



**City of Twin Falls, Idaho**  
**Adopted Budget**  
**Fiscal Year 2017-2018**

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## City of Twin Falls

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Twin Falls  
Idaho**

For the Fiscal Year Beginning

**October 1, 2016**

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, 2016**. 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.

# CITY OF TWIN FALLS

## Mayor and Council



**SHAWN BARIGAR**  
*Mayor*



**SUZANNE HAWKINS**  
*Vice Mayor*



**CHRIS TALKINGTON**  
*Councilman*



**GREG LANTING**  
*Councilman*



**NIKKI BOYD**  
*Councilwoman*



**RUTH PIERCE**  
*Councilwoman*



**CHRIS REID**  
*Councilman*

## City Administration



**TRAVIS ROTHWEILER**  
*City Manager*



**MITCH HUMBLE**  
*Deputy City Manager*



**BRIAN PIKE**  
*Deputy City Manager*

# COMMUNITY PROFILE

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## Where We Live and Play

The City of Twin Falls is located in south-central Idaho along the scenic Snake River Canyon. With a population of approximately 47,468 residents, Twin Falls is the eighth largest city in Idaho and encompasses 18.16 square miles. It is located in Twin Falls County, which covers approximately 1,928 square miles of mostly irrigated agriculture land and has a total population of 83,513. Twin Falls is located 135 miles east of Boise and 218 miles north of Salt Lake City.

Twin Falls is the urban center of the Magic Valley, which consists of Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka and Twin Falls Counties. The city serves as the retail, educational, medical and employment center for this eight county area that has a total population of over 250,000. As a result, the daytime population on Twin Falls swells by an estimated 30,000 people.

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

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

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

# COMMUNITY PROFILE

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Twin Falls' vibrant and growing downtown core includes a historical theatre, performance space, locally owned shops and restaurants, and professional office space. It is the place to experience the best that our community has to offer, including the many diverse cultural and outdoor festivals that are held there throughout the year. The weekly Twin Falls Municipal Band and Twin Falls Tonight concerts bring culture downtown during the summer months, as do annual festivals including Western Days, Magic Valley Beer Festival and Ice Cream Fun Day. Other events that draw families and children to Twin Falls include Art and Soul of the Magic Valley, CSI Arts on Tour and Stage Door Series, Kids Art in the Park, and Jazz on the Canyon.



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



## It's How We Do Business

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



Southern Idaho offers the ideal balance for work and livability. Food production, processing, R&D and related support services serve as the foundation for the region. Chobani, Clif Bar, Glanbia, and Jayco RV chose Twin Falls to build and expand because of the excellent quality of life, educated workforce, pro-business environment, and key western location to reach national and international markets. The city is at the crossroads of I-84, Highway 30, and Highway 93. Combine this with the Eastern Idaho Railroad that runs through Twin Falls and the result is excellent access to markets around the country and West Coast ports for international trade. Recently featured in *The New York Times*, Twin Falls was recognized as "bucking the pattern, and the perception, of rural struggle [in America]" due to new manufacturing jobs, increased wages, and population growth.



# COMMUNITY PROFILE



Twin Falls is known as a city that moves at the speed of business. Chobani was able to build the world’s largest yogurt processing plant in 326 days, largely due to a nationally recognized commitment to helping business partners get up-and-running on their timeline. The City Building Department has a guaranteed 24-hour turn-around time on all commercial inspection requests, and is equally committed to plan review and zoning requests.



In recognition of these economic successes, Twin Falls received the prestigious Manufacturing Community Designation by US Department of Commerce. The smallest of the 12 regions in the country selected to receive this designation, Twin Falls has shown its ability to accommodate industrial growth, while maintaining a small and connected community. In addition, the International City Managers Association (ICMA) and the International Economic Development Council (IEDC) recognized the City and region for excellence in local government and economic development.



The City’s downtown core is being revived through both private and public investment. A \$6.5 million dollar project funded through the Twin Falls Urban Renewal Agency to enhance downtown for redevelopment and economic revitalization began in April 2017. Five blocks of Main Avenue, from Fairfield Street to Jerome Street, were included in this project. The Hansen Street extension will connect 2nd Avenue E to 2nd Avenue S, which will increase access to available parking in the downtown and enhance vehicle, cyclist, and pedestrian connectivity to destinations north and south of Main Avenue. The Downtown Commons will create a new signature public plaza at the Rogerson site in the heart of Twin Falls. At the same time, private investment continues to grow in the downtown area in the form of shops, restaurants, office space, and more.



Across from the plaza, the old Banner Furniture building is being repurposed into the new Twin Falls City Hall. This project also made it possible to repurpose the former City Hall and former police department into a Public Safety campus including new Police Administration and Operations buildings adjacent to Fire Station #1. These moves will allow the City to more effectively serve the citizens of the community by consolidating multiple locations.



# COMMUNITY PROFILE

## City Government

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

## Demographics

Twin Falls has experienced significant growth in the past 40 years – growing from 27,591 in 1990 to an anticipated 51,000 by the 2020 census. The eighth largest city in the State of Idaho, Twin Falls is the urban center for southern Idaho.

Demographically, the population of both the city and the county is primarily White/Caucasian. 56% of the county population resides within Twin Falls city limits. The median household income is \$41,927 and the median home value is \$141,200.



### Population

1990	27,591
2000	34,469
2010	44,125
2015 est.	47,468

### Demographics

White, Non-Hispanic	82.1%
Hispanic or Latino	13.1%
Two or more races	2.6%
Asian	1.8%

### Median Age

1990	33.3
2000	33.8
2010	31.9
2015 est.	32.5

# COMMUNITY PROFILE

## City Services

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



### Public Works

Miles of Water Lines	400+
Number of Water Connections	16,766
Millions of Gallons of Water Storage Capacity	22.7
Billions of Gallons of Water Delivered Annually	4.3
Miles of Sewer Lines	246
Number of Manholes	5,000+
Number of Lift Stations	6
Millions of Gallons of Wastewater Treated per Day	8.6

### Transportation

Number of Lane Miles Maintained	640
Number of Lane Miles Repaired	78
Number of Lane Miles Rebuilt/Overlaid	4
Miles of Bike Lanes Maintained	14.38
Number of Traffic Signals	39

### Parks and Recreation

Neighborhood Parks	14
Community Parks	5
Regional Parks	4
Special Use Facilities	7
Miles of Train System	8.97
Youth Recreation Programs	14
Youth Recreation Participants	3,845
Adult Recreation Programs	12
Adult Recreation Participants	2,234
Golf Courses	1
Swimming Pools	1
Splash Pads	1

### Public Safety

Number of Sworn Police Officers	77
Number of Professional Staff	27
Number of Calls for Service in 2016	54,828
Number of Fire Professionals	42
Number of Fire Stations	4
Number of Calls for Service in 2016	2,776

# COMMUNITY PROFILE

## Economy



## Major Employers – Public

College of Southern Idaho  
School District #411

City of Twin Falls  
Twin Falls County

## Major Employers – Private

Amalgamated Sugar Company  
Chobani  
Clear Springs Food  
Clif Bar Baking Company of Twin Falls  
ConAgra Foods/Lamb Weston  
Glanbia Foods Inc.  
Independent Meat  
Jayco Inc.  
Longview Fiber Company  
Seneca Foods Corporation  
St. Luke’s Magic Valley Regional Medical Center  
Solo Cup

## Major Employers – Retail

Costco  
Fred Meyer  
Albertson’s  
Target  
Lowe’s  
The Home Depot

Pet Smart  
Best Buy  
Macy’s  
Winco Foods  
TJ Maxx  
Dick’s Sporting Goods

## Building Permits Issued

	<i>Residential</i>	<i>Commercial</i>
2012	151	21
2013	182	33
2014	189	36
2015	230	59
2016	236	28

## Unemployment Rate

2012	5.9%
2013	4.8%
2014	3.6%
2015	3.1%
2016	3.0%

# ECONOMIC OUTLOOK

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The City of Twin Falls closely monitors and examines international, 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.

## *National*

- U.S. house prices rose 1.4 percent in the first quarter of 2017 according to the Federal Housing Finance Agency (FHFA) House Price Index (HPI). House prices rose 6.0 percent from the first quarter of 2016 to the first quarter of 2017.
- Unemployment rates remain low nationwide. According to the Bureau of Labor Statistics, the national unemployment rate in May 2017 was 4.3%, down from 4.7% unemployment in May 2016.
- From May 2016 to May 2017 the Dow Jones Industrial Average has shown a total increase of 18.1%. Since January 2017 the year-to-date of the Dow is a 5.76% increase.
- Consumer confidence is up from last year. The University of Michigan compiles a consumer sentiment rating. The rating for May 2016 was 94.7 compared to the May 2017 rating of 97.1, which shows a 2.5% increase in consumer confidence. Consumer sentiment has continued to move along the high plateau established following Trump's election. The partisan divide between Democrats and Republicans is expected to remain vast, with the first expecting a recession and the other more robust economic growth.

## *State of Idaho*

- Home prices rose in 48 states and the District of Columbia between the first quarter of 2016 and the first quarter of 2017. Idaho ranked third in annual appreciation at 10.3%, behind District of Columbia at 13.9% and Colorado at 10.7%.
- Housing starts continue to rise. In 2016, Idaho saw 12,432 housing starts, a 20.8% increase over 2015. 2017 housing starts are expected to rise at a more modest rate of 6.5% to 13,237. Housing starts are expected to increase in 2018, but at a lower rate. 2018 is predicted to see an 8% increase, slowing to 2.5% in 2019.
- In 2016, “Non-farm employment, which is one of the key metrics of the state’s economic health, experienced its strongest growth year of the recovery.” In 2016, Idaho had 696,291 non-farm jobs, a 3.5% increase from 2015. In 2017, the number of non-farm jobs is expected to increase by another 2.1% to 710,874 jobs.
- Real personal income is expected to continue to grow as well, but at a slower pace than in previous years. Real personal income in Idaho in 2016 was 3.2% higher than in 2015. A higher rate of growth is expected over the next several years with a 5.1% increase predicted in 2017, a 5.1% increase in 2018, and a 5.2% increase in 2019.
- According to the June 2017 Idaho General Fund Revenue Report, tax collections in Idaho are coming in at slightly above the forecasted levels. Receipts for May 2017 were \$210.2 million, which is 12.2% higher than May 2016 receipts. It was also \$15.2 million (7.8%) above the \$195.1 million forecasted for this month. General Fund receipts for FY2017 year-to-date were \$3,087.3 million, which is 2.1% higher than predicted and 8.1% higher than in the same period last year. Individual income taxes collected to-date are \$1,533.4 million. Sales tax receipts to-date came in at \$1,255.2 million in May 2017, which was only .5% below the projected amount.

# ECONOMIC OUTLOOK

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## *City of Twin Falls*

- According to the Idaho Department of Labor's May 2017 Twin Falls County Workforce Trends report, Twin Falls County had an unemployment rate of 3.0% in April 2017. This compares to the State of Idaho unemployment rate of 3.4% and a national unemployment rate of 4.4%. The unemployment rate for Twin Falls County has dropped continuously for several years, from 5.6% in 2013 to 4.3% in 2014 to 3.7 in 2015 to 3.4 in 2016.
- Construction activity in Twin Falls continued on the same pace in 2016 in terms of single family building permits issued. There were 230 single family permits issued in 2015, which was the highest level since 2008. There was a slight increase in 2016 to 236 single family permits issued. 2017 continues to outpace 2016, with 159 permits issued to- date. If the current pace of single housing starts continues, there will be over 250 by the end of FY2017.

## *Municipal Cost Index*

- 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 May 2016 to May 2017, the most recent data available, the MCI has increased 7.35 points or 3.13% to 241.68. The Consumer Price Index increased 2.2% during the same period.

# BUDGET MESSAGE

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## **Honorable Mayor and Members of the Twin Falls City Council:**

We are pleased to present the City Manager's Recommended Budget for the fiscal year beginning October 1, 2017, and ending September 30, 2018. Idaho Code Section 50-811 states the City Manager shall "...keep the council fully advised of the financial condition of the city and its future needs..." and "...prepare and submit to the council a tentative budget for the next fiscal year." This budget is submitted in accordance with these laws and requirements in mind.

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 FY 2018 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 citizens' health, safety, and welfare. It funds projects and initiatives designed to enhance our citizen's quality of life, while continuing to support our reputation for being a strong, fiscally-sound municipal government.

The fiscal year 2018 (FY 2018) City Manager's Recommended budget is organized to serve as a useful and informative guide for our citizens, members of the City Council and city staff. The organization of the document and the information provided is consistent with the criteria necessary to receive the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

The FY 2018 Recommended Budget is designed to serve as a policy document, a financial plan, an operations guide, and a communications device.

### *A Policy Document*

The budget is an expression of Council policy. It is the most comprehensive collection of Council policy that is produced on an annual basis. Council policy is implemented by the appropriations made along with the projects and programs funded.

### *A Financial Plan*

The financial planning emphasis of the budget is the most familiar aspect. The budget lays out how expenditures are to be made and specifies anticipated revenues and other resources to fund those expenditures. The budget is balanced in all funds, meaning that total resources in each fund are equal to or greater than total expenditures.

### *An Operations Guide*

Numbers are obviously an important aspect of the budget, but the FY 2018 Recommended Budget is much more. Also included are missions, highlights and accomplishments of programs and departments that provide a balanced perspective of the broad range of services we provide to

our citizens. It demonstrates how much is being recommended for programs and departments, and illustrates the return on their investment through the delivery of good and services. The Operations Guide aspect of the budget focuses our financial planning to achieve the goals and objectives described in the City's 2030 Strategic Plan.

*A Communications Device*

Through the budget, we communicate City priorities to our citizens. The budget contains graphics, tables, summaries and directions that are designed to assist citizens, Council members, staff and others in getting needed information quickly and easily. These four emphases guide us in preparing a proposed and final document that balances the requirements of law with the needs and desires of citizens.

**Fiscal Year 2018 Budget Overview**

The City of Twin Falls is committed to the efficient delivery of quality services to its citizens. This commitment is the foundation behind policy decisions and priorities that ensures constructive and well-formulated plans for the growth and prosperity of our City. This year, we were committed to bringing you a balanced, sustainable budget that provides the desired services our citizens expect.

This budget was developed in partnership with our internal and external partners. It incorporates the goals and objectives articulated in the City's 2030 Strategic Plan, the guidelines described in the Financial Management Policies, department-specific facility plans, the results of our citizen survey, and the technical expertise provide by our employees.

The FY 2018 Recommended Budget has been created with following philosophies in mind:

- 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

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 budget is balanced and in accordance with the state law and Government Finance Officers' Association (GFOA) best practices. The combined expenditures and transfers total \$71,335,812, which is a \$6,111,144 increase compared to the current year budget of \$65,224,668. 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 \$40,643,831. This is an increase of \$3,834,014 (10.42%), of which \$1,341,141 is from cash reserves to fund one-time capital initiatives. We are also recommending total expenditures in the Enterprise Fund-Type funds of \$30,720,896, which is an increase of \$2,307,848, or by 8.12%, of which \$2,330,677 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 2018 is \$66,209,908 or \$5,251,542, or 8.6% more than the total net budget of \$60,958,366 that was approved for FY 2017. Both

methods are acceptable. From this point forward, and just as we have done historically, we will be focusing on the net budget.

### **Strategic-Driven Budget**

A FY 2018 Recommended Budget is developed to sustain and achieve the outcomes that the community has identified as most important. Each department determines what it does to support these common goals and the budget communicates to the public how the allocation of resources reflects community priorities and its vision for the future.

We relied on information provided in the City's 2030 Strategic Plan and the results of citizen surveys to provide guidance regarding the community's priorities.

The City's budgeting process begins each year shortly after the New Year with the formation of the Long Term Planning (LTP) Committee. LTP is composed of a cross-section of employees representing all levels and departments of the City's organization. The LTP's work is instrumental and an integral part of the City's budget process. With focus and a commitment to exceptional public service based on innovation, professional expertise and creativity, the members of LTP develop strategies designed to help the City take meaningful steps in realizing each of the eight articulated vision statements described in the City's 2030 Strategic Plan.

### **Overall Financial Condition**

The City's mature economy, its overall real estate market stability and desirability, long-term growth management strategy and dedication to superior services make it possible for the City to remain on a strong financial footing. Over the years, the City Council has made strategic decisions that have positioned the City to better withstand financial stress.

Commonly referred to as the Main Avenue Renaissance project, the City has partnered with the Twin Falls Urban Renewal Agency to enhance infrastructure in an effort to spark the redevelopment opportunities of undervalued and underutilized properties in the downtown core and adjacent commercial and light industrial areas.

During the past year there have been continued improvements in the overall economy which have supported stable economic growth for the City. Additional housing starts and increased commercial and industrial expansion continue to fuel our local economy. However, low unemployment, under 3.0%, and the ability to attract talent will be a factor in how rapidly the local economy will continue to grow.

We remain the regional center and destination for higher education, professional and medical services, entertainment, restaurants, shopping, and special events for a trade-service area that exceeds 250,000. The continued high quality educational services that is provided by both the Twin Falls School District #411 and the College of Southern Idaho add to the overall appeal of the City. City services which focus on high-tech and personal attention contribute to a "clean, green, active and attractive, safe and secure" community that is a very desirable place to live, work and play.

Its reputation for political stability, quality management and a commitment to long-term planning puts the City in the right place to continue its healthy financial position. The City has adopted financial policies for the overall operation of the City of Twin Falls. The purpose of having financial policies is to enable the City to achieve and maintain a long-term positive financial condition. The policies include direction on providing a conservative approach to budgeting that generally means expenditures are calculated using the best estimate of true cost without discounting and that revenues are estimated at a level that would reasonably be collected within the fiscal year based on historic collection data, as well as realistic

expectations about existing and future economic conditions and activities. Overall, the City maintains a strong financial position by continuing to utilize conservative fiscal practices and by making strategic decisions that support the community's vision.

**Significant Changes since the adoption of FY 2017 Budget**

**1. Construction of New City Hall, Public Safety Complex, Water and Sewer Improvements**

The City has initiated several significant facility and infrastructure projects recently. In the summer of 2016, the City started construction of new city hall building located at 203 Main Avenue East, in the former Banner Furniture building. Construction of the city hall will allow employees currently working in multiple locations to come together into a single location, improving operational efficiencies. The project also allows the City to vacate aging and inefficient facilities and move into a state-of-the-art LEED certified building.

Vacating the former City Hall also allowed that building to be renovated and updated into a public safety administration facility. That project was completed in March 2017. Police administration, records, and detectives will operate out of the new administration building, freeing up much needed space in the police operations building. With this project, a significant remodel to the operations building is also now under way to update and reorganize the space so it can be maximized for police operations, code enforcement, and dispatch.

The construction cost for the city hall and public safety complex is \$9.5 million. Both projects are being entirely funded from general fund reserves. No new tax revenue had to be collected to complete these two projects. These projects were made possible only through the City's history of sound fiscal management.

In addition to these facilities, the City has also recently began several significant waste water infrastructure improvement projects. These projects include a waste water treatment plant head-works construction, Rock Creek sewer trunk line improvement, Grandview trunk line improvement, northeast sewer line odor control construction, Grandview trunk line odor control construction, and a sewer line reconstruction in the alley between 6<sup>th</sup> and 7<sup>th</sup> Avenues. The treatment plant head-works, Rock Creek trunk line, Grandview trunk line, and Grandview odor control projects total \$11.4 million and are funded with waste water bond revenues associated with the waste water treatment plant expansion project. The northeast sewer odor control project cost was \$1 million and was funded with \$500,000 from the Chobani tax increment financing district and the balance from waste water fund reserves. The 6<sup>th</sup> & 7<sup>th</sup> Avenues sewer line cost was \$576,000 and was constructed over two fiscal years using the waste water department's main line sewer budget.

Finally, the City also recently completed two significant water infrastructure projects. The Wills booster station was reconstructed to bring it up to date with state of the art equipment and to provide for the ability to expand capacity. The cost of that project was \$4.03 million and was funded using water fund reserves. Once the Wills booster station was underway, the City worked in partnership with a large group of developers and property owners in the south part of town on a significant water line extension at 3600 North. This water line extension was critical to provide both potable water delivery as well as fire flow to several properties in the area, allowing those properties to proceed with development. The water line is being constructed in the 3600 North right-of-way, from the Wills booster station to Harrison Street. The developer group constructed most of that line from Harrison to Washington Street. The City's portion of the job included the crossing under Washington Street and the line's connection to the booster station on the west side of the street. The City's water fund reserves paid \$592,403 to complete this project.

**2. City of Twin Falls Receives COPS Grant**

The U.S. Department of Justice offers grants each year for the hiring of new law enforcement officers under their Community Oriented Policing Services, or COPS, program. The City applied for and was awarded a COPS grant for four new police officers for Fiscal Year 2017. This grant allows the City to bring on four new officers immediately, but slowly absorb the cost of those officers over a four year period. This year, the grant paid the salaries of all four new officers. In the coming Fiscal Year 2018, the grant will pay for three of the officers, two in Fiscal Year 2019, and one in Fiscal Year 2020. The grant is a great way to have an immediate impact for the community, placing four officers on the streets right away, but do so in a measured and fiscally responsible manner.

**3. City provides mid-year compensation adjustments for sworn Police Officers and Firefighters**

Developing a competitive compensation plan has been a focal point of our organization for the past four fiscal years. In the 13-month timeframe from October 1, 2015 to October 31, 2016, the city moved its salary table a total of 9.73% (0.5%+4.0%+5.5%) and provided a total of another 8.15% (3%+5%) in the form of performance adjustments. Additionally, many of our employees have financially benefitted from additional compensation adjustments because of our compression-ratio adjustment policy in this same period.

Aggressive mid-year adjustments to our sworn police and firefighter personnel have allowed us to retain valued employees and attract quality talent to fill vacancies as they have occurred. The mid-year compensation adjustments for sworn police officers and firefighters for all positions below the rank of Chief will greatly improve our ability to retain personnel. The City Council moved our sworn police officers an average of 7% at a cost for the balance of the fiscal year of \$258,000. They also authorized mid-year adjustment for firefighter compensation. The average compensation adjustment for the firefighters was \$177,000, or approximately 7%. The amount provided to each individual officer varies and depends on position, tenure in position, certification levels, and educational attainment. The total cost of the mid-year adjustments to the sworn police personnel and fire personnel of \$376,000 had be absorbed into the FY 2018 Budget.

**4. Update of the City's 2030 Strategic Plan Underway**

In 2012, the City of Twin Falls initiated the creation of a new strategic plan intended to guide City decision-making through the year 2030. Recognizing that the environment in which we function changes over time, a periodic review of the specifics of the plan was built into the process. The first such comprehensive review and update is now underway.

Over the course of the last several months, we have interviewed over 30 City officials and staff along with a variety of city commissions, boards and community members seeking input on the issues facing Twin Falls. As an organization, we consider this effort to be critically important in defining future and on-going City priorities. A draft of the recommended update to the 2030 City Strategic Plan will be presented to the City Council in the Fall of 2017 and will be included in the Fiscal Year 2018-2019 (FY 2019) Budget.

**5. Significant Winter Road Damage Causes City to tap into Street Fund Reserves**

Winters in Idaho can be damaging to our roads. Moisture on the roads, combined with a freeze/thaw cycle can cause significant damage. The past winter was one of the worst in recent memory in that regard. This winter we received significantly more snow than is usual, and the damage to our roads shows it. The City Council recently approved a request from Jon Caton, the

City's Public Works Director, to authorize the use of \$4.4 million of street fund reserves for emergency repairs to several City streets, including Eastland Drive, Pole Line Road, Locust Road, and Falls Avenue. Our public works crews and contractors went to work right away repairing the most badly damaged roads.

### **Council Goals for FY 2018**

On April 17, 2017, members of the Long Term Planning Committee presented their thoughts and suggestions to the City Council. Their presentation was the culmination of a four-month process. The members of this group spent time reviewing the City's Strategic Plan and discussing the organization's operational and capital needs. This group updated the City's five-year fiscal planning model, tying the goals and objectives in the City's Strategic Plan to the budget, and defining the needs of the organization. The major themes presented by the members of LTP committee were consistent with the City Manager and City Council's direction. Those themes included an emphasis on employee attraction and recruitment through overall compensation and training, a continued support for One City efforts, use of technology to improve efficiency, and that we are a service organization that is committed to serving the community and its citizens in the most fiscally responsible manner possible.

The Council's input included the following:

1. **Personnel:**
  - Continued support for providing a competitive compensation model for all employees
  - Support for employee development and training to improve employee knowledge, skills, and abilities
  - Continue to build partnerships with public and private partners
  
2. **General:**
  - Implementation of our various plans, including Strategic Plan, Water Facility Plan, Comprehensive Plan, Parks Master Plan, and Transportation Master Plan
  - Finding technological improvements
  - Continue to expand community branding, talent attraction, work force attraction and business retention
  
3. **Capital:**
  - Improving existing sidewalks in disrepair and adding sidewalks where there are none
  - Extending the City's trail system
  - Quality infrastructure, including streets, water lines, water storage, sewer, pressurized irrigation
  - Finding a way to develop a City recreation center
  
4. **Programs & Services:**
  - Public transportation, particularly for seniors
  - Continued development of our Geographic Information Systems (GIS) program

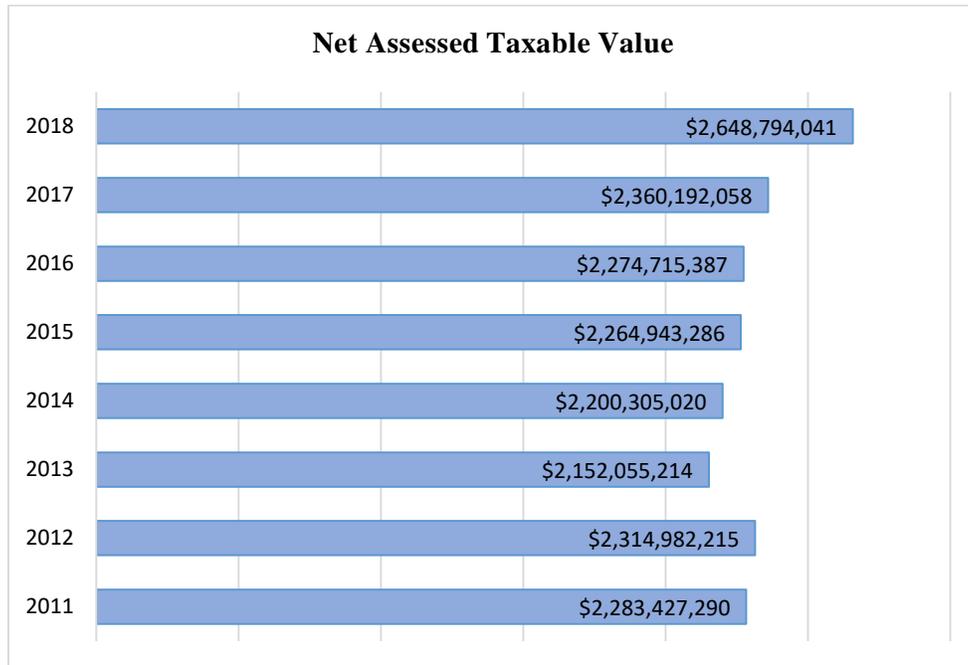
### **Revenues**

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 Taxes**

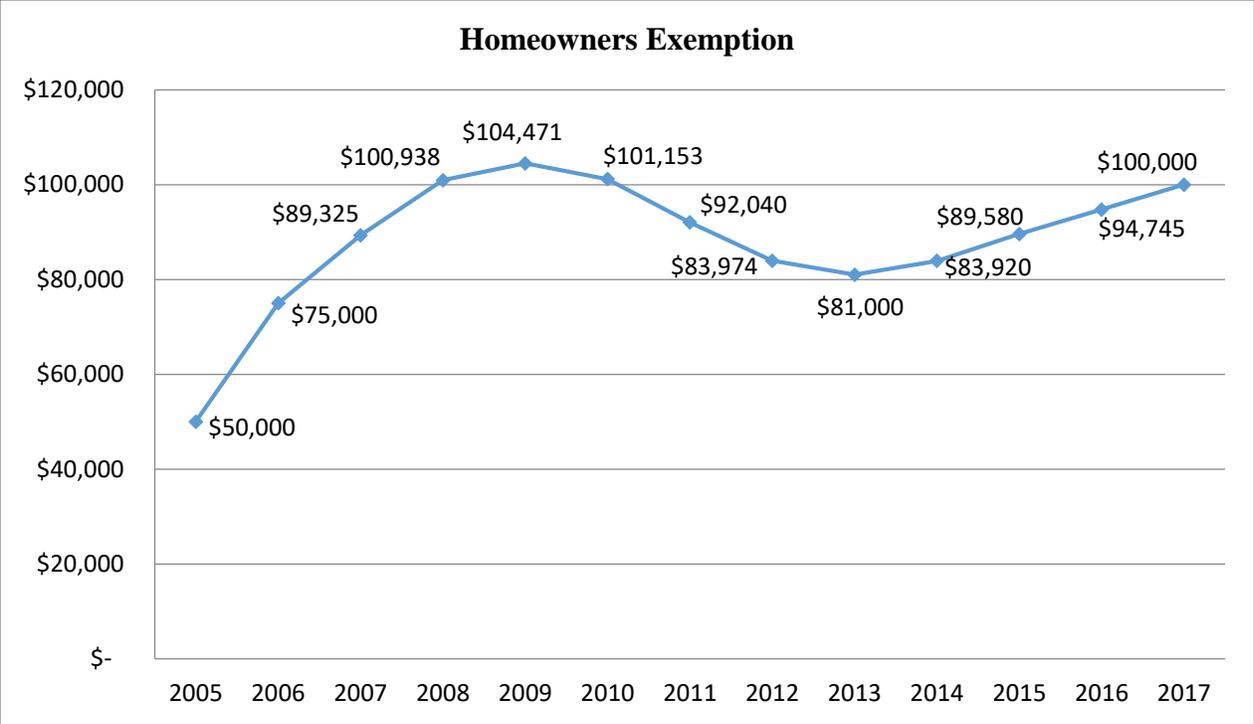
According to the Twin Falls County Assessor’s Office, the City of Twin Falls’ overall, preliminary total taxable valuation is expected to increase by approximately \$298,087,829, or by 12.63%, from \$2,360,192,058 to \$2,658,279,887. As illustrated in the table below, the taxable value used to calculate the FY 2018 tax rate for the City of Twin Falls is the largest in its history.



It is important to note the City’s taxable value excludes the taxable value of the properties located in the Twin Falls Urban Renewal Agency revenue allocation areas. The entirety of the URA’s properties are located in the City and have a value \$764,278,884. Collectively, the taxable values for both the City of Twin Falls and Twin Falls Urban Renewal Agency total \$3,422,558,771.

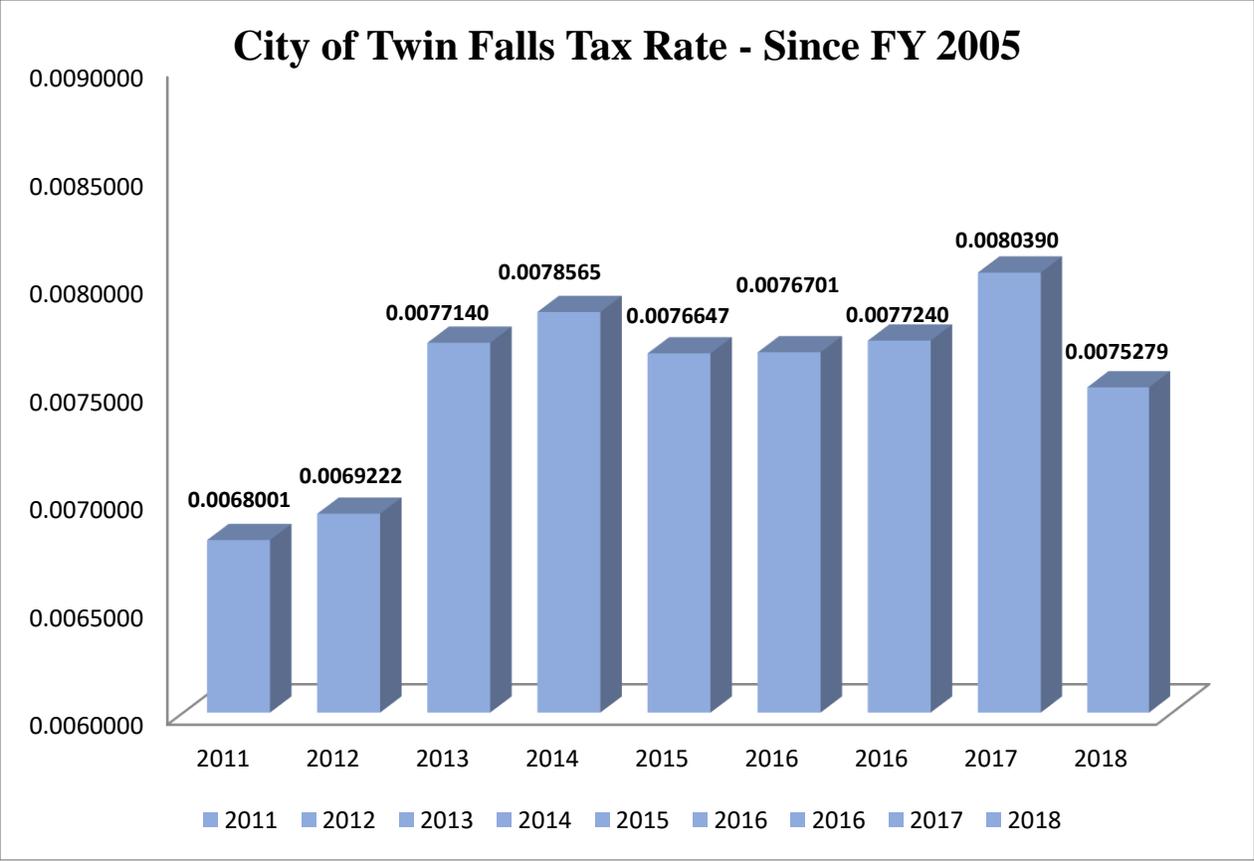
There are many factors that influence the City’s total taxable value. Some of the larger factors include: an increase in the base value from reappraisals performed by the Twin Falls County Assessor’s Office, growth from new construction, and an increase the maximum amount allowance of the State’s homeowner’s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

From 2006 to 2017, the maximum exemption has been indexed and adjusted annually to reflect statewide real property market trends. During the 2016 session, the Idaho Legislature changed the law pertaining to the homeowners exemption. For 2018, the maximum exemption will be “fixed” at \$100,000. The maximum homeowner’s exemption allowed in 2017 was \$94,745. This represents an increase in the maximum exemption of \$5,255, or 5.5%.



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 2018 Recommend Budget requests the statutory allowed increases in property tax revenue and does not require the use of the City’s foregone balance of \$2,186,253.

Cities in Idaho do not have control over or determine the community’s taxable value. That responsibility is assigned to County Assessor’s Office. If the taxable value for FY 2018 remains unchanged, we are projecting the maximum City tax rate at \$7.53 per \$1,000 (0.007527923) in taxable value. The tax rate for FY 2017 was \$8.03/\$1,000 (0.008039014) of taxable value. Below is a graph illustrating the tax rate of the citizens.



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

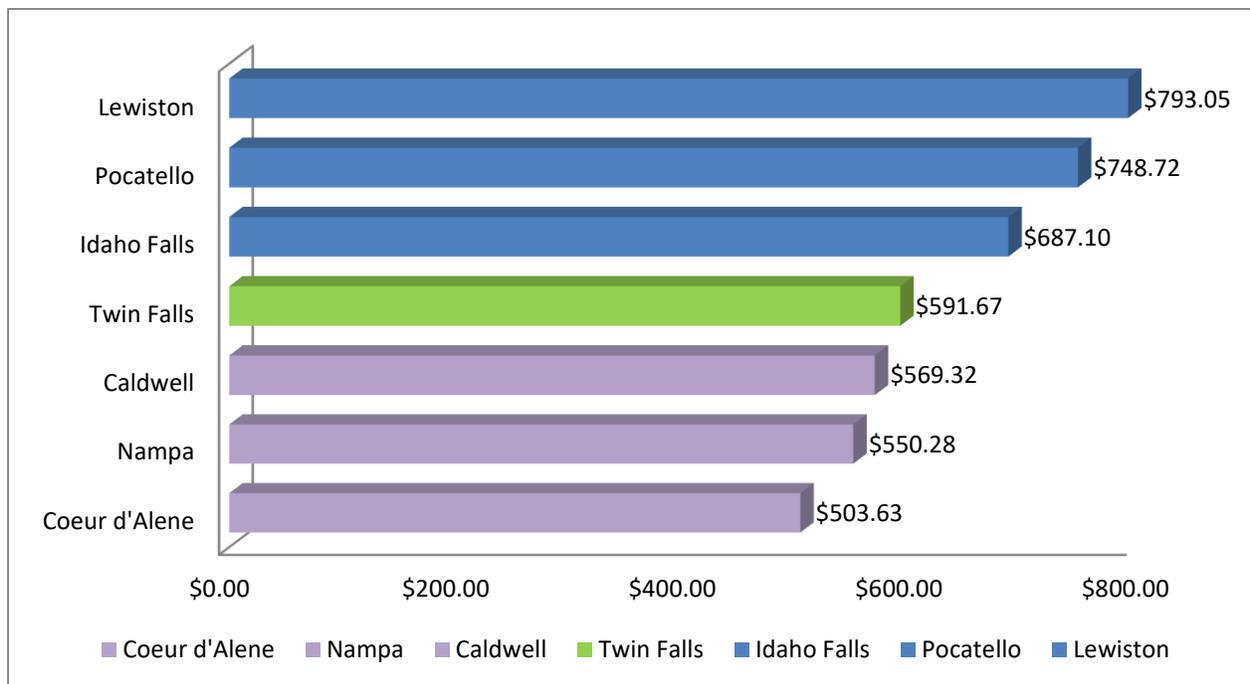
**How does our Tax Rate compare to the other, large full-service Idaho cities?**

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 Prop
Lewiston	\$799.70	\$165,700
Pocatello	\$704.35	\$131,900
Idaho Falls	\$680.80	\$142,400
<i>Twin Falls</i>	\$566.52	\$144,000
Caldwell	\$531.91	\$99,500
Coeur d'Alene	\$503.16	\$171,800
Nampa	\$489.63	\$113,600

	<b>Total Taxes</b>	<b>2016 Median Property Value</b>	<b>FY 2016</b>
<i>Coeur d'Alene</i>	\$503.63	\$170,600	0.0059043
<i>Nampa</i>	\$550.28	\$121,900	0.0090285
<i>Caldwell</i>	\$569.32	\$114,600	0.0099358
<i>Twin Falls</i>	\$591.67	\$147,200	0.0080390
<i>Idaho Falls</i>	\$687.10	\$142,400	0.0096503
<i>Pocatello</i>	\$748.72	\$133,700	0.0112000
<i>Lewiston</i>	\$793.05	\$166,700	0.0095147

Note: Idaho's median value of an owner-occupied home for this same period of time was \$162,900. With a maximum exemption of \$81,450, it had a 2017 taxable value of \$88,410.



For the purposes of this analysis, the Cities of Boise and Meridian were intentionally excluded because they are not directly responsible for the transportation systems in their communities; that responsibility lies primarily with the Ada County Highway District (ACHD). ACHD is an independent taxing authority specifically created for the purpose of maintaining the transportation system in these communities. In FY 2018, the Street Fund for the City of Twin Falls will be \$7,105,399 or approximately 18% 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).

### **Enterprise Fund Revenue Overview**

Enterprise Funds account for services financed through the assessment of user-fees. The main goal or purpose of these business-like funds is to provide services to customers at a price that will cover both the current cost of operations and the purchase and maintenance of necessary capital assets. Net income/loss (revenues less expenditures) at the end of each fiscal year either adds to or reduces the fund's residual

equity, which is commonly referred to as the net assets of the fund. The residual earnings captured by a particular Enterprise Fund may not be co-mingled with any other fund or spent for any purpose other than the one it has been collected or reserved for without direct and specific action by the City Council.

The City has five separate and distinct Enterprise Funds, which include the City's Water 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.

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...*"

### **Water Fund**

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 2018, the City Manager's Recommended Budget calls for total system expenditures in the amount of \$11,893,191, an increase of \$1,709,202, or 16.8%, when compared to the total allocation of \$10,183,989 in FY 2017. The Recommended Budget recommends that the City increase water rates 2.5%. The average water user (18,000 gallons) will see an increase of \$0.96 per month and \$11.52 per year.

### **Sewer Fund**

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 2018, the City Manager's Recommended Budgets calls for expenditure totaling \$10,413,664 in this fund. This represents an increase of \$1,114,233 when compared to FY 2017 Sewer Fund expenditures of \$9,299,431. The Recommended Budget recommends that the City increase sewer rates 5.0%. The average residential customer who sends up to the maximum cap of 8,000 gallons will see an increase of \$1.30 per month and \$15.60 per year.

We are monitoring a situation with residential billing that is causing some concern. With residential sewer billing, users are billed based on the amount of water that is used in the home. An assumption is made that most residential water use passes through the home and out into the sewer. This method of estimating sewer usage is preferred to metering actual sewer usage, since installing sewer flow meters to every residential connection in town is cost prohibitive. However, for homes in town that do not have access to pressurized irrigation, during the summer, water is used for irrigation and will not enter into the sewer system. This increase is easily identified by examining the difference in water usage between the winter and summer months. If a home averages 8,000 gallons of water use in the winter months, then averages 12,000 gallons a month in the summer months, the likely cause is that 4,000 gallons of water a month are being used for irrigation and not entering the sewer system. Since it would be unfair to bill homeowners for water used that does not enter the system, we cap residential sewer billing at 8,000 gallons, even when water usage exceeds that amount.

Anecdotal, we have noticed that it seems like more and more residential water accounts are tending to use more than the 8,000 gallon cap in the winter months, outside the irrigation season.

A home that averages 12,000 gallons a month in the winter and 18,000 gallons a month in the summer is likely using 6,000 gallons a month for irrigation and 12,000 gallons a month on household uses that will end up in the sewer system. Yet, that same home will only be billed for 8,000 gallons a month, due to our sewer use cap. Not being billed for usage of the sewer system is just as unfair as being billed for irrigation water use that is not entering the sewer system. We are not prepared to propose an amendment to the sewer billing cap at this time. We would like to analyze this issue more closely in the coming year. It may be that we need to adjust our sewer billing cap to create a more equitable billing situation for those residential users that regularly exceed the current 8,000 gallon cap.

**Sanitation**

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 2010. Since the creation of the program, the City has diverted over 14,178 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 \$16.90 per month to \$17.31 per month. This represents a \$.41 per month per customer increase, or a fee increase of 2.4%.

**Cash Reserves/Fund Balances**

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

In total, the City of Twin Falls had an audited total of cash reserves in the amount of \$62,515,196. The total in the Government Funds was \$42,469,208, and \$20,045,988 in the Enterprise Funds at the conclusion of FY 2016. For purposes of the budget, we will focus on the larger operating funds of the City. Those funds are illustrated in the table below.

	<b>Total Reserves</b>	<b>Restricted Reserves</b>	<b>Unrestricted Reserves</b>
<b>General Fund</b>	\$5,953,313	\$5,953,313	\$0
<b>Street Fund</b>	\$6,615,095	\$5,588,374	\$1,026,721

<b>Airport Fund</b>	\$1,510,091	\$ 330,857	\$1,179,234
<b>Capital Improvement Fund</b>	\$17,947,145	\$8,811,796	\$9,135,349
<b>Water Fund</b>	\$8,235,630	\$7,231,270	\$1,004,360
<b>Wastewater Fund</b>	\$17,698,127	\$15,789,889	\$1,908,238
<b>Sanitation Fund</b>	\$163,483	\$ 163,483	\$0
<b>Total</b>	<b>\$58,122,884</b>	<b>\$43,868,982</b>	<b>\$14,253,902</b>

The City has restricted the funds in each of the funds for the following purposes:

- General Fund restricts \$5,953,313 for 3 months of operations.
- Street Fund restricts \$488,374 for 3 months of operations; \$700,000 for improvements for the Canyon Springs Road and slope stabilization project; and \$4.4 million to repair damaged street caused by 2016-2017 winter season.
- Capital Improvement Fund restricts \$7,500,000 of the \$17,947,145 for the City Hall and Public Safety Complex; \$280,000 for trails; \$350,000 for a bubble to cover the pool; \$652,000 for FF&E for the new City Hall/PD Complex; and \$29,796 for public art funding.
- The Water Fund restricts \$900,000 to purchase the land that will serve as the future site for a 10-million gallon water reservoir; \$885,904 that the Wills Booster Station enhancement project; \$592,403 for a the 24-inch waterline from the improved Wills Booster Station to the intersection on Washington Street South; \$3,838,401 for early debt retirement; and \$1,014,562 for two months of operations.
- The Sewer Fund restricts \$6,000,000 for line replacement; \$8,935,206 for capital expansion at the treatment plant; and \$854,683 for two months of operations.

At the conclusion of the FY 2017, the City is projected to exceed the minimum reserves requirements in all of its major Government-Type and Enterprise-Type Funds. The reserves earns interest, bolsters cash flow, and are available for unanticipated expenditures or emergencies. As a non-recurring revenue source, beginning fund balances are used to fund capital or other one-time only expenses.

**Opportunity Cost of Not Using Foregone Balance**

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

As a “Dillon Rule” state, the opportunity to incorporate all, or even just a portion, of the City’s foregone balance is only permitted for as long as the Idaho Legislature allows it. A local government’s ability to incorporate its foregone balance has been a topic of conversation in the past two legislative session.

As previously stated, the City Manager’s Recommended Budget for FY 2018 does not rely on any portion of the City’s foregone balance to support its operational or capital needs. However, we would be remised if we did not share the opportunity cost this decision has had on the organization over time.

The City has had a foregone balance since the adoption of the 2009-2010 fiscal year. Over this time, the City’s foregone balance has grown to \$2,186,253. Each year the City has elected not to take the statutorily allowed increase the foregone balance has grown. How it has grown each fiscal year to its current form is reflected in the following table.

### **Foregone Balance – City of Twin Falls**

	<b>Amount/year</b>	<b>Cumulative Amt.</b>
<b>FY 2010</b>	\$539,902.00	\$539,902.00
<b>FY 2011</b>	\$476,376.00	\$1,016,278.00
<b>FY 2012</b>	\$463,422.00	\$1,479,700.00
<b>FY 2013</b>	-\$1,123.00	\$1,478,577.00
<b>FY 2014</b>	\$8,630.00	\$1,487,207.00
<b>FY 2015</b>	\$395,464.00	\$1,882,671.00
<b>FY 2016</b>	\$266,548.00	\$2,149,219.00
<b>FY 2017</b>	\$37,034.00	\$2,186,253.00

Opportunity cost is an economic term that is defined as “...the loss of potential gain from other alternatives when one alternative is chosen.” Opportunity costs are sometimes referred to as a trade-off, or when an individual or firm forgoes one options for another. As reflected in the table on the following page, the decision to not take the statutorily allowed increases has a total, cumulative opportunity cost of \$13,279,422.

How local government entities are allowed to statutorily increase it property tax collections annually is dictated by the Idaho Code. Per Idaho Code, a local government entity is statutorily allowed to increase property tax collections up to three percent (3%) plus the taxable value of new construction and annexations that occurred in the prior fiscal year.

Each year the City has elected not to take the statutory maximum has impacted the amount of revenue available in the following fiscal year. Simply, the base plus the three percent calculation is smaller. Should the City Council elect to take all, or a portion, of the City’s current foregoing balance, we recommend that it be used only for one-time capital projects and not ongoing expenses. We believe the most effective use of the foregone balance would be to place it into a “three pots” as follows: 50% of each foregone dollar taken should be placed into the Street Fund, 25% to building community infrastructure designed to further assist the City with place-making, and 25% to be used for special projects determined by the City Council on an annual basis.

For every \$500,000 taken, the City would be able to place an additional \$250,000 annually towards advancing transportation system improvements, \$125,000 towards park, trails and other community amenities, and \$125,000 for one-time special projects or to take advantage of unanticipated opportunities or partnerships.

The City Manager’s Recommended Budget for FY 2018 relies on a tax rate of \$7.51/\$1,000 of taxable value. The US Census Bureau estimates the median home value in the City of Twin Falls is \$147,900. If the home is owner-occupied, the property owner would pay \$555.17 in City property taxes. In FY 2017, this same home had a median value of \$141,200 and a tax liability of \$566.92, based on a tax rate of \$8.03/\$1,000.

The impact of incorporating the foregone balance into the City’s budget does have a direct impact on the City’s tax rate and the amount of property tax paid by our residents and businesses. For every \$500,000 of the foregone balance taken, the City’s tax rate would grow by an average of \$13.91 annually or by 2.5%. For the first \$500,000 of the foregone balance that is incorporated, the City’s tax rate for FY 2018 would increase to \$7.70/\$1,000. This would increase the tax liability on the median, owner occupied home to \$569.08 from \$555.71, which is a variance of \$13.91, or 2.51%. The following table reflects the impact of incorporating the foregone balance and the impact the amount of taxes paid by the owner of a median valued home that is owner occupied.

<b>Foregone Increment</b>	<b>Property Tax Collections</b>	<b>Tax Rate</b>	<b>Tax Liability</b>	<b>Variance</b>
\$0	\$19,956,721	0.007507381	\$555.17	
\$500,000	\$20,456,721	0.007695473	\$569.08	\$13.91
\$500,000	\$20,956,721	0.007883565	\$582.99	\$27.82
\$500,000	\$21,456,721	0.008071656	\$596.90	\$41.73
\$500,000	\$21,956,721	0.008259748	\$610.81	\$55.64
\$186,253	\$22,142,974	0.008329813	\$615.99	\$60.82

The decision to incorporate all, or a portion, of the City’s foregone balance remains with the City Council. The decisions to incorporate, or not to incorporate, this funding stream into the budget is not without costs, whether it be direct costs or opportunity costs. In either case, the members of the City’s team stand ready to assist the members of the City Council should it collectively choose to do so.

**Conclusion**

The City has been consistently recognized throughout the years for its judicious management of financial resources to support an array of services and programs. Residents continue to receive excellent value for their tax dollars, with which staff is able to provide the programs, services, and infrastructure investment that form the foundation of the quality of life in Twin Falls.

We are confident that our local economy will continue to grow and remain strong into the foreseeable future. While private sector capital investment continues to occur, we have also taken into account that future economic prosperity is not a given and we will continue to base our budget estimates on providing

the best possible services at the lowest possible cost. We also realize that the community expects responsive, high quality services to be provided by City employees who are committed to improvement, innovation and public service.

Together, the City will continue to plan prudently by following the strong financial management principles espoused by the City Council, and will implement sound, long-term fiscal solutions that will carry the city into the future.

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 business practices in an effort to find efficiencies, while also looking at regional synergies and collaborations to reduce ongoing costs. The City Manager's Recommended Budget for FY 2018 is presented with the commitment and confidence that it effectively funds those priorities identified in the City's 2030 Strategic Plan. We look forward to receiving the City Council's input on the proposed budget and working with you to achieve all the goals set forth therein.

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. We would be remised if we did not express our sincere thanks to: the members of the City's Long Term Planning Committee, we say thank you for the many hours you spent and your careful approach to building the foundation this budget has been built upon; Lorie Race, Chief Financial Officer, and Shayne Carpenter, the City's Budget Coordinator, and Gretchen Scott, Human Resource Director, for their hours of work building a sustainable, thoughtful financial course of action; and Mandi Thompson, Grant and Community Relations Manager, for helping to construct a budget document that is more "user friendly" and furthers our desire to be transparent and uphold our fiduciary responsibilities.

Appreciation also 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 for their efforts in building this plan for your consideration. Our 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

*Mitch Humble*

Mitch Humble  
ICMA – CM, Candidate  
Deputy City Manager

*Brian Pike*

Brian Pike  
Deputy City Manager

# CORE VALUES

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

## ***INTEGRITY***

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

## ***CONNECTION***

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

## ***HONESTY***

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

## ***COMMITMENT***

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

## ***TEAMWORK***

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

## **City of Twin Falls**

### Leadership Philosophy

We are all leaders.

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

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

We are empowered to carry out our roles and responsibilities.

We take appropriate risks in our pursuit of excellence.

We recognize that our individual talents are magnified by teamwork.

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

We recognize the important distinction between management and leadership.

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

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

We are One City.

# PLANNING PROCESS

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

2030 Community Strategic Plan – Adopted 2012; update expected in 2017

Comprehensive Plan – Adopted 2016

Master Transportation Plan – Adopted 2016; update expected 2017

Transit Development Plan – Adopted 2016

Wastewater Treatment Facilities Plan Update – Adopted 2010

Water System Facilities Plan – Adopted 2015

Parks Master Plan – Adopted 2015

Airport Master Plan – Adopted 2012

# DEBT MANAGEMENT

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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 27.5% of the total budget. The issuances include:

**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 only the taxable portion, as the tax-exempt bonds were paid off in September 2015. The due date of each payment is listed to the far left of the schedule.

	<b>2010B Bond Issuance</b>			
	<u>Principal</u>	<u>Interest</u>	<u>BAB Credit</u>	<u>Total</u>
9/15/2010		\$ 204,411.35	\$ (71,543.97)	\$ 132,867.38
3/15/2011		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
9/15/2011		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
3/15/2012		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
9/15/2012		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
3/15/2013		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
9/15/2013		\$ 314,479.00	\$ (110,067.65)	\$ 204,411.35
3/15/2014		\$ 314,479.00	\$ (102,123.36)	\$ 212,355.64
9/15/2014		\$ 314,479.00	\$ (102,142.77)	\$ 212,336.23
3/15/2015		\$ 314,479.00	\$ (102,032.71)	\$ 212,446.29
9/15/2015		\$ 314,479.00	\$ (102,032.71)	\$ 212,446.29
3/15/2016		\$ 314,479.00	\$ (102,583.05)	\$ 211,895.95
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
	\$ 13,525,000.00	\$ 7,333,316.85	\$ (2,519,292.91)	\$ 18,339,023.94

**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:

<b>2012C Bond Issuance</b>			
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>

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

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

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

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:

<b>2012A Bond Issuance</b>			
<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	\$ 475,000.00	\$ 11,875.00	\$ 486,875.00
	<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:

<b>2012B Bond Issuance</b>			
<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:

<b>2014A Bond Issuance</b>			
<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
	<b>\$ 38,000,000.00</b>	<b>\$ 18,296,788.85</b>	<b>\$ 56,296,788.85</b>

# THE BUDGET PROCESS

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## **PURPOSE OF A CITY BUDGET**

This document represents our ongoing commitment to prudent fiscal management in delivering services that enhance the quality of life of Twin Falls' citizens and 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 FY 2018, 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.

## **LONG TERM PLANNING COMMITTEE**

The City of Twin Falls engages in long-range financial planning. The Long Term Planning Committee (LTPC) is made up of a cross section of employees, spanning different levels 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.

## **FORECASTING REVENUE**

### **Assumptions Used in Forecasting Government 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 the highest priority positions designated #1, the next highest as #2, and the lowest priority as #3.
- Salaries and benefits are adjusted by a 3% annual increase.
- Health insurance is adjusted by an annual historical projection of 10%.
- Maintenance and Operational costs (M&O) are increased by an annual historical average of 4%.
- Capital projects are itemized and prioritized, with the highest priority projects designated #1, the next highest as #2, and the lowest priority as #3

- Transfers are increased by the Municipal Cost Index March over March.

**Assumptions Used in Forecasting Enterprise Funds**

- Each service's revenues and expenditures are accounted for separately.
- Historical revenue information is tracked and compared to budget and actual figures. A modest growth factor of between .5 and 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.

## Government Funds

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 2019, the foregone balance is estimated to be \$2,186,252.

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.

TAX SUPPORTED FUNDS					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>
<b>Common Revenues:</b>					
Property Taxes	\$ 20,406,040	\$ 21,590,136	\$ 22,832,996	\$ 24,137,312	\$ 25,505,897
Franchise Fees	\$ 1,935,080	\$ 1,977,297	\$ 2,020,940	\$ 2,066,046	\$ 2,112,651
State Revenue Sharing	\$ 4,021,000	\$ 4,172,340	\$ 4,329,402	\$ 4,492,401	\$ 4,661,564
Investment Income	\$ 543,250	\$ 556,831	\$ 570,752	\$ 585,021	\$ 599,646
Miscellaneous Income	\$ 2,464,308	\$ 2,521,984	\$ 2,575,647	\$ 2,631,375	\$ 2,689,215
Transfers	\$ 2,938,949	\$ 3,160,973	\$ 3,234,271	\$ 3,309,337	\$ 3,386,216
<b>Dedicated Revenues:</b>					
Gen/CI Fund Projects	\$ 2,215,059	\$ 1,591,032	\$ 1,604,922	\$ 1,496,113	\$ 1,528,174
Street	\$ 3,789,400	\$ 3,160,973	\$ 3,234,271	\$ 3,309,337	\$ 3,386,216
Street Light	\$ -	\$ -	\$ -	\$ -	\$ -
Library	\$ 121,500	\$ 121,500	\$ 121,500	\$ 121,500	\$ 121,500
Airport	\$ 1,037,628	\$ 1,055,105	\$ 1,072,879	\$ 1,090,961	\$ 1,109,353
Pool	\$ -	\$ -	\$ -	\$ -	\$ -
Fireworks	\$ 675	\$ 675	\$ 675	\$ 675	\$ 675
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 39,472,889	\$ 39,908,846	\$ 41,598,255	\$ 43,240,078	\$ 45,101,107
<b>Expenditures:</b>					
Personnel	\$ 23,360,740	\$ 25,672,893	\$ 27,794,750	\$ 30,425,307	\$ 29,658,638
M&O	\$ 7,822,764	\$ 8,246,873	\$ 8,689,533	\$ 8,776,877	\$ 8,865,104
Capital	\$ 6,784,126	\$ 9,113,975	\$ 7,126,793	\$ 5,100,405	\$ 4,568,049
Debt (General Obligation)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,915,481	\$ 1,960,686	\$ 2,006,959	\$ 2,054,323	\$ 2,102,805
	\$ 39,883,111	\$ 44,994,427	\$ 45,618,035	\$ 46,356,912	\$ 45,194,596
<b>Surplus (Deficit)</b>	<b>\$ (410,222)</b>	<b>\$ (5,085,581)</b>	<b>\$ (4,019,780)</b>	<b>\$ (3,116,834)</b>	<b>\$ (93,489)</b>

## Water Fund

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>					
<b>Revenues:</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>
User Fees	\$ 7,404,945	\$ 7,849,242	\$ 8,241,704	\$ 8,653,789	\$ 9,086,478
Arsenic Compliance	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
PI Revenue	\$ 700,520	\$ 735,546	\$ 764,968	\$ 795,567	\$ 827,389
Investment/Misc	\$ 460,803	\$ 467,265	\$ 473,481	\$ 479,858	\$ 486,397
Transfers	\$ 559,061	\$ 562,807	\$ 566,578	\$ 570,374	\$ 574,195
	<u>\$11,125,329</u>	<u>\$ 11,614,859</u>	<u>\$ 12,046,730</u>	<u>\$ 12,499,587</u>	<u>\$12,974,460</u>
<b>Water Supply:</b>					
Personnel	\$ 425,719	\$ 449,589	\$ 475,730	\$ 504,338	\$ 535,730
M&O	\$ 1,419,583	\$ 1,469,268	\$ 1,520,692	\$ 1,573,917	\$ 1,629,004
Capital	\$ 980,000	\$ 976,000	\$ 585,000	\$ 255,000	\$ 250,000
Debt	\$ 2,794,891	\$ 2,794,537	\$ 2,795,397	\$ 2,796,020	\$ 2,793,375
	<u>\$ 5,620,193</u>	<u>\$ 5,689,394</u>	<u>\$ 5,376,819</u>	<u>\$ 5,129,275</u>	<u>\$ 5,208,109</u>
<b>Pressurized Irrigation:</b>					
M&O	\$ 247,816	\$ 255,250	\$ 262,908	\$ 270,795	\$ 280,273
Capital	\$ 600,000	\$ 300,000	\$ 230,000	\$ 500,000	\$ 500,000
	<u>\$ 847,816</u>	<u>\$ 555,250</u>	<u>\$ 492,908</u>	<u>\$ 770,795</u>	<u>\$ 780,273</u>
<b>Water Distribution:</b>					
Personnel	\$ 1,195,029	\$ 1,336,886	\$ 1,415,262	\$ 1,580,022	\$ 1,658,195
M&O	\$ 1,017,020	\$ 1,074,616	\$ 1,123,227	\$ 1,173,540	\$ 1,225,614
Capital	\$ 963,495	\$ 571,048	\$ 1,018,699	\$ 1,012,321	\$ 949,288
	<u>\$ 3,175,544</u>	<u>\$ 2,982,550</u>	<u>\$ 3,557,188</u>	<u>\$ 3,765,883</u>	<u>\$ 3,833,097</u>
<b>Utility Billing:</b>					
Personnel	\$ 643,984	\$ 683,509	\$ 726,964	\$ 774,870	\$ 818,333
M&O	\$ 271,263	\$ 280,757	\$ 290,584	\$ 300,754	\$ 311,281
Capital	\$ 20,600	\$ -	\$ -	\$ -	\$ -
	<u>\$ 935,847</u>	<u>\$ 964,266</u>	<u>\$ 1,017,548</u>	<u>\$ 1,075,624</u>	<u>\$ 1,129,614</u>
<b>Tranfers:</b>	<u>\$ 1,039,920</u>	<u>\$ 1,046,888</u>	<u>\$ 1,053,902</u>	<u>\$ 1,060,963</u>	<u>\$ 1,068,071</u>
<b>Total Expenditures</b>	<u>\$11,619,320</u>	<u>\$ 11,238,348</u>	<u>\$ 11,498,365</u>	<u>\$ 11,802,540</u>	<u>\$12,019,164</u>
<b>Projected Surplus (Deficit)</b>	<u>\$ (493,991)</u>	<u>\$ 376,511</u>	<u>\$ 548,365</u>	<u>\$ 697,047</u>	<u>\$ 955,296</u>
Estimated Rate Increase	5.5%	5.0%	4%	4%	4%
Target Reserves	\$ 404,000	\$ 404,000	\$ 404,000	\$ 404,000	\$ 404,000

**Wastewater Fund**

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>					
	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>
<b>Revenues:</b>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>
User Fees	\$ 9,878,297	\$ 10,141,547	\$ 10,412,033	\$ 10,689,959	\$ 10,831,983
Capacity Fees	\$ 41,782	\$ 42,618	\$ 43,470	\$ 44,339	\$ 45,226
Investment Income	\$ 257,000	\$ 262,140	\$ 267,383	\$ 272,730	\$ 278,185
Other	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
	<u>\$10,232,079</u>	<u>\$10,501,305</u>	<u>\$10,777,886</u>	<u>\$11,062,029</u>	<u>\$11,210,394</u>
<b>WWC</b>					
Personnel	\$ 854,958	\$ 904,032	\$ 959,274	\$ 1,014,808	\$ 1,080,538
New position	\$ 30,000	\$ 70,163	\$ 144,208	\$ 144,208	\$ 227,049
M&O	\$ 216,395	\$ 221,805	\$ 227,350	\$ 233,034	\$ 238,860
Capital	\$ 958,625	\$ 1,286,709	\$ 809,769	\$ 1,134,821	\$ 773,382
	<u>\$ 2,059,978</u>	<u>\$ 2,482,709</u>	<u>\$ 2,140,601</u>	<u>\$ 2,526,871</u>	<u>\$ 2,319,829</u>
<b>WWT</b>					
M&O	\$ 3,412,950	\$ 3,518,949	\$ 3,530,047	\$ 3,618,299	\$ 3,708,756
Capital	\$ 1,395,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000
Debt	\$ 3,485,357	\$ 3,481,782	\$ 3,485,282	\$ 3,483,782	\$ 3,482,282
	<u>\$ 8,293,307</u>	<u>\$ 7,395,731</u>	<u>\$ 7,410,329</u>	<u>\$ 7,497,081</u>	<u>\$ 7,586,038</u>
<b>Tranfers:</b>	<u>\$ 338,252</u>	<u>\$ 340,518</u>	<u>\$ 342,800</u>	<u>\$ 345,097</u>	<u>\$ 347,409</u>
<b>Grand Total Exp</b>	<u>\$10,691,537</u>	<u>\$10,218,958</u>	<u>\$ 9,893,730</u>	<u>\$10,369,049</u>	<u>\$10,253,276</u>
<b>Projected Surplus (Deficit)</b>	<u>\$ (459,458)</u>	<u>\$ 282,347</u>	<u>\$ 884,156</u>	<u>\$ 692,980</u>	<u>\$ 957,118</u>
Estimated Rate increase	2.5%	2.0%	2%	2%	2%

## **BUDGET DEVELOPMENT**

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

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

Following any adjustments to the budget, two public hearings are held – one addressing any proposed rate increases and on for the proposed budget. The Council may again make adjustments to the budget following the public hearings. Once all adjustments have been made, the Appropriation Ordinance is published and a copy is sent to the Secretary of State. By Statutory Guidelines, the last budget hearing and adoption of the new budget must take place by the first Wednesday of September. The final appropriations ordinance must then be published by September 30.

## **BUDGET PRESENTATION**

The budget document contains seven sections of information for each department (and in some instances division) of the City, along with highlights and accomplishments for the prior year that tie expenditures directly to the strategic plan:

- Department Description
- Major Objectives
- Outcomes of Investment
- Highlights and Accomplishments
- Goals
- Strategic Plan Objectives Funded
- Detailed Financial Information

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

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

## **MONITORING AND REPORTING PROCESS**

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

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

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

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

## **BUDGET AMENDMENT PROCESS**

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

## FY 2018 Budget Calendar

### March

Monday, March 27	Discussion with City Council on FY 2018 Budget Strategies
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### April

Monday, April 17	Long Term Planning Presentation to City Council
Thursday, April 20	Budget Packets Distributed to Departments
Friday, April 28	Notify Twin Falls County of Public Hearing Date for the FY 2018 Budget

### May

Thursday, May 18	Budget Packets Completed
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### June

Thursday, June 1	All Departments Budget Meeting - (Big Budget Balancing Meeting)
Monday, June 5	New Construction Role Due from County
Monday, June 12	Preview of FY 2018 Budget to City Council

### July

Monday, July 10	Preliminary Budget to Council for review - All Sections
Monday, July 17	Discussion on Strategic Plan Focus Areas 7 & 8
Monday, July 24	Discussion on Strategic Plan Focus Areas 1 & 2
Monday, July 31	Discussion on Strategic Plan Focus Areas 3 & 6

### August

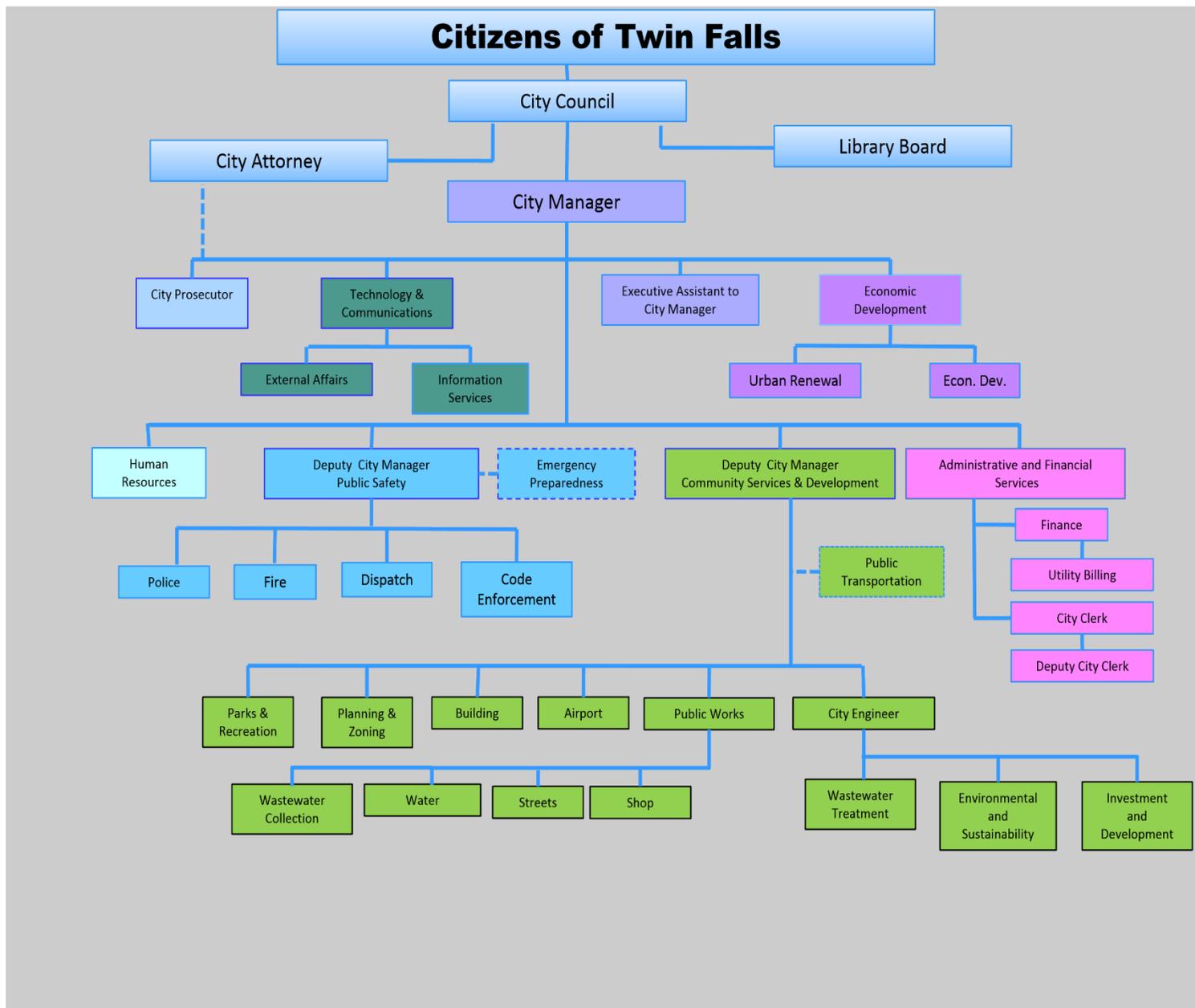
Thursday, August 3 & 10	<i>Publish Notice of Public Hearing on Rate Adjustments</i>
Monday, August 7	Discussion on Strategic Plan Focus Area 4 & 5
Monday, August 14	Public Hearing on Proposed Rate Adjustments
Monday, August 14	Council Adoption of FY 2018 Budget, set Public Hearing date
Thursday, August 17 & 24	<i>Publish Notice of Public Hearing on FY 2018 Budget</i>
Monday, August 21	Updated Budget to Council for Review - All Sections
Monday, August 28	Public Hearing - FY 2018 Proposed Budget
Monday, August 28, 2017	Publish Appropriations Ordinance & Send Copy to Secretary of State
Week of August 22	Certify Tax Levy to County
Monday, August 28, 2017	Budget Finalized

### September

Wednesday, September 6, 2017	Last Day for Budget Hearing and Adoption of FY 2017 Budget
Thursday, September 7, 2017	Last Day to Certify Tax Levy to County
Friday, September 29, 2017	Final Date to Publish Appropriations Ordinance

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

# ORGANIZATIONAL CHART



**CITY OF TWIN FALLS**

**Budget Summary**

	General Fund				Capital Improvement Fund			
	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted
<b>REVENUES:</b>								
Property Taxes	\$ 14,811,237	\$ 15,468,329	\$ 16,935,545	9.49%	\$ 22,937	\$ 372,855	\$ -	-100.00%
Revenue Sharing - State	\$ 555,230	\$ 583,003	\$ 727,488	24.78%	\$ 1,459,945	\$ 1,495,172	\$ 1,387,029	-7.23%
Revenue Sharing - County	\$ 1,389,743	\$ 1,441,546	\$ 1,537,982	6.69%	\$ 166,257	\$ 172,454	\$ 183,991	6.69%
Franchise Taxes	\$ 530,000	\$ 500,000	\$ 492,000	-1.60%				
Licenses and Permits	\$ 1,226,000	\$ 1,214,000	\$ 1,243,000	2.39%				
Highway Users Fund								
County Road/Bridge Tax								
Liquor Fund	\$ 575,000	\$ 615,000	\$ 646,000	5.04%				
Court Revenues	\$ 175,000	\$ 200,000	\$ 200,000	0.00%				
Investment Earnings	\$ 75,990	\$ 120,000	\$ 190,000	58.33%	\$ 138,670	\$ 200,000	\$ 195,000	-2.50%
Grants	\$ 40,760	\$ -	\$ -	***	\$ -	\$ 60,000	\$ 60,000	0.00%
E-911 Revenue	\$ 464,000	\$ 451,500	\$ 496,000	9.86%				
Fire District	\$ 453,541	\$ 476,218	\$ 500,029	5.00%				
Airport- Landing Fees/Space Rental								
Pool - Operations								
Other	\$ 654,916	\$ 704,874	\$ 913,302	29.57%	\$ -	\$ -	\$ -	***
Interfund Transfers	\$ 1,887,606	\$ 1,959,249	\$ 2,073,606	5.84%	\$ 70,820		\$ 480,582	***
Existing Fund Balance (Reserves)	\$ 70,820	\$ 79,530	\$ 578,141	626.95%	\$ 455,000	\$ 630,000	\$ -	-100.00%
<b>Total Revenues</b>	<b>\$ 22,909,843</b>	<b>\$ 23,813,249</b>	<b>\$ 26,533,093</b>	<b>11.42%</b>	<b>\$ 2,313,629</b>	<b>\$ 2,930,481</b>	<b>\$ 2,306,602</b>	<b>-21.29%</b>
<b>EXPENDITURES:</b>								
City Council	\$ 156,895	\$ 158,698	\$ 141,952	-10.55%	\$ -	\$ -	\$ -	***
City Manager	\$ 884,017	\$ 954,751	\$ 1,036,418	8.55%	\$ 28,400	\$ 600,000	\$ -	-100.00%
Finance	\$ 757,489	\$ 769,392	\$ 792,321	2.98%	\$ -	\$ -	\$ 152,825	***
Legal	\$ 389,519	\$ 395,582	\$ 533,225	34.80%	\$ -	\$ -	\$ 7,000	***
Planning & Zoning	\$ 402,008	\$ 421,167	\$ 447,864	6.34%	\$ 2,830	\$ 110,711	\$ 35,000	-68.39%
Code Enforcement	\$ 214,024	\$ 215,068	\$ 232,780	8.24%	\$ 26,500	\$ 11,500	\$ -	-100.00%
Economic Development	\$ 225,355	\$ 213,447	\$ 247,561	15.98%	\$ -	\$ -	\$ 1,500	***
Human Resources	\$ 446,232	\$ 448,896	\$ 590,258	31.49%	\$ 10,950	\$ 1,245	\$ 9,770	684.74%
Information Services	\$ 1,621,275	\$ 1,777,516	\$ 2,017,940	13.53%	\$ 158,000	\$ 154,069	\$ 581,230	277.25%
Police (Invest., Uniform, Admin.)	\$ 8,879,650	\$ 9,292,587	\$ 9,098,401	-2.09%	\$ 567,786	\$ 502,453	\$ 518,275	3.15%
Communications			\$ 925,901	***			\$ 56,550	***
Fire	\$ 4,176,850	\$ 4,356,608	\$ 4,899,436	12.46%	\$ 447,271	\$ 101,000	\$ 122,000	20.79%
Building Inspections	\$ 641,920	\$ 673,303	\$ 702,958	4.40%	\$ -	\$ 12,000	\$ 28,500	137.50%
Animal Control	\$ 431,527	\$ 442,555	\$ 472,532	6.77%	\$ 43,700	\$ -	\$ -	***
Engineering	\$ 1,598,514	\$ 1,614,264	\$ 1,662,523	2.99%	\$ 70,000	\$ 26,500	\$ 36,000	35.85%
Parks	\$ 1,201,013	\$ 1,229,414	\$ 1,395,576	13.52%	\$ 248,000	\$ 159,500	\$ 122,500	-23.20%
Recreation	\$ 587,661	\$ 634,832	\$ 657,106	3.51%	\$ 199,000	\$ 32,500	\$ 392,480	1107.63%
Other (Typically Capital Transfers)	\$ -	\$ -	\$ -	***	\$ 156,192	\$ 347,503	\$ 118,477	-65.91%
Interfund Transfers	\$ 239,976	\$ 215,171	\$ 678,341	215.26%	\$ 355,000	\$ 871,500	\$ 124,495	-85.71%
<b>Total Expenditures</b>	<b>\$ 22,853,925</b>	<b>\$ 23,813,250</b>	<b>\$ 26,533,094</b>	<b>11.42%</b>	<b>\$ 2,313,629</b>	<b>\$ 2,930,481</b>	<b>\$ 2,306,602</b>	<b>-21.29%</b>
Surplus (Deficit)	\$ (14,902)	\$ (79,530)	\$ (578,141)		\$ (455,000)	\$ (630,000)	\$ -	
<b>*Beginning 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>	
<b>Ending Fund Balance</b>	<b>\$ 10,141,557</b>	<b>\$ 10,062,027</b>	<b>\$ 9,483,885</b>		<b>\$ 15,159,378</b>	<b>\$ 14,529,378</b>	<b>\$ 14,529,378</b>	

**CITY OF TWIN FALLS**

**Budget Summary**

	Street Fund - Special Revenue				Airport Fund - Special Revenue			
	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted
<b>REVENUES:</b>			\$ -					
Property Taxes	\$ 1,173,375	\$ 1,198,458	\$ 1,083,500	-100.00%	\$ 372,712	\$ 374,804	\$ 368,314	-1.73%
Revenue Sharing - State								
Revenue Sharing - County								
Franchise Taxes	\$ 1,000,310	\$ 1,002,000	\$ 1,025,000	-100.00%				
Licenses and Permits								
Highway Users Fund	\$ 1,990,000	\$ 2,020,000	\$ 2,220,000	-100.00%				
County Road/Bridge Tax	\$ 875,000	\$ 906,000	\$ 945,000	145.03%				
Liquor Fund								
Court Revenues								
Investment Earnings	\$ 41,000	\$ 80,000	\$ 40,200	-100.00%	\$ 16,614	\$ 30,000	\$ 30,000	0.00%
Grants	\$ -	\$ -						
E-911 Revenue								
Fire District								
Airport- Landing Fees/Space Rental					\$ 606,152	\$ 645,753	\$ 702,820	8.84%
Pool - Operations								
Other	\$ -	\$ -			\$ 372,712	\$ 374,695	\$ 375,312	0.16%
Interfund Transfers	\$ 89,464	\$ 89,858	\$ 1,091,700	-100.00%	\$ 5,155	\$ 5,177	\$ 5,283	2.05%
Existing Fund Balance (Reserves)	\$ -		\$ 700,000	#DIV/0!				
<b>Total Revenues</b>	<b>\$ 5,169,149</b>	<b>\$ 5,296,316</b>	<b>\$ 7,105,400</b>	<b>34.16%</b>	<b>\$ 1,373,345</b>	<b>\$ 1,430,429</b>	<b>\$ 1,481,729</b>	<b>3.59%</b>
<b>EXPENDITURES:</b>								
Street	\$ 4,826,484	\$ 4,948,452	\$ 6,742,105	36.25%				
Street Light								
Library & Library Operating								
Airport					\$ 1,016,158	\$ 1,070,228	\$ 1,110,968	3.81%
Pool								
Fireworks								
Insurance								
Other								
Interfund Transfers	\$ 342,665	\$ 347,863	\$ 363,294	4.44%	\$ 357,187	\$ 360,202	\$ 370,762	2.93%
<b>Total Expenditures</b>	<b>\$ 5,169,149</b>	<b>\$ 5,296,315</b>	<b>\$ 7,105,399</b>	<b>34.16%</b>	<b>\$ 1,373,345</b>	<b>\$ 1,430,429</b>	<b>\$ 1,481,730</b>	<b>3.59%</b>
Surplus (Deficit)	\$ -	\$ 0	\$ (700,000)		\$ -	\$ 0	\$ (0)	
<b>Beginning 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>	
<b>Ending Fund Balance</b>	<b>\$ 5,044,128</b>	<b>\$ 5,044,128</b>	<b>\$ 4,344,129</b>		<b>\$ 1,208,775</b>	<b>\$ 1,208,775</b>	<b>\$ 1,208,774</b>	

**CITY OF TWIN FALLS**

**Budget Summary**

	*Other Non-Major Tax Supported Funds				Total Tax Supported Funds			
	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted
<b>REVENUES:</b>								
Property Taxes	\$ 1,822,817	\$ 1,861,914	\$ 1,866,530	0.25%	\$ 18,203,078	\$ 19,276,360	\$ 20,253,889	5.07%
Revenue Sharing - State	\$ 825	\$ 825	\$ 825	0.00%	\$ 2,016,000	\$ 2,079,000	\$ 2,115,342	1.75%
Revenue Sharing - County	\$ 120,000	\$ 120,000	\$ 128,028	6.69%	\$ 1,676,000	\$ 1,734,000	\$ 1,850,001	6.69%
Franchise Taxes	\$ 374,690	\$ 375,000	\$ 375,000	0.00%	\$ 1,905,000	\$ 1,877,000	\$ 1,892,000	0.80%
Licenses and Permits	\$ 675	\$ 675	\$ 675	0.00%	\$ 1,226,675	\$ 1,214,675	\$ 1,243,675	2.39%
Highway Users Fund					\$ 1,990,000	\$ 2,020,000	\$ 2,220,000	9.90%
County Road/Bridge Tax					\$ 875,000	\$ 906,000	\$ 945,000	4.30%
Liquor Fund					\$ 575,000	\$ 615,000	\$ 646,000	5.04%
Court Revenues					\$ 175,000	\$ 200,000	\$ 200,000	0.00%
Investment Earnings	\$ 15,726	\$ 20,000	\$ 31,500	57.50%	\$ 288,000	\$ 450,000	\$ 486,700	8.16%
Grants	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ 41,760	\$ 61,000	\$ 61,000	0.00%
E-911 Revenue					\$ 464,000	\$ 451,500	\$ 496,000	9.86%
Fire District					\$ 453,541	\$ 476,218	\$ 500,029	5.00%
Airport- Landing Fees/Space Rental					\$ 606,152	\$ 645,753	\$ 702,820	8.84%
Pool - Operations			\$ 342,500	***			\$ 342,500	***
Other	\$ 64,000	\$ 60,500	\$ 60,500	0.00%	\$ 1,091,628	\$ 1,140,069	\$ 1,349,114	18.34%
Interfund Transfers	\$ 302,898	\$ 841,232	\$ 347,448	-58.70%	\$ 2,355,943	\$ 2,895,516	\$ 3,998,620	38.10%
Existing Fund Balance (Reserves)	\$ 18,000	\$ 60,000	\$ 63,000	5.00%	\$ 543,820	\$ 769,530	\$ 1,341,141	74.28%
<b>Total Revenues</b>	<b>\$ 2,720,631</b>	<b>\$ 3,341,146</b>	<b>\$ 3,217,006</b>	<b>-3.72%</b>	<b>\$ 34,486,597</b>	<b>\$ 36,811,621</b>	<b>\$ 40,643,831</b>	<b>10.41%</b>
<b>EXPENDITURES:</b>								
City Council					\$ 156,895	\$ 158,698	\$ 141,952	-10.55%
City Manager					\$ 912,417	\$ 1,554,751	\$ 1,036,418	-33.34%
Finance					\$ 757,489	\$ 769,392	\$ 945,146	22.84%
Legal					\$ 389,519	\$ 395,582	\$ 540,225	36.56%
Planning & Zoning					\$ 404,838	\$ 531,878	\$ 482,864	-9.22%
Code Enforcement					\$ 240,524	\$ 226,568	\$ 232,780	2.74%
Economic Development					\$ 225,355	\$ 213,447	\$ 249,061	16.69%
Human Resources					\$ 457,182	\$ 450,141	\$ 600,028	33.30%
Information Services					\$ 1,779,275	\$ 1,931,585	\$ 2,599,170	34.56%
Police					\$ 9,447,436	\$ 9,795,040	\$ 9,616,676	-1.82%
Communications					\$ -	\$ -	\$ 982,451	#DIV/0!
Fire					\$ 4,624,121	\$ 4,457,608	\$ 5,021,436	12.65%
Building Inspections					\$ 641,920	\$ 685,303	\$ 731,458	6.73%
Animal Control					\$ 475,227	\$ 442,555	\$ 472,532	6.77%
Engineering					\$ 1,668,514	\$ 1,640,764	\$ 1,698,523	3.52%
Parks					\$ 1,449,013	\$ 1,388,914	\$ 1,518,076	9.30%
Recreation					\$ 786,661	\$ 667,332	\$ 1,049,586	57.28%
Street					\$ 4,826,484	\$ 4,948,452	\$ 6,742,105	36.25%
Street Light	\$ 422,422	\$ 416,420	\$ 365,000	-12.35%	\$ 422,422	\$ 416,420	\$ 365,000	-12.35%
Library & Library Operating	\$ 1,665,188	\$ 1,754,759	\$ 1,819,321	3.68%	\$ 1,665,188	\$ 1,754,759	\$ 1,819,321	3.68%
Airport					\$ 1,016,158	\$ 1,070,228	\$ 1,110,968	3.81%
Pool	\$ 127,000	\$ 650,000	\$ 495,086	-23.83%	\$ 127,000	\$ 650,000	\$ 495,086	-23.83%
Fireworks	\$ 8,000	\$ 8,000	\$ 8,000	0.00%	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Insurance	\$ 421,775	\$ 435,385	\$ 451,448	3.69%	\$ 421,775	\$ 435,385	\$ 451,448	3.69%
Other					\$ 156,192	\$ 347,503	\$ 118,477	-65.91%
Interfund Transfers	\$ 76,246	\$ 76,581	\$ 78,151	2.05%	\$ 1,371,074	\$ 1,871,317	\$ 1,615,044	-13.69%
<b>Total Expenditures</b>	<b>\$ 2,720,631</b>	<b>\$ 3,341,145</b>	<b>\$ 3,217,006</b>	<b>-3.72%</b>	<b>\$ 34,430,679</b>	<b>\$ 36,811,620</b>	<b>\$ 40,643,831</b>	<b>10.41%</b>
Surplus (Deficit)	\$ (18,000)	\$ (59,999)	\$ (63,000)		\$ (487,902)	\$ (769,529)	\$ (1,341,142)	
<b>Beginning Fund Balance</b>	<b>\$ 1,200,943</b>	<b>\$ 1,182,943</b>	<b>\$ 1,122,943</b>		<b>\$ 33,224,682</b>	<b>\$ 32,736,780</b>	<b>\$ 31,967,251</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,182,943</b>	<b>\$ 1,122,943</b>	<b>\$ 1,059,943</b>		<b>\$ 32,736,780</b>	<b>\$ 31,967,251</b>	<b>\$ 30,626,110</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 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted
<b>REVENUES:</b>								
Water Fees	\$ 9,284,990	\$ 9,361,649	\$ 9,995,283	6.77%				
Wastewater Fees					\$ 9,091,635	\$ 8,944,431	\$ 9,148,664	2.28%
Sanitation Fees								
Common Area Maintenance Fees								
Golf-Greens Fees/Passes/Misc.								
Dierkes-Gate Fees/Passes/Misc.								
Investment Earnings	\$ 116,266	\$ 125,000	\$ 195,000	56.00%	\$ 361,836	\$ 300,000	\$ 210,000	-30.00%
Grants								
Sanitation Fees - Admin.								
Wastewater DAF Fees								
Other	\$ 129,010	\$ 142,000	\$ 198,910	40.08%	\$ 55,000	\$ 55,000	\$ 55,000	0.00%
Interfund Transfers	\$ 542,810	\$ 555,340	\$ 603,998	8.76%				
Existing Fund Balance (Reserves)	\$ 3,114,096	\$ -	\$ 900,000	#DIV/0!			\$ 1,000,000	
<b>Total Revenues</b>	<b>\$13,187,172</b>	<b>\$10,183,989</b>	<b>\$11,893,191</b>	<b>16.78%</b>	<b>\$ 9,508,471</b>	<b>\$ 9,299,431</b>	<b>\$10,413,664</b>	<b>11.98%</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 1,970,868	\$ 2,136,768	\$ 2,146,192	0.44%	\$ 705,530	\$ 786,708	\$ 817,508	3.91%
M & O	\$ 2,720,239	\$ 2,826,096	\$ 2,932,899	3.78%	\$ 3,541,392	\$ 3,528,346	\$ 3,274,380	-7.20%
Capital	\$ 4,618,310	\$ 1,299,500	\$ 2,829,095	117.71%	\$ 1,012,250	\$ 685,600	\$ 983,625	43.47%
Debt Service	\$ 2,810,162	\$ 2,797,119	\$ 2,794,891	-0.08%	\$ 3,480,856	\$ 3,485,731	\$ 3,485,357	-0.01%
Interfund Transfers	\$ 1,067,593	\$ 1,124,506	\$ 1,190,115	5.83%	\$ 768,443	\$ 813,046	\$ 1,852,795	127.88%
<b>Total Expenditures</b>	<b>\$13,187,172</b>	<b>\$10,183,989</b>	<b>\$11,893,191</b>	<b>16.78%</b>	<b>\$ 9,508,471</b>	<b>\$ 9,299,431</b>	<b>\$10,413,664</b>	<b>11.98%</b>
Surplus (Deficit)	\$ (3,114,096)	\$ (0)	\$ (900,000)		\$ -	\$ (0)	\$ (1,000,000)	
<b>Beginning 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>	
<b>Ending Fund Balance</b>	<b>\$36,269,475</b>	<b>\$36,269,475</b>	<b>\$35,369,475</b>		<b>\$57,028,388</b>	<b>\$57,028,388</b>	<b>\$56,028,387</b>	

	Sanitation Fund - Enterprise Fund				*Non-Major Enterprise Funds			
	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted
<b>REVENUES:</b>								
Water Fees								
Wastewater Fees								
Sanitation Fees	\$ 2,404,000	\$ 2,513,119	\$ 2,587,855	2.97%				
Common Area Maintenance Fees					\$ 29,108	\$ 32,466	\$ 41,819	28.81%
Golf-Greens Fees/Passes/Misc.					\$ -	\$ -	\$ -	
Dierkes-Gate Fees/Passes/Misc.					\$ 200,374	\$ 194,687	\$ 180,568	-7.25%
Investment Earnings	\$ 4,681	\$ 6,000	\$ 8,000	33.33%	\$ 3,785	\$ 4,000	\$ 4,000	0.00%
Grants								
Sanitation Fees - Admin.	\$ 439,191	\$ 441,000	\$ 481,009	9.07%				
Wastewater DAF Fees								
Other (Golf)					\$ 76,313	\$ 81,465	\$ 85,488	4.94%
Interfund Transfers					\$ 65,000	\$ 55,000	\$ 117,995	114.54%
Existing Fund Balance (Reserves)					\$ 4,034	\$ -	\$ -	#DIV/0!
<b>Total Revenues</b>	<b>\$ 2,847,872</b>	<b>\$ 2,960,119</b>	<b>\$ 3,076,864</b>	<b>3.94%</b>	<b>\$ 378,614</b>	<b>\$ 367,618</b>	<b>\$ 429,870</b>	<b>16.93%</b>
<b>EXPENDITURES:</b>								
Personnel	\$ -	\$ -	\$ -		\$ 164,062	\$ 169,214	\$ 173,237	2.38%
M & O	\$ 2,410,000	\$ 2,515,000	\$ 2,603,855	3.53%	\$ 112,294	\$ 116,092	\$ 126,074	8.60%
Capital	\$ -	\$ -	\$ -		\$ 90,000	\$ 70,000	\$ 117,995	68.56%
Debt Service	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Interfund Transfers	\$ 437,872	\$ 445,119	\$ 473,009	6.27%	\$ 12,258	\$ 12,312	\$ 12,564	2.05%
<b>Total Expenditures</b>	<b>\$ 2,847,872</b>	<b>\$ 2,960,119</b>	<b>\$ 3,076,864</b>	<b>3.94%</b>	<b>\$ 378,614</b>	<b>\$ 367,618</b>	<b>\$ 429,870</b>	<b>16.93%</b>
Surplus (Deficit)	\$ -	\$ 0	\$ 0		\$ (4,034)	\$ (0)	\$ (0)	
<b>Beginning 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>Ending Fund Balance</b>	<b>\$ 470,822</b>	<b>\$ 470,822</b>	<b>\$ 470,822</b>		<b>\$ 921,069</b>	<b>\$ 921,069</b>	<b>\$ 921,069</b>	

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

**CITY OF TWIN FALLS**

**Budget Summary**

	*Other Non-Major Funds				Total Non-Tax Supported Funds			
	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted	FY 2016 Budgeted	FY 2017 Budgeted	FY 2018 Budgeted	% Change 2018 vs 2017 Budgeted
<b>REVENUES:</b>								
Water Fees					\$ 9,284,990	\$ 9,361,649	\$ 9,995,283	6.77%
Wastewater Fees					\$ 9,091,635	\$ 8,944,431	\$ 9,148,664	2.28%
Sanitation Fees					\$ 2,404,000	\$ 2,513,119	\$ 2,587,855	2.97%
Common Area Maintenance Fees					\$ 29,108	\$ 32,466	\$ 41,819	28.81%
Golf-Greens Fees/Passes/Misc.					\$ -	\$ -	\$ -	
Dierkes-Gate Fees/Passes/Misc.					\$ 200,374	\$ 194,687	\$ 180,568	-7.25%
Investment Earnings					\$ 486,568	\$ 435,000	\$ 417,000	-4.14%
Grants	\$ 2,606,000	\$ 3,765,375	\$ 3,877,600	2.98%	\$ 2,606,000	\$ 3,765,375	\$ 3,877,600	2.98%
Sanitation Fees - Admin.					\$ 439,191	\$ 441,000	\$ 481,009	9.07%
Wastewater DAF Fees					\$ -	\$ -	\$ -	
Other	\$ 220,100	\$ 240,200	\$ 132,400	-44.88%	\$ 480,423	\$ 518,665	\$ 471,798	-9.04%
Interfund Transfers	\$ 693,487	\$ 721,713	\$ 457,391	-36.62%	\$ 1,301,297	\$ 1,332,053	\$ 1,179,384	-11.46%
Existing Fund Balance (Reserves)	\$ 550,793	\$ 874,602	\$ 411,000	-53.01%	\$ 3,668,923	\$ 874,602	\$ 2,311,000	164.23%
<b>Total Revenues</b>	<b>\$ 4,070,380</b>	<b>\$ 5,601,890</b>	<b>\$ 4,878,391</b>	<b>-12.92%</b>	<b>\$ 29,992,509</b>	<b>\$ 28,413,047</b>	<b>\$ 30,691,980</b>	<b>8.02%</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 347,071	\$ 374,891	\$ 390,812	4.25%	\$ 3,187,531	\$ 3,467,581	\$ 3,527,748	1.74%
M & O	\$ 93,516	\$ 126,702	\$ 102,429	-19.16%	\$ 8,877,441	\$ 9,112,236	\$ 9,039,637	-0.80%
Capital	\$ 3,629,793	\$ 5,100,297	\$ 4,384,500	-14.03%	\$ 9,350,353	\$ 7,155,397	\$ 8,315,215	16.21%
Debt Service	\$ -				\$ 6,291,018	\$ 6,282,850	\$ 6,280,248	-0.04%
Interfund Transfers	\$ -		\$ 650		\$ 2,286,166	\$ 2,394,983	\$ 3,529,133	47.36%
<b>Total Expenditures</b>	<b>\$ 4,070,380</b>	<b>\$ 5,601,890</b>	<b>\$ 4,878,391</b>	<b>-12.92%</b>	<b>\$ 29,992,509</b>	<b>\$ 28,413,048</b>	<b>\$ 30,691,981</b>	<b>8.02%</b>
Surplus (Deficit)	\$ (550,793)	\$ (874,602)	\$ (411,000)		\$ (3,668,923)	\$ (874,603)	\$ (2,311,000)	
<b>Beginning 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>Ending Fund Balance</b>	<b>\$ 4,324,458</b>	<b>\$ 3,449,856</b>	<b>\$ 3,038,856</b>		<b>\$ 97,912,300</b>	<b>\$ 97,037,697</b>	<b>\$ 94,726,697</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)								
LID Guarantee Fund (Special Revenue)								
Seizure & Restitution Fund (Other Funds)								
ICDBG Fund (Other Funds)								

**CITY OF TWIN FALLS**

**Budget Summary**

<b>Total Revenues and Expenditures - All City Funds</b>				
	<b>FY 2016 Budgeted</b>	<b>FY 2017 Budgeted</b>	<b>FY 2018 Budgeted</b>	<b>% Change 2018 vs 2017 Budgeted</b>
<b>REVENUES:</b>				
Property Taxes	\$ 18,203,078	\$ 19,276,360	\$ 20,253,889	5.07%
Revenue Sharing - State	\$ 2,016,000	\$ 2,079,000	\$ 2,115,342	1.75%
Revenue Sharing - County	\$ 1,676,000	\$ 1,734,000	\$ 1,850,001	6.69%
Franchise Taxes	\$ 1,905,000	\$ 1,877,000	\$ 1,892,000	0.80%
Licenses and Permits	\$ 1,226,675	\$ 1,214,675	\$ 1,243,675	2.39%
Highway Users Fund	\$ 1,990,000	\$ 2,020,000	\$ 2,220,000	9.90%
County Road/Bridge Tax	\$ 875,000	\$ 906,000	\$ 945,000	4.30%
Liquor Fund	\$ 575,000	\$ 615,000	\$ 646,000	5.04%
Court Revenues	\$ 175,000	\$ 200,000	\$ 200,000	0.00%
Water Fees	\$ 9,284,990	\$ 9,361,649	\$ 9,995,283	6.77%
Wastewater Fees	\$ 9,091,635	\$ 8,944,431	\$ 9,148,664	2.28%
Common Area Maintenance Fees	\$ 29,108	\$ 32,466	\$ 41,819	28.81%
Sanitation Fees	\$ 2,404,000	\$ 2,513,119	\$ 2,587,855	2.97%
Golf-Greens Fees/Passes/Misc.	\$ -	\$ -	\$ -	***
Dierkes-Gate Fees/Passes/Misc.	\$ 200,374	\$ 194,687	\$ 180,568	-7.25%
Investment Earnings	\$ 774,568	\$ 885,000	\$ 903,700	2.11%
Grants	\$ 2,647,760	\$ 3,826,375	\$ 3,938,600	2.93%
E-911 Revenue	\$ 464,000	\$ 451,500	\$ 496,000	9.86%
Fire District	\$ 453,541	\$ 476,218	\$ 500,029	5.00%
Airport- Landing Fees/Space Rental	\$ 606,152	\$ 645,753	\$ 702,820	8.84%
Sanitation Fees - Admin.	\$ 439,191	\$ 441,000	\$ 481,009	9.07%
Wastewater DAF Fees	\$ -	\$ -	\$ -	***
Other	\$ 1,572,051	\$ 1,658,734	\$ 2,197,240	32.46%
Interfund Transfers	\$ 3,657,240	\$ 4,227,569	\$ 5,144,177	21.68%
Existing Fund Balance (Reserves)	\$ 4,212,743	\$ 1,644,132	\$ 3,652,141	122.13%
<b>Total Revenues</b>	<b>\$ 64,479,106</b>	<b>\$ 65,224,668</b>	<b>\$ 71,335,812</b>	<b>9.37%</b>
<b>EXPENDITURES:</b>				
City Council	\$ 156,895	\$ 158,698	\$ 141,952	-10.55%
City Manager	\$ 912,417	\$ 1,554,751	\$ 1,036,418	-33.34%
Finance	\$ 757,489	\$ 769,392	\$ 945,146	22.84%
Legal	\$ 389,519	\$ 395,582	\$ 540,225	36.56%
Planning & Zoning	\$ 404,838	\$ 531,878	\$ 482,864	-9.22%
Code Enforcement	\$ 240,524	\$ 226,568	\$ 232,780	2.74%
Economic Development	\$ 225,355	\$ 213,447	\$ 249,061	16.69%
Human Resources	\$ 457,182	\$ 450,141	\$ 600,028	33.30%
Information Services	\$ 1,779,275	\$ 1,931,585	\$ 2,599,170	34.56%
Police	\$ 9,447,436	\$ 9,795,040	\$ 9,616,676	-1.82%
Communications			\$ 982,451	
Fire	\$ 4,624,121	\$ 4,457,608	\$ 5,021,436	12.65%
Building Inspections	\$ 641,920	\$ 685,303	\$ 731,458	6.73%
Animal Control	\$ 475,227	\$ 442,555	\$ 472,532	6.77%
Engineering	\$ 1,668,514	\$ 1,640,764	\$ 1,698,523	3.52%
Parks	\$ 1,449,013	\$ 1,388,914	\$ 1,518,076	9.30%
Recreation	\$ 786,661	\$ 667,332	\$ 1,049,586	57.28%
Street	\$ 4,826,484	\$ 4,948,452	\$ 6,742,105	36.25%
Street Light	\$ 422,422	\$ 416,420	\$ 365,000	-12.35%
Library & Library Operating	\$ 1,665,188	\$ 1,754,759	\$ 1,819,321	3.68%
Airport	\$ 1,016,158	\$ 1,070,228	\$ 1,110,968	3.81%
Pool	\$ 127,000	\$ 650,000	\$ 495,086	-23.83%
Fireworks	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Insurance	\$ 421,775	\$ 435,385	\$ 451,448	3.69%
Other	\$ 156,192	\$ 347,503	\$ 118,477	-65.91%
Interfund Transfers - Tax Supported Funds	\$ 1,371,074	\$ 1,871,317	\$ 1,615,044	-13.69%
Personnel - Non-Tax Supported Funds	\$ 3,187,531	\$ 3,467,581	\$ 3,527,748	1.74%
M & O - Non-Tax Supported Funds	\$ 8,877,441	\$ 9,112,236	\$ 9,039,637	-0.80%
Capital - Non-Tax Supported Funds	\$ 9,350,353	\$ 7,155,397	\$ 8,315,215	16.21%
Debt Service - Non-Tax Supported Funds	\$ 6,291,018	\$ 6,282,850	\$ 6,280,248	-0.04%
Interfund Transfers - Non-Tax Supported Funds	\$ 2,286,166	\$ 2,394,983	\$ 3,529,133	47.36%
<b>Total Expenditures-All Categories</b>	<b>\$ 64,423,188</b>	<b>\$ 65,224,668</b>	<b>\$ 71,335,812</b>	<b>9.37%</b>
Surplus (Deficit)	\$ (4,156,825)	\$ (1,644,132)	\$ (3,652,141)	

# BUDGET OVERVIEW

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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 2018 Budget. The specific allocations are outlined in subsequent sections of this budget. To ensure that we are incrementally improving each year, we will continue to review and develop performance plans to advance established vision statements. Additionally, we will use the City's 2030 Strategic Plan to build collaborative partnerships with our public, private and other community partners. Examples include the Economic Development Ready Team, Magic Valley Trail Enhancement Committee (MaVTEC), First Federal, and St. Luke's Regional Medical Center. These are just a few examples of the many opportunities that we have to collaborate with our partners to create the ideal community.
- Limit Tax Collections and Rate Increase. 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 2018 Recommended Budget estimates a 2.5% increase in water rates, a 5.0% increase in sewer rates, and a 2.4% 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 2018 provides competitive compensation and benefits adjustments as well as advanced training opportunities. It provides an across-the-board adjustment of 3.5% for all employees who meet 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. 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 for a 7.9% increase in 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 2018 provides increased funding for maintenance and planning activities in the City’s Street, Water and Waste Water funds.

*Streets Fund* – The Recommended Budget increases total capital funding in the Street Fund from \$3,313,975 to \$5,077,770, which represents an increase of \$1,763,795 or 53.22%. The FY 2018 total Street Fund allocation is derived from anticipated revenues totaling \$7,105,400, an increase of \$1,809,084 compared to FY 2017. The recommended budget does not rely on the use of cash reserves to support infrastructure projects.

*Water Fund* – The Recommended Budget recommends increasing the total capital funding in the Water Fund from \$1,299,500 to \$2,829,095, which represents an increase of \$1,529,595 or 117.71%. The FY 2018 allocation is derived from anticipated revenues totaling \$11,893,191, an increase of \$1,709,202 or 16.8% compared to FY 2017.

*Waste Water Fund* – The Recommended Budget includes total capital funding in the Waste Water Fund from \$685,600 to \$983,625, which represents an increase of \$298,025 or 43.47%. The FY 2018 allocation is derived from anticipated revenues totaling \$10,413,664, an increase of \$1,114,233 or 12% compared to FY 2017.

- 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.

# FUNDING THE STRATEGIC PLAN

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

The strategic plan is used to guide future budgetary and policymaking decisions and recommendations. When the 2030 City of Twin Falls Strategic Plan was adopted, the Council established and set a course to follow. The plan serves as the guidepost for all future policy and financial decisions in the future. The FY 2018 City Manager's Recommended Budget ties funds to the Priority 1 goals and objectives.

Recognizing that the environment in which we function changes over time, a periodic review of the specifics of the plan was built into the process. The first such comprehensive review and update is now underway. Over the course of the last several months, over thirty City officials and staff along with a variety of city commissions, boards and community members have provided input on the issues facing Twin Falls. As an organization, we consider this effort to be critically important in defining future and on-going City priorities. A draft of the recommended update to the 2030 City Strategic Plan will be presented to the City Council in the fall 2017 and will be included in the Fiscal Year 2018-2019 (FY 2019) Budget.

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.

Below are the highlights on how this budget responds to the strategic plan. Information that is more comprehensive is contained in each of the department narratives that appear in the subsequent sections of the FY 2018 budget. Additionally, all of the items in the Capital Improvement Plan are directly tied to the Strategic Plan and one or more of the eight focus areas.

# COMMUNITY STRATEGIC PLAN 2030

## CITY OF TWIN FALLS MISSION

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

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

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

Water, sewer and other public facilities function at a high level ensuring the public health benefits of that infrastructure are well-maintained and kept in compliance with acceptable standards. Community design standards facilitate individuals' commitment to maintaining a healthy lifestyle. 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.

Investments in parks and baseball facilities (Parks and Recreation) - \$29,900  
Recreation Center Community Discussion (Recreation) - \$10,000  
Parks Master Plan (Parks) - \$100,000  
Investment in Twin Falls Municipal Golf Course (Recreation) - \$117,995  
Street overlays and maintenance (Streets) - \$773,000  
Extending North College along Sunway Park (Streets) - \$300,000  
Zone 6 Seal Coat (Streets) - \$954,810

### **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.

- 5 Replacement Patrol Cars (Police) - \$275,118
- 2 New Patrol Cars (Police) - \$105,612
- Bomb Squad and S.W.A.T. Team Equipment (Police) - \$54,500
- Fire Inspection Vehicle and Upgrade Command Vehicle (Fire) - \$37,500
- Trench Rescue Equipment (Fire) - \$25,000
- Band Shell floor replacement in City Park (Recreation) - \$55,000
- Fencing along Canyon Rim Trail (Recreation) - \$46,500
- New City Well South #5 (Water) - \$750,000
- Main Line upgrades (Wastewater) - \$388,125
- SCADA Digital Monitoring System (Wastewater) - \$150,000

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

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

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

- Sidewalk Match Program (Streets) - \$55,000
- Signal Upgrade with Opticom (Streets) - \$330,000
- ADA requests and improvements (Streets) - \$80,000
- Pedestrian Crossing Signal at Washington and Caswell (Streets) - \$26,300
- Canyon Springs grade road repairs (Streets) - \$1,700,000
- Street equipment - Zipper, Brine Maker, snow plow blade, sand bed (Streets) - \$236,660
- New street construction (Streets) - \$927,000
- LED lights retrofits and improvements (Street Lights) - \$50,000
- Airport Construction Projects (Airport) - \$4,000,000

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

2030 Vision: Twin Falls exists in an unparalleled natural setting that provides recreational opportunities, solace and inspiration for residents and visitors alike. An on-going commitment to maintaining the natural heritage acknowledges the significance placed upon this aspect of community life by Twin Falls residents. The business community also recognizes the essential

role this commitment to our natural setting and proximity to outdoor activities plays in sustaining and expanding the region's economic vitality.

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

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

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

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

New restrooms at City Park (Recreation) - \$190,000  
Replace and upgrade electrical system at City Park (Recreation) - \$15,000  
Upgrades to the airport (Airport) - \$113,500

### **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.

Public Art Funding - \$6,192  
Library Projects (Library) - \$63,000

### **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.

Timeclock and Dynamic Scheduling Software (Finance) - \$140,000  
New position office set-up (Legal) - \$7,000  
Digitize Planning and Zoning application records (Planning and Zoning) - \$35,000  
Digital Radios for Police and Fire (Information Services) - \$562,840  
Dispatch Software (Communications) - \$56,500

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

# CAPITAL IMPROVEMENT PLAN

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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.

Several funds have capital expenditures and special projects included within their fund. These funds receive dedicated revenues and/or user fees to pay for their capital purchases.

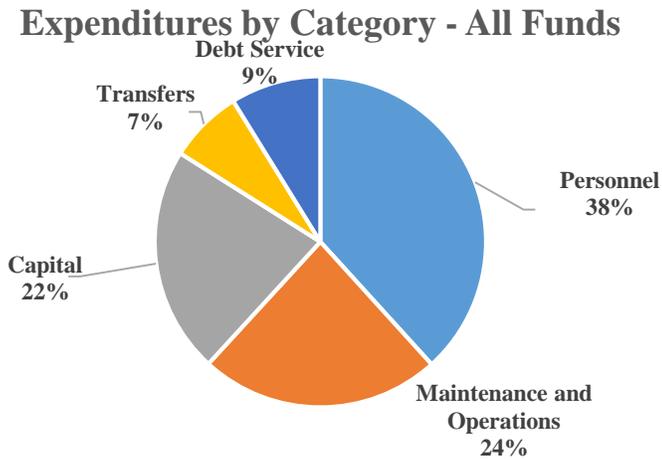
- Street Fund (Funded with dedicated street monies and Idaho Power franchise fees)
- Street Light Fund
- Library Fund (Operated separately from the City, with a separate board; funded with property taxes levied through the City)
- Airport Fund (Partial funding from Twin Falls County and concessionaires)
- 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)

The following is a detailed listing of the capital projects for FY 2018 in all funds.

City of Twin Falls Capital Expenditures				
Dept	Strategic Plan Objective	Priority	Detail Description	Detail Amount
Finance	IO1.1E	1	Timeclock and Dynamic Scheduling software	\$ 140,000
Finance	IO1.1E	1	Replace mail machine used by all depts	\$ 12,825
<b>Finance Total</b>				\$ 152,825
Legal	IO1.1	1	Paralegal office set up	\$ 2,500
Legal	IO1.1	1	DPA office set up	\$ 4,500
<b>Legal Total</b>				\$ 7,000
P&Z	IO1.1E	1	Scanning Project	\$ 35,000
<b>P&amp;Z Total</b>				\$ 35,000
Econ. Dev.	PC3.1A	1	Qualtrics Survey Software	\$ 1,500
<b>Econ. Dev. Total</b>				\$ 1,500
HR	IO1.1E	1	New Custodian(s) position set up	\$ 9,770
<b>HR Total</b>				\$ 9,770
Info Services	IO1.1E	1	GPS Units (Trimble and Mesa)	\$ 10,890
Info Services	IO1.1E	1	Fiber from PD to CH	\$ 7,500
Info Services	IO1.1E	1	Radio System - Digital PD and FD (or \$24,730 for repeaters) \$410,970 E911 Funds	\$ 562,840
<b>Info Services Total</b>				\$ 581,230
Police	SC4.1B	1	2 Investigation Vehicles	\$ 65,355
Police	SC4.1B	1	5 Ford Interceptor Patrol Vehicles (replacement)	\$ 275,118
Police	SC4.1B	1	2 Ford Interceptor Patrol Vehicles (new hire)	\$ 105,612
Police	SC4.1B	1	Bomb Suit Replacement	\$ 39,000
Police	SC4.2C	1	SWAT Camera	\$ 10,000
Police	SC4.2C	1	SWAT Suppressors Long Guns	\$ 5,500
Police	SC4.2C	1	Pole Camera	\$ 7,690
Police	SC4.2C	1	Body Wire	\$ 10,000
<b>Police Total</b>				\$ 518,275
Communications	IO1.1E	1	Dispatch Software	\$ 56,550
<b>Communications Total</b>				\$ 56,550
Fire	SC1.2A	1	New Fire Inspector Vehicle, upgrade Fire Chief Command Vehicle	\$ 37,500
Fire	SC1.2A	1	RMS Software Upgrade	\$ 35,000
Fire	SC1.2A	1	Washers and Dryers for Stations 1, 2, and 3	\$ 24,500
Fire	SC1.2A	1	Trench Rescue Equipment	\$ 25,000
<b>Fire Total</b>				\$ 122,000
Inspections	SC3.1C	1	Replace 11 year old Ranger	\$ 28,500
<b>Inspections Total</b>				\$ 28,500
Engineering	IO1.1E	1	2 Surface Pro computers for Lab	\$ 8,000
Engineering	IO1.1E	1	Replacement Vehicle	\$ 28,000
<b>Engineering Total</b>				\$ 36,000
Parks	HC1.2A	1	Baseball and softball equipment	\$ 10,000
Parks	HC1.2A	1	Harmon Park signage	\$ 2,500
Parks	HC1.2A	1	Skatepark Extension	\$ 10,000
Parks	HC1.2A	1	Parks Master Plan	\$ 100,000
<b>Parks Total</b>				\$ 122,500
Recreation	SC2, PC3.2	1	Band Shell floor replacement City Park	\$ 55,000
Recreation	SC2.2F	1	Canyon Rim Trail fencing, coulee to Harrison St	\$ 20,000
Recreation	SC2.2F	1	Confined Space Kit	\$ 3,300
Recreation	SC2.2F	1	Fencing at Evel Knievel jump site	\$ 26,500
Recreation	HC1.2	1	Frontier Field irrigation system on infield of softball diamonds	\$ 3,300
Recreation	HC1.2	1	Harmon Park irrigation system on softball diamonds	\$ 4,100
Recreation	PC3.2	1	New restrooms at City Park	\$ 190,000
Recreation	IO1.1E	1	Radio replacement	\$ 3,000
Recreation	HC1.2	1	Rec District Discussion	\$ 10,000
Recreation	PC3.2	1	Replace and update electrical at City park	\$ 15,000
Recreation	SC2.2F	1	Snow removal attachments for mowers	\$ 8,000
Recreation	SC2.2F	1	Trail Maintenance	\$ 30,000
Recreation	HC1.1E	1	Additions to Sunway Park	\$ 10,000
Recreation	HC1.1E	1	Widen sidewalks in neighborhoods	\$ 14,280
<b>Recreation Total</b>				\$ 392,480
Misc.	RC1.1E	1	Contingency	\$ 112,285
Misc.	RC1.1E	1	Public Art Funding	\$ 6,192
Misc.	HC1.1A	1	Transfer Golf Fund	\$ 117,995
Misc.	HC1.1A	1	Transfer Fireworks Fund	\$ 6,500
<b>Misc. Total</b>				\$ 242,972
			Total Capital Improvement Fund	\$ 2,306,602
			Less Transfers to other Funds	\$ (124,495)
			<b>Total Capital Improvement Fund less Transfers</b>	<b>\$ 2,182,107</b>

City of Twin Falls Capital Expenditures				
Dept	Strategic Plan Objective	Priority	Detail Description	Detail Amount
Streets	AC1.1A	1	Sidewalk match program	\$ 50,000
Streets	AC1.1A	1	Misc ADA improvements	\$ 55,000
Streets	HC1.2E	1	Overlays	\$ 412,000
Streets	HC1.2E	1	Misc Maintenance	\$ 361,000
Streets	HC1.2E	1	Zone 6 Seal Coating	\$ 954,810
Streets	AC1.5A	1	Zipper	\$ 173,000
Streets	AC1.5A	1	Brine Maker	\$ 29,950
Streets	AC1.5A	1	11' Plow	\$ 9,840
Streets	AC1.5A	1	New Sand Bed	\$ 23,870
Streets	AC1.5A	1	New Construction	\$ 927,000
Streets	AC1.5A	1	Canyon Springs Grade roadwork (\$1MM from Bond Reserves)	\$ 1,700,000
Streets	AC1.5A	1	Signal Upgrade	\$ 330,000
Streets	AC1.5A	1	Pedestrian Signal at Caswell & Washington St N	\$ 26,300
Streets	AC1.1A	1	Special ADA requests	\$ 25,000
<b>Streets Total</b>				\$ 5,077,770
St Light	AC1.5A	1	LED retro fits/improvements	\$ 50,000
<b>St Light Total</b>				\$ 50,000
Library	RC1.1E	1	Misc Capital	\$ 63,000
<b>Library Total</b>				\$ 63,000
Airport	PC2.2A	1	Terminal Flooring	\$ 45,000
Airport	PC2.2A	1	Design Services Roof Replacement for Terminal Phase 1	\$ 35,000
Airport	PC2.2A	1	Resturant Equipment/Repairs	\$ 5,000
Airport	PC2.2A	1	CCTV Security Computer	\$ 1,500
Airport	PC2.2A	1	Equipment Tires	\$ 10,000
<b>Airport Total</b>				\$ 96,500
Arprt Con	AC3.1A	1	Misc. Construction Projects	\$ 4,000,000
<b>Arprt Con Total</b>				\$ 4,000,000
Impact Fee Fd.	HC1.2E	1	North College into Sunway	\$ 300,000
<b>Impact Fee Fd. Total</b>				\$ 300,000
WS	SC2.1B	1	New Well out South #5	\$ 750,000
WS	SC2.1B	1	Canyon Springs Hypochlorite 100 lb unit	\$ 210,000
WS	SC2.1B	1	Land for new water tank	\$ 900,000
WS	SC2.1B	1	Canyon Springs Pup House paint and insulation	\$ 20,000
<b>WS Total</b>				\$ 1,880,000
WD	SC2.1B	1	Main line upgrades ADA replacement	\$ 25,875
WD	SC2.1B	1	Meter Replacement	\$ 310,500
WD	SC2.1B	1	Meter Reader Vehicle	\$ 15,500
WD	SC2.1B	1	F-150 Service Truck	\$ 30,000
WD	SC2.1B	1	Vac Truck Split with WWC	\$ 175,000
WD	SC2.1B	1	1" Mueller D5 Tapping	\$ 8,000
WD	SC2.1B	1	cradle Points (110)	\$ 13,420
WD	SC2.1B	1	Insta Valve Instalatin Equipment	\$ 92,200
WD	SC2.1B	1	Compactor (Hand helds)	\$ 4,000
WD	SC2.1B	1	1.5 -2" Mueller D5 Tapping Machine	\$ 4,000
<b>WD Total</b>				\$ 678,495
PI	SC2.1B	2	PI Master Plan	\$ 250,000
<b>PI Total</b>				\$ 250,000
Utility	IO1.1E	1	Estimated Monthly cost of hardware/software at \$0.10 per envelope for 13,000 items	\$ 15,600
Utility	IO1.1E	1	Training and installation of Bank Up hardware and software for scanning check and payment coupons for mailed payments	\$ 5,000
<b>Utility Total</b>				\$ 20,600
WWC	SC2.1B	1	Main Line Upgrades	\$ 388,125
WWC	SC2.1B	1	Combination Jet/Vac Truck	\$ 175,000
WWC	SC2.1B	1	Push inspection Camera	\$ 17,500
WWC	SC2.1B	1	Plow and Harness	\$ 20,000
WWC	SC2.1B	1	GIS Trimbel Unit	\$ 15,500
WWC	SC2.1B	1	6 Cradle points	\$ 7,500
<b>WWC Total</b>				\$ 623,625
WWT	SC2.1B	1	Scada	\$ 150,000
WWT	SC2.1B	1	Sludge truck	\$ 130,000
WWT	SC2.1B	1	TSS - Auger Falls Compliance Ponds	\$ 3,000
WWT	SC2.1B	1	TSS compliance ponds	\$ 17,000
WWT	SC2.1B	1	Small caps	\$ 60,000
<b>WWT Total</b>				\$ 360,000
Golf	HC1.1A	1	Veri-Cut	\$ 10,000
Golf	HC1.1A	1	Aerifyer	\$ 29,995
Golf	HC1.1A	1	Engineering for Storage Building	\$ 15,000
Golf	HC1.1A	1	Sprinkler Control Center Upgrade	\$ 25,000
Golf	HC1.1A	1	Repair of 12,13,14 Bridges	\$ 38,000
<b>Golf Total</b>				\$ 117,995
Seiz/Res	HC1.2D	1	2 - CID Vehicles	\$ 67,000
Seiz/Res	HC1.2D	1	Cell phone software & covert lights	\$ 17,500
<b>Seiz/Res Total</b>				\$ 84,500
			<b>Grand Total All Funds</b>	<b>\$ 15,909,087</b>
			Less Transfers to other Funds	\$ (124,495)
			<b>Grand Total All Funds less Transfers</b>	<b>\$ 15,784,592</b>

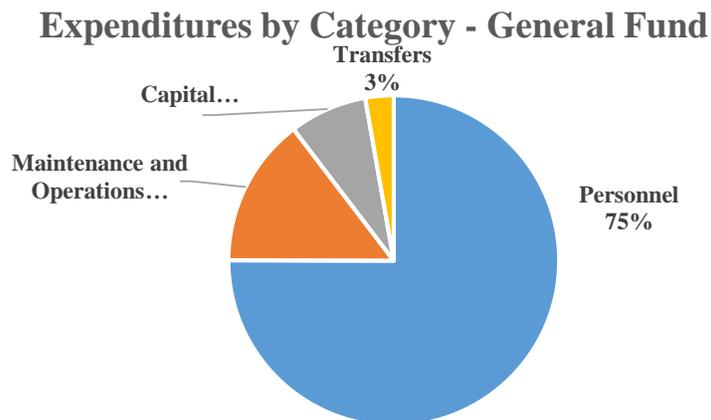
Expenditures in this budget are classified under one of five major categories – Personnel, Maintenance and Operations, Capital, Debt Service and Transfers. The graph below shows the relative percentage of FY2018 budget expenditures for the five major categories in all funds combined.



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

**EXPENDITURES IN GENERAL FUND**

Using the same classification of expenditure types (less Debt Service), the relative percentages of budgeted expenditures for the General Fund are shown below. When analyzing General Fund expenses by category, Personnel costs are a much higher percentage than compared to all funds as a whole. The General Fund supports very little capital improvements when compared to all funds as a whole.



**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 the importance of providing our employees with a competitive total compensation package and our responsibility to do so. However, in an effort to meet an ever-increasing workload, citizen expectations, and legislated requirements, several requests were made by department leaders to add employees to our workforce. More requests for new employees were made than we were able to include in the proposed budget. However, the fact that the positions were not included, does not mean they aren’t still needed.

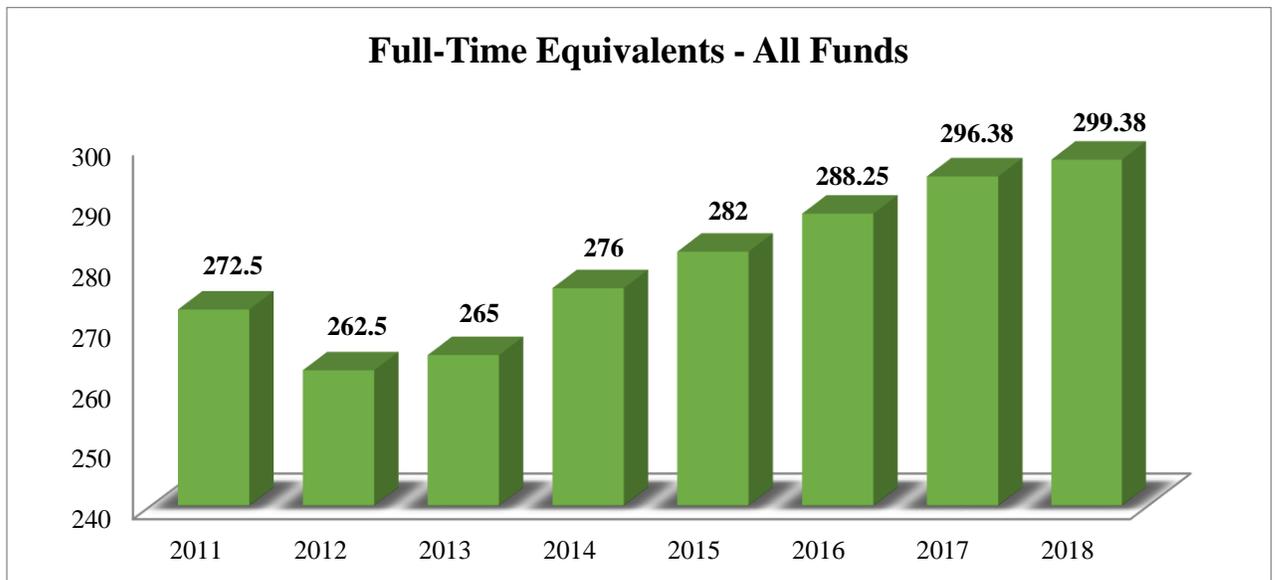
Therefore, we want to make sure we include all of the positions requested, but not funded:

<b>FY 2018 Requested Positions</b>		
<b>Tax Supported Funds (TSF) Requests:</b>	<b>FTE</b>	<b>\$</b>
Code Enforcement Admin	1	\$65,050
Human Resources Specialist	1	\$64,921
School Resource Officer	1	\$79,610
2- Dispatchers	2	\$138,581
3 - Firefighters	3	\$243,163
DDACTS/Body Camera Coordinator	1	\$57,188
Fire Inspector	1	\$83,660
Electrical Inspector (1/2 time)	0.5	\$35,306
Engineering Technician	1	\$80,635
Park Operator	1	\$66,045
Street Operator	1	\$67,076
Asst. Public Works Director (1/3 Street)	0.33	\$40,811
<b>Total TSF:</b>	<b>13.83</b>	<b>\$1,022,046</b>
<b>NON-TSF Requests:</b>		
	<b>FTE</b>	<b>\$</b>
Asst. Public Works Director (1/3 Water)	0.33	\$40,811
Asst. Public Works Director (1/3 Sewer)	0.34	\$40,811
<b>Total Non-TSF:</b>	<b>0.67</b>	<b>\$40,811</b>
<b>Grand Total:</b>	<b>14.5</b>	<b>\$1,062,857</b>

The City of Twin Falls has a philosophy of adding full-time employees only when “need” and “sustainability” can be demonstrated. Based on updated US Census data, the City of Twin Falls has a population of 47,468. 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 to drop to four.

The City of Twin Falls currently has a total of a total of 296.38 full-time professionals working to deliver services to the citizens of Twin Falls. The FY 2018 City Manager’s Recommended Budget adds an additional 3 full-time equivalent (FTE) positions to assist with increase workloads and to meet the service delivery demands of our citizens and partners. The positions are:

- Two position in the Legal Department: a paralegal (\$50,183) and a deputy prosecuting attorney (\$52,497). This is in anticipation of the retirement of the current prosecutor, and will bring this service “in-house”
- A total of approximately 1.75 FTEs custodial/janitors to be assigned to the new and expanded facilities: City Hall complex, Public Safety Complex and expanded Airport Terminal



A majority of the funding (and in some cases all) for the new positions proposed in the City Manager’s Recommended Budget for FY 2018 are a result of modifying existing contracts for service with external/private partners. If all of the positions are approved, the City of Twin Falls total FTE count would increase to 299.38.

The FY 2018 City Manager’s other expenditures associated with personnel, the FY 2018 Recommended Budget:

- Provides for performance-based adjustment for all employees (3.5%)
- Moves the City’s compensation table (5%)
- Increased funding for health care insurance (7.9%)

# FULL TIME EQUIVALENT SUMMARY

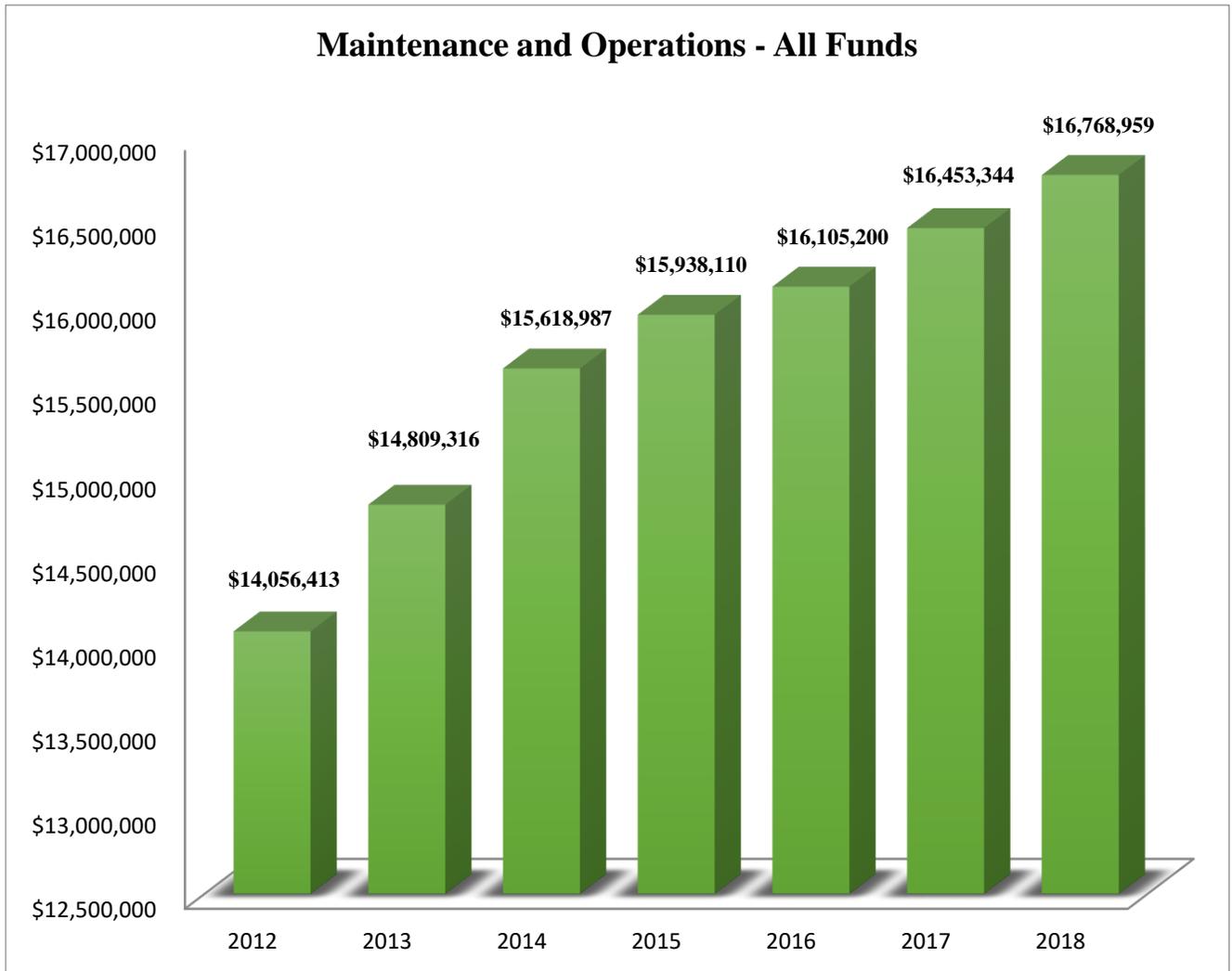
## Total Full Time Equivalents (FTE's)

<u>Funds</u>	<u>Departments</u>	<u>FYE</u> <u>2016</u> <u>FTE's</u>	<u>FYE 2017</u> <u>FTE's</u>	<u>FYE</u> <u>2018</u> <u>FTE's</u>	<u>Added</u> <u>In FYE</u> <u>2018</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	2.25	1.25
	Planning & Zoning	5.00	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	4.50	1.50
	Information Services	8.75	7.75	7.75	-
	Police:				-
	Investigations	16.00	17.00	17.00	-
	Uniforms	63.00	67.00	67.00	-
	Administrative Services	16.00	17.00	17.00	-
	Communications	11.00	11.00	11.00	-
	Animal Control	2.00	2.00	2.00	-
	Fire	42.00	42.00	42.00	-
	Building Inspections	8.00	8.00	8.00	-
	Engineering	15.25	14.25	14.25	-
	Parks	12.67	12.67	12.67	-
	Recreation	5.08	5.08	5.08	-
<b>General Fund Sub-Total</b>		<b>226.00</b>	<b>230.00</b>	<b>232.75</b>	<b>2.75</b>
<b>Street Fund</b>		13.00	14.00	14.00	-
<b>Airport Fund</b>		7.00	8.13	8.38	0.25
<b>Total Tax Supported Funds:</b>		<b>246.00</b>	<b>252.13</b>	<b>255.13</b>	<b>3.00</b>
<b>Enterprise Funds:</b>					
<b>Water Fund:</b>	Water Supply	4.00	5.00	5.00	-
	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>28.50</b>	<b>28.50</b>	<b>-</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>39.25</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>289.25</b>	<b>296.38</b>	<b>299.38</b>	<b>3.00</b>
FYE 2018 Position Added:	3/4 year paralegal				
	1/2 year deputy prosecuting attorney				
	Two janitors, one full time and one part time				

**MAINTENANCE AND OPERATIONS 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 from previous fiscal years, economic trends, and the municipal costs index.

The FY 2018 Recommended Budget funds a total of \$16,768,959 to cover expenses associated with operational costs compared to the allocation of \$16,453,344 in FY 2017. This represents an increase of \$315,615 across all funds, or 1.88%.



### **CAPITAL EXPENDITURES IN ALL FUNDS**

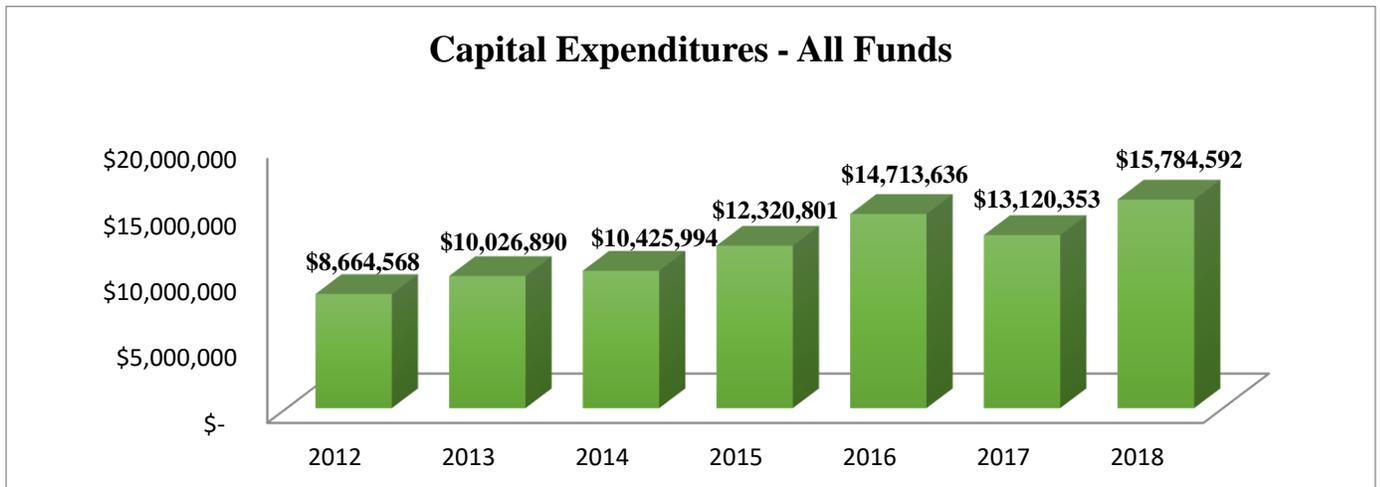
Capital improvements are investments made in our infrastructure. Six of the eight primary focus areas in the City of Twin Falls 2030 Strategic Plan are considered “capital dependent.” Capital financing is necessary for the ongoing development, expansion, maintenance, and repair of these capital assets,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

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

- 103 buildings and structures throughout Twin Falls, ranging from the Magic Valley Regional Airport to administrative buildings; from police and fire stations to water delivery and treatment structures.
- 1,476 acres of open spaces and developed park lands, including world-class amenities such as Auger Falls, Shoshone Falls and Dierkes Lake.
- 640 lane miles to maintain.

A small sampling of the capital initiatives that have been funded in this budget include: making improvements to our water, waste water and transportation systems; improving our trail systems; making miscellaneous park improvements; rotating our fleet, vehicles, machinery and equipment; replacing the restrooms at City Park; 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 (GFOA), the City of Twin Falls capitalizes acquisitions and improvements that are durable and in excess of \$5,000. In total, the FY 2018 budget allocates \$15,784,592 to fund needed, critical and desired capital improvements and community amenities. In FY 2017, the City of Twin Falls budgeted to spend a total of \$12,780,353 in capital improvements. The FY 2018 allocation is an increase of \$2,664,239 or 20.31%.



The City of Twin Falls has spent a total of \$131,739,517 on capital improvements since 2012. \$85,070,824 as illustrated on the graph above plus an additional \$47,000,000 on the wastewater treatment plant improvement project and City Hall/Public Safety Complex.

# EXPENDITURES BY FUND

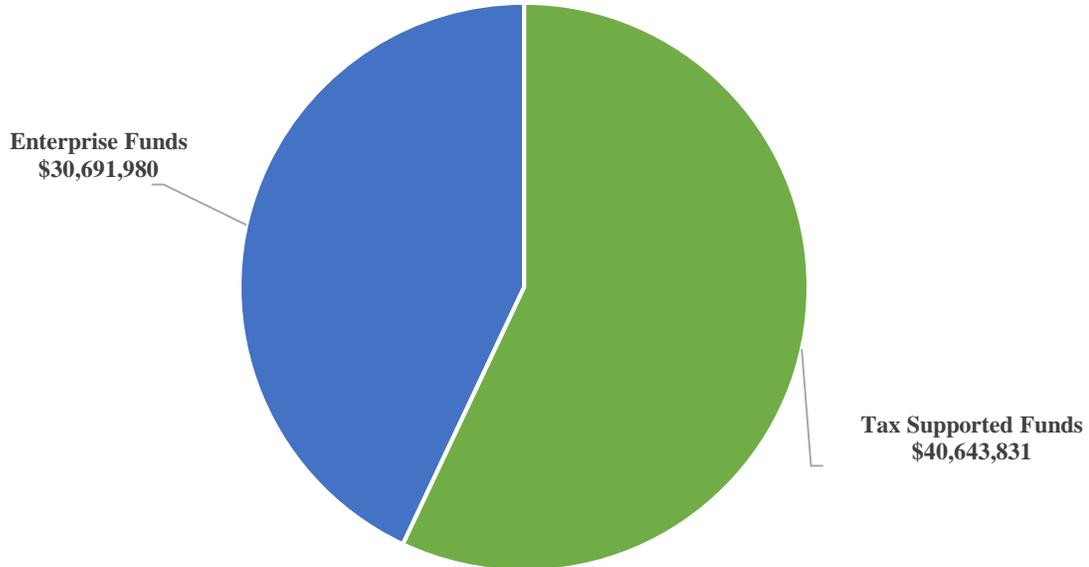
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Budgeting is the “life-blood” of government. Through the budgeting process, revenues received from all sources – tax collections, user-fees, and federal and state grants, etc. – are transformed into tangible goods and services. Through the act of budgeting,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

The most commonly recognized government activities are conducted through **Tax Supported or Government Funds**. The Tax Supported 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.

**Enterprise Funds** account for services financed through the assessment of user-fees. The main goal or purpose of these business-like funds is to provide services to customers at a price that will cover both the current cost of operations and the purchase and maintenance of necessary capital assets. The City has five separate and distinct Enterprise Funds, which include the City’s Water Fund (supply, distribution, irrigation and utility services), Sewer Fund (collections and treatment) Sanitation, Golf, and Dierkes/Shoshone Falls.

## Expenditures by Fund - FY 2018



## **TAX SUPPORTED FUNDS**

### **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 2018, General Fund expenses are projected to be \$26,516,144.

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 through the general fund. Many of the significant increases in Operational Budgets are due to increases in the cost of health insurance, salary increases, as well as a comprehensive analysis of personnel expenses.

#### **City Council – FY 2018 Budget: \$146,582**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$146,582**, A DECREASE OF \$10,313 FROM FY17  
FISCAL YEAR 2017 CAPITAL BUDGET: **\$0**, A DECREASE OF \$0 FROM FY17

#### **City Manager's Office – FY 2018 Budget: \$1,036,418**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$1,036,418**, AN INCREASE OF \$81,668 FROM FY17  
FISCAL YEAR 2017 CAPITAL BUDGET: **\$0**, A DECREASE OF \$600,000 FROM FY17

#### **Finance Department – FY 2018 Budget: \$945,146**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$792,321**, AN INCREASE OF \$22,929 FROM FY17  
FISCAL YEAR 2017 CAPITAL BUDGET: **\$152,825**, AN INCREASE OF \$152,825 FROM FY17

##### **FY 2018 CAPITAL HIGHLIGHTS:**

- \$140,000 for Time Clock and Dynamic Scheduling software
- \$12,825 to replace the mail machine used by all departments

#### **Legal Services – FY 2018 Budget: \$540,225**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$533,225**, AN INCREASE OF \$137,644 FROM FY17  
FISCAL YEAR 2017 CAPITAL BUDGET: **\$7,000**, AN INCREASE OF \$7,000 FROM FY17

##### **FY 2018 OPERATIONAL HIGHLIGHTS:**

- \$132,644 for the transition of legal services from contract to in-house services, including the addition of a Deputy Prosecuting Attorney and a Paralegal

##### **FY 2018 CAPITAL HIGHLIGHTS:**

- \$7,000 for the office set-up for the Deputy Prosecuting Attorney and a Paralegal

#### **Planning & Zoning – FY 2018 Budget: \$487,214**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$452,214**, AN INCREASE OF \$26,843 FROM FY 17  
FISCAL YEAR 2017 CAPITAL BUDGET: **\$35,000**, A DECREASE OF \$75,711 FROM FY 17

##### **FY 2018 CAPITAL HIGHLIGHTS:**

- \$35,000 for a contract with Integra to digitize planning and zoning application records.

**Code Enforcement – FY 2018 Budget: \$237,158**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$237,158**, AN INCREASE OF \$17,858 FROM FY 2017  
FISCAL YEAR 2017 CAPITAL BUDGET: **\$0**, A DECREASE OF \$11,500 FROM FY 2017

**Economic Development – FY 2018 Budget: \$249,061**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$247,561**, AN INCREASE OF \$34,114 FROM FY 2017  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$1,500**, AN INCREASE OF \$1,500 FROM FY 2017

**FY 2018 CAPITAL HIGHLIGHTS:**

- \$1,500 for Qualtrics Survey Software

**Human Resources – FY 2018 Budget: \$600,028**

FISCAL YEAR 2017 OPERATIONAL BUDGET: **\$590,258**, AN INCREASE OF \$141,361 FROM FY 17  
FISCAL YEAR 2017 CAPITAL BUDGET: **\$9,770**, AN INCREASE OF \$8,525 FROM FY 2017

**FY 2018 OPERATIONAL HIGHLIGHTS:**

- \$88,800 for 1.5 FTE for building custodial positions
- \$88,656 for the new Employee Wellness Program

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$9,770 for new building custodian(s) position set-up

**Information Services – FY 2018 Budget: \$2,605,056**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$2,023,826**, AN INCREASE OF \$240,621 FROM FY17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$581,230**, AN INCREASE OF \$427,161 FROM FY 17

**FY 2018 OPERATIONAL HIGHLIGHTS:**

- Adjustments to personnel expenses (three positions)

**FY 2017 CAPITAL HIGHLIGHTS:**

- \$10,890 for GPS units (Trimble and Mesa)
- \$562,840 for digital radio system for police and fire department

**Twin Falls Police Department – FY 2018 Budget: \$10,670,649**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$10,095,824** AN INCREASE OF \$716,843 FROM FY17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$574,825**, AN INCREASE OF \$72,372 FROM FY17

**FY 2018 OPERATIONAL HIGHLIGHTS:**

- \$670,786 increase in personnel costs that are a result of the mid-year salary adjustments in FY 2017 as well FY 2018 proposed increases.

**FY 2018 CAPITAL HIGHLIGHTS:**

- \$446,085 for nine (9) police vehicles
- \$39,000 for bomb squad bomb suit replacement
- \$15,500 for SWAT equipment
- \$10,000 for body wire
- \$56,550 for dispatch software

Twin Falls Fire Department – FY 2018 Budget: \$5,033,325

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$4,911,325**, AN INCREASE OF \$543,226 FROM FY17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$122,000**, AN INCREASE OF \$21,000 FROM FY17

FY 2018 OPERATIONAL HIGHLIGHTS:

- Increase in personnel costs that are a result of the mid-year salary adjustments in FY 2017 as well FY 2018 proposed increases
- New and replacement PPE (personal protective equipment) and HAZMAT equipment and increased training

FY 2018 CAPITAL HIGHLIGHTS:

- \$37,500 for new vehicles (fire inspector and upgrade to command vehicle)
- \$35,000 for RMS software upgrade
- \$24,000 for new washers and dryers for three fire stations
- \$25,000 for new trench rescue equipment

Building Inspections – FY 2018 Budget: \$740,320

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$711,820**, AN INCREASE OF \$29,951 FROM FY 17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$28,500**, AN INCREASE OF \$16,500 FROM FY 17

FY 2018 CAPITAL HIGHLIGHTS:

- \$28,500 for new vehicle for inspectors

Animal Control – FY 2018 Budget: \$472,532

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$472,532**, AN INCREASE OF \$29,977 FROM FY 17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$0** A DECREASE OF \$0 FROM FY 17

Engineering – FY 2018 Budget: \$1,714,587

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$1,678,587** AN INCREASE OF \$48,796 FROM FY 17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$36,000**, AN INCREASE OF \$9,500 FROM FY 17

FY 2018 CAPITAL HIGHLIGHTS:

- \$8,000 for surface pro laptops for engineering lab
- \$28,000 for replacement vehicle

Parks – FY 2018 Budget: \$1,553,856

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$1,431,356**, AN INCREASE OF \$167,359 FROM FY17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$122,500**, A DECREASE OF \$37,000 FROM FY 2017

FY 2018 OPERATIONAL HIGHLIGHTS:

- Increase in seasonal salaries as a result of an increase in parks, trails, and city-maintained property.

FY 2018 CAPITAL HIGHLIGHTS:

- \$10,000 for baseball and softball equipment
- \$10,000 for skate park expansion
- \$2,500 for park signage
- \$100,000 for Parks Master Plan

**Recreation – FY 2018 Budget: \$1,055,540**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$663,060**, AN INCREASE OF \$22,473 FROM FY 17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$392,480**, AN INCREASE OF \$359,980 FROM FY 17

**FY 2018 CAPITAL HIGHLIGHTS:**

- \$55,000 for Band Shell floor replacement in City Park
- \$46,500 for fencing
- \$190,000 for a new restroom at City Park
- \$30,000 for trail maintenance

**Pool – FY 2018 Budget: \$495,086**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$495,086**, AN INCREASE OF \$195,086 FROM FY 17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$0**, A DECREASE OF \$350,000 FROM FY 17

**FY 2018 OPERATIONAL HIGHLIGHTS:**

- The City took over management of the City Pool from the YMCA in FY 2017, increasing both personnel and operating costs

**AIRPORT FUND & AIRPORT CONSTRUCTION FUND**

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

**Airport Fund – FY 2018 Budget: \$1,479,520**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$1,366,020**, AN INCREASE OF \$42,591 FROM FY 17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$113,500**, AN INCREASE OF \$6,500 FROM FY 17

**FY 2018 CAPITAL HIGHLIGHTS:**

- \$45,000 to replace flooring in the old terminal
- \$35,000 in design services for roof replacement for terminal 1
- \$17,000 for fuel island

**Airport Construction Fund FY 2018 Budget: \$4,000,000**

FISCAL YEAR 2018 CAPITAL BUDGET: **\$4,000,000**, A DECREASE OF \$170,000 FROM FY 17

**FY 2018 CAPITAL HIGHLIGHTS:**

- Miscellaneous construction projects

**LIBRARY FUND**

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

**Twin Falls Library– FY 2018 Budget: \$1,757,821**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$1,694,821**, AN INCREASE OF \$61,562 FROM FY 17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$63,000** AN INCREASE OF \$3,000 FROM FY 17

**Library Operating Fund– FY 2018 Budget: \$1,819,321**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$61,500**, AN INCREASE OF \$0 FROM FY 17

## **STREET FUND & STREET LIGHT FUND**

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 2018 recommended budget will allow the City to remain an “Accessible Community” and continue to take the strides to realize the articulated vision.

The revenue to support the Street Fund’s FY 2018 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 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 2018 Budget: \$7,105,399**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$2,027,629**, AN INCREASE OF \$45,289 FROM FY 17  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$5,077,770**, AN INCREASE OF \$1,763,795 FROM FY 17

#### **FY 2018 CAPITAL HIGHLIGHTS:**

- \$1,700,000 for Canyon Springs Road upgrade (\$1,000,000 from wastewater bond reserves due to damage sustained during construction on the treatment facility)
- \$412,000 for overlays
- \$954,000 for zone 6 seal coating
- \$236,660 for heavy equipment
- \$927,000 in new road construction
- \$330,000 in signal upgrades

### **Street Light Fund - FY 2018 Budget: \$387,328**

FISCAL YEAR 2018 OPERATIONAL BUDGET: **\$337,328**, A DECREASE OF \$25,971 FROM FY 2017  
FISCAL YEAR 2018 CAPITAL BUDGET: **\$50,000**, A DECREASE OF \$25,000 FROM FY 2017

#### **FY 2018 CAPITAL HIGHLIGHTS:**

- \$50,000 for LED retrofit/improvements

In the Tax Supported Funds, supplies, maintenance and operating expenditures are expected to increase by \$435,913, or by 5.94%, from \$7,341,108 in FY 2017 to \$7,777,021 in FY 2018. The 2018 budget allocates \$7,499,763 for capital improvement projects, which is an increase of \$1,534,807, or 25.73% compared to the FY 2017 allocation of \$5,964,956.

**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**

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 2018 will allow the City to achieve the Health Community vision statement.

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.

The increase in capital funding is a result of multiple large projects, including a new well (south #5, land for a new water tank, heavy equipment needs, and Master Plan for pressurized irrigation (PI).

**Water Fund – FY 2018 Budget: \$11,808,875**

FISCAL YEAR 2018 OPERATIONAL BUDGET:	<b>\$4,994,774</b> , AN INCREASE OF \$31,910 FROM FY 17
FISCAL YEAR 2018 CAPITAL BUDGET: FY17	<b>\$2,829,095</b> , AN INCREASE OF \$1,529,595 FROM
FISCAL YEAR 2018 DEBT SERVICE BUDGET:	<b>\$2,794,891</b> , A DECREASE OF \$2,228 FROM FY17
FISCAL YEAR 2018 TRANSFERS:	<b>\$1,190,115</b> , AN INCREASE OF \$65,609 FROM FY 17

**FY 2018 CAPITAL HIGHLIGHTS:**

- \$750,000 for a new well south #5
- \$900,000 for land for a new water tank
- \$310,000 for meter replacement
- \$175,000 for Vac-Truck (split with sewer fund)
- \$250,000 for PI (pressurized irrigation) Master Plan

**SEWER FUND**

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. The allocation made to cover costs associated with the contract the City has with CH2MHill to operate its waste water treatment plan increased by 3.5% to \$3,056,028.

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 the facility include: 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. With the completion of this expansion phase, the City’s publicly operated treatment works is able to treat up to 18.5 million gallons per day of municipal and industrial waste water effluent when the CEPT is operational.

In addition, the City is working on the programmed improvements to its wastewater collection system. Work is schedules to continue for several fiscal years.

**Sewer Fund – FY 2018 Budget: \$10,413,664**

FISCAL YEAR 2018 OPERATIONAL BUDGET:	<b>\$4,091,888</b> , A DECREASE OF \$223,166 FROM FY 17
FISCAL YEAR 2018 CAPITAL BUDGET:	<b>\$983,625</b> , AN INCREASE OF \$298,025 FROM FY 17
FISCAL YEAR 2018 DEBT SERVICE BUDGET:	<b>\$3,485,357</b> , A DECREASE OF \$374 FROM FY 17
FISCAL YEAR 2018 TRANSFERS:	<b>\$1,852,795</b> , AN INCREASE OF \$1,039,749 FROM FY17

***FY 2018 CAPITAL HIGHLIGHTS:***

- \$388,125 for main line upgrades
- \$175,000 for Vac-Truck (split with water fund)
- \$150,000 for SCADA (data collection system)
- \$130,000 for a sludge truck

**SANITATION FUND**

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

The City’s Sanitation Fund supports the City’s sanitation and recycling program.

**Sanitation Fund – FY 2018 Budget: \$3,086,102 (Collection Services provided by contract)**

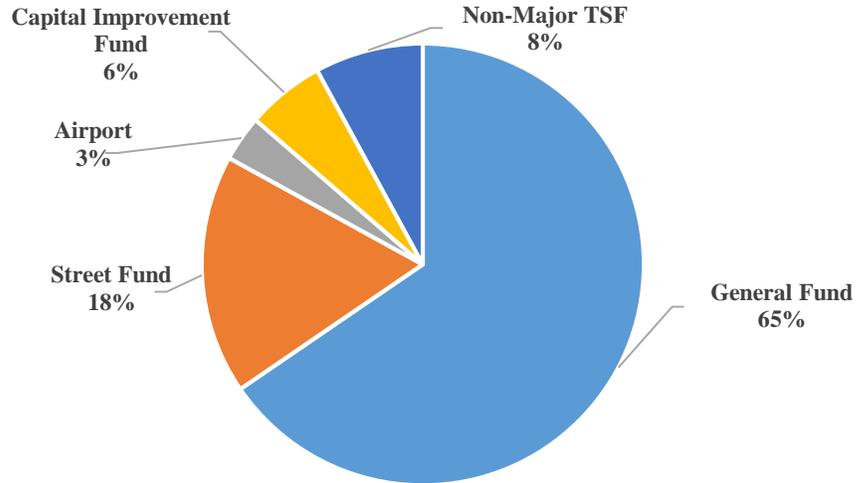
FISCAL YEAR 2018 OPERATIONAL BUDGET:	<b>\$2,613,093</b> , AN INCREASE OF \$98,093 FROM FY 17
FISCAL YEAR 2018 TRANSFERS:	<b>\$473,009</b> , AN INCREASE OF \$27,890 FROM FY 17

In the Enterprise Funds, the FY 2018 budget allocates \$8,307,512 in capital improvement projects, which is an increase of \$1,152,115, or 16.10%, compared to the FY 2017 allocation of \$7,155,397. Total operational expenditures are expected to decrease by \$120,298, or 1.34%, from \$9,112,236 in FY 2017 to \$8,991,938 in FY 2018.

# REVENUES BY SOURCE

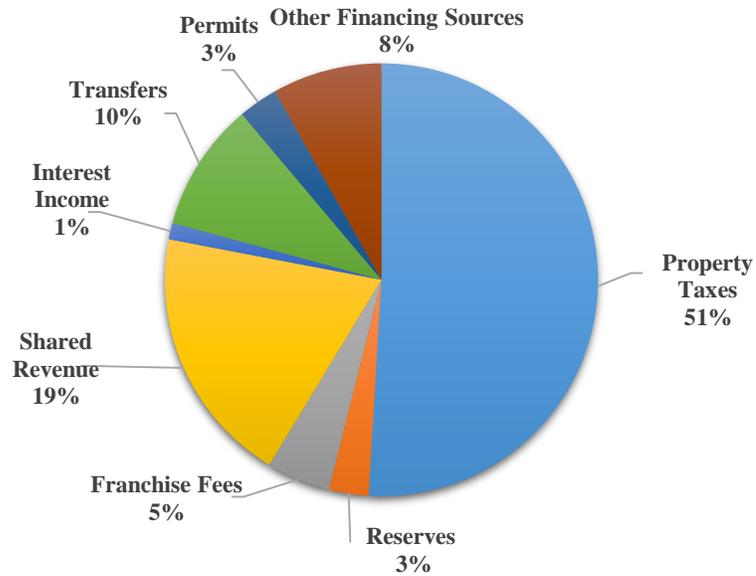
Tax Supported Funds make up almost 58% of the total budgeted revenues of \$66.2 million in the FY 2018 Recommended Budget.

## Tax Supported Fund Revenues



The majority of the Tax Supported Funds, or almost 88%, is from property taxes, building permits, franchise fees, state revenue sharing, interest income allocated based on fund balance, identified grants, and transfers. The remaining revenue sources are adjusted based on trend analysis, and by themselves, are relatively immaterial.

## Revenue by Source - General Fund



**Property Tax**

In FY 2018, Twin Falls had a total taxable value for the City of \$2,648,794,041, or an increase of \$288,601,983, compared to FY 2017 value of \$2,360,192,058. The new construction roll for FY 2018 is \$49,364,543 and will yield \$258,389 in new property tax revenue. Property tax revenue derived from the New Construction and Annexation Roll is commonly referred to as the “growth formula.”

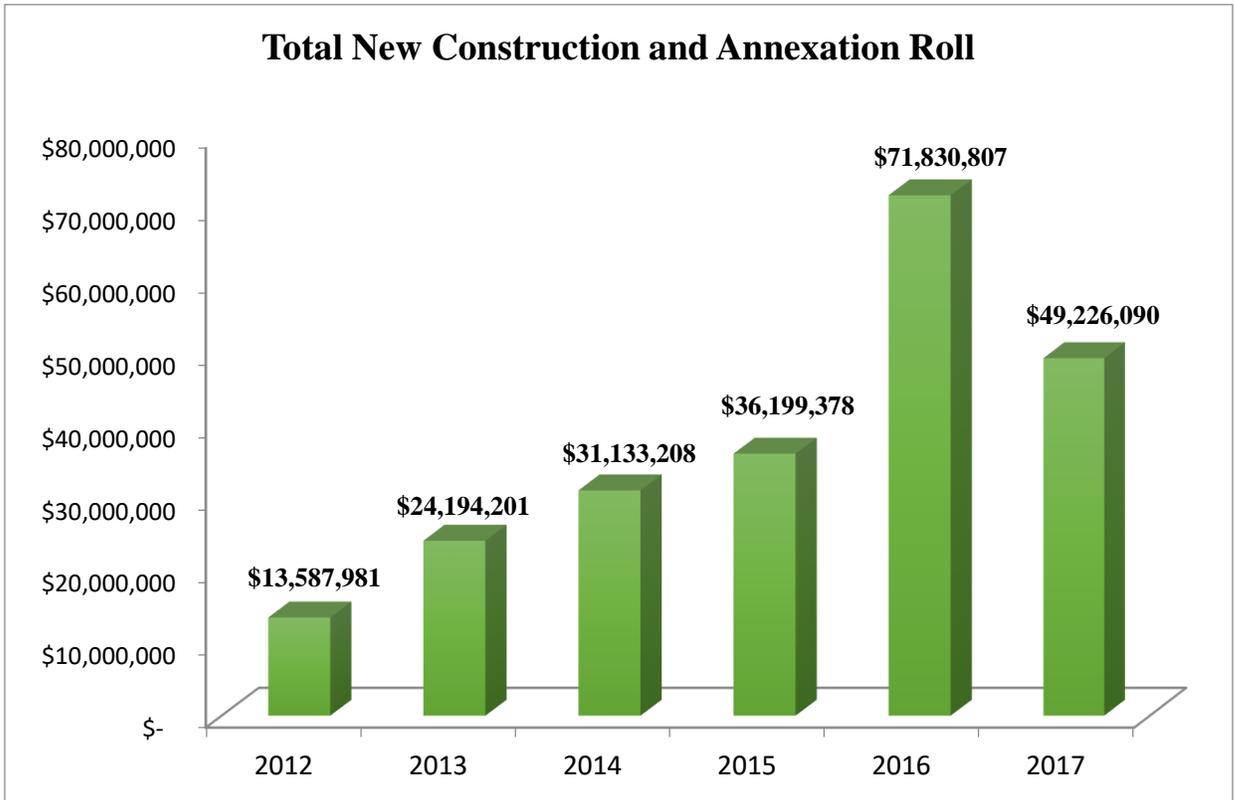
The FY 2018 Recommended Budget relies on property taxes to raise 59.02% of the net revenue needed to support municipal operations in the Government-Type Funds. The budget is currently balanced with the 3% statutory increase, and an estimate for growth. The current foregone balance is \$2,186,253. We anticipate total property tax collections for FY 2018 to be \$20,253,889, an increase of \$977,529 compared to FY 2017 collections of \$19,276,360.

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.

	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Recommended Budget</b>	<b>Variance</b>
<b>Property Tax</b>	Tax Rate of: \$8.03/\$1,000 tax value	Tax Rate of: \$7.51/\$1,000 tax value	Tax Rate of: <i>-\$</i> .52/\$1,000 tax value
Median Valued Home of an owner-occupied home: \$141,200 in FY 2017 \$147,200 in FY 2018	<b>\$566.92</b> <i>annual</i>	<b>\$554.05</b> <i>annual</i>	<b>(\$12.87)</b> <i>annual</i>
<b>Utility Bills</b>			
Average Residential Customer Consumption of:			
<i>Water - 18,000 gallons</i>	\$48.94	\$49.90	\$0.96
<i>Sewer - 8,000 gallons</i>	\$25.97	\$27.27	\$1.30
<i>Sanitation &amp; Recycling</i>	\$16.90	\$17.31	\$0.41
<b>Monthly Total of Property tax and Utility Bills</b>	<b>\$139.05</b> <i>monthly</i>	<b>\$140.65</b> <i>monthly</i>	<b>\$1.60</b> <i>monthly</i>

### New Construction & Annexation Roll

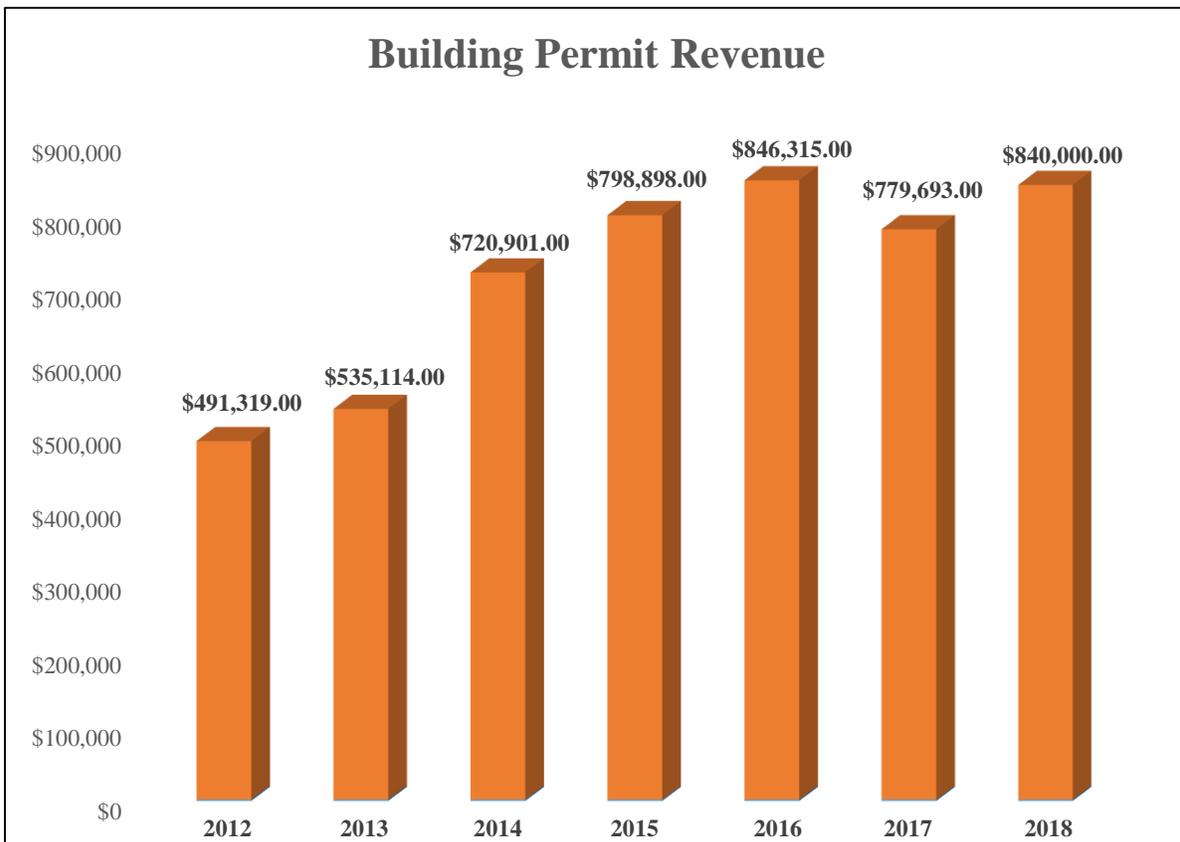
The New Construction and Annexation Roll reflect growth in the taxable value that is associated with new development or lands that were incorporated into the City through annexation over the course of the prior fiscal year. For FY 2018, the City of Twin Falls' new construction is \$49,226,090. Prior to FY 2018, the value of the New Construction and Annexation Roll has grown each year since a FY 2013's decade-plus low of \$13,587,891. According to the Office of the County Assessor's, one of the larger contributing factors for the decline in the New Construction and Annexation Roll was the fact that an estimated 60 to 70 single-family residential units were not occupied and, therefore, not included on the tax rolls at the time the roll was created. As a result, the decline in new construction value will have an impact on the amount of FY 2018 new property tax revenue realized from froth FY 2018 budget. The following illustrates the value of the New Construction and Annexation Roll for each fiscal year in Twin Falls since 2012.



**Building Permits Revenues**

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 began leveling off in FY 2016.

Again in FY 2017, we saw only slight increases in permit numbers, but saw a decrease in the total construction value of all permits issued and building permit revenue. After consulting with members of the building community and the Building Official, we are projecting moderate increases in building activity in FY 2018. With this expected moderate increase, we are budgeting a 2% increase in revenue for the coming fiscal year.

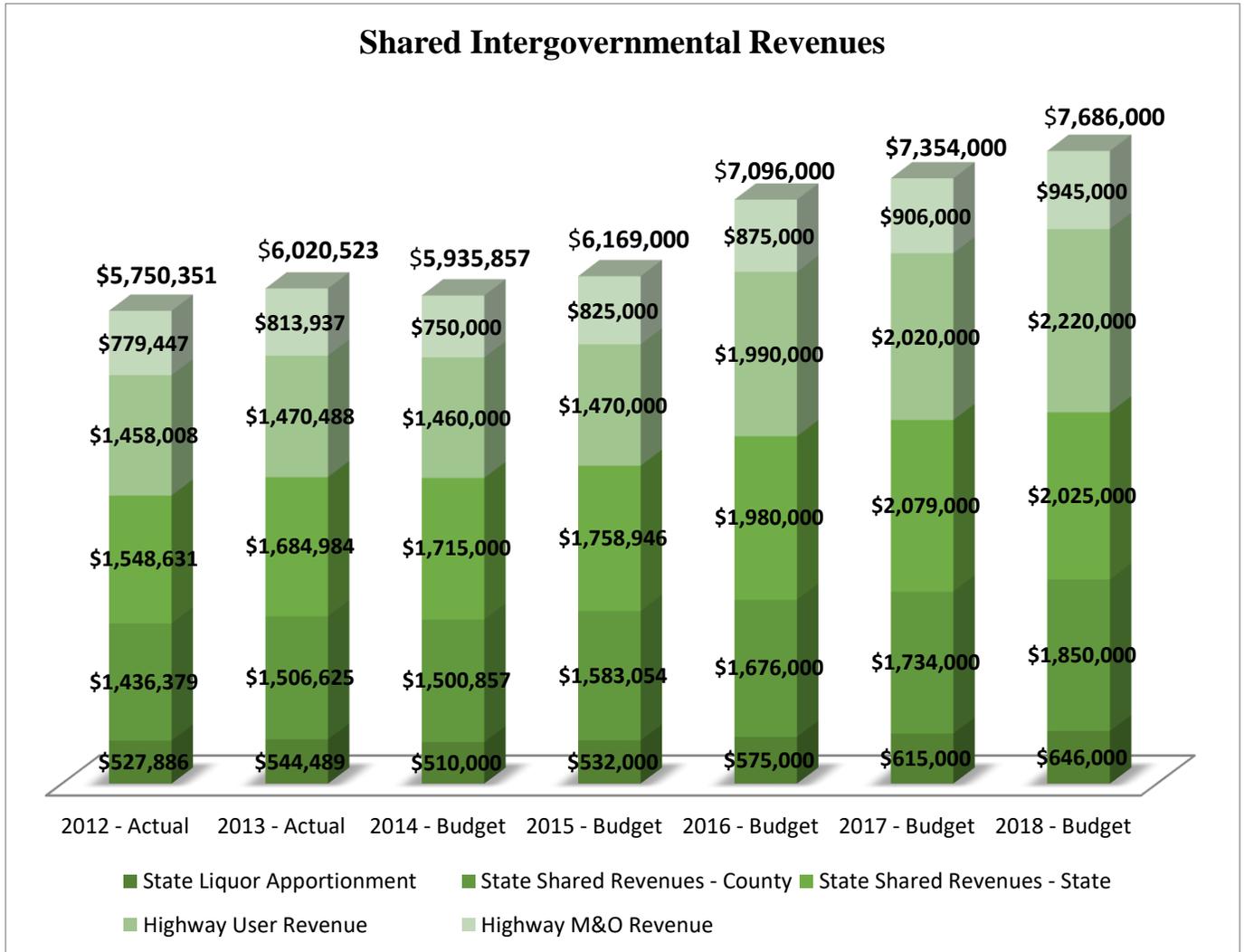


**Shared Revenues, Alcohol Distribution & Dedicated Street Revenues**

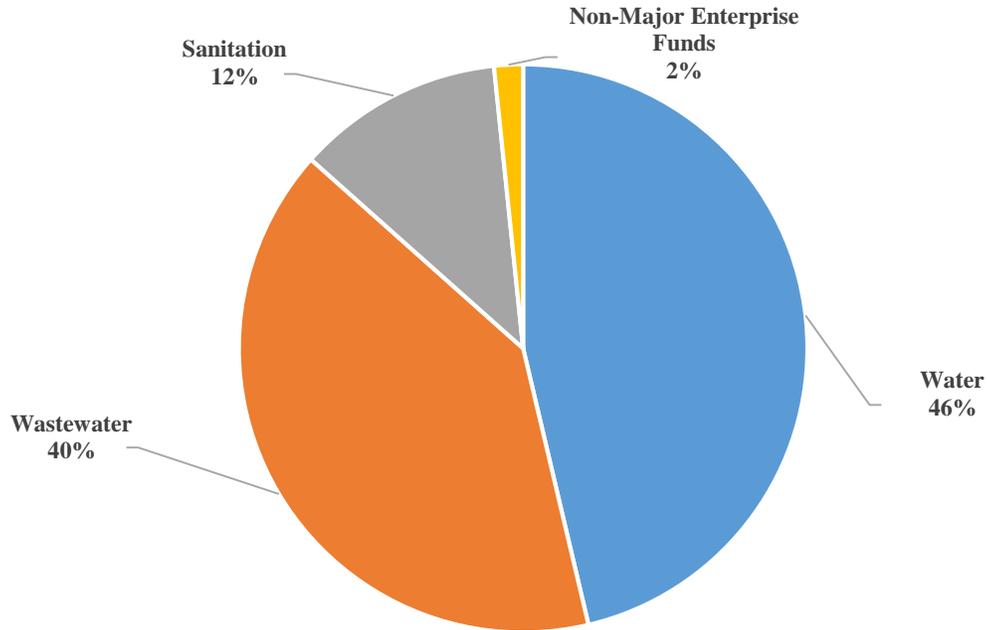
As reflected in the graph below, the City of Twin Falls will receive more shared revenues from the state than what was realized in the prior year. In FY 2018, the City anticipates it will collect intergovernmental shared revenues totaling \$7,686,000, or approximately 18.9% of the total Government Fund-Type’s budget revenues. State Shared revenues come from five separate sources. Those sources and the anticipated share the City of Twin Falls are:

- \$646,000 in State Liquor Apportionment, up from \$615,000 in FY 2017
- \$1,850,000 in Shared Revenues – County Distribution (Sales Tax), up from \$1,734,000 in FY 2017
- \$2,025,000 in Shared Revenues – State Distribution (Sales Tax), down from \$2,079,000 in FY 2017
- \$2,220,000 in Highway User Revenue (Gas Tax), up from \$2,020,000 in FY 2017
- \$945,000 in Highway M&O Revenue (Road & Bridge tax), up from \$906,000 in FY 2017

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



## Revenues - Enterprise Funds



Enterprise Funds make up 44% of our total budgeted revenues of \$66.2 million. The majority, or almost 88% of that is from user fees. The remaining revenue sources include investment earnings, inter-fund transfers and reserves.

### **Water Fund**

The Recommended Budget recommends that the City increase water rates 2.5%. The average water user (18,000 gallons) will see an increase of \$0.955 per month and \$11.46 per year. The FY 2018 revenue projections estimate \$11,893,191 in the Water Fund, which represents an increase from FY 2017 of \$1,709,202 or 16.8%.

### **Wastewater Fund**

The Recommended Budget recommends that the City increase sewer rates 5.0%. The user that caps out at 8,000 gallons will see an increase of \$1.30 per month and \$15.58 per year. The FY 2018 revenue projections estimate \$10,413,664 in the Wastewater Fund, which represents an increase from FY 2017 of \$1,114,233 or 12%.

### **Sanitation Fund**

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 \$16.90 per month to \$17.31 per month. This represents a \$0.41 per month per customer increase, or a fee increase of 2.4%. The FY 2018 revenue projections estimate \$3,086,102 in the Sanitation Fund, which represents an increase from FY 2017 of \$125,983 or 4.3%.

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**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.

**Major 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 ●②

**Internal Organization**

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

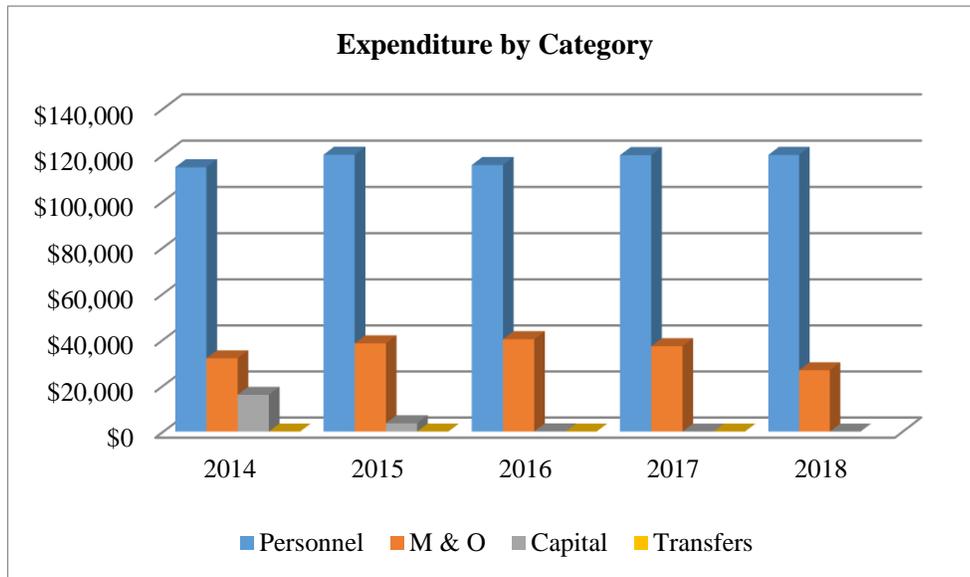
IO4.1D: Develop an on-going program to monitor and influence state-level decision-making on matters that effect City authority and resources ●

## Expenditure by Category - City Council

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	7	7	7	7	7	0
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$114,598	\$120,012	\$115,577	\$119,824	\$119,952	<b>0.11%</b>
<i>M &amp; O</i>	\$31,819	\$38,321	\$40,131	\$37,071	\$26,630	<b>-39.21%</b>
<i>Capital</i>	\$15,962	\$3,600	\$75	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$162,379</b>	<b>\$161,933</b>	<b>\$155,783</b>	<b>\$156,895</b>	<b>\$146,582</b>	<b>0.71%</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 and Community Relations Manager, 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
- A transparent and accessible government

**Fiscal Year 2018 Budget Highlights:**

- Funding to create a performance measurement system
- Funding for our biannual participation in the National Citizens' Survey
- Continued implementation and develop of the concepts of "One City"
- Continued funding for organizational leadership training through the University of Virginia
- Funding to continue our Municipal Powers Outsource Grants program

**2017 Fiscal Year Accomplishments:**

- Finished the police administration building and made significant progress on the police operations and City Hall buildings, both of which will finish in October 2017
- Began the downtown renaissance Main Avenue reconstruction project
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the fourth straight year for the City's FY 2017 adopted budget
- Began and made significant progress on a comprehensive update to the 2030 Strategic Plan
- Actively worked with members of the local Legislative delegation on policy questions and issues
- Completed a broad employee lead process to define and adopt employee values: Integrity, Connection, Honesty, Commitment, & Teamwork
- Formed an Employee Recognition Committee to recognize our employees that demonstrate our newly adopted Employee Values in their daily actions

**Fiscal Year 2018 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
- Complete 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
- Complete the creation of a performance measurement system (IO3.1A)
- Begin implementation of the newly updated 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

### **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 prepared a draft plan, input from various departments, Council, and customers will be use to finalize the plan in the coming fiscal year

### **Accessible Community**

AC1.3A: Research opportunities to fund public transportation ① 2018

- Received a planning grant and completed a transit feasibility analysis, implementation of recommendations from that analysis is underway

### **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

- Continue use of “City Fairs” to reach out to the public on a variety of City programs and projects

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

- Will participate in the National Citizens’ Survey this year

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

- Implementation of recently created “welcome packets”

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

- The City Manager’s Office plans to bring on a management intern to, in part, help develop a Citizen’s Academy program

### **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

- We are committed to our “One City” philosophy and will continue our efforts to further the program through support of our Employee Recognition Committee, One City training opportunities, and promotion of our recently adopted leadership philosophy

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

- Funding is included in the upcoming budget to hire a specialist consultant to help develop a performance measurement system

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

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

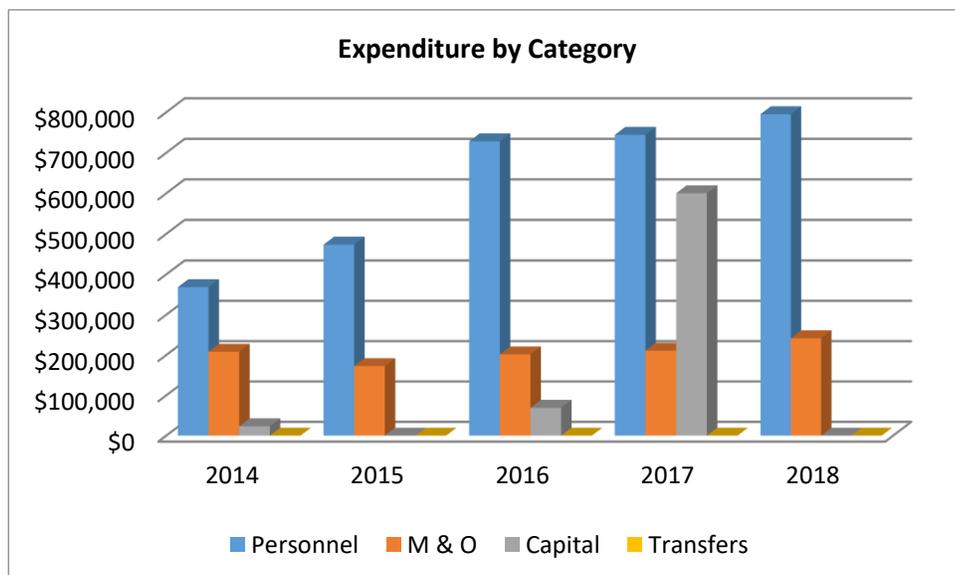
- Continue to meet with members of the local legislative delegation prior to and during the upcoming Legislative Session.
- Continue to be active and involved in the Association of Idaho Cities and other professional associations that have the ability and capacity to represent the City and its legislative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

### Expenditure by Category - City Manager

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	4	5	5	6	6	0
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Expenditure Category	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<i>Personnel</i>	\$368,220	\$473,314	\$728,156	\$744,104	\$794,917	<b>6.39%</b>
<i>M &amp; O</i>	\$207,954	\$172,474	\$201,493	\$210,647	\$241,501	<b>12.78%</b>
<i>Capital</i>	\$23,157	\$0	\$69,067	\$600,000	\$0	***
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$599,331</b>	<b>\$645,788</b>	<b>\$998,717</b>	<b>\$1,554,751</b>	<b>\$1,036,418</b>	<b>55.67%</b>



**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 2018 Budget Highlights:**

- The Finance Department will be purchasing time clock software that will be used by all City employees. The new software will allow employees to review their hours worked prior to submitting for approval, and will upload those approved hours into our accounting software.

- 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.

#### **2017 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 fourth “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 2018 Goals:**

- Transition to the new Timeclock software.
- 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 2017

- FY 17 - 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 ①

- FY 17 – 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 ⑤ 2020

**Responsible Community:**

RC1.2B: Develop “Welcome Packet” for new residents/ utility customers ● 2017

**Internal Organization:**

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

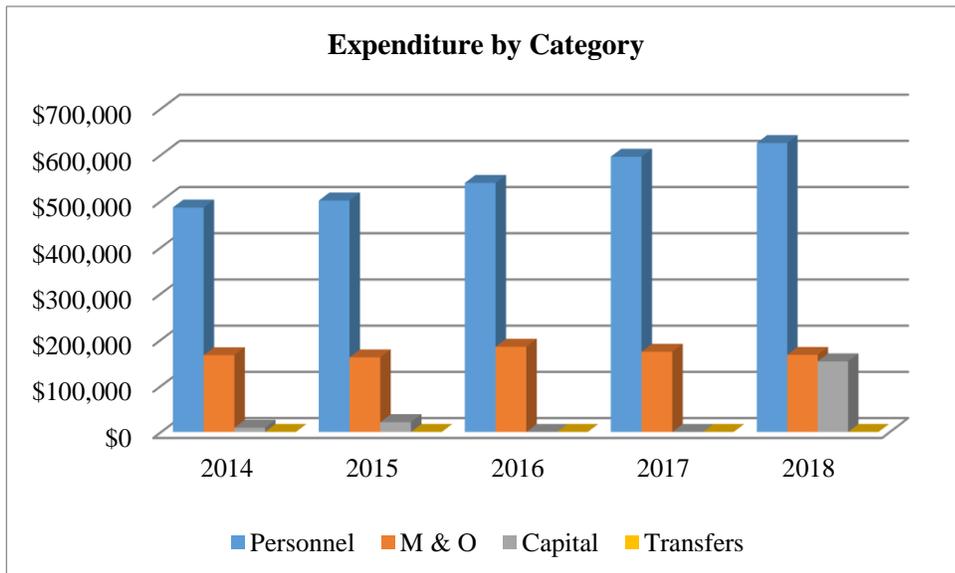
- The Finance Department continues to review and refine financial policies for the City of Twin Falls. This process is on-going.

**Expenditure by Category - Finance**

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	6.5	6.5	6.5	6.5	6.5	0
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$485,691	\$500,928	\$539,022	\$595,777	\$625,431	<b>4.98%</b>
<i>M &amp; O</i>	\$166,187	\$161,478	\$184,351	\$173,615	\$166,890	<b>-3.87%</b>
<i>Capital</i>	\$9,114	\$21,257	\$0	\$0	\$152,825	***
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	***
<b>Subtotal</b>	<b>\$660,992</b>	<b>\$683,663</b>	<b>\$723,373</b>	<b>\$769,392</b>	<b>\$945,146</b>	<b>22.84%</b>



Capital increase is for Timeclock software and new postage machine.

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

**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 2017 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 (court trials, sentencing hearings, jury trials, arraignments, pretrial motions). 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.

**2017 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 2018 Goals:**

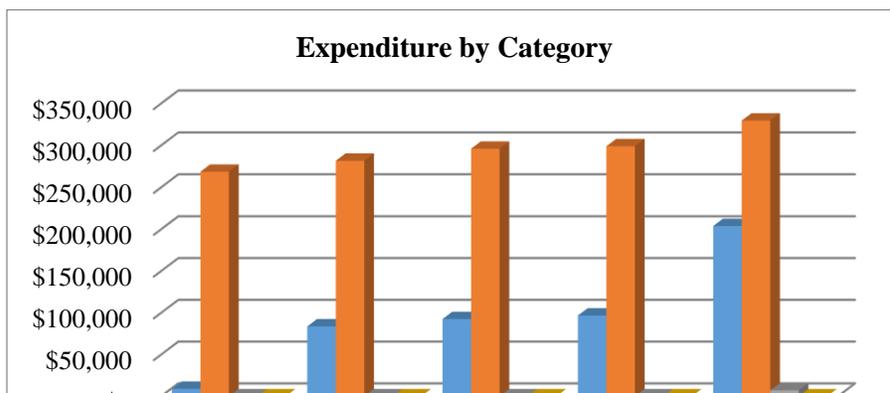
- The primary goal of the 2018 fiscal year will be to complete the transition to an in-house City Prosecutor’s Office. Fiscal year 2017-18 will mark the last year of a 5-year transition to a fully in-house City Prosecutor’s Office. In January, 2018, we plan to physically move the office to the new City Hall in conjunction with the employment of a new paralegal/administrative assistant. We plan to recruit an attorney, to begin training in April 2018. At that time, Shayne will move into the office to learn and take over the file management side of the practice, and Jackie will take over the courthouse side of the practice while training the new attorney. We plan for the in-house City Prosecutor’s Office to be ready to function on its own beginning October 1, 2018.

### Expenditure by Category - Legal

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>			1	1	2.25	1.25
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$8,916	\$83,646	\$92,429	\$96,638	\$203,764	<b>110.85%</b>
<i>M &amp; O</i>	\$268,500	\$281,604	\$295,989	\$298,944	\$329,461	<b>10.21%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$7,000	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>277,416</b>	<b>365,250</b>	<b>388,418</b>	<b>395,582</b>	<b>540,225</b>	<b>36.56%</b>



Increase in Personnel is for new Deputy Prosecuting Attorney and a Paralegal. Capital is for Office Equipment for new hires.

**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; Zoning & Subdivision Regulations. 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, investigates, and seeks resolution to zoning complaints.

**Major Objectives:**

- Continue to assess and amend as needed the development review process and related policies
- Continue to 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

- 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 2018 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

**2017 Fiscal Year Accomplishments:**

- Adoption of the updated Twin Falls “Come Grow With Us” Comprehensive Plan.
- The city went through a restructuring process 2014-2015 fiscal year. The Code Enforcement Division works under the Public Safety Division, however, they work closely with the Planning & Zoning Department. This includes pro-active public education and enforcement duties for zoning complaints, compliance with special use permits, signs and general land use complaints.
- The department added another planner, which has enabled the department to work towards as recommended by the Comprehensive Plan and to cover the increased workload with little disruption to the department’s customer service.
- 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 continue to operate the front counter area very smoothly.
- With the increased growth occurring in the Twin Falls area, the Planning & Zoning Department personnel were able to complete some minor Zoning Title - Ordinance Amendments and several

significant zoning and development request reviews. We continue to see growth in the NW part of town and the SE industrial areas.

- The City Works program is operation efficiently, however, we continue to experience issues with the ability to create reports and share internal information with others.
- The Administrative Assistants are working to implement other aspects into City Works such as subdivisions and zoning requests.

### **Fiscal Year 2018 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

### **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

- FY 15 - 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 ❷ ❶

- Ensure the zoning ordinance is in compliance with the Comprehensive Plan. Communicate and coordinate w/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

- Communicate and coordinate w/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 ❷ ❶

- 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 ❷ ❶

- 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 ● ①

- Communicate and coordinate w/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

- Communicate and coordinate w/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

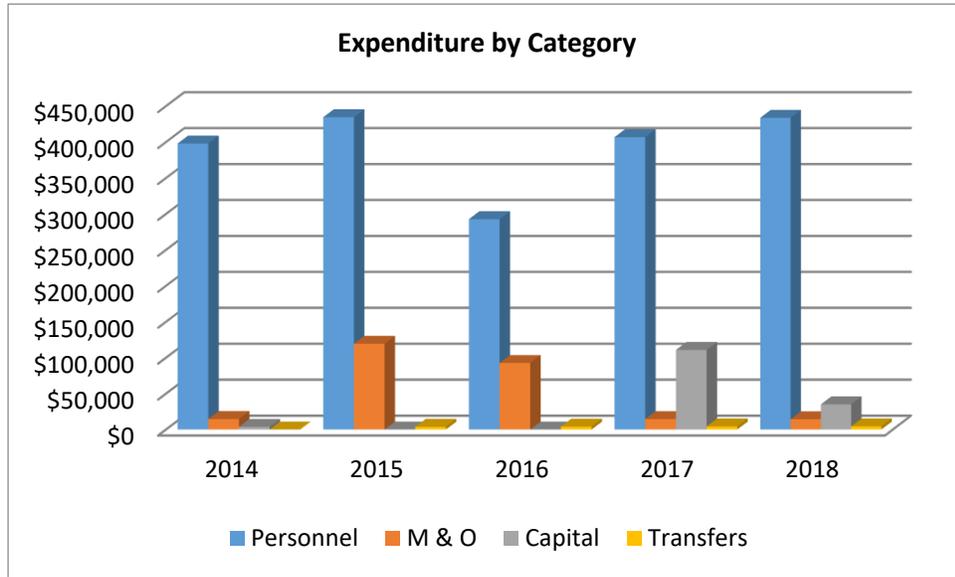
- Coordinate and assist the Public Information Officer with a campaign to educate citizens on use and maintenance of private and public property

**Expenditure by Category - Planning and Zoning**

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	5	5	5	5	5	0
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$397,874	\$434,401	\$292,610	\$406,675	\$433,564	<b>6.61%</b>
<i>M &amp; O</i>	\$14,517	\$119,300	\$92,487	\$14,492	\$14,300	<b>-1.32%</b>
<i>Capital</i>	\$3,586	\$0	\$0	\$110,711	\$35,000	<b>-68.39%</b>
<i>Transfers</i>	\$0	\$3,711	\$4,026	\$4,204	\$4,349	<b>3.46%</b>
<b>Subtotal</b>	<b>\$415,977</b>	<b>\$557,412</b>	<b>\$389,123</b>	<b>\$536,082</b>	<b>\$487,214</b>	<b>-9.12%</b>



### 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:**

- 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
- Ensure “Quality of Life” issues for the citizens of Twin Falls.

### **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 move to the Public Safety Complex in October, we will be losing our workflow in regards to current Administrative Assistants in Zoning, Engineering and Building. The three currently split duties at the front counter for Code Enforcement. Duties include Animal Permitting process, Parking Permits, Parking Ticket Collections, Recording Assessments for Force Mows, and answering phone calls from Citizens. A request is included for the addition of an Administrative Assistant for Code Enforcement.

### **2017 Fiscal Year Accomplishments:**

- Continued success in regards to education of city codes to citizens.
- Continued success with voluntary compliance
- 7334 Code Enforcement Cases with 6945 resolved voluntarily

### **Fiscal Year 2018 Goals:**

The leadership focus for 2018 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”
- Code Enforcement will not oversee Animal Control. The budgets will remain separate, management will be moving from PD to Code Enforcement.

### **Strategic Planning Objectives**

#### **Secure Community**

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

#### **Accessible Community**

AC1.1—The City will ensure the City’s sidewalks are walkable and safe.

#### **Environmental Community**

EC1.3A—Maintain safe and healthy private property conditions through adequate codes, enforcement, public education, and certified and trained employees.

**Responsible Community**

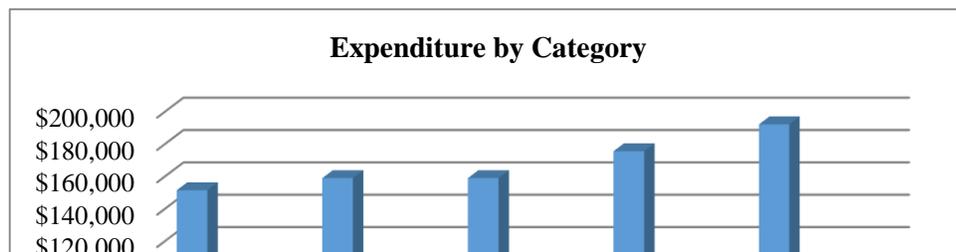
RC1.2A—Help develop a campaign of messaging that educates citizens on their responsibilities on the use and maintenance of private and public property.

**Expenditure by Category - Code Enforcement**

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>		2.75	2.75	2.75	2.75	0
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$151,317	\$158,831	\$158,831	\$175,435	\$192,080	<b>9.49%</b>
<i>M &amp; O</i>	\$35,166	\$51,070	\$51,070	\$39,632	\$40,700	<b>2.69%</b>
<i>Capital</i>	\$68,223	\$0	\$0	\$11,500	\$0	<b>-100.00%</b>
<i>Transfers</i>	\$3,610	\$3,736	\$3,736	\$4,232	\$4,378	<b>3.46%</b>
<b>Subtotal</b>	<b>258,316</b>	<b>213,637</b>	<b>213,637</b>	<b>230,800</b>	<b>237,158</b>	<b>2.75%</b>



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

**Department Description:**

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 2018 Budget Highlights:**

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

**2017 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 Goold property to increase the amount of available parking downtown.

**Fiscal Year 2018 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**

## **Prosperous Community**

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

- 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 ①FY 2017

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

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

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

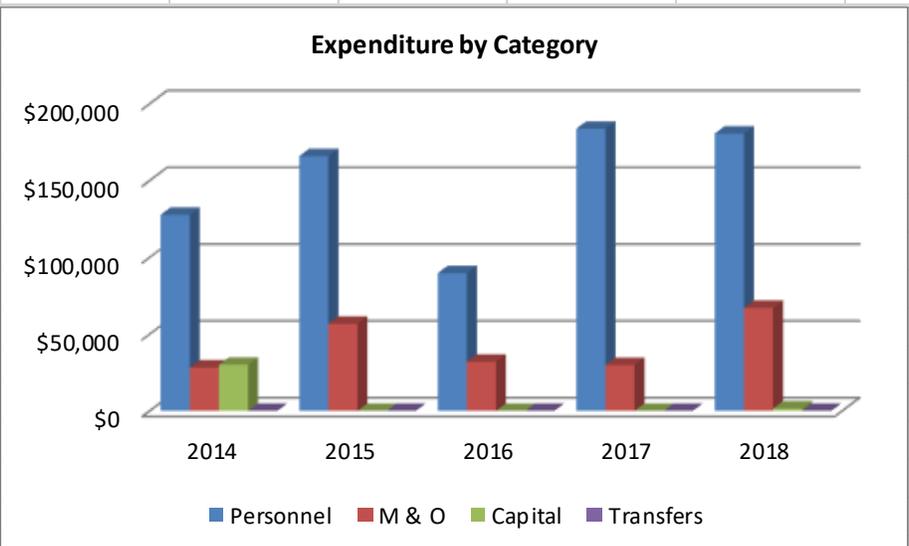
PC3.3B: Create and support partnerships in pursuit of economic development objectives and strategic plan goals ● ①

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

### Expenditure by Category - Economic Development

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	1.5	2	2	2	2	0
<b>Expenditure Category</b>						
<i>Personnel</i>	\$127,661	\$165,789	\$89,640	\$183,647	\$180,516	<b>-1.70%</b>
<i>M &amp; O</i>	\$28,178	\$56,665	\$31,960	\$29,800	\$67,045	<b>124.98%</b>
<i>Capital</i>	\$30,000	\$0	\$0	\$0	\$1,500	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$185,839</b>	<b>\$222,454</b>	<b>\$121,600</b>	<b>\$213,447</b>	<b>\$249,061</b>	<b>16.69%</b>



Increase in M&O is for a marketing and promotions consultant.

**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 comprehensive systems. It has a general responsibility for fostering an organizational culture of service, 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:**

- Attend to the legal, ethical and social issues of the organization.
- Provide guidance and support to all City Departments regarding employment policies and procedures.
- Conduct the recruitment, selection and development of quality applicants.
- Support workforce development to build knowledge, leadership, and abilities.
- Evaluate the current Benefit package to ensure market competitiveness.

**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 2018 Budget Highlights:**

The 201 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.

**2017 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 2018 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 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 well trained community. ❶

LC1.1D: Create internships programs. ❷

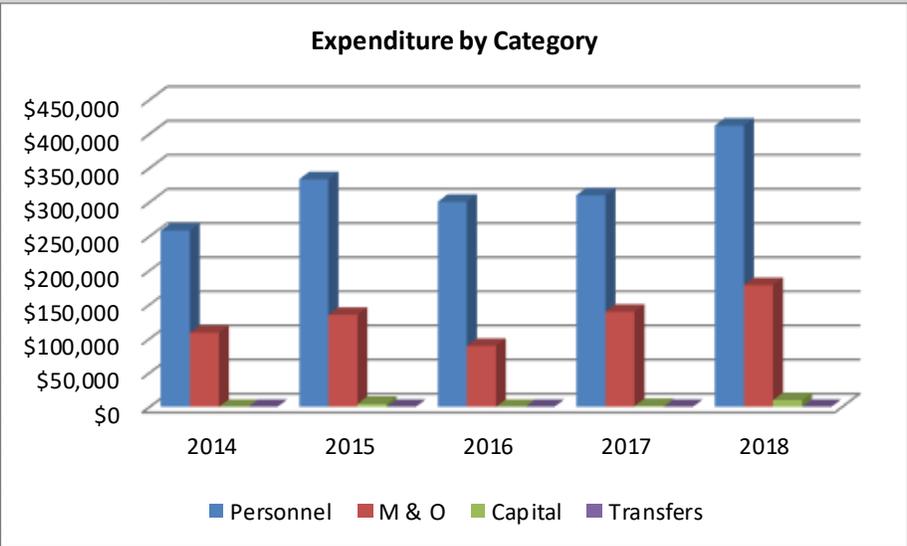
LC1.1E: Participate in education fairs and seminars providing information on local government jobs. ❶

**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. ❶

- IO1.1A: Attract, recruit, retain and train the most qualified employees. ❶
- IO1.1B: Continue to educate and invest in our employees through training and career development. ❶
- IO1.1C: Provide a good, safe working environment through developing work place violence and harassment policies, and performing background checks. ❶
- IO1.2: The City will be a leader and example for the community in promoting employee wellness. ❶
- IO1.2A: Identify the opportunities, costs, staffing, and funding sources for an employee wellness program. ❶
- IO1.2B: Develop an incentive program for employees to participate in the wellness program. ❶
- IO1.2C: Develop a program of safety procedures and training to prevent employee accidents. ❶
- IO2.1: The City of Twin Falls will build a strong, informed, and committed workforce through fair compensation, good treatment, and professional development programs. ❶
- IO2.1A: Create and maintain a market competitive compensation plan and benefits program. ❶
- IO2.1B: Identify training opportunities that can be accessed and developed for in-house employee development, including new employee orientations, new supervisor training. ❶
- IO2.1C: Encourage and support employees in continuing their education and knowledge base by a continued commitment to professional education programs and, tuition assistance. ❶
- IO2.1D: Develop a mentoring and cross-training program that recognizes productivity coupled with experience and retention, along with knowledge, skills, and abilities. ❷

<b>Expenditure by Category - Human Resources</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	3	3	3	3	4.5	1.5
<b>Expenditure Category</b>						
<i>Personnel</i>	\$258,266	\$333,283	\$300,366	\$309,646	\$411,959	<b>33.04%</b>
<i>M &amp; O</i>	\$108,497	\$134,750	\$89,160	\$139,250	\$178,298	<b>28.04%</b>
<i>Capital</i>	\$0	\$4,284	\$0	\$1,245	\$9,770	<b>684.74%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$366,763</b>	<b>\$472,317</b>	<b>\$389,527</b>	<b>\$450,141</b>	<b>\$600,028</b>	<b>33.30%</b>



Increases to Personnel, M&O, and Capital are related to the hiring of two custodians for the new City Hall and PD Complex.

**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, geographical and electrical issues. Specifically, we construct, maintain, coordinate and protect communication systems and geographical information 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.
- To assist 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 decrease while systems remain intact and functional

**2017 Fiscal Year Accomplishments:**

- New City Facilities will be secure and have necessary communication infrastructure.
- The City web page will be upgraded to improve navigation and customer service.
- A new bucket truck will enable the electrical and network work to be completed safely and enable the staff to reach infrastructure in tight locations such as downtown, alleys, and inside buildings.
- The conduit between the Police Operations building and the new City Hall will be filled with fiber and the fiber will be terminated. This will create an alternate data route in the event a fiber line is cut.
- The public safety radio system will be upgraded to a digital system that provides increased safety of public safety employees.

**2018 Fiscal Year 2018 Budget Highlights:**

- Fiber to City Hall
- Digital Radio System

**2017 Fiscal Year Accomplishments:**

- Body cameras were configured and deployed to increase public safety.
- Agenda software has been installed and is being used to allow more transparency and easier access to documents and recordings.
- Mobile Device Management Software has been implemented along with a Bring Your Own Device Policy to protect our existing infrastructure while making the data more available.
- Fluke Meters have been purchased to enable us to test our existing infrastructure.
- 20.53 Terabytes of usable storage has been added to the City's network with the purchase of a 30 terabytes Nimble shelf. The remaining 9.47 terabytes of storage was added to the data redundancy.
- Cradlepoint routers were installed in all of the public safety vehicles to provide constant connectivity and to allow for the sharing of the cell service.
- Building plans were reviewed and building was monitored for electrical, security, and communication equipment.
- Cable and communications infrastructure has been set up in temporary and permanent city facilities to house City Hall, Police Administration, Police Operations, and Dispatch employees. Communication equipment was moved to enable work to continue while the new facilities were being built and then moved again to the new location.
- Communications equipment, cable and infrastructure was purchased and installed at the City Pool.
- Digital radio communication was tested to prepare for a major upgrade to our existing analog radio system.
- Tones were added to the fire stations so not all stations were alerted of minor calls.
- GIS Parcel Fabric was created and control points were added to increase the accuracy of the GIS data. Water applications were created to allow for public notifications.
- All existing smart phones were upgraded and 34 devices were either added or upgraded from a flip phone to a smart phone.
- Identification cards were created for all employees. These cards will allow appropriate access to the new facilities and will also allow access to the future timekeeping system.
- Cityworks was upgraded to 15.1.2, Laserfiche was upgraded, Fusion recording was upgraded, Netbrain network documentation and troubleshooting software was installed, IA Software was installed, Domain Controllers were upgraded to 2012 R2, BPMS backflow software was installed, Kace was configured for Dell Ticketing, Wi-Fi was configured for airport passengers, traffic system and servers were upgraded, multiple switches were replaced and upgraded all of these upgrades and enhancements improved employee workflow.

**Fiscal Year 2018 Goals:**

- Assist every other department of the city in the accomplishment of their objectives. (IO1.1E)
- Maintain and sustain the communication tools the City personnel utilize in the accomplishment of their objectives. (IO1.1E)
- Assist in securing updated and 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)

**Strategic Planning Objectives**

## **Secure Community**

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

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

- 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
- 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.

**City of Twin Falls**  
**Departmental Summary and Description**  
**Twin Falls 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 ASD is responsible for the recruitment and hiring process, as well as major project implementation and oversight such as the department's Body-Worn Camera Program. The ASD also includes a Community Outreach Officer/Quartermaster, Training Staff Sergeant, and is responsible for Public Information/Media Relations. Additionally, the ASD houses the Office of Professional Standards, which manages policy development and implementation, complaints, internal affairs, use of force investigations, and all other internal investigative needs.

**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, Juvenile Crimes Unit, 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, four Sergeants, two Staff Sergeants, and one Lieutenant. The Division is divided up into two work groups for patrol functions, Platoon A and Platoon B. 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:**

- Develop and maintaining systems designed to increase the efficiency of all workgroups.
- Improve overall citizen education, service and satisfaction;
- To continue to improve the training plan for each employee;
- 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 Operations Division in accurately tracking the work measures and productivity of their employees within Patrol and Criminal Investigations.

### **Criminal Investigations:**

- Provide excellent service to both external and internal customers, conducting examinations of internal systems for efficiency, and utilizing the knowledge gained during investigations toward the Department's crime prevention efforts.
- Consistently produce quality criminal cases for prosecution in a timely manner while always focusing on the needs of each crime victim we serve.
- Advocate for crime victims while remaining available to them and keeping them apprised of all case developments.
- 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.
- Research and utilize the latest technological advancements, legal changes, and training techniques in the field of law enforcement.

### **Patrol:**

- Be highly productive in accordance with our Mission Statement and in meeting the public safety needs of our community.
- Focus on crime trends, traffic safety issues, and quality of life issues on a daily basis.
- 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 2018 Budget Highlights:**

- Funding request to add an additional School Resource Officer position to the Juvenile Crime Unit. This position will be assigned to the South Hills Middle School, which is scheduled to begin classes in August 2017.
- Funding request to purchase six utility patrol vehicles, two detective vehicles, one administrative vehicle, a body wire, a SWAT camera, and one bomb suit replacement for the Bomb Squad.
- Due to our ongoing commitment to national “best practice” standards, funding to support Electronic Control Weapon (Taser) replacements for patrol officers and the annual maintenance fees associated with our new body-worn camera system will be moved to Maintenance and Operations.
- 

**2017 Fiscal Year Accomplishments:**

- Continued long history of remaining within our approved capital and annual operating budgets.
- Department employees handled 54,832 calls for service, including 10,148 traffic stops; made 2,276 arrests for criminal activity; completed 7,258 police reports (10,494 including supplemental reports); issued 6,227 citations and 191 parking citations.
- The CID reviewed 2,389 total cases, assigned 627 cases for investigation and achieved a 55.11% overall clearance rate.
- The narcotics unit was redeployed mid-year due to manpower issues, but still responded to 53 narcotics-related calls for service, generated 33 narcotics-related cases and made 25 arrests.
- Conducted several traffic safety programs such as the “Every 15 Minutes” Program, while making 248 arrests for driving under the influence.
- 

**Fiscal Year 2018 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 toward 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.

**Strategic Planning Objectives**

**Healthy Community**

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. (Ongoing)

## **Learning Community**

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)

## **Secure Community**

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.

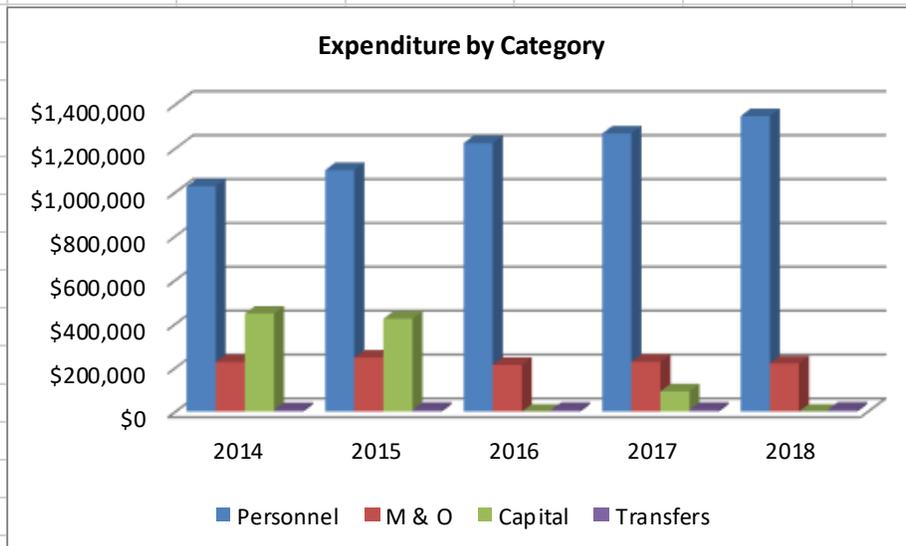
Initiative SC4.2: The City will improve community response to drug and alcohol issues.

*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)

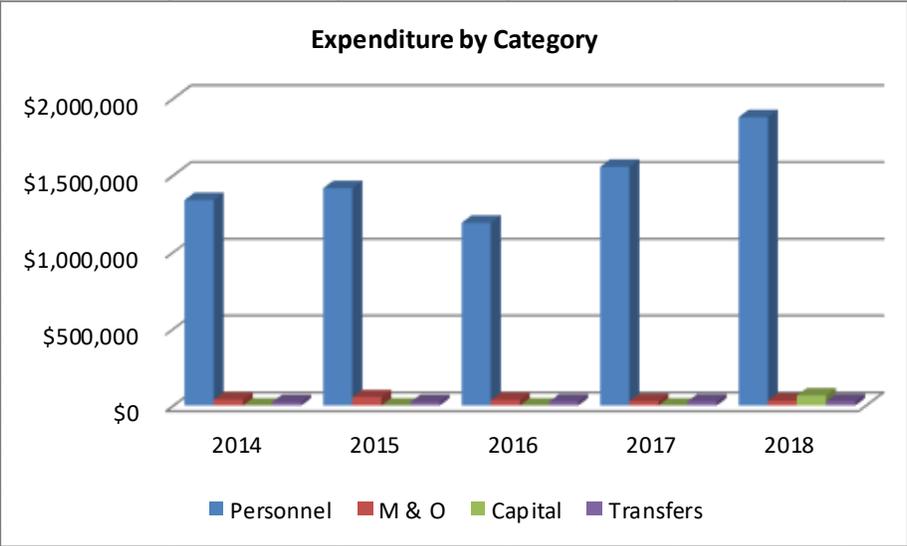
- Objective SC4.2A: Proactively respond to the changing trends in illegal drug use and prescription drug abuse. (Ongoing)
- Objective SC4.2B: Support strong educational programs on drug and alcohol abuse. (Ongoing)
- Objective SC4.2C: Focus on street-level drug problems and users.

<b>Expenditure by Category - Administrative Services</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	15	16	16	17	17	0
<b>Expenditure Category</b>						
<i>Personnel</i>	\$1,027,187	\$1,100,746	\$1,223,321	\$1,267,518	\$1,346,313	<b>6.22%</b>
<i>M &amp; O</i>	\$225,545	\$246,111	\$212,596	\$226,618	\$218,856	<b>-3.42%</b>
<i>Capital</i>	\$446,983	\$423,438	\$0	\$92,500	\$0	<b>-100.00%</b>
<i>Transfers</i>	\$7,439	\$7,699	\$8,352	\$8,722	\$9,024	<b>3.46%</b>
<b>Subtotal</b>	<b>\$1,707,154</b>	<b>\$1,777,994</b>	<b>\$1,444,269</b>	<b>\$1,595,358</b>	<b>\$1,574,192</b>	<b>-1.33%</b>



The reduction in M&O is related to removing contracted custodial expenses that will be used to fund the two new (one part-time, one full-time) custodians.

<b>Expenditure by Category - Investigations</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	16	16	16	17	17	
<b>Expenditure Category</b>						
<i>Personnel</i>	\$1,338,386	\$1,414,980	\$1,190,041	\$1,554,101	\$1,877,934	<b>20.84%</b>
<i>M &amp; O</i>	\$37,679	\$53,933	\$36,683	\$28,300	\$31,650	<b>11.84%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$65,355	
<i>Transfers</i>	\$22,132	\$22,904	\$24,973	\$25,984	\$26,883	<b>3.46%</b>
<b>Subtotal</b>	<b>\$1,398,197</b>	<b>\$1,491,817</b>	<b>\$1,251,697</b>	<b>\$1,608,385</b>	<b>\$2,001,822</b>	<b>24.46%</b>



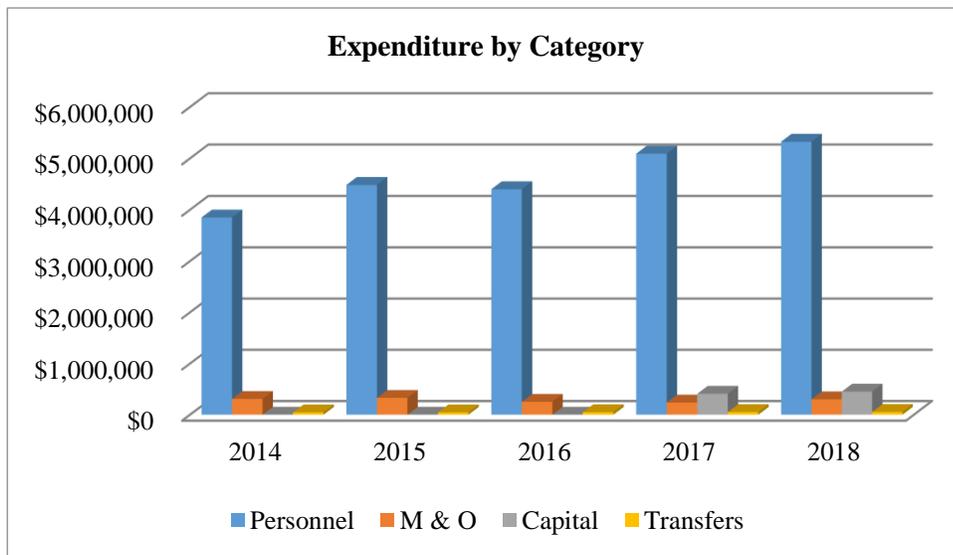
The increase in Personnel is due to a FYE17 mid-year pay increase, and the FYE2018 pay increase.

### Expenditure by Category – Patrol (Uniforms)

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	57	61	63	67*	67	0
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Expenditure Category						
<i>Personnel</i>	\$3,849,306	\$4,482,130	\$4,398,988	\$5,090,048	\$5,323,326	<b>4.58%</b>
<i>M &amp; O</i>	\$307,526	\$327,712	\$251,110	\$237,664	\$300,322	<b>26.36%</b>
<i>Capital</i>	\$0	\$0	\$0	\$409,953	\$452,920	<b>10.48%</b>
<i>Transfers</i>	\$44,698	\$46,173	\$49,725	\$51,688	\$53,370	<b>3.25%</b>
<b>Subtotal</b>	<b>\$4,201,530</b>	<b>\$4,856,015</b>	<b>\$4,699,822</b>	<b>\$5,789,352</b>	<b>\$6,129,938</b>	<b>5.88%</b>



\*The change in M&O is related to ECW (Electronic Control Weapon) replacement, and an increase to Traffic Unit expenses.

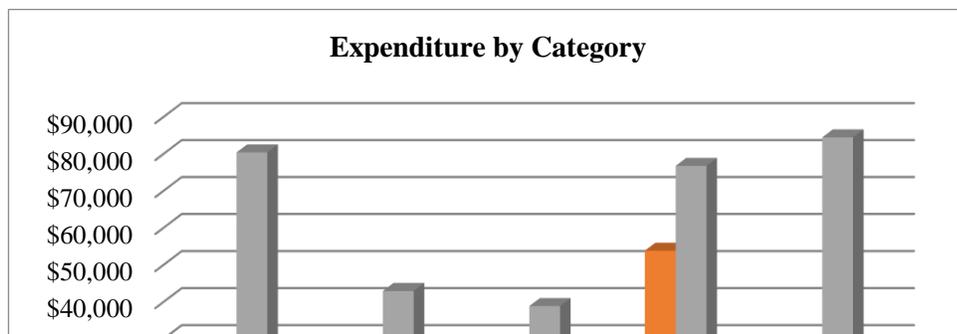
\* The Police Department added 4 Uniform Officers thru a COPS Grant in FYE 2017 that were not part of the FYE2017 Budget. They are fully funded in FYE 2017 by the grant, with grant monies diminishing 25% a year starting in FYE2018.

### Expenditure by Category - Seizures and Restitution

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	0	0	0	0	0	0
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Expenditure Category	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<i>Personnel</i>	\$0	\$0		\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$22,648	\$26,100	\$27,142	\$53,880	\$53,880	<b>0.00%</b>
<i>Capital</i>	\$80,444	\$43,000	\$38,931	\$76,797	\$76,797	<b>0.00%</b>
<i>Transfers</i>	\$11,118	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$114,210</b>	<b>\$69,100</b>	<b>\$66,073</b>	<b>\$130,677</b>	<b>\$130,677</b>	<b>0.00%</b>



**City of Twin Falls  
Departmental Summary and Description  
911 Communications**

**Department Description:**

The Twin Falls Communications Center is responsible for providing 911 emergency and non-emergency radio/telephone communication services to the Fire Department, Police Department, Public Works and citizens of Twin Falls City.

**Major Objectives:**

Our main objective is expedient and quality service, with integrity, compassion, and care.

**Outcomes of our investment will be:**

- Well trained and efficient employees.
- Accurately and professionally processing calls for service.
- Increased awareness and knowledge of Emergency Communications.

**Fiscal Year 2017 Year Accomplishments:**

- Communications employees handled 142,455 phone calls. 25,282 of these calls were 911 emergencies.
- Continued to remain within our approved capital and annual operating budget.

**Fiscal Year 2018 Goals:**

- To fill all Communication Specialist vacancies in an effort to provide an excellent level of service to our growing community.
- To reach a State and National standardized level of training and certification in Communications.
- To continue to strive to provide excellent customer service to the first responders, citizens and visitors to our community.
- Outreach curriculum to teach children about when and how to call 911.

**Strategic Planning Objectives:**

**Healthy Community**

Communications Specialists received Crisis Intervention Training and tactical dispatch training to improve response to mental health calls. This type of training will continue to be a priority.

**Learning Community**

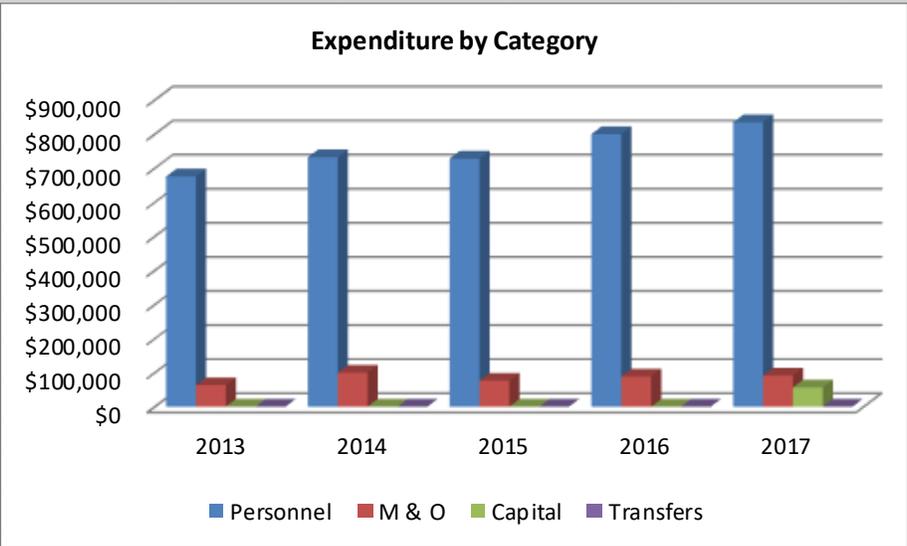
Communications Specialists will be working on outreach programs to educate elementary age children about calling for help and 911.

**Secure Community**

Communications is working to streamline radio procedure between Police, Fire, and EMS to better facilitate response with new procedures.

Training is the priority of Communications this next year, knowing that these skills will enable better customer service to first responders and citizens.

<b>Expenditure by Category - Communications</b>						
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2017 Proposed	FY 2017 Change
<b>FTE</b>	11	11	11	11	11	0
<b>Expenditure Category</b>						
<i>Personnel</i>	\$675,646	\$732,188	\$728,146	\$799,752	\$834,631	<b>4.36%</b>
<i>M &amp; O</i>	\$63,080	\$99,708	\$76,417	\$88,587	\$91,270	<b>3.03%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$56,550	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$738,726</b>	<b>\$831,896</b>	<b>\$804,563</b>	<b>\$888,339</b>	<b>\$982,451</b>	<b>10.59%</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. 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, emergency medical response, 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:**

- Engage department employees to align with the one city philosophy
- Ensure we uphold our Mission and Value Statements
- 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
- Continue the development and training of Twin Falls Fire Department personnel for enhanced emergency medical response
- 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, medical and hazardous material emergencies

**Fiscal Year 2018 Budget Highlights:**

- Captain Promotion
- Driver/Operator Promotion
- Hiring of two firefighters
- Increased overtime budget to meet the departments training needs and for 5 personnel to attend the National Fire Academy, National Conferences for Fire Chief, Captains, Battalion Chiefs, Fire Marshal

- Increased overtime hours for long term planning meetings, safety committee meetings, monthly department meetings, Chief/Battalion Chief monthly meetings
- Created a new line for PPE (Personal Protective Equipment) includes a plan to provide the department with 11 sets of turnouts and structure boots for the next three years
- Budgeted a maintenance plan for Idaho Fire Extinguisher to complete all fire extinguisher maintenance for all City owned fire extinguishers
- EMS Supplies for the department to run all EMS calls
- 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
- Travel expenses for our Fire Chief, Battalion Chiefs, Captains, Drivers, Firefighters, Fire Marshal, Arson Investigators to attend conferences, trainings etc.
- Replace Portable Radio Batteries
- Building Repairs and Maintenance Costs
- Expense for New Tires on Engines, some extra costs for other equipment expenses
- Firefighters going through EMT course
- 40 Firefighter physicals, including CPR
- RMS Upgrade – Incident Reporting System (2018 Capital Improvement)
- Washer and Dryers Installed at Station 1, 2, 3 (2018 Capital Improvement)
- Trench Rescue Equipment (2018 Capital Improvement)

#### **2017 Fiscal Year Accomplishments:**

- Hired new Fire Chief Tim Soule
- New 48/96 Schedule
- Negotiated a new CBA with the local 1556
- Negotiated a new contract with the Twin Falls Rural Fire Protection District
- “All Risk” Response Fire Department philosophy implemented
- Restructured Areas of Responsibility's (AOR's)
- Restructured Training Office
- Implemented a Multi-Agency Fire Investigation Team
- Began the CPR/Heart safe Community initiative
- Redesign of Firefighter, Captain, and Drivers Promotional Process
- Purchased and assembled Firefighter hands on forcible entry training prop
- Purchased New Sparky the Fire dog suit for the department's public fire education program
- Three (3) Firefighters and (1) Battalion Chief went through and completed the EMT Course at CSI
- Technical rescue special operations team training
- Filled two open positions on the Technical Rescue special operations team (Shewmaker, Prescott)
- 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
- “Train the Trainer” attendance to allow current personnel to train the Department with new auto extrication equipment

- 4 Hazmat Team members attended training in Anniston, Alabama for Hazmat Technician Training
- Wildland fire training and field exercises, including helicopter operations with the Twin Falls BLM
- Wildland engine operator, Engine Boss and Crew Boss training for five personnel
- Completed CJIS Training for entire Department for Fire Department Personnel
- Replaced water heater at Station 2
- Participated at Southern Idaho Fire Academy
- Attend Nozzle Maintenance and Repair Class taught by Task Force Tips
- Purchased hazardous material equipment and supplies
- Purchased technical rescue equipment for high angle/confined space rescues
- 32 Firefighter physicals
- 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
- Completed Ladder testing for aerial apparatus
- Completed the purchase of the New rescue apparatus – (2016 Capital Improvement)
- Replaced New Command Vehicle – (2017 Capital Improvement)
- Stabilizer bars for Engine 2, and 3 - (2017 Capital Improvement)
- Purchased and installed frontline apparatus wired headsets to wireless headsets - (2017 Capital Improvement)
- Replaced extrication equipment on Engine 2 and 3 - (2017 Capital Improvement)
- Mobile data computer (MDC) update - (2017 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 completed at Twin Falls Airport
- Issuance of burn permits
- Issuance of blasting permits

### **Fiscal Year 2018 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. ②2022

- 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. ●

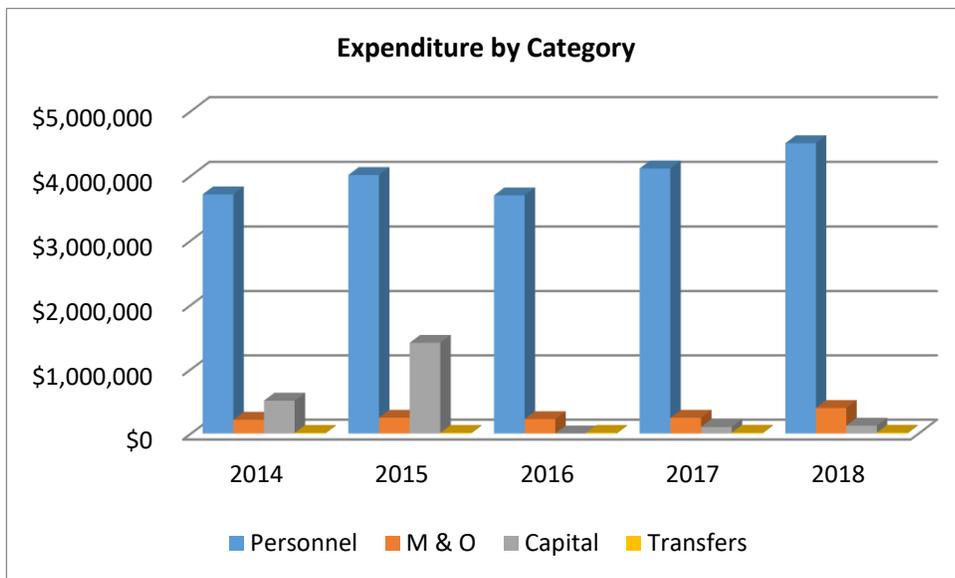
SC3.1E: Provide fire prevention education including fire extinguisher training to businesses and programs to the grade schools. ●

### **Expenditure by Category - Fire**

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	41.75	41.75	41.75	42	42	0
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$3,711,081	\$4,010,955	\$3,695,262	\$4,112,233	\$4,502,071	<b>9.48%</b>
<i>M &amp; O</i>	\$212,822	\$245,621	\$222,797	\$244,375	\$397,365	<b>62.60%</b>
<i>Capital</i>	\$510,921	\$1,410,675	\$0	\$101,000	\$122,000	<b>20.79%</b>
<i>Transfers</i>	\$9,801	\$10,143	\$11,004	\$11,491	\$11,889	<b>3.46%</b>
<b>Subtotal</b>	<b>\$4,444,625</b>	<b>\$5,677,394</b>	<b>\$3,929,063</b>	<b>\$4,469,099</b>	<b>\$5,033,325</b>	<b>12.63%</b>



Increase to M&O was Personal Protective Equipment, and increases to Travel & Meetings, and Training.

**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:**

- 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 move forward with our One City values and leadership philosophy.

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

- First and foremost, safe and efficient buildings;
- Improved permit and inspection process;
- Department staff engaged in our One City direction;
- 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 2018 Budget Highlights:**

- The Building Department will be continuing the rollout of our 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 reach out to our customers on a regular basis asking for their input and feedback on ways to improve our entire building permit process. All of this will greatly improve the customer service delivered to our building community.

#### **2017 Fiscal Year Accomplishments:**

- Our New Single Family Dwelling permits are up 15-20% from last FY (through April). We have not issued this many New Single Family Dwelling since 2007. Overall, we have issued **1,795** building permits (through April).
- We implemented our electronic plan submittal process program for commercial building permit applicants This has greatly improved efficiency for the City and the building permit applicant;
- Created an online customer satisfaction survey for every customer to complete;
- Scanned all commercial archived plans and converted them into an electronic file.

#### **Fiscal Year 2018 Goals:**

- Keep up with growth demands within the City of Twin Falls and our Area of Impact.
- Continue to improve mobile platform for our inspectors that will create real time inspection results for our customers;
- 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**

##### **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.

- The City of Twin Falls Building Department is actively involved and responsible for fire prevention with our jurisdiction. The adoption and enforcement of our Building Codes has proven to save lives and structures.

### **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.*

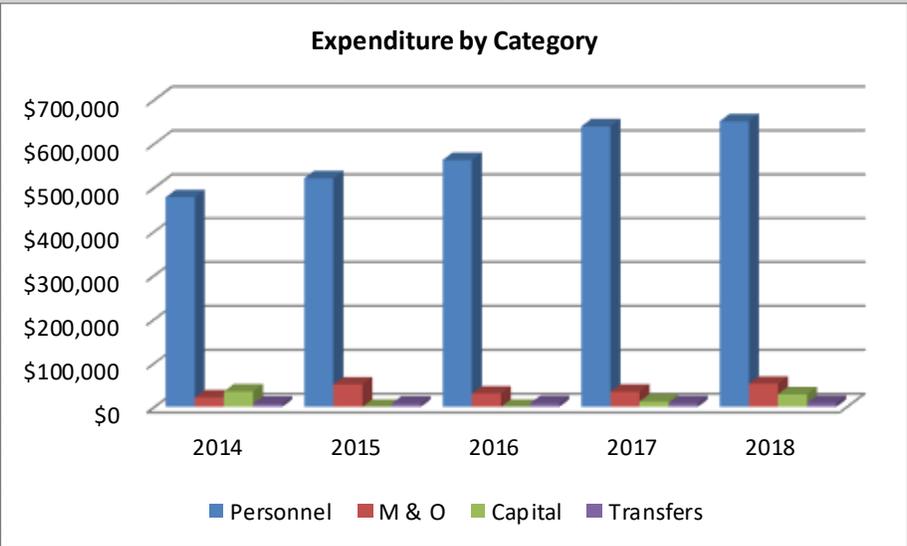
### **Focus Areas 6-Prosperous Community**

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.

<b>Expenditure by Category - Building Inspections</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	7	7	7	8	8	0
<b>Expenditure Category</b>						
<i>Personnel</i>	\$477,755	\$520,795	\$ 562,516.56	\$639,069	\$650,508	<b>1.79%</b>
<i>M &amp; O</i>	\$21,497	\$50,890	\$ 30,338.59	\$34,234	\$52,450	<b>53.21%</b>
<i>Capital</i>	\$35,077	\$0	\$0	\$12,000	\$28,500	<b>137.50%</b>
<i>Transfers</i>	\$7,306	\$7,561	\$8,203	\$8,566	\$8,862	<b>3.46%</b>
<b>Subtotal</b>	<b>\$541,635</b>	<b>\$579,246</b>	<b>\$601,058</b>	<b>\$693,869</b>	<b>\$740,320</b>	<b>6.69%</b>



The increase in M&O is related to scanning and digitizing all old files.

**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 public works infrastructure, and for some other departments, 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:**

- 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 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 2017-18 Budget Highlights:**

- Complete the construction of wastewater collection lines in Rock Creek and along the Grandview trunk alignment. Complete design construction of the last phase of the Northeast Sewer line across Poleline Road to the top of Canyon Springs grade.
- Design projects recommended by the Wastewater Collection Plan and Water Facility plan, namely the Independent Meat Lift Station
- Design and provide construction oversight of roadway reconstruction, overlay and sealing projects. Provide design and oversight for continuing ADA ramp upgrades and for local highway safety improvement projects.
- Address NPDES permit revisions for the wastewater treatment plant.

- Continued focus on design and construction support for the Zone maintenance projects in Streets, Water and Wastewater Departments.
- Design and construct Canyon Springs grade.
- Design and construct the Perrine Point irrigation station (near the intersection of Falls Ave. W and Grandview Drive).
- Design the extension of North College Road from Creekside Way to Sunway.
- Support URA projects.
- 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.

**Fiscal Year 2016-17 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.
- Begin construction of improvement to the Rock Creek and Grandview trunk line sewers.
- Completed CLIF Bar Baking Facility related wastewater, site and roadway projects
- Continued required regulatory testing/reporting of the Auger Falls project and the TSS projects.
- Provided support for downtown improvement project on Main Street. Began construction of Phase 1 utility improvements.
- Provided engineering support for the completion the Zone 3 water, wastewater and street project on 3rd Ave West
- Design and construction support for the 2017 Sealcoat project in Zone 5 and the overlay project on Falls Ave.
- Design and construct the roadway improvement, a combination of reconstruction and overlay, to address damage from the winter utilizing ~\$4 million in reserves.
- Provided construction administration support for the final phase of reconstruction of Eastland South.
- Completed the improvement to the Wills Booster Station.
- Designed and constructed and large diameter water line to extend from the station through the intersection of 3600N and Washington St. South.
- Completed the construction of 2 pressurized irrigation stations: South Hills (near the new middle school) and Grandview estates (north of Poleline Road and south of the new elementary school)
- Designed the illumination of Cheney Drive.
- Constructed signal upgrades to 6 of the City's signals. Provided interface with ITD projects for State-controlled signal upgrades and addressed the timing issues.
- 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, developed the pressurized irrigation portion of the specification and made substantial progress on the development portion.

**Fiscal Year 2017-18 Goals:**

- Adopt the 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 6 wastewater and water system improvement projects to maintain and enhance reliability (HC2.1A, SC2.1B)
- Construct bond related sewer trunk line improvements (HC2.1A)
- 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 ①

- 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 ①

- 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 ①

- Scheduled start date is in conjunction with the transportation master plan.

AC1.5A: Support the street re-construction program ①

- 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] ①

- 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] ①

AC2.1A: Develop a Master Plan of Transportation for all modes of transportation ①

- 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 ① ②

AC2.1D: Maintain a coordinated effort to improve roadway connectivity to the airport such as the southeast by-pass loop and a third bridge ① ③ 2024

## **Environmental Community**

EC1.1A: Explore establishing noise limits on crushing and construction operations ③ 2024

EC1.4A: Explore strategies for maintaining air quality including standards for odor and particulates ② 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] 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]

- This has begun with an ITD planning project. Study is due to complete in late 2015.

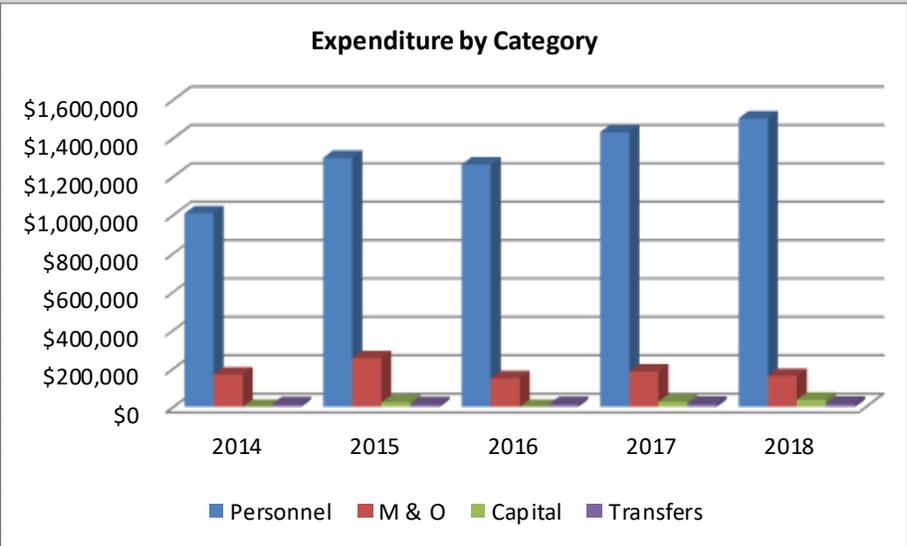
PC2.1A: Update facility plans that assess current and future needs, costs, and resources

- 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

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

<b>Expenditure by Category - Engineering</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	14.25	15.25	15.25	15.25	15.25	
<b>Expenditure Category</b>						
<i>Personnel</i>	\$1,007,929	\$1,297,087	\$1,262,217	\$1,430,403	\$1,501,863	<b>5.00%</b>
<i>M &amp; O</i>	\$168,282	\$253,567	\$149,459	\$183,861	\$160,660	<b>-12.62%</b>
<i>Capital</i>	\$0	\$22,800	\$0	\$26,500	\$36,000	<b>35.85%</b>
<i>Transfers</i>	\$13,244	\$13,706	\$14,869	\$15,527	\$16,064	<b>3.46%</b>
<b>Subtotal</b>	<b>\$1,189,455</b>	<b>\$1,587,160</b>	<b>\$1,426,545</b>	<b>\$1,656,291</b>	<b>\$1,714,587</b>	<b>3.52%</b>



The decrease in M&O is related to contracted custodial services that will now be handled by the two custodians.

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

**Department Description:**

The Parks Department is responsible for the care and maintenance for over 1,476 acres in over 80 public areas including parks, underdeveloped land, playgrounds, ball-fields, swimming pool, splash pad, buildings, facilities, parking lots, and landscape areas throughout the community. In addition, the parks department maintains over 7 miles of canyon rim trail, close to 30 miles of dirt trail in Auger Falls and Dierkes Lake area, 1.6 miles in Rock Creek Canyon as well as trail in several neighborhood parks. 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 405 of the 1466 acres require watering, mowing, spraying, fertilizing. Trash removal is required on all of the 1466 acres. The Department also maintains over 80 vehicles and large pieces of equipment, as well as hundreds of tools and small engine devices. 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 405 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 405 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 80 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 1.6 miles of the Preserve section of the Canyon Rim Trail, the trail will connect Shoshone Falls with Federation Point.

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
South Park	3 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
Canyon Trails	2.2 acres
Grandview Estates	3 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

Special Use Facilities

Baxter’s Park (Dog Park)	2.5 acres
Sawtooth Softball Fields	3 acres
Community Garden	3 acres
<i>un-developed</i>	
Courtney Conservation Park	1 acres
CSI Tennis Courts	2 acres
Municipal Swimming Pool	4 acres
Dennis Bowyer Park	1 acre
First Federal Park and Splashpad	

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.
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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	.8 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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**2017 Fiscal Year Accomplishments:**

- Received the Arbor Day Tree City USA designation for the 19th consecutive year through the National Arbor Day Foundation
- One employee received certification certified spray applicators through the State of Idaho
- Worked with the Southern Idaho Mountain Bike Association for continued maintenance of the trails at Auger Falls
- Partnered with the Twin Falls County Historic Society in developing and installing interpretive signs at Auger Falls
- Worked with city council sub committee to identify and install a public art display on the 5 points corner, in cooperation with the Art Commission and Twin Falls Canal Company.
- Continued sand slurry, fence repair and maintenance of the canyon rim trail system
- Adopted a charter and formed the Twin Falls Recreation Center Adhoc Committee (HC1.1E)

**Fiscal Year 2018 Goals:**

- Complete access to Evel Knievel jump site
- Upgrade restroom facilities, power, fountains and bandshell floor at City Park
- Work with development community on implementing Parks and Recreation Master Plan objectives

**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 2018

- Work with the development community to incorporate the Parks & Recreation Master Plan

HC1.1E: Develop a strategy for funding development of a recreation center in partnership with other organizations FY 2018

- Prepare an RFQ for a feasibility study for a Recreation Center
- Complete Recreation Center concept and identify funding sources

HC1.1F: Develop a response to the public interest in emerging healthy life-style activities such as dog parks and community gardens ☺ FY 2018

- Identify and seek funding sources for another dog park

### **Accessible Community**

AC1.2A: Provide funding for annual trail maintenance (On-going objective - FY 2017)

- Incorporate zone maintenance system for the entire trail network

AC1.2D: Develop partners to advocate for bike trails and support bike programs • 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 2024

### **Environmental Community**

EC1.4B: Provide for more trees to be planted in appropriate locations throughout the city. ☺ 2018

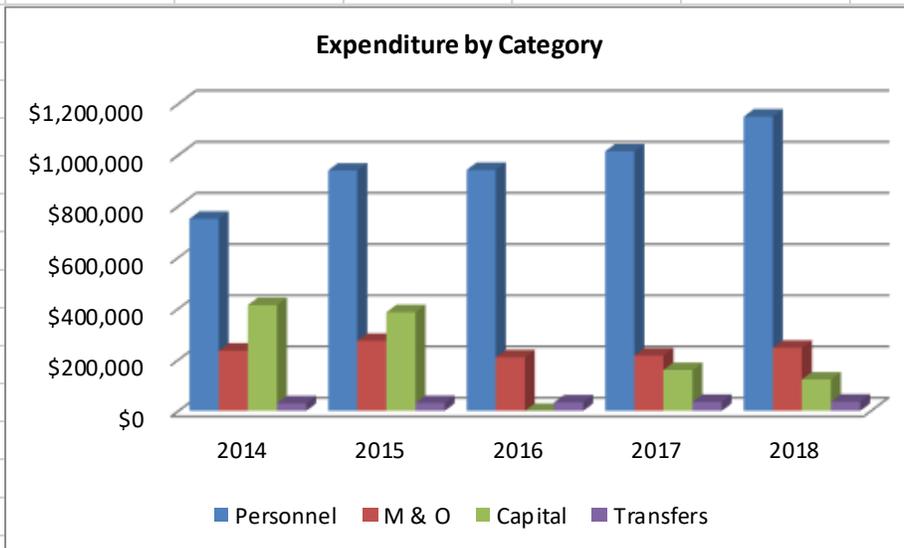
- Continue efforts to replace and add trees to parks. Incorporate tree planting into standards for neighborhood parks.

### **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 • 2020

### Expenditure by Category - Parks

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	11.67	11.67	12.67	12.67	12.67	0
<b>Expenditure Category</b>						
<i>Personnel</i>	\$750,082	\$938,719	\$ 940,923.55	\$1,013,876	\$1,149,440	<b>13.37%</b>
<i>M &amp; O</i>	\$234,967	\$273,589	\$ 209,278.45	\$215,538	\$246,136	<b>14.20%</b>
<i>Capital</i>	\$413,483	\$385,300	\$0	\$159,500	\$122,500	<b>-23.20%</b>
<i>Transfers</i>	\$29,497	\$30,526	\$33,117	\$34,583	\$35,779	<b>3.46%</b>
<b>Subtotal</b>	<b>\$1,428,029</b>	<b>\$1,628,134</b>	<b>\$1,183,319</b>	<b>\$1,423,497</b>	<b>\$1,553,856</b>	<b>9.16%</b>



**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:**

- 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 classes.

**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.

**Upcoming Fiscal Year 2018 Budget Highlights:**

- Complete the Pickleball Courts at Frontier Park with Phase II
- Install a park sign at Harmon Park

**2017 Fiscal Year Accomplishments:**

- Installed park signs at Morning Sun, Pierce Street, Frontier
- Repaired Harmon Park batting cages

- Replaced wood on all baseball/softball field backstops
- Finished Phase I of the pickleball courts at Frontier
- Replaced the tractor shed/storage at Harmon Park
- Hired another recreation coordinator

**Fiscal Year 2018 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.

- 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. FY 2017

- Committee assembly for a recreation center discussion/planning. FY 2017

HC1.1F: Develop a response to the public interest in emerging healthy life-style activities. FY 2018

- Dependent on the community interest, investigate how the City could be involved in emerging healthy life-style activities. FY 2019

**Accessible Community**

AC1.2D: Develop partners to advocate for bike trails and support bike programs. FY 2020

**Prosperous Community**

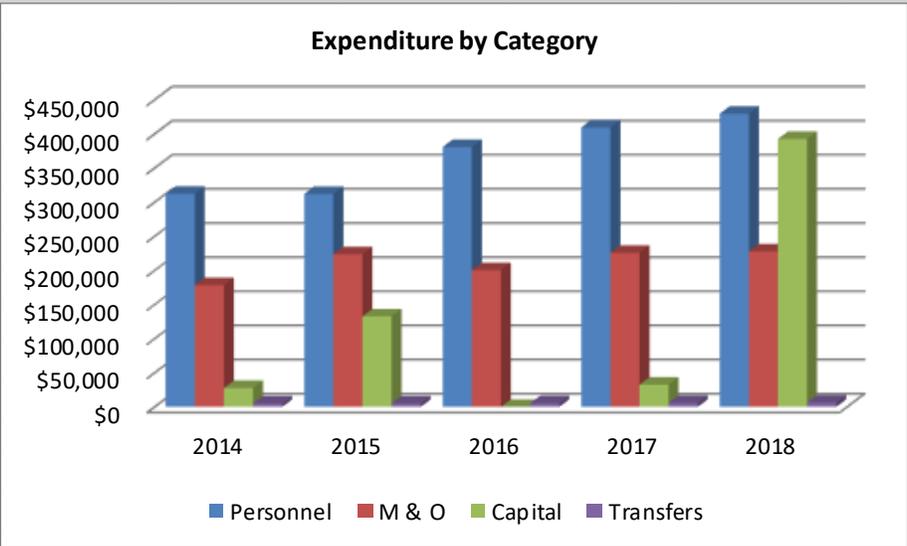
PC3:2A: Develop a strategy for funding the development of community facilities that support cultural, recreational and entertainment activities in partnership with other organizations. FY 2020

**Secure Community**

SC3.1G: Continue to expand background checks on all coaches and instructors for youth activities. FY 2018

SC3.1G: Research lighting options for the City trail system. FY 2019

<b>Expenditure by Category - Recreation</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	4.08	4.08	5.08	5.08	5.08	
<b>Expenditure Category</b>						
<i>Personnel</i>	\$312,185	\$311,838	\$ 380,561.70	\$409,229	\$429,445	<b>4.94%</b>
<i>M &amp; O</i>	\$178,354	\$223,388	\$ 200,292.20	\$225,603	\$227,661	<b>0.91%</b>
<i>Capital</i>	\$27,721	\$132,500	\$0	\$32,500	\$392,480	<b>1107.63%</b>
<i>Transfers</i>	\$4,909	\$5,080	\$5,511	\$5,755	\$5,954	<b>3.46%</b>
<b>Subtotal</b>	<b>\$523,169</b>	<b>\$672,806</b>	<b>\$586,365</b>	<b>\$673,087</b>	<b>\$1,055,540</b>	<b>56.82%</b>



The increase in Capital is related to a new bathroom at City Park, trail enhancements with fencing, and improvements at the Evel Knievel jump sight.

**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, TransMap, 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 2017 Budget Highlights:**

- Due to the damage sustained from the extreme winter of 2016/2017 the City Council allowed use of 4.4 million dollar of street reserves to help repair some of the damages.
- We will be completing a Mill/Inlay project on Falls Ave. On the project we were able to repave 4 lane miles of roadway. This also included updating the ADA facilities on both sides of the road.

**2017 Fiscal Year Accomplishments:**

- Completed our Fifth seal coat season using our Zone Maintenance Program.

- We were able to use the Pavement Condition Index numbers collected by Trans-Map to help guide suitable surface treatments in our Zone Maintenance 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.

**2018 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)
- Continue to 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.
- Continue our sidewalk replacement match program.
- With the addition of a Brine maker expand the use of brine reducing the amount of sand put on the roads.

**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**

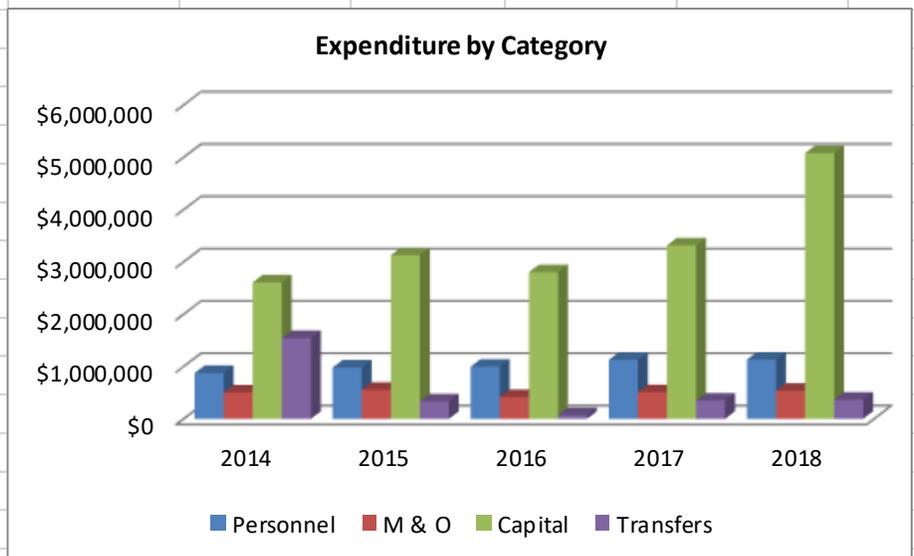
EC2.2C: Co-operate with the Twin Falls Canal Company to enhance water quality and meet regulatory requirements for shared water systems. ●

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 ●

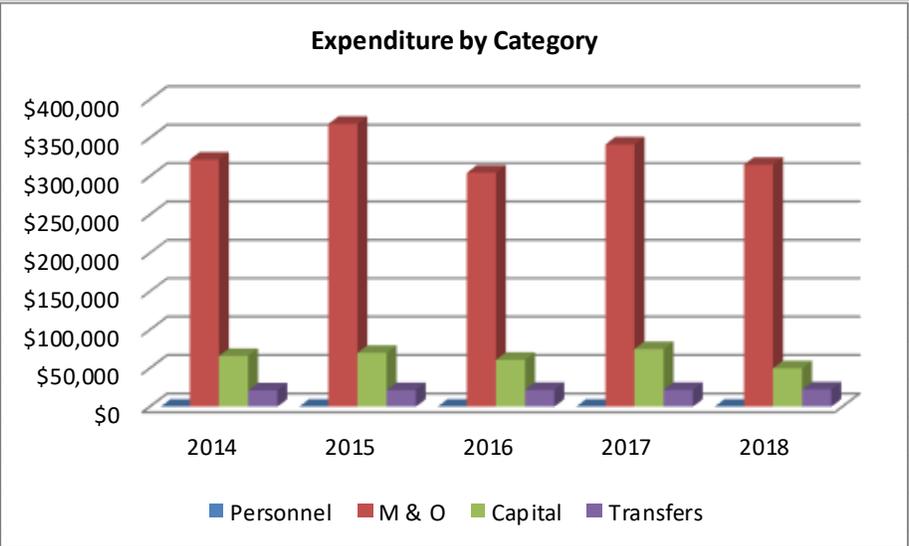
*The Street Departments Strategic Planning Objectives are continual maintenance activities performed to ensure customer service and Public safety.*

<b>Expenditure by Category - Street</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	13	13	14	14	14	0
<b>Expenditure Category</b>						
<i>Personnel</i>	\$874,962	\$980,024	\$996,831	\$1,125,579	\$1,130,637	<b>0.45%</b>
<i>M &amp; O</i>	\$504,633	\$551,973	\$414,596	\$508,898	\$533,698	<b>4.87%</b>
<i>Capital</i>	\$2,606,463	\$3,125,000	\$2,801,790	\$3,313,975	\$5,077,770	<b>53.22%</b>
<i>Transfers</i>	\$1,542,689	\$332,601	\$67,505	\$347,863	\$363,294	<b>4.44%</b>
<b>Subtotal</b>	<b>\$5,528,747</b>	<b>\$4,989,598</b>	<b>\$4,280,723</b>	<b>\$5,296,315</b>	<b>\$7,105,399</b>	<b>34.16%</b>



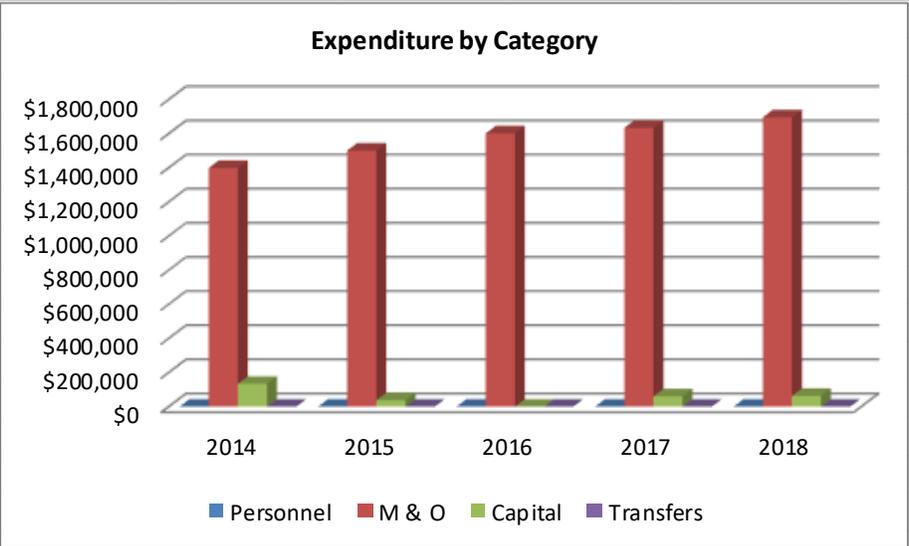
The increase to Capital is for repairs to Canyon Springs Grade.

<b>Expenditure by Category - Street Lighting</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>						
<b>Expenditure Category</b>						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$321,642	\$368,320	\$304,687	\$341,420	\$315,000	<b>-7.74%</b>
<i>Capital</i>	\$65,930	\$70,000	\$61,012	\$75,000	\$50,000	<b>-33.33%</b>
<i>Transfers</i>	\$21,131	\$21,511	\$21,784	\$21,880	\$22,328	<b>2.05%</b>
<b>Subtotal</b>	<b>\$408,703</b>	<b>\$459,831</b>	<b>\$387,483</b>	<b>\$438,300</b>	<b>\$387,328</b>	<b>-11.63%</b>



Capital reduction is for nearing completion of LED upgrades.

<b>Expenditure by Category - Library</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>						
<b>Expenditure Category</b>						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$1,399,325	\$1,500,873	\$1,602,000	\$1,633,259	\$1,694,821	<b>3.77%</b>
<i>Capital</i>	\$133,675	\$37,127	\$0	\$60,000	\$63,000	<b>5.00%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$1,533,000</b>	<b>\$1,538,000</b>	<b>\$1,602,000</b>	<b>\$1,693,259</b>	<b>\$1,757,821</b>	<b>3.81%</b>



**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
- Maintain a formal snow & ice control program
- Provide emergency response and security measures
- Service to our traveling public, airport tenants, airlines, & regulatory agencies
- An active capital improvement program funded by the Federal Aviation Administration

**Fiscal Year 2018 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
- Replace flooring in old section of terminal, Phase I-design and bidding of a terminal roof replacement for 2019 fiscal year.

**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 includes funds for construction of a connector taxiway, rehabilitation of the main taxiway and replacement of the airport fire truck. The funding and timing of these improvements are critical in aiding development and maintaining safety.

**2017 Fiscal Year Accomplishments:**

- The airport terminal modification/expansion completed the spring of 2017.
- Federal Express Corporation opened a new facility during the fall of 2017.
- The airport moved forward with N.E. development planning for future development areas.
- The Airport is working with the FAA to replace the 1996 fire truck and rehabilitate the main taxiway pavement.

**Fiscal Year 2018 Goals:**

- Develop utility planning to aid in growth of the N.E. Hangar area (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)
- Continue to monitor planning by the City and County for compatible land use in the airport environs. (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

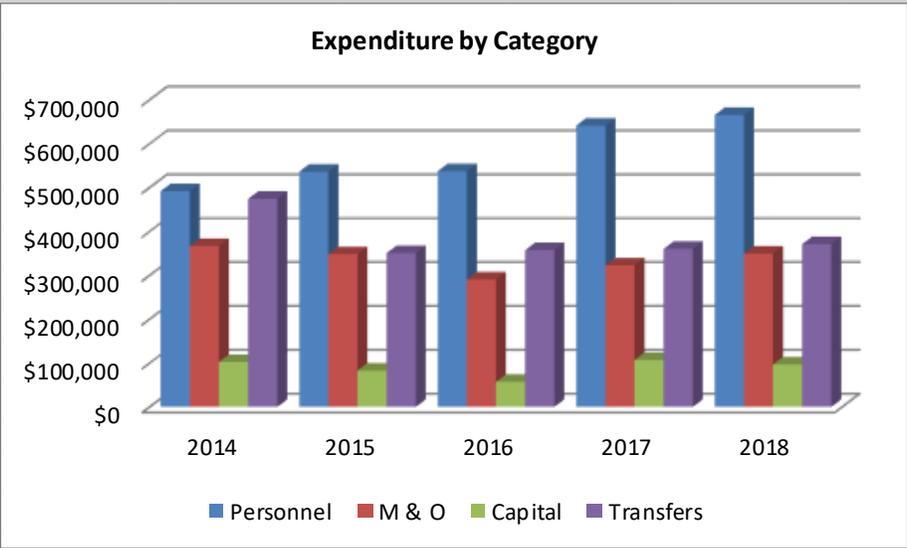
AC3.2A: Advocate for the regional airport needs to be addressed through use of Magic Valley Regional Airport ● ② 2024

**Prosperous Community**

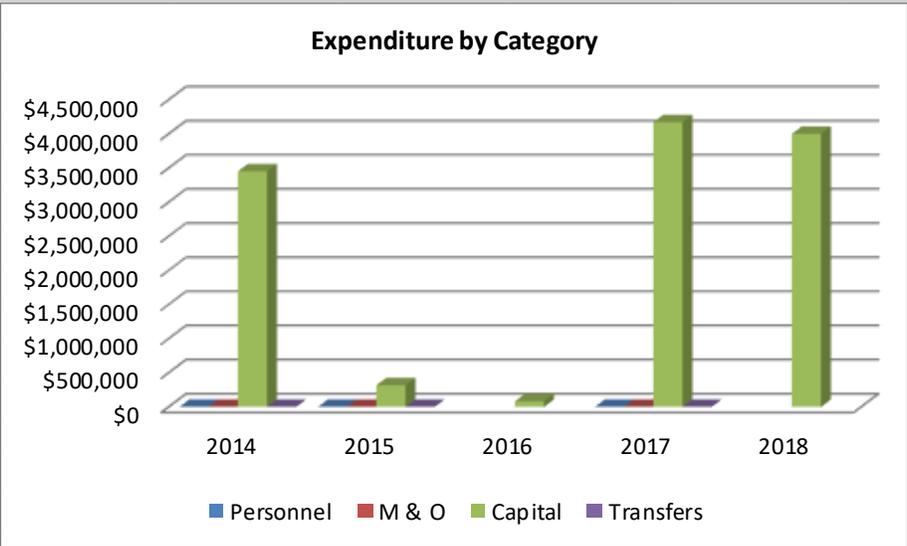
PC2.2A: Improve air service as a critical component to the economic development of the region ●

PC 2.2B: Expand utilities to support economic development around the airport ① 2019

<b>Expenditure by Category - Airport</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	7	7	7	7	7	0
<b>Expenditure Category</b>						
<i>Personnel</i>	\$491,431	\$535,894	\$537,000	\$640,774	\$665,247	<b>3.82%</b>
<i>M &amp; O</i>	\$366,609	\$347,829	\$290,143	\$322,453	\$349,221	<b>8.30%</b>
<i>Capital</i>	\$102,300	\$82,500	\$ 57,091.59	\$107,000	\$96,500	<b>-9.81%</b>
<i>Transfers</i>	\$474,145	\$350,644	\$357,187	\$360,202	\$370,762	<b>2.93%</b>
<b>Subtotal</b>	<b>\$1,434,485</b>	<b>\$1,316,867</b>	<b>\$1,241,422</b>	<b>\$1,430,429</b>	<b>\$1,481,730</b>	<b>3.59%</b>



<b>Expenditure by Category - Airport Construction</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>						
<b>Expenditure Category</b>						
<i>Personnel</i>	\$0	\$0		\$0		
<i>M &amp; O</i>	\$0	\$0		\$0		
<i>Capital</i>	\$3,450,526	\$315,295	\$81,021	\$4,170,000	\$4,000,000	<b>-4.08%</b>
<i>Transfers</i>	\$0	\$0		\$0		
<b>Subtotal</b>	<b>\$3,450,526</b>	<b>\$315,295</b>	<b>\$81,021</b>	<b>\$4,170,000</b>	<b>\$4,000,000</b>	<b>-4.08%</b>



**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 where needed 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 2018 Budget Highlights:**

- Construction of Castlewood/Perrine PI station.
- Updating our PI Master Plan
- Construction of South Well #5

**2017 Fiscal Year Accomplishments:**

- Wills Pump Station Construction.
- Replacement of outdated VFD's at Harrison and Hankins pump stations.

- Created our RAFN guidance to go along with our water facilities plan to provide water sources for the next 50 year planning period.
- Started design for the South Well # 5

**Fiscal Year 2018 Goals:**

- Start first phase of construction of Well #5
- 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 down time.
- 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**

**Healthy Community**

HC2.1A: Operate water and wastewater systems to meet federal standards.

HC2.1C: Maintain effective emergency response capability (skill and equipment) in the case of failed infrastructure.

**Secure Community**

SC2.1B: Maintain and upgrade the water system to be capable of providing required fire flow.

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

SC2.2B: Obtain redundant operational components to keep critical public facilities and services operating under duress.

**Environmental Community**

EC2.2C: Co-operate with the Twin Falls Canal Co. to enhance water quality and meet regulatory requirements for shared water systems.

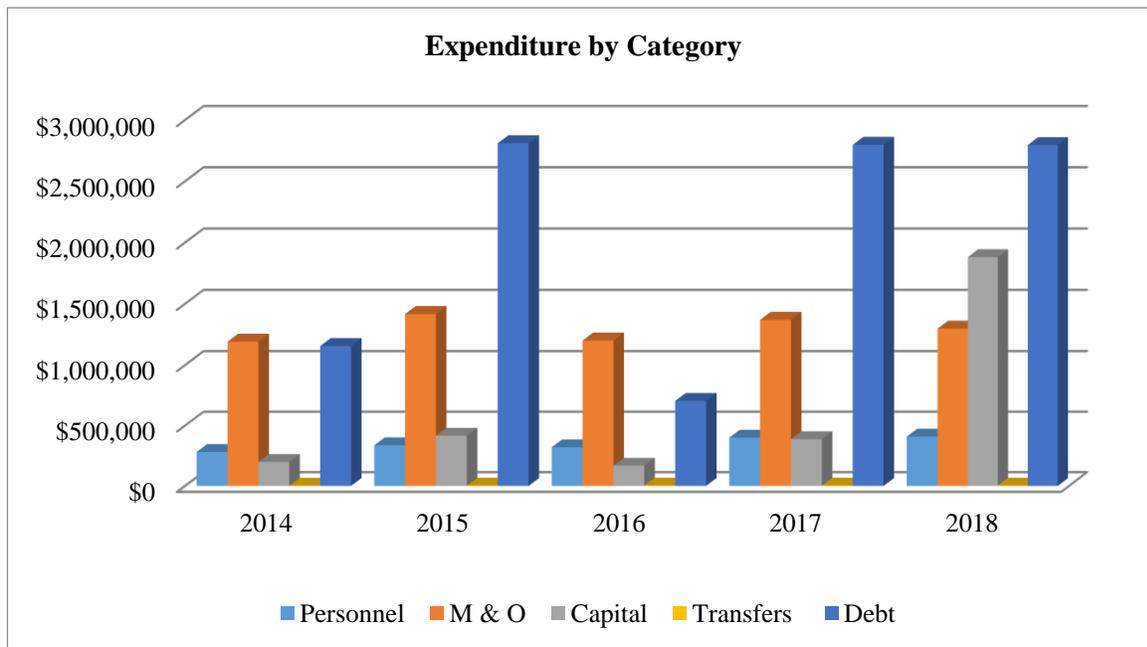
EC2.2F: Optimize water capacity and wastewater use through conservation, broader use of the pressure irrigation system, and protection of resources.

## Expenditure by Category - Water Supply

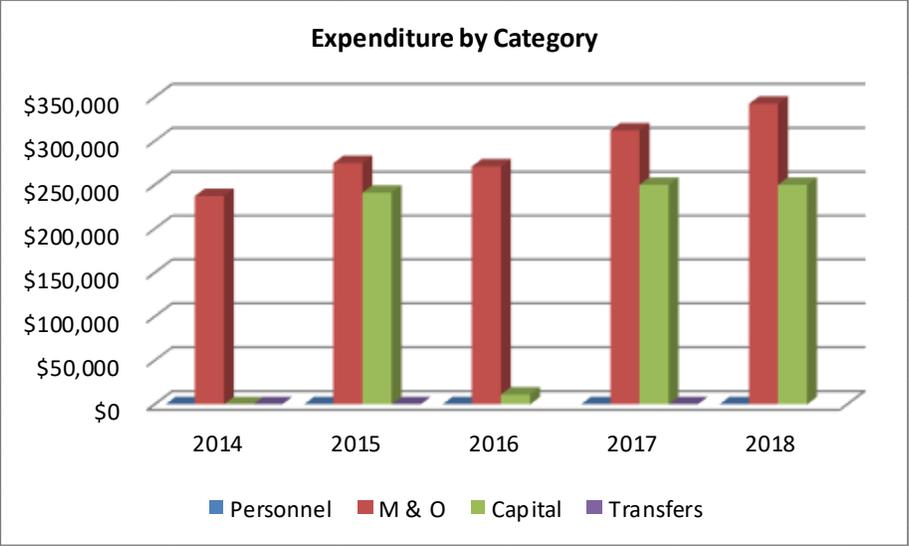
FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	4	4	4	4	4	0
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$281,420	\$335,976	\$319,838	\$399,237	\$408,168	<b>2.24%</b>
<i>M &amp; O</i>	\$1,191,571	\$1,416,484	\$1,200,170	\$1,369,019	\$1,297,600	<b>-5.22%</b>
<i>Capital</i>	\$197,979	\$415,000	\$166,741	\$387,000	\$1,880,000	<b>385.79%</b>
<i>Debt</i>	\$1,154,932	\$2,809,712	\$703,399	\$2,797,119	\$2,794,891	<b>-0.08%</b>
<i>Transfers</i>	\$2,182	\$2,258	\$2,450	\$2,558	\$2,646	<b>3.44%</b>
<b>Subtotal</b>	<b>\$2,828,084</b>	<b>\$4,979,430</b>	<b>\$2,392,598</b>	<b>\$4,954,933</b>	<b>\$6,383,305</b>	<b>28.83%</b>



<b>Expenditure by Category - Pressurized Irrigation</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>						
<b>Expenditure Category</b>						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$237,094	\$274,752	\$270,979	\$311,936	\$342,339	<b>9.75%</b>
<i>Capital</i>	\$0	\$241,000	\$11,049	\$250,000	\$250,000	<b>0.00%</b>
<i>Transfers</i>	\$0	\$0		\$0		
<b>Subtotal</b>	<b>\$237,094</b>	<b>\$515,752</b>	<b>\$282,028</b>	<b>\$561,936</b>	<b>\$592,339</b>	<b>5.41%</b>



**City of Twin Falls  
Departmental Summary and Description  
Water Distribution**

**Department Description:**

The Water Distribution 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 hour 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 4,800 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 systems 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 Public Works to 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 in our distribution system.
- Continue working on the system to loop dead-end lines.

- Continue replacing old meters with new cellular read 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 2018 Budget Highlights:**

- Budget for land to expand our PW Complex
- Purchase a new Insta- Valve machine to aid in shutting down lines in emergencies and cut gates in the older parts of town where they are needed.
- Retrofit 1,600 meters to accurately calculate customer usage to increase revenue.
- Promote water conservation and backflow protection.

**2017 Fiscal Year Accomplishments:**

- Maintained progress with Backflow Program to become compliant with DEQ’s requirements on testing residential lawn sprinkling systems.
- Replacement of old water meters in the system (\$160K)
- Replaced water lines in our zone maintenance program \$200K)

**Fiscal Year 2018 Goals:**

- Continue a preventative zone maintenance program to change out old existing infrastructure with new, and be able to budget for that.
- Continue our meter replacement program to get old inaccurate meters replaced for better revenue return.
- 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 personnel to train and certify in the water field to the highest grade that they want to.
- 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 Planning Objectives**

**Healthy Community**

HC2.1A: Operate water and wastewater systems to meet federal standards.

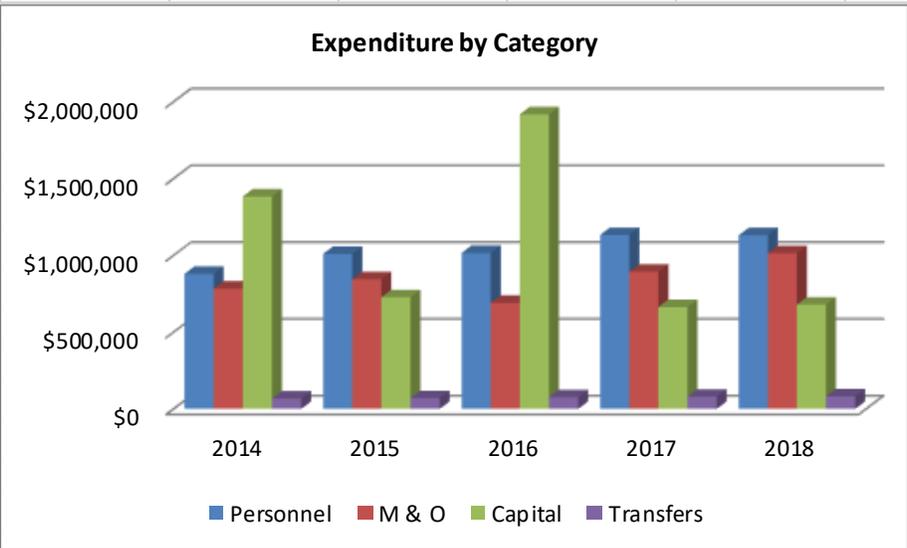
HC2.1C: Maintain effective emergency response capability (skill and equipment) in the case of failed infrastructure.

SC2.1B: Maintain and upgrade the water system to be capable of providing required fire flow.

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

SC2.2B: Obtain redundant operational components to keep critical public facilities and services operating under duress.

<b>Expenditure by Category - Water Distribution</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	14	15	15	15	15	
<b>Expenditure Category</b>						
<i>Personnel</i>	\$878,527	\$1,008,129	\$1,014,391	\$1,131,612	\$1,130,486	<b>-0.10%</b>
<i>M &amp; O</i>	\$782,631	\$843,169	\$690,153	\$893,104	\$1,013,360	<b>13.46%</b>
<i>Capital</i>	\$1,382,690	\$726,500	\$1,917,925	\$662,500	\$678,495	<b>2.41%</b>
<i>Transfers</i>	\$67,293	\$69,641	\$75,551	\$78,896	\$81,625	<b>3.46%</b>
<b>Subtotal</b>	<b>\$3,111,141</b>	<b>\$2,647,439</b>	<b>\$3,698,020</b>	<b>\$2,766,112</b>	<b>\$2,903,966</b>	<b>4.98%</b>



The increase in M&O is related to cellular meter fees associated with new cellular meters that we are retro-fitting.

**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 2018 Budget Highlights:**

- “Credit Card Processing Fees” related to the shift in the online bill payment service, made in October, 2012, have grown by approximately 32.5% over the 2017 fiscal year as citizens have begun to utilize more debit and credit card payments. The staff will continue to encourage use of this method as well as the online account access for water consumption information and historical billed amounts comparison. This is a change to the previous 3 years of consistency to the 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.
- Increasing use of cellular water meter registers to identify leaks and to assist citizen accountholders with analysis of water use as questions arise. This process will also allow better customer service as it provides very accurate records of water use at an address so the issues with a customer’s consumption can be identified more precisely as to timing and quantity of water used. These registers and transmitters on these meters also allow citizen access to their own meter so they can track and observe the usage themselves.

**2017 Fiscal Year Accomplishments:**

- Worked with the City’s bill printing and mailing contractor to enhance the ability to highlight information related to Tax Fraud by printing a “SNIPE” notice on the envelopes used in mailing the statements. This was a test and helped push out a Strategic Plan initiative item under 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
- Ongoing drafting and rewriting 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
- The “How To Manual” for Utility Services procedures and software use has been completed and is being updated and supplemented as new factors like the cellular meter recording and loading to and from the Springbrook software are added to our processes
- The “Welcome Home” pamphlet, under Strategic Plan Focus Area 7, Goal RC1.2, Objective RC1.2.B, has been developed and is being distributed. This project was accomplished with guidance and management from the City PIO, and others who helped proof and develop the final format to make it user friendly and not an overwhelming set if information. It is also a “modular” design, which allows for additional pieces to be included from each department of the City as necessary
- Completed the 10 year contract negotiations with PSI for the City’s garbage and recycling services, in coordination with the City Manager, CFO, attorney and Code Enforcement Officer. This contract will serve the City through December of 2026

**Fiscal Year 2018 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)
- Work with PSI and the City’s PIO under the contract in place to improve recycling response, and clean up the contamination that is currently an issue with the product collected by Twin Falls under the present program. This contamination is from the residents who misuse the recycling containers and/or fail to understand the need to clean the food product containers or other plastics that are allowed in the recycling process
- Continue working with PSI to test, develop and incorporate a smaller cart size option for those residents who do not generate a full 95 gallon cart of trash each week, This process will be developed alongside the push to increase recycling, and has been started through the pricing of additional carts for garbage higher than that for additional recycling carts.

**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

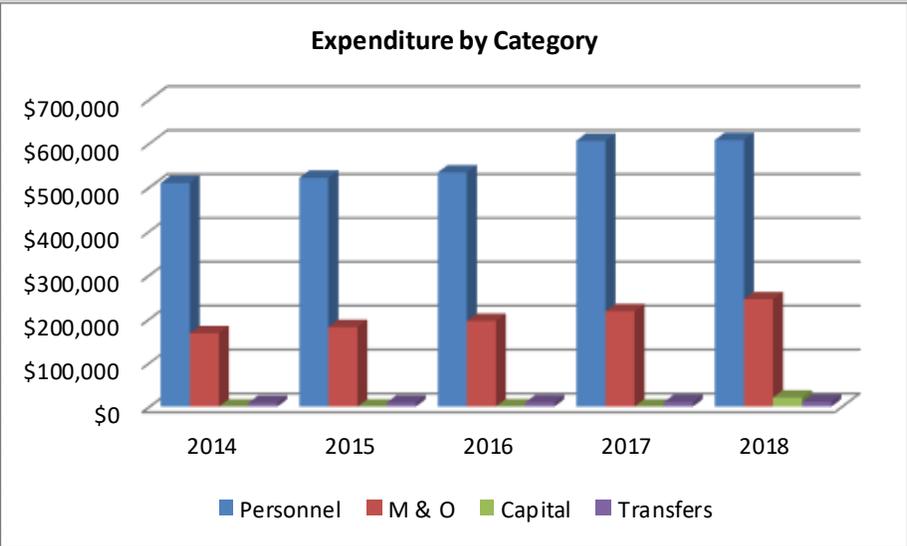
- Tasks: Although this objective isn’t projected to be complete for additional or all uses until 2024 at the earliest, we will continue to educate citizens on the recycling program and begin exploring options for additional recyclable material to include in the program. Green waste.

**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

<b>Expenditure by Category - Utility Services</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	8.5	8.5	8.5	8.5	8.5	
<b>Expenditure Category</b>						
<i>Personnel</i>	\$509,591	\$521,447	\$533,447	\$605,919	\$607,539	<b>0.27%</b>
<i>M &amp; O</i>	\$167,016	\$181,049	\$195,003	\$217,036	\$244,600	<b>12.70%</b>
<i>Capital</i>	\$0	\$0	\$386	\$0	\$20,600	***
<i>Transfers</i>	\$8,576	\$8,875	\$9,628	\$10,054	\$10,402	<b>3.46%</b>
<i>Debt</i>	\$0	\$0	\$0	\$0	\$0	***
<b>Subtotal</b>	<b>\$685,183</b>	<b>\$711,371</b>	<b>\$738,464</b>	<b>\$833,009</b>	<b>\$883,141</b>	<b>6.02%</b>



Increase in M&O is related to credit card processing fees.

Increase in Capital is related to banking software to allow for electronic deposits.

**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 customer
- 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 2018 Budget Highlights:**

- Wastewater Collections 2017 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

**2017 Fiscal Year Accomplishments:**

- Sending 1 person to NASSCO/PACP training to be certified
- 1 New Employee's licensed
- In process of City Works Training and GPS training
- Completed phase one of clinic line, phase 2 in progress
- Several projects being engineered Sherry circle(storm/irr) Les Schwab line and Smiths line (sewer)
- Replaced 50 manhole lids in zone 4 bringing the lids to grade for perfectly smooth drivable surface. Plus 10 others out of zone work.
- Advanced 2 people to Lead Operator and added Superintendent position.

**Fiscal Year 2018 Goals:**

- More maintenance and data gathering of storm water.
- To have all sewer lines and related structures in Zone 5 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 ●●

HC2.1B: Improve the storm water system to minimize the health risks associated with standing water ●2024

**Secure Community**

SC2.2F: Improve the storm water system to minimize the risks from flooding ●

**Environmental Community**

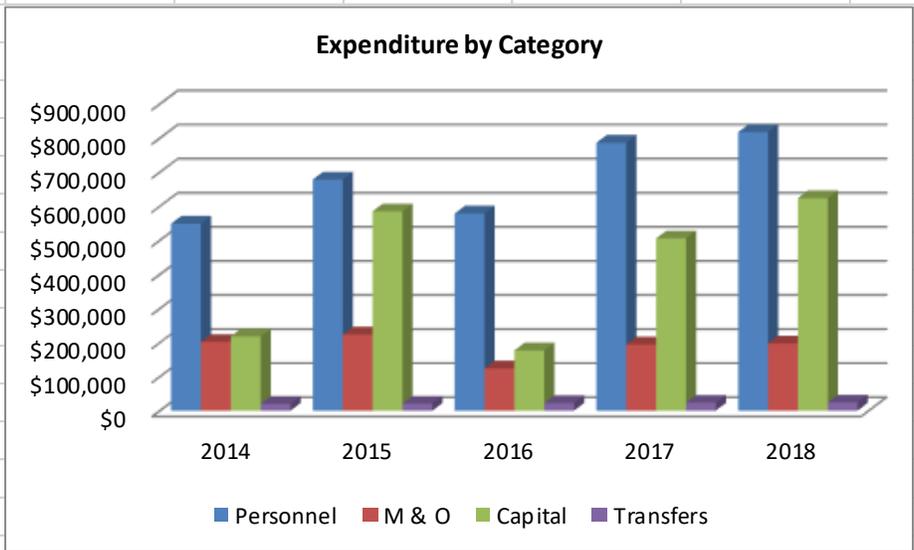
EC2.2B: Improve the management of the storm water discharged into rivers and streams to protect public safety and the environment. [SEE ALSO SC2.2F] ● 2024

**Prosperous Community**

PC 2.2B: Expand utilities to support economic development around the airport ●2019

### Expenditure by Category - Waste Water Collection

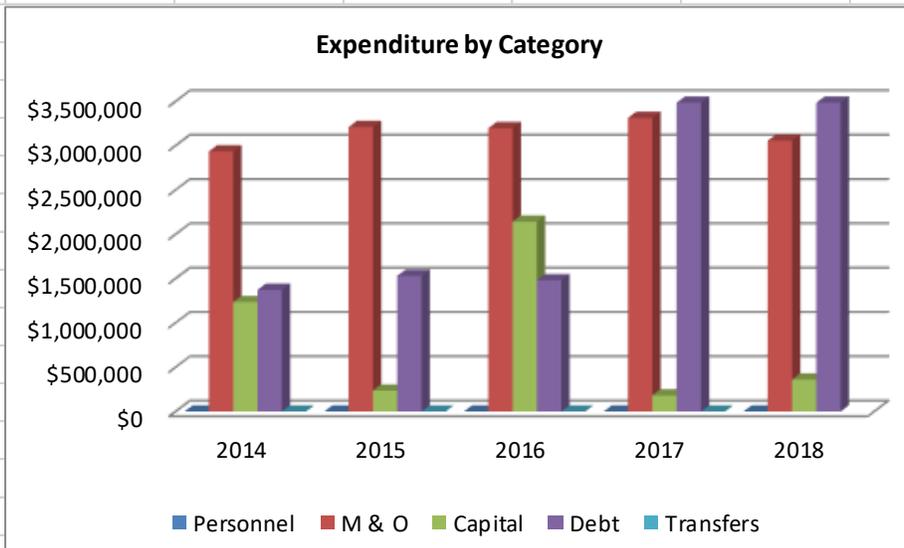
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>	7.75	8.75	8.75	8.75	8.75	
<b>Expenditure Category</b>						
<i>Personnel</i>	\$549,080	\$678,221	\$ 578,847.24	\$786,708	\$817,508	<b>3.92%</b>
<i>M &amp; O</i>	\$201,598	\$223,557	\$ 124,051.07	\$194,346	\$197,351	<b>1.55%</b>
<i>Capital</i>	\$218,155	\$585,000	\$ 176,921.26	\$505,600	\$623,625	<b>23.34%</b>
<i>Transfers</i>	\$19,849	\$20,541	\$ 22,284.00	\$23,271	\$24,076	<b>3.46%</b>
<b>Subtotal</b>	<b>\$988,682</b>	<b>\$1,507,319</b>	<b>\$902,104</b>	<b>\$1,509,925</b>	<b>\$1,662,560</b>	<b>10.11%</b>



New Jet Truck and Vac Truck (combination vehicle) in Capital.

### Expenditure by Category - Waste Water Treatment

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>						
<b>Expenditure Category</b>						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$2,934,322	\$3,210,300	\$3,197,296	\$3,313,000	\$3,056,029	<b>-7.76%</b>
<i>Capital</i>	\$1,235,393	\$235,000	\$2,141,952	\$180,000	\$360,000	<b>100.00%</b>
<i>Debt</i>	\$1,372,612	\$1,531,248	\$1,481,061	\$3,485,731	\$3,485,357	<b>-0.01%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0		<b>0.00%</b>
<b>Subtotal</b>	<b>\$5,542,327</b>	<b>\$4,976,548</b>	<b>\$6,820,309</b>	<b>\$6,978,731</b>	<b>\$6,901,386</b>	<b>-1.11%</b>



New vehicle and UV upgrades in Capital.

**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
- inter-acting 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
- Improving options for service, including additional recycling carts, expanding citizen and visitor education levels on how to properly recycle items in an effort to reduce the contamination that has plagued our recycling product, and offering smaller cart sizes for residents who generate a smaller amount of garbage weekly

**Fiscal Year 2018 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
- Work with PSI on the pilot program for expanding smaller garbage cart size options for citizens who do not generate sufficient garbage to need the 95 gallon size carts; expand this program as methodology and rates are developed for increasing use of these size carts
- 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

**2017 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. This includes new plans for communications and managing collection in the event of adverse weather, as experienced during the Winter of 2016-2017, and construction interruptions as currently are an issue
- Worked with PSI, City Manager and Chief Financial Officer and City Attorney on new 10 year contract with PSI approved by City Council in November, 2016; Continued inclusion of messages on utility billing statements regarding yard waste options, mulching of lawn clippings as an alternative to placing in the regular waste stream, and recycling item educational notes
- Ongoing development of recycling and sustainability information, waste and recycling collection information and schedules, and educational efforts designed and discussed with PSI and City of Twin Falls Public Information Officer for public presentation and display as well as "Welcome Pamphlet" attachments for residents

**Fiscal Year 2018 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
- Work on pilot program for smaller garbage cart sizes to expand recycling tonnage and reduce landfill tons; develop stronger public information presentations to improve cleanliness of the recycle product sent into the recycling stream and reduce contamination

## **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 ⑤ 2024

- 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; costs are the overwhelming factor

### **Responsible Community**

RC1.2B: Develop "Welcome Packet" for new residents/utility customers ① 2014

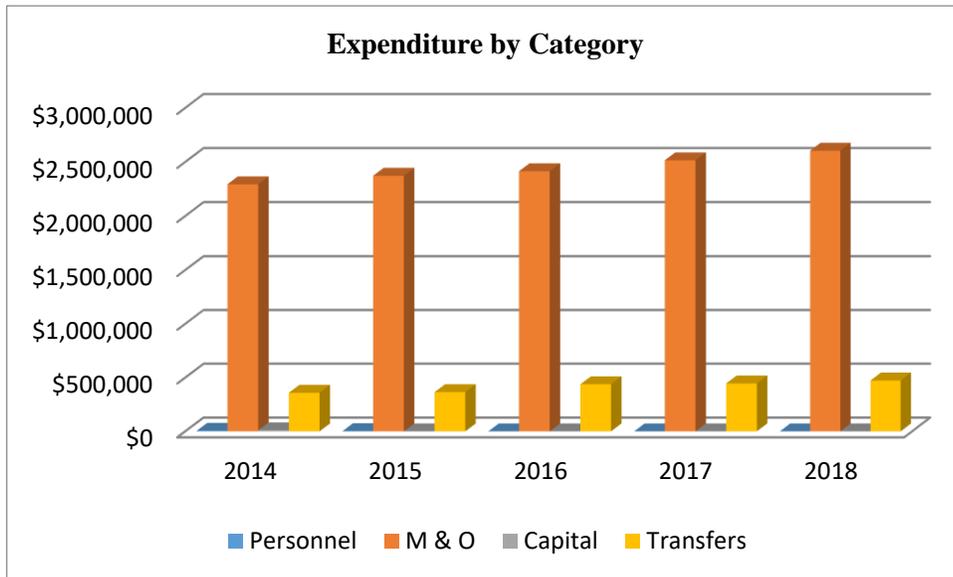
- Coordinated with Parks and Recreation, and City PIO to assemble information to include, design format and gather info to assemble, and begin distribution with each new utility account opened. The pamphlet was developed under the direct supervision of the City PIO and distribution began in February of 2017. 2018 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. Also, other departments are developing modular pieces that can be included in the original "Welcome Home" pamphlet as designed

## Expenditure by Category - Sanitation

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	1	1	1	0	0	0
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$5,530	\$1,760	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$2,293,277	\$2,372,264	\$2,413,932	\$2,515,000	\$2,613,093	<b>3.90%</b>
<i>Capital</i>	\$9,704	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$358,571	\$364,908	\$437,872	\$445,119	\$473,009	<b>6.27%</b>
<i>Other</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$2,667,082</b>	<b>\$2,738,932</b>	<b>\$2,851,804</b>	<b>\$2,960,119</b>	<b>\$3,086,102</b>	<b>4.26%</b>



**City of Twin Falls  
Departmental Summary and Description  
Golf Course**

**Department Description:**

2017 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 according to the agreement.

Twin Falls Golf Club (formerly known as Twin Falls Municipal Golf Course “Muni”) a par 68, 18 hole course with driving range, putting green, pitching green, club house, snack bar and pro shop. In the past several years, improvements have made to the course making it more challenging, yet fun to play. The 5,500 yard course is relatively short, so 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 golf course is open year round dependent on the weather. Local PGA Golf Professional Steve Meyerhoeffer was selected 6 years ago to manage the operations of the course.

Over the past seven years, the course’s own fund raising tournament has generated \$80,000 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 has 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 for individuals or families alike to enjoy a 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

**2017 Fiscal Year Accomplishments:**

Through the Friends of Muni fund raising golf tournament, the following was accomplished this past year:

- Ongoing improvements to the turf and greens

Other accomplishments from last year:

- Hosted multiple tournaments
- Home to the 2017 Class 4A Girl's State Golf Champions
- Home to the 2017 Class 4A Boy's State Golf Champions (5 in a row)
- With the management of Steve Meyerhoeffer, the City did not have to subsidize the maintenance and operation of the golf course
- Purchased new greens mowers

**Fiscal Year 2018 Goals**

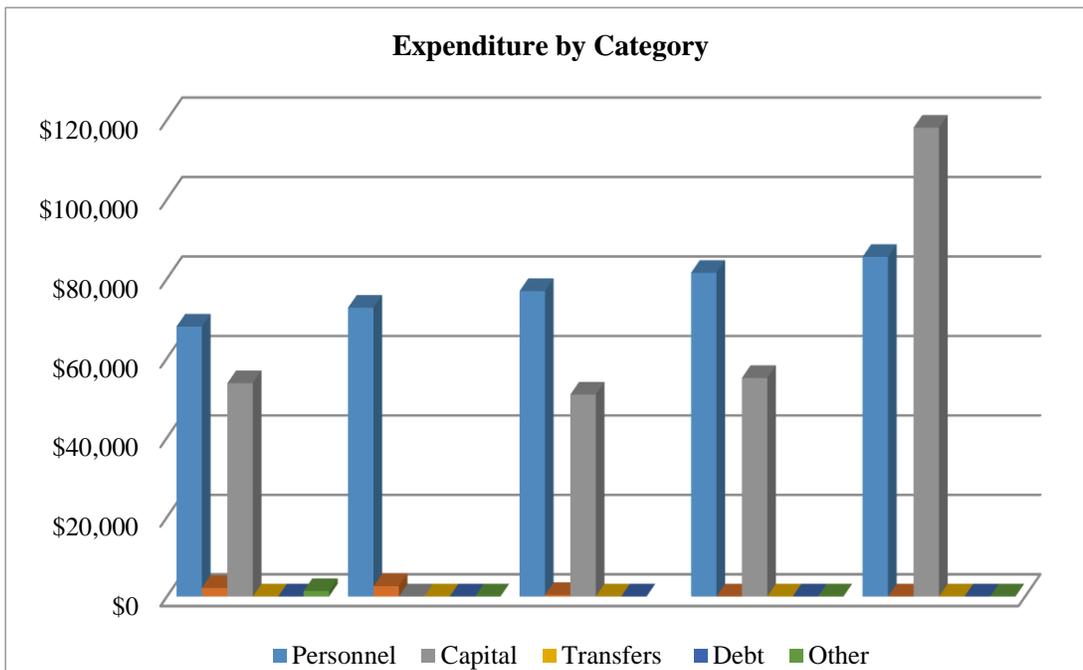
- Continue to promote the golf course as a great asset to the community of Twin Falls
- Increase play by 10%
- Increase efficiency with much needed equipment replacement and facility upgrades
- Continue to further Strategic Plan Initiative HC1.1: The City will provide facilities that support healthy lifestyles

## Expenditure by Category - Golf

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	1	1	1	1	1	
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$67,945	\$72,689	\$76,874	\$81,465	\$85,488	<b>4.94%</b>
<i>M &amp; O</i>	\$2,168	\$2,600	\$373	\$0	\$0	<b>0.00%</b>
<i>Capital</i>	\$53,689	\$0	\$50,830	\$55,000	\$117,995	<b>114.54%</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>	\$1,368	\$0		\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$125,170</b>	<b>\$75,289</b>	<b>\$128,077</b>	<b>\$136,465</b>	<b>\$203,483</b>	<b>49.11%</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 City of Twin Falls resumed full operation of the Twin Falls City Pool on March 30, 2017, and will operate the pool for the remainder of the YMCA contract and through September of 2018.

**Major Objectives:**

- To provide a safe and clean swimming environment to the community of Twin Falls
- Provide 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.
- 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 2018 Budget Highlights:**

- Budget for the full maintenance and operation of the facility
- Budget for the purchase of replacement pool blankets
- Budget for the purchase of replacement metal doors
- Budget for the purchase of a handicap pool lift to comply with ADA standards

**Fiscal Year 2017 Accomplishments:**

- Update facility to meet ADA standards
- Purchase new pool dome

**Fiscal Year 2018 Goals**

- Continue to meet the needs of the public through programming and operation of the pool
- Establish solid record keeping and accounting for the maintenance operation of the City Pool
- Provide quality, affordable programs and services, while being fiscally responsible

**Strategic Planning Objectives**

**Health Community**

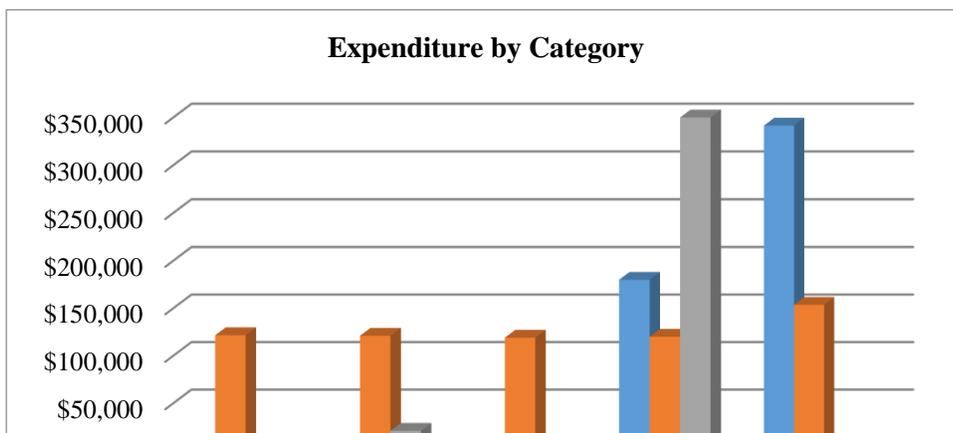
HC1.1: The City will provide facilities that support healthy lifestyles

### Expenditure by Category - Pool

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>			1	1	0
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$180,000	\$341,461	<b>0.00%</b>
<i>M &amp; O</i>	\$121,620	\$121,000	\$119,005	\$120,000	\$153,625	<b>28.02%</b>
<i>Capital</i>	\$6,171	\$21,000	\$3,295	\$350,000	\$0	<b>-100.00%</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>\$127,791</b>	<b>\$142,000</b>	<b>\$122,300</b>	<b>\$650,000</b>	<b>\$495,086</b>	<b>-23.83%</b>



\*The Pool is now under City Management, and staffed by one fulltime employee.

The majority of Personnel costs are related to "seasonal" temporary help.

**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 ways to enjoy the park. Picnicking, hiking the trail system, taking pictures, napping under a tree, kayaking, swimming, or enjoying a volleyball game, are some of the popular choices. 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 representative of our wild high desert environment. A vehicle fee is collected from the first of March through 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 415 acre 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 unavailable 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 maintained as a family friendly park
- Shoshone Falls will continue to be the top tourist attraction in Southern Idaho

### **2017 Fiscal Year Accomplishments:**

- Replace broken docks and add a second row of docks at the swimming area at Dierkes Lake
- Sand slurry the Centennial Trail
- Repair damaged section of Centennial Trail, including infrastructure to mitigate future water damage
- Install electrical outlets at the picnic shelters in Shoshone Falls and Dierkes Lake parks

### **Fiscal Year 2018 Goals:**

- 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
- Create an engineered plan to repair the retaining wall at Dierkes Lake

### **Strategic Plan Objectives**

#### **Healthy Community**

HC1.1A: Develop a strategy for connecting the trail system

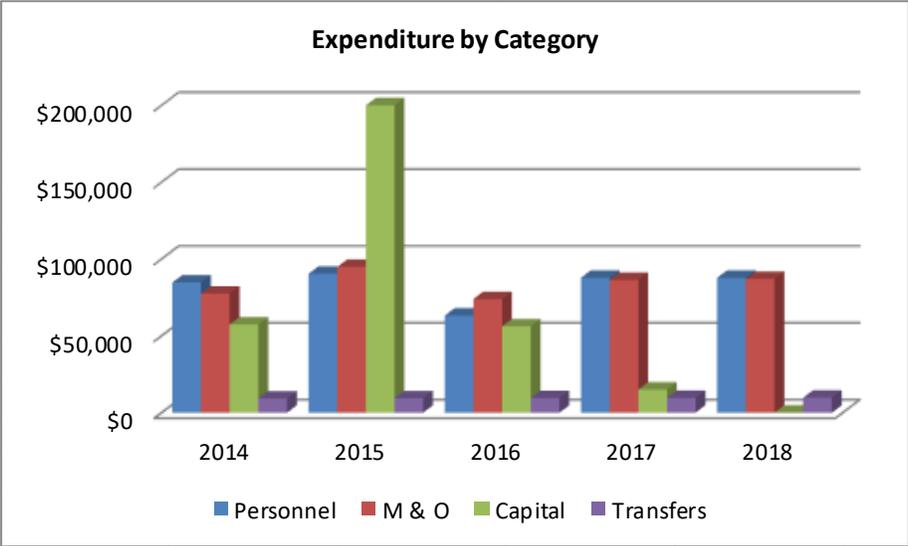
- Since this is an on-going objective, work with City Council to see their direction for this objective.

#### **Accessible Community**

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



<b>Expenditure by Category - Shoshone Falls And Dierkes Lake</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>						
<b>Expenditure Category</b>						
<i>Personnel</i>	\$84,713	\$90,426	\$63,191	\$87,749	\$87,749	<b>0.00%</b>
<i>M &amp; O</i>	\$77,503	\$94,879	\$73,878	\$86,365	\$87,050	<b>0.79%</b>
<i>Capital</i>	\$57,381	\$200,000	\$56,155	\$15,000	\$0	<b>-100.00%</b>
<i>Transfers</i>	\$9,245	\$9,411	\$9,531	\$9,573	\$9,769	<b>2.05%</b>
<i>Other</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$228,842</b>	<b>\$394,716</b>	<b>\$202,754</b>	<b>\$198,687</b>	<b>\$184,568</b>	<b>-7.11%</b>



No Capital requests in FYE2018.

**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:**

- To minimize or eliminate conditions and practices that may cause loss or damage to the city.
- Provides guidance, direction, and coordination of a city-wide risk management program.

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

- Meet the financial burden of our deductible when losses occur and to provide adequate insurance coverage.
- Implementation of annual risk training to minimize the financial risks to the city while equipping the workforce with the skills needed to recognize and address potential liabilities.

## **Fiscal Year 2018 Budget Highlights:**

The 2018 budget includes a 3% increase to the city's Liability and Property 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.

## **2017 Fiscal Year Accomplishments:**

During annual risk management training; 265 employees participated in the Workplace Civility and Harassment Prevention course, 80 supervisors and lead personnel participated in the Principles of Supervision course and 255 out of 282 employees reviewed the Employee Resolution and Vehicle Use policies.

A number of our worksites; City Hall, Public Works, Community Development Services, Parks, Recreation, City Pool, and the Airport were invited and participated in the Active Shooter and Workplace Violence presentation conducted by the TFPD. This training opportunity has promoted a general increase in awareness to personal security as well as emergency preparedness.

## **Fiscal Year 2018 Goals:**

Build a workplace safety program to work cooperatively with the Wellness initiative to increase the health and safety of our employees.

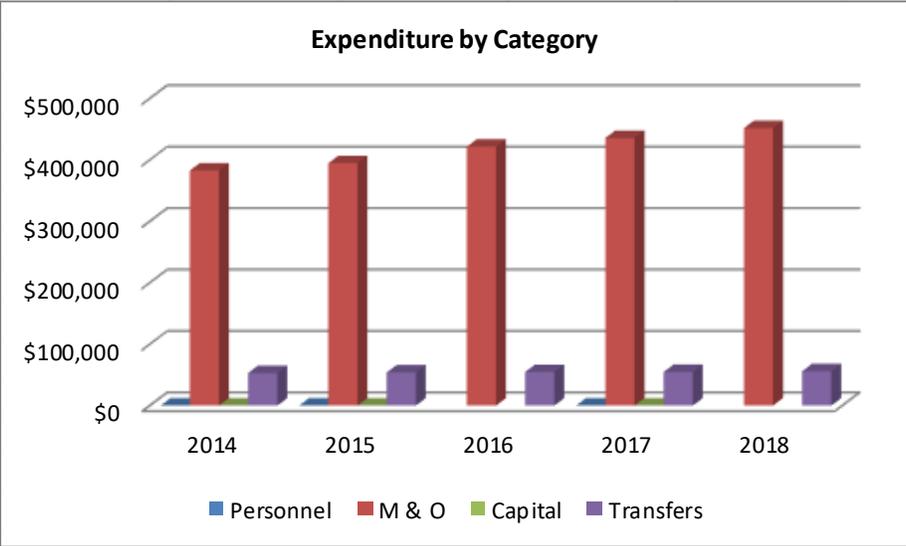
## **Strategic Planning Objectives**

### **Internal Organization**

IO1.1C: Provide a good, safe working environment through developing work place violence and harassment policies, and performing background checks. ● ①

IO1.2C: Develop a program of safety procedures and training to prevent employee accidents. ● ①

<b>Expenditure by Category - Risk</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>						
<b>Expenditure Category</b>						
<i>Personnel</i>	\$0	\$0		\$0		<b>0.00%</b>
<i>M &amp; O</i>	\$382,561	\$394,623	\$421,319	\$435,385	\$451,448	<b>3.69%</b>
<i>Capital</i>	\$0	\$0		\$0		<b>0.00%</b>
<i>Transfers</i>	\$52,828	\$53,779	\$54,462	\$54,702	\$55,823	<b>2.05%</b>
<b>Subtotal</b>	<b>\$435,389</b>	<b>\$448,402</b>	<b>\$475,781</b>	<b>\$490,087</b>	<b>\$507,271</b>	<b>3.51%</b>



## **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 2018 Budget Highlights:**

No capital/major improvement projects for 2018.

### **2017 Fiscal Year Accomplishments:**

- Implemented Fuel tracking program into Fleetwise software. (2C2.2C)
- Continued implementation of fleet maintenance tracking program
- "Up fitted" 7 new Ford Utility Police vehicles and 1 Ford Sedan for C.I.D. and 1 Ford Sedan for TFPD admin.
- Continued process of building and implementing a Heavy Duty service vehicle to facilitate off site repairs.

### **Strategic Planning Objectives**

#### **Secure Community**

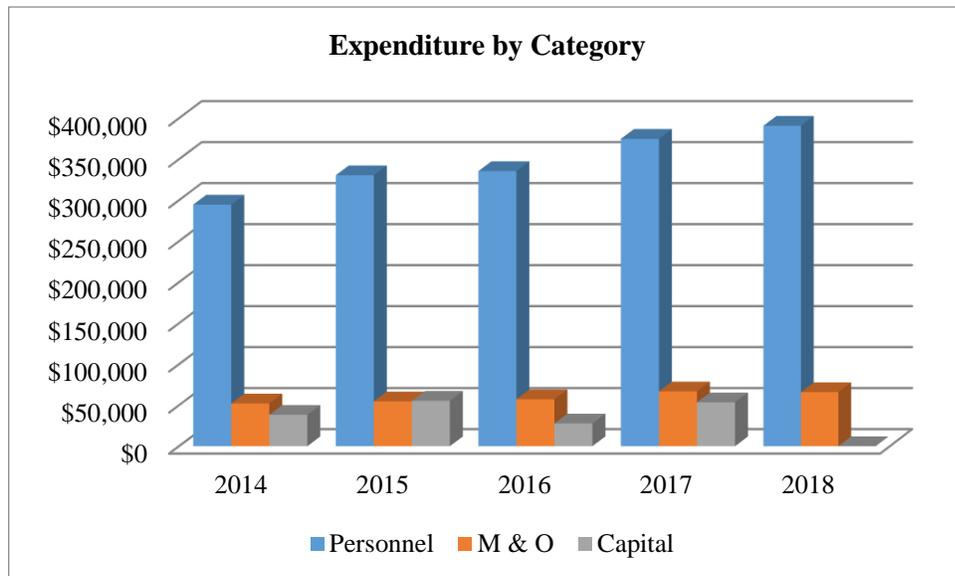
SC2.2C: Maintain a well-equipped, professional repair shop, with competent employees, to efficiently, quickly and cost-effectively support the city vehicle fleet ● ①

## Expenditure by Category - Shop

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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<b>FTE</b>	5	5	5	5	5
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Expenditure Category	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<i>Personnel</i>	\$294,701	\$330,466	\$335,502	\$374,891	\$390,812	<b>4.25%</b>
<i>M &amp; O</i>	\$52,116	\$54,676	\$57,281	\$66,822	\$65,929	<b>-1.34%</b>
<i>Capital</i>	\$38,281	\$55,325	\$27,722	\$53,500	\$0	<b>-100.00%</b>
<i>Transfer</i>	\$1,926	\$0		\$0	\$650	<b>0.00%</b>
<b>Subtotal</b>	<b>\$387,024</b>	<b>\$440,467</b>	<b>\$420,504</b>	<b>\$495,213</b>	<b>\$457,391</b>	<b>-7.64%</b>



**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:**

- 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 2018 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

**2017 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 2018 Goals**

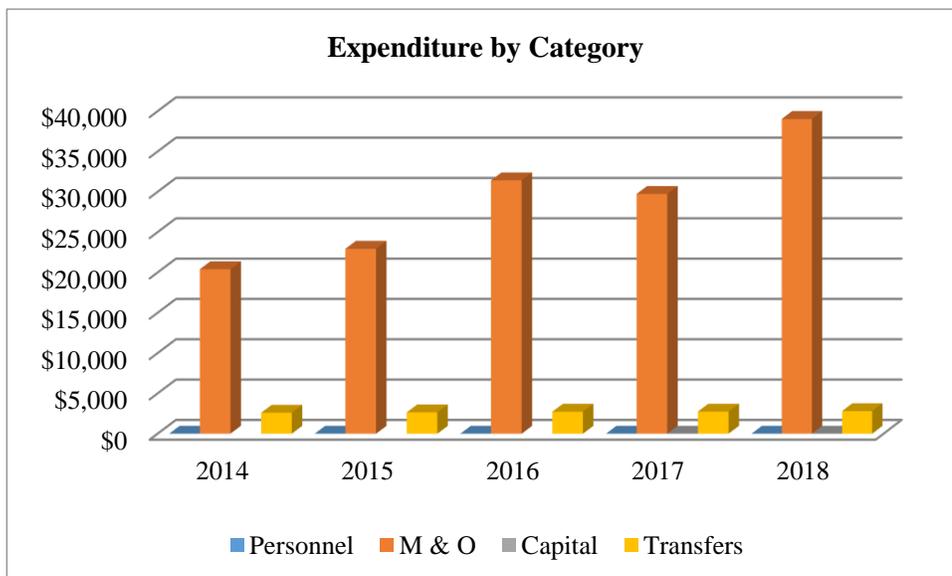
- Develop an inspection procedure for the quality control on these landscape strips.
- Work to clarify the City Code regarding CAM facilities and if possible, seek to include water retention facilities to the CAM areas.

**Expenditure by Category - Common Area Maintenance**

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
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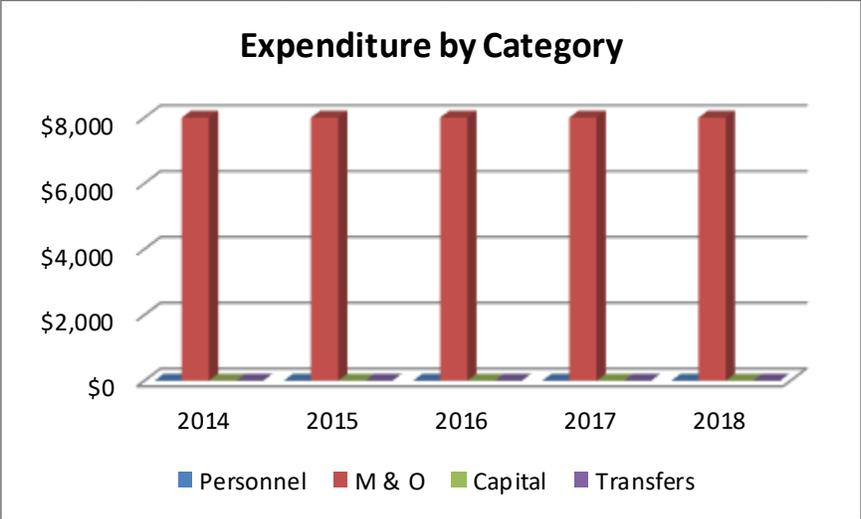
<b>FTE</b>						
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$20,391	\$22,930	\$31,411	\$29,727	\$39,024	<b>31.27%</b>
<i>Capital</i>				\$0	\$0	<b>0.00%</b>
<i>Transfers</i>	\$2,596	\$2,645	\$2,727	\$2,739	\$2,795	<b>2.04%</b>
<b>Subtotal</b>	<b>\$22,987</b>	<b>\$25,575</b>	<b>\$34,138</b>	<b>\$32,466</b>	<b>\$41,819</b>	<b>28.81%</b>



\*Increase in M&O is due to increases in more Common Areas as the City grows.

<b>Expenditure by Category - Fireworks</b>						
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2018 Proposed	FY 2018 Change
<b>FTE</b>						
<b>Expenditure Category</b>						
<i>Personnel</i>	0	0	0	0	0	<b>0.00%</b>
<i>M &amp; O</i>	\$8,000	\$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>\$8,000</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>0.00%</b>



# FINANCIAL POLICIES

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## City of Twin Falls CITYWIDE FINANCIAL POLICIES AND GUIDELINES

### Overview

#### Purpose:

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

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

#### Objectives:

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

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

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

Document Type: Policy  
Number: I-a  
Effective: 10-1-13  
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.

Document Type: Policy  
Number: I-b  
Effective: 10-1-13  
Revised: 5-15-17

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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

When disposing of items, please refer to the following:

1. Items with an estimated value of \$1,000 or less should be disposed of through a local auction house. These items must be approved by the City Manager.
2. Items with an estimated value greater than \$1,000, must undergo the disposal process described below. These items must also be approved by the City Manager.
  - a. Personal property needs to be declared surplus by motion of the City Council, and the motion should direct the method of disposition:
    - i. Sale for a set minimum price
    - ii. Sale by sealed bid or online auction
    - iii. Sale or donation to another unit of government
    - iv. Donation to a charitable organization
    - v. Disposal in the landfill
    - vi. Other
3. Property that is usable and has some residual value should be offered for sale, or donated to another local government or a charitable organization. If the property is sold by sealed bid, the Deputy City Clerk should provide public notice by publishing a legal notice or posting a brief description of the item(s), noting that sealed bids will be accepted until the specified deadline.

- a. Conveyance or transfer may be made without consideration or payment when it is in the best interest of the public in the judgment of the governing body or the granting unit, per Idaho Code 67-2322 through 67-2325.
  1. In this instance: Prior to conveying the property, the local governments must make a written agreement outlining the terms of the transaction. Legal notice must be published by both units of government, summarizing the agreement and providing the date, time and location of the meeting at which the governing body will take public comment and consider the agreement. The notice must be published twice, at least twelve and five days prior to each meeting. Written agreement must be approved by two-thirds vote of the governing boards of both the donor and recipient local governments.
4. If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the Department manager for disposal, and the Finance Department must be notified in writing if the original acquisition price exceeded \$5,000. That allows the fixed asset records to be updated.

The City does not have to appraise real property before it is sold. Idaho Code 50-1402 provides that “The city council may contract for or provide that the property be appraised under such terms and conditions as may be deemed appropriate by the City Council.

Surplus property should not be purchased by city elected officials, appointed officials or staff. Idaho Code 59-202 provides that “...city officers must not be purchasers at any sale nor vendors at any purchase made by them in their official capacity.”

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  
Number: I-c  
Effective: 10-1-13  
Revised:

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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.

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

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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.

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

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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.

Document Type: Policy  
Number: II-c  
Effective: 10-1-13  
Revised:

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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.

Document Type: Policy  
Number: II-d  
Effective: 10-1-13  
Revised:

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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.

Document Type: Policy  
Number: II-e  
Effective: 10-1-13  
Revised:

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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  
Number: II-f  
Effective: 10-1-13  
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.

Document Type: Policy  
Number: II-g  
Effective: 10-1-13  
Revised:

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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.

Document Type: Policy  
Number: III-a  
Effective: 10-1-13  
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.

Document Type: Policy  
Number: III-b  
Effective: 10-1-13  
Revised: 10-1-14; 10-1-15

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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.

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

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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.

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

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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.

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

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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, the amount above the 25% (reduced by any deficit fund balance in other City Funds) will be transferred to the City's Capital Improvement Fund, where it will be available for one-time projects recommended by the City Manager and approved by City Council as documented in a regular meeting.

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

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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.)

Document Type: Policy  
Number: VII-c  
Effective: 10-1-14  
Revised:

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**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.

Document Type: Policy  
Number: VII-d  
Effective: 7-1-13  
Revised: 10-14-14

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

- I. The Budget Billing process has been established to provided 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.

Document Type: Policy  
Number: VII-e  
Effective: 7-1-14  
Revised:

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**UTILITY BILLING  
PRESSURIZED IRRIGATION ACCOUNTS POLICY**

- 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**

Document Type: Policy  
Number: VII-f  
Effective: 7-1-13  
Revised:

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**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.

Document Type: Policy  
Number: VII-g  
Effective: 7-31-14  
Revised:

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**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.

Document Type: Policy  
Number: VII-h  
Effective: 1-1-14  
Revised:

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## 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.)**

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Number: VII-i  
Effective: 1-7-15  
Revised:

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## **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.

Document Type: Policy  
Number: VII-j  
Effective: 12-9-13  
Revised:

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## **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.
- E. Uncashed Utility Refund Checks – If checks are returned undeliverable by the US Postal Service, or remain uncashed after one (1) year, and the City is unable to contact the account holder due to lack of accurate contact information on the account, or customer unresponsiveness, the City reserves the discretion to void refund checks of \$20.00 or less, in order to recover costs already incurred, and to avoid ongoing costs involved in investing additional resources to locate account holders and issue replacement checks.

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

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

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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.

Document Type: Policy  
Number: X-a  
Effective: 5-1-15  
Revised: 10-1-15

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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.

The amount of the deposit should not affect the deposit procedures for evidence funds. The money will be counted by the Finance Clerk, in the presence of the evidence personnel. A receipt will be given to the CSI for the amount counted, then the funds will be prepared for deposit, placed in the vault, and transported to the bank by the City's courier.

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

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

# ACRONYMS

ACA	Affordable Care Act
ADA	Americans with Disabilities Act
AIC	Association of Idaho Cities
AIP	Airport Improvement Program
AMR	Automated Meter Read
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
PCI	Pavement Condition Index
PERSI	Public Employee Retirement System of Idaho
PGA	Professional Golfers' Association
PI	Pressurized Irrigation
PIO	Public Information Officer
PLC	Programmable Logic Controller
PSI	PSI Environmental Systems
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

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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 September 30.
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. 2017-23**

**AN ORDINANCE OF THE CITY OF TWIN FALLS, IDAHO, APPROPRIATING \$66,191,636 FOR THE 2018 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 \$20,253,889 FOR THE 2018 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 28, 2017 regarding the proposed budget for Fiscal Year 2018, 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, 2017 through September 30, 2018 be set as follows for the objects and purposes as herein specified:

<u>Objects and Purposes</u>	<u>Amounts</u>
General Fund	\$ 25,854,752
Street Fund	\$ 6,742,105
Street Light Fund	\$ 365,000
Library Fund	\$ 1,819,321
Airport Fund	\$ 1,110,968
Capital Improvement Fund	\$ 2,182,107
Pool Fund	\$ 495,086
Fireworks Fund	\$ 8,000
Insurance Fund	\$ 451,448
Impact Fee Fund	\$ 300,000
Historic Pres Comm Fund	\$ 10,000
Airport Construction Fund	\$ 4,000,000
Waterworks Fund	\$ 10,703,077
Wastewater Fund	\$ 8,560,870
Comm Area Maint Fund	\$ 39,024
Sanitation Fund	\$ 2,603,855
Golf Fund	\$ 203,483
Dierkes/Shoshone Falls Fund	\$ 174,799
Shop Fund	\$ 456,741
<u>Seizures/Restitution Fund</u>	<u>\$ 111,000</u>
<b>Total Appropriations</b>	<b>\$ 66,191,636</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 \$20,253,889 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	\$ 16,935,545
Street Fund	\$ 1,083,500
Street Light Fund	\$ 12,328
Library Fund	\$ 1,669,321
Airport Fund	\$ 368,314
Capital Improvement Fund	\$ -
Insurance Fund	\$ 184,881
<b>Total</b>	<b>\$ 20,253,889</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 28th day of August, 2017.