b>	<b>\$5,542,327</b>	<b>\$6,927,557</b>	<b>\$7,103,856</b>	<b>\$6,978,731</b>	<b>-1.76%</b>



The reduction in Capital is related to reduction in vehicle purchases and miscellaneous capital projects that were completed in FY2016.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Sanitation Department**

**Department Description:**

The Sanitation Department is responsible for customer service related to matters of trash and recycling services, and resolving related billing and service delivery questions that arise from all those served throughout the City of Twin Falls. These duties encompass contact with customers questioning service schedules, and working with contractor personnel to resolve questions regarding service complaints.

Other duties include the following items coordinated with the Utility Services Department:

- billing all active accounts with the City on a monthly basis
- monitoring all accounts for delinquencies and past due collections
- working with the entities that perform collection activities on past due accounts to achieve maximum effectiveness on collecting delinquent accounts
- interacting with all citizens to assure the highest level of customer satisfaction and open communication that may be attained.

**Major Objectives:**

- To provide excellent service to the citizenry - “People Serving People,” as the motto of the City, stands out as the first item at the top of our daily mission. This objective is focused on meeting the needs and concerns of the citizens we deal with, to keep their faith and trust in the City intact, and restore it when that trust has been damaged
- To support and maintain, through the personnel we work with, the City’s garbage and recycling services at the highest level. Sustaining the growth and health of the members of the community, and all those that work in and/or visit this community, is at the core of quality sanitation services. Our daily work is directed toward maintaining the reliability and trouble-free operation of the garbage and recycling services which we function as a main contact for
- To provide the related billing operation for sanitation services as described under Utility Services

**The Outcomes of our Investment will be:**

- Continued effort directed at excellence and strengthened service to the citizens in all matters related to the sanitation services provided by the City. Provide billing of services for sanitation - including ongoing work toward a modified billing statement which will be more clearly understandable, a rate structure that will be more transparent regarding the charges assessed for the components of the charges.
- A stronger, more informed and timely response to citizen inquiries regarding service concerns and potential problems
- Expanded analysis of sanitation items such as landfill tonnages and recycling fluctuations as part of the cost analysis of these components of utility services billings, again, with management analysis and understanding as the goal

- Efforts, along with PSI, to continue to manage recycling costs under ongoing pressure from lack of revenue streams from recycled items, combined with rising costs of processing and storage related to that service

**Fiscal Year 2017 Budget Highlights:**

- Continuing City coordination with PSI in evaluating activities and outreach that can strengthen, and broaden, the efforts toward recycling within the City. This includes promoting composting and looking for solutions to green waste currently a part of the normal stream to the landfill
- Investigating options for glass and expanded plastic-types recycling, based on information received from contacts during mid-FY 2016
- Supporting and working with City Council to develop more of an influence on the fees charged for participation through Twin Falls County in the fees charged for the City's portion of landfill costs through the fees paid
- Supporting City Manager, Council, other Department and contractor efforts to work with community partners in enhancing sustainability education and expanded awareness of the opportunities to reduce waste entering the landfill

**2016 Fiscal Year Accomplishments:**

- Continued efforts at improvements in response to citizen concerns expressed with regard to missed trash and recycling pick up, or spillage issues, and worked with PSI on route change notices to citizenry
- Participated in City Manager and contractor conversations regarding investigation of composting options and uses for "green waste;" worked with PSI, City Manager and Chief Financial Officer on contract extension options for presentation to City Council; contract for 10-year service period option negotiated and completed, to include a one-year extension granted on previous contract for FY 2016
- Continue including messages on utility billing statements regarding yard waste options and mulching of lawn clippings as an alternative to placing in the regular waste stream
- Recycling and sustainability information, waste and recycling collection information and schedules designed and discussed with City of Twin Falls Public Information Officer for soon-to-be developed "Welcome Pamphlet" for new residents

**Fiscal Year 2017 Goals:**

- Continue drafting written policies that will document handling of various account and account management issues
- Develop a new fee structure that more clearly delineates the charges to which account holders are subject for services provided
- Continue to stress and evaluate improved methods of providing customer service at a higher level in all functions
- Participate in sustainability education through billing messages and other methods determined in coordination with contractor, City Manager and Council members' efforts to expand recycling and conservation of all resources

## **Strategic Planning Objectives**

### **Environmental Community**

EC2.2A: Explore the opportunity to expand the recycling program throughout the city and to all uses, and encourage residents to mulch yard wastes on their property ③ 2024

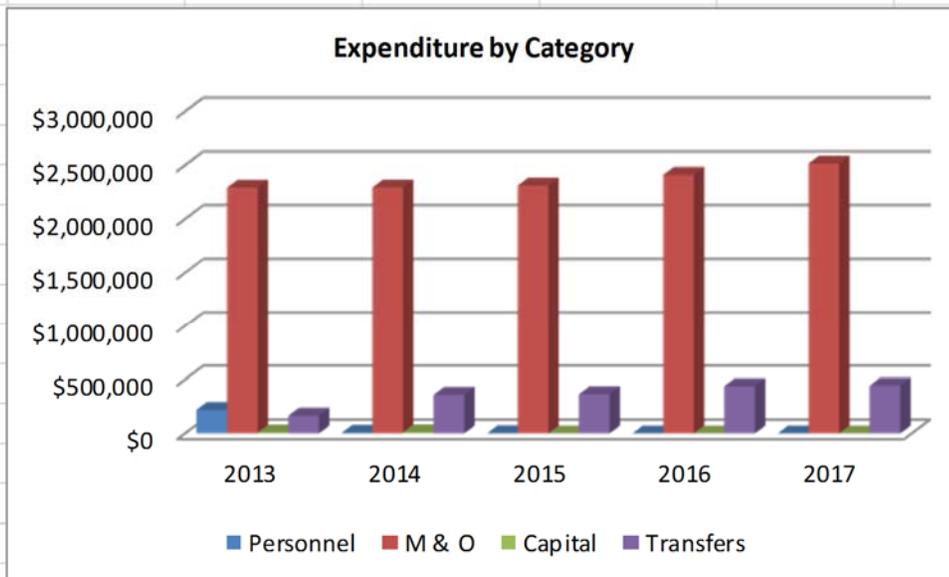
- Tasks: Although this objective isn't projected to be complete for additional or all uses until 2024 at the earliest, we will continue to educate citizens on the recycling program and begin exploring options for additional recyclable material to include in the program. Green waste and glass options are high on this list, and in cooperation with PSI, other interested parties, and Southern Idaho Solid Waste we will be exploring ways to include these options in our future service delivery portfolio

### **Responsible Community**

Objective RC1.2B: Develop "Welcome Packet" for new residents/utility customers ① 2014

- Tasks: Coordinate with Parks and Recreation, and City PIO to assemble information to include, design format and gather info to assemble, and begin distribution with each new utility account opened. 2017 objectives will continue to include identifying additional target groups for delivery of the information, as well as presenting access to information on services and methods of conservation for water, and waste recycling, that are readily available to members of the community

Expenditure by Category - Sanitation						
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<b>FTE</b>	3	1	1	1	0	-1
<b>Expenditure Category</b>						
<i>Personnel</i>	\$218,841	\$5,530	\$790	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$2,291,154	\$2,293,277	\$2,311,000	\$2,410,000	\$2,515,000	<b>4.36%</b>
<i>Capital</i>	\$7,519	\$9,704	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$165,349	\$358,571	\$364,908	\$437,872	\$445,119	<b>1.66%</b>
<i>Other</i>	\$3,602	\$13,155	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$2,686,465</b>	<b>\$2,680,237</b>	<b>\$2,676,698</b>	<b>\$2,847,872</b>	<b>\$2,960,119</b>	<b>3.94%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Golf Course**

**Department Description:**

The beginning of 2012 began a new era at the golf course. For the first time, the PGA Golf Professional at the Twin Falls Golf Club has complete management duties to operate the golf course accordingly to the agreement.

It doesn't matter if you still refer to the golf course as "The Muni", Twin Falls Golf Club is still the same course that you grew up on, only better with the improvements from its own fund raising golf tournament. It is an 18-hole course with driving range, putting green, pitching green, club house, snack bar and pro shop. The golf course is open year round dependent on the weather. Local PGA Golf Professional Steve Meyerhoeffer was selected 5 years ago to manage the operations of the course.

Par is 68 at the golf course and the length is 5500 yards. In the past several years, improvements have made to the course which has made it more challenging, yet fun to play. With the relatively short distance of the course, walking during your round of golf gives a great and fun way to exercise. The low green fees make the Twin Falls Golf Club the best value for your golf dollars in the Magic Valley.

The past seven years, the course's own fund raising tournament has generated \$70,000 for improvements at the golf course. Seven tee boxes has been re-built - #10, 11, 13, 14, 16, 17, and 18, the club house's restrooms have been updated, upgraded driving range area for year-round use, improvements on several cart paths, the restroom behind # 5 green was improved, additional sand to the bunkers have been added, and many trees have been planted.

**Major Objectives:**

- Work with PGA Golf Pro Steve Meyerhoeffer and the Men's and Women's Golf Association to develop long range goals and objectives for the golf course
- Continue development of the golf course's own fundraising tournament for the betterment of the course

**The Outcomes of our Investment will be:**

- A great course to take you and your family to enjoy the great game of golf
- Friendly and experienced staff in the club house and on the course
- An inexpensive way to spend an afternoon to enjoy the great outdoors
- Improve player's quality of life
- Provide a safe and clean environment for residents and visitors to enjoy while playing golf

**Fiscal Year 2017 Budget Highlights:**

- Replace aging bridges on the course.
- Purchase new greens mowers.

**2016 Fiscal Year Accomplishments:**

Through the Friends of Muni fund raising golf tournament, the following was accomplished this past year:

- Concrete cart path put in at #5 and #7 Tee boxes
- Ongoing improvements to the turf and greens

Other accomplishments from last year:

- Hosted multiple tournaments
- Home to the 2016 Class 4A Girl’s State Golf Champions
- Home to the 2016 Class 4A Boy’s State Golf Champions (4 in a row)
- With the management of Steve Meyerhoeffer, the City did not have to subsidize the maintenance and operation of the golf course

**Fiscal Year 2017 Goals**

- Continue to promote the golf course as a great asset to the community of Twin Falls
- Increase play by 10%.

**Strategic Plan Objectives:**

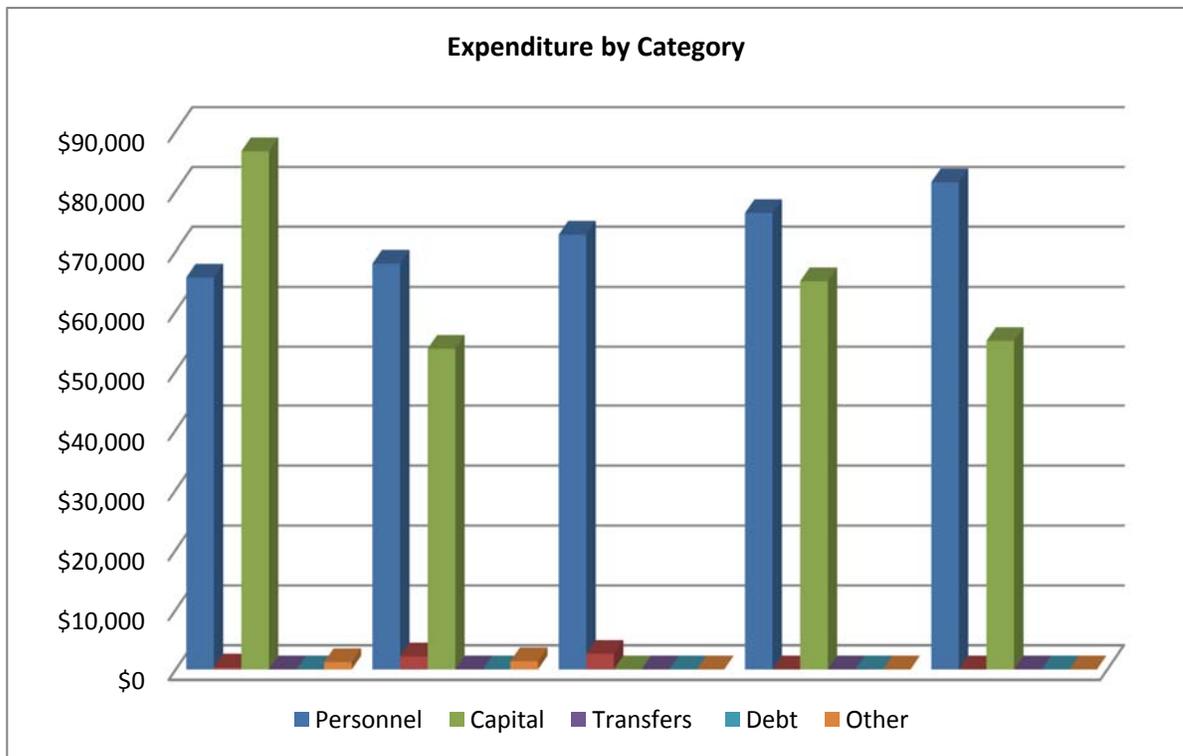
Initiative HC1.1: The City will provide facilities that support healthy lifestyles

### Expenditure by Category - Golf

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE	1	1	1	1	1	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$65,607	\$67,945	\$72,689	\$76,313	\$81,465	<b>6.75%</b>
<i>M &amp; O</i>	\$329	\$2,168	\$2,600	\$0	\$0	<b>0.00%</b>
<i>Capital</i>	\$86,654	\$53,689	\$0	\$65,000	\$55,000	<b>-15.38%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Debt</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Other</i>	\$1,221	\$1,368	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$153,811</b>	<b>\$125,170</b>	<b>\$75,289</b>	<b>\$141,313</b>	<b>\$136,465</b>	<b>-3.43%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Swimming Pool**

**Department Description:**

The swimming pool operates as a year round facility providing exercise, recreation and swimming classes to the community. The YMCA and the City signed a new concession agreement in August 2011 for the operation and management of this facility. The new agreement is for seven years. The City will be responsible for the maintenance needs of the facility as well as capital improvement items.

**Major Objectives:**

- To provide a safe and clean swimming environment to the community of Twin Falls
- Work with the YMCA on providing an aquatic facility that will meet the needs of the community

**The Outcomes of our Investment will be:**

- Personal Benefits:
  - Parks and Recreation contribute to a balanced and meaningful life; fitness and recreation opportunities improve and maintain our personal health and wellness; regular physical activity is one of the best methods of health insurance for individuals; relaxation, and revitalization through recreation are essential to stress management; recreation is an essential source of self-esteem and helps build a positive self-image; recreation opportunities provide positive lifestyle choices and alternatives to self-destructive and anti-social behavior. Children's play is essential to the human development process.
- Social Benefits:
  - Recreation provides leadership opportunities that build strong communities; recreation reduces alienation and loneliness, and promotes ethnic and cultural harmony; recreating together of a stronger society; recreation provides opportunities for community involvement; park facilities and recreation programs build community pride. Integrated and accessible recreation opportunities are critical to the quality of life of people with disabilities.
- Economic Benefits:
  - Recreation helps develop a fit work force which is a more productive work force; parks and recreation services motivate business relocation and expansion in the community; recreation helps reduce the high cost of crime and vandalism; recreation and park services are often the catalyst for tourism; investments in environmental protection through parks and open space pay for themselves

**Fiscal Year 2017 Budget Highlights:**

- Chip seal and re-stripe the parking lot
- Replace pool bubble

**2016 Fiscal Year Accomplishments:**

- Replacement of the pool vacuum

**Fiscal Year 2017 Goals:**

- Continue to meet the needs of the public by way of having a working relationship with the YMCA
- Continue to meet the needs of our community by way of bringing up problems, concerns, suggestions, ideas, etc. with the Parks and Recreation Commission

**Strategic Planning Initiatives**

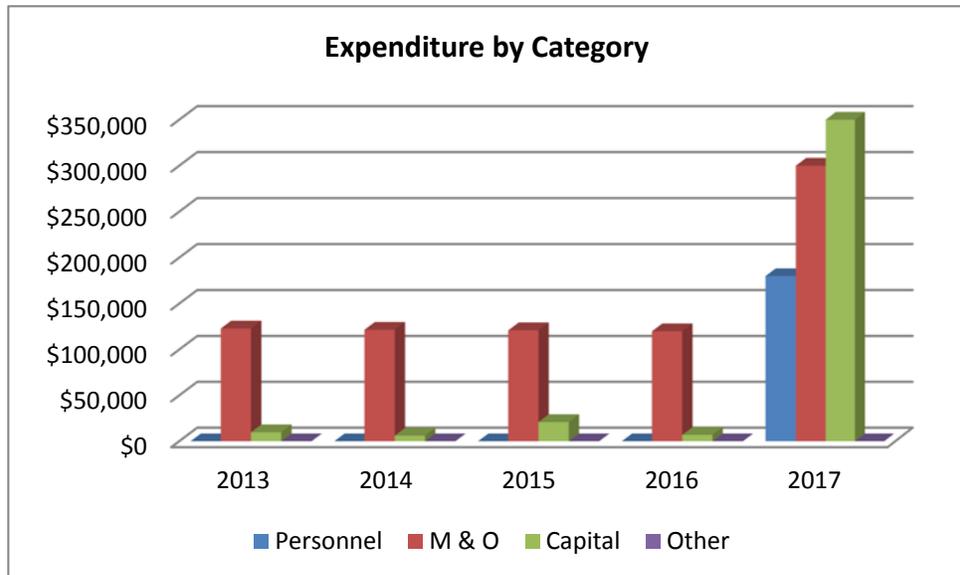
Initiative HC1.1: The City will provide facilities that support healthy lifestyles

**Expenditure by Category - Pool**

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$180,000	<b>0.00%</b>
<i>M &amp; O</i>	\$122,945	\$121,620	\$121,000	\$120,000	\$120,000	<b>0.00%</b>
<i>Capital</i>	\$9,852	\$6,171	\$21,000	\$7,000	\$350,000	<b>4900.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Other</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$132,797</b>	<b>\$127,791</b>	<b>\$142,000</b>	<b>\$127,000</b>	<b>\$630,000</b>	<b>396.06%</b>



The increase to Capital is a new pool "bubble". (The "bubble" is used to enclose the pool in the winter season to allow year-round use.)

**City of Twin Falls**  
**Departmental Summary and Description**  
**Shoshone Falls & Dierkes Lake**

**Department Description:**

The Shoshone Falls/Dierkes Lake complex is open year round. At Dierkes Lake visitors have many choices to enjoy an hour, an afternoon, or a day having picnics, hiking the trail system, taking pictures, napping under a tree, kayaking, swimming, or enjoying a volleyball game. Non-motorized watercraft are available to rent at Dierkes Lake during the summer months. Shoshone Falls Park provides public access to the Snake River Canyon, which includes the famous Shoshone Falls, one of the major scenic attractions of the Pacific Northwest. Stunning views from multiple vantage points, picnic tables, grassy park area and the beautiful setting make this a destination for weddings, family reunions, parties, company picnics and tourism. This park also provides boat access to the river above the falls. Dierkes Lake Park includes four lakes of relatively wild high desert environment. A vehicle fee is collected from the first of April to the end of September. Lifeguards are provided at Dierkes Lake during the summer months. Security has been expanded, with longer hours starting earlier in the season at both parks to enhance safety, coverage and enforce park rules.

Approximately 300,000 people visit this 415acre complex annually to enjoy the great outdoors, take in the sights and spend time with family and friends while experiencing friendly interactions with out of state and foreign tourists as they visit the parks.

The Centennial Trail was completed in 2004 providing users with views of the canyon and the falls that previously were available to a few. This trail starts in the upper area of the falls and extends to the Evel Knievel jump site. Users can also access the Centennial Trail and the jump site off of the north end of Hankins Road.

**Major Objectives:**

- To provide a safe and clean environment for the community of Twin Falls and tourists that visit the complex
- To provide all visitors an unforgettable experience
- To enhance the quality of life for all that visit the complex

**The Outcomes of our Investment will be:**

- Provide a safe and clean environment for the community of Twin Falls and tourists that visit the complex
- All visitors will have a positive experience at the complex
- Park patrons will be able to enjoy the cleanliness and beauty of the complex

- Dierkes Lake will be maintain as a family friendly park to benefit from
- Shoshone Falls will continue to be the top tourist attraction in Southern Idaho

**Fiscal Year 2017 Budget Highlights:**

- Create an engineered plan to repair the sink hole and drainage problem in the parking lot
- Create an engineered plan to enhance access to the Dierkes Lake park

**2016 Fiscal Year Accomplishments:**

- Repair concrete dock in the swimming area
- Sand slurry the Centennial Trail

**Fiscal Year 2017 Goals:**

- Develop a plan to complete a trail system between Shoshone Falls and Dierkes Lake (HC1.1A)

**Strategic Plan Objectives:**

HC1.1A: Develop a strategy for connecting the trail system

- Task: Since this is an on-going objective, work with City Council to see their direction for this objective.

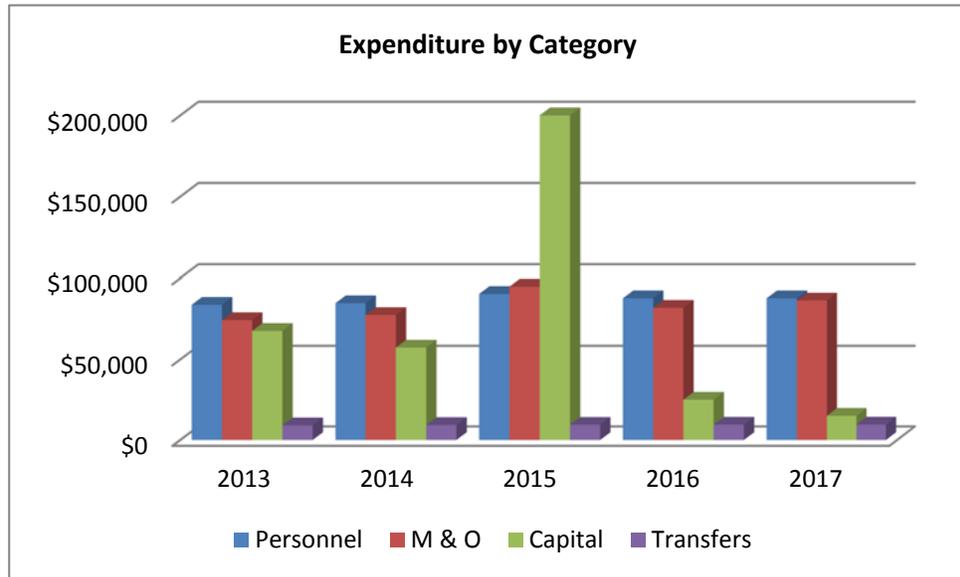
AC2.1C: Complete the trail system from Dierkes Lake to Rock Creek Canyon and Meander Point on the rim, and expand the trail in the bottom of both Rock Creek and Snake River canyons 2024

### Expenditure by Category - Shoshone Falls And Dierkes Lake

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$83,753	\$84,713	\$90,426	\$87,749	\$87,749	<b>0.00%</b>
<i>M &amp; O</i>	\$74,292	\$77,503	\$94,879	\$81,879	\$86,365	<b>5.48%</b>
<i>Capital</i>	\$67,710	\$57,381	\$200,000	\$25,000	\$15,000	<b>-40.00%</b>
<i>Transfers</i>	\$9,073	\$9,245	\$9,411	\$9,531	\$9,573	<b>0.44%</b>
<i>Other</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$234,828</b>	<b>\$228,842</b>	<b>\$394,716</b>	<b>\$204,159</b>	<b>\$198,687</b>	<b>-2.68%</b>



**City of Twin Falls  
Departmental Summary and Description  
Risk Management**

**Department Description:**

The Risk Management department is primarily responsible for the internal property or equipment claims and external tort claims. Claims must be processed in a timely manner, reviewed for accuracy and audited to watch for patterns. In addition, the department recommends policy and procedural improvements to address liability exposures.

**Major Objectives:**

The major objectives of this department are to minimize or eliminate conditions and practices that may cause loss or damage to the city. In addition, the department provides guidance, direction, and coordination of a city-wide risk management program.

**The Outcomes of our Investment will be:**

The city's risk management program is designed to meet the financial burden of our deductible when losses occur and to provide adequate insurance coverage. Implementation of annual risk training minimizes the financial risk to the city and equips the workforce with the skills needed to recognize and address potential liabilities.

**Fiscal Year 2017 Budget Highlights:**

The 2017 budget includes a 4% increase insurance premiums. As an organization the average annual increase in the past five years has been 6%. Increases are driven primarily by the risk exposure in two primary claims areas; payroll and property values.

**2016 Fiscal Year Accomplishments:**

During fiscal year 2015-2016 annual risk management training; 94% of employees participated in the Harassment Prevention course, 100% of supervisors participated in the Principles of Supervision course and 90% of employees reviewed the Employee Resolution and Vehicle Use policies.

**Fiscal Year 2017 Goals:**

Continue to build on the annual risk management training and encourage additional supervisory participation in trainings provided through ICRMP and the Human Resources Department.

**Strategic Planning Objectives**

**Internal Organization**

IO1.1C: Provide a good, safe working environment through developing work place violence and harassment policies, and performing background checks. ●●

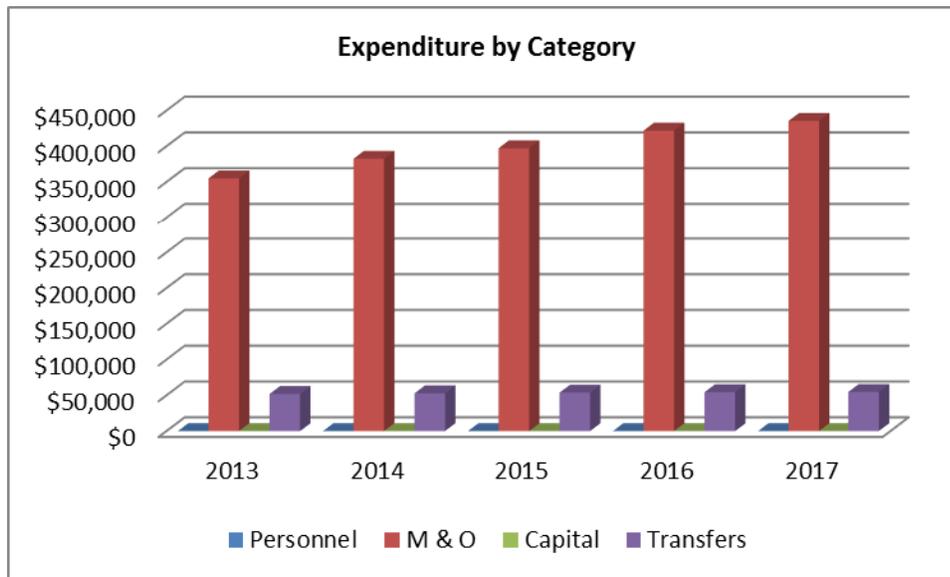
IO1.2C: Develop a program of safety procedures and training to prevent employee accidents. ●●

### Expenditure by Category - Risk

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$354,977	\$382,561	\$397,160	\$421,775	\$435,385	<b>3.23%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$51,843	\$52,828	\$53,779	\$54,462	\$54,702	<b>0.44%</b>
<b>Subtotal</b>	<b>\$406,820</b>	<b>\$435,389</b>	<b>\$450,939</b>	<b>\$476,237</b>	<b>\$490,087</b>	<b>2.91%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Maintenance Shop**

**Department Description:**

One Shop Supervisor and four automotive, medium/heavy duty truck and equipment technicians provide maintenance and repair for more than 400 City vehicles and miscellaneous equipment. The work includes: servicing, minor and major repairs, tune-ups, and fabrication. Maintaining records of service and repairs performed parts and lubricant purchases, and distribution.

**Major Objectives**

- Maintain a safe, operating fleet of city vehicles with minimal down time
- Maintain the courteous professional level of communication and Service with all departments and employees
- Improve internal processes, and data management
- Keep the shop as productive as possible

**The outcome of our investment will be:**

- Improve productivity and efficiency of the City's fleet
- Reduced costs for fleet maintenance and management

**Fiscal Year 2017 Budget Highlights**

- Acquire and upfit a repurposed vehicle from Street dept. into a mobile Service/Lube truck.
- Install security lighting on outside of building.

**2016 Fiscal Year Accomplishments**

- Completed expansion into vacated WWC portion of the shop.
- Purchased new Transmission flush machine.
- Replaced 5 man doors in the building
- Implement fuel tracking program into FleetWise software. (2C2.2C)
- Continued implementation of fleet maintenance tracking program
- "Up fitted" 5 new Ford Utility Police vehicles and 1 Ford Sedan for C.I.D.
- Facilitated purchase and completed upfit of new SWAT transport vehicle.

**Fiscal Year 2016 Goals**

- Continue to update tool and shop equipment to bring current. (2C2.2C)
- Pursue training opportunities (2C2.2C)
- Acquire and upfit a repurposed vehicle from Street dept. into a mobile Service/Lube truck. (2C2.2C)
- Install security lighting on outside of building.(2C2.2C)

**Strategic Planning Objectives**

**Secure Community**

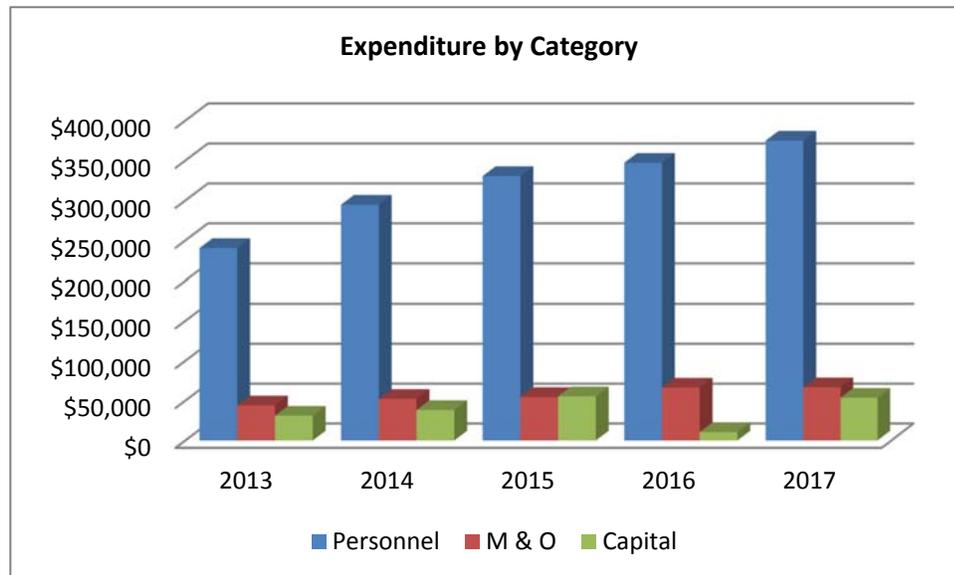
SC2.2C: Maintain a well-equipped, professional repair shop, with competent employees, to efficiently, quickly and cost-effectively support the city vehicle fleet ●●

**Expenditure by Category - Shop**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	4	5	5	5	5	
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$240,423	\$294,701	\$330,466	\$347,071	\$374,891	<b>8.02%</b>
<i>M &amp; O</i>	\$44,003	\$52,116	\$54,676	\$66,416	\$66,822	<b>0.61%</b>
<i>Capital</i>	\$30,970	\$38,281	\$55,325	\$10,475	\$53,500	<b>410.74%</b>
<i>Other</i>	\$4,317	\$1,926	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$319,713</b>	<b>\$387,024</b>	<b>\$440,467</b>	<b>\$423,962</b>	<b>\$495,213</b>	<b>16.81%</b>



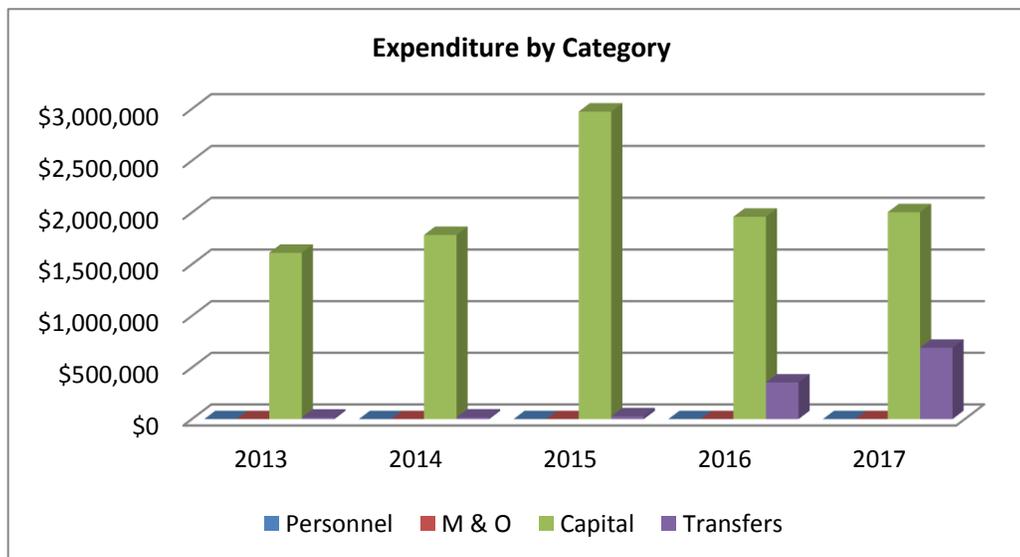
Capital increase is due to a mobile service truck.

## Expenditure by Category - Capital Improvement

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>					
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Capital</i>	\$1,611,252	\$1,782,867	\$2,973,809	\$1,958,629	\$2,003,059	<b>2.27%</b>
<i>Transfers</i>	\$15,200	\$16,500	\$27,500	\$355,000	\$691,500	<b>94.79%</b>
<b>Subtotal</b>	<b>\$1,626,452</b>	<b>\$1,799,367</b>	<b>\$3,001,309</b>	<b>\$2,313,629</b>	<b>\$2,694,559</b>	<b>16.46%</b>



The increase in transfers is related to the purchase of a new pool bubble and increased trail expansion.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Common Area Maintenance**

**Department Description:**

Subdivision developments that occur along arterials and collectors are required to have landscape strips along these roads. These areas are maintained by contractors through a bidding process managed by the Parks and Recreation Department. The lot owners in these developments have a fee added to their water bills to pay for the maintenance as well as a small administrative fee to cover the City's time to administer this program.

**Major Objectives:**

The major objectives of this department are:

- Continue to work with developers on the designs of these landscape strips before they start the development of these strips
- Work with the landscaping contractor to make sure they are keeping the landscape strips well maintained

**The Outcomes of our Investment will be:**

- A clean and safe environment for the community
- A more beautiful appearance for subdivisions and the community

**Fiscal Year 2017 Budget Highlights:**

This budget includes the following subdivisions that are part of the Common Area Maintenance (CAM) program:

- Benno's Pointe
- Bosero
- Broadmoor
- Canyon Trails # 6
- Ensign Point
- Field of Dreams
- Grandview Estates
- Home Town
- Northern Passage
- Northern Sky
- Pioneer Estates
- Rock Creek Trails Estates
- Settler's Ridge
- Stonehedge
- Sun Terra
- Villa Vista

**2016 Fiscal Year Accomplishments:**

- Were able to negotiate with all the contractors to keep or lower prices from the previous year for the maintenance of all the CAM areas.

**Fiscal Year 2017 Goals**

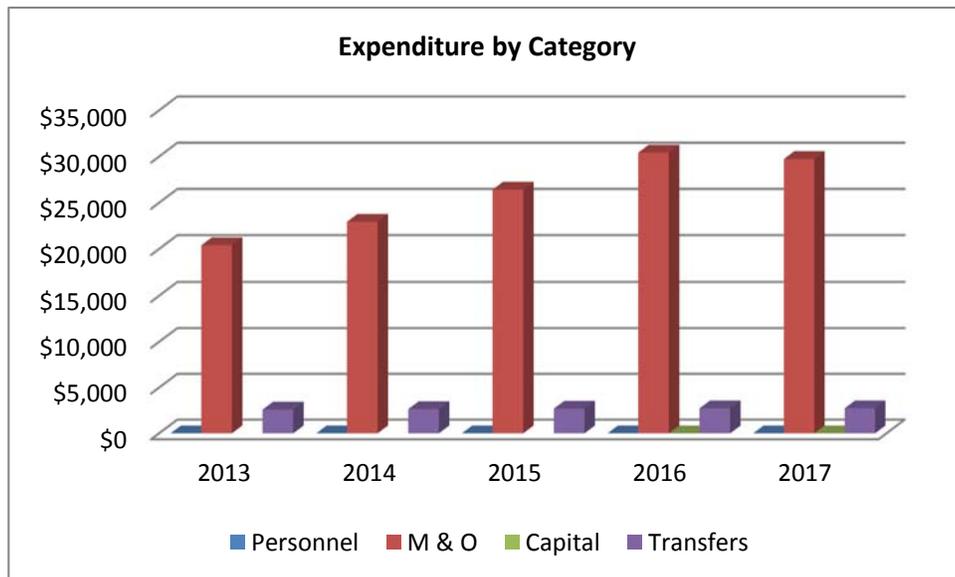
- Develop an inspection procedure for the quality control on these landscape strips
- Work to change the City Code to include water retention facilities to the CAM areas.

**Expenditure by Category - Common Area Maintenance**

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$20,391	\$22,930	\$26,415	\$30,415	\$29,727	<b>-2.26%</b>
<i>Capital</i>				\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$2,596	\$2,645	\$2,693	\$2,727	\$2,739	<b>0.44%</b>
<b>Subtotal</b>	<b>\$22,987</b>	<b>\$25,575</b>	<b>\$29,108</b>	<b>\$33,142</b>	<b>\$32,466</b>	<b>-2.04%</b>



**City of Twin Falls  
Departmental Summary and Description  
Parks Department**

**Department Description:**

The Parks Department is responsible for the care and maintenance for over 1350 acres in over 70 public areas including parks, underdeveloped land, playgrounds, ball-fields, swimming pool, splash pad, buildings, facilities, parking lots, trail systems, and landscape areas throughout the community. There are 22 restrooms in the park system; they are cleaned at least twice a day during the season. The two largest parcels of land that the Parks Department maintains are the 681 acres at Auger Falls and the 415 acres at the Shoshone Falls/Dierkes Lake complex. Approximately 198 of the 1350 acres require watering, mowing, spraying, fertilizing. Trash and rubbish removal are required on all of the 1350 acres. The Department also maintains various pieces of equipment. Over the past several years, the City has reduced its dependency on domestic water for irrigation of the parks, the golf course, and other City facilities which of the 302 acres that are irrigated, only 34 acres or 11.3% uses domestic water.

**Major Objectives:**

- To enhance the quality of life in Twin Falls
- To provide a safe and clean environment for the community of Twin Falls
- Continue development of neighborhood parks to meet the City's neighborhood park standards
- Continue the development of trails along the canyon rim and in the parks
- To continue to maintain the 200 acres of manicured grass
- To continue to clean 22 restrooms in parks at least twice daily to provide a clean environment for park patrons
- Work with the Parks and Recreation Commission to solicit the support of and cooperation among the citizens and various organizations of the community in the development, construction and financing of recreation programs and park facilities
- To maintain and care for over 70 public areas including parks, underdeveloped land, playgrounds, ball-fields, swimming pool, splash pad, buildings, facilities, parking lots, trail systems, and landscape areas throughout the community

**The Outcomes of our Investment will be:**

- Provide a safe and clean environment for the community of Twin Falls
- Provide quality recreation spaces for the community
- Maintenance of parks and other City properties are done efficiently and resourcefully
- City residents and visitors will be able to enjoy the cleanliness and high quality of parks and parks amenities

**Fiscal Year 2017 Budget Highlights:**

With the completion of the 13,000 sq. ft. all-inclusive playground and the 3,000 sq. ft. splash park at the 1st Federal Bank Park, as well as the addition of three new sections of canyon rim trail, the community will be able to provide exciting new amenities for the Magic Valley to enjoy.

To provide maintenance and care for the following parks and City properties:

Neighborhood Parks

Ascension	8 acres
Cascade	4 acres
Clyde Thomsen	13 acres
Drury Park	.5 acres
Fairway Estates	2 acres
Harrison	2 acres
Harry Barry	3 acres
Morning Sun	3 acres
Northern Ridge	4 acres
Pierce St. Tennis Court	.5 acres
South Estates	4 acres
Sunrise	2 acres
Vista Bonita	8.5 acres
Willow Lane	.5 acres

Community Parks

City Park	5.5 acres
Frontier Field	19 acres
Harmon	24 acres
Oregon Trail Youth Complex	20.5 acres
Sunway Soccer Complex	39 acres

Large Regional Parks

Auger Falls	681 acres
Dierkes Lake	197.5 acres
Rock Creek Canyon Parkway	46.5 acres
Shoshone Falls	218 acres

Retention/Open Space Areas

Ensign Point	.25 acres
High Plains Estates	1 acre
Jason’s Woodland Hills	3 acres
Northern Sky	.25 acres
Parkwood # 3	.5 acre
Pheasant Meadows	.25 acres
Rock Creek Trails Estates	2.5 acres
Rock Creek Property (Blue Lakes Blvd)	27 acres
Rock Creek Rim Land Property (Oak/All/ Russet Street)	2 acres
SunTerra	1 acre
Teton	4 acres
Villa Vista	.5 acre

Special Use Facilities

Baxter’s Park (Dog Park)	2.5 acres
Sawtooth Softball Fields	3 acres
Community Garden	3 acres
un-developed	
Courtney Conservation Park	1 acres
CSI Tennis Courts	2 acres
Municipal Swimming Pool	4 acres
Dennis Bowyer Park	1 acre

There are over 40 other areas in town that the Parks & Recreation Department maintains. Some of those areas are: the three Fire Stations, City Hall, Police Station, the three five points, small grass areas along Addison Ave and Blue Lakes Blvd., water retention areas, water storage facilities, pressurized Irrigation stations, and the downtown area.

Snake River Canyon Rim Trail System – Sections from West to East

Washington St. N./Perrine Coulee	1 mile	End of Washington St. N.
Breckenridge	.2 mile	Between Harrison & Fillmore
Breckenridge Estates	.5 mile	Along Canyon Springs Road
Perrine Bridge West	.4 mile	West of the Perrine Bridge
Perrine Bridge East	.6 mile	East of the Perrine Bridge
Blass	.2 mile	Southeast of Perrine Bridge East Section
Pillar Falls	.5 mile	Canyon rim to corner of Eastland/Pole Line
Knievel	.1 mile	North of Knievel’s jump site
Centennial	1.4 mile	Shoshone Falls
Quail Ridge	.3 mile	South of Dierkes Lake
Settlers Ridge	.52 mile	Canyon Rim Road off Federation

Rock Creek Canyon Trail System

Rock Creek Canyon Parkway	1.6 miles	In Rock Creek Canyon
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**2016 Fiscal Year Accomplishments:**

- Completion of the First Federal Park splash pad
- Received the Arbor Day Tree City USA designation for the 18th consecutive year through the National Arbor Day Foundation
- Employee received certification as a Certified Playground Inspector thru the National Recreation and Park Association
- Employee received certification certified spray applicators through the State of Idaho
- Worked with the Southern Idaho Mountain Bike Association to put down trail surface material at Auger Falls
- Partner with the Twin Falls County Historic Society in developing and installing interpretive signs at Auger Falls
- Install restroom at the Auger Falls parking lot
- Sand slurry maintenance on one section of the canyon rim trail and one trail in a park
- Fencing was installed along the access trail to the Knievel jump site
- Additional amenities were added to Baxter’s Park

**Fiscal Year 2017 Goals**

- Form a facilitated committee to explore options for funding and developing a Recreation Center (HC1.1E)
- Continue work on developing a community garden site (HC1.1F)
- Continue to upgrade neighborhood parks to standards developed by the City’s Comprehensive Plan
- Start implementing the master plan for Parks and Recreation (HC1:1C) (EC2.1A)

## **Strategic Plan Objectives**

### **Healthy Community**

HC1.1A: Develop a strategy for connecting the trail system

- Since this is an on-going objective, work with City Council to see their direction for this objective

HC1.1C: Develop a plan and standards that will ensure that all residents of the city live within ½ mile distance from a park or an active recreation area FY 2017

- Tasks: This will be part of the Parks & Recreation Master Plan

HC1.1E: Develop a strategy for funding development of a recreation center in partnership with other organizations FY 2017

- Tasks: Form a committee to explore options for partnerships and funding to present to City Council for their consideration

HC1.1F: Develop a response to the public interest in emerging healthy life-style activities such as dog parks and community gardens FY 2017

- Tasks: Dependent on the community interest, investigate how the City could be involved in emerging healthy life-style activities. Work with volunteers to create a community garden.

### **Accessible Community**

AC1.2A: Provide funding for annual trail maintenance (On-going objective - FY 2017)

- Tasks: Submit an annual budget request for trail maintenance projects including slurry seal, fence repair and replacement, as well as trail repair when needed

AC1.2D: Develop partners to advocate for bike trails and support bike programs FY 2020

AC2.1C: Complete the trail system from Dierkes Lake to Rock Creek Canyon and Meander Point on the rim, and expand the trail in the bottom of both Rock Creek and Snake River canyons FY 2024

### **Environmental Community**

EC1.4B: Provide for more trees to be planted in appropriate locations throughout the city. FY 2017

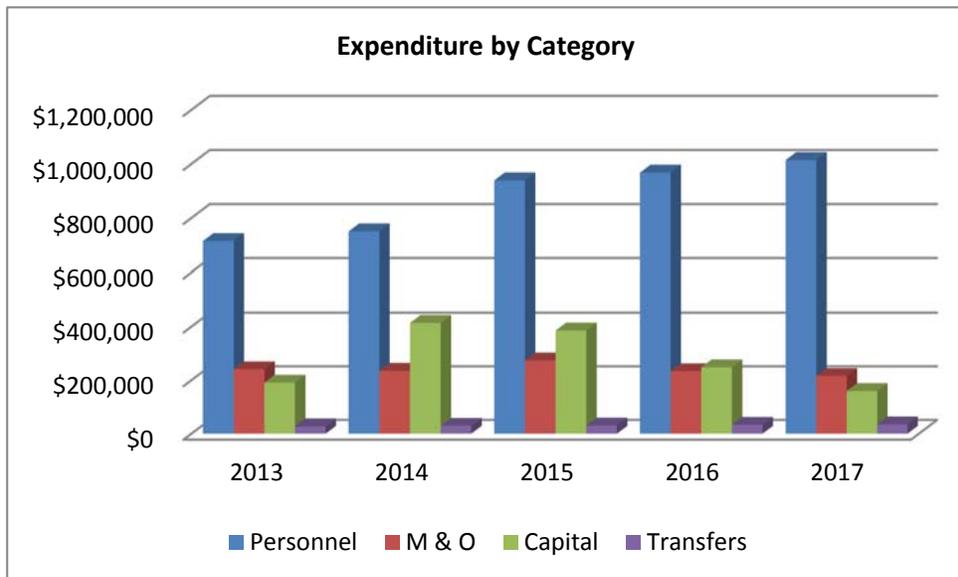
PC3:2A: Develop a strategy for funding the development of community facilities that support cultural, recreational and entertainment activities in partnership with other organizations 2020

### Expenditure by Category - Parks

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>	11.67	11.67	12.67	12.67	12.67	
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Expenditure Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<i>Personnel</i>	\$714,507	\$750,082	\$938,719	\$967,484	\$1,013,876	<b>4.80%</b>
<i>M &amp; O</i>	\$240,446	\$234,967	\$273,589	\$233,529	\$215,538	<b>-7.70%</b>
<i>Capital</i>	\$190,567	\$413,483	\$385,300	\$248,000	\$159,500	<b>-35.69%</b>
<i>Transfers</i>	\$27,563	\$29,497	\$30,526	\$33,117	\$34,583	<b>4.43%</b>
<b>Subtotal</b>	<b>\$1,173,083</b>	<b>\$1,428,029</b>	<b>\$1,628,134</b>	<b>\$1,482,130</b>	<b>\$1,423,497</b>	<b>-3.96%</b>



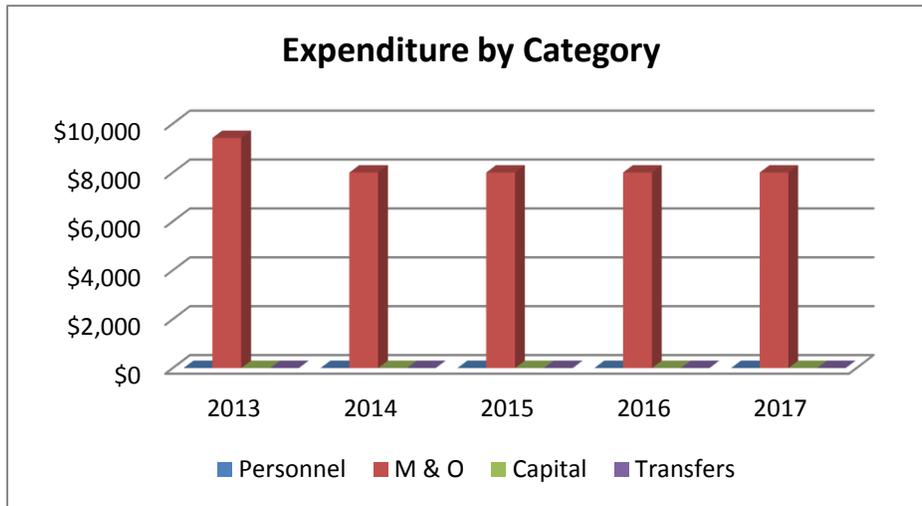
The reduction in Capital is due to less miscellaneous improvements to various parks.

### Expenditure by Category - Fireworks

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	0	0	0	0	0	<b>0.00%</b>
<i>M &amp; O</i>	\$9,415	\$8,000	\$8,000	\$8,000	\$8,000	<b>0.00%</b>
<i>Capital</i>	0	0	0	0	0	<b>0.00%</b>
<i>Transfers</i>	0	0	0	0	0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$9,415</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>0.00%</b>





# City of Twin Falls

C O M M U N I T Y G U I D E

237  
Grow With Us

“The natural setting in which Twin Falls exists is viewed as a precious resource by those who reside in it.”

City of Twin Falls' Strategic Plan 2013

***Twin Falls is built on its early heritage of agriculture, where those who worked the land were the first conservationists.***

The City of Twin Falls is located in southern Idaho's unique high-desert region, where rocky peaks and deep canyons surround fertile farmland.

The thriving community of about 46,000 people is perched along the Snake River Canyon, which boasts 486 vertical feet of canyon wall that plummets into the Snake River. Also carving its way through the center of our city is the Rock Creek Canyon that hosts miles of paved trails for a quick getaway from the daily grind.

Cascading over many of the canyon walls in Twin Falls are waterfalls that range from the roaring Shoshone Falls - known as the Niagara of the West - to dozens of smaller, giving a cooling mist in the summer or providing for ice climbing in a winter playground.

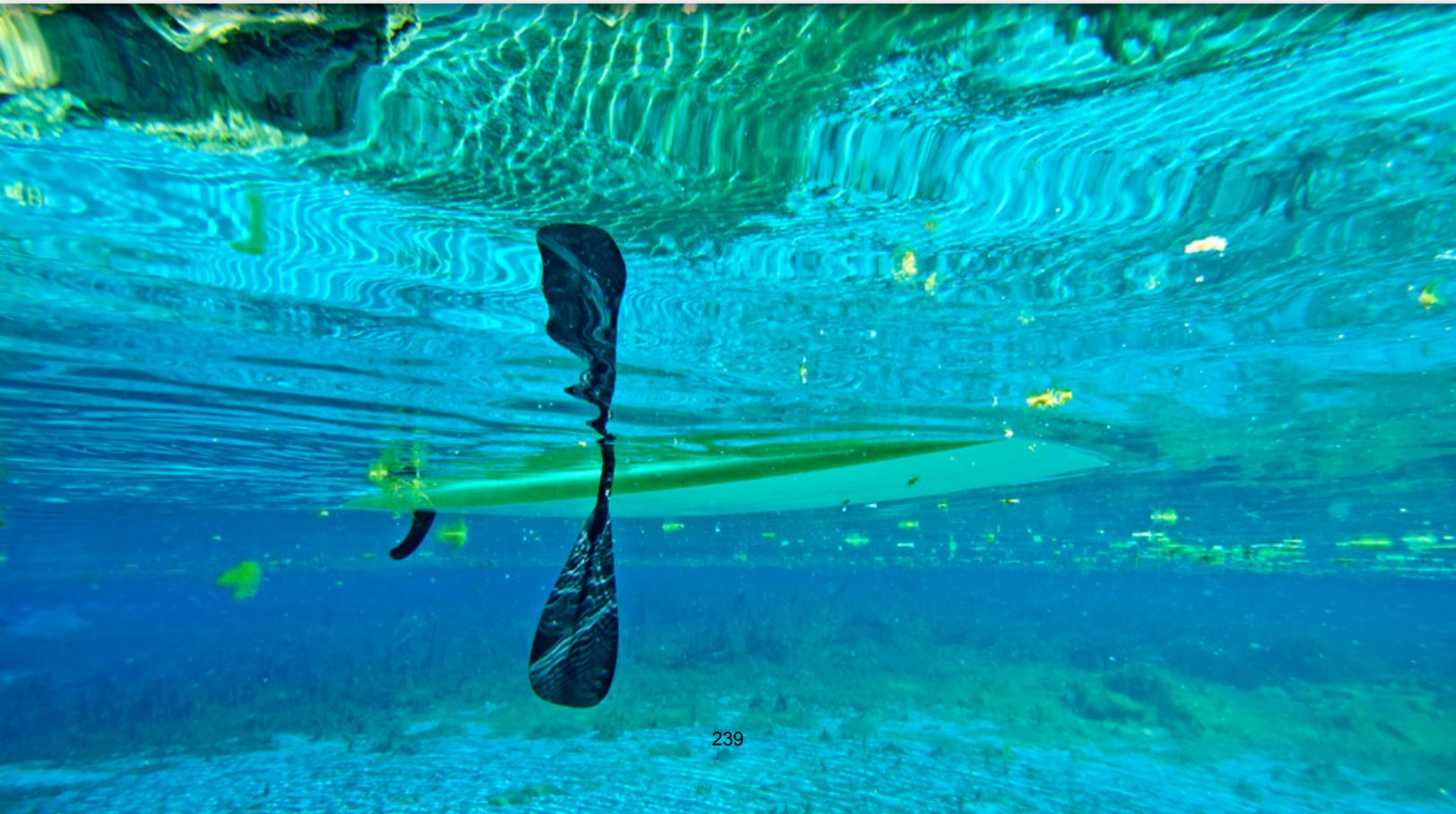
This unique landscape and the high-desert's limited water supply are our most valuable resources, so the City of Twin Falls has always pursued sustainable growth - and will continue to do so into the future.



Conservation  
is our past  
&  
Sustainability is  
the key to our  
future



**From the office to the river in 30 minutes**  
Don't worry... we won't tell your boss





RECREATION:  
**From the  
mild...**

The City of Twin Falls offers nearly every type of outdoor recreation opportunity. Escape on a lunch break, for the day, or take the whole weekend if you like.

Twin Falls boasts three ski resorts within a 45-minute drive. Take the whole family to Pomerelle Mountain Resort for a leisurely ski trip, or ski Magic Mountain for something more challenging. Serious ski enthusiasts can try world-class skiing at the Sun Valley Resort.

For the outdoor enthusiast who likes to explore, the South Hills provide hundreds of miles of trails for hiking, mountain biking and horseback riding. We invite you to get lost in its majestic rolling hills, big blue sky and native Syringa flowers - well, figuratively.

Sportsmen can try their hand at fishing the mighty Snake River or one of seven stocked streams within 45 miles of Twin Falls, including the famous Silver Creek. Twin Falls is also surrounded by more than a 1,000 square miles of prime hunting area for white-tail deer, mule deer, elk, antelope and fowl. For those who enjoy the wild side of outdoor recreation, Twin Falls is one of

only two locations where BASE jumping is allowed anytime with no permit required. Watch as jumpers from around the world perform their aerial acrobatics or spend the day tandem jumping with a professional. Not your cup of tea? Try our downhill mountain biking challenges offered by the three surrounding ski resorts that open their lifts and trails during summer months - or a trek along the hundreds of miles of trails on public lands around Twin Falls.

Runners will be challenged by our scenic trails that wind through canyons and past waterfalls. Or for something more competitive, join in the community's annual half-marathon or one of our many 5K and 10K community races.

Slow things down a bit on one of our three award winning golf courses in Twin Falls. For a leisurely day on the course, try the Twin Falls Golf Club. Golfers who seek a larger challenge and more amenities can try to beat par at the Canyon Springs Golf Course or Blue Lakes County Club - both located deep in the scenic Snake River Canyon.



... to the  
**wild**

Because of our central location in southern Idaho, Twin Falls hosts a wide range of state and regional events.

Visitors can stay at one of Twin Falls' many fine hotels and enjoy our annual events, such as the Magic Valley Air Show, Magic Valley Beer Festival and the Perrine Bridge Festival, where hundreds of BASE jumpers celebrate the sport.

Visitors can also enjoy weekly events during the summer such as music and food at Twin Falls Tonight or

the Twin Falls Municipal Band, which is the oldest municipal band in the United States.

Afterward, enjoy a patio dinner or a glass of regional wine at one of our award-winning restaurants perched 486 feet above the Snake River Canyon, or at one of 12 local restaurants in Historic Downtown Twin Falls.

And with an average of 286 days of sunshine a year in Twin Falls, there is plenty of time to enjoy our summer events or tour our high-desert playground.



Calling us vibrant  
...that's an understatement





Debbie Dane, executive director of Southern Idaho Tourism

“Centrally located in South Central Idaho, Twin Falls is the ideal home-base from which to experience all that life has to offer around the region.”

***The population of Twin Falls grows to an average of 70,000 on an average day, as people from surrounding communities seek out retailers and services in our city.***

People come to us to shop at our numerous local and national retailers, as well as for our services in health care, business and education.

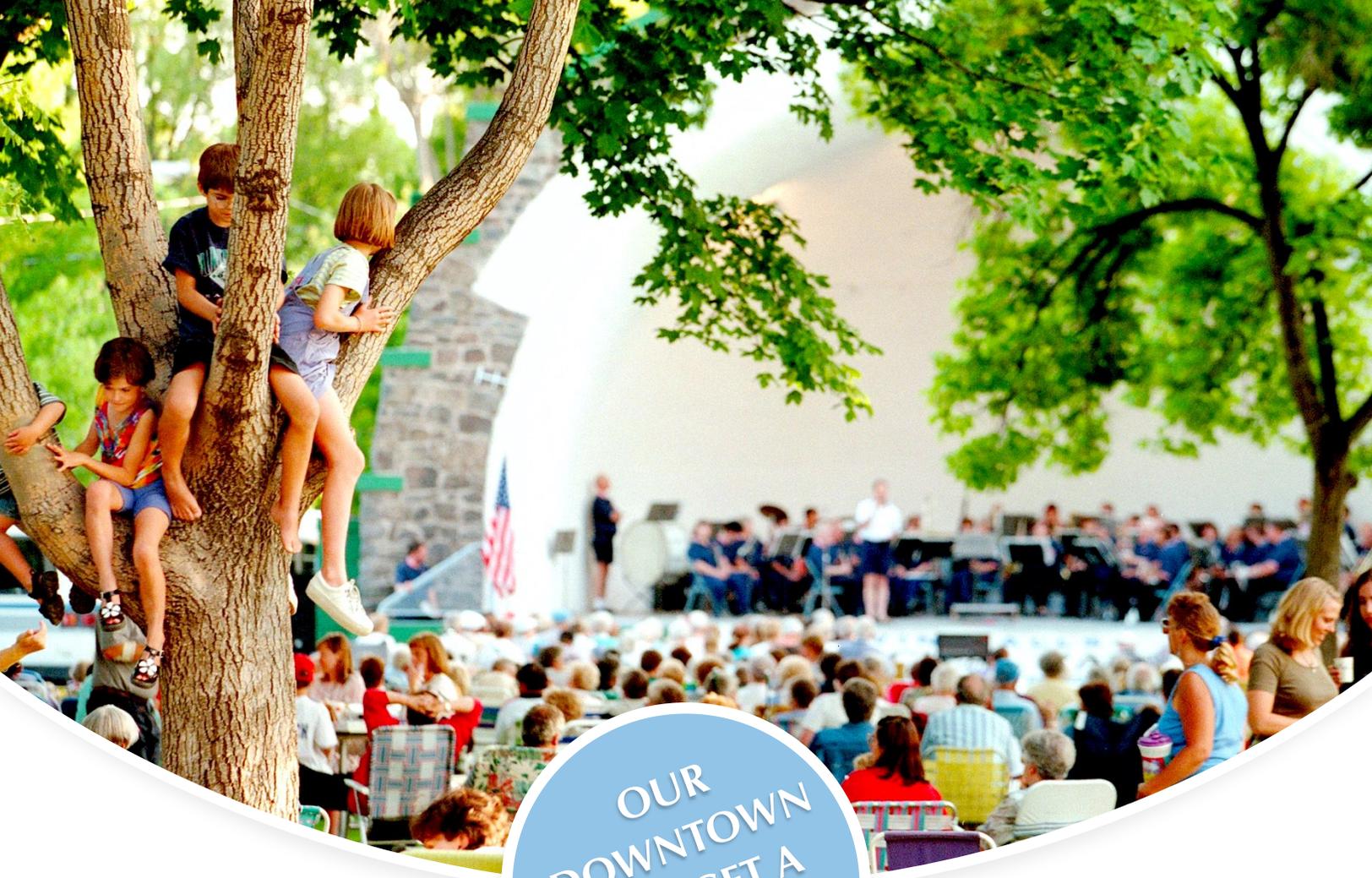
St. Luke’s Magic Valley Hospital completed construction on a state-of-the-art medical center in 2011 to keep up with growing demand and to expand its advanced treatment and rehabilitation services for cancer patients.

The College of Southern Idaho provides a variety of education programs, including

workforce training for regional employers, as well as a variety of associates degrees, four-year and post graduate degrees through a partnership between CSI, Boise State University, Idaho State University, the University of Idaho and Lewis-Clark State College - all without leaving Twin Falls.

During an average weekday, Twin Falls will grow from about 45,000 to nearly 70,000 people. Retail sales per capita in Twin Falls exceed \$27,800 - more than double that of Idaho or the nation. So, if we look bigger than we sound, it’s because we really are bigger.

But small-town America still lives on in Twin Falls, with friendly faces meeting you at every direction and a slower pace of life that lets you enjoy what matters most to you.



**OUR  
DOWNTOWN  
CAN GET A  
LITTLE LIVELY**

The City of Twin Falls boasts one of the lowest costs of living in the nation, averaging just 92 percent for the national composite index. But that doesn't mean we skimp on the services.

The City of Twin Falls offers high-quality services such as parks and recreation, a growing airport with daily commercial air service, and all other municipal services you would expect to receive. This allows our city to quickly meet the needs of new and native citizens and businesses. It also lets us offer a few perks that the community enjoys in our bustling downtown.

The City of Twin Falls is dedicated to revitalizing our downtown, which is the heart and soul of our community. We are restoring infrastructure, repurposing historical buildings in downtown Twin Falls and building parks to offer a quiet respite from the steady hum of our downtown's business district.

We invite you to visit our downtown's many local

restaurants, delis and specialty shops that sell local foods and goods.

You can also enjoy plenty of after-hours entertainment at our popular Irish-style pub or live music and a brew at our specialty sandwich shop. Downtown Twin Falls also hosts six annual community parades, as well as outdoor markets, wine tastings and art festivals.

During the summer we invite you to peruse fresh, local produce at our weekly farmers market, which hosts more than 30 different vendors from Magic Valley.

For a change of pace, visit the Twin Falls Center For the Arts theater and art gallery in north Twin Falls, or eat at one of our restaurants perched along the Snake River Canyon rim.

Whether you're a foodie or lover of the arts, Twin Falls has something for everyone.



**WE ARE  
PREPARING  
A BRIGHTER  
FUTURE**

***College of Southern Idaho***

Twin Falls is home to the College of Southern Idaho, a nationally recognized community college which offers both traditional AA and BA programs along with professional-technical courses, health sciences, and alternative energy certificate programs. CSI prides itself on customizing courses that help employers train their workforce, partnering with Glanbia Foods, Seastrom Manufacturing, Chobani Yogurt, and C3 Customer Contact Solutions - just to name a few. It's also involved in Idaho Science, Technical, Engineering and Math program, also known as iSTEM.

There are about 9,000 students enrolled at CSI, which is a 23 percent increase in student enrollment compared to 2002. CSI opened a state-of-the-art Health and Human Services building in 2012 and a new technical training facility in 2014. Boise State University, University of Idaho, Idaho State University and other Idaho colleges offer baccalaureate programs through CSI for students wishing to acquire both bachelors' and masters' degrees.

***Twin Falls School District***

Twin Falls School District serves more than 8,800 students at three high schools, two middle schools, and seven elementary schools. It is the 8th largest district in Idaho, with three new buildings being constructed through 2017.

It graduates a very high percentage of its students – 75.1 percent. This is much higher than most districts around the country. Twin Falls School District collaborates with CSI to provide professional-technical and dual-credit courses, ensuring that a steady workforce is available for our local employers.

The school district completed construction on a new high school and renovations to existing schools in 2010. The new and upgraded facilities offer more space for growing enrollment and facilities for more technology in the classroom.

Our schools offer a wide variety of activities, such as state accredited sports programs and more specialized extracurricular activities like robotics competitions, performing arts and outdoor challenges.



CULTURE  
ISN'T JUST  
FOR MILK  
ANYMORE

***Add a spark to the evening with one of our many performances from world renowned artists and local acts.***

Wash away the dust of everyday life with the College of Southern Idaho's annual Arts on Tour. The tour provides a full season of performances you want to see, new acts you won't want to miss and emerging artists on the brink of big things.

JuMP Company is a musical theatre for young aspiring artists, established to involve young people in the performing arts and to promote higher education. Enjoy a winter show in February and a summer show in July. For more information, go to [visitsouthidaho.com](http://visitsouthidaho.com)

Photo/Paco Pena Flamenco



*Our backyard has babbling brooks, meandering streams and - of course - raging waterfalls. The Shoshone Falls is a major tourist destination that flows at an average of 3,200 cubic-feet per second, and it also serves as the largest run-of-river hydroelectric dam in the nation.*



OUR  
HERITAGE IS  
WHO WE  
ARE TODAY

The City of Twin Falls preserves and honors its heritage.

That heritage is one of industry and adventure, as well as community and preservation. Our predecessors were the first conservationists, who respected the land because their livelihood - and that of future generations - depended on it.

Twin Falls was settled by the entrepreneur I.B Perrine, who envisioned the scenic Shoshone Falls and deep Snake River Canyon as a tourist destination. In 1905, Twin Falls became an incorporated city that thrived on agriculture and its central location as a crossroads of the Northwest.

Citizens worked together to launch one of the largest irrigation efforts in the nation, creating the Twin Falls Land and Water Company that built an unparalleled irrigation system to hydrate more than 244,000 acres of desert landscape in Twin Falls County.

Since that time, there has been a profound respect for the land and its precious water supply.

The City of Twin Falls has an aggressive water conservation policy that reduces water usage and utilizes water flowing through the original canals built more than 100 years ago for landscape irrigation

The city offers an advanced recycling program to reduce and reuse materials. City engineers recently completed an award-winning project that constructed ponds, which naturally reduce the impact our wastewater treatment facilities have on the Snake River. We are currently restoring nearly 700 acres into wetlands, which will be opened to the public as a major recreation area for bird watching, biking and hiking.

We audit all our government buildings for energy efficiency and have developed a plan to become even more energy efficient. Speaking of buildings, we are actively involved in repurposing historical buildings in Twin Falls to protect our heritage and reduce waste.

We hope that you will take the time to tour our growing community and see all that we have to offer. One visit and we know that you will want to **grow with us.**



Take it fast! Or take it slow.







# City of Twin Falls

Grow With Us

321 Second Avenue East, Twin Falls, ID 83303

T: 208.735.7240, F: 208.736.2296

[www.tfid.org](http://www.tfid.org)





Welcome to the City of Twin Falls. Inside you will find more information about Twin Falls, including location advantages, our low cost of doing business, workforce and training, and more about our community to help round out the picture.

Since it was founded in 1905, Twin Falls has grown to become the hub for services in south-central Idaho and northern Nevada — serving more than 250,000 people. We are the regional leader in business services, health care, education and retail, but our prized possession is the natural beauty that surrounds us and our sense of community.

Located between Seattle and Denver, we offer a convenient location to grow and to serve markets throughout the western United States.



# City of Twin Falls

B U S I N E S S   G U I D E

# CLIF Bar & Co. Groundbreaking

MARCH 2015



# ABOUT OUR GROWING CITY

## Building On Our Heritage

The City of Twin Falls is located in the Magic Valley, which is a vibrant collection of small communities spread across the vast high desert between Boise and Pocatello in southern Idaho. Our people are as diverse as our geography, with more than 70 percent of residents having moved to the area from outside of Idaho.

Twin Falls is attracting some of the largest and most successful companies, which include Clif Bar & Co., Chobani, Con Agra Foods/Lamb Weston and Jayco RV Incorporated.

We currently are home to more than 45,000 residents and we expect to grow 11 percent to more than 52,300 people by 2020. The national average over this same time period was 9.7 percent.

The Twin Falls Micropolitan Statistical Area saw the 4th largest percentage population growth in Idaho from 2000 to 2010 – increasing more than 20 percent in the past decade. Twin Falls County is the 6th largest in Idaho and the City of Twin Falls ranks as the state's 8th largest city.

## Stability Through Diversity

While agribusiness remains the cornerstone of our economy, other industries in Twin Falls are also on the rise. We know we are much healthier when we have a variety of business sectors for both employment and economic stability.

In 2012, Chobani completed construction in Twin Falls on the largest yogurt processing plant in the world. During the past two decades, businesses including Seastrom Manufacturing, Solo Cup, Jayco RV and C3-Customer Contact Channels - a 700-employee back office - have expanded or relocated to Twin Falls. And businesses like Independent Meat have thrived in Twin Falls for 100 years, and Longview Fibre for 42 years, or K&T Steel, which has celebrated more than 30 years in Twin Falls.

Twin Falls also serves as the health care hub of the region. In May 2011, St. Luke's Magic Valley opened a new 700,000 square-foot, \$250 million hospital and medical campus in Twin Falls. The hospital offers a wide range of services including cardiac care, advanced cancer treatment, labor and delivery, and an ER unit.

“We visited numerous possible states over the past several months and met a lot of great people along the way. But in the end, we chose Twin Falls due to its abundant milk supply, skilled labor force and tight knit local community. We look forward to starting the next chapter of the Chobani story here in Idaho's Magic Valley.”

Hamdi Ulukaya, CEO of Chobani



Photo/Chobani, Inc.

# Population Workforce Location

In the last decade, the City of Twin Falls has experienced significant growth, increasing in population from 34,469 in 2000 to 45,981 in 2013, a growth rate of 28 percent. The national average over this same time period was 9.7 percent.

The Twin Falls Micropolitan Statistical Area saw the 4th largest percentage population growth in Idaho from 2000 to 2010 – increasing more than 20 percent in the past decade. Twin Falls County is the 6th largest in Idaho and the City of Twin Falls ranks as the state's 8th largest city.

## TWIN FALLS POPULATION

- I. 2000 - 34,469
- II. 2013 - 45,981
- III. Average age - 32 years

## WORKFORCE

- I. 2014 labor pool - About 95,000
- II. Nov. 2014 regional unemployment rate - 4 percent
- III. 2014 average wage = \$14.50 per hour

As the regional hub, Twin Falls pulls a workforce from a 50-mile radius. In 2014, the regional workforce size was estimated to be about 95,000 people. Twin Falls employers enjoy a distinct advantage being located in south-central Idaho for the purpose of hiring new employees. Twin Falls has many of the urban amenities that businesses are looking for to attract and retain professional employees.

## TRUCKING

Twin Falls is located on U.S. Interstate 84 halfway between Salt Lake City and Boise - halfway between Seattle and Denver. All major urban centers in the western United States can be reached within 24 hours from our location.

## AIR

Magic Valley Regional Airport is located in Twin Falls with both commercial and general air service available. Delta/SkyWest flies several flights daily to Salt Lake City.

# R e g i o n a l Transportation

“In the highly competitive business of commodity brokerage and marketing, location is a critical component of our success. Twin Falls offers the ideal location to reach growing markets on the West Coast and in the Intermountain area.”

Gary Garnand, president and CEO,  
Garnand Marketing in Twin Falls

# Broadband Connection

Twin Falls is robustly connected by six telecommunication providers, including CableOne and CenturyLink. Access to speeds up to 70 Mbps are available throughout the community, with fiber and dedicated leased lines available in designated areas and upon request.

The College of Southern Idaho provides customized courses to help employers train their workforce, partnering with Glanbia Foods, Seastrom Manufacturing, Chobani, and C3 Customer Contact Solutions - just to name a few. Boise State University, Idaho State University, University of Idaho and Lewis-Clark State College offer a variety of four-year and post-graduate degrees through CSI for students who want to continue their education without ever leaving Twin Falls.



# COMPUTER SCIENCE, INFORMATION TECHNOLOGY

The College of Southern Idaho offers workforce training for qualified businesses. In the past CSI has provided specialized courses for Twin Falls businesses such as Glanbia Foods, Seastrom Manufacturing, Chobani, and C3 Customer Contact Channels.

CSI prides itself on adapting to the needs of industry: not only are the college's existing programs flexible to industry's needs, but they also specialize in customized training. Training and course delivery methods include:

## CUSTOMIZATION

ANY topic of training to suit your needs

ANYWHERE: Online, At your Site, and in the Classroom

ANY LEVEL: Credited, Non-Credit, Certificates, Beginning, Intermediate, & Advanced

## FULL OR PART TIME CREDENTIALS

1 year Technical Certificate

2 year Associates programs

4-year Apprenticeships

Industry Certifications

For more information about the College of Southern Idaho's workforce training programs, contact Brandi Turnipseed, College of Southern Idaho, Workforce Development Director, at 208.732.6378



# OUR LOW COST OF DOING BUSINESS

## Twin Falls Property Taxes

City of Twin Falls Property Taxes in 2014 were just \$7.83 per \$1,000 in taxable value. Total property tax burden is only \$19.38 per \$1,000 in taxable value when all taxing districts are included. This rate applies to both real and personal property.

## Idaho Tax Rates and Incentives

Idaho income tax rate is 7.4 percent for corporate and individual taxpayers. The state sales tax is 6 percent.

Incentives for projects that meet specified criteria:

**State** - Idaho offers income, sales, and payroll tax rebates for qualifying businesses.

**State** - Idaho offers workforce development funds of up to \$3,000 per job.

**Local** - Twin Falls County can waive property taxes for up to 5 years

**OR**

**Local** - The Twin Falls Urban Renewal Agency can assist with development of up to 10 percent of the increased property value.

## Water Rates

Base rate and quality fee = \$21.49

3,000 to 150,000 gallons = \$1.70 per 1,000 gallons

151,000 to 10 million gallons = \$0.77 per 1,000 gallons

10 million or more = \$0.59 per 1,000 gallons

*2015 Water Rates*

## Sewer Rates

Base rate = \$20.44

Flow = \$0.54 per 1,000 gallons

BOD = \$0.24 per pound

TSS = \$0.23 per pound

*2015 Sewer Rates*

## Electrical Rates

Idaho Power provides electricity at one of the most competitive rates in the nation. For industrial users who use an average amount of power per month, the kWh fee ranges from \$.039 to \$.049 depending on use and time of year.

*2014 Electrical Rates*

## Gas Rates

Intermountain Gas provides very competitive rates. Depending on the use and amount, the cost per therm is generally \$.080 for commercial use and \$.057 for industrial use.

*2013 Gas Rates*



# WE'RE BUILDING A BRIGHTER FUTURE

Conservation has always been a part of our history and sustainability will be the key to our future success.

In 2009, the City of Twin Falls implemented a recycling program for citizens and more than 90 percent of households were recycling by 2012.

And we know that water is one of our most precious resources, so in 2006 the City of Twin Falls launched an aggressive water conservation program. The program included the installation of pressurized irrigation systems, which utilize existing canal water for irrigating landscapes, as well as a city wide watering ordinance to curb excessive irrigation.

To promote more sustainable landscaping and to commemorate a local champion of water conservation, the city constructed the Tom Courtney Conservation Park to promote native plants that use less water than conventional plants.

But we didn't stop there. We pioneered new methods of reducing our impact on the environment by building wetlands and settling ponds, which allow treated wastewater to resume natural solids levels before being returned to the Snake River. The area also serves as wetlands for waterfowl and other wildlife.

We are also working with our Urban Renewal Agency and Historic Preservation Commission to repurpose historic buildings to reduce urban sprawl, reduce industrial waste and protect our heritage. Our public and private partners have followed suit by enhancing their own methods of sustainability.

For example, within Twin Falls there are three LEED Certified buildings that were completed within the last three years, with one more expected to be completed by 2016.

Our region also hosts four of the five major renewable energy sources, which are commercially produced and sold throughout the Northwest - wind, hydro, solar and geothermal.





# City of Twin Falls

Grow With Us



321 Second Avenue East, Twin Falls, ID 83301

T: 208.735.7240, F: 208.736.2296

[www.tfid.org](http://www.tfid.org)

Please contact the City of Twin Falls for more information about relocating or expanding your business in Twin Falls. The City of Twin Falls offers competitive assistance based on the size and scope of the business. We look forward to working together with you to enhance and grow your operations, your people, and our community.

# ACRONYMS

ACA	Affordable Care Act
ADA	Americans with Disabilities Act
AIC	Association of Idaho Cities
AIP	Airport Improvement Program
AMR	Automated Meter Read
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEPT	Chemically Enhanced Pre-Treatment
CFO	Chief Financial Officer
CIP	Capital Investment Plan
CPI	Consumer Price Index
CSI	College of Southern Idaho
DDACTS	Data Driven Approaches to Crime and Traffic Safety
DEQ	Department of Environmental Quality
EMR	Emergency Medical Responder
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principals
GFOA	Government Finance Officers Association
GIS	Geographic Information System
ICC	International Code Council
ICDBG	Idaho Community Development Block Grant
ICRMP	Idaho Counties Risk Management Program
IFAS	Integrated Fixed Film Activated Sludge
ISPWC	Idaho Standards for Public Works Construction
ITD	Idaho Transportation Department
LTP	Long Term Plan
LTPC	Long Term Planning Committee
MBB	Moving Bed Biofilm reactor
MH	Manhole
M&O	Maintenance & Operations
MCI	Municipal Cost Index

MGD	Million Gallons per Day
MUTCD	Manual on Uniform Traffic Control Devices
NAASSCO/PACP	National Association of Sewer Service Companies / Pipeline Assessment & Certification Program
NPDES	National Pollutant Discharge Elimination System
P2P	Point-to-Point
PERSI	Public Employee Retirement System of Idaho
PGA	Professional Golfers' Association
PI	Pressurized Irrigation
PIO	Public Information Officer
PLC	Programmable Logic Controller
PSI	PSI Environmental Systems
SCBA	Self Contained Breathing Apparatus
TFURA	Twin Falls Urban Renewal Agency
TIF	Tax Increment Funding
TSS	Total Suspended Solids
USGS	United States Geological Survey
VFD	Variable Frequency Drive
WWC	Wastewater Collection

## GLOSSARY

Ad Valorem	According to Value.
Appropriation Ordinance	The appropriation ordinance is approved by the city council and provides the legal authority for expenditure of city funds up to the specified amount for each fund or department during the upcoming fiscal year.
Available Cash Reserves	Cash Reserves that are available for unanticipated projects.
Balanced Budget	All governmental entities in Idaho are required to adopt a balanced budget. They succeed when planned (budgeted) expenditures and revenues match.
C&C Devices	Command & Control devices
Capital Projects Fund	Capital projects funds are used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads.
Cityworks	GIS-centric asset management software
Comprehensive Annual Financial Report (CAFR)	The CAFR is the financial statement to the citizens and the financial community of the City's financial health. This financial performance report includes results of the completed fiscal year operations and the status of all City funds and account groups. It also includes a disclosure of the City's compliance with generally accepted accounting principles and governmental accounting and financial reporting standards as promulgated by the Government Standards Board.
Comprehensive Plan	Comprehensive planning is a term used in the United States by land use planners to describe a process that determines community goals and aspirations in terms of community development. The outcome of comprehensive planning is the Comprehensive Plan which dictates public policy in terms of transportation, utilities, land use, recreation, and housing.
Consumer Price Index	The Consumer Price Index (CPI) measures changes in the price level of a market basket of consumer goods and services purchased by households.
Encumbrance	A financial obligation due to a commitment to purchase an item or service, such as a purchase order or a contract. An encumbrance reserves part of the current year's budgeted amount and is released when the amount reserved is paid, which sometimes occurs in the next fiscal year.
Enterprise Fund	Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water and sewage utilities are common examples of government enterprises.
Fiscal Year	The fiscal year (or financial year) for the City of Twin Falls is from October 1 through
Foregone Balance	Amount of a previously allowable increase in non-exempt property tax portion of budget that was not taken (certified to be levied).
Fund Balance	As used in the budget, the excess of revenues over expenditures. The beginning fund balance is the residual funds brought forward from the previous year.
General Fund	This fund includes revenues that may be spent on a wide variety of governmental purposes, typically including administration, law enforcement, fire protection, planning and zoning, building, code enforcement, parks, etc.
General Obligation Bond	Bonds that require voter approval and are used to finance public capital projects. The bonds are backed by the "full faith and credit" of the issuing government.

Generally Accepted Accounting Principles (GAAP)	The standard guidelines for financial accounting.
Government Fund	Most commonly recognized government activities are conducted through Government Funds. For the City of Twin Falls, the Government Funds umbrella includes the following funds: General, Street, Street Light, Library, Airport, Capital Improvement, Pool, Fireworks and Insurance.
Homeowner's Exemption	The homeowner's property tax exemption was originally passed by voter initiative in 1982. The exemption covers owner-occupied primary residences with up to one acre of land, exempting 50% of the value or a maximum dollar amount adjusted annually to reflect Idaho housing prices, whichever is less.
Impact Fee	A fee that is implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services to the new development.
Infrastructure	Facilities on which the continuance and growth of the community depend on, such as roads, water lines, sewers, public buildings, etc.
Internal Service Fund	Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis.
Long-Term Financial Plan	This plan projects revenues and expenditures five years into the future for capital projects and personnel and equipment needs of the City. Recommendations based on this plan are shared with the City Council at a formal council meeting as the "kickoff" to the City's annual budget process.
Municipal Cost Index	The Municipal Cost Index (MCI) is designed to show the effects of inflation on the cost of providing municipal services.
Net Budget	Total budget less fund transfers.
Special Revenue Fund	Special revenue funds are used to account for the use of revenue earmarked for a particular purpose. State and federal fuel tax revenues require special revenue funds, because federal and state laws restrict these taxes to transportation uses.
Strategic Plan	The key contextual document upon which the budget is based.
Tax Rate (Tax Levy)	The property tax rate used to calculate the tax amount owed by property owners. The rate is calculated by dividing the local government's total property tax collections by the total taxable value of that local government unit.
Tax Supported Fund	Those funds receiving funding from tax revenues (property tax, sales tax, gas tax, road & bridge tax, Liquor tax.)
Unavailable Cash Reserves	Cash Reserves that are not available for projects. Unavailable cash reserves are used to help the City "cash-flow" operations and make capital expenditures in-between significant revenue collections, i.e. property tax collections and intergovernmental shared revenues.

**ORDINANCE NO. 2016-10**

**AN ORDINANCE OF THE CITY OF TWIN FALLS, IDAHO, APPROPRIATING \$60,958,366 FOR THE 2017 FISCAL YEAR TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF TWIN FALLS; PROVIDING FOR THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE; LEVYING AD VALOREM TAXES IN THE AMOUNT OF \$19,276,360 FOR THE 2017 FISCAL YEAR; PROVIDING THAT A COPY OF THIS ORDINANCE SHALL BE FILED WITH THE COUNTY COMMISSIONERS OF TWIN FALLS COUNTY, IDAHO AND WITH THE SECRETARY OF STATE OF THE STATE OF IDAHO; PROVIDING FOR THIS ORDINANCE TO TAKE EFFECT UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW, THE RULE REQUIRING THAT AN ORDINANCE BE READ ON THREE SEPARATE OCCASIONS HAVING BEEN SUSPENDED.**

WHEREAS, the City has provided proper notice and held a public hearing on August 29, 2016 regarding the proposed budget for Fiscal Year 2017, and

WHEREAS, the City Council has reviewed the proposed budget and determined that the expenditures are necessary;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF TWIN FALLS AS FOLLOWS:

**Section 1:** That the appropriations and the amount appropriated for the fiscal year beginning October 1, 2016 through September 30, 2017 be set as follows for the objects and purposes as herein specified:

<u>Objects and Purposes</u>		<u>Amounts</u>
General Fund	\$	23,598,077
Street Fund	\$	4,948,452
Street Light Fund	\$	416,420
Library Fund	\$	1,754,759
Airport Fund	\$	1,070,228
Capital Improvement Fund	\$	2,058,981
Pool Fund	\$	650,000
Fireworks Fund	\$	8,000
Insurance Fund	\$	435,385
Impact Fee Fund	\$	800,000
Historic Pres Comm Fund	\$	6,000
Airport Construction Fund	\$	4,170,000
Waterworks Fund	\$	9,059,483
Wastewater Fund	\$	8,486,385
Comm Area Maint Fund	\$	29,727
Sanitation Fund	\$	2,515,000
Golf Fund	\$	136,465
Dierkes/Shoshone Falls Fund	\$	189,114
Shop Fund	\$	495,213
Seizures/Restitution Fund	\$	130,677
<b>Total Appropriations</b>	<b>\$</b>	<b>60,958,366</b>

The amount listed under the General Fund includes the budgets for City Council, City Manager, Finance, Legal, P&Z, Code Enforcement, Economic Dev., Human Resources, Info. Services, Police, Fire, Inspection, Animal Control, Engineering, Parks and Recreation.

**Section 2:** That the City of Twin Falls hereby certifies a tax levy in an amount not to exceed \$19,276,360 on the taxable market value of all taxable property within the corporate limits of the City of Twin Falls, Twin Falls County, Idaho to provide revenue for the following purposes:

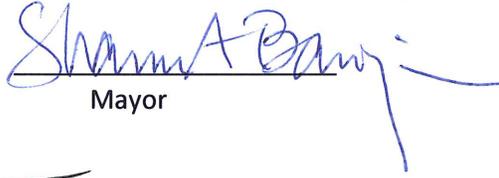
<u>Activity</u>	<u>Tax Amount Certified</u>
General Fund	\$ 15,468,329
Street Fund	\$ 1,198,458
Street Light Fund	\$ 63,300
Library Fund	\$ 1,618,259
Airport Fund	\$ 374,804
Capital Improvement Fund	\$ 372,855
Insurance Fund	\$ 180,355
<b>Total</b>	<b>\$ 19,276,360</b>

**Section 3:** That the City Clerk of the City of Twin Falls is hereby directed to file a copy of the Ordinance with the County Commissioners of Twin Falls, County, Idaho; and the Secretary of State, in accordance with Idaho Code 50-1003 and 50-1007.

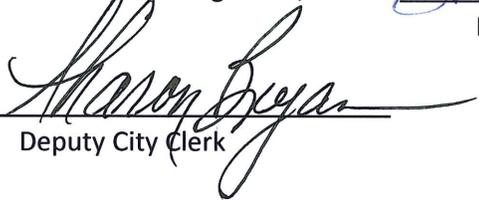
**Section 4:** That this Ordinance shall be in full force and effect from and after its passage, approval, and publication according to law, the rule requiring that an ordinance be read on three separate days having been suspended.

PASSED AND APPROVED UNDER SUSPENSION OF RULES this 29th day of August, 2016.

SIGNED BY THE MAYOR August 29, 2016.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
Deputy City Clerk

PUBLISH: September 8th, 2016