



City of Twin Falls, Idaho
Adopted Budget
Fiscal Year 2018-2019

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City of Twin Falls

Fiscal Year 2018-2019 Adopted Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Twin Falls
Idaho**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morill

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, 2017**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

CITY OF TWIN FALLS

Mayor and Council



SHAWN BARIGAR
Mayor



NIKKI BOYD
Vice Mayor



CHRIS TALKINGTON
Councilman



GREG LANTING
Councilman



SUZANNE HAWKINS
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



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 49,202 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 260,000. 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, BMX track, mountain bike terrain, 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.

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



Beer Festival and Ice Cream Fun Day. Other events that draw families and children to Twin Falls include Art and Soul of the Magic Valley, 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.

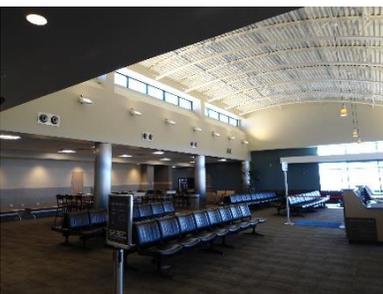


Twin Falls is known as a city that moves at the speed of business. Chobani was able to build the world’s largest yogurt processing plant in 326 days, largely due to a nationally recognized commitment to helping business partners get up-and-running on their timeline. The City Building Department has a 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 and was recognized by the International City Managers Association (ICMA) and the International Economic Development Council (IEDC) for excellence in local government and economic development.





Using Public Projects to Drive Private Investment

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 2014 and was completed in December 2017. Five blocks of Main Avenue, from Fairfield Street to Jerome Street, were included in this project. The Hansen Street extension connects 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 has created a new signature public plaza at the site of the old Rogerson Hotel in the heart of Twin Falls. This space includes a splash pad, public restrooms, a performing stage, and features public art from local artists.

Across from the plaza, the old Banner Furniture building was repurposed into the new Twin Falls City Hall. This new 50,000 square foot facility brings departments that were previously housed in three separate building under one roof. Sixty-five employees inhabit the building, with unfinished space that will allow for another 50 years of growth. In addition, the City Council Chambers are now located in City Hall, making the facility more accessible and user-friendly to the citizens of Twin Falls. The project, which came in at \$6.9 million, was funded in full by city reserves. This project made it possible to repurpose the former City Hall and former police department into a Public Safety campus including a new Police Administration building and Police Operations building adjacent to Fire Station #1. The investment in the public safety complex of \$4.1 million was also paid for with reserves.

At the same time, private investment continues to grow in the downtown area in response to this public investment. Multiple private projects amounting to more than \$8 million have broken ground in the first six months of 2018, with more working their way through the planning process. As was reported on a regional television station, “sleepy downtown Twin Falls is now alive and vibrant.”

An additional \$4.3 million investment, 96% of which was funded through the Federal Aviation Administration (FAA), was made at the Magic Valley Regional Airport in 2017. The project included offices and counters for both the airlines and Transportation Safety Administration; expanded post-screening passenger waiting area; new restrooms and seating in the post-screening area; and connectivity for computers and devices. The expansion has increased efficiency, custom satisfaction, and safety. The expansion and remodel also provides opportunities to accommodate future airlines, as the city explores new ways to enhance connections with other communities and regions.



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 to four-year terms. The mayor is selected by the City Council, presides over all Council meetings, and is considered the official representative of the City. The City Council sets policy and appoints a City Manager to provide the general supervision and direction for city operations.



Demographics

Twin Falls has experienced significant growth in the past 40 years – growing from 27,591 in 1990 to 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, an eight-county region with a population of approximately 260,000.



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 \$44,351 and the median home value is \$163,000.

Population

1990	27,591
2000	34,469
2010	44,125
2017 est.	49,202



Demographics

White, Non-Hispanic	79.3%
Hispanic or Latino	15.0%
Two or more races	1.7%
Asian	2.5%



Median Age

1990	33.3
2000	33.8
2010	31.9
2016 est.	32.9





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	16,801
Millions of Gallons of Water Storage Capacity	22.7
Billions of Gallons of Water Delivered Annually	4.7
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	79.46
Number of Lane Miles Rebuilt/Overlaid	13.54
Miles of Bike Lanes Maintained	15
Number of Traffic Signals	39

Parks and Recreation

Neighborhood Parks	14
Community Parks	5
Regional Parks	4
Special Use Facilities	7
Miles of Trail System	8.97
Youth Recreation Programs	14
Youth Recreation Participants	3,917
Adult Recreation Programs	10
Adult Recreation Participants	2,041
Golf Courses	1
Swimming Pools	1
Splash Pads	2

Public Safety

Number of Sworn Police Officers	77
Number of Professional Staff	20
Number of Police Calls for Service in 2017	54,828
Number of Fire Professionals	42
Number of Fire Stations	4
Number of Fire Calls for Service in 2017	5,413



Major Employers – Public

College of Southern Idaho	City of Twin Falls
School District #411	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	Pet Smart
Fred Meyer	Best Buy
Albertson’s	Dick’s Sporting Goods
Target	Winco Foods
Lowe’s	TJ Maxx
The Home Depot	

Building Permits Issued

	<i>Residential</i>	<i>Commercial</i>
2012	151	21
2013	182	33
2014	189	36
2015	230	59
2016	236	28
2017	224	32

Unemployment Rate

2012	5.9%
2013	4.8%
2014	3.6%
2015	3.1%
2016	3.0%
2017	2.5%

ECONOMIC OUTLOOK

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

National

- U.S. house prices rose 1.2 percent in the first quarter of 2018 according to the Federal Housing Finance Agency (FHFA) House Price Index (HPI). House prices rose 6.2% from the first quarter of 2017 to the first quarter of 2018.
- Unemployment rates remain low nationwide. According to the Bureau of Labor Statistics, the national unemployment rate in May 2018 was 3.8%, down from 4.3% in May 2017.
- From May 2017 to May 2018, the Dow Jones Industrial Average has shown a total increase of 15.6%. Due to market volatility in the first half of 2018 following an all-time high in January, the year-to-date of the Dow is 0.06% for the year.
- Consumer confidence is up from last year. The University of Michigan compiles a consumer sentiment rating. The rating for May 2017 was 97.1 compared to the May 2018 rating of 98, which shows a .9% increase in consumer confidence. Consumer sentiment has remained relatively consistent following Trump's election, remaining in a tight eight-point range from 93.4 to 101.4. However, the less than one percent change from May 2017 suggests that consumers are anticipating smaller income gains in relation to increasing interest rates and inflation. 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 46 states and the District of Columbia between the first quarter of 2017 and the first quarter of 2018. The median home value in Idaho is \$218,300. Idaho home values have gone up 6.7% over the past year and are predicted to rise 5.6% within the next year. The median list price per square foot in Idaho is \$152. The median price of homes currently listed in Idaho is \$295,000. The median rent price in Idaho is \$1,290.
- Non-farm employment, which is one of the key metrics of the state's economic health, continued to experience strong increases. In 2017, Idaho had 715,557 non-farm jobs, a 3.1% increase from 2016. The projected increase in non-farm jobs for 2018 was 2.0% over 2017 to 730,138 jobs. April 2018 numbers surpassed 2018 total projections, with non-farm employment recorded at 734,700.
- Per capita personal income (PCPI) continues to grow, but at a slower pace than in previous years. PCPI in Idaho in 2017 was 2.4% higher than in 2016, at \$40,507. This PCPI ranked 44th in the United States and was 80 percent of the national average of \$50,392.
- Idaho tied for fifth in the nation for real personal income growth, which takes into account the cost of living, measured by regional price parity (the average price paid by consumers for the mix of goods and services in each region). Idaho's real personal income growth was 2.7 for 2015-16.
- According to the June 2018 Idaho General Fund Revenue Report, tax collections in Idaho are coming in slightly above the forecasted levels. Receipts for May 2018 were \$218.8 million, which exceeded forecasts by \$3.2 million and represented a 4.1% gain over May 2017 receipts. General Fund receipts for FY2018 year-to-date were \$3,384.9 million, which is 3.7% higher than predicted and 9.6% over the same period last year. Individual income taxes collected to-date are \$1,713.8 million, 5.1% higher than anticipated. Sales tax receipts to-date came in at \$1,354.9 million in May 2018, which was only .7% above the projected amount.

City of Twin Falls

- According to the Idaho Department of Labor's May 2018 Twin Falls County Workforce Trends report, Twin Falls County had an unemployment rate of 2.5% in April 2018. This compares to the

- State of Idaho unemployment rate of 2.9% and a national unemployment rate of 3.8%. 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 to 3.0 in 2017.
- Construction activity in Twin Falls continued on a similar pace in 2017 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, followed by a slight decline in 2017 to 224 permits. There have been 171 permits issued to-date in FY 2018, which is slightly less for the same period in 2017, but more than the same period in 2016. If the current pace of single housing starts continues, permits will be near 2017 levels.
- There were 59 new commercial building permits issued in 2015, nearing the high of 61 in 2008. After declining significantly in 2016 to 28 permits, 2017 saw a slight increase (32). If new commercial building continues for the remainder of 2018 at a similar rate to past years, over 50 new commercial building permits will be issued in 2018.

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 April 2017 to May 2018, the most recent data available, the MCI has increased 6.8 points or 2.81% to 248.43. The Consumer Price Index increased 2.8% during the same period.

BUDGET MESSAGE

On behalf of the City's professional team, it is my pleasure to present to you the approved budget for the 2018-2019 Fiscal Year (FY 2019). The budget is financially sound, achievable and sustainable.

The City of Twin Falls fiscal year begins on October 1, 2018, and ends on September 30, 2019. The budget is submitted in accordance with Government Finance Officers' Association (GFOA) best practices and the requirements expressed in the Idaho Code pertaining to municipal corporation and budgets. Idaho Code Section 50-811 states the City Manager shall "...keep the council fully advised of the financial condition of the city and its future needs..." and "...prepare and submit to the council a tentative budget for the next fiscal year."

The 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 supports basic government services such as road maintenance, water, wastewater, transportation improvements, parks, police, fire and library services. Furthermore, it also addresses additional community needs such as economic development, park renovation and open space designations.

This budget also maintains the City's strong financial foundation that makes the implementation of these aggressive strategies to achieve these priorities possible. It has been developed through the diligent, cooperative efforts of the City's staff in all departments.

The combined expenditures and transfers total \$69,780,467, which is \$1,555,345 (2.18%) less than the FY 2018 budget of \$71,335,812. We are recommending Government Fund-Type expenditures, or expenditures from funds that receive property tax or shared revenue, in the amount of \$41,727,180 (increase of \$1,083,349, 2.67%). Of this amount, \$454,645 is from cash reserves, which will be used to fund one-time capital initiatives. We are recommending non-tax supported Enterprise and Other Non-Major Fund-Type expenditures totaling \$28,053,287 (decrease of \$2,638,694, 8.60%), which includes \$1,197,199 from cash reserves. The "net budget," or total budget less transfers is \$65,175,529 for FY 2019. This is \$1,016,106 (1.54%) less than the FY 2018 total of \$66,191,635.

Transformation of the City's Budget

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. In its simplest form, the budget is the means for allocating resources of the City to a variety of programs necessary to protect the community's physical security, enhance the community's quality of life, increase economic development efforts, and maintain and develop the City's facilities and infrastructure. In short, the fiscal plan contained in this document is balanced and will bring us closer to achieving our mission and strategic vision.

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. This document contains a balanced, sustainable budget that provides the desired services our citizens expect. The budget was developed in partnership with our internal and external partners. It incorporates the goals and objectives articulated in the recently updated 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 provided by our employees.

The FY 2019 budget has been created with following philosophies in mind:

- Providing high-quality governmental services consistent with citizen expectations
- Reshaping and rethinking service delivery techniques and deployment strategies by increasing efficiency through technology, partnerships, or improved processes
- Careful stewardship of city resources, emphasizing affordability and sustainability
- Uses data and begins the process of incorporating performance measures to help achieve greater efficiencies, effectiveness and responsiveness
- Valuing our employees

A 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 community priorities.

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

Strategic Budgeting

The City views its planning and operations in a strategic manner, utilizing the Strategic Plan to guide budgetary and policy-making decisions and recommendations. With the adoption of the 2030 City of Twin Falls' Strategic Plan in 2013, the Council established and set a course to follow. Following a similar process from 2012, the City began updating the strategic plan in February 2017. That process was completed in March 2018. For almost a year, members of the City's team spent quality time listening to our citizen's needs, dreams and expectations, while reviewing statistical data about our state, region, and city. We compared those conversations to the information and data that was collected in 2012. In both the original plan, as well as the update, we had many external conversations with our citizens and shareholders and internal conversations with employees serving at various levels of the organization. From these conversations, we were able to reaffirm the goals and objectives of the original strategic plan.

We affirmed the vision statements that were generated in the 2012 process. These statements, when viewed collectively, will allow us to create and maintain an accessible, healthy, learning, environmental, responsible, prosperous, and secure community with a strong internal organization designed to be able meet the needs of our citizens, businesses, and visitors. They will assist the City in plotting a course that will enable it to grow, develop, and improve in a manner that honors and respects its history and unique

characteristics. Realizing our vision will allow the City of Twin Falls to continue to be recognized as a world-class community.

Overall Financial Condition

This is an exciting time in the history of the City as the community continues to grow and our local economy expands. The budget is balanced while funding the City's major strategic priorities set forth by the Mayor and City Council. The strategic priorities help continue to build a solid foundation that we can build upon in the years to come.

The City of Twin Falls is well-poised to take advantage of the current market "boom" and endure the next economic downturn, if and when it occurs. Twin Falls continues to foster a strong industrial and commercial base, healthy reserve funds, local government innovation, and excellent community amenities.

Serving as the retail, educational, entertainment, medical and employment hub of a geographic area that contains over 250,000 citizens, our future, highlighted by major capital improvement projects, several promising businesses, retail providers, and housing developments, is bright. The continued high quality educational services that are 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. To ensure that Twin Falls' current level of high quality municipal services carries on, and to continue thoughtful financial planning, City staff will use all financial management tools available.

The City's mission, vision, motto and strategic priorities define the community we are striving to become. Our task now is to make the vision real – to do the hard work, day in and day out, taking on the often thankless tasks of eliminating blight, rooting out crime, and helping our citizens enhance their respective quality of life.

For the past five years, the City has aggressively and proactively made strategic investments in its employees and its infrastructure. The results we are witnessing are encouraging. Within our organization, we are seeing lower turnover, higher morale, and more engagement at all levels of the organization. We have created new facilities, hired additional employees, replaced vehicles and heavy equipment, and invested in training and development. Our road, water and Wastewater infrastructure investments over this time are unprecedented, exceeding \$140 million. All of these investments provide us with the internal and external capacity to foster growth in the entire region and while working to achieve our strategic priorities.

The FY 2019 budget reflects increased revenue growth in Twin Falls and the overall strengthening of the Idaho and national economies. Our mature – yet robust and growing – 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 withstand financial stress.

Overall, the economy has ensured stable economic growth for the City. Additional housing starts and increased commercial and industrial expansion continue to fuel the local economy. Two factors that have the potential to limit the pace of future growth are the extremely low unemployment rate (2.6%) and the ability to attract and retain talent. Our economic development efforts include working with city and regional partners to attract talented and qualified workers into our area. This strategic planning effort is reflected in our budget proposal.

Its reputation for political stability, quality management and a commitment to long-term planning puts Twin Falls 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 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 the FY 2018 Budget

1. Construction of City Hall, Public Safety Complex, and Main Avenue improvement projects completed

In March 2017, the Twin Falls Police Department moved into the newly remodeled public safety administration building. With the move of police administration, records, and detectives into the former city hall building, much needed space was freed up in the police operations building. With the move, the operations building was completely remodeled to update and reorganize the space to maximize police operations, code enforcement, and dispatch. The operations building was completed in October 2017.

In November 2017, the City moved into the new City Hall building located at 203 Main Avenue East, in the former Banner Furniture building. Construction of the new City Hall enabled employees working in multiple locations to come together in a single location, improving operational efficiencies and customer service.

The construction costs for the City Hall and public safety complex were \$11.61 million. Because they were entirely funded from general fund reserves, no new tax revenue had to be collected to complete these projects. These tremendous facility upgrades were made possible only through the City's history of sound fiscal management.

Finally, a project by the Twin Falls Urban Renewal Agency to redevelop the downtown core was completed in 2018. Utilizing tax increment financing, the URA enhanced public infrastructure, redesigned five blocks of Main Avenue, and created a public gathering space. Commonly referred to as the Main Avenue Renaissance and the Downtown Commons project, the nearly \$6.5 million in public investment has exceeded expectations, spurring a renewed interest in the redevelopment of existing properties for everything from retail to professional office space to residential. Twin Falls is truly experiencing a period of renaissance in its downtown.

2. Investment in Recreational Assets

The City completed two significant recreation capital projects in FY2018. The first was a collaborative project with the Magic Valley Trail Enhancement Committee (MaVTEC). MaVTEC raised \$600,000 to acquire property from Gary and Connie Storrer necessary to construct a critical connection of the Canyon Rim Trail from the corner of Eastland and Pole Line running east to the Evel Knievel jump site. MaVTEC then dedicated the property to the City. The City constructed approximately 7,700 linear feet of trail at a cost of approximately \$800,000. Since its opening, the number of users on the Canyon Rim Trail have significantly increased, both along this new section and the existing sections adjacent to the east and west of the new section. The new connection has proven to be a very popular and well received addition to the Canyon Rim Trail. The City is grateful

for the partnership with MaVTEC and their donors, and we could not have completed the trail connection without their assistance.

The second significant recreation improvement was the purchase and installation of a new winter bubble over the City Pool. In FY2017, following an inspection of the City Pool, several accessibility concerns were identified at the facility. City Staff immediately began working to address and correct the concerns, most of which were minor. However, the pool bubble itself, particularly the entrances/exits, were not compliant with Federal requirements for public pools. Correcting the entrance/exit concerns required the complete replacement of the pool bubble. As it turns out, the bubble had already exceeded its expected life span and was due to be replaced anyway. The City ordered a new bubble and associated mechanical unit to be constructed to replace the old one. The new bubble was delivered and installed in November 2017. The new bubble is a large improvement over the prior bubble, providing improved indoor air quality and flow, lighting, and compliance with public pool accessibility regulations. The cost of the new pool bubble, including its mechanical unit, delivery, and initial installation, was \$328,983, and was funded with Capital Fund reserves.

3. Update of the City's 2030 Strategic Plan Completed

In March 2017, the City kicked off the first process to amend the City's 2030 Strategic Plan. We again hired Kushlan and Associates, who helped draft the initial Strategic Plan in 2012, to work with the City to update the Plan. The process was extensive and involved soliciting and receiving input from almost every City employee, City Council, several community partners, and the public at large. The public outreach effort exceeded that from the Plan's 2012 creation. Several items from the 2012 Plan had also been completed, while new and emerging issues had been identified in the years following its adoption. In March 2018, the completed and updated City's 2030 Strategic Plan was presented and accepted by the City Council and is now being implemented. In fact, this very budget document contains numerous references to the City's 2030 Strategic Plan update, demonstrating its importance in guiding City decisions and the City's commitment to achieving the goals that the community identified in that document.

4. City of Twin Falls designated as a Metropolitan Statistical Area

In December 2017, the City of Twin Falls learned that its designation from micropolitan statistical area changed to a metropolitan statistical area (MSA). For several weeks, members of the City's team spent time exploring the new designation.

The designation as a Metropolitan Statistical Area (MSA) is not the same as an Urbanized Area (UZA). An MSA is a geographical region with a relatively high population density and has economic ties. MSAs are designated federally by the Office of Management and Budget (OMB) using Census data for statistical purposes. UZAs are Census-designated areas with 50,000 residents or more. These areas are only delineated during the official decennial census applying specified criteria and data analysis. If an area is designated as a UZA with more than 50,000 population (based upon the 1,000 persons per square mile population/density formula), it will be tagged as a Metropolitan Planning Area (MPA). It usually takes the US Census Bureau about 2 years after the decennial census to complete their analysis to formally define the MPA. Based on this timeline, the City of Twin Falls will not receive the MPA designation until 2022.

The Idaho Department of Transportation (ITD) ran a preliminary statistical analysis using current and projected population figures to identify whether the Twin Falls area could be designated as a new MPA area within Idaho in 2022. Based on ITD's projections, we believe we will meet statutory guidelines to become an MPA.

As a result, members of the City's team have, and will continue to, dedicate time, talent and resources to ensure the City is well-prepared to meet new requirements and operating realities when the designations are official and effective.

5. Changes to the City's Curbside Recycling Program

Beginning in late 2017 and continuing into 2018, China began rejecting recycled materials that contained more than 0.5% of contaminated materials (food and other general waste). This decision had a profound impact on the City of Twin Falls and our curbside recycling program, and we are not alone. Many Idaho cities are also wrestling with the issue and are looking for viable, long-term solutions. Collected recycled materials started to pile up in recycling facilities in port cities in Washington and Oregon. In some cases, cities in those states have asked permission to stop recycling and send the materials to a local landfill. The cost per ton to recycle material has escalated significantly over the past year and is now approximately \$174 per ton, which is more than four-times the cost of simply sending the material to the landfill. The current tipping fee at the Twin Falls County transfer is \$37.50 per ton.

In March 2018, the City Council heard options from staff regarding the curbside recycling program. After public input and discussion, it was decided to increase the recycling fee that residents pay by \$0.535 per month in order to cover the increasing costs of recycling. In addition, Council asked that the City increase education efforts in order to reduce contamination. It was also decided at this time that anytime the cost of recycling is over \$100 per ton, all materials will be sent to the transfer station. The cost has not been below \$100 since this decision was made.

During the FY 2019 budget process, the Council revisited the topic of recycling. Three options were presented, including maintaining the new arrangement tied to the cost of recycling, eliminating recycling all together, or paying the full cost of recycling regardless of the cost per ton. The Council voted 7-0 to retain curbside recycling at the full cost.

6. City Completes Significant Street Projects with Street Fund Reserves and State Grants

Fiscal Year 2018 represented a banner year for Street maintenance projects due to a significant amount of State funded grants. The City applied for 11 projects with an estimated total value of \$6,048,000. Ten projects were awarded and placed under contract in the amount of \$4.8 million. The 11th project was given a "Notice of Award" contingent on available funding, in the amount of \$1.2 million. The grants were 90% State Funded with a 10% city match and were designed to be reimbursable at the successful completion of each project. The City's 10% match portion of the projects is being paid for with Street Fund Reserves. It is important to note that the state provided, at their discretion and to facilitate cash flow, an advance of 25% of the grants, or \$1,008,000. Today, Eight out of the 11 projects have been completed, and have been inspected and approved by the state for reimbursement. The remaining three projects are underway with an estimated completion of October 2018. These three projects are Eastland (Mountain View to Cheney), Eastland (Cheney to Falls), and Frontier (Falls to just north of the armory).

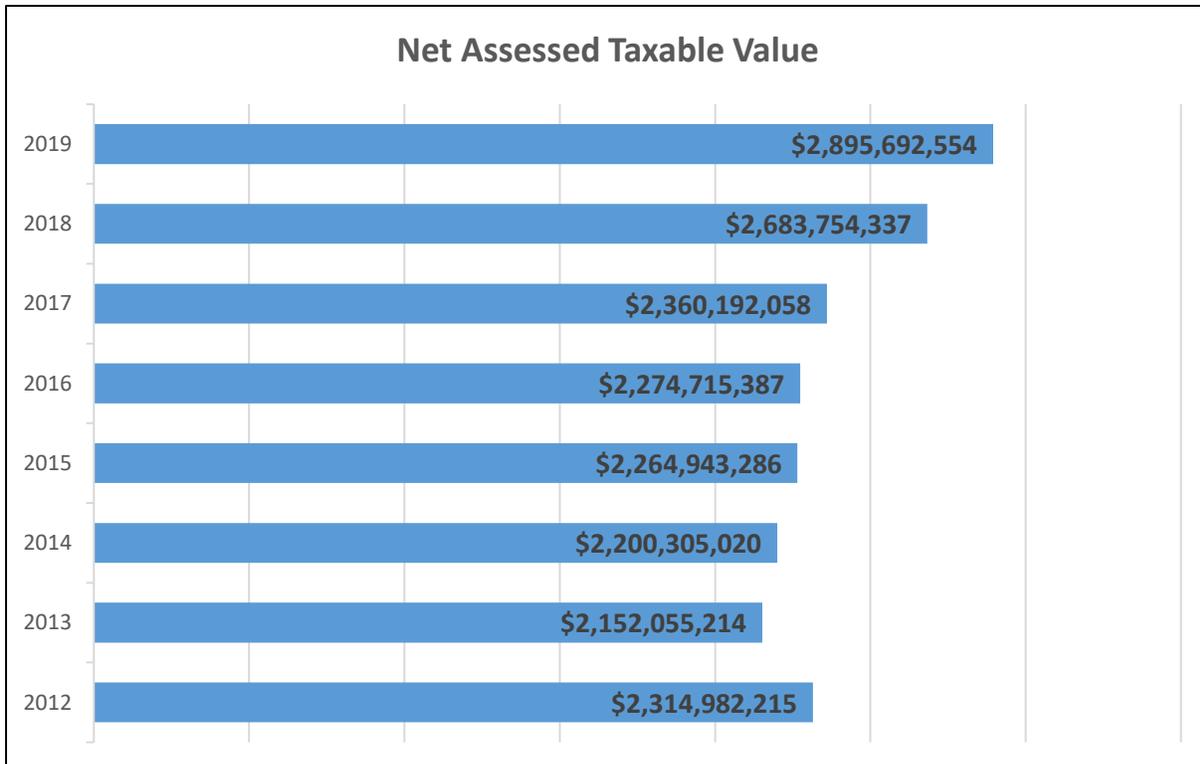
Revenues

Most commonly recognized government activities are conducted through Government Funds. The Government Fund umbrella includes the following funds: General, Street, Street Light, Airport, Library, Capital Improvement, 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

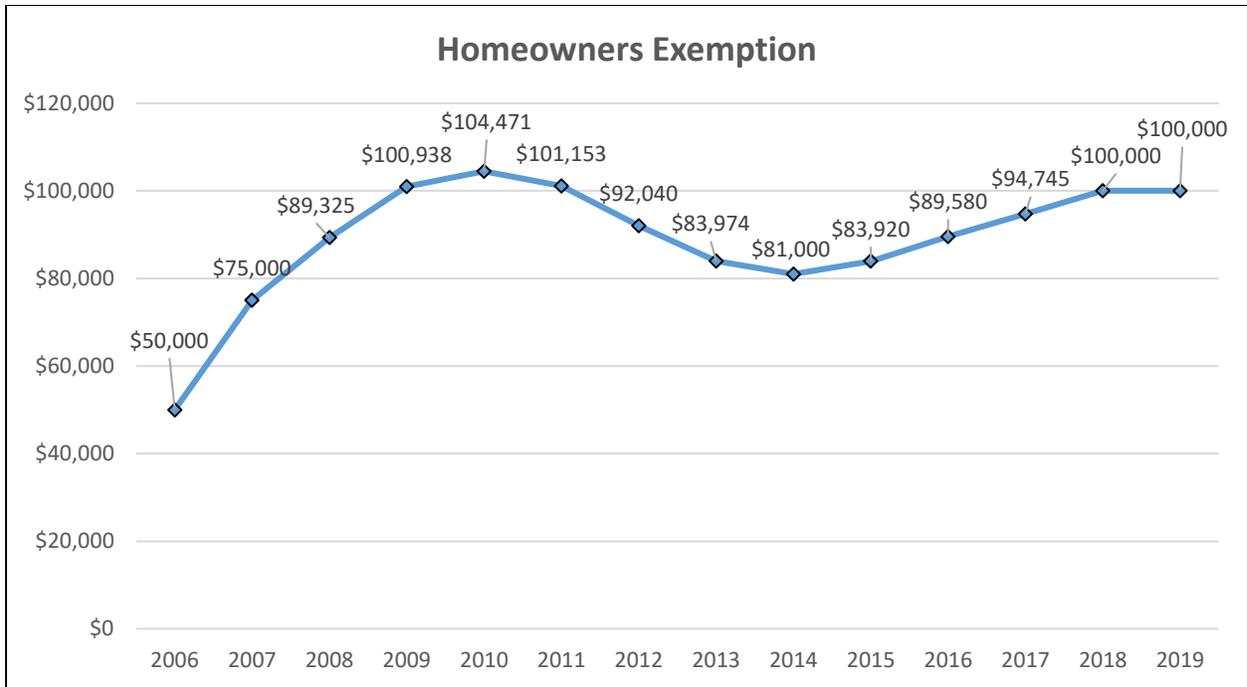
According to the Twin Falls County Assessor’s Office, the City of Twin Falls’ overall preliminary total taxable valuation is expected to increase by \$211,938,217, or 7.9%, from \$2,683,754,337 to \$2,895,692,554. This growth is on top of the \$323,562,279 that was realized in the prior fiscal year.

As illustrated in the table below, the taxable value used to calculate the FY 2019 tax rate for the City of Twin Falls is the largest in its history.



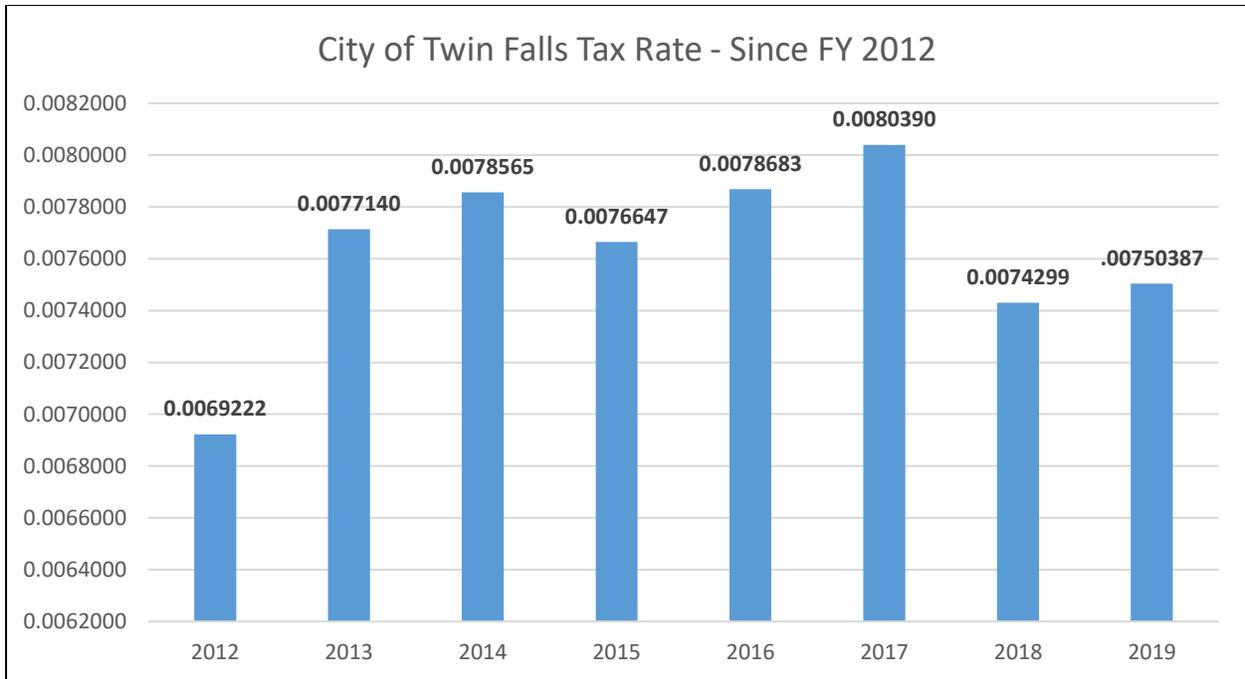
It is important to note the City’s taxable value excludes the taxable value of the properties located in the Twin Falls Urban Renewal Agency revenue allocation areas. The entirety of the URA’s properties are located in the City and have a value of \$698,529,486. Collectively, the taxable values for both the City of Twin Falls and Twin Falls Urban Renewal Agency total \$3,594,222,040. 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 State homeowner’s exemption maximum allowance.

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 increased the exemption to a fixed \$100,000 for 2017 (FY 2018 Budget). The fixed rate will remain in place until the legislature amends the law that created the change.



Cities in Idaho have control over their annual expenditures in all funds, as well as 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 the previous fiscal year. The FY 2019 budget requests the statutory allowed 3% increase in property tax revenue.

Cities in Idaho do not have control of and cannot determine their community taxable value. That responsibility is assigned to County Assessor's Office. If the taxable value for FY 2019 remains as presented above, we are projecting the City's tax rate will be \$7.50 per \$1,000 (0.007503874) in taxable value. The tax rate for FY 2018 was \$7.43/\$1,000 (0.007429860) of taxable value. The proposed tax rate is the second lowest issued by the City over the last six fiscal years. Below is a graph illustrating the tax rate to the citizens.



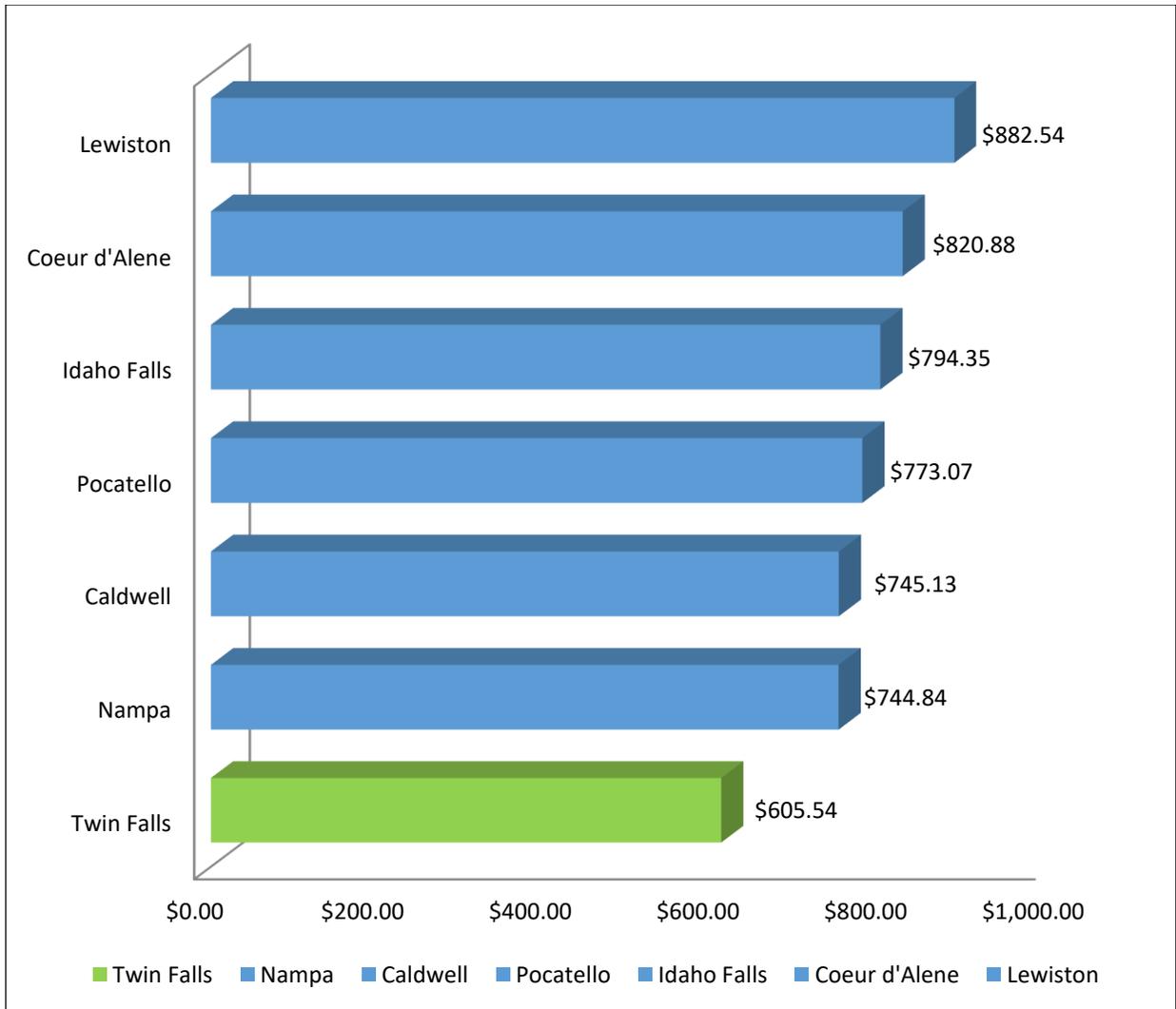
Additional property tax collections and comparison, rate adjustments, expenditures and economic indexes are discussed in more detail in other sections of this budget document.

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

We are often asked the question, “how does our tax rate compare?” The table and graph provided below are intended to provide an approximate answer to that question. Although only intended to be a rough illustration, the table and graph represent the amount of property tax paid on a median-valued, owner occupied home in each of the larger, full-service cities in Idaho. The information used in the table was collected from the Associated Taxpayers of Idaho’s 2017 Levy Book (tax rate) and Zillow.

	Total Taxes	2017 Median Property Value	FY 2018 TR
<i>Lewiston</i>	\$882.54	\$185,000	0.0095409
<i>Coeur d'Alene</i>	\$820.88	\$249,000	0.0055093
<i>Idaho Falls</i>	\$794.35	\$167,000	0.0095132
<i>Pocatello</i>	\$773.07	\$136,000	0.0113686
<i>Caldwell</i>	\$745.13	\$162,000	0.0091991
<i>Nampa</i>	\$744.84	\$175,000	0.0085125
<i>Twin Falls</i>	\$611.56	\$163,000	0.0074299

Note: Idaho’s median value of an owner occupied home for this same period of time was \$229,200.



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. For FY 2019, the Street Fund budget for the City of Twin Falls is \$6,313,669, or approximately 15% of the total for tax supported funds.

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

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, Wastewater 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. For FY 2019, water rates increased by 5%. The average water user (18,000 gallons) will see an increase of \$1.96 per month and \$23.48 per year. Revenue projections estimate \$11,693,910 in the Water Fund, which represents a decrease of \$199,281 (1.68%) compared to the FY 2018 total of \$11,893,192.

Wastewater Fund

The Wastewater Fund is used to support all wastewater services provided by the City of Twin Falls, namely wastewater collection and wastewater treatment. For FY 2019, wastewater rates increased by .5%. The average residential customer who sends up to the maximum cap 12,000 gallons will see an increase of \$2.52 per month and \$30.19 per year. Revenue projections estimate \$9,941,879 in the Wastewater fund, which represents a decrease of \$471,785 (4.53%) compared to the FY 2018 total of \$10,413,664.

Sanitation

The City's Sanitation Fund supports the City's sanitation and recycling program. For FY 2019, sanitation rates increased by 3.64%. The average monthly bill paid by the City's residential customers will increase by \$.65 from \$17.79 to \$18.44, or \$7.80 for the year. Revenue projections estimate \$3,308,475 in the Sanitation Fund, which represents an increase of \$231,611 (7.53%) compared to the FY 2018 total of \$3,076,864.

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 revenues 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 unrestricted cash reserves in the amount of \$49,930,076. At the conclusion of FY17, the total in the Government Funds was \$30,207,292, and the total in Enterprise Funds was \$19,722,784. For purposes of the budget, we will focus on the larger operating funds of the City. Those funds are illustrated in the table below.

	Total Reserves	Restricted Reserves	Unrestricted Reserves
General Fund	\$ 8,791,932	\$ 8,012,437	\$ 779,495
Street Fund	\$ 5,965,304	\$ 2,739,283	\$ 3,226,021
Airport Fund	\$ 1,848,149	\$ 346,308	\$ 1,501,841
Capital Improvement Fund	\$ 11,313,446	\$ 54,908	\$ 11,258,538
Water Fund	\$ 7,679,188	\$ 4,873,030	\$ 2,806,158
Wastewater Fund	\$ 12,753,957	\$ 9,726,905	\$ 3,027,052
Sanitation Fund	\$ 557,929	\$ 525,114	\$ 32,815

The restricted reserves in each of the fund balances above are for the following purposes:

- The General Fund restricts \$78,417 for law enforcement activities, \$578,141 for E911 projects in FY 2018, \$722,605 to cover other funds, and \$6,633,274 for 3 months of operations.
- The Street Fund restricts \$1,532,376 for remaining work on road projects due to harsh winter, \$700,000 for Canyon Springs Grade in FY 2018, and \$506,907 for 3 months of operations.
- The Airport Fund restricts \$346,308 for 3 months of operations.
- The Capital Improvement Fund restricts \$54,908 for public art funding.
- The Water Fund restricts \$900,000 for land purchase in FY 2018, \$2,928,162 for debt retirement, and \$1,044,868 for 2 months of operations.
- The Wastewater Fund restricts \$1,000,000 for the Canyon Springs Grade project for FY 2018, \$3,485,356 for debt retirement, \$4,250,768 for remaining improvements at the WWTP, and \$990,781 for 2 months of operations.
- The Sanitation Fund restricts \$12,303 for additional recycling expenses, and \$512,811 for 2 months of operations.

At the conclusion of the FY 2019, the City is projected to exceed the minimum reserves requirements in all of its major Government-Type and Enterprise-Type Funds. The reserve funds earn interest, bolster cash flow, and are available for unanticipated expenditures or emergencies. As a non-recurring revenue source, beginning fund balances are used to fund capital or other one-time expenses only.

Using Forgone Balance

Over the past several years, considerable time has been spent illustrating the cost-benefit analysis of using the City's 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."

Each year the City has elected not to take the statutory maximum increase has impacted the amount of revenue available in the following fiscal year. Simply, the base by which the three percent is calculated is smaller.

The City’s forgone balance is only permitted for as long as the laws on this topic remain unchanged. The use of forgone balance has been a topic of conversation in the legislature in each of the past three legislative sessions. The decision to incorporate all, or a portion, of the City’s forgone balance remains with the City Council.

The City of Twin Falls has had a forgone balance since the adoption of the 2009-2010 fiscal year. Over this time, the forgone balance has grown to \$2,186,253. Each year the Council has elected not to take the statutory allowed increase, the forgone balance has increased.

	Amount/year	Cumulative Amt.
FY 2010	\$539,902.00	\$539,902.00
FY 2011	\$476,376.00	\$1,016,278.00
FY 2012	\$463,422.00	\$1,479,700.00
FY 2013	-\$1,123.00	\$1,478,577.00
FY 2014	\$8,630.00	\$1,487,207.00
FY 2015	\$395,464.00	\$1,882,671.00
FY 2016	\$266,548.00	\$2,149,219.00
FY 2017	\$37,034.00	\$2,186,253.00
FY 2018	\$0.00	\$2,186,253.00
FY 2019	-\$770,000.00	\$1,416,284.00

After considerable discussion about the possible projects that could be funded with all or a portion of the foregone balance, as well as the implications to the tax rate, the Council elected to incorporate \$770,000 into the FY 2019 budget for specific sidewalk improvement and road maintenance and overlay projects.

Conclusion

The City’s staff is appreciative of the leadership, guidance and support provided by the Mayor and City Council in developing the strategic plan and identifying the City’s strategic goals and initiatives for the next five years. This exercise and effort has enabled the City to plot a course as we strive to accomplish our collective vision for the community.

We would like to acknowledge all of the departments within the City and Long Term Planning Team members for their thoughtful review and the many hours they spent creating a balanced budget proposal. We would like to make special acknowledgement to Lorie Race (Chief Financial Officer), Matt Farnes (Budget Coordinator), and Mandi Thompson (Grant and Community Relations) for the time, energy and commitment they put forth in preparing this quality and comprehensive budget document. Without their assistance, this budget would not be possible.

All members of the City's leadership team will continue to work hard to keep the community's trust and support over the next year, and beyond. We will explore options to include more citizen input to the governing body as decisions involving resource allocation become more difficult. As a city government, we will meet the financial challenges and continue a high level of service to this community. We are very optimistic about the future of Twin Falls; we have much to celebrate.

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
Deputy City Manager

Brian Pike

Brian Pike
Deputy City Manager

CORE VALUES

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

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; updated March 2018

Comprehensive Plan – Adopted 2016

Master Transportation Plan – Adopted 2016

Transit Development Plan – Adopted 2016

Wastewater Treatment Facilities Plan Update – Adopted 2010

Water System Facilities Plan – Adopted 2015

Parks Master Plan – Adopted 2015; update expected 2019

Airport Master Plan – Adopted 2012

DEBT MANAGEMENT

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, the annual principal and interest payment make up 24.9% 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.

2010B Bond Issuance				
	<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:

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

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:

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

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 35.02% 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:

2012A Bond Issuance			
<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:

2012B Bond Issuance			
<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:

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

BUDGET PROCESS

PURPOSE OF A CITY BUDGET

This document represents our ongoing commitment to prudent fiscal management in delivering services that enhance the quality of life of Twin Falls' citizens and meet the expressed needs of our community. It also addresses the need to protect the long-term future of the community, primarily in the areas of public safety, preservation of public infrastructure, and in delivering sustainable government that aligns with the demands of today, while ensuring the ability to respond to growth. While this budget covers only FY 2019, it continues to define a path that will move Twin Falls into the future as a safe city with solid infrastructure and an ongoing commitment to improving quality of life. The budget funds current and enhanced service levels to meet the Twin Falls City Council's priorities for service delivery, with modest increases 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 leadership team. This is the "kickoff" to the City's annual budget process.

FORECASTING REVENUE AND EXPENDITURES

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.

Tax Supported Funds

The City of Twin Falls has one of the largest forgone balances of property taxes in the state of Idaho. Forgone balance is defined in Idaho State Code as “the amount of previously allowable increases in the non-exempt property tax portion of the budget not taken by a taxing entity.” For FY 2019, \$770,000 of the \$2,186,284 available forgone balance was taken, leaving a balance of \$1,416,284.

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					
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>
Common Revenues:					
Property Taxes	\$ 21,347,472	\$ 22,446,249	\$ 23,627,912	\$ 24,896,199	\$ 26,255,614
Franchise Fees	\$ 1,995,000	\$ 2,024,050	\$ 2,053,873	\$ 2,100,892	\$ 2,149,447
State Revenue Sharing	\$ 4,190,000	\$ 4,348,100	\$ 4,512,192	\$ 4,682,503	\$ 4,859,270
Investment Income	\$ 578,000	\$ 592,450	\$ 607,261	\$ 622,443	\$ 638,004
Miscellaneous Income	\$ 2,804,345	\$ 2,540,400	\$ 2,556,585	\$ 2,573,230	\$ 2,590,956
Transfers	\$ 2,615,587	\$ 2,654,821	\$ 2,694,643	\$ 2,735,063	\$ 2,776,089
Dedicated Revenues:					
Gen/CI Fund Projects	\$ 1,517,641	\$ 1,514,180	\$ 1,477,172	\$ 1,494,606	\$ 1,532,788
Street	\$ 3,350,000	\$ 3,414,400	\$ 3,480,704	\$ 3,548,981	\$ 3,619,304
Street Light	\$ -	\$ -	\$ -	\$ -	\$ -
Library	\$ 65,500	\$ 65,500	\$ 65,500	\$ 65,500	\$ 65,500
Airport	\$ 1,172,564	\$ 1,188,218	\$ 1,204,087	\$ 1,220,175	\$ 1,238,478
Pool	\$ 343,215	\$ 342,500	\$ 342,500	\$ 342,500	\$ 342,500
Fireworks	\$ 8,675	\$ 8,675	\$ 8,675	\$ 8,675	\$ 8,675
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax-Supported Fund Revenues - Projected	\$ 39,987,999	\$ 41,139,543	\$ 42,631,104	\$ 44,290,767	\$ 46,076,625
Expenditures:					
Personnel	\$ 25,303,482	\$ 26,571,357	\$ 27,883,498	\$ 29,272,755	\$ 30,744,626
M&O	\$ 8,007,917	\$ 8,060,895	\$ 8,094,654	\$ 8,174,200	\$ 8,254,541
Capital	\$ 6,300,624	\$ 12,584,023	\$ 7,738,717	\$ 7,452,013	\$ 8,746,545
Debt (General Obligation)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,668,018	\$ 1,722,729	\$ 1,779,234	\$ 1,837,593	\$ 1,897,866
Total Tax-Supported Fund Expenditures - Projected	\$ 41,280,041	\$ 48,939,004	\$ 45,496,103	\$ 46,736,562	\$ 49,643,579
Projected Surplus <Deficit>	\$ (1,292,042)	\$ (7,799,461)	\$ (2,864,999)	\$ (2,445,795)	\$ (3,566,954)

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 gallons consumed. 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.

Water Fund					
Revenues:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
User Fees	\$ 7,844,778	\$ 8,315,465	\$ 8,814,393	\$ 9,299,185	\$ 9,438,672
Arsenic Compliance	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
PI Revenue	\$ 786,002	\$ 821,372	\$ 858,333	\$ 892,667	\$ 892,667
Investment/Misc.	\$ 555,910	\$ 563,895	\$ 572,180	\$ 580,096	\$ 582,600
Transfers	\$ 583,692	\$ 609,789	\$ 637,053	\$ 665,535	\$ 695,291
Total Projected Revenues	\$11,870,382	\$12,410,521	\$12,981,959	\$13,537,483	\$ 13,709,230
Water Supply:					
Personnel	\$ 378,267	\$ 391,829	\$ 405,937	\$ 420,617	\$ 438,545
M&O	\$ 1,331,215	\$ 1,384,464	\$ 1,439,842	\$ 1,497,436	\$ 1,557,333
Capital	\$ 1,055,000	\$ 1,018,000	\$ 1,250,000	\$ 1,190,000	\$ 19,965,000
Debt	\$ 2,737,411	\$ 2,737,722	\$ 2,742,095	\$ 2,738,575	\$ 2,366,239
	\$ 5,501,893	\$ 5,532,015	\$ 5,837,874	\$ 5,846,628	\$ 24,327,117
PI:					
M&O	\$ 348,450	\$ 362,388	\$ 376,883	\$ 391,958	\$ 407,637
Capital	\$ 750,000	\$ 530,000	\$ 500,000	\$ 500,000	\$ -
	\$ 1,098,450	\$ 892,388	\$ 876,883	\$ 891,958	\$ 407,637
Water Distribution:					
Personnel	\$ 1,285,271	\$ 1,378,576	\$ 1,489,847	\$ 1,543,179	\$ 1,675,791
M&O	\$ 1,125,573	\$ 1,170,596	\$ 1,217,420	\$ 1,266,116	\$ 1,316,761
Capital	\$ 447,000	\$ 774,945	\$ 923,923	\$ 727,935	\$ 809,983
	\$ 2,857,844	\$ 3,324,117	\$ 3,631,190	\$ 3,537,230	\$ 3,802,535
Utility Billing:					
Personnel	\$ 651,269	\$ 675,395	\$ 700,535	\$ 726,736	\$ 759,617
M&O	\$ 284,290	\$ 295,662	\$ 307,488	\$ 319,788	\$ 332,579
Capital	\$ -	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
	\$ 935,559	\$ 972,057	\$ 1,009,523	\$ 1,048,024	\$ 1,093,696
Transfers:	\$ 1,162,158	\$ 1,214,118	\$ 1,268,401	\$ 1,325,112	\$ 1,384,357
Total Projected Expenditures	\$11,555,904	\$11,934,695	\$12,623,871	\$12,648,952	\$ 31,015,342
Projected Surplus <Deficit>	\$ 314,478	\$ 475,826	\$ 358,088	\$ 888,531	\$ (17,306,112)
Projected Rate Adjustment	5.0%	4.5%	4.5%	4.0%	%
Target Reserves	\$ 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 five 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.

Wastewater Fund					
Revenues:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
User Fees	\$ 9,666,515	\$ 9,964,310	\$ 10,271,716	\$ 10,589,055	\$ 10,762,229
Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 240,000	\$ 244,800	\$ 249,696	\$ 254,690	\$ 259,784
Other	\$ 176,000	\$ 1,253,000	\$ 987,000	\$ 1,528,000	\$ 128,000
Total Projected Revenues	\$ 10,082,515	\$ 11,462,110	\$ 11,508,412	\$ 12,371,745	\$ 11,150,013
Collections:					
Personnel	\$ 813,751	\$ 833,800	\$ 865,283	\$ 975,687	\$ 1,014,534
M&O	\$ 244,008	\$ 253,768	\$ 263,919	\$ 274,476	\$ 285,455
Capital	\$ 865,000	\$ 1,995,500	\$ 1,078,000	\$ 2,563,500	\$ 435,250
	\$ 1,922,759	\$ 3,083,068	\$ 2,207,202	\$ 3,813,663	\$ 1,735,239
Treatment:					
M&O	\$ 3,299,369	\$ 3,391,895	\$ 3,487,038	\$ 3,584,871	\$ 3,685,473
Capital	\$ 400,000	\$ 305,000	\$ 1,035,000	\$ 470,000	\$ 610,000
Debt	\$ 3,481,782	\$ 3,485,282	\$ 3,483,782	\$ 3,482,282	\$ 3,485,532
	\$ 7,181,151	\$ 7,182,177	\$ 8,005,820	\$ 7,537,153	\$ 7,781,005
Transfers:	\$ 843,957	\$ 856,616	\$ 869,466	\$ 882,508	\$ 895,745
Total Projected Expenditures	\$ 9,947,867	\$ 11,121,861	\$ 11,082,488	\$ 12,233,324	\$ 10,411,989
Projected Surplus <Deficit>	\$ 134,648	\$ 340,249	\$ 425,924	\$ 138,421	\$ 738,024
Projected Rate Adjustment	1.5%	2.0%	2.0%	2.0%	2.0%

BUDGET DEVELOPMENT

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

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

Following any adjustments to the budget, two public hearings are held – one addressing any proposed rate increases and one for the proposed budget. The Council may again make adjustments to the budget following the public hearings. Once all adjustments have been made, the 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.

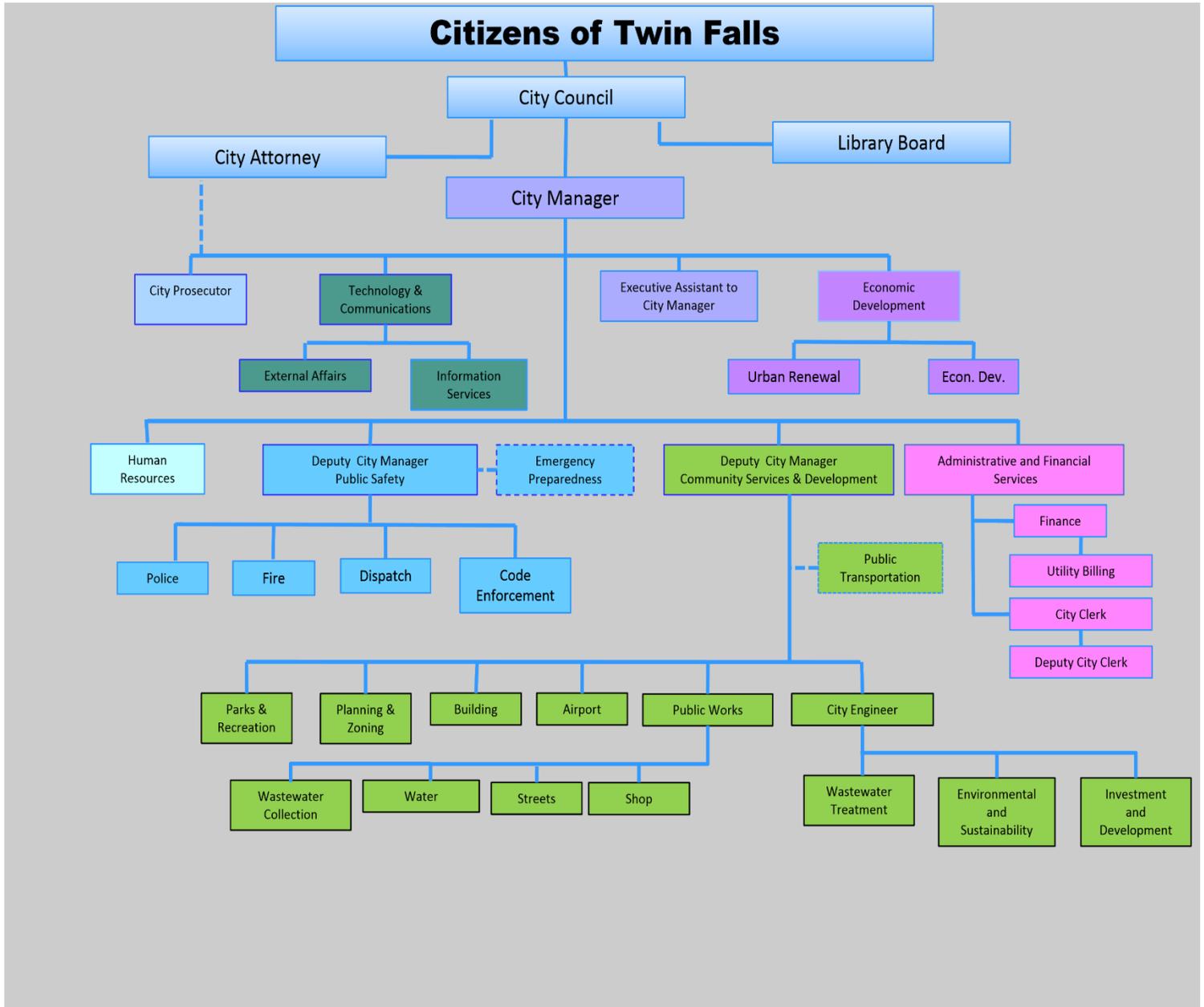
BUDGET AMENDMENT PROCESS

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 2019 Budget Calendar

FY 2019 Budget Calendar		
March		
	Monday, March 26	Discussion with City Council on FY 2019 Budget Strategies
April		
	Tuesday, April 3	Budget Packets Distributed to Departments
	Tuesday, April 24	Budget Packets Completed
	Monday, April 30	Notify Twin Falls County of Public Hearing Date for the FY 2019 Budget
May		
	Tuesday - Thursday, May 8 -10	CORE/EMT: Roundtable discussions with Departments
	Tuesday & Wednesday, May 22 & 23	Big Budget Balancing Meeting
	Thursday, May 24	Budget Balancing with CORE and LTP
June		
July		
	Friday, July 6	Preliminary budget to Council for review
	Monday, July 9	Budget Presentation to Council - Overview
	Monday, July 16	Budget Presentation to Council - FOCUS AREAS
	Monday, July 23	Budget Presentation to Council - FOCUS AREAS
	Thursday, July 26	<i>Publish Notice of Public Hearing on Rate Adjustments</i>
	Monday, July 30	Budget Presentation to Council - FOCUS AREAS
August		
	Thursday, August 2	<i>Publish Notice of Public Hearing on Rate Adjustments</i>
	Monday, August 6	Budget Presentation to Council - FOCUS AREAS Council Adoption of Preliminary FY 2019 Budget, set Public Hearing date
	Monday, August 6	Public Hearing on Proposed Rate Adjustments
	Thursday, August 9 & 16	<i>Publish Notice of Public Hearing on FY 2019 Budget</i>
	Monday, August 13	Council Review of Preliminary Budget - All Sections
	Monday, August 20	Public Hearing - FY 2019 Proposed Budget Council Adoption of FY 2019 Budget
	Week of August 20	Certify Tax Levy to County
	Monday, August 27	Publish Appropriations Ordinance & Send Copy to Secretary of State
September		
	Wednesday, September 5, 2018	Last Day for Budget Hearing and Adoption of FY 2019 Budget
	Thursday, September 6, 2018	Last Day to Certify Tax Levy to County
	Friday, September 28, 2018	Final Date to Publish Appropriations Ordinance
		Published Notices
		City Council
		Public Hearings
		Statutory Guidelines and "Drop Dead" dates.

ORGANIZATIONAL CHART



BUDGET SUMMARY

CITY OF TWIN FALLS								
Budget Summary								
	General Fund				Capital Improvement Fund			
	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018
REVENUES:								
Property Taxes	\$ 15,605,476	\$ 16,935,545	\$ 18,126,633	7.03%	\$ 372,296	\$ -	\$ 770,000	-
Revenue Sharing - State	\$ 635,959	\$ 727,488	\$ 920,576	26.54%	\$ 1,493,910	\$ 1,387,029	\$ 1,368,599	-1.33%
Revenue Sharing - County	\$ 1,503,439	\$ 1,537,982	\$ 1,561,201	1.51%	\$ 179,341	\$ 183,991	\$ 188,963	2.70%
Franchise Taxes	\$ 496,427	\$ 492,000	\$ 485,000	-1.42%				
Licenses and Permits	\$ 1,206,142	\$ 1,243,000	\$ 1,255,235	0.98%				
Highway Users Fund								
County Road/Bridge Tax								
Liquor Fund	\$ 679,347	\$ 646,000	\$ 700,000	8.36%				
Court Revenues	\$ 189,717	\$ 200,000	\$ 200,000	0.00%				
Investment Earnings	\$ 70,197	\$ 190,000	\$ 150,000	-21.05%	\$ 199,465	\$ 195,000	\$ 235,000	20.51%
Grants	\$ 306,522	\$ 140,000	\$ 125,000	-10.71%	\$ 121,065	\$ 60,000	\$ -	-100.00%
E-911 Revenue	\$ 498,255	\$ 496,000	\$ 487,700	-1.67%				
Fire District	\$ 490,470	\$ 500,029	\$ 525,030	5.00%				
Airport- Landing Fees/Space Rental								
Pool - Operations								
Other	\$ 908,334	\$ 773,302	\$ 885,227	14.47%	\$ 17,933	\$ -	\$ -	-
Interfund Transfers	\$ 1,959,249	\$ 2,073,606	\$ 2,158,464	4.09%	\$ 1,888,730	\$ 480,582	\$ 15,085	-96.86%
Existing Fund Balance (Reserves)	\$ -	\$ 578,141	\$ 14,545	-97.48%	\$ -	\$ -	\$ 182,500	***
Total Revenues	\$ 24,549,535	\$ 26,533,093	\$ 27,594,611	4.00%	\$ 4,272,739	\$ 2,306,602	\$ 2,760,148	19.66%
EXPENDITURES:								
City Council	\$ 142,710	\$ 141,952	\$ 138,174	-2.66%	\$ 985	\$ -	\$ -	-
City Manager	\$ 969,695	\$ 1,036,418	\$ 1,069,750	3.22%	\$ 198,560	\$ -	\$ 52,400	***
Finance	\$ 729,792	\$ 792,321	\$ 818,683	3.33%	\$ -	\$ 152,825	\$ -	-100.00%
Legal	\$ 408,771	\$ 533,225	\$ 480,172	-9.95%	\$ -	\$ 7,000	\$ -	-100.00%
Planning & Zoning	\$ 436,895	\$ 447,864	\$ 464,368	3.68%	\$ 149,989	\$ 35,000	\$ 50,000	42.86%
Code Enforcement	\$ 208,300	\$ 232,780	\$ 311,621	33.87%	\$ 6,523	\$ -	\$ 1,905	***
Economic Development	\$ 197,574	\$ 247,561	\$ 287,890	16.29%	\$ -	\$ 1,500	\$ -	-100.00%
Human Resources	\$ 398,920	\$ 590,258	\$ 495,418	-16.07%	\$ 1,760	\$ 9,770	\$ 10,242	4.83%
Information Services	\$ 1,766,221	\$ 2,017,940	\$ 2,097,984	3.97%	\$ 136,454	\$ 581,230	\$ 423,600	-27.12%
Police (Invest., Uniform, Admin.)	\$ 8,443,152	\$ 9,098,401	\$ 9,801,531	7.73%	\$ 524,007	\$ 518,275	\$ 486,118	-6.20%
Communications	\$ 866,509	\$ 925,901	\$ 1,082,903	16.96%	\$ -	\$ 56,550	\$ 14,545	-74.28%
Fire	\$ 4,228,511	\$ 4,899,436	\$ 5,026,474	2.59%	\$ 264,854	\$ 122,000	\$ 66,063	-45.85%
Building Safety	\$ 637,973	\$ 702,958	\$ 791,938	12.66%	\$ 14,505	\$ 28,500	\$ 1,983	-93.04%
Animal Control	\$ 404,865	\$ 472,532	\$ 445,278	-5.77%	\$ -	\$ -	\$ -	-
Custodial	\$ -	\$ -	\$ 105,546	***	\$ -	\$ -	\$ -	-
Engineering	\$ 1,484,124	\$ 1,662,523	\$ 1,693,532	1.87%	\$ 42,802	\$ 36,000	\$ 28,000	-22.22%
Parks	\$ 1,206,651	\$ 1,395,576	\$ 1,435,210	2.84%	\$ 58,630	\$ 392,480	\$ 515,100	31.24%
Recreation	\$ 699,545	\$ 657,106	\$ 692,765	5.43%	\$ 81,003	\$ 122,500	\$ 25,000	-79.59%
Other	\$ -	\$ -	\$ 144,675	***	\$ 8,245,857	\$ 118,477	\$ 156,192	31.83%
Interfund Transfers	\$ 2,065,191	\$ 678,341	\$ 210,700	-68.94%	\$ 691,500	\$ 124,495	\$ 929,000	646.21%
Total Expenditures	\$ 25,295,400	\$ 26,533,094	\$ 27,594,611	4.00%	\$ 10,417,429	\$ 2,306,602	\$ 2,760,148	19.66%
Surplus (Deficit)	\$ (745,865)	\$ (578,141)	\$ (14,544)		\$ (6,144,689)	\$ -	\$ (182,500)	
Beginning Fund Balance	\$ 9,630,193	\$ 8,884,328	\$ 8,306,186		\$ 17,460,630	\$ 11,315,941	\$ 11,315,941	
Ending Fund Balance	\$ 8,884,328	\$ 8,306,186	\$ 8,291,642		\$ 11,315,941	\$ 11,315,941	\$ 11,133,441	

CITY OF TWIN FALLS

Budget Summary

	Street Fund - Special Revenue				Airport Fund - Special Revenue			
	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018
REVENUES:								
Property Taxes	\$ 1,215,525	\$ 1,083,500	\$ 871,401	-19.58%	\$ 375,974	\$ 368,314	\$ 344,692	-6.41%
Revenue Sharing - State								
Revenue Sharing - County								
Franchise Taxes	\$ 1,054,768	\$ 1,025,000	\$ 1,102,300	7.54%				
Licenses and Permits								
Highway Users Fund	\$ 2,218,762	\$ 2,220,000	\$ 2,240,000	0.90%				
County Road/Bridge Tax	\$ 942,078	\$ 945,000	\$ 1,050,000	11.11%				
Liquor Fund								
Court Revenues								
Investment Earnings	\$ 73,099	\$ 40,200	\$ 117,000	191.04%	\$ 9,561	\$ 30,000	\$ 46,000	53.33%
Grants	\$ 175,383	\$ -	\$ 60,000	***				
E-911 Revenue								
Fire District								
Airport- Landing Fees/Space Rental					\$ 799,677	\$ 702,820	\$ 763,089	8.58%
Pool - Operations								
Other	\$ 22,116		\$ 7,168	***	\$ 383,844	\$ 375,312	\$ 344,692	-8.16%
Interfund Transfers	\$ 89,858	\$ 1,091,700	\$ 865,800	-20.69%	\$ (0)	\$ 5,283	\$ 5,519	4.46%
Existing Fund Balance (Reserves)	\$ -	\$ 700,000	\$ -	-100.00%	\$ -		\$ 230,000	***
Total Revenues	\$ 5,791,588	\$ 7,105,400	\$ 6,313,669	-11.14%	\$ 1,569,056	\$ 1,481,729	\$ 1,733,991	17.02%
EXPENDITURES:								
Street	\$ 6,722,112	\$ 6,742,105	\$ 5,922,861	-12.15%				
Street Light								
Library & Library Operating								
Airport					\$ 993,904	\$ 1,110,968	\$ 1,346,328	21.19%
Pool								
Fireworks								
Insurance								
Other								
Interfund Transfers	\$ 347,863	\$ 363,294	\$ 390,808	7.57%	\$ 360,202	\$ 370,762	\$ 387,664	4.56%
Total Expenditures	\$ 7,069,974	\$ 7,105,399	\$ 6,313,669	-11.14%	\$ 1,354,106	\$ 1,481,730	\$ 1,733,991	17.02%
Surplus (Deficit)	\$(1,278,386)	\$(700,000)	\$ 0		\$ 214,950	\$ (0)	\$(230,000)	
Beginning Fund Balance	\$ 7,254,421	\$ 5,976,035	\$ 5,276,036		\$ 1,570,707	\$ 1,785,657	\$ 1,785,657	
Ending Fund Balance	\$ 5,976,035	\$ 5,276,036	\$ 5,276,036		\$ 1,785,657	\$ 1,785,657	\$ 1,555,657	*

*The fund balance of the Airport Fund decreased more than 10% due to the use of reserves for a new terminal roof.

CITY OF TWIN FALLS

Budget Summary

	*Other Non-Major Tax Supported Funds				Total Tax Supported Funds			
	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018
REVENUES:								
Property Taxes	\$ 1,870,164	\$ 1,866,530	\$ 1,922,140	2.98%	\$ 19,439,435	\$ 20,253,889	\$ 22,034,866	8.79%
Revenue Sharing - State	\$ -	\$ 825	\$ 825	0.00%	\$ 2,129,868	\$ 2,115,342	\$ 2,290,000	8.26%
Revenue Sharing - County	\$ 126,233	\$ 128,028	\$ 165,509	29.28%	\$ 1,809,013	\$ 1,850,001	\$ 1,915,673	3.55%
Franchise Taxes	\$ 394,089	\$ 375,000	\$ 407,700	8.72%	\$ 1,945,284	\$ 1,892,000	\$ 1,995,000	5.44%
Licenses and Permits	\$ 900	\$ 675	\$ 675	0.00%	\$ 1,207,042	\$ 1,243,675	\$ 1,255,910	0.98%
Highway Users Fund					\$ 2,218,762	\$ 2,220,000	\$ 2,240,000	0.90%
County Road/Bridge Tax					\$ 942,078	\$ 945,000	\$ 1,050,000	11.11%
Liquor Fund					\$ 679,347	\$ 646,000	\$ 700,000	8.36%
Court Revenues					\$ 189,717	\$ 200,000	\$ 200,000	0.00%
Investment Earnings	\$ 10,302	\$ 31,500	\$ 30,000	-4.76%	\$ 362,623	\$ 486,700	\$ 578,000	18.76%
Grants	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ 602,971	\$ 201,000	\$ 186,000	-7.46%
E-911 Revenue					\$ 498,255	\$ 496,000	\$ 487,700	-1.67%
Fire District					\$ 490,470	\$ 500,029	\$ 525,030	5.00%
Airport- Landing Fees/Space Rental					\$ 799,677	\$ 702,820	\$ 763,089	8.58%
Pool - Operations	\$ 219,419	\$ 342,500	\$ 343,215	0.21%	\$ 219,419	\$ 342,500	\$ 343,215	0.21%
Other	\$ 70,795	\$ 60,500	\$ 73,716	21.84%	\$ 1,403,022	\$ 1,209,114	\$ 1,310,803	8.41%
Interfund Transfers	\$ 2,239,613	\$ 347,448	\$ 352,382	1.42%	\$ 6,177,450	\$ 3,998,620	\$ 3,397,250	-15.04%
Existing Fund Balance (Reserves)	\$ -	\$ 63,000	\$ 27,600	-56.19%	\$ -	\$ 1,341,141	\$ 454,645	-66.10%
Total Revenues	\$ 4,931,516	\$ 3,217,006	\$ 3,324,762	3.35%	\$ 41,114,434	\$ 40,643,831	\$ 41,727,180	2.67%
EXPENDITURES:								
City Council					\$ 143,695	\$ 141,952	\$ 138,174	-2.66%
City Manager					\$ 1,168,255	\$ 1,036,418	\$ 1,122,150	8.27%
Finance					\$ 729,792	\$ 945,146	\$ 818,683	-13.38%
Legal					\$ 408,771	\$ 540,225	\$ 480,172	-11.12%
Planning & Zoning					\$ 586,884	\$ 482,864	\$ 514,368	6.52%
Code Enforcement					\$ 214,823	\$ 232,780	\$ 313,526	34.69%
Economic Development					\$ 197,574	\$ 249,061	\$ 287,890	15.59%
Human Resources					\$ 400,680	\$ 600,028	\$ 505,660	-15.73%
Information Services					\$ 1,902,675	\$ 2,599,170	\$ 2,521,584	-2.99%
Police					\$ 8,967,158	\$ 9,616,676	\$ 10,287,649	6.98%
Communications					\$ 866,509	\$ 982,451	\$ 1,097,447	11.70%
Fire					\$ 4,493,365	\$ 5,021,436	\$ 5,092,537	1.42%
Building Inspections					\$ 652,478	\$ 731,458	\$ 793,921	8.54%
Animal Control					\$ 404,865	\$ 472,532	\$ 445,278	-5.77%
Custodial					\$ -	\$ -	\$ 105,546	***
Engineering					\$ 1,526,926	\$ 1,698,523	\$ 1,721,532	1.35%
Parks					\$ 1,265,280	\$ 1,788,056	\$ 1,950,310	9.07%
Recreation					\$ 780,549	\$ 779,606	\$ 717,765	-7.93%
Street					\$ 6,722,112	\$ 6,742,105	\$ 5,922,861	-12.15%
Street Light	\$ 391,408	\$ 365,000	\$ 392,500	7.53%	\$ 391,408	\$ 365,000	\$ 392,500	7.53%
Library & Library Operating	\$ 3,258,764	\$ 1,819,321	\$ 1,846,459	1.49%	\$ 3,258,764	\$ 1,819,321	\$ 1,846,459	1.49%
Airport					\$ 993,904	\$ 1,110,968	\$ 1,346,328	21.19%
Pool	\$ 548,245	\$ 495,086	\$ 528,724	6.79%	\$ 548,245	\$ 495,086	\$ 528,724	6.79%
Fireworks	\$ 16,000	\$ 8,000	\$ 8,000	0.00%	\$ 16,000	\$ 8,000	\$ 8,000	0.00%
Insurance	\$ 474,866	\$ 451,448	\$ 467,433	3.54%	\$ 474,866	\$ 451,448	\$ 467,433	3.54%
Other					\$ 8,245,857	\$ 118,477	\$ 300,867	153.95%
Interfund Transfers	\$ 76,581	\$ 78,151	\$ 81,646	4.47%	\$ 3,541,337	\$ 1,615,044	\$ 1,999,818	23.82%
Total Expenditures	\$ 4,765,864	\$ 3,217,006	\$ 3,324,762	3.35%	\$ 48,902,773	\$ 40,643,831	\$ 41,727,180	2.67%
Surplus (Deficit)	\$ 165,651	\$ (63,000)	\$ (27,600)		\$ (7,788,339)	\$ (1,341,142)	\$ (454,644)	
Beginning Fund Balance	\$ 1,331,221	\$ 1,496,873	\$ 1,433,872		\$ 37,247,173	\$ 29,458,834	\$ 28,117,692	
Ending Fund Balance	\$ 1,496,873	\$ 1,433,872	\$ 1,406,272		\$ 29,458,834	\$ 28,117,692	\$ 27,663,048	
*Non-Major Tax Supported Funds:								
Street Light Fund (Special Revenue)								
Library Fund (Special Revenue)								
Library Operating Fund (Special Revenue)								
Pool Fund (Enterprise)								
Fireworks Fund (Other Funds)								
Insurance Fund (Internal Service)								

CITY OF TWIN FALLS

Budget Summary

	Water Fund - Enterprise Fund				Wastewater Fund - Enterprise Fund			
	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018
REVENUES:								
Water Fees	\$ 10,323,497	\$ 9,995,283	\$ 10,776,308	7.81%				
Wastewater Fees					\$ 10,279,739	\$ 9,200,664	\$ 9,650,879	4.89%
Sanitation Fees								
Common Area Maintenance Fees								
Golf-Greens Fees/Passes/Misc.								
Dierkes-Gate Fees/Passes/Misc.								
Investment Earnings	\$ 104,468	\$ 195,000	\$ 118,000	-39.49%	\$ 198,469	\$ 210,000	\$ 240,000	14.29%
Grants								
Sanitation Fees - Admin.								
Wastewater DAF Fees								
Other	\$ 235,475	\$ 198,910	\$ 215,910	8.55%	\$ 349,872	\$ 3,000	\$ 3,000	0.00%
Interfund Transfers	\$ 555,340	\$ 603,998	\$ 583,692	-3.36%				
Existing Fund Balance (Reserves)	\$ -	\$ 900,000	\$ -	-100.00%	\$ -	\$ 1,000,000	\$ 48,000	
Total Revenues	\$ 11,218,780	\$ 11,893,191	\$ 11,693,910	-1.68%	\$ 10,828,080	\$ 10,413,664	\$ 9,941,879	-4.53%
EXPENDITURES:								
Personnel	\$ 2,007,038	\$ 2,146,192	\$ 2,288,890	6.65%	\$ 663,171	\$ 817,508	\$ 809,414	-0.99%
M & O	\$ 2,474,856	\$ 2,932,899	\$ 2,989,646	1.93%	\$ 3,320,268	\$ 3,274,380	\$ 3,517,469	7.42%
Capital	\$ 3,297,626	\$ 2,829,095	\$ 2,252,000	-20.40%	\$ 7,279,921	\$ 983,625	\$ 1,265,000	28.61%
Debt Service	\$ 2,819,094	\$ 2,794,891	\$ 2,911,206	4.16%	\$ 3,485,746	\$ 3,485,357	\$ 3,481,781	-0.10%
Interfund Transfers	\$ 1,124,506	\$ 1,190,115	\$ 1,252,169	5.21%	\$ 813,046	\$ 1,852,795	\$ 868,215	-53.14%
Total Expenditures	\$ 11,723,121	\$ 11,893,191	\$ 11,693,910	-1.68%	\$ 15,562,152	\$ 10,413,664	\$ 9,941,879	-4.53%
Surplus (Deficit)	\$ (504,341)	\$ (900,000)	\$ (0)		\$ (4,734,072)	\$ (1,000,000)	\$ (48,000)	
Beginning Fund Balance	\$ 42,451,623	\$ 41,947,282	\$ 41,047,282		\$ 58,406,326	\$ 53,672,254	\$ 52,672,254	
Ending Fund Balance	\$ 41,947,282	\$ 41,047,282	\$ 41,047,282		\$ 53,672,254	\$ 52,672,254	\$ 52,624,254	

	Sanitation Fund - Enterprise Fund				*Non-Major Enterprise Funds			
	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018
REVENUES:								
Water Fees								
Wastewater Fees								
Sanitation Fees	\$ 2,543,523	\$ 2,587,855	\$ 2,838,084	9.67%				
Common Area Maintenance Fees					\$ 34,570	\$ 41,819	\$ 47,444	13.45%
Golf-Greens Fees/Passes/Misc.					\$ -	\$ -	\$ -	
Dierkes-Gate Fees/Passes/Misc.					\$ 427,168	\$ 180,568	\$ 199,092	10.26%
Investment Earnings	\$ 3,407	\$ 8,000	\$ 3,500	-56.25%	\$ 795	\$ 4,000		-100.00%
Grants								
Sanitation Fees - Admin.	\$ 451,151	\$ 481,009	\$ 466,891	-2.94%				
Wastewater DAF Fees								
Other	\$ 247				\$ 88,599	\$ 85,488	\$ 23,293	-72.75%
Interfund Transfers					\$ 55,000	\$ 117,995	\$ 132,500	12.29%
Existing Fund Balance (Reserves)					\$ -	\$ -	\$ 115,000	***
Total Revenues	\$ 2,998,328	\$ 3,076,864	\$ 3,308,475	7.53%	\$ 606,131	\$ 429,870	\$ 517,328	20.35%
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ -		\$ 154,315	\$ 173,237	\$ 115,729	-33.20%
M & O	\$ 2,526,419	\$ 2,603,855	\$ 2,838,084	9.00%	\$ 175,608	\$ 126,074	\$ 140,974	11.82%
Capital	\$ -	\$ -	\$ -		\$ 79,969	\$ 117,995	\$ 247,500	109.75%
Debt Service	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Interfund Transfers	\$ 445,119	\$ 473,009	\$ 470,391	-0.55%	\$ 12,312	\$ 12,564	\$ 13,126	4.47%
Total Expenditures	\$ 2,971,538	\$ 3,076,864	\$ 3,308,475	7.53%	\$ 422,203	\$ 429,870	\$ 517,328	20.35%
Surplus (Deficit)	\$ 26,790	\$ 0	\$ -		\$ 183,927	\$ (0)	\$ (115,000)	
Beginning Fund Balance	\$ 531,139	\$ 557,929	\$ 557,929		\$ 1,121,843	\$ 1,305,770	\$ 1,305,770	
Ending Fund Balance	\$ 557,929	\$ 557,929	\$ 557,929		\$ 1,305,770	\$ 1,305,770	\$ 1,190,770	
*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 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018
REVENUES:								
Water Fees					\$ 10,323,497	\$ 9,995,283	\$ 10,776,308	7.81%
Wastewater Fees					\$ 10,279,739	\$ 9,200,664	\$ 9,650,879	4.89%
Sanitation Fees					\$ 2,543,523	\$ 2,587,855	\$ 2,838,084	9.67%
Common Area Maintenance Fees					\$ 34,570	\$ 41,819	\$ 47,444	13.45%
Golf-Greens Fees/Passes/Misc.					\$ -	\$ -	\$ -	
Dierkes-Gate Fees/Passes/Misc.					\$ 427,168	\$ 180,568	\$ 199,092	10.26%
Investment Earnings	\$ 46,237				\$ 353,376	\$ 417,000	\$ 361,500	-13.31%
Grants	\$ 1,572,017	\$ 3,877,600	\$ 905,830	-76.64%	\$ 1,572,017	\$ 3,877,600	\$ 905,830	-76.64%
Sanitation Fees - Admin.					\$ 451,151	\$ 481,009	\$ 466,891	-2.94%
Wastewater DAF Fees					\$ -	\$ -	\$ -	
Other	\$ 1,014,932	\$ 132,400	\$ 160,170	20.97%	\$ 1,689,125	\$ 419,798	\$ 402,373	-4.15%
Interfund Transfers	\$ 721,713	\$ 457,391	\$ 491,496	7.46%	\$ 1,332,053	\$ 1,179,384	\$ 1,207,688	2.40%
Existing Fund Balance (Reserves)	\$ -	\$ 411,000	\$ 1,034,199	151.63%	\$ -	\$ 2,311,000	\$ 1,197,199	-48.20%
Total Revenues	\$ 3,354,900	\$ 4,878,391	\$ 2,591,695	-46.87%	\$ 29,006,218	\$ 30,691,980	\$ 28,053,287	-8.60%
EXPENDITURES:								
Personnel	\$ 362,893	\$ 390,812	\$ 419,440	7.33%	\$ 3,187,417	\$ 3,527,748	\$ 3,633,473	3.00%
M & O	\$ 64,018	\$ 102,429	\$ 72,392	-29.32%	\$ 8,561,169	\$ 9,039,637	\$ 9,558,565	5.74%
Capital	\$ 3,324,904	\$ 4,384,500	\$ 2,098,643	-52.13%	\$ 13,982,420	\$ 8,315,215	\$ 5,863,143	-29.49%
Debt Service					\$ 6,304,840	\$ 6,280,248	\$ 6,392,987	1.80%
Interfund Transfers		\$ 650	\$ 1,220		\$ 2,394,983	\$ 3,529,133	\$ 2,605,120	-26.18%
Total Expenditures	\$ 3,751,815	\$ 4,878,391	\$ 2,591,695	-46.87%	\$ 34,430,829	\$ 30,691,981	\$ 28,053,287	-8.60%
Surplus (Deficit)	\$ (396,915)	\$ (411,000)	\$ (1,034,199)		\$ (5,424,612)	\$ (2,311,000)	\$ (1,197,199)	
Beginning Fund Balance	\$ 6,209,466	\$ 5,812,551	\$ 5,401,551		\$ 108,720,398	\$ 103,295,786	\$ 100,984,786	
Ending Fund Balance	\$ 5,812,551	\$ 5,401,551	\$ 4,367,352		\$ 103,295,786	\$ 100,984,786	\$ 99,787,587	
*Other Non-Major Funds:								
Impact Fee Fund (Capital Projects)								
Airport Construction Fund (Capital Projects)								
Trail Fund (Capital Projects)								
Shop Fund (Internal Service)								
Seizure & Restitution Fund (Other Funds)								

CITY OF TWIN FALLS

Budget Summary

Total Revenues and Expenditures - All City Funds					
	FY 2017 Actual	FY 2018 Budget	FY 2019 Adopted	% Change 2019 vs 2018	
REVENUES:					
Property Taxes	\$ 19,439,435	\$ 20,253,889	\$ 22,034,866	8.79%	
Revenue Sharing - State	\$ 2,129,868	\$ 2,115,342	\$ 2,290,000	8.26%	
Revenue Sharing - County	\$ 1,809,013	\$ 1,850,001	\$ 1,915,673	3.55%	
Franchise Taxes	\$ 1,945,284	\$ 1,892,000	\$ 1,995,000	5.44%	
Licenses and Permits	\$ 1,207,042	\$ 1,243,675	\$ 1,255,910	0.98%	
Highway Users Fund	\$ 2,218,762	\$ 2,220,000	\$ 2,240,000	0.90%	
County Road/Bridge Tax	\$ 942,078	\$ 945,000	\$ 1,050,000	11.11%	
Liquor Fund	\$ 679,347	\$ 646,000	\$ 700,000	8.36%	
Court Revenues	\$ 189,717	\$ 200,000	\$ 200,000	0.00%	
Water Fees	\$ 10,323,497	\$ 9,995,283	\$ 10,776,308	7.81%	
Wastewater Fees	\$ 10,279,739	\$ 9,200,664	\$ 9,650,879	4.89%	
Common Area Maintenance Fees	\$ 34,570	\$ 41,819	\$ 47,444	13.45%	
Sanitation Fees	\$ 2,543,523	\$ 2,587,855	\$ 2,838,084	9.67%	
Pool Operations	\$ 219,419	\$ 342,500	\$ 343,215	0.21%	
Dierkes-Gate Fees/Passes/Misc.	\$ 427,168	\$ 180,568	\$ 199,092	10.26%	
Investment Earnings	\$ 715,999	\$ 903,700	\$ 939,500	3.96%	
Grants	\$ 2,174,988	\$ 4,078,600	\$ 1,091,830	-73.23%	
E-911 Revenue	\$ 498,255	\$ 496,000	\$ 487,700	-1.67%	
Fire District	\$ 490,470	\$ 500,029	\$ 525,030	5.00%	
Airport- Landing Fees/Space Rental	\$ 799,677	\$ 702,820	\$ 763,089	8.58%	
Sanitation Fees - Admin.	\$ 451,151	\$ 481,009	\$ 466,891	-2.94%	
Other	\$ 3,092,147	\$ 1,628,912	\$ 1,713,175	5.17%	
Interfund Transfers	\$ 7,509,503	\$ 5,178,004	\$ 4,604,938	-11.07%	
Existing Fund Balance (Reserves)	\$ -	\$ 3,652,141	\$ 1,651,843	-54.77%	
Total Revenues	\$ 70,120,652	\$ 71,335,812	\$ 69,780,467	-2.18%	
EXPENDITURES:					
City Council	\$ 143,695	\$ 141,952	\$ 138,174	-2.66%	
City Manager	\$ 1,168,255	\$ 1,036,418	\$ 1,122,150	8.27%	
Finance	\$ 729,792	\$ 945,146	\$ 818,683	-13.38%	
Legal	\$ 408,771	\$ 540,225	\$ 480,172	-11.12%	
Planning & Zoning	\$ 586,884	\$ 482,864	\$ 514,368	6.52%	
Code Enforcement	\$ 214,823	\$ 232,780	\$ 313,526	34.69%	
Economic Development	\$ 197,574	\$ 249,061	\$ 287,890	15.59%	
Human Resources	\$ 400,680	\$ 600,028	\$ 505,660	-15.73%	
Information Services	\$ 1,902,675	\$ 2,599,170	\$ 2,521,584	-2.99%	
Police	\$ 8,967,158	\$ 9,616,676	\$ 10,287,649	6.98%	
Communications	\$ 866,509	\$ 982,451	\$ 1,097,447	11.70%	
Fire	\$ 4,493,365	\$ 5,021,436	\$ 5,092,537	1.42%	
Building Inspections	\$ 652,478	\$ 731,458	\$ 793,921	8.54%	
Animal Control	\$ 404,865	\$ 472,532	\$ 445,278	-5.77%	
Custodial	\$ -	\$ -	\$ 105,546	***	
Engineering	\$ 1,526,926	\$ 1,698,523	\$ 1,721,532	1.35%	
Parks	\$ 1,265,280	\$ 1,788,056	\$ 1,950,310	9.07%	
Recreation	\$ 780,549	\$ 779,606	\$ 717,765	-7.93%	
Street	\$ 6,722,112	\$ 6,742,105	\$ 5,922,861	-12.15%	
Street Light	\$ 391,408	\$ 365,000	\$ 392,500	7.53%	
Library & Library Operating	\$ 3,258,764	\$ 1,819,321	\$ 1,846,459	1.49%	
Airport	\$ 993,904	\$ 1,110,968	\$ 1,346,328	21.19%	
Pool	\$ 548,245	\$ 495,086	\$ 528,724	6.79%	
Fireworks	\$ 16,000	\$ 8,000	\$ 8,000	0.00%	
Insurance	\$ 474,866	\$ 451,448	\$ 467,433	3.54%	
Other	\$ 8,245,857	\$ 118,477	\$ 300,867	153.95%	
Interfund Transfers - Tax Supported Funds	\$ 3,541,337	\$ 1,615,044	\$ 1,999,818	23.82%	
Personnel - Non-Tax Supported Funds	\$ 3,187,417	\$ 3,527,748	\$ 3,633,473	3.00%	
M & O - Non-Tax Supported Funds	\$ 8,561,169	\$ 9,039,637	\$ 9,558,565	5.74%	
Capital - Non-Tax Supported Funds	\$ 13,982,420	\$ 8,315,215	\$ 5,863,143	-29.49%	
Debt Service - Non-Tax Supported Funds	\$ 6,304,840	\$ 6,280,248	\$ 6,392,987	1.80%	
Interfund Transfers - Non-Tax Supported Funds	\$ 2,394,983	\$ 3,529,133	\$ 2,605,120	-26.18%	
Total Expenditures-All Categories	\$ 83,333,603	\$ 71,335,812	\$ 69,780,467	-2.18%	
Surplus (Deficit)	\$ (13,212,951)	\$ (3,652,141)	\$ (1,651,843)		

BUDGET OVERVIEW

The role of local government is to protect the citizen's health and provide for their safety. To realize that end, local governments, like the City of Twin Falls, are responsible for providing accessible streets, dependable emergency responses, and safe and aesthetically pleasing parks and public facilities—all in a manner that is both effective and efficient. While the budget does not fund all capital initiatives and projects in the entire organization, it does meet the City Council's priorities and the citizen's service level expectations. It demonstrates restraint in the areas of taxation and rate adjustments. It appropriately incorporates the use of cash reserves to cover one-time, critical and new capital projects in the General Fund, Capital Improvement Fund, Library Fund, 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. 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 2019 Budget. The specific allocations are outlined in subsequent sections of this budget. To ensure that we are incrementally improving each year, we will continue to review and develop performance plans to advance established vision statements. Additionally, we will use the City's 2030 Strategic Plan to build collaborative partnerships with our public and private community partners. Examples include the 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 initial budget development conversations, members of the City Council said that they wanted the budget to be sensitive towards tax and rate adjustments. The FY 2019 budget includes the 3.0% statutorily allowed tax revenue increase, plus growth. It also includes a 5% increase in water rates, a .5% increase in sewer rates, and a 3.64% increase in sanitation fees. In addition, \$770,000 of the available foregone balance was incorporated into the budget.
- Invest in our employees. Each year, the City of Twin Falls reviews the full compensation (salary and benefits) level of its employees to ensure it is competitive with the market. The FY 2019 budget provides competitive compensation and benefits adjustments as well as advanced training opportunities. It provides an across-the-board adjustment of 3% for all employees who meet job performance standards. It also provides funding to adjust the City's salary table by 1%. Both of these requests are consistent with the City's overall compensation plan. Moving the compensation table 1% does not constitute a 1% 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 budget provides for a 6.4% 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 was established last fiscal year to look at options for promoting wellness among our employees.

- Continue to Invest in Our Infrastructure Systems. The FY 2019 budget provides funding for maintenance and planning activities in the City's Street, Water and Wastewater funds.

Streets Fund – The budget reduces capital funding in the Street Fund from \$5,077,770 in FY 2018 to \$4,034,922 in FY 2019, which represents a decrease of \$1,042,848 (20.54%). The allocation is derived from anticipated revenues totaling \$6,313,669, or a decrease of \$791,731 (11.14%) compared to the FY 2018 total of \$7,105,400.

The decrease in capital funding from FY 2018 to FY 2019 results from a FY 2018 budget that included \$1,000,000 in wastewater bond revenue and \$700,000 of cash reserves to fund reconstruction of the Canyon Springs grade upon completion of the wastewater treatment facility upgrade. Also, the FY 2019 budget includes \$770,000 of forgone money for sidewalk construction and road maintenance and overlay projects.

Water Fund – The budget reduces capital funding in the Water Fund from \$2,829,095 in FY 2018 to \$2,252,000 in FY 2019, which represents a decrease of \$577,095 (20.4%). The allocation is derived from anticipated revenues totaling \$11,693,910, or a decrease of \$199,281 (1.68%) compared to FY 2018 total of \$11,893,191.

The decrease in capital funding from FY 2018 to FY 2019 results from a FY 2018 budget that included water reserves to purchase property adjacent to the Harrison Street water tank for future expansion projects.

Wastewater Fund – The budget increases capital funding in the Wastewater Fund from \$983,625 in FY 2018 to \$1,265,000 in FY 2019, which represents an increase of \$281,375 (28.61%). The allocation is derived from anticipated revenues totaling \$9,941,879, or a decrease of \$471,785 (4.53%) compared to the FY 2018 total of \$10,413,664.

- Continue to Pursue Innovative Strategies that will Result in 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 strategic planning objectives, update water and waste water facility master plans, and implement a performance measurement and budget management system known as Priority Based Budgeting (PBB).

FUNDING THE STRATEGIC PLAN

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

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

The strategic plan is used to guide future budgetary and policymaking decisions and recommendations. When the 2030 City of Twin Falls Strategic Plan was adopted, the Council established and set a course to follow. The plan serves as the guidepost for all future policy and financial decisions in the future. The FY 2019 budget ties funds to the Priority 1 goals and objectives.

Recognizing that the environment in which we function changes over time, a periodic review of the specifics of the plan was built into the process. The first such comprehensive review and update was completed in February 2018. Over the course of several months, over fifty City officials and staff along with a variety of city commissions, boards, community members and stakeholders provided input on the issues facing Twin Falls. As an organization, we consider this effort to be critically important in defining future and on-going priorities. The recommended update to the 2030 City Strategic Plan was adopted by the City Council in March 2018 and is included in the FY 2019 Budget.

The following are highlights of how this budget responds to the updated strategic plan. More comprehensive information regarding direct links between budget requests and strategic plan goals and initiatives is contained in each of the department narratives that appear in the subsequent sections of the FY 2019 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 life-style. Acute care and emergency response programs and infrastructure are maintained at the highest level and an active community-wide consciousness exists to help people make positive choices with respect to substance abuse of all kinds. Recreation, arts, and non-profit organizations contribute to a healthy community, as well. They attract and keep a skilled workforce and round out residents' interests in the outdoors and the arts.

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

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

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

The need for a community recreation center was highlighted in the 2013 version of the Strategic Plan. A lack of agreement of what such a facility should include stifled progress. Conversations in the community suggest this facility is of widespread interest. This level of expressed interest

has prompted the City to establish an Ad Hoc Committee to explore the issue in depth and bring back recommendations to the City Council for their final consideration.

FY 2019 Capital Projects:

- Parking Lot Repair/Maintenance (Parks & Recreation) - \$250,000
- Storage Building and Utility Vehicle (Golf Fund) - \$132,500
- Replace/Repair Swim Docks and Retaining Wall (Dierkes) - \$110,000
- Resurface Harmon East Tennis Courts (Parks & Recreation) - \$28,000
- Program Equipment (Parks & Recreation) - \$25,000
- Facility Maintenance and Enhancement (Pool) - \$20,000
- Sunway Soccer Complex Enhancement (Parks & Recreation) - \$10,000

Focus Area 2 – Learning Community (LC)

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

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

Focus Area 3 – Secure Community (SC)

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

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

The City has constructed a new Public Safety Headquarters through the renovation of the former City Hall. Investments have been made in various technology systems, but further enhancements are needed to help the communications and records system efficiently support the increasing

demands on public safety personnel. The economic recovery has produced a significant demand for the services of the Building Department in processing applications and conducting required inspections resulting from the permits issued.

FY 2019 Capital Projects:

- (5) Replacement Patrol Vehicles (Police) - \$272,500
- (2) CID Special Investigations Unit Vehicles (Police) - \$108,000
- SWAT - Night Vision and Rifle Suppressors (Police) - \$50,000
- Exterior Video Camera System - Public Safety Campus (IT) - \$48,000
- Surveillance Cameras (Airport) - \$35,000
- Electronic Control Weapon Rotation (Police) - \$33,918
- Firearms Simulator (Police) - \$25,000
- SCBAs for Hazmat Team (Fire) - \$23,150
- Victim Notification/Survey Software (Police) - \$22,000
- Drager X-Dock Air Monitor Bump Test Stations (Fire) - \$19,500

Focus Area 4 – Accessible Community (AC)

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

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

2017 Condition: Continued community growth, coupled with a chronic condition of under-funding and an unusually severe winter, strains the various elements of the transportation system. Street maintenance levels have been increased within budget limitations, but adequate funding levels for these services statewide suffer from a lack of resources. On-going maintenance needs compete with capacity and safety improvements. Discussion of the third bridge linking US 93 to I-84 has resurfaced, but funding for such a significant investment remains elusive. There is widespread recognition that the minimal public transit system operated by Trans IV by the College of Southern Idaho is inadequate for current needs and system expansion is not possible, with even current service levels in question with available resources. A growing senior population coupled with other transit dependent groups remains unserved by the current system with critical access needs unfulfilled. In response, the City has conducted a study to look at public transportation options both for the near and longer-term. Given the dispersed development pattern of Twin Falls, the lack of local funding and limited state and federal support, innovative solutions are called for.

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

With the aid of federal grants, the Magic Valley Regional Airport has invested in its terminal facilities and planning continues for additional capital investment. Service remains limited with just four daily flights to a single destination, Salt Lake City. Additional flights to the south and west are desired, but potential loadings remain insufficient to attract additional service from existing or alternate carriers.

FY 2019 Capital Projects:

- Airport Construction Projects (Airport) - \$1,066,000
- Seal Coating – Zone 7 (Streets) - \$993,002
- Locust Street Construction (Streets) - \$954,000
- North College Road Construction (Streets - Impact Fees) - \$817,143
- Sidewalk Construction Projects (Streets) - \$717,995 (\$454,000 - Special Projects (forgone))
- Road Overlays (Streets) - \$525,295 (\$316,000 - Special Projects (forgone))
- Truck Mounted Air Street Sweeper (Streets) - \$250,000
- Terminal Roof Replacement (Airport) - \$230,000
- Title 10 Consultant (Planning & Zoning) - \$50,000
- Sidewalk Match Program (Streets) - \$50,000
- Widen Sidewalks in Neighborhood Tracts (Parks & Recreation) - \$30,000
- Trail Maintenance (Parks & Recreation) - \$30,000

Focus Area 5 – Environmental Community

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

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

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

A highly successful recycling program has been initiated and continues to prove beneficial to the community at large. Investment in the 600-acre Auger Falls Park in the Snake River Canyon continues at a measured, but limited pace due to resource limitations. However, many people find the minimal development situation as an asset for this large publicly owned space. Access to the Auger Falls area is challenged by a growing traffic demand on an inadequate roadway with conflicts increasing each year.

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

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

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

FY 2019 Capital Projects:

- South Well #5 (Water) - \$750,000
- Castlewood/Perrine PI Station and Piping (Water) - \$600,000
- Line and Meter Replacement (Water) - \$325,000
- Mainline Upgrades (Wastewater) - \$315,000
- Jet Truck (Wastewater) - \$250,000
- Digester Boiler Replacement (Wastewater) - \$210,000
- Excavator (Wastewater) - \$110,000
- Replace Sunway Pump Station (Water) - \$100,000
- Hankins Pump Station - Hypochlorite Equipment (Water) - \$100,000
- Hankins Pressure Zone Expansion (Water) - \$100,000

Focus Area 6 – Prosperous Community

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

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

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

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

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

One major concern with a potential growing workforce is the current critical shortage of affordable housing to meet even current demands. The issue is addressed in the City's Comprehensive Plan but a concerted effort from all stakeholders will be required if an effective response is to be developed to this problem that is faced by most cities in the western US.

Focus Area 7 – Responsible Community (RC)

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

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

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

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

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

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

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

There is widespread belief that the upcoming 2020 census will show that Twin Falls will have surpassed the 50,000 population threshold. As the Central City in the Twin Falls Standard Metropolitan Statistical Area, that threshold will have significant impact upon how the City does business. The impact of that threshold will extend well beyond the corporate limits of the City of Twin Falls, as the region becomes a "Metropolitan Statistical Area." As such, new requirements will accrue to all public entities within that area that will include Twin Falls County and the cities within it. Jerome County and City are also likely to become part of that Metropolitan Area with

all its attendant requirements. It is important for the City, as a regional leader, to develop a clear understanding of the impacts of this change in designation and assist the other entities that may not be aware of the implications for them to prepare. One can assume that the final certification of the new population numbers and the re-designation will not occur until 2022, but early notification and preparation will ensure an easier transition when the time comes.

FY 2019 Capital Projects:

- Fleet Master Plan (Shop) - \$100,000
- Priority Based Budgeting (City Manager) - \$50,000
- Weather Station (Wastewater) - \$12,000
- Develop/Update Parks Master Plan (Parks & Recreation) - \$10,000

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.

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

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

FY 2019 Capital Projects:

- Computer and SAN Upgrade/Replacement (IT) - \$275,000
- Electric Service Truck (IT) - \$60,000
- Aerial (IT) - \$36,400
- Vehicle Replacement (Engineering) - \$28,000
- Air Fiber – PD to Hankins, PD to Well 3 (Water) - \$15,000
- Microsoft Surface Pros/Books/Pens (HR) - \$10,242
- Shelving for Upfit Shop (Shop) - \$7,500

For a full copy of the City’s strategic plan go to www.tfid.org

CAPITAL IMPROVEMENT PLAN

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

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

For FY 2019, the City of Twin Falls does not have nonrecurring capital expenditures that significantly affect the current or future operating budgets. Budgeted nonrecurring capital expenditures are for replacement equipment or new equipment that will not require significant additional operating funds. Some of the capital expenditures will allow departments to operate more efficiently, but not to a material degree. In terms of defining significance, none of the expenditures require an increase in tax rate, reduction in spending elsewhere in the budget, incurrence of debt, or additional staff.

The following is a detailed listing of the capital projects for FY 2019 in all funds.

City of Twin Falls Capital Expenditures

Department	Strategic Plan #	Priority	Detail Description	Detail Amount
City Manager	RC3	1	Priority Based Budgeting	\$ 50,000
City Manager	IO1.1	1	Camera Equipment, Drone	\$ 2,400
City Manager Total				\$ 52,400
Planning & Zoning	AC1.4.1	1	Title 10 Consultant	\$ 50,000
Planning & Zoning Total				\$ 50,000
Code Enforcement	IO1.1	1	Office Setup - Administrative Assistant	\$ 1,905
Code Enforcement Total				\$ 1,905
Human Resources	IO1.1	1	Microsoft Surface Pros/Books/Pens	\$ 10,242
Human Resources Total				\$ 10,242
Information Technology	IO1.1.1	1	Computer Replacement	\$ 155,000
Information Technology	IO1.1.1	1	SAN Upgrade/Replacement	\$ 120,000
Information Technology	IO1.1.1	1	Electric Service Truck	\$ 60,000
Information Technology	SC2.1.2	1	Exterior Video Camera System - Public Safety Campus	\$ 48,000
Information Technology	IO1.1.1	1	Aerial	\$ 36,400
Information Technology	IO1.1.1	1	Phone System Upgrade - Parks & Recreation	\$ 4,200
Information Technology Total				\$ 423,600
Police	SC1	1	(5) Ford Interceptor Patrol Vehicles (replacement)	\$ 272,500
Police	SC1	1	Firing Range Study	\$ 50,000
Police	SC1	1	SWAT - Night Vision	\$ 43,500
Police	SC1	1	Electronic Control Weapon (Taser) Rotation	\$ 33,918
Police	SC1	1	Firearms Simulator	\$ 25,000
Police	SC1.4.1	1	Victim Notification/Survey Software	\$ 22,000
Police	SC1	1	Contingency - Patrol Equipment	\$ 15,000
Police	SC1	1	Color Printer/Scanner	\$ 10,500
Police	SC1	1	Handguns	\$ 7,200
Police	SC1	1	SWAT - Suppressors for Rifles	\$ 6,500
Police Total				\$ 486,118
Communications	SC1.2	1	LumiLinc	\$ 14,545
Communications Total				\$ 14,545
Building Safety	IO1.1	1	Office Setup - Electrical/Fire Inspector	\$ 1,983
Building Safety Total				\$ 1,983
Fire	SC1.3	1	SCBAs for Hazmat Team	\$ 23,150
Fire	SC1	1	Drager X-Dock Air Monitor Bump Test Stations	\$ 19,500
Fire	SC1	1	Pneumatic Extrication Airbags - Engine 1 and Engine 2	\$ 9,000
Fire	SC1	1	Bulletproof Vests	\$ 6,000
Fire	SC1	1	New Computers	\$ 4,500
Fire	SC1	1	Digital Dashboards for Fire Stations	\$ 3,913
Fire Total				\$ 66,063
Eng	IO1.1	1	Vehicle Replacement	\$ 28,000
Engineering Total				\$ 28,000
Parks	HC1.1.3	1	Parking Lot Repair/Maintenance	\$ 250,000
Parks	EC2.2.2	1	Central Irrigation Control Phase II	\$ 54,000
Parks	HC1.1.3	1	Dump Truck	\$ 50,000
Parks	AC2.2	1	Widen Sidewalks in Neighborhood Tracts	\$ 30,000
Parks	AC2.3.1	1	Trail Maintenance	\$ 30,000
Parks	HC1.1.3	1	Resurface Harmon East Tennis Courts	\$ 28,000
Parks	HC1.1.3	1	Pickup Truck	\$ 27,000
Parks	HC1.1.3	1	Utility Vehicle (UTV)	\$ 12,500
Parks	HC1.1.3	1	Cascade Park - Restroom Replacement	\$ 10,000
Parks	HC1.1.4	1	Sunway Soccer Complex/First Federal Park - Facility Enhancement	\$ 10,000
Parks	RC7.1.6	1	Develop/Update Parks Master Plan	\$ 10,000
Parks	HC1.1.3	1	Radios	\$ 3,600
Parks Total				\$ 515,100
Rec	HC1.2.1	1	Program Equipment	\$ 25,000
Recreation Total				\$ 25,000
Misc.	AC2.2, AC2.1.1	1	Transfer to Streets - Special Projects (forgone)	\$ 770,000
Misc.	RC3.2	1	Contingency	\$ 150,000
Misc.	HC1.1.3	1	Transfer to Golf Fund	\$ 132,500
Misc.	HC1.1.3, HC1.1.4	1	Transfer to Pool Fund	\$ 20,000
Misc.		1	Transfer to Fireworks Fund	\$ 6,500
Misc.	LC, PC	1	Public Art Funding	\$ 6,192
Misc. Total				\$ 1,085,192
			Total Capital Improvement Fund	\$ 2,760,148
			Less: Transfers to other funds	\$ (929,000)
			Total Capital Improvement Fund less Transfers	\$ 1,831,148

City of Twin Falls Capital Expenditures

Streets	AC2.1	1	Seal Coating - Zone 7	\$ 993,002
Streets	AC2.1	1	Locust Street Construction	\$ 954,000
Streets	AC2.2	1	Sidewalk Construction Projects (\$454,000 - Special Projects (forgone))	\$ 717,995
Streets	AC2.1.1	1	Overlays (\$316,000 - Special Projects (forgone))	\$ 525,295
Streets	AC2.1.1	1	Misc. Maintenance	\$ 433,630
Streets	AC2.1	1	Truck Mounted Air Street Sweeper	\$ 250,000
Streets	AC2.1.2	1	Lidar Inventory	\$ 85,000
Streets	AC2.2.2	1	Sidewalk Match Program	\$ 50,000
Streets	AC2.1.3	1	Signal Opticon Phase Selector Upgrades	\$ 20,000
Streets	AC2.1.3	1	Battery Backup/Uninterruptible Power Supply - Traffic Lights	\$ 6,000
Streets Total				\$ 4,034,922
Street Lighting	AC2.1.3	1	LED Retrofits/Improvements	\$ 52,500
Street Lighting Total				\$ 52,500
Library	LC2	1	Misc. Capital	\$ 27,600
Library Total				\$ 27,600
Airport	AC3.1	1	Terminal Roof Replacement	\$ 230,000
Airport	SC2.1.3	1	Surveillance Cameras	\$ 35,000
Airport	AC3.1	1	Equipment Tires	\$ 12,000
Airport	AC3.1	1	Landscape Design/Upgrade	\$ 10,000
Airport	IO1.1.1	1	Phone System Upgrade	\$ 7,800
Airport	AC3.1	1	Restaurant Equipment/Improvements	\$ 5,000
Airport	AC3.1	1	Microsoft Surface Pro	\$ 2,200
Airport Total				\$ 302,000
Airport Construction	AC3.1	1	Misc. Airport Construction	\$ 1,066,000
Airport Construction Total				\$ 1,066,000
Impact Fees	AC2.1	1	North College Road Construction	\$ 817,143
Impact Fees Total				\$ 817,143
Water Supply	EC2.3.2	1	Well # 5 (South) - Design and Build	\$ 750,000
Water Supply	EC2.3.4	1	Hankins Pump Station - Hypochlorite Equipment	\$ 100,000
Water Supply	EC2.3.4	1	Hankins Pressure Zone Expansion	\$ 100,000
Water Supply	EC2.3.4	1	Check/Replace Valve Vaults - Blue Lakes	\$ 50,000
Water Supply	EC2.3.6	1	New Airport Well - Engineering	\$ 25,000
Water Supply	EC2.3.4	1	Tank Maintenance	\$ 15,000
Water Supply	IO1.1.1	1	Air Fiber - PD to Hankins, PD to Well 3	\$ 15,000
Water Supply Total				\$ 1,055,000
Pressurized Irrigation	EC2.2.9	1	Castlewood/Perrine Station	\$ 350,000
Pressurized Irrigation	EC2.1.1	1	Castlewood/Perrine PI Station Piping	\$ 250,000
Pressurized Irrigation	EC2.2.9	1	Replace Sunway Pump Station	\$ 100,000
Pressurized Irrigation	EC2.2.9	1	Cradlepoints (8), SCADA	\$ 50,000
Pressurized Irrigation Total				\$ 750,000
Water Distribution	EC2.3.4	1	Meter Replacement	\$ 225,000
Water Distribution	EC2.3.4	1	Line Replacement	\$ 100,000
Water Distribution	EC2.3.4	1	Meter Reader Service Truck	\$ 38,000
Water Distribution	EC2.3.4	1	ADA Ramp Replacement	\$ 27,000
Water Distribution	EC2.3.4	1	Repave Parking Lot/Stormwater Retention	\$ 20,000
Water Distribution	EC2.3.4	1	Trimble GPS Unit	\$ 15,000
Water Distribution	EC2.3.4	1	Line Locator	\$ 8,000
Water Distribution	EC2.3.4	1	Pipe Superfreeze Unit	\$ 5,200
Water Distribution	IO1.1.1	1	Phone System Upgrade	\$ 4,600
Water Distribution	EC2.3.4	1	Handheld Compactor	\$ 4,200
Water Distribution Total				\$ 447,000
Wastewater Collection	EC2.3.4	1	Mainline Upgrades	\$ 315,000
Wastewater Collection	EC2.3.4	1	Jet Truck	\$ 250,000
Wastewater Collection	EC2.3.4	1	Excavator	\$ 110,000
Wastewater Collection	EC2.3.4	1	Madrona/Lynwood Pre-Design & Easements	\$ 50,000
Wastewater Collection	EC2.3.4	1	Albion Sewer Design	\$ 48,000
Wastewater Collection	RC7.1.4	1	Sewer Model Flow Calibration	\$ 45,000
Wastewater Collection	EC2.3.4	1	Parking Lot Drainage/Retention	\$ 20,000
Wastewater Collection	EC2.3.8	1	Trimble GPS Unit	\$ 15,000
Wastewater Collection	RC7.1.1	1	Weather Station	\$ 12,000
Wastewater Collection Total				\$ 865,000

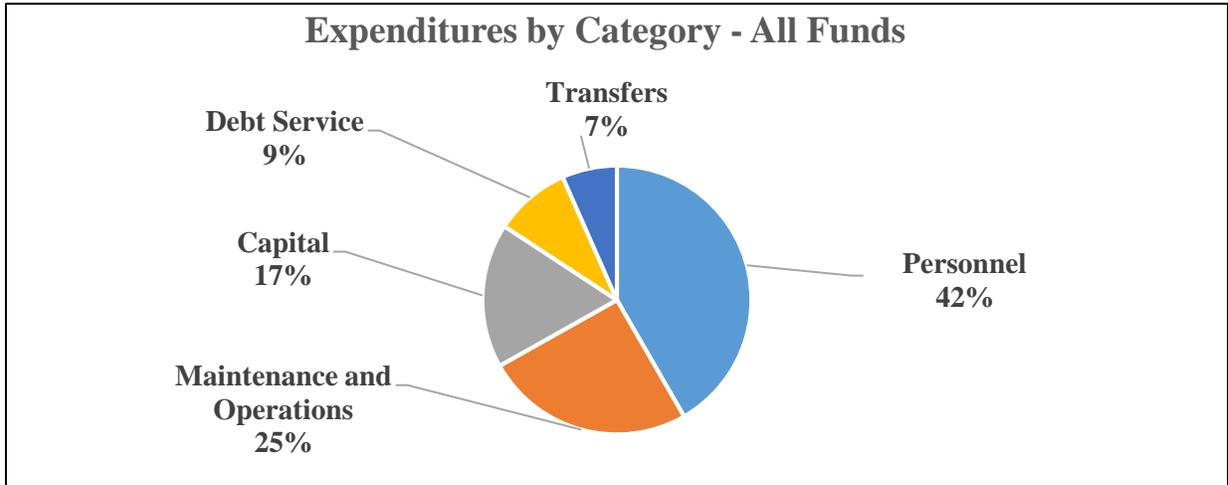
City of Twin Falls Capital Expenditures

Wastewater Treatment	EC2.3.4	1	Digester Boiler Replacement	\$	210,000
Wastewater Treatment	EC2.3.9	1	SCADA Upgrade	\$	75,000
Wastewater Treatment	EC2.3.4	1	Small Capital Items	\$	60,000
Wastewater Treatment	EC2.3.4	1	Independent Meat Lift Station - Replacement Pre-Design, Cost Analysis	\$	55,000
Wastewater Treatment Total				\$	400,000
Dierkes/Shoshone Falls	HC1.1.3	1	Replace Swim Docks	\$	60,000
Dierkes/Shoshone Falls	HC1.1.3	1	Repair/Replace Retaining Wall	\$	50,000
Dierkes/Shoshone Falls	HC1.1.3	1	Master Plan for Dierkes	\$	5,000
Dierkes /SSF Total				\$	115,000
Golf	HC1.1.3	1	Storage Building	\$	120,000
Golf	HC1.1.3	1	Utility Vehicle	\$	12,500
Golf Total				\$	132,500
Pool	HC1.1.3	1	Facility Maintenance	\$	10,000
Pool	HC1.1.4	1	Facility Enhancement	\$	10,000
Pool Total				\$	20,000
Shop	RC7.1.2	1	Fleet Master Plan	\$	100,000
Shop	IO1.1	1	Shelving for Upfit Shop	\$	7,500
Shop Total				\$	107,500
Seizures/Restitution	SC1.1	1	2 CID (SIU) Vehicles	\$	108,000
Seizures/Restitution Total				\$	108,000
				Grand Total All Funds	\$ 13,060,313
				Less: Transfer to other funds	\$ (929,000)
				Grand Total All Funds less Transfers	\$ 12,131,313

EXPENDITURES

EXPENDITURES IN ALL FUNDS

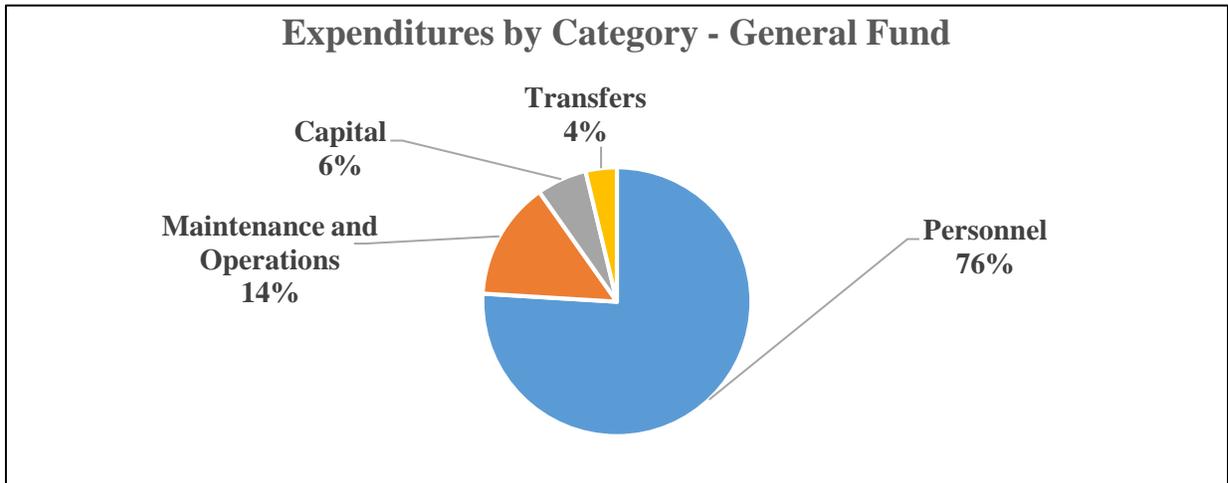
Expenditures in this budget are classified under one of five major categories – Personnel, Maintenance and Operations, Capital, Debt Service and Transfers. The graph below shows the relative percentage of FY 2019 budget expenditures for the five major categories in all funds combined.



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 improvement 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 this vision statement, the City of Twin Falls strives to provide existing employees with the equipment, technology, infrastructure, and financial incentives necessary for them to complete their tasks and responsibilities in an efficient and effective manner. In addition, we recognize the importance of providing our employees with a competitive total compensation package and our responsibility to do so. 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.

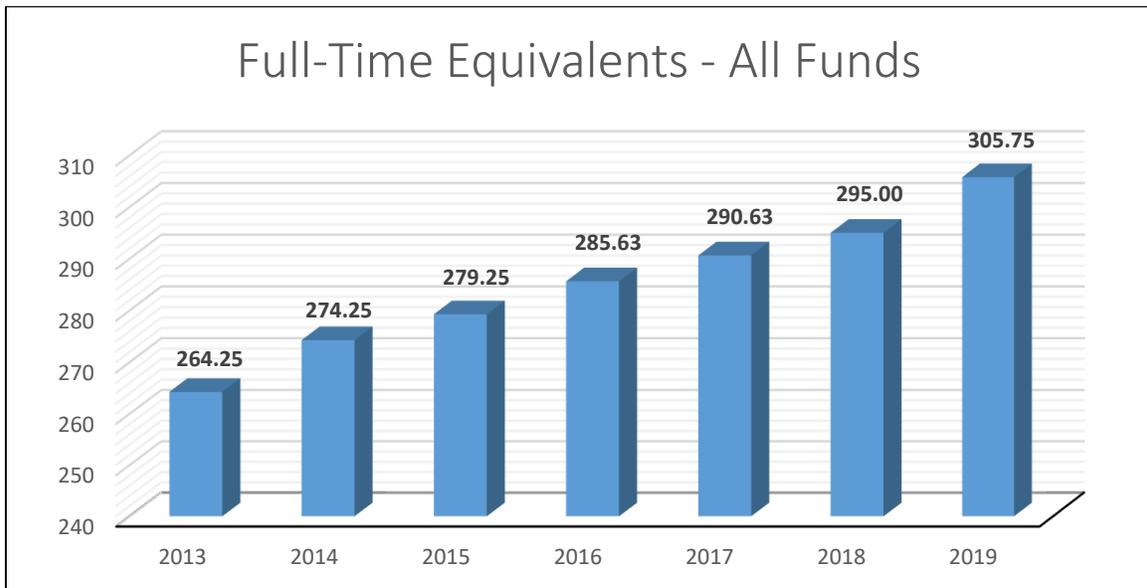
Therefore, we want to make sure we include all of the positions requested, but not funded:

FYE 2019 Requested Positions (Not Funded)		
Tax Supported Fund (TSF) Requests:	FTE	\$
Human Resources Coordinator - Benefits	1	\$87,265
Patrol Officer	1	\$67,436
DDACTS/Body Camera Coordinator	1	\$71,548
Police Records Clerk	1	\$61,515
5 - Firefighters	5	\$351,445
Airport Operations/Security Coordinator	1	\$76,713
Community Forester	1	\$83,145
Total TSF:	11	\$799,067
Total Non-TSF:	0	\$0
Grand Total:	11	\$799,067

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 for 2017, the City of Twin Falls has a population of 49,202. 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 of 75,000. 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 295 full-time professionals working to deliver services to the citizens of Twin Falls. The FY 2019 budget adds a net total of 10.75 full-time equivalent (FTE) positions (11.5 new positions, .75 reduction of current position) to assist with increased workloads and to meet the service delivery demands of our citizens and partners.

- Two FTEs in the Legal Department (a paralegal and a deputy prosecuting attorney) were hired in 2018 and partially funded in the FY 2018 budget. The remaining portions of these two positions were fully funded in the FY 2019 budget. The majority of the funding for these two positions is offset by a reduction in the City Attorney contract.
- Two dispatchers in the Communications Center were hired in FY 2018, authorized as over hires whose salaries were funded with salary savings. These two positions are being added as FTEs in the FY 2019 budget at a cost of \$109,311.
- A GIS Technician (.75 FTE) was hired using savings from a cancelled GIS contract in the Information Technology Department. This position does not represent a new cost to the organization.
- Two positions were added in the Street Department to address the Council priority of sidewalk improvement. One Street Operator and one Street Operator/Concrete Finisher were funded using existing Street Department funds. These two positions do not represent any new costs to the organization.
- The City resumed operations of the pool from a private operator in April 2017. In January 2018 the City changed its hiring practices surrounding seasonal and temporary employees from a contractual relationship with a staffing agency to in-house hiring. This change resulted in a savings that was used to fund the salary of a lifeguard and an aquatics assistant. These two FTEs are being added to the budget, but do not represent any new costs to the organization.
- An Administrative Assistant was added in Code Enforcement at a cost of \$64,761. The need for this position is directly tied to the growth of the community and the desire of the Council and citizens to ensure a high quality of life in Twin Falls.
- A combination Fire/Electrical Inspector was added to address the growing needs within the building department due to growth in both residential and commercial construction at a cost of \$81,976.
- A Water Operator was added in the Water Fund at a cost of \$66,014.
- A Wastewater Operator was added in the Wastewater Fund at a cost of \$65,663.



In some cases, funds for new positions in the FY 2019 budget are a result of modifying existing contracts for service with external/private partners or a reallocation of project or operating funds. In these instances, the positions do not represent new costs to the organization. Of the net 10.75

FTEs added in the FY 2019 budget, 4.00 FTEs represent new expenditures. The new positions bring the City of Twin Falls total FTE count to 305.75.

The other expenditures associated with personnel in the FY 2019 budget:

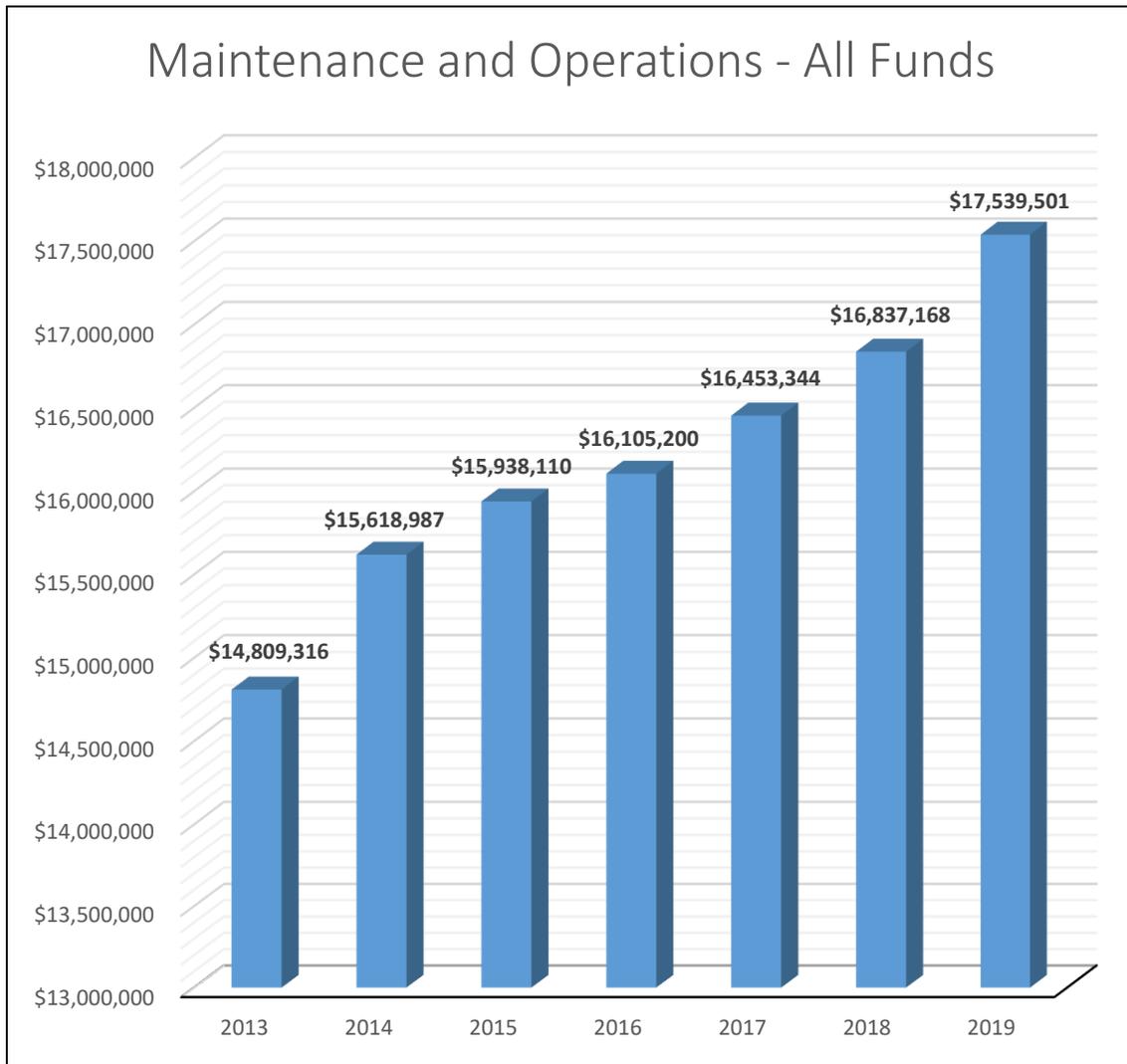
- Provides for performance-based adjustment for all employees (3%)
- Moves the City's compensation table (1%)
- Increased funding for health care insurance (6.4%)

FULL TIME EQUIVALENT SUMMARY					
Total Full Time Equivalents (FTE's)					
Funds	Departments	FYE 2017 FTE's	FYE 2018 FTE's	FYE 2019 FTE's	Added In FYE 2019
Tax Supported Funds:					
General Fund:	City Manager	5.75	5.75	5.75	-
	Finance	6.50	6.50	6.50	-
	Legal	1.00	2.25	3.00	0.75
	Planning & Zoning	5.00	5.00	5.00	-
	Code Enforcement	2.75	2.75	3.75	1.00
	Economic Development	2.00	2.00	2.00	-
	Human Resources	3.00	4.50	3.00	(1.50)
	Information Technology	8.75	9.00	9.75	0.75
	Police:				-
	Investigations	17.00	17.00	17.00	-
	Uniforms	64.00	64.00	64.00	-
	Administrative Services	17.00	17.00	17.00	-
	Communications	11.00	11.00	13.00	2.00
	Animal Control	2.00	2.00	2.00	-
	Fire	42.00	42.00	42.50	0.50
	Building Safety	8.00	8.00	8.50	0.50
	Custodial	0.00	0.00	1.50	1.50
	Engineering	14.25	14.25	14.25	-
	Parks	11.67	11.67	11.67	-
	Recreation	4.33	4.33	4.33	-
General Fund Sub-Total		226.00	229.00	234.50	5.50
Street Fund		14.00	14.00	16.00	2.00
Airport Fund		8.13	8.50	8.50	-
Pool Fund		0.00	1.00	3.00	2.00
Total Tax Supported Funds:		248.13	252.50	262.00	9.50
Enterprise Funds:					
Water Fund:	Water Supply	4.00	4.00	4.00	-
	Water Distribution	15.00	15.00	16.00	1.00
	Utility Services	8.75	8.75	8.75	-
Water Fund Sub-Total		27.75	27.75	28.75	1.00
Wastewater Fund	Wastewater Collection	8.75	8.75	9.75	1.00
Golf Fund		1.00	1.00	0.25	(0.75)
Total Enterprise Funds:		37.50	37.50	38.75	1.25
Internal Service Funds:					
Shop Fund		5.00	5.00	5.00	-
Total Internal Service Funds:		5.00	5.00	5.00	-
Grand Total - All Funds:		290.63	295.00	305.75	10.75
FYE 2019 Positions Added:	1/4 Year Paralegal			Street Operator	
	1/2 Year Deputy Prosecuting Attorney			Street Operator/Concrete Finisher	
	3/4 Year GIS Tech			Aquatics Assistant	
	Dispatchers (2)			Lifeguard	
	Code Enforcement Admin. Assistant			Water Operator	
	Fire/Electrical Inspector			Wastewater Operator	

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 2019 budget funds a total of \$17,567,910 to cover expenses associated with operational costs. In comparison, the allocation for FY 2018 was \$16,837,168. This represents an increase of \$730,741 (4.34%) across all funds.



CAPITAL EXPENDITURES IN ALL FUNDS

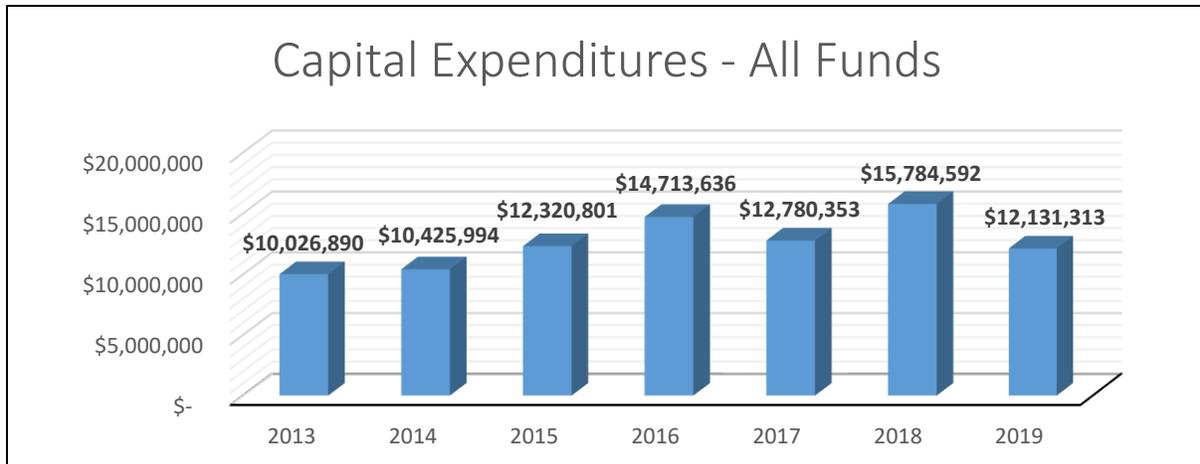
Capital improvements are investments made in our infrastructure. Six of the eight primary focus areas in the City of Twin Falls 2030 Strategic Plan are considered “capital dependent.” Capital financing is necessary for the ongoing development, expansion, maintenance, and repair of these capital assets, 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, wastewater and transportation systems; improving our trail systems; making miscellaneous park improvements; rotating our fleet, vehicles, machinery and equipment; improvements to the city’s golf course, and repair and replacement of sidewalks.

As demonstrated by the partial list above, the ongoing development, expansion, maintenance, and repair of these capital assets is necessary, recognizing the critical value of civil infrastructure to the economic, aesthetic, and functional viability of the City. For accounting purposes and based on best practices 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 2019 budget allocates \$12,131,313 to fund needed, critical and desired capital improvements and community amenities. In FY 2018, the City of Twin Falls budgeted a total of \$15,784,592 for capital improvements. The FY 2019 allocation is a decrease of \$3,653,279, or 23.14%.



As illustrated in the graph above, the City of Twin Falls has budgeted \$88,183,579 for capital improvements since 2013. In addition (not included in graph), since 2012, \$57,180,055 has been spent on the Wastewater Treatment Plant Improvement (\$45,570,000), City Hall (\$7,453,947), and Public Safety Complex (\$4,156,108) projects.

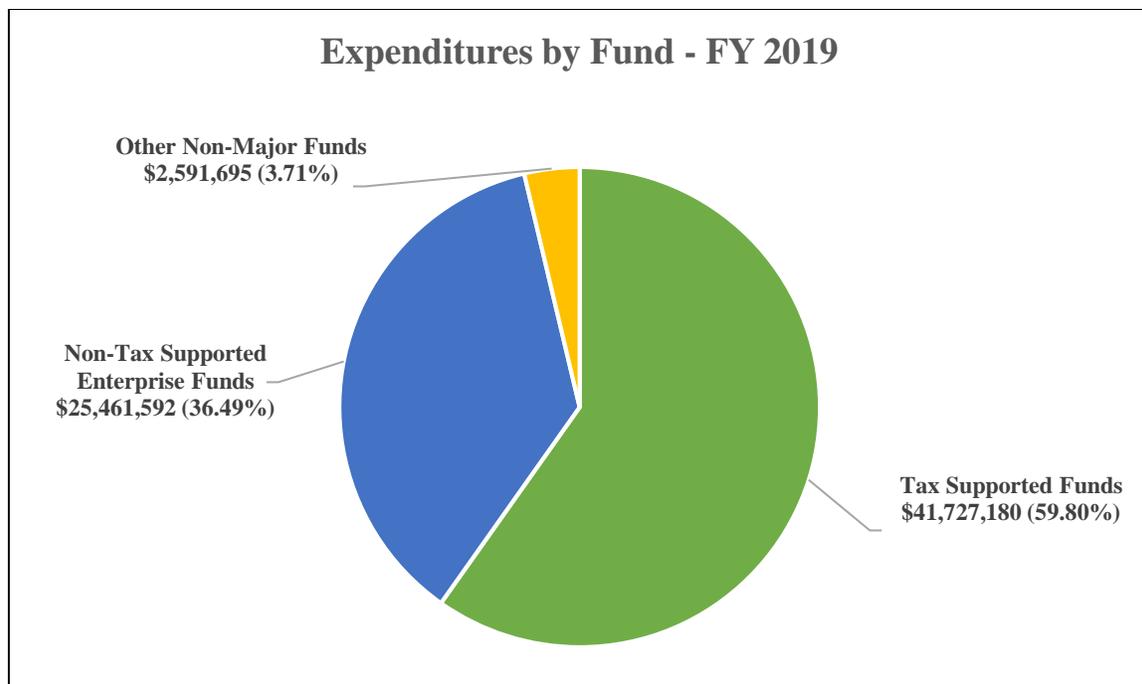
EXPENDITURES BY FUND

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

The most commonly recognized government activities are conducted through **Tax Supported or Government Funds**. The Tax Supported Fund umbrella includes the following funds: General, Street, Street Light, Airport, 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 seven separate and distinct Enterprise Funds, which include the City’s Water (supply, distribution, irrigation and utility services), Wastewater (collection and treatment) Sanitation, Golf, Dierkes/Shoshone Falls, Pool, and Common Area Maintenance Funds.

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



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, Custodial, Engineering, and Parks and Recreation. In FY 2019, General and Capital Improvement (CI) Fund expenditures and transfers are projected to total \$30,354,758.

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 expenditures.

City Council – FY 2019 Budget: \$138,174

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$138,174**, A DECREASE OF \$3,778 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$0**, A DECREASE OF \$0 FROM FY18

City Manager's Office – FY 2019 Budget: \$1,122,150

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$1,069,750**, AN INCREASE OF \$33,332 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$52,400**, AN INCREASE OF \$52,400 FROM FY18

FY 2019 CAPITAL HIGHLIGHTS:

- \$ 50,000 - Priority Based Budgeting

Finance Department – FY 2019 Budget: \$818,683

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$818,683**, AN INCREASE OF \$26,362 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$0**, A DECREASE OF \$152,825 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 16,180 - Additional utility costs resulting from move to the new City Hall building

Legal Services – FY 2019 Budget: \$480,172

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$480,172**, A DECREASE OF \$53,054 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$0**, A DECREASE OF \$7,000 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- Completion of prosecution services transition from contract to in-house

Planning & Zoning – FY 2019 Budget: \$519,048

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$469,048**, AN INCREASE OF \$16,834 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$50,000**, AN INCREASE OF \$15,000 FROM FY18

FY 2019 CAPITAL HIGHLIGHTS:

- \$ 50,000 - Title 10 Consultant

Code Enforcement – FY 2019 Budget: \$318,237

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$316,332**, AN INCREASE OF \$79,174 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$1,905**, AN INCREASE OF \$1,905 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 64,761 - Administrative Assistant position

Economic Development – FY 2019 Budget: \$287,890

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$287,890**, AN INCREASE OF \$40,329 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$0**, A DECREASE OF \$1,500 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 33,000 – Funds for additional advertising, promotion, and work on website

Human Resources – FY 2019 Budget: \$505,660

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$495,418**, A DECREASE OF \$94,840 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$10,242**, AN INCREASE OF \$472 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- Custodians moved to a separate department

Information Technology – FY 2019 Budget: \$2,527,918

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$2,104,318**, AN INCREASE OF \$80,493 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$423,600**, A DECREASE OF \$157,630 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 43,435 - GIS Tech position (.75 FTE)

FY 2019 CAPITAL HIGHLIGHTS:

- \$275,000 - Computer and SAN Upgrade/Replacement
- \$ 60,000 - Electric Service Truck

Twin Falls Police Department – FY 2019 Budget: \$10,383,552

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$9,897,434** AN INCREASE OF \$709,757 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$486,118**, A DECREASE OF \$32,157 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 92,000 - Axon Contract
- \$ 53,783 - Specialty Pay
- \$ 37,299 - Corporal Upgrades

FY 2019 CAPITAL HIGHLIGHTS:

- \$380,500 - Police Vehicles (7)
- \$ 50,000 - SWAT - Night Vision and Rifle Suppressors
- \$ 33,918 - Electrical Control Weapon Rotation
- \$ 25,000 - Firearms Simulator
- \$ 22,000 - Victim Notification/Survey Software

Communications – FY 2019 Budget: \$1,097,447

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$1,082,903**, AN INCREASE OF \$157,001 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$14,545**, A DECREASE OF \$42,006 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$109,311 – Dispatcher positions (2)
- \$ 50,000 – Additional Overtime

Twin Falls Fire Department – FY 2019 Budget: \$5,105,331

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$5,039,268**, AN INCREASE OF \$127,943 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$66,063**, A DECREASE OF \$55,937 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 50,000 - Additional Overtime
- \$ 40,988 - Electrical/Fire Inspector position (split with Building Safety Dept.)

FY 2019 CAPITAL HIGHLIGHTS:

- \$ 23,150 - Hazmat Team SCBAs
- \$ 19,500 - Drager X-Dock Air Monitor Bump Test Stations
- \$ 9,000 - Pneumatic Extrication Airbags
- \$ 6,000 - Bulletproof Vests

Building Safety – FY 2019 Budget: \$803,458

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$801,475**, AN INCREASE OF \$89,655 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$1,983**, A DECREASE OF \$26,517 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 40,988 - Electrical/Fire Inspector position (split with Fire Dept.)

Animal Control – FY 2019 Budget: \$445,278

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$445,278**, A DECREASE OF \$27,254 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$0**, A DECREASE OF \$0 FROM FY18

Engineering – FY 2019 Budget: \$1,738,819

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$1,710,819**, AN INCREASE OF \$32,232 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$28,000**, A DECREASE OF \$8,000 FROM FY18

FY 2019 CAPITAL HIGHLIGHTS:

- \$ 28,000 – Vehicle

Parks – FY 2019 Budget: \$1,988,812

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$1,473,712**, AN INCREASE OF \$42,356 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$515,100**, AN INCREASE OF \$122,620 FROM FY18

FY 2019 CAPITAL HIGHLIGHTS:

- \$250,000 - Parking Lot Repair/Maintenance
- \$ 54,000 - Central Irrigation Control Phase II
- \$ 50,000 - Dump Truck
- \$ 30,000 - Trail Maintenance
- \$ 28,000 - Resurface Harmon East Tennis Courts

Recreation – FY 2019 Budget: \$724,172

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$699,172**, AN INCREASE OF \$36,112 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$25,000**, A DECREASE OF \$97,500 FROM FY18

FY 2019 CAPITAL HIGHLIGHTS:

- \$ 25,000 - Program Equipment

Pool (Enterprise Fund) – FY 2019 Budget: \$528,724

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$508,724**, AN INCREASE OF \$13,638 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$20,000**, AN INCREASE OF \$20,000 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 75,158 – Aquatics Assistant and Lifeguard positions

FY 2019 CAPITAL HIGHLIGHTS:

- \$20,000 - Facility Maintenance and Enhancement

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 2019 Budget: \$1,733,991

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$1,431,991**, AN INCREASE OF \$46,762 FROM FY18

FISCAL YEAR 2019 CAPITAL BUDGET: **\$302,000**, AN INCREASE OF \$205,500 FROM FY18

FY 2019 CAPITAL HIGHLIGHTS:

- \$230,000 - Terminal Roof Replacement

Airport Construction Fund FY 2019 Budget: \$4,000,000

FISCAL YEAR 2019 CAPITAL BUDGET: **\$1,066,000**, A DECREASE OF \$2,934,000 FROM FY18

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 2019 Budget: \$1,780,959

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$1,753,359**, AN INCREASE OF \$58,538 FROM FY18

FISCAL YEAR 2019 CAPITAL BUDGET: **\$27,600**, A DECREASE OF \$35,400 FROM FY18

Library Operating Fund– FY 2019 Budget: \$65,500

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$65,500**, AN INCREASE OF \$4,000 FROM FY18

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 2019 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 2019 budgeted allocation is derived from a combination of many revenue sources. The largest sources are property taxes, franchise fees, highway user fee distributions (also known as the “gasoline tax distribution”), road and bridge tax, miscellaneous sources (grants) and cash reserves. The use of cash reserve and grant proceeds are two of the main causes of the variations in capital expenditures in the Street Fund.

Street Fund – FY 2019 Budget: \$6,313,669 (\$770,000 - Special Projects (forgone))
FISCAL YEAR 2019 OPERATIONAL BUDGET: \$2,278,746, AN INCREASE OF \$251,117 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: \$4,034,922, A DECREASE OF \$1,042,848 FROM FY18

FISCAL YEAR 2019 CAPITAL - IMPACT FEES: \$817,143, AN INCREASE OF \$817,143 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$136,863 – Street Operator and Street Operator/Concrete Finisher positions

FY 2019 CAPITAL HIGHLIGHTS:

- \$993,002 – Seal Coating (Zone 7)
- \$958,925 - Road Maintenance and Overlays (\$316,000 - Special Projects (forgone))
- \$954,000 - Locust Street Construction
- \$717,995 - Sidewalk Construction Projects (\$454,000 - Special Projects (forgone))
- \$250,000 - Truck Mounted Air Street Sweeper
- \$ 85,000 - Lidar Inventory

Street Light Fund - FY 2019 Budget: \$415,827
FISCAL YEAR 2019 OPERATIONAL BUDGET: \$363,327, AN INCREASE OF \$25,999 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: \$52,500, AN INCREASE OF \$2,500 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 30,000 - Electrical Line Locates

FY 2019 CAPITAL HIGHLIGHTS:

- \$ 52,500 - LED Retrofits/Improvements

For the Tax Supported Funds, operating expenditures are expected to increase by \$2,284,556 (6.89%), from \$33,174,454 in FY 2018 to \$35,459,011 in FY 2019. The 2019 budget allocates \$6,268,170 for capital improvement projects, which is a decrease of \$1,201,207 (16.08%) compared to the FY 2018 total of \$7,469,377.

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

WATER FUND

The importance of having a clean, reliable and safe water system is articulated in the City's 2030 Strategic Plan. The Healthy Community Vision states: "Water, sewer and other public facilities function at a high level ensuring the public health benefits of that infrastructure are well-maintained and kept in compliance with acceptable standards. Community design standards facilitate individuals' commitment to maintaining a healthy life-style..." The projects contained in the FY 2019 budget will allow the City to achieve the Health Community vision statement.

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

Capital funding is being used for multiple large projects, including a new well (South #5), work on various pump stations, equipment needs, and meter/line replacement.

Water Fund – FY 2019 Budget: \$11,693,910

FISCAL YEAR 2019 OPERATIONAL BUDGET:	\$5,380,414 , AN INCREASE OF \$206,650 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET:	\$2,252,000 , A DECREASE OF \$577,095 FROM FY18
FISCAL YEAR 2019 DEBT SERVICE BUDGET:	\$2,911,206 , AN INCREASE OF \$116,315 FROM FY18
FISCAL YEAR 2019 TRANSFERS:	\$1,150,291 , AN INCREASE OF \$66,716 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$ 66,014 - Operator position

FY 2019 CAPITAL HIGHLIGHTS:

- \$750,000 - Well #5 (South)
- \$600,000 - Castlewood/Perrine Station and Piping
- \$100,000 - Replace Sunway Pump Station
- \$100,000 - Hankins Pump Station – Hypochlorite Equipment
- \$100,000 - Hankins Pressure Zone Expansion

WASTEWATER FUND

The wastewater system is also a vital, critical component of a Healthy Community. The Wastewater Fund is used to support all wastewater services provided by the City of Twin Falls, namely wastewater collection and wastewater treatment. The allocation made to cover costs associated with the contract the City has with CH2MHill to operate its wastewater treatment plan increased by 2.75% to \$3,155,869.

In May 2013, the citizens passed a \$38 million revenue bond with an approval rate of slightly more than 69%. The passage of the bond provided the City with a funding source to allow improvements to both the wastewater treatment plant (\$32 million) and its collection system (\$6 million). The improvements to the facility include: a roughing moving bed biofilm reactor (MBB), 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 wastewater effluent when the CEPT is operational.

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

Wastewater Fund – FY 2019 Budget: \$9,941,879

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$4,352,791**, AN INCREASE OF \$236,827 FROM FY18
FISCAL YEAR 2019 CAPITAL BUDGET: **\$1,265,000** AN INCREASE OF \$281,375 FROM FY18
FISCAL YEAR 2019 DEBT SERVICE BUDGET: **\$3,481,781**, A DECREASE OF \$3,576 FROM FY18
FISCAL YEAR 2019 TRANSFERS: **\$842,307**, A DECREASE OF 984,761 FROM FY18

FY 2019 OPERATIONAL HIGHLIGHTS:

- \$164,480 – Increase in Professional Services (\$84,464 for CH2M Hill)
- \$ 65,663 - Operator position

FY 2019 CAPITAL HIGHLIGHTS:

- \$315,000 - Mainline Upgrades
- \$250,000 - Jet Truck
- \$210,000 - Digester Boiler Replacement
- \$110,000 - Excavator

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.

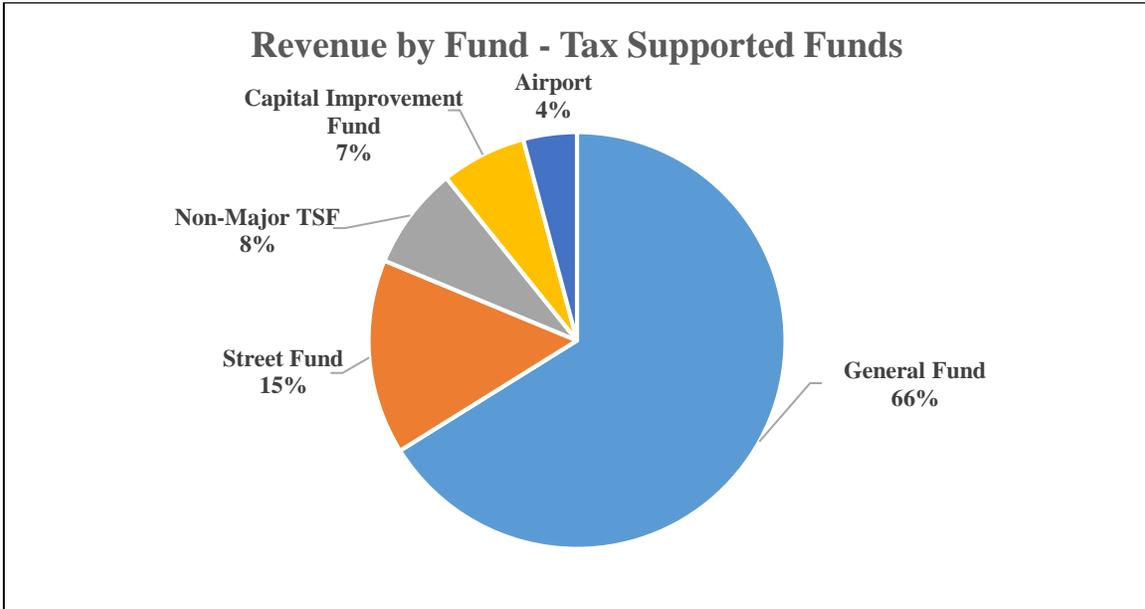
Sanitation Fund – FY 2019 Budget: \$3,308,475 (Collection Services provided by contract)

FISCAL YEAR 2019 OPERATIONAL BUDGET: **\$2,838,084**, AN INCREASE OF \$234,229 FROM FY18
FISCAL YEAR 2019 TRANSFERS: **\$470,391**, A DECREASE OF \$2,618 FROM FY18

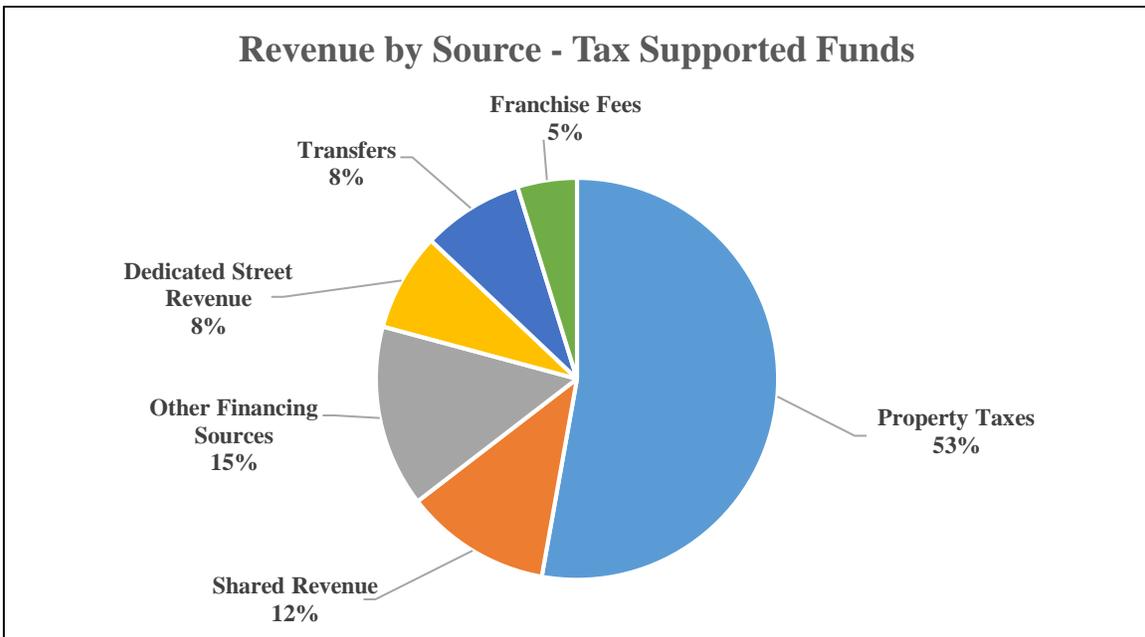
For the three largest Enterprise Funds, the FY 2019 budget allocates \$3,517,000 for capital improvement projects, which is a decrease of \$295,720, or 7.76%, compared to the FY 2018 total of \$3,812,720. Operational expenditures are expected to increase by \$677,706, or 5.7%, from \$11,893,583 to \$12,571,289. Transfers will decrease by \$934,180, or 27.5%, from \$3,397,169 to \$2,462,989.

REVENUES BY SOURCE

Tax Supported Funds account for \$41.73 million (60%) of the \$69.78 million total budgeted revenues in the FY 2019 budget.



The majority of revenues for Tax Supported Funds (85%) are from property taxes, state revenue sharing, dedicated street revenue, transfers, and franchise fees. The remaining revenue sources are adjusted based on trend analysis and are by themselves relatively immaterial.



PROPERTY TAX

For FY 2019, the City of Twin Falls has a total taxable value of \$2,895,692,554, or an increase of \$211,938,217 compared to the FY 2018 value of \$2,683,754,337. The new construction roll for FY 2019 is \$52,660,437, which will yield \$391,260 in new property tax revenue. Property tax revenue derived from the New Construction and Annexation Roll is commonly referred to as the “growth formula.”

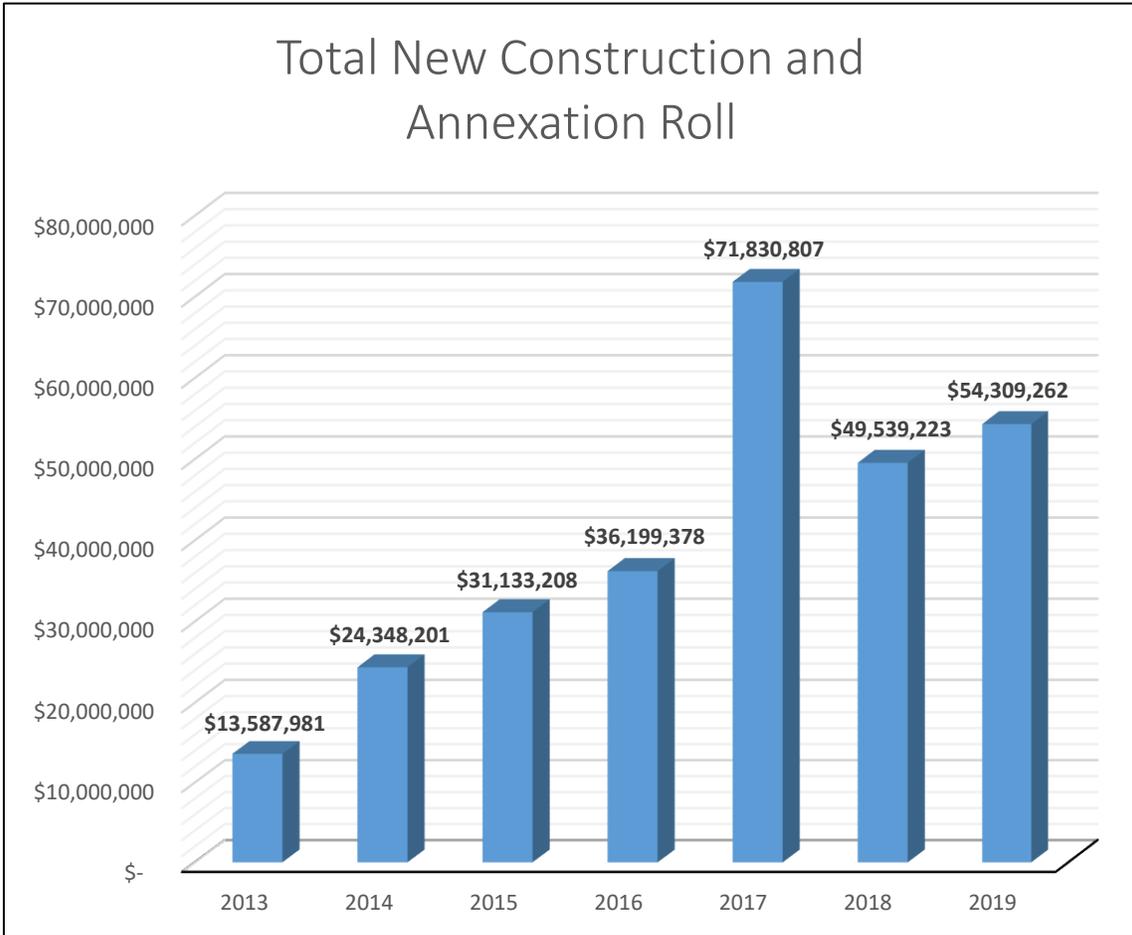
The FY 2019 budget relies on property taxes to raise 52.81% of the revenue needed to support municipal operations in the Governmental and Tax Supported Funds. The budget includes a 3% statutory increase and an estimate for growth. In addition, \$770,000 of the available forgone balance was taken and added to the budget. We anticipate total property tax collections for FY 2019 to be \$22,035,016, an increase of \$1,781,128 compared to FY 2018 collections of \$20,253,888.

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 (2012-2018) is \$7.64/\$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.

	FY 2018 Adopted Budget	FY 2019 Adopted Budget	Variance
Property Tax	Tax Rate of: \$7.43/\$1,000 tax value	Tax Rate of: \$7.50/\$1,000 tax value	Tax Rate of: \$.07/\$1,000 tax value
Median Valued Home of an owner-occupied home: \$163,000 in FY 2018 \$178,000 in FY 2019	\$605.54 <i>(annual)</i> \$50.46 <i>(monthly)</i>	\$667.84 <i>(annual)</i> \$55.65 <i>(monthly)</i>	\$62.31 <i>(annual)</i> \$5.19 <i>(monthly)</i>
Utility Bills			
Average Residential Customer Consumption of:			
<i>Water - 18,000 gallons</i>	\$49.89	\$51.85	\$1.96
<i>Sewer - 12,000 gallons</i>	\$27.27	\$29.78	\$2.51
<i>Sanitation & Recycling</i>	\$17.79	\$18.44	\$0.65
Monthly Total of Property Tax and Utility Bills	\$145.41 <i>monthly</i>	\$155.72 <i>monthly</i>	\$10.31 <i>monthly</i>

NEW CONSTRUCTION AND ANNEXATION ROLL

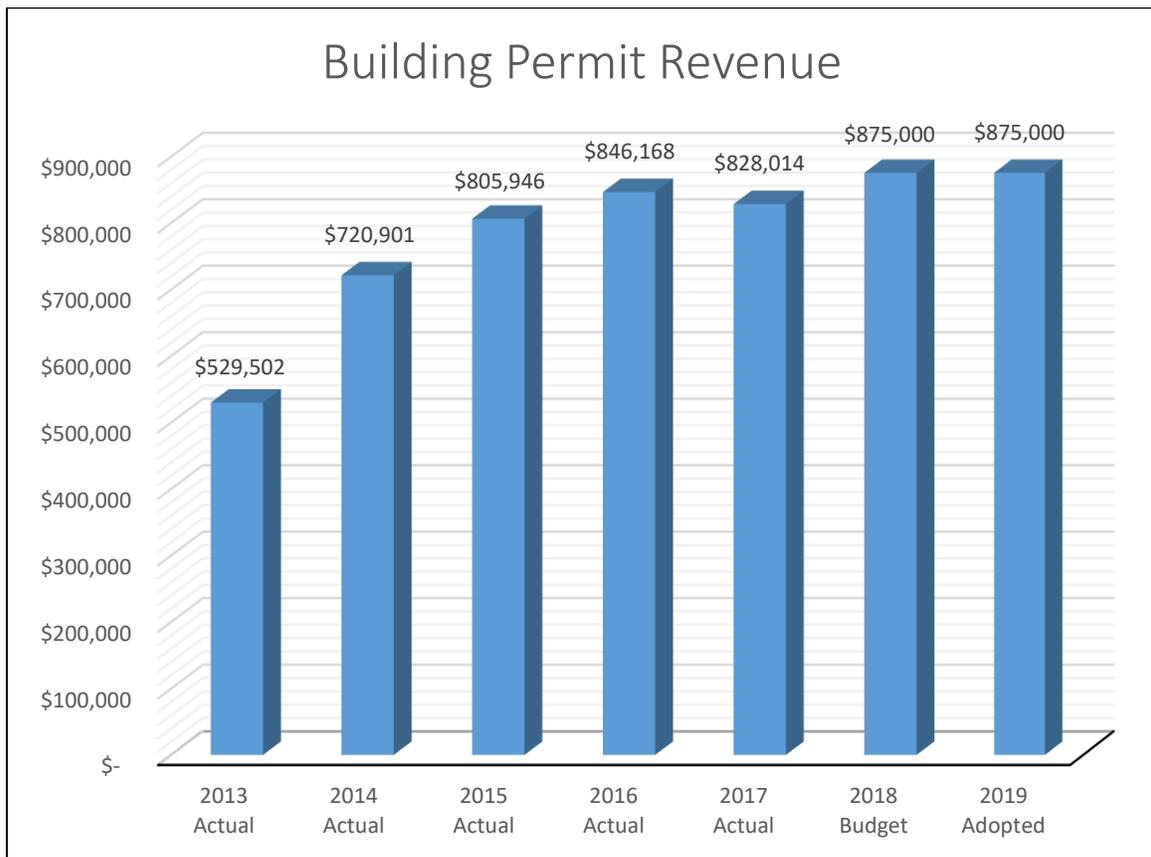
The New Construction and Annexation Roll reflects growth in the taxable value that is associated with new development or lands that were incorporated into the City through annexation over the course of the prior fiscal year. For FY 2019, the City of Twin Falls’ new construction and annexation roll is \$54,309,262. The following graph illustrates the value of the New Construction and Annexation Roll each fiscal year since 2013.



BUILDING PERMIT REVENUES

Since issuing a low of 96 single-family building permits and 18 commercial permits in FY 2011, the City experienced a steady increase in the number of permits in both of these categories through FY 2016, when permits began leveling off.

FY 2017 saw a slight increase in commercial building permits, but a decrease in single-family building permits and an overall decrease in the total construction value of all permits issued as well as building permit revenue. FY 2018 to-date single-family permits are down, likely due to a shortage of construction labor in the area due to the large increase in commercial building. As of May 2018, the number of commercial building permits issued is higher than the total number issued in FY 2017 with four months left in the fiscal year. Building permit revenue is on pace to surpass FY 2017 revenues by over \$300,000, but includes large, potentially non-recurring commercial permit revenues.

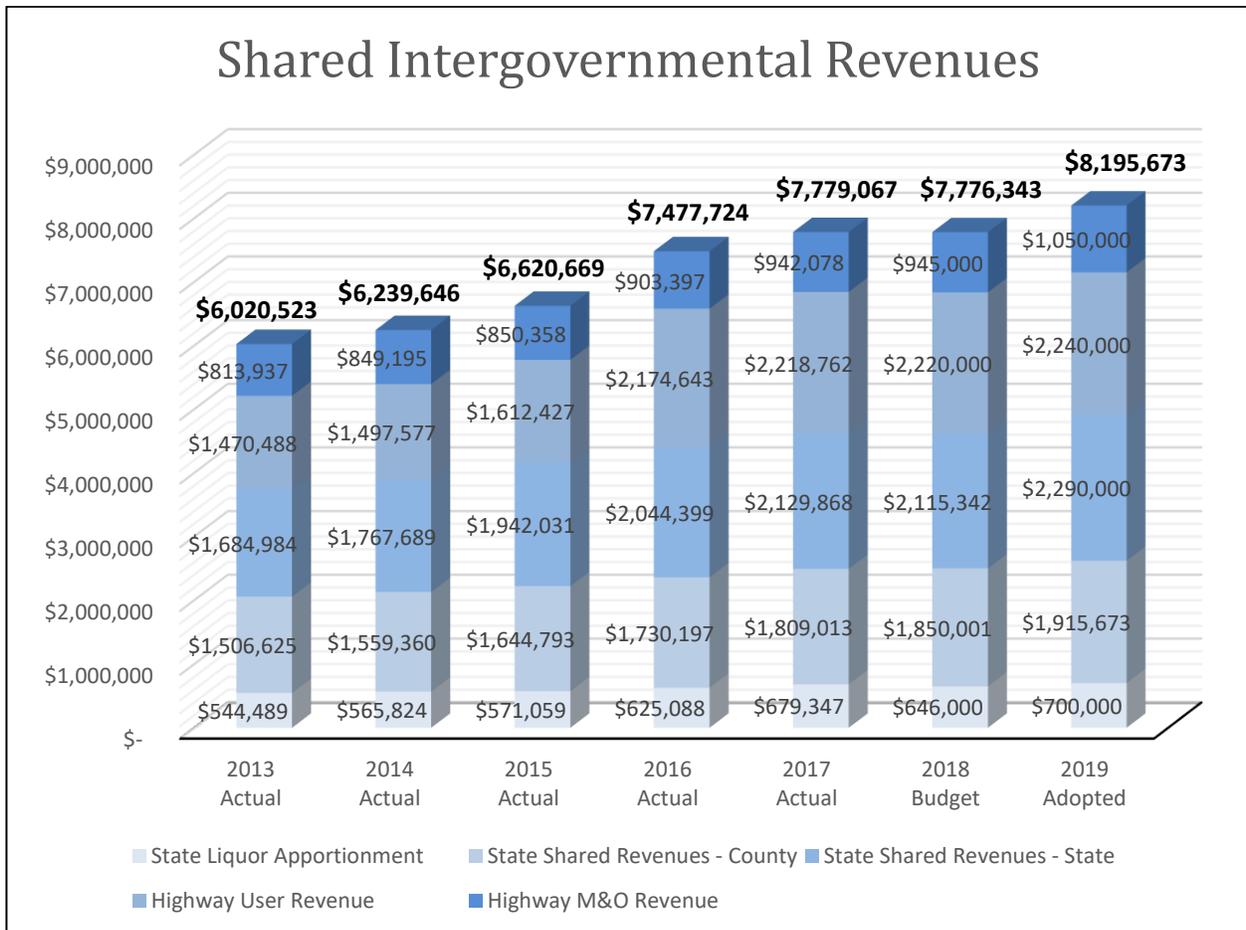


SHARED AND DEDICATED STREET REVENUES

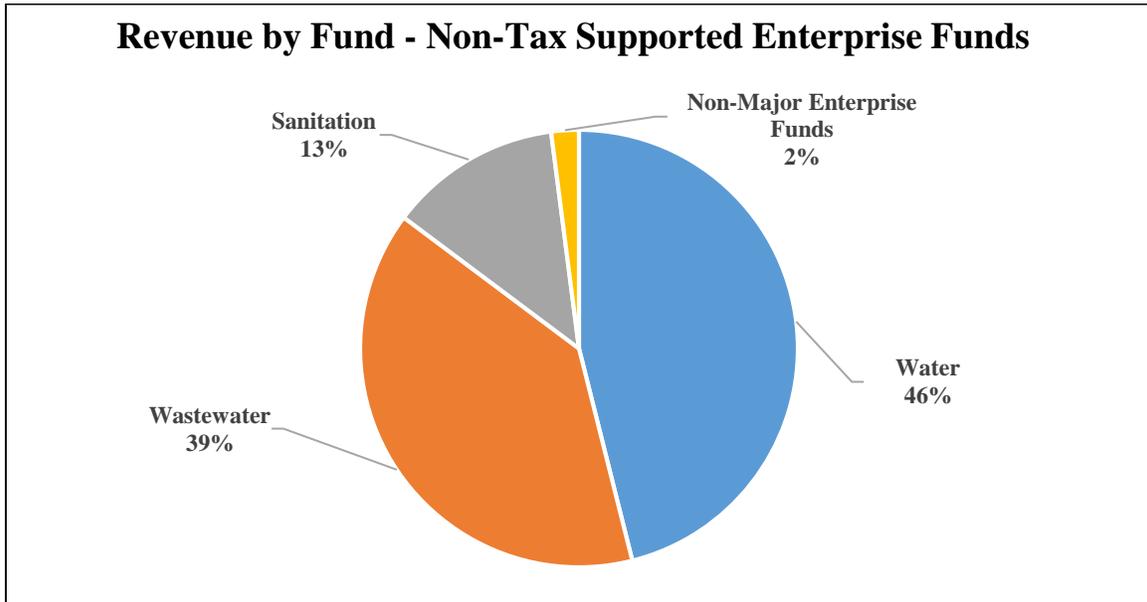
As reflected in the graph below, the City of Twin Falls will receive more shared revenues from the state than what was realized in the prior year. In FY 2019, the City anticipates it will collect intergovernmental shared revenues totaling \$8,195,673, or approximately 19.64% of the total revenues budgeted for tax supported funds. State Shared revenues come from five separate sources. Those sources and the anticipated share the City of Twin Falls will receive are:

- \$700,000 in State Liquor Apportionment, up from \$646,000 in FY 2018
- \$1,915,673 in Shared Revenues – County Distribution (Sales Tax), up from \$1,850,001 in FY 2018
- \$2,290,000 in Shared Revenues – State Distribution (Sales Tax), up from \$2,115,342 in FY 2018
- \$2,240,000 in Highway User Revenue (Gas Tax), up from \$2,220,000 in FY 2018
- \$1,050,000 in Highway M&O Revenue (Road & Bridge tax), up from \$945,000 in FY 2018

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



NON-TAX SUPPORTED ENTERPRISE FUND REVENUES



Non-Tax Supported Enterprise Funds account for \$25.46 million (36.5%) of the \$69.78 million total budgeted revenues in the FY 2019 budget. The majority, or almost 94% are from user fees. The remaining revenue sources include investment earnings, inter-fund transfers, reserves, and miscellaneous income.

Water Fund

The budget increases City water rates by 5%. The average water user (18,000 gallons) will see an increase of \$1.96 per month and \$23.48 per year. The FY 2019 revenue projections estimate \$11,693,910 in the Water Fund, which represents a decrease from FY 2018 of \$199,281 (1.68%).

Wastewater Fund

The budget increases City sewer rates by .5%. The user that caps out at 12,000 gallons will see an increase of \$2.52 per month and \$30.19 per year. The FY 2019 revenue projections estimate \$9,941,879 in the Wastewater Fund, which represents a decrease from FY 2018 of \$471,785 (4.53%).

Sanitation Fund

The budget increases City sanitation rates by 3.64%. The average monthly bill paid by the City's residential customers will increase \$.65 per month and \$7.80 per year. The FY 2019 revenue projections estimate \$3,308,475 in the Sanitation Fund, which represents an increase from FY 2018 of \$231,611 (7.53%).

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:

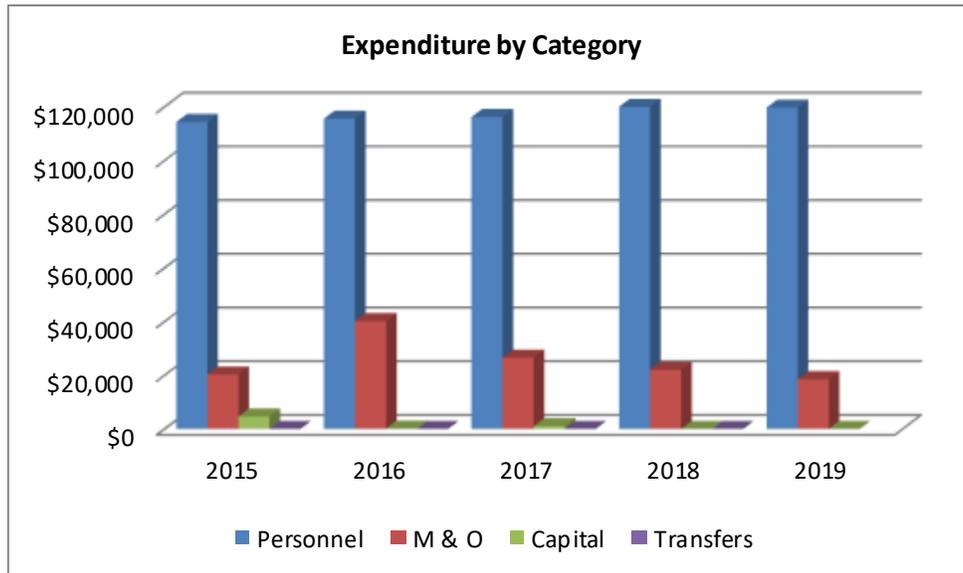
The City Council participated in the update of the strategic plan in February 2018. The Council works with the City Manager and City staff to set policy that supports the goals and initiatives of the strategic plan.

Expenditure by Category - City Council

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	7	7	7	7	7	0
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Expenditure Category						
<i>Personnel</i>	\$114,340	\$115,577	\$116,178	\$119,952	\$119,674	-0.23%
<i>M & O</i>	\$20,256	\$40,131	\$26,532	\$22,000	\$18,500	-15.91%
<i>Capital</i>	\$4,593	\$75	\$985	\$0	\$0	0.00%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$139,189	\$155,783	\$143,695	\$141,952	\$138,174	-2.66%



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 2019 Budget Highlights:

- Funding to create a performance measurement system and priority based budgeting
- Continued implementation and develop of the concepts of “One City”
- Continued funding for organizational leadership training
- Funding to continue our Municipal Powers Outsource Grants program
- Increased support for Trans IV public transportation

2018 Fiscal Year Accomplishments:

- Completed the new City Hall, consolidating employees from three buildings and improving efficiency and customer service
- Established the Public Safety Complex with the completion of the police operations building
- Completed the downtown renaissance Main Avenue reconstruction project and the Twin Falls Commons
- Established a city-wide wellness program to help create opportunities for employees to pursue health and wellness
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the fifth straight year for the FY 2018 adopted budget
- Completed a comprehensive update to the 2030 Strategic Plan through a widespread engagement process that involved citizens, stakeholders, community partners, staff and elected officials
- Actively worked with members of the local Legislative delegation on policy questions and issues
- Expanded the role of the Executive Management Team (EMT) to improve organizational communication, better manage the efforts of the organization, and lead the organization through policy discussions.
- Gathered citizen feedback through the National Citizen Survey
- Worked with community partners to connect the Canyon Rim Trail from Poleline Road East to the Evel Knievel jump site

Fiscal Year 2019 Goals:

- Complete the creation of a performance measurement system and priority based budgeting
- Enhance employee recruitment and retention through the One City concept
- Work with the Idaho Transportation Department and community stakeholders on the future creation of a municipal planning organization (MPO)
- 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
- 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
- Provide grant research, writing, and tracking expertise to the City of Twin Falls and its departments
- Communicate effectively with our diverse communication tools
- Redevelop a funded, five year capital improvement forecasting program

- Continue to expand and grow the “One City” Concepts

Strategic Planning Objectives:

Accessible Community

AC1.3.1: Evaluate the Public Transportation Feasibility Study results ❶ 2019

AC1.2.2: Work with transportation community partners to find desired transition from current to future public transportation systems ❷

- The proposed FY 2019 budget included an increase in financial support for Trans IV

AC4.1.1: The City will research the impacts of the MPO designation and the build partnerships with other affected organizations.

- Twin Falls was included in a new MSA (metropolitan statistical area) in August 2017. While this designation does not have any direct implications for the city, it spurred conversations with ITD and other transportation partners on the impending need for an MPO after the 2020 Census. Staff will continue to investigate the federal requirements for public transportation.

Environmental Community

EC2.2.4: The City will increase public outreach and education on proper irrigation practices and times ❸

Responsible Community

RC1.1.3: The City will enhance and improve the City website to make it more user friendly and intuitive. ❶

RC1.2.3: The City will continue conducting citizen surveys. ❹

- The National Citizens’ Survey was conducted in May and June 2018; results will be available before the end of the fiscal year

RC2.1.1: The City will partner with citizens from the Twin Falls Senior Center, Office on Aging, St. Luke’s Geriatrics, etc. to identify specific needs. Partnerships will be developed with existing organizations to assist with solving senior issues. ❶

RC4.1: The City Manager’s Office will identify all issues included within the Strategic Plan where external partnerships will contribute to successful implementation and actively seek effective relationships. ❶ 2020

RC8.1.1: The City will initiate a program for the ongoing review of progress on Strategic Plan goals and initiatives. ❶ 2019

RC8.1.2: The City will prepare and publish a report on the Strategic Plan performance at least annually with presentation to the City Council in April as an initial step in the annual budget process.

- Creation of performance measures and priority based budgeting that aligns with the strategic plan will assist in creating and populating this report.

Internal Organization

IO1.1.3: Collaborate with internal experts to provide guidance and options on new city projects to meet capabilities and needs that may be desired in the future. ●

IO1.4.1: Develop opportunities for employees to collaborate, take appropriate risks, make decisions and propose recommendations arrived at through consultative and consensus systems. ●

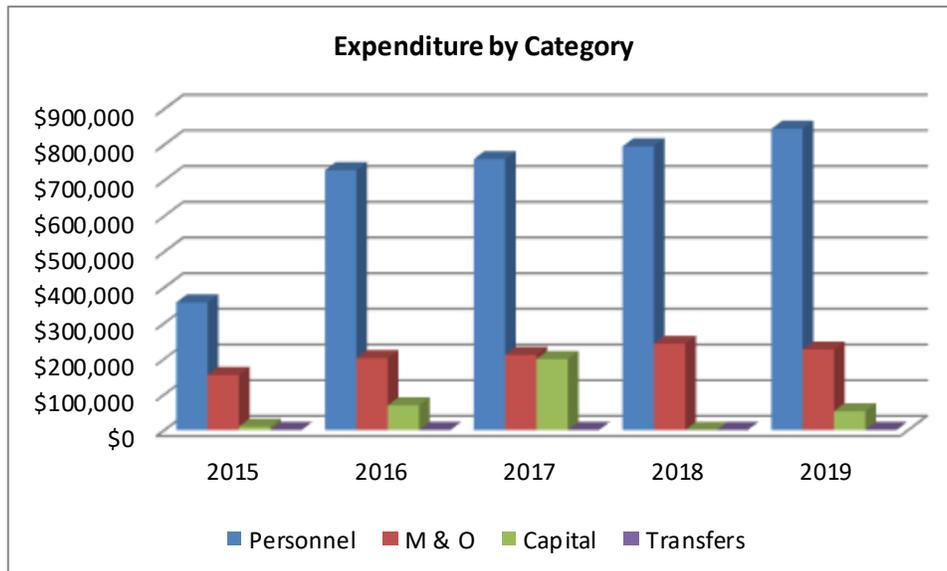
IO1.4.5: Provide the clarity of the vision and mission to empower employees to engage and lead at every level of the organization. ●

Expenditure by Category - City Manager

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	5.75	5.75	5.75	5.75	5.75	0
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Expenditure Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
<i>Personnel</i>	\$357,580	\$728,156	\$759,206	\$794,917	\$844,230	6.20%
<i>M & O</i>	\$153,908	\$201,493	\$210,489	\$241,501	\$225,520	-6.62%
<i>Capital</i>	\$9,396	\$69,067	\$198,560	\$0	\$52,400	*****
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$520,885	\$998,717	\$1,168,255	\$1,036,418	\$1,122,150	8.27%



Comments:

- Capital: \$50,000 - Performance Based Budgeting
\$ 2,400 - Camera Equipment and Drone

**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 2019 Budget Highlights:

- The Finance Department purchased time clock software that will be used by all City employees. We will be working with employees to ensure understanding and ease of transition to the new process.
- 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 requesting additional resources.

2018 Fiscal Year Accomplishments:

- For the eighth year in a row, the Department has completed timely year-end audits, along with the successful submission of the City’s annual budget to the Government Finance Officers Association. The City received the “Distinguished Budget Presentation Award” for the 5th year in a row.
- The Department prepared a Comprehensive Annual Financial Report that was submitted to the Government Finance Officers Association for review. We were awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting. We are one of only three cities in the state of Idaho to receive both of these GFOA awards.
- The Department continues to review, expand and refine written policies.
- 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 2019 Goals:

- Continued transition to the new time clock software.
- Train city staff in the use of the financial software to ensure understanding so they may review and research items in the budgets for which they are responsible.
- Improve the accounts receivable process. This includes defining a clear policy to assist other departments.
- Improve monthly financial reports for the departments and community.
- Begin reviewing internal processes to find efficiencies. This review will involve accounts payable, payroll, accounts receivable, and the process for budgeting.
- Evaluate the recycling program, while exploring further opportunities to expand similar types of programs. (EC2.2.3)
- Develop budgeting strategies to fund infrastructure projects. (EC2.3.1)
- Re-examine water fee structure to reflect true costs of ongoing and future operations and maintenance. We are working in conjunction with the Water Department and a software company, WaterWorth. (EC2.2.1)
- Provide training, clarification and transparency to the Council on identified policies. (RC3.1.1)

Strategic Planning Objectives:

Environmental Community

EC2.2.1: City will re-examine its water fee structure to reflect the true cost of ongoing and future operations and maintenance. ❶

- FY 19 and 20 – Continue working with WaterWorth on inputting our data into their software. The output should help us determine the “true” costs of delivering this service.

EC2.2.3: City will evaluate its recycling program, while exploring further opportunities to expand similar types of programs. ❶

- FY 19 – Continue partnering with PSI to provide education to our customers on recycling dos and don'ts, along with exploring options for new recycling opportunities in our region.

EC2.3.1: The City will continue to develop budgeting strategies in order to fund infrastructure projects.

- FY 19 and 20 – Work with the Water Department to identify projects in the Master Plan to be implemented, then work with our banking partners to maximize potential bonding options.

Responsible Community

RC3.1.1: City Council will identify policies for broader explanation, and Finance will provide training, clarification and transparency. ❶

- FY 19 – After Council has identified specific policies, the Finance team will provide clarity and understanding for the areas of interest.

RC6.1.1: City will review its MPOG process to align with the Strategic Plan. ❶

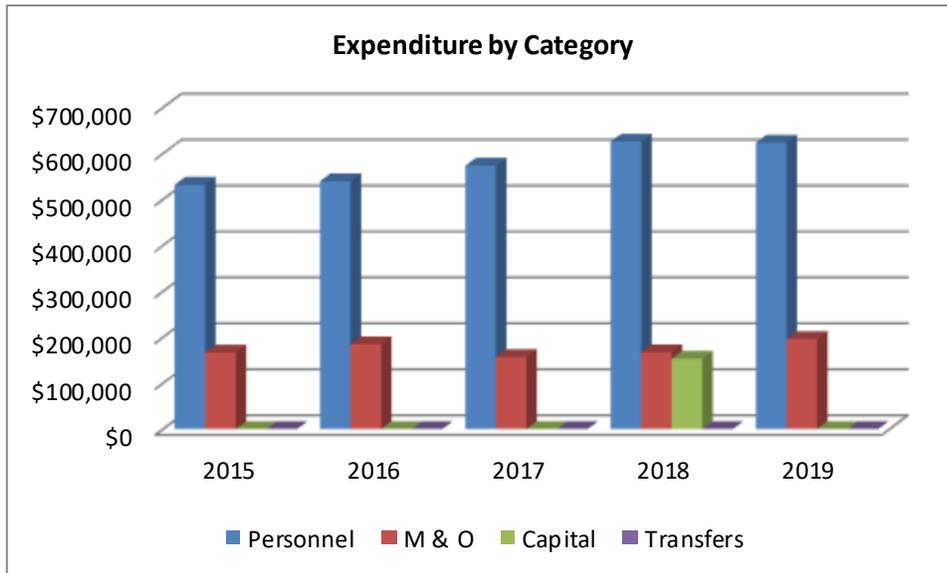
- FY 19 – Work with the CM's office to re-tool MPOG.

Expenditure by Category - Finance

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	6.5	6.5	6.5	6.5	6.5	0
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Expenditure Category						
<i>Personnel</i>	\$531,550	\$539,022	\$573,171	\$625,431	\$623,063	-0.38%
<i>M & O</i>	\$166,564	\$184,351	\$156,620	\$166,890	\$195,620	17.21%
<i>Capital</i>	\$0	\$0	\$0	\$152,825	\$0	-100.00%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$698,114	\$723,373	\$729,792	\$945,146	\$818,683	-13.38%



Comments:

- The increase in M&O includes additional utility costs resulting from the move to the new City Hall building. Travel and personnel training also increased.

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

Department Description:

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

The City Attorney also prosecutes 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.

2018 Fiscal Year Accomplishments:

The City completed its five-year transition plan of moving city prosecution services “in-house” with the hiring of an additional Deputy City Attorney and a Legal Assistant. While most city and county prosecutor’s offices in the state responded to the additional work load created by the State’s new electronic filing system by hiring additional personnel, the City Attorney’s Office has responded by improving its case management software and moving to an electronic records and discovery system.

Fiscal Year 2019 Goals:

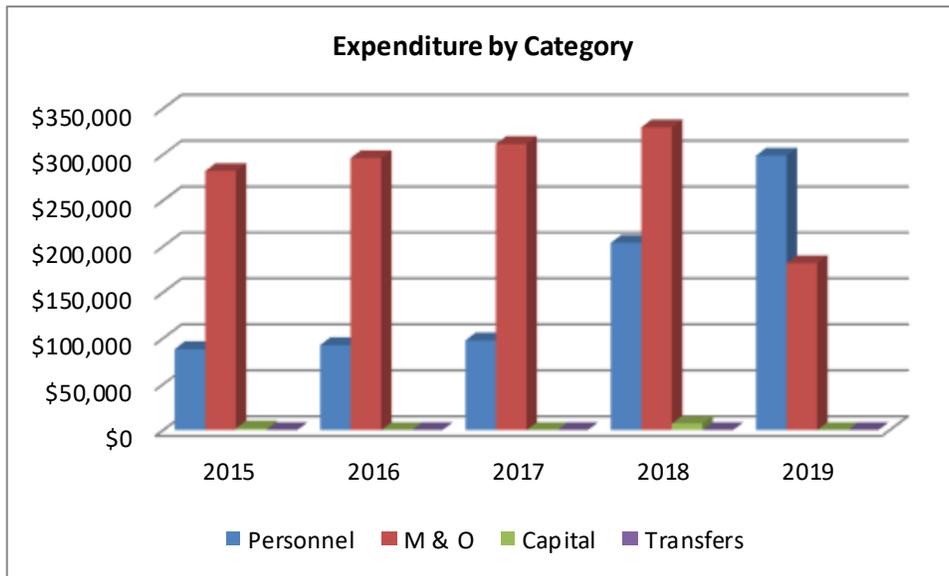
The primary goal of the 2019 fiscal year will be to continue to explore and implement new technologies to reduce overall city costs and improve services.

Expenditure by Category - Legal

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	1	1	1	2.25	3	0.75
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Expenditure Category						
<i>Personnel</i>	\$88,137	\$92,429	\$97,503	\$203,764	\$298,636	46.56%
<i>M & O</i>	\$281,924	\$295,989	\$311,268	\$329,461	\$181,535	-44.90%
<i>Capital</i>	\$1,713	\$0	\$0	\$7,000	\$0	-100.00%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$371,773	\$388,418	\$408,771	\$540,225	\$480,172	-11.12%



Comments:

- The increase in Personnel includes additional .5 and .25 FTEs for the Deputy Prosecuting Attorney and Paralegal.
- The decrease in M&O results from completion of prosecution services transition from contract to in-house.

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

Department Description:

The Planning & Zoning Department is responsible for administering Title 10 Land Use Regulations of the Twin Falls City Code, and overseeing the implementation of the *City of Twin Falls Comprehensive Plan: Grow with Us*. The execution of these documents include advising the City Manager, City Council, Planning & Zoning Commission, developers, and the public regarding current land use regulations and future vision of the City. The department manages development requests, investigates zoning violations, and educates all interested or affected citizens, on land use policy and city code related issues.

Major Objectives:

- Assess and amend the development review process and related policies to be more streamlined and efficient.
- Improve customer service by providing a timely and thorough application review, and developing a culture of finding solutions through creative problem solving.
- Re-Write Title 10 of Twin Falls City Code in order to implement the values and goals of the community as identified within the Comprehensive Plan and to provide clarity to applicants and citizens on the responsibility of development and conditions of approval.
- Provide learning and training opportunities through the American Planning Association, and the Idaho Chapter of APA, for department staff to improve skills and abilities.
- Foster a more integrated relationship with the Engineering Department to provide up-to-date and efficient reviews for development applications and applicant inquiries on future developments.
- Continue to collaborate with the Parks Department in order to provide neighborhood park and trail extension opportunities as new developments occur.
- Provide more support to the Economic Development Department and Urban Renewal Agency for further downtown redevelopment opportunities and help remove limitations that may hinder new and innovative industries.
- Continue to be a contributor to *One City* by performing work that is in line with our values, leadership philosophy, and strategic plan goals/objectives.

The Outcomes of our Investment will be:

- Improved application review timelines.
- Increased transparency in the development process.
- Engaged staff members implementing *One City* philosophies.
- An improved Zoning Ordinance which will facilitate quicker review times and fewer hindrances to quality developments.
- Timely and consistent enforcement of applicable codes and ordinances.
- Department staff who are trained in multiple aspects of the profession, making the Department as a whole more effective and qualified.

Fiscal Year 2019 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. Maintaining the current level of department staffing is essential to delivering services and providing consultation hours to citizens and applicants.
- Funding for the continued education and training needed to help department staff improve their ability to perform the duties they are tasked with.

2018 Fiscal Year Accomplishments:

- During this year, the Department has undergone a major shift in employee tenure. The retirement of two long-term employees spurred the hiring of an internal applicant as the new Planning and Zoning Director. This caused subsequent hiring of two new employees into the Planner positions.
- With such a new department overall, emphasis has been made on education of the Twin Falls level of customer service, learning our order of business, and taking care of the applicants through the public process.
- Development Services is operating with three (3) Administrative Assistants. Their primary duties include excellent customer service, as they are the "first responder/contact" person(s) for Development Services and are generally the first to assist customers. With the move to the new City Hall, these three individuals' work stations are at the front counter.
- The Planning & Zoning Department was authorized in January 2018 to conduct a complete re-write of Title 10. Although this is a very large undertaking, we are making strides with key chapters as we move ahead on this large project.
- The continued use of City Works for building permits has allowed us to create an ambitious plan to move all Zoning applications to this permit tracking software during this next fiscal year.

Fiscal Year 2019 Goals:

- Significantly complete a rough draft of the rewritten Title 10 Zoning Ordinance.
- Evaluate Strategic Plan Objectives and modify department processes and guiding policies to be in-line with the community driven goals for customer service and environmental design opportunities.
- Provide training opportunities to department personnel to promote the professional development of their knowledge, skills, and abilities.
- Increase the efficiency of plan review for buildings, signs and subdivisions by expanding the electronic plan review and permit process to include Zoning Applications.
- Increase opportunities for interaction with the public by attending outside community meetings, and offering public education presentations to interested groups.

Strategic Planning Objectives:

Accessible Community

AC1.4: The City will implement the updated Comprehensive Master Plan policies that support multi-modal transportation options.

AC1.4.1: Rewrite Title 10 to accommodate Comprehensive Plan recommendations.

Environmental Community

EC1.1: The City will reduce negative impacts of noise and light.

EC1.1.1: The City will explore establishing noise limits including road noise, sewer lids and limiting construction activities to certain hours.

EC1.2: The City will employ sustainable land use policies.

EC1.2.1: The City will explore the opportunities to increase the use of Xeriscape landscaping.

EC1.2.2: The City will implement Land Use Goals from the Comprehensive Plan to protect agricultural lands, the natural environment, and encourage locally productive mixed use/mixed housing developments.

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

EC1.3.2: The City will emphasize crime prevention through environmental design.

Responsible Community

RC 7.1: The City of Twin Falls will prepare for growth by developing and updating critical plan documents, collaborating with local/regional partners, and matching resources to state & federal mandates and increasing demands for service.

RC7.1.5: The City will review growth, and update the Comprehensive Plan as scheduled or as changing circumstances warrant.

Internal Organization

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

IO2.1.2: Engage in open, ongoing, and multi-directional communication that is transparent and informative.

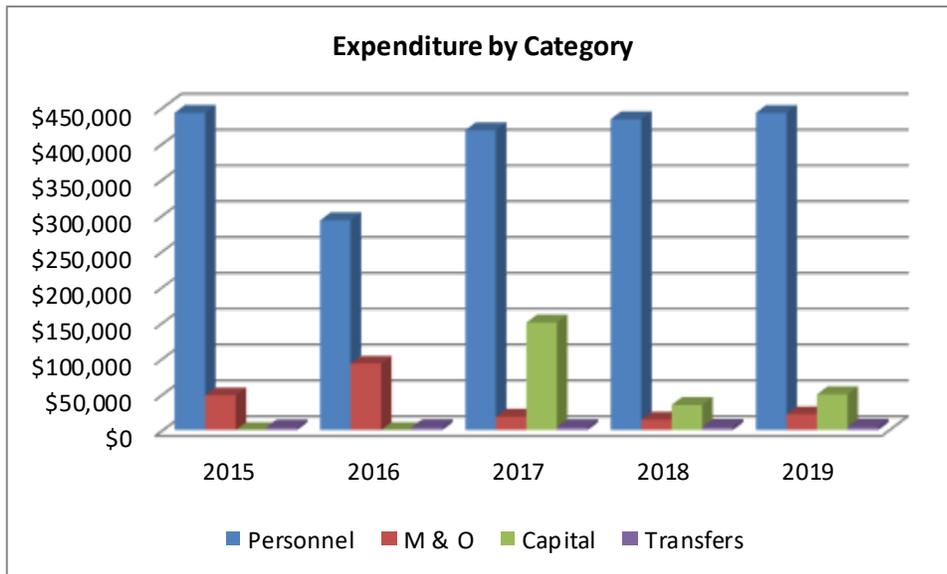
IO2.1.3: Employees are engaged and committed to realizing the goals and objectives of the Strategic Plan.

Expenditure by Category - Planning and Zoning

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	4	5	5	5	5	0
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Expenditure Category						
<i>Personnel</i>	\$442,677	\$292,610	\$418,334	\$433,564	\$442,468	2.05%
<i>M & O</i>	\$48,358	\$92,487	\$18,562	\$14,300	\$21,900	53.15%
<i>Capital</i>	\$0	\$0	\$149,989	\$35,000	\$50,000	42.86%
<i>Transfers</i>	\$3,711	\$4,026	\$4,204	\$4,349	\$4,680	7.61%
Subtotal	\$494,746	\$389,123	\$591,088	\$487,214	\$519,048	6.53%



Comments:

- The increase in M&O includes additional personnel training.
- Capital: \$50,000 - Title 10 Consultant

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

Department Description:

The Code Enforcement Department is responsible for enforcing City Codes pertaining to Zoning, Health, Sanitation Conditions, Public Nuisances, Animal Permitted Zones, Weed Abatement and Water Conservation. It also oversees and enforces parking rules in Historic Downtown and throughout the city. Code Enforcement and Animal Control are now one department to improve efficiency and to further educate 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 enforcement in Historic Downtown and water conservation. Code Enforcement and Animal Control will collaborate to educate our citizens in regards to City codes pertaining to animals.
- Maintain a clean and safe environment for residents and visitors.
- Provide excellent customer service to citizens.
- Respond to complaints promptly and complete casework 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 that encourages community pride, preserves neighborhood integrity, protects the public’s health and well-being, and maintains property values while conserving water.

Fiscal Year 2019 Budget Highlights:

With the move to the Public Safety Complex in October of 2017, our workflow in regards to current Administrative Assistants in Zoning, Engineering and Building were split between two buildings. These three individuals currently split duties at the front counter for Code Enforcement. Duties include Animal Permitting process, Parking Ticket Collections, and Recording Assessments for Force Mows. The Records Department began answering phone calls from citizens, but were only able to forward on concerns and not answer any specific questions or concerns. A request is included in the FY 2019 budget for the addition of an Administrative Assistant for Code Enforcement that will assume all of the above responsibilities.

2018 Fiscal Year Accomplishments:

- Continued success in regards to the education of citizens on city code.
- Continued success with voluntary compliance.
- Code Enforcement responded to 8,144 cases, of which 7,697 were resolved voluntarily.

Fiscal Year 2019 Goals:

The leadership focus for 2019 is to improve residential neighborhoods and commercial districts throughout the City of Twin Falls and increase Quality of Life by:

- Creating safe and healthy living conditions
- Educating citizens
- Enforcing municipal code
- Promoting pride of ownership and community
- Building collaborative relationships with residents, businesses, community groups and local governmental agencies.
- Educate and enforce Water conservation codes
- Develop and maintain a program to cross train Code Enforcement Officers, Animal Control Officers and Community Service Officers for more efficient and effective customer service.
- Continuous public education and support, community and neighborhood involvement and always striving for voluntary compliance, while keeping judicial enforcement as a “last resort.”

Strategic Planning Objectives:

Secure Community

SC1.6.1: Develop regular training on State and City Codes for Appropriate staff and community members.

SC1.7.1: The Building Safety Department will maintain and enhance working relationships with the Planning, Engineering, Fire, Police and Code Enforcement Departments to improve code enforcement and plan review.

Environmental Community

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

EC1.3.2: The City will emphasize crime prevention through environmental design.

Internal Organization

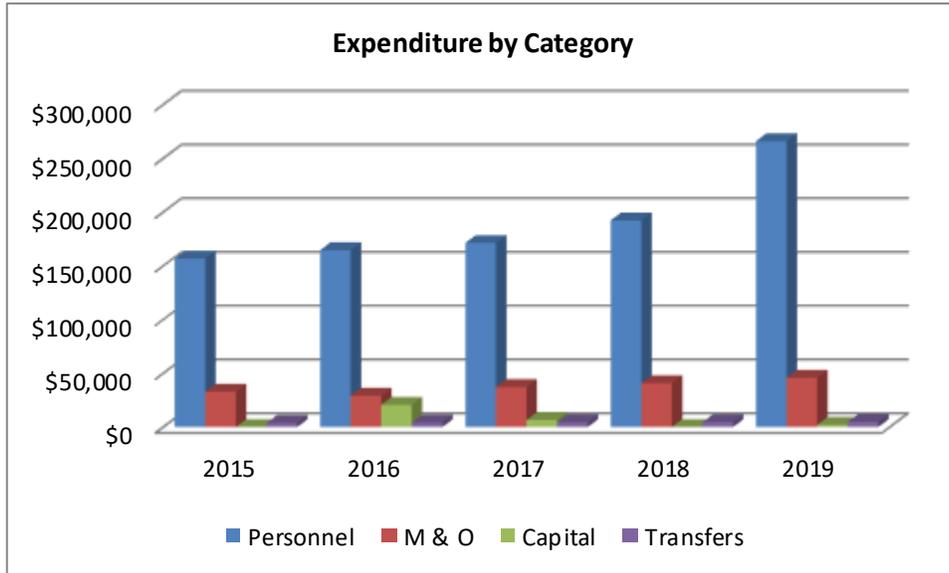
IO1.1.1: Annually assess staffing levels, infrastructure, equipment, and tools to identify opportunities, develop strategic improvements, and plan for areas that will be underserved due to growth, economic sustainability and quality of product.

Expenditure by Category - Code Enforcement

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	2.75	2.75	2.75	2.75	3.75	1
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Expenditure Category						
<i>Personnel</i>	\$156,658	\$164,480	\$171,130	\$192,080	\$265,821	38.39%
<i>M & O</i>	\$32,859	\$29,108	\$37,170	\$40,700	\$45,800	12.53%
<i>Capital</i>	\$0	\$20,595	\$6,523	\$0	\$1,905	0.00%
<i>Transfers</i>	\$3,736	\$4,053	\$4,232	\$4,378	\$4,712	7.61%
Subtotal	\$193,253	\$218,237	\$219,055	\$237,158	\$318,237	34.19%



Comments:

- The increase in Personnel includes a new Administrative Assistant position.
- Capital: \$1,905 - Office Setup

City of Twin Falls
Departmental Summary and Description
Economic Development

Department Description:

The Economic Development Department is the primary point of contact for the Twin Falls business community and in charge of marketing and promotions for Twin Falls City to outside business interests. The department consist of one full-time director and a full-time administrative assistant. In 2017, the department contracted with a part-time individual to help generate content for various media outlets.

The Director also serves as the Executive Director of the Twin Falls Urban Renewal Agency. Generally, the department is responsible for new business attraction; business retention and expansion; downtown revitalization and placemaking initiatives; talent attraction; and community communication.

Major Objectives:

- Recruit compatible new businesses to Twin Falls.
- Support business retention.
- Encourage expansion of local enterprise and entrepreneurship.
- Continue downtown revitalization.
- Communicate between other city departments and with residents and visitors of Twin Falls.

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 readily available to immediately respond to project inquiries.
- A local team able to respond quickly.
- Improvement of ‘sense of place’ to support talent attraction.

Fiscal Year 2019 Budget Highlights:

- Additional monies to amplify our marketing efforts, build additional online and promotional tools, and raise the profile of Twin Falls.

2018 Fiscal Year Accomplishments:

- Completion of the Main Avenue and Hansen Street reconstruction projects under the specified budget.
- Design and commencement of the Downtown Commons plaza construction.
- Sale of the 851 Poleline Dr. property.
- Purchase of 160 Main Ave E and solicitation of a development partner.
- \$21 million dollar Chobani Community Innovation Center Expansion.
- 240,000 square foot, 300-employee expansion at Jayco Manufacturing.
- Distribution of a “food specific” direct mailing media piece to 50 targeted site selectors.
- Spoke to six different clubs and service organizations and presented at two different conferences.

Fiscal Year 2019 Goals:

- Creation of a stand-alone Economic Development website for marketing purposes.
- Implement additional traffic calming measures along the State Highway 30 couplet running through downtown Twin Falls.
- See increased education and training programs provided locally for technical job positions.
- Have 100+ residential units in some level of the planning and construction phase under development in downtown.
- Host a premiere outdoor endurance-sporting event on an annual basis.

Strategic Planning Objectives:

Learning Community

LC1.1.1: The City will support the College of Southern Idaho in its effort to educate the community, responding to diverse needs of citizens and responding to workforce needs.

- FY 2019- Economic Development will help build business support for CSI Bachelor degree programs in advanced food manufacturing and teacher education.

LC1.1.2: The City will support the Twin Falls School District (TFSD) in its effort to expand career paths, preparing students for a livable wage employment, ensure future jobs/career needs are being met with a focus on sustainable wages.

- Ongoing

LC1.1.4: The City will support the community's efforts to ensure local students can stay in the community or return later in life.

- Ongoing

Accessible Community

AC4.2.3: The City will advocate for rerouting US Highway 30 (2nd Avenues) around downtown.

- Ongoing

Prosperous Community

PC1.1.1: The City will develop a stand-alone digital platform for economic development initiatives.

- FY 2019- Looking to contract with MSVN group to complete construction of the website.

PC1.1.2: The City will support ongoing maintenance of digital platforms to ensure up-to-date information.

- Ongoing

PC1.1.3: The City will provide resources to conduct effective business and retention and expansion activities.

- FY 2019- Visit an average of one local business a week to assess needs.

PC.1.2.1: The City will survey local associations to establish baseline assessment for existing housing inventory needs.

- FY 2019- Regularly attend local homebuilder and real estate chapter meetings.

PC1.2.2: The City will meet with key employers to discuss anticipated housing needs.

- FY 2019- Gather this information as part of regular BR&E visits.

PC1.2.3: The City will collaborate with regional service providers to develop a written strategy.

- Long-term

PC1.3.1: The City will leverage state and federal resources to implement the correct workforce programs locally.

- Ongoing

PC1.3.2: The City will connect local education resources to meet industry needs.

- Ongoing

PC1.3.3: The City will partner with businesses and organizations to promote talent attraction to Twin Falls.

- FY 2019- Build talent attraction components into the new website and promote through various media outlets.

PC1.3.4: The City will explore mechanisms to enhance planned agricultural research centers to include business and entrepreneurship.

- Long-term

PC1.4.1: Create and support stakeholder groups with common interests in system improvements.

- FY 2019- Continue to work with URA and project developers to add needed infrastructure.

PC2.1.2: The City will create forums in which the downtown business community can come together to plan and coordinate with one another.

- FY 2019- Continue monthly meetings with downtown stakeholder and local businesses.

PC2.1.3: The City will continue to support events which activate and enliven downtown.

- FY 2019- Host the 1st annual Clif Bar Old Town Criterium.

PC3.2.1: The City will develop a strategy to create a community event space to support the region.

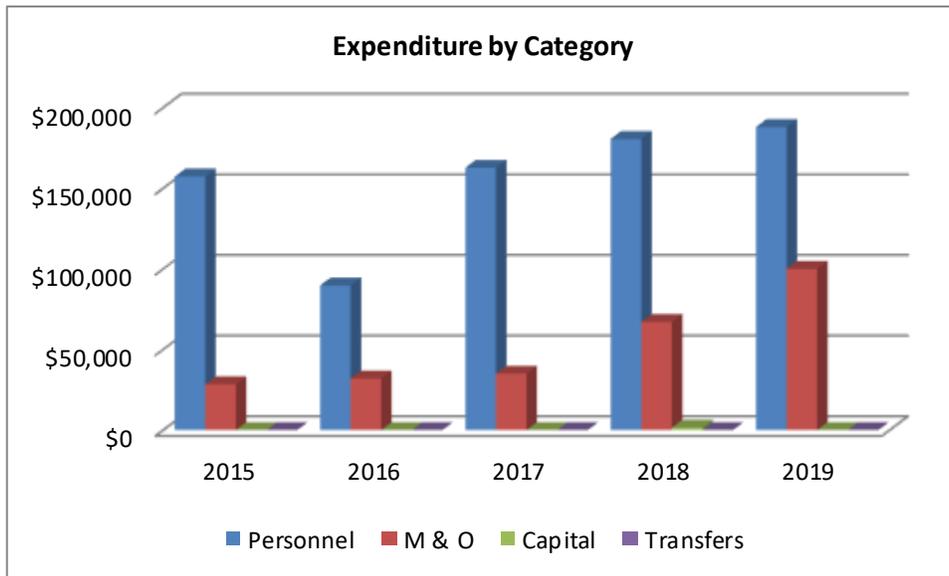
- FY 2019- Identify ways the URA can support hotel, convention, or similar event space within its district.

Expenditure by Category - Economic Development

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	2	2	2	2	2	0
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Expenditure Category						
<i>Personnel</i>	\$157,243	\$89,640	\$162,644	\$180,516	\$187,915	4.10%
<i>M & O</i>	\$28,308	\$31,960	\$34,930	\$67,045	\$99,975	49.12%
<i>Capital</i>	\$0	\$0	\$0	\$1,500	\$0	-100.00%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$185,552	\$121,600	\$197,574	\$249,061	\$287,890	15.59%



Comments:

- The increase in M&O includes funds for additional advertising, promotion, and work on the website.

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. We are committed to conducting the organizational business in a manner consistent with the Leadership Philosophy that promotes our Values. Human Resources has a general responsibility for fostering an organizational culture of service and a work environment committed to equal employment opportunities and fair treatment at all levels. This includes the integration of employee needs and expectations with state and/or federal regulations, organizational strategic goals and fiscal responsibility.

Major Objectives:

- Attend to the legal, ethical and social issues of the organization.
- Promote the Values and Leadership Philosophy throughout our processes.
- 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:

- A culture that recognizes that compliance is the baseline for our actions and decisions. Our aspirations are to live the Leadership Philosophy and reflect our Values in our decisions.
- 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 that delivers quality services to the residents and visitors of the City of Twin Falls.

Fiscal Year 2019 Budget Highlights:

- We are investing in our commitment to fund wellness programs and health initiatives by making a one-year change and corresponding funding increase to the annual health screen testing to match best practices recommended by medical professionals.
- We are shifting advertising dollars away from outdated communication channels and towards new delivery systems. We are increasing digital banner and social media advertising while reducing print materials to help us to reach more potential applicants.
- We are investing in the technology we need to transition from a paper records system into an electronic web-based system.

2018 Fiscal Year Accomplishments:

- All insurance renewals were completed, including Select Health Inc. (health), Delta Dental and Willamette Dental (dental), VSP (vision), Standard Life (life and disability), and BPA (employee assistance provider).
- Conducted the first onsite supervisor training that covered compliance and employment law. Approximately 1/3 of organizational supervisors attended.
- 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 resulted in a 5% premium reduction, saving the City \$32,000.
- Job applications have moved from paper to online through Laserfische, streamlining the process and moving it to paperless.
- Online new hire onboarding for all employees was implemented using Laserfische to streamline the process and move it to paperless. 47 seasonal employees have been on-boarded through the new process.
- There have been 17 regular full-time position recruitments, including successful national recruitment's for the Fire Chief and Planning and Zoning Director positions.

Strategic Planning Objectives:

Internal Organization

IO1.2: The City will be a leader and example for the community in promoting employee wellness.

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

- 2018 – First on-site city Health Fair

IO1.2.2: Create flexibility and opportunity for the pursuit of health and wellness habits.

- 2018 – Move the employee fitness room to the facility at 305 3rd Ave East
- 2019 – Make small facility improvements to new location (mirror, paint, temporary locker storage).
- 2020 – Building remodel to incorporate locker rooms.

IO1.2.3: Explore fitness and health standards to encourage the productivity and safety of the City's work force.

- 2019 – Add lipid profile test once every three years per best practice recommendations.
- 2019 – New fitness testing standards for Fire.
- 2020 – Annual Mental Health checks for Dispatch, Fire, and Police

IO1.3: The City will assist in developing and expanding career paths.

IO1.3.1 Knowledge and competencies will be communicated and opportunities will be created to help prepare and mentor employees.

- 2019 – Draft competencies for career ladders within professional career tracks.
- 2020 – Update job descriptions to match career ladders.

- 2021 – Deploy a talent management platform that employees can utilize to track progress toward career goals.

IO1.3.2: Provide the education and training to employees that ensures a competent, technical, accredited and professionally prepared workforce.

- 2019 - Forecast internal deficiencies and identify training opportunities.

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

IO1.4.2: Continue to focus on and expand organizational development efforts including supervisor training, Myers-Briggs Type Indicator (MBTI) and Onboarding Processes.

- 2020 – Create a curriculum that teaches the supervisory and leadership skill set necessary to internal applicants.

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

- 2019 – Pursue process review training
- 2020 – Implement Performance Measurement system

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

IO1.1.1: Annually assess staffing levels, infrastructure, equipment, and tools to identify opportunities, develop strategic improvements, and plan for areas that will be underserved due to growth, economic sustainability and quality of product.

Secure Community

SC2.1: The City will improve public facility safety.

SC2.1.1: Remove or diminish physical hazards at public facilities.

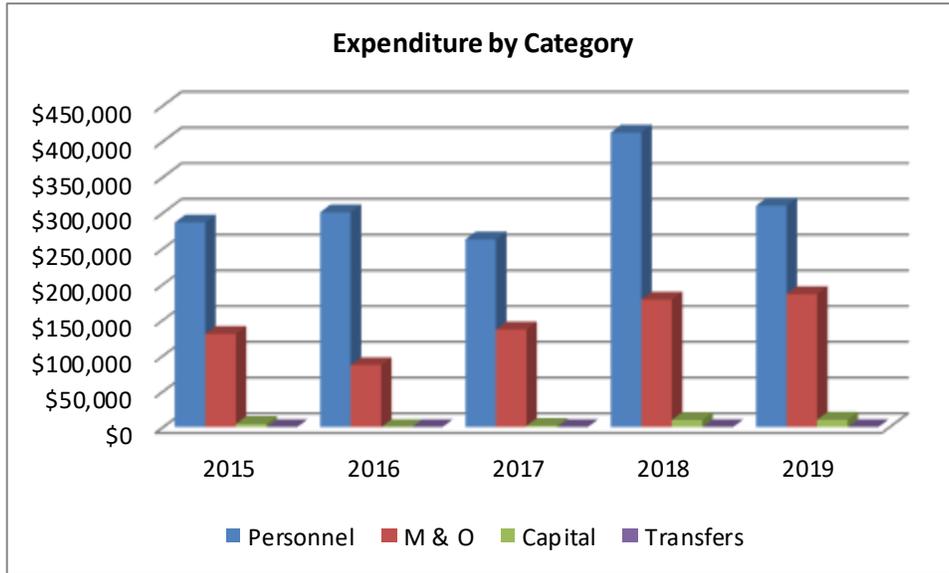
- 2019 – Reestablish the Safety Committee
- 2020 – Team with the Industrial Commission to evaluate our work sites and practices.

Expenditure by Category - Human Resources

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	3	3	3	4.5	3	-1.5
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Expenditure Category						
<i>Personnel</i>	\$286,219	\$300,366	\$262,492	\$411,959	\$309,526	-24.86%
<i>M & O</i>	\$130,146	\$86,575	\$136,428	\$178,298	\$185,892	4.26%
<i>Capital</i>	\$4,284	\$0	\$1,760	\$9,770	\$10,242	4.83%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$420,649	\$386,941	\$400,680	\$600,028	\$505,660	-15.73%



Comments:

- The decrease in Personnel results from movement of the custodians to a separate department.
- Capital: \$10,242 - Microsoft Pros/Books/Pens

City of Twin Falls
Departmental Summary and Description
Information Technology Department

Department Description:

The Information Technology Department is responsible to support 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 to 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, software, backup, browsers, utility and specialized application software; and
 - Multiple NEC hybrid telephone switches hard/software including switch programming and desk-set maintenance; Centrex central office line management.
- Our role is to assess infrastructure, equipment, and tools to identify opportunities, develop strategic improvements, and plan for technical areas that will be underserved due to growth, economic sustainability and quality products and to improve those areas within the budget constraints.

The Outcomes of our Investment will be:

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

Fiscal Year 2019 Budget Highlights:

- Computer Replacement – the computer replacement plan has changed from one major purchase every 3-5 years to a yearly replacement program. This program will target those devices in most need and upgrade those devices with appropriate equipment.
- SAN Update – The storage of the City’s data is critical. This device will decrease the cost for future storage purchases and improve performance.

2018 Fiscal Year Accomplishments:

- The new city facilities are secure and have necessary communication infrastructure for employees to perform their work. This included moving into the new City Hall, Dispatch Center, Police Operations, Police Special Investigations Unit, and Police Administration and providing fiber connectivity, computer equipment, telephone service, security, televisions, Audio/Visual systems, configuring lighting and HVAC, and all other systems, electrical, and telephone needs.
- Installed a new phone system and telephones at the Golf Course.
- The City’s web page has been upgraded to improve navigation and customer service.
- The fiber is in place and lit between the Police Operations building and City Hall and the Old City

Council Chambers and City Hall to create an alternate data route in the event a fiber line is cut and improve performance. Fiber has also been added to the Special Investigations Unit.

- The public safety radio system for police and fire has been upgraded to a digital system that provides increased safety of public safety employees.
- The Airport and Street Departments have implemented CityWorks for asset management, ticketing, and reporting.
- Cradlepoint routers were installed in all of the public works vehicles to provide constant connectivity.
- Building plans were reviewed and building was monitored for electrical, security, and communication equipment for the Main Street Project and the Commons area.
- The Airport lighting systems have been upgraded for energy conservation.
- Servers, GIS, Wonderware and workstations have been upgraded to the latest software.
- Switches have been upgraded according to the replacement plan.
- The Water SCADA system has been moved to a virtual environment.

Fiscal Year 2019 Goals:

- Assist every other department of the city in the accomplishment of their objectives (IO1.1.1).
- Maintain and sustain the communication tools the City personnel utilize in the accomplishment of their objectives (IO1.1.1).
- Assist in securing updated and new facilities (IO1.1.1).
- Improve and maintain a stable and reliable communications platforms whether, radio, data, or telephonic (IO1.1.1).
- Expanding communications ability with the most recent technology advances and providing coverage as the community grows (IO1.1.1).

By end of FY 2019:

- Phone systems will be upgraded at Parks and Recreation, Water Department, and the Airport.
- We will have a redundant route to South Well 3 and Hankins Well with Fiber and Air Fiber.
- The Aerial will be updated.
- The Storage Area Network (SAN) will be updated.
- The yearly computer replacement process will be started and the first round of computers will be replaced.
- A truck for the Communications Technician will be added to the fleet.

Strategic Planning Objectives:

Internal Organization

IO1.1.1: Provide Effective, professional, high quality services to City residents, businesses, industries, and visitors. Annually assess staffing levels, infrastructure, equipment, and tools to identify opportunities, develop strategic improvements, and plan for areas that will be underserved due to growth, economic sustainability and quality of product.

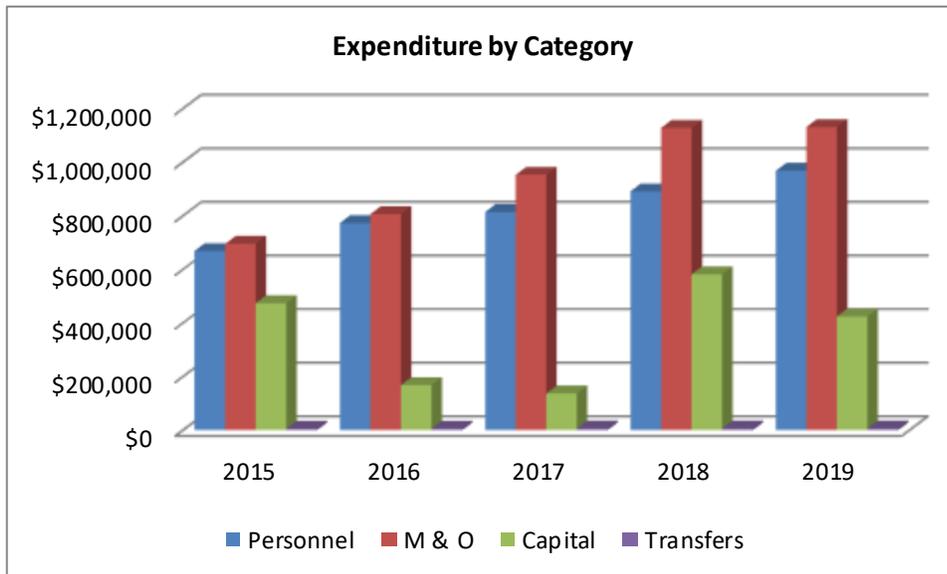
- From the broadest possible concept of technology, consider the tools and techniques, innovations old and new, and sustainable methods which prove in their pairings to provide the simplest and most elegant solutions to problems and processes.
- Demonstrate said improvement for target department, follow up with clarifications, investigate refinements and customizations, assist with budget preparation and submission and if requested, repeat.

Expenditure by Category - Information Technology

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	8.75	8.75	8.75	9.00	9.75	0.75
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Expenditure Category						
<i>Personnel</i>	\$667,864	\$771,962	\$813,743	\$890,462	\$967,557	8.66%
<i>M & O</i>	\$695,082	\$805,639	\$952,478	\$1,127,478	\$1,130,427	0.26%
<i>Capital</i>	\$473,435	\$167,817	\$136,454	\$581,230	\$423,600	-27.12%
<i>Transfers</i>	\$5,022	\$5,448	\$5,689	\$5,886	\$6,334	7.61%
Subtotal	\$1,841,404	\$1,750,866	\$1,908,364	\$2,605,056	\$2,527,918	-2.96%



Comments:

- The increase in Personnel includes .75 FTE for a GIS Tech.
- Capital:
 - \$155,000 - Computer Replacement
 - \$120,000 - SAN Upgrade/Replacement
 - \$ 60,000 - Electric Service Truck
 - \$ 48,000 - Exterior Video Camera System - Public Safety Campus
 - \$ 36,400 - Aerial
 - \$ 4,200 - Phone System Upgrade - Parks & Recreation

City of Twin Falls
Departmental Summary and Description
Police Department

Department Description:

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

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 Division, such as the Records Bureau, which processes, logs and files all incoming reports, citations and documents generated by all Divisions. The ASD also contains the Community Outreach Officer, Quartermaster, Training Staff Sergeant, and the Office of Professional Standards. The Office of Professional Standards manages all of the Department's internal affairs investigations and manages the policy manual.

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. The CID is comprised of Case Detectives, Community Service Officers, Property and Evidence Management, Juvenile Crimes Unit consisting of our School Resource Officers, and new to CID is the Special Investigations Unit (SIU). SIU is a joint effort with the Twin Falls County Sheriff's Department formed to address violent/repeat offenders and special crime trends. The 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-six (36) Officers, four (4) Sergeants, two (2) Staff Sergeants, and one (1) Lieutenant. The Division is divided up into two work groups for patrol functions – Platoon A and Platoon B. A Staff Sergeant currently leads each platoon with the Lieutenant having oversight over both platoons. The Division also consists of the Strategic Traffic Accident Reduction (STAR) Team, which is made up of four (4) Officers and one (1) 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 the TFPD 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 and individual employees. Because we are proud of our chosen profession, our Department, City and work, the values to which we subscribe can be articulated in an acronym known as **PRIDE**, which stands for Professionalism, Respect, Integrity, Dignity and Excellence.

ADMINISTRATIVE SERVICES DIVISION OBJECTIVES: Each of the components of the ASD is tasked with developing and maintaining systems designed to increase the efficiency of all three Divisions. The objectives of the ASD over the next year will be focused on:

- Improving service and satisfaction to our internal and external customers
- Continuing to improve the training plan for each employee
- Improving upon our social media platforms in communicating with the public
- Streamlining IA Pro and Blue Team functionality
- Assisting the Criminal Investigation Division and Patrol Division in accurately tracking the work measures and productivity of their employees.

CRIMINAL INVESTIGATION DIVISION OBJECTIVES: The CID's objectives during the next year will be focused on:

- Providing excellent service to both external and internal customers, conducting examinations of internal systems for efficiency, and utilizing the knowledge gained during investigations in the Department's crime prevention efforts.
- Striving to consistently produce quality criminal cases for prosecution in a timely manner while always focusing on the needs of each crime victim we serve. We must advocate for crime victims, while remaining available to them and keeping them apprised of all case developments. All CID personnel must work diligently to ascertain the critical facts surrounding how the victim became a victim of crime in order to prevent future criminal activity and victimization.
- Researching and utilizing the latest technological advancements, legal changes, and training techniques in the field of law enforcement.
- The SIU, still in its infancy, will continue to develop tactics and techniques to become efficient and effective at addressing violent/repeat offenders and special crime trends.

PATROL DIVISION OBJECTIVES: The objective of the Patrol Division is to be highly productive in accordance with our Mission Statement and in meeting the public safety needs and expectations of our community. The Patrol Division is focused on:

- Victim oriented policing, crime trends, traffic safety issues, and quality of life issues on a daily basis. Employees are encouraged to achieve success in these areas by demonstrating the following characteristics: teamwork, service, self-initiated activity, communication, and educating the community in crime prevention to reduce victimization.
- The Patrol Division will be empowered to take tangible and constructive measures to help crime victims. We will also address repeat victimization through problem-solving approaches to preventing crime.

The intended outcomes of our investment into our objectives should 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 2019 Budget Highlights:

- Funding request for Victim Notification and Customer Survey software from Spidr Tech to help us achieve our objectives of better communication
- Funding to purchase five replacement Utility Patrol Vehicles for the Uniform Division – these patrol vehicles have been a huge success related to ability to work and maintenance.
- Funding to add the tactical capacity for our SWAT Team Members to see at night with night vision goggles. This will be a game changer for our team who will find themselves operating in a nighttime environment throughout the year.

Fiscal Year 2019 Internal Goals:

- Fill all police officer vacancies while retaining our existing employees in an effort to provide an excellent level of service to our growing community. One Team with One Mission and One City.
- To improve upon the department-wide operational model that adopts the principles of data driven decision-making to address crime and traffic safety.
- Continue to strive to improve upon sexual assault crime investigations and implement the Start by Believing mind-set.
- Continue to develop strong working relationships with our strategic partners.
- Continue to provide excellent customer service, professional law enforcement, and crime prevention strategies to the community.

Strategic Planning Objectives:

Secure Community

SC1: Maintain public safety at the highest practical level.

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

SC1.1.1: The City will lead regional public safety service interoperability efforts, including accreditation, certification, training and facilities.

SC1.1.2: The City will actively engage mutual aid agreements and memoranda of understanding with other public safety entities.

SC1.1.3: The City will maintain support for the SRO program in partnership with the Twin Falls School District.

SC1.1.5: The City will develop a community response to mental health, drug, and alcohol related issues.

SC1.1.6: Address traffic related safety, including bicycles and pedestrians, utilizing existing transportation documents, such as Manual of Uniform Traffic Control Devices (MUTCD).

SC1.2: Work to realize national response guidelines within our service area.

SC1.2.1: Evaluate current response zones for all public safety emergency responses, including EMS.

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

SC1.4.1: The Police Department will enhance victim outreach through victim notification.

SC1.4.2: The Police Department will establish a digital evidence submittal system, making crime reporting easier for citizens.

SC1.4.3: The Police Department will establish online crime mapping and online crime reporting.

SC1.5: Utilize data driven decisions to drive precision policing strategies.

SC1.5.1: The Police Department will enhance departmental capacity to effectively use data.

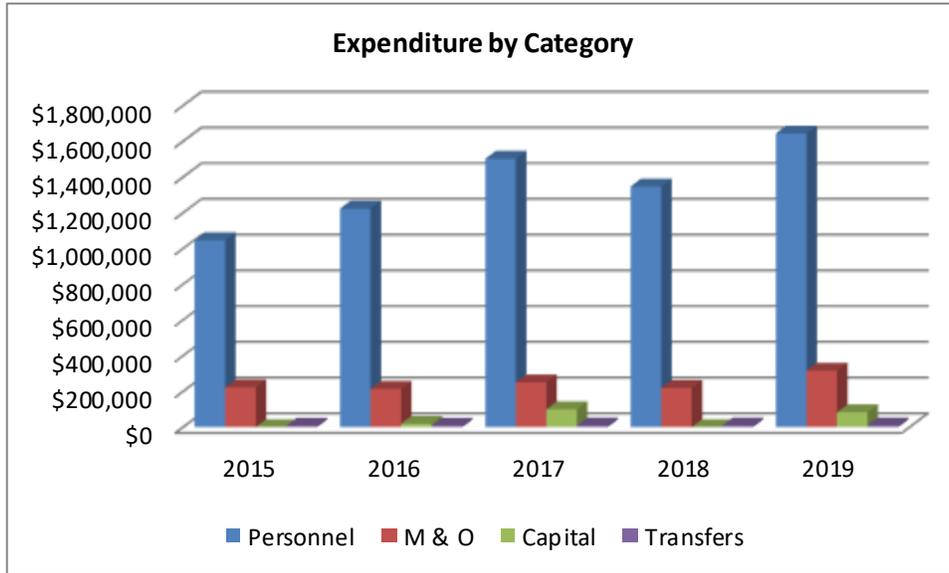
SC1.5.2: The Police Department will use a data based approach to improve officer deployment and resource allocation.

Expenditure by Category - Administrative Services

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	16	16	17	17	17	0
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Expenditure Category						
<i>Personnel</i>	\$1,045,884	\$1,222,538	\$1,501,788	\$1,346,312	\$1,643,194	22.05%
<i>M & O</i>	\$221,521	\$213,379	\$249,907	\$218,856	\$315,242	44.04%
<i>Capital</i>	\$0	\$19,177	\$99,757	\$0	\$82,500	*****
<i>Transfers</i>	\$7,699	\$8,352	\$8,722	\$9,024	\$9,710	7.61%
Subtotal	\$1,275,104	\$1,463,446	\$1,860,175	\$1,574,192	\$2,050,646	30.27%



Comments:

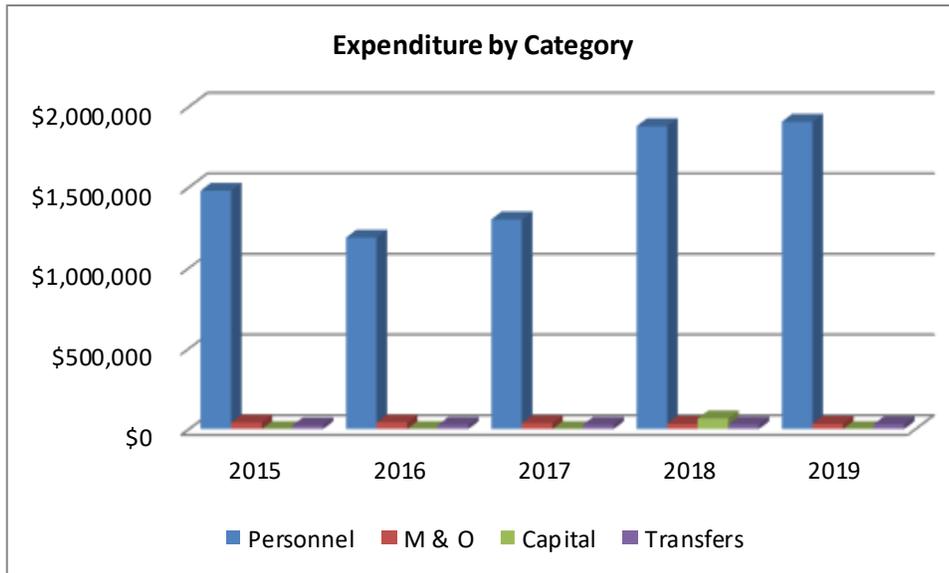
- A portion of the increase in Personnel results from changes in allocation.
- The increase in M&O includes addition of the Axon contract.
- Capital:
 - \$50,000 - Firing Range Study
 - \$22,000 - Victim Notification/Survey Software
 - \$10,500 - Printer/Scanner

Expenditure by Category - Investigations

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	16	16	17	17	17	0
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Expenditure Category						
<i>Personnel</i>	\$1,477,902	\$1,186,607	\$1,299,006	\$1,877,934	\$1,904,964	1.44%
<i>M & O</i>	\$39,820	\$40,117	\$36,694	\$31,650	\$32,150	1.58%
<i>Capital</i>	\$0	\$0	\$0	\$65,355	\$0	-100.00%
<i>Transfers</i>	\$22,904	\$24,973	\$25,984	\$26,883	\$28,929	7.61%
Subtotal	\$1,540,626	\$1,251,697	\$1,361,684	\$2,001,822	\$1,966,043	-1.79%

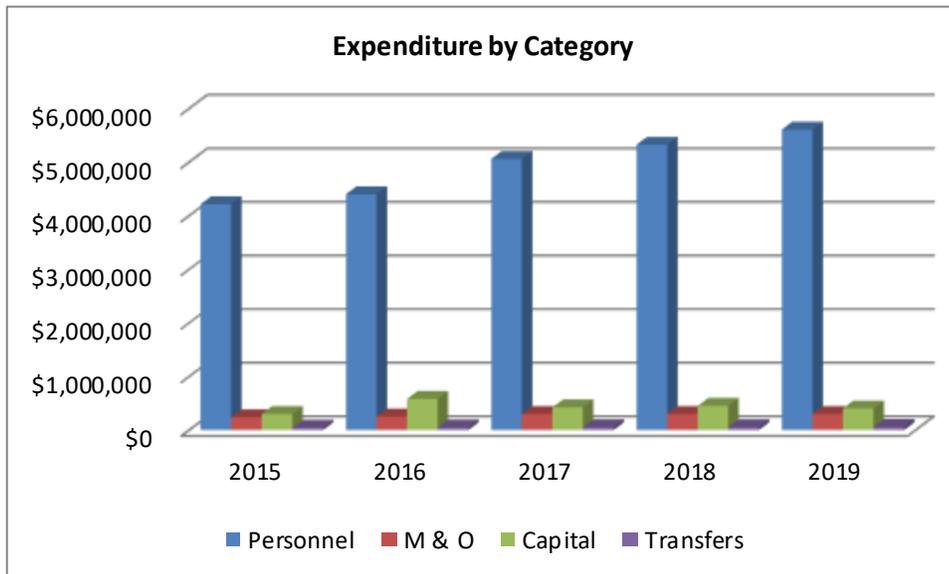


Expenditure by Category - Uniforms

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	58	60	64	64	64	0
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Expenditure Category						
<i>Personnel</i>	\$4,211,655	\$4,398,988	\$5,058,149	\$5,323,326	\$5,606,158	5.31%
<i>M & O</i>	\$239,587	\$251,110	\$297,606	\$300,322	\$299,822	-0.17%
<i>Capital</i>	\$300,210	\$581,358	\$424,250	\$452,920	\$403,618	-10.89%
<i>Transfers</i>	\$46,173	\$49,725	\$51,709	\$53,370	\$57,265	7.30%
Subtotal	\$4,797,624	\$5,281,180	\$5,831,714	\$6,129,938	\$6,366,863	3.87%



Comments:

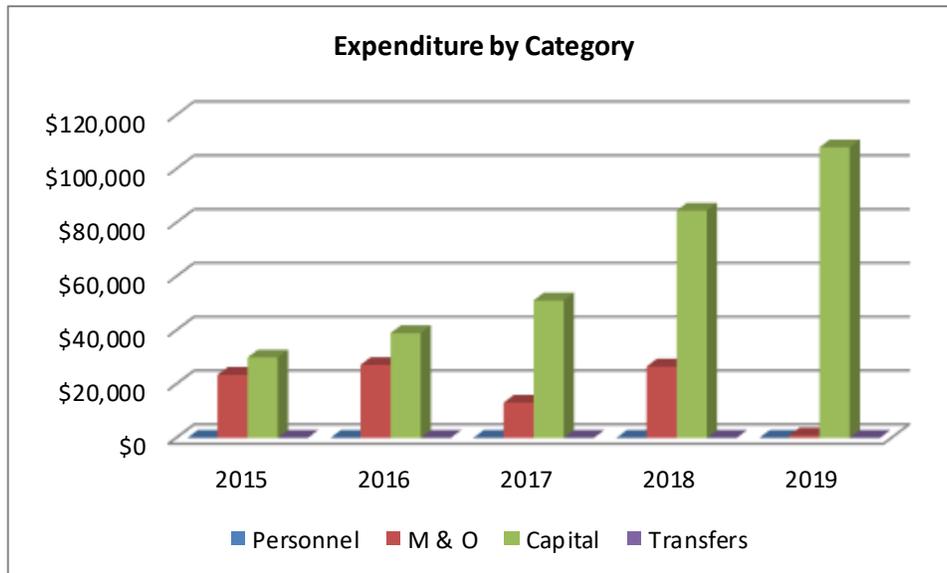
- The increase in Personnel includes corporal upgrades, specialty pay, and changes in allocation.
- Capital:
 - \$ 272,500 - Forde Interceptor Patrol Vehicles
 - \$ 43,500 - SWAT - Night Vision
 - \$ 33,918 - Electronic Control Weapon Rotation
 - \$ 25,000 - Firearms Simulator
 - \$ 15,000 - Contingency - Equipment
 - \$ 7,200 - Handguns
 - \$ 6,500 - SWAT - Suppressors for Rifles

Expenditure by Category - Seizures and Restitution

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$23,447	\$27,142	\$13,118	\$26,500	\$1,015	-96.17%
<i>Capital</i>	\$29,901	\$38,931	\$51,078	\$84,500	\$108,000	27.81%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$53,348	\$66,073	\$64,196	\$111,000	\$109,015	-1.79%



Comments:

- Capital: \$108,000 - (2) Vehicles for CID Special Investigations Unit

City of Twin Falls
Departmental Summary and Description
9-11 Communications

Department Description:

The Twin Falls Communications Center is responsible for providing 9-11 emergency and non-emergency radio/telephone communication services to Code Enforcement, the Fire Department, the Police Department, Public Works and citizens of Twin Falls City.

Major Objectives:

- Expedient and quality service, with integrity, compassion, and care.

Outcomes of our investment will be:

- Well-trained and efficient employees.
- Increased training to increase accuracy and professionalism in processing calls for service.
- Increased awareness and knowledge of Emergency Communications.

Fiscal Year 2019 Budget Highlights:

- New notification lighting for the Communications Center (LumiLinc).

2018 Year Accomplishments:

- Text to 911 automation through our phone system.
- Employees handled 68,000 calls within the first five months of 2018. 16,500 of those calls were 911 emergencies.
- New mapping system for notification on emergency calls.
- Obtained Emergency Medical Dispatch certification.
- Continued to remain within our approved capital and annual operating budget.

Fiscal Year 2019 Goals:

- To fill all Communication Specialist vacancies in an effort to provide an excellent level of service to our growing community.
- To continue toward State and National standardized level of training and certification in Communications.

Strategic Planning Objectives:

Learning Community

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

- Communications Specialists now have training tools, enabling them to teach elementary students when and why they should call 911.

Secure Community

SC1.1.1: The City will lead regional public safety service interoperability efforts, including accreditation, certification, training and facilities.

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

SC1.1.2: The City will actively engage mutual aid agreements and memoranda of understanding with other public safety entities.

SC1.1.5: The City will develop a community response to mental health, drugs, and alcohol-related issues.

SC1.2.2: Partner with relevant communications centers to develop mechanisms to improve communications and dispatch information.

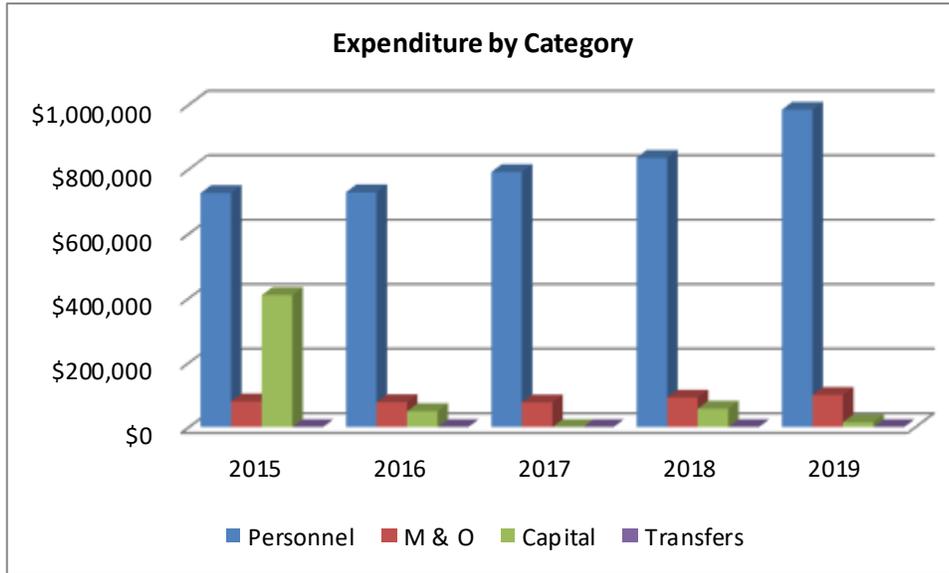
- Communications is continuing to streamline radio procedure between Police, Fire, and EMS to better facilitate response with new procedures.

Expenditure by Category - Communications

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	11	11	11	11	13	2
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Expenditure Category						
<i>Personnel</i>	\$725,299	\$727,915	\$790,626	\$834,631	\$983,872	17.88%
<i>M & O</i>	\$79,349	\$76,648	\$75,883	\$91,270	\$99,031	8.50%
<i>Capital</i>	\$409,069	\$49,014	\$0	\$56,550	\$14,545	-74.28%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,213,717	\$853,577	\$866,509	\$982,451	\$1,097,447	11.70%



Comments:

- The increase in Personnel includes two new Dispatcher positions.
- Capital: \$14,545 - LumiLinc

City of Twin Falls
Departmental Summary and Description
Fire Department

Department Description:

The Twin Falls Fire Department (TFFD) consists of four fire stations and 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. The TFFD conducts fire code inspections as well as pre-plans of local businesses, public and private schools, health care facilities, and retirement centers. We inspect and maintain all City owned AEDs (except for police department). In addition, we test fire hydrants to assist the Water Department in maintaining the City's water delivery system.

Major Objectives:

- Engage department employees to align with the One City leadership philosophy.
- Ensure we uphold the Mission and Value Statements of both the Twin Falls Fire Department and the City of Twin Falls.
- Provide the best fire/rescue services possible for the residents and visitors of Twin Falls.
- Provide input to the City Communications Center to enhance citywide 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.
- Provide fire prevention through plan reviews, and business inspection programs throughout the City.

The Outcomes of our Investment will be:

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

Fiscal Year 2019 Budget Highlights:

- Battalion Chief Promotion
- Captain Promotion
- Driver/Operator Promotion
- Hiring of two firefighters per promotions
- Hiring of part-time Fire Inspector (shared with the Building Safety Department)
- Increased training office budget for increased training officer needs, and part time assistance

- Increased overtime budget to meet the departments training needs for personnel to attend the National Fire Academy, conferences for Fire Chief, Fire Captains, Battalion Chiefs, Fire Marshal, Drivers, Firefighters, etc.
- Travel expenses for Fire Chief, Battalion Chiefs, Captains, Drivers, Firefighters, Fire Marshal, Arson Investigators to attend conferences, trainings, etc.
- Custom Rope Rescue Class – (Roco Training for 13 Members of Team)
- Continue to purchase and update hazardous material equipment, supplies, and training
- Continue to purchase and update technical rescue equipment and training
- 40 Firefighter physicals, including CPR
- Change department over to New Uniforms/New Logos
- Purchase 11 sets of turnouts and structure boots for the next two years
- Continue maintenance plan with Idaho Fire Extinguisher to complete all fire extinguisher maintenance for all City owned fire extinguishers
- Fees for Part Time Fire Inspector
- New Projector for Classroom at Fire Station 1
- Annual Awards Banquet for All Fire Department Staff – New
- Fire Department Challenge Coins - New
- Annual Fire Hose Testing
- Maintenance supplies for all City owned Automated External Defibrillator AED's (except the police department)
- Two (2) New AED's Automated External Defibrillators for Battalion Chief's Vehicle, and Fire Chief's Vehicle
- Building Repair and Maintenance Costs for all Fire Stations
- Three (3) New Computers, one at each Fire Station for Training (2019 Capital Improvement)
- SCBA'S for the Hazmat Team (2019 Capital Improvement)
- Pneumatic Lifting Airbags – Engine 1 and Engine 2 (2019 Capital Improvement)
- Drager X-Dock Air Monitor Bump Test Stations (2019 Capital Improvement)
- Digital Dashboards for Fire Stations (2019 Capital Improvement)
- Bulletproof Vests for the Fire Department (Approx. 7-8) (2019 Capital Improvement)

2018 Fiscal Year Accomplishments:

- Hiring of new Fire Chief Les Kenworthy
- Hiring of two firefighters - Kody Lewin and Braden Patterson
- Driver/Operator Promotion
- Driver/Operator Retirement - Steve Haszier
- Captain Promotion
- New Training Officer - Tom Bloxham
- Technical rescue and special operations training
- Hazardous materials special operations team training
- 101st training with Hazardous materials special operations team
- Twelve driver/operators attended airport hot drill training in Salt Lake City, Utah
- 3 Hazmat Team members attended training in Anniston Alabama for Hazmat Technician Training
- Fire Marshal Tim Lauda attended training in Las Vegas for the Star Scholarship Award he was selected for by NFPA among 12 across the United States and Canada
- Fire Chief Les Kenworthy attended the 49th Annual Idaho Fire Chief's Association Conference
- Wildland fire training and field exercises
- Trench Rescue Training for Department

- Participated at Southern Idaho Fire Academy
- Purchased hazardous material equipment and supplies
- Purchased technical rescue equipment for high angle/confined space rescues
- 40 Firefighters completed their annual physicals
- Idaho Fire Extinguisher completed all fire extinguisher maintenance for 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
- Purchased EMS Supplies for the department to run EMS calls
- Completed Ladder testing for aerial apparatus
- Completed Annual Pumper Testing
- Completed Annual Fire Hose Testing
- Roy Parker Canvas and Memorial for Family at Station 1
- RMS Upgrade – Incident Reporting System (2018 Capital Improvement)
- Washer and Dryers Installed at Fire Station 1, 2, 3 (2018 Capital Improvement)
- Trench Rescue Equipment (2018 Capital Improvement)
- Conducted public fire education programs, station tours, inspections for businesses, hospitals, nursing homes, public and private schools
- Juvenile Fire Setter Program in place – Fire Marshal Office
- 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
- Four (4) quarterly Aircraft mobile fueler safety inspections completed at Twin Falls Airport
- Issuance of burn permits
- Issuance of blasting permits

Fiscal Year 2019 Goals

- The Twin Falls Fire Department shall continue to provide exceptional service to all our customers who reside within, do business within, or visit our 70-square-mile area of jurisdiction.
- 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.
- 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:

Secure Community

SC1.1.1: The City will lead regional public safety service interoperability efforts, including accreditation, certification, training and facilities. ●

SC1.1.2: The City will actively engage mutual aid agreements and memoranda of understanding with other public safety entities. ●

SC1.1.5: The City will develop a community response to mental health, drug, and alcohol related issues. ●

SC1.2.1: Evaluate current response zones for all public safety emergency response, including EMS. ●

SC1.3.1: Maintain rope rescue, hazardous materials, trench rescue training and certification. ●

SC1.3.2: Train and certify in new response areas where there is a demonstrated need, like water rescue response. (2)

SC2.1.1: Remove or diminish physical hazards at public facilities. ●

Internal Organization

I02.1: The City of Twin Falls will build valued, respected, and committed workforce.

I02.1.2: Engage in open, ongoing, and multi-directional communication that is transparent and informative. ●

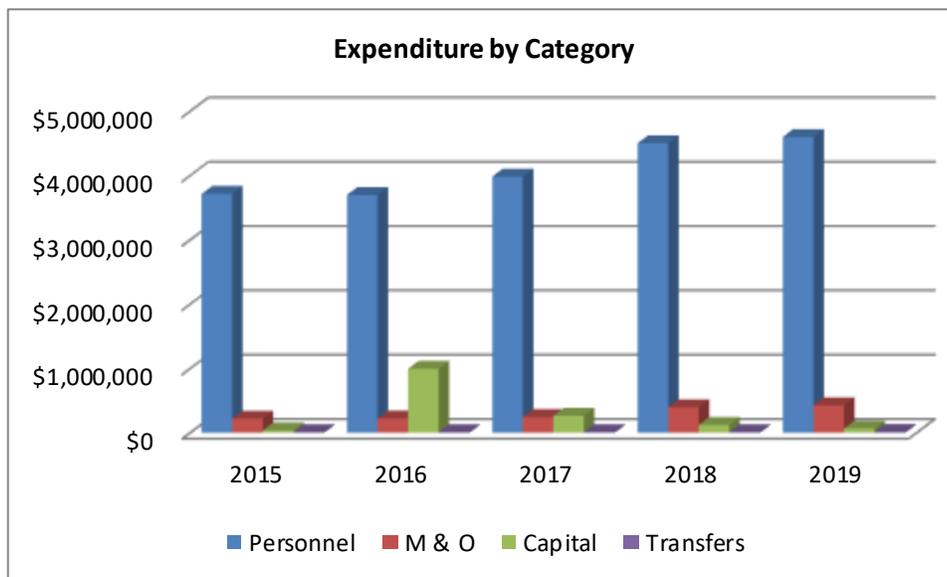
I02.1.3: Employees are engaged and committed to realizing the goals and objectives of the Strategic Plan. ●

Expenditure by Category - Fire

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	41.75	42	42	42	42.5	0.5
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Expenditure Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
<i>Personnel</i>	\$3,715,001	\$3,695,262	\$3,983,096	\$4,502,071	\$4,598,629	2.14%
<i>M & O</i>	\$219,869	\$222,797	\$245,415	\$397,365	\$427,845	7.67%
<i>Capital</i>	\$37,930	\$996,436	\$264,854	\$122,000	\$66,063	-45.85%
<i>Transfers</i>	\$10,143	\$11,004	\$11,491	\$11,889	\$12,793	7.61%
Subtotal	\$3,982,942	\$4,925,498	\$4,504,856	\$5,033,325	\$5,105,331	1.43%



Comments:

- The increase in Personnel includes a Fire/Electrical Inspector that will be split with the Building Safety Department.
- Capital:
 - \$23,150 - SCBAs for Hazmat Team
 - \$19,500 - Drage X-Dock Air Monitor Bump Test Stations
 - \$ 9,000 - Pneumatic Extrication Airbags
 - \$ 6,000 - Bulletproof Vests
 - \$ 4,500 - New Computers
 - \$ 3,913 - Digital Dashboards for Fire Stations

City of Twin Falls
Departmental Summary and Description
Building Safety Department

Department Description:

The Building Safety 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, mechanical, electrical and plumbing permits. Once a permit has been 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 such as these help identify the importance of having a Building Safety 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 of 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 the One City leadership philosophy.
- 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 Safety Department and its personnel.

Fiscal Year 2019 Budget Highlights:

- The Building Safety Department will continue to improve the electronic building permit/inspection process. Additionally, we plan to reach out to our customers on a regular basis asking for their input and feedback on what they actually want from the Building Safety Department. All of this will greatly improve the customer service delivered to our building community.

2018 Fiscal Year Accomplishments:

- Our New Commercial permits are up over 300% from last FY (through March). We have not issued this many New Commercial permits since 2009. Overall, we continue to see a healthy increase in the overall number of permits issued, and have issued **1,538** building permits (through March 2018).
- ALL commercial and residential permits are now electronic. This has greatly improved efficiency for the City and the building permit applicants.
- Continued to scan commercial archived plans and converted them into electronic files.

Fiscal Year 2019 Goals:

- Keep up with growth demands within the City of Twin Falls and the 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.
- Implement online bill pay for building permits.
- Enhance uniformity of code enforcement.
- Increase level of connectivity and service to our customers.

Strategic Planning Objectives:

Secure Community

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

- The Building Safety Department is actively involved and responsible for fire prevention within our jurisdiction. The adoption and enforcement of our Building Codes has proven to save lives and structures.
- The Building Safety Department will foster relationships with other jurisdictions to enhance uniformity in the enforcement of building codes.

Environmental Community

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

- The Building Safety Department is responsible for maintaining safety and health of private property and structures through the adopted International Existing Building Code and the Uniform Code for the Abatement of Dangerous Buildings. The Building Safety Department will work closely with the Code Enforcement Department to achieve this objective.

Prosperous Community

PC2: Revitalize the downtown; Objective PC2.1.1: The City will adopt and amend appropriate building and zoning codes that support revitalization of historic structures.

- The Building Safety Department will continue to play a key role/partnership in revitalizing downtown buildings with our building permit/inspection process and the International Existing Building Code.

Internal Organization

IO1: Provide effective, professional, high quality services to City residents, businesses, industries, and visitors.

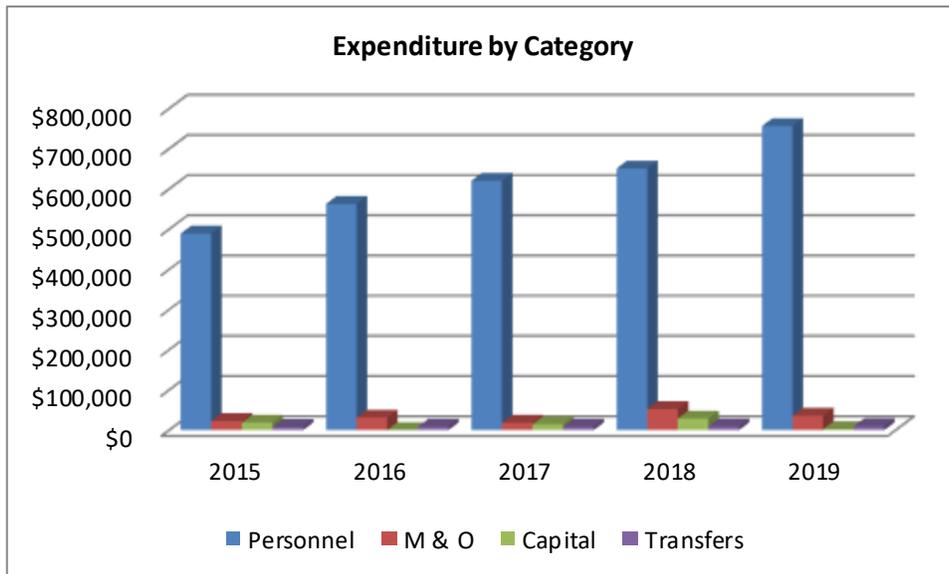
- The Building Safety Department will continue to look for creative ways to improve service provided for the building permit fees collected. We want to make sure the money collected for permit fees correlate with the service we provide to our community of builders, businesses, industry and residents.

Expenditure by Category - Building Safety Department

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	8	8	8	8	8.5	0.5
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Expenditure Category						
<i>Personnel</i>	\$489,003	\$562,517	\$619,857	\$650,508	\$756,188	16.25%
<i>M & O</i>	\$22,773	\$30,960	\$18,117	\$52,450	\$35,750	-31.84%
<i>Capital</i>	\$18,500	\$0	\$14,505	\$28,500	\$1,983	-93.04%
<i>Transfers</i>	\$7,561	\$8,203	\$8,566	\$8,862	\$9,537	7.61%
Subtotal	\$537,836	\$601,680	\$661,044	\$740,320	\$803,458	8.53%



Comments:

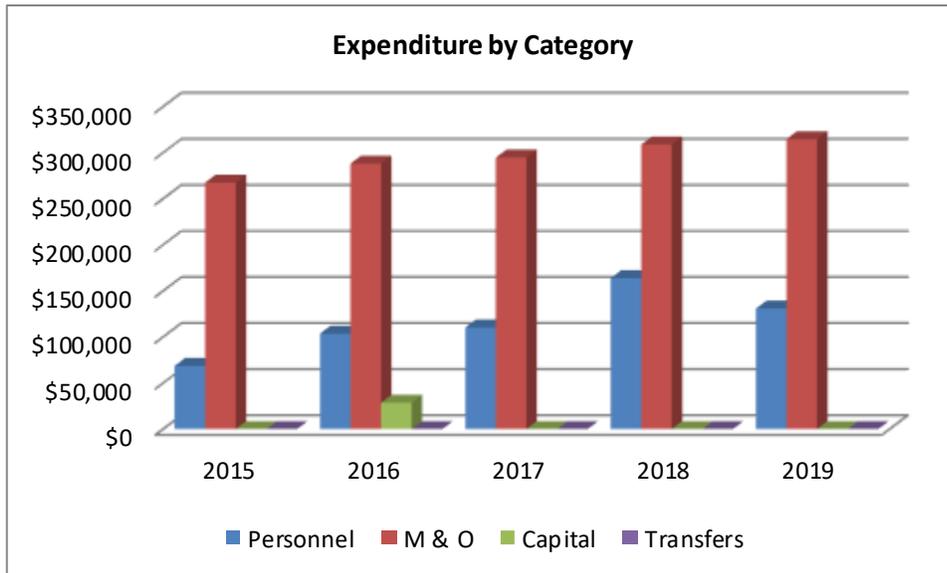
- The increase in Personnel includes a Fire/Electrical Inspector that will be split with the Fire Department.
- Capital: \$ 1,983 - Office Setup

Expenditure by Category - Animal Control

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	2	2	2	2	0
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Expenditure Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
<i>Personnel</i>	\$68,568	\$103,498	\$110,210	\$163,742	\$130,724	-20.16%
<i>M & O</i>	\$267,406	\$288,041	\$294,655	\$308,790	\$314,554	1.87%
<i>Capital</i>	\$0	\$28,598	\$0	\$0	\$0	0.00%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$335,974	\$420,137	\$404,865	\$472,532	\$445,278	-5.77%

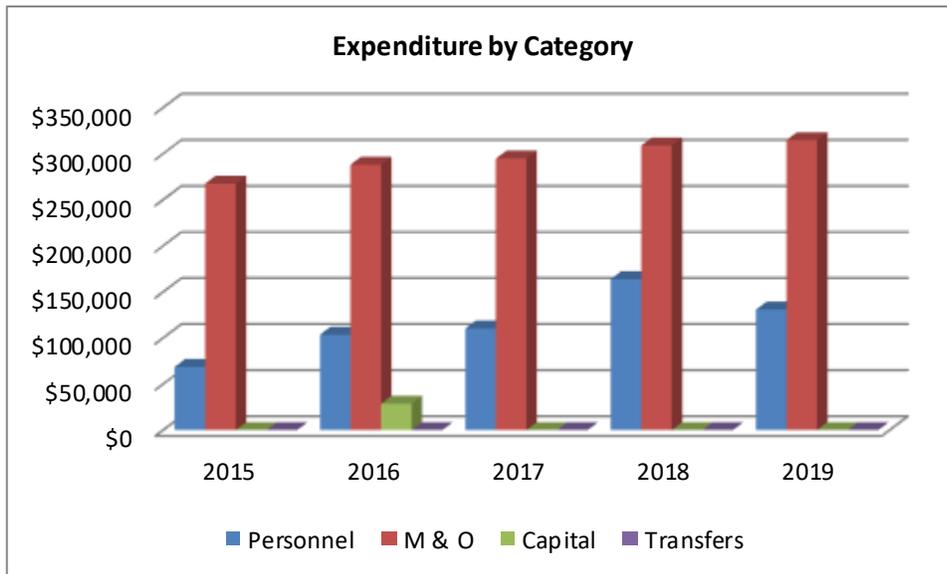


Expenditure by Category - Custodial

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	0	0	0	0	1.5	1.5
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$83,731	*****
<i>M & O</i>	\$0	\$0	\$0	\$0	\$21,815	*****
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	*****
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	*****
Subtotal	\$0	\$0	\$0	\$0	\$105,546	*****



Comments:

- A new Custodial Department was created.

City of Twin Falls
Departmental Summary and Description
Engineering

Department Description:

The Engineering Department provides support for City projects in the form of project development, design, legal description preparation and review, project administration, construction administration and inspection, and material testing. The Department reviews and approves the infrastructure and other public components of privately developed subdivisions of land and building permits. This includes verification inspections, materials testing, and coordination of final acceptance review which ultimately results in City acceptance of public works. The review process enables all aspects of the city code relating to public works, in cooperation with the Streets, Wastewater Collection and Water Distribution Departments to be incorporated. Commercial land and residential building permit applications are reviewed for conformity with public works, utility and other agency requirements.

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. The Department supports investigation of the viability of economic development opportunities, as well as the implementation piece of this growth. 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 2019 Budget Highlights:

- Scope, design and construct Locust Roadway Improvement project No. 1
- 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.
- Continued focus on design and construction support for the Zone 7 maintenance projects in Streets
- Construct Canyon Springs grade improvement and North College Road (at Sunway).
- Design projects recommended by the Wastewater Collection Plan, namely the Albion sewer line and scoping the replacement of the Independent Meat Lift Station

- Replace obsolete electrical parts at various wastewater lift station.
- Provide support for mainline wastewater repairs and replacement, as requested
- Replace a digester boiler at the WWTP
- Address NPDES permit revisions for the wastewater treatment plant.
- Design and construct the Perrine Point irrigation station (near the intersection of Falls Ave. W and Grandview Drive).
- Assist Parks in the replacement of Sunway Soccer PI station.
- 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.

2018 Fiscal Year Accomplishments:

- Completed the construction of wastewater collection lines in Rock Creek and along the Grandview trunk alignment.
- Completed the Wastewater Collection System Master plan.
- Completed design of the odor control project for the Grandview trunk line.
- Completed the design of Canyon Springs grade.
- Completed design of the extension of North College Road from Creekside Way to Sunway.
- Continued design and construction of ADA ramp improvements on ITD roads with ITD grants.
- Continued required regulatory testing/reporting of the Auger Falls project and the TSS projects.
- Completed construction of downtown improvement project on Main Street and Phase 1 utility improvements in the alleys.
- Design and construction support for the 2018 Sealcoat project.
- Completed design and construction of 8 roadway improvement projects to address damage from the winter utilizing ~\$4 million in reserves/ERF.
- Completed the improvement to the Wills Booster Station.
- Completed construction of a large diameter water line to extend from the station through the intersection of 3600N and Washington St. South.
- Constructed the illumination of Cheney Drive and intersection between Parkview and North College.
- Constructed signal upgrades to signals on Washington St. North, Falls Ave, Shoshone St. with Local Highway Safety Improvement funds. Constructed signal upgrades to signals solely on the City system: Bridgeview and Poleline Rd, North College Road and Fillmore, Falls and Locust, Falls and Eastland, Washington St. N and Filer, Locust and Filer, Eastland and Filer, Addison E and Elm, Addison E and Locust, Addison E and Eastland, Eastland and Elizabeth.
- Provided City input and assistance during the design and construction of the Addison and Hankins signal.
- Adopted segments of the ISPWC, developed and adopted the pressurized irrigation portion of the specification and made substantial progress on the development portion.

Fiscal Year 2019 Goals:

- Adopt the Transportation Master plan and develop major traffic corridor improvements plan.
- Develop or update the illumination standard, truck capacity map and code
- Support construction of street improvements in the form of reconstruction of Locust St. Eastland South, Zone 7 overlays and street sealing projects. Provide design and construction support for wastewater collections line maintenance programs.

- 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
- Construct bond related sewer trunk line improvements
- Continue to provide engineering support for placement of bicycle facilities.
- Revise industrial user permits as necessary.
- Implement updated City construction standards, spec and drawings.
- Complete the Pressurized Irrigation Master Plan.

Strategic Planning Objectives:

Secure Community

SC2.1.6: Implement a Safe Routes to Schools (or equivalent) program.

- In the interim, the Engineering Tech, Traffic and a Staff Engineer are dedicated to addressing specific and localized requests for improvements.

Accessible Community

AC1.1.3: Implement capacity and multi-modal improvement projects identified in the TMP.

- This is an ongoing task with emphasis in the near term. The anticipated completion date is beyond our planning horizon.

AC1.2.2: The City will continue to expand and connect pedestrian facilities.

- This is an ongoing task. Reconstruction has considered sidewalk and the street budget now includes specifically identified fund for this purpose. Locust Street reconstruction will consider addition of sidewalk.

AC2.1.1: Continue to utilize our current zone maintenance program.

- Engineering supports zone maintenance for Public Works, specifically for streets on project development/bidding and administration of the sealcoat program and of overlays.

AC2.1.3: Maintain traffic signals, illumination, signing, and striping to meet established standards.

- Streets funds include replacement of obsolete signal equipment. Implementation is done in coordination with Engineering.
- Engineering Tech, Traffic currently is dedicated to addressing signals, coordinating updates to striping and some signing.

AC2.2.1: Continue implementation of the ADA Transition Plan by reconstructing or modifying sidewalk curb ramps

- Annually, Staff Engineers design and administer contracts for replacement of ramps through the ITD funding.
- All roadway project of overlay or reconstruction have modified or replaced unacceptable intersection ramps.
- Streets has specific funding to address special request for accommodation. Engineering supports the implementation of the request.

AC2.2.2: Continue to offer the sidewalk replacement 50% grant program, and consider expanding the program to non-residential properties.

- Engineering supports this process by administering the program and providing field verification.

Environmental Community

EC1.4.3: The City will continue to monitor collection systems for odors and mitigate through infrastructure improvements, code modification, education, and community partner relationships.

- A large odor control project is currently in design for the Grandview trunk line
- The Environmental Engineer continues to work with the WWTP operators, Jacobs Engineering, and the industries to address odor issues.

EC2.3.4: The City will operate, maintain, and improve its systems to meet federal, state, and local standards and to realize the full utilization/lifespan of the facility.

- Currently, wastewater treatment focus has been towards the revision of the mid-Snake TMDL (Total Maximum Daily Load) document that will substantially impact the new permit for the treatment plant.
- City continues to work closely with DEQ on the transition from EPA jurisdiction of the NPDES (permitting) program to the state program (IPDES)

EC2.2.9: The City will maintain and improve existing non-potable pressurized irrigation facilities.

EC2.3.9: The City will develop and improve SCADA instrumentation and controls for key infrastructure points.

- The current budget includes funds to replace obsolete computers, etc. for the WW treatment plant SCADA system.

Responsible Community

RC7.1.1: The City will develop a Pressurized Irrigation and storm water management plans and appropriate modeling tools.

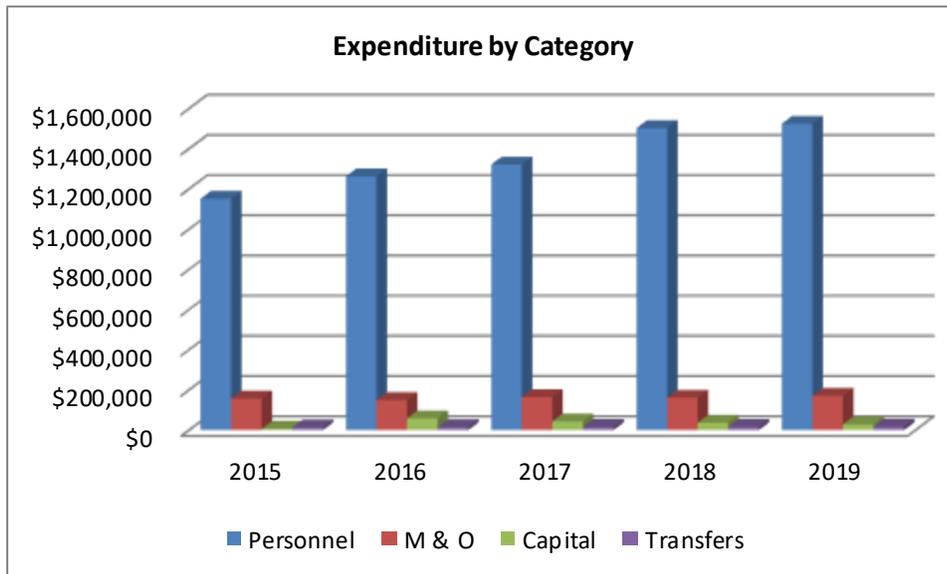
- Engineering project development and construction administration for these project.
- Engineering is currently working on the development of a Pressurized Irrigation Master Plan to assist in targeting the more immediate and productive improvements.

Expenditure by Category - Engineering

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	15.25	15.25	14.25	14.25	14.25	0
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Expenditure Category						
<i>Personnel</i>	\$1,150,404	\$1,262,217	\$1,320,680	\$1,501,863	\$1,523,642	1.45%
<i>M & O</i>	\$156,846	\$149,459	\$163,444	\$160,660	\$169,890	5.75%
<i>Capital</i>	\$6,922	\$58,027	\$42,802	\$36,000	\$28,000	-22.22%
<i>Transfers</i>	\$13,706	\$14,869	\$15,527	\$16,064	\$17,287	7.61%
Subtotal	\$1,327,878	\$1,484,572	\$1,542,453	\$1,714,587	\$1,738,819	1.41%



Comments:

- The increase in M&O relates to a shift of utility costs resulting from the move to a new City Hall building, in addition to an increase for personnel training.
- Capital: \$28,000 - Vehicle Replacement

City of Twin Falls
Departmental Summary and Description
Parks Department

Department Description:

The Parks Department is responsible for the care and maintenance for over 1,500 acres in over 80 public areas including parks, underdeveloped land, playgrounds, ball-fields, a swimming pool, two splash pads, buildings, facilities, parking lots, and landscape areas throughout the community. In addition, the parks department maintains over 7.6 miles of canyon rim trail, close to 30 miles of dirt trail in Auger Falls and Dierkes Lake area, 1.6 miles of trail in Rock Creek canyon as well as trail in several neighborhood parks. There are 22 restrooms in the park system that are cleaned at least twice a day during the summer 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 430 of the 1,500 acres require watering, mowing, spraying, fertilizing. Trash removal is required on all of the 1,500 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. Of the 430 acres that are irrigated, only 34 acres or 11.3% uses domestic water.

Major Objectives:

- Provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan
- Seek opportunities to expand trail systems (Canyon Rim, Rock Creek, Auger Falls, etc.) as a way to promote healthy and active lifestyles
- Identify and make plans to acquire property for a community park, as defined by the Parks & Recreation Master Plan.
- Develop and implement a comprehensive maintenance plan for the City's park and recreation facilities
- Develop and implement a capital improvement plan for desired amenities to existing parks and recreation facilities.
- Work with the development community to acquire future neighborhood park sites that are strategically located to meet the community's needs and the recommendations identified in the Parks & Recreation Master Plan.
- 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

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 2019 Budget Highlights:

- Introduction of Zone Maintenance on parking lots
- Central Irrigation Control Phase II
- Resurface Harmon Park East Tennis Courts
- Cascade Park restroom replacement
- Update Parks Master Plan

To provide maintenance and care for the following parks and City properties:

Neighborhood Parks

Ascension	8 acres
Bennos	2 acres
Blue Lakes Rotary	4 acra
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
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/Splashpad	
Twin Falls Golf Course	116 acres
BMX Park addition	2 acres

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.

Future Parks

Many of the future neighborhood parks are dependent on the development of subdivisions.

- Northeast Twin Falls – 3 acre park in Stoneybrook development
- Northwest Twin Falls – 3 acre park in the Broadmoor development
- 3 acre park in the Silverstone development
- 3 acre park in the Grandview Estates development
- Southwest Twin Falls – 3 acre park in the Calistoga development
- 6 acre park in the Centennial Estates development
- 4 acre park in the Pheasant Meadows development
- 4 acre park in the Sundance development
- 4 acre park in the Wilson Grove development

Snake River Canyon Rim Trail System – Sections from West to East

Washington St. N./Perrine Coulee	1 mile	End of Washington St. N.
Breckenridge	.2 mile	Between Harrison & Fillmore
Breckenridge Estates	.5 mile	Along Canyon Springs Road
Perrine Bridge West	.4 mile	West of the Perrine Bridge
Perrine Bridge East	.6 mile	East of the Perrine Bridge
Blass	.2 mile	Southeast of Perrine Bridge East Section
Pillar Falls	.5 mile	Canyon rim to corner of Eastland/Pole Line
Knievel	.1 mile	North of Knievel's jump site
Centennial	1.4 mile	Shoshone Falls
Quail Ridge	.3 mile	South of Dierkes Lake
Settlers Ridge	.8 mile	Canyon Rim Road off Federation
Preserve Section (Storrer)	1.6 miles	Eastland to Evel Knievel jumpsite

Rock Creek Canyon Trail System

Rock Creek Canyon Parkway	1.6 miles	In Rock Creek Canyon
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

2018 Fiscal Year Accomplishments:

- Received the Arbor Day Tree City USA designation for the 20th 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
- Produced and installed the interpretive signs at Auger Falls with the assistance of the National Guard
- Continued sand slurry, fence repair and maintenance of the canyon rim trail system
- Awarded a contract to conduct a Community Center Feasibility Study

Fiscal Year 2019 Goals:

- Rebuild Harmon Park parking lot
- Develop a parking lot maintenance plan
- Develop park master plans for Harmon Park, Preserve Trail Head and Cascade Park
- Work with development community on implementing Parks and Recreation Master Plan objectives

Strategic Plan Objectives:

Healthy Community

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

HC1.1.1: Seek opportunities to expand the trail system as a way to promote healthy and active lifestyles.

HC1.1.3: Develop and implement a comprehensive maintenance plan for the City's park and recreation facilities

- Task: Develop zone maintenance plan for parking lots
- Task: Continue to maintain zone maintenance plan for trail system

HC1.1.4: Develop and implement a capital improvement plan for desired amenities to existing parks and recreation facilities.

- Task: Develop individual park master plans
- Task: Secure funding to add identified amenities

Accessible Community

AC2.3.1: Develop and implement a zone maintenance program for trails.

- Task: Incorporate zone maintenance system for the entire trail network

AC2.3.2: Enhance trail facilities with support amenities, such as parking, signage, restrooms, benches, water fountains.

- Task: Plan and fund additional parking and restroom at Preserve Trail Head
- Task: Complete signing plan for Canyon Rim Trail

Environmental Community

Objective EC1.4.1: The City will create a tree management and replacement plan to increase tree population and ensure appropriate placement throughout the city to reduce conflicts with infrastructure.

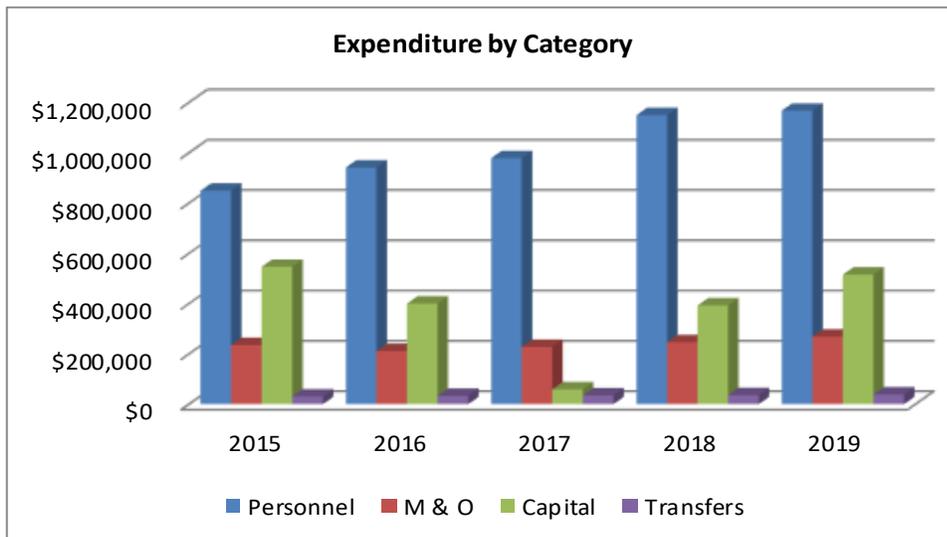
- Task: Continue efforts to replace and add trees to parks. Incorporate tree planting into standards for neighborhood parks.

Expenditure by Category - Parks

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	11.67	11.67	11.67	11.67	0
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Expenditure Category						
<i>Personnel</i>	\$848,944	\$940,924	\$978,643	\$1,149,440	\$1,166,815	1.51%
<i>M & O</i>	\$235,290	\$210,898	\$228,008	\$246,136	\$268,395	9.04%
<i>Capital</i>	\$546,405	\$400,110	\$58,630	\$392,480	\$515,100	31.24%
<i>Transfers</i>	\$30,526	\$33,117	\$34,583	\$35,779	\$38,502	7.61%
Subtotal	\$1,661,165	\$1,585,049	\$1,299,863	\$1,823,836	\$1,988,812	9.05%



Comments:

- The increase in M&O includes additional amounts for motor fuel and electric.
- Capital:
 - \$250,000 - Parking Lot Repair/Maintenance
 - \$ 54,000 - Central Irrigation Control Phase II
 - \$ 50,000 - Dump Truck
 - \$ 30,000 - Widen Sidewalks in Neighborhood Tracts
 - \$ 30,000 - Trail Maintenance
 - \$ 28,000 - Resurface Harmon East Tennis Courts
 - \$ 27,000 - Truck
 - \$ 12,500 - Utility Vehicle
 - \$ 10,000 - Cascase Park - Restroom Replacement
 - \$ 10,000 - Sunway Soccer Complex/First Federal Park Enhancement
 - \$ 10,000 - Develop/Update Parks Master Plan
 - \$ 3,600 - Radios

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 contributes 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 workforce that 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 2019 Budget Highlights:

- Replace outdated and broken athletic equipment

2018 Fiscal Year Accomplishments:

- Installed park signs at Harmon Park and Auger Falls
- Replaced wood on all baseball/softball field backstops

Fiscal Year 2019 Goals:

- Continue to grow our youth sports and leisure programs.
- Develop a plan for replacing equipment.
- Provide staff training opportunities such as seminars and classes.

Strategic Plan Objectives:

Healthy Community

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

HC1.1.1: Seek opportunities to expand trail systems as a way to promote healthy and active lifestyles.

HC1.1.2: Identify and make plans to acquire property for a community park, as defined by the Parks and Recreation Master Plan

HC1.1.3: Develop and implement a comprehensive maintenance plan for the City's park and recreation facilities

HC1.1.4: Develop and implement a capital improvement plan for desired amenities to existing parks and recreation facilities.

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

HC1.2.1: Expand recreation and aquatic programming to meet the needs of our diverse community, including our active adult population (55+)

HC1.2.2: Work with partners to promote programs and services designed to build a culture of well-being and target specific health needs

HC1.2.3: Continue to gain input and respond to public interest and community partners in emerging healthy lifestyle facilities and activities

HC1.3: The City will explore options for creating a community recreation center

HC1.3.1: Work with advisory committee to develop a recreation center feasibility study that identifies community needs and support, potential locations, and potential partners and funding options.

Secure Community

SC2.1.4: The City will enhance child safety through the use of background checks on all coaches and instructors of youth activities

Responsible Community

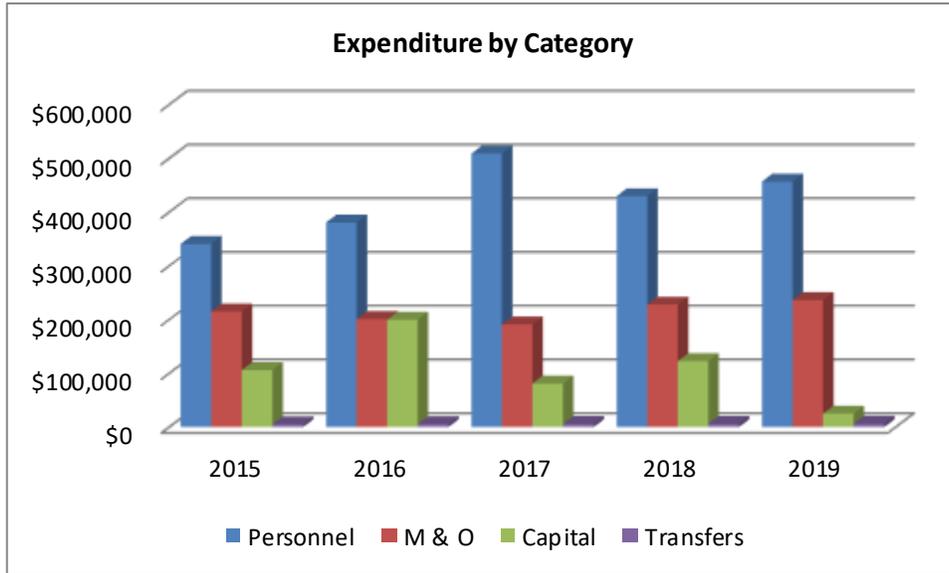
RC2.1.3: The Recreation Department will work with CSI and senior groups to provide recreation opportunities, IE: Active Aging.

Expenditure by Category - Recreation

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	3.33	4.33	4.33	4.33	4.33	0
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Expenditure Category						
<i>Personnel</i>	\$340,698	\$380,562	\$508,792	\$429,445	\$456,504	6.30%
<i>M & O</i>	\$214,869	\$201,040	\$190,754	\$227,661	\$236,261	3.78%
<i>Capital</i>	\$105,983	\$199,671	\$81,003	\$122,500	\$25,000	-79.59%
<i>Transfers</i>	\$5,080	\$5,511	\$5,755	\$5,954	\$6,407	7.61%
Subtotal	\$666,630	\$786,784	\$786,304	\$785,560	\$724,172	-7.81%

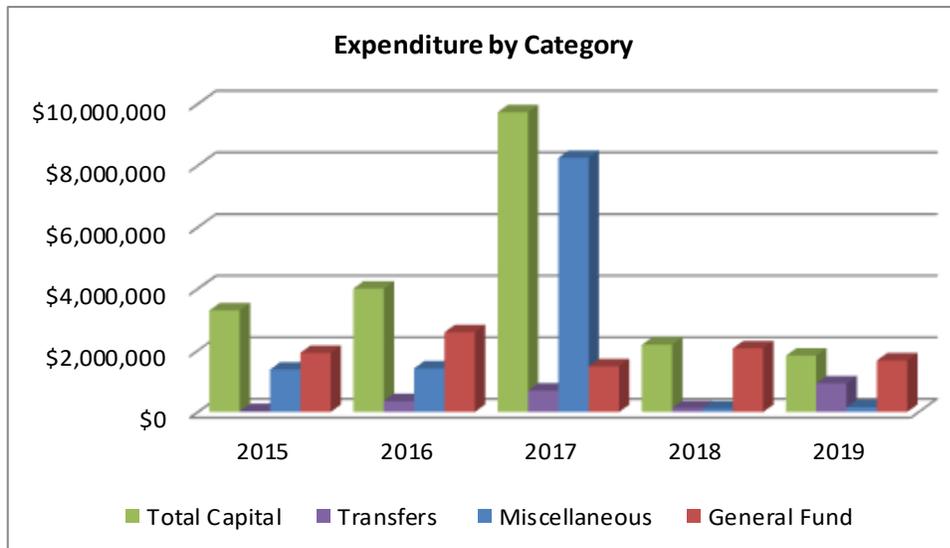


<p>Comments:</p> <ul style="list-style-type: none"> • Capital: \$25,000 - Program Equipment

Expenditure by Category - Capital Improvement

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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<i>General Fund</i>	\$1,918,439	\$2,589,946	\$1,480,071	\$2,063,630	\$1,674,956	-18.83%
<i>Miscellaneous</i>	\$1,377,506	\$1,414,677	\$8,245,857	\$118,477	\$156,192	31.83%
<i>Total Capital</i>	\$3,295,945	\$4,004,623	\$9,725,929	\$2,182,107	\$1,831,148	-16.08%
<i>Transfers</i>	\$28,250	\$355,000	\$691,500	\$124,495	\$929,000	646.21%
Subtotal	\$3,324,195	\$4,359,623	\$10,417,429	\$2,306,602	\$2,760,148	19.66%



Comments:

- Total Capital includes the total for General Fund departments, as well as a miscellaneous amount not associated with General Fund departments. The majority of miscellaneous expenditures for Fiscal Years 2015-2017 were for construction and renovation of a New City Hall and Public Safety Complex. Capital amounts for General Fund departments are also included and shown in individual department narrative tables and graphs.
- Transfers includes \$770,000 of forgone balance funds taken and transferred to the Street Fund for sidewalk construction and road maintenance and overlay projects.

**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 affect 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 centerline 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 our Zone Maintenance Program, Micro PAVER, TransMap, Transportation Master Plan and the 2030 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
- Enhanced ADA access in identified areas

Fiscal Year 2019 Budget Highlights:

- Complete a second Pavement Condition Assessment using LIDAR technology.
- Reconstruct portions of Locust St. N. from Poleline Rd. to Filer Ave. This work will be done in phases over the next few years.
- Continue to offer the Sidewalk Maintenance program.
- Continue the Zone Maintenance program, including chip sealing, fog sealing, and slurry sealing, in Zone 7.

- Continue to use the established Street Department Equipment Replacement Schedule to assist in budgeting for large capital equipment purchases and determining when these purchases need to be made.

2018 Fiscal Year Accomplishments:

- Completed the sixth seal coat season using the Zone Maintenance Program.
- Used the Pavement Condition Index numbers collected by Trans-Map to help guide suitable surface treatments and reconstruction projects 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.
- Began utilizing CityWorks' work order system.

2019 Fiscal Year Goals:

- Work with Engineering and other Public Works departments to move forward with the 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 Department labor 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. In 2019 Trans-Map will drive the City of Twin Falls for the second time.
- Continue to attend relevant training classes to increase job knowledge and skills.
- 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 Department 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.
- Continue to utilize CityWorks.

Strategic Planning Objectives:

Secure Community

SC2.1.5: The City will increase public awareness of safe vehicle, bike and pedestrian practices on trails, shared use paths, bike lanes, and crossings through signage, education and media efforts. ●

Accessible Community

AC2.1.1: Continue to utilize our current zone maintenance program. ●

AC2.1.2: Perform regular Pavement Condition Index (PCI) “Lidar” scans of City streets to track pavement condition changes and to prioritize construction and reconstruction of roadways. ●

AC2.2.3: Maintain traffic signals, illumination, signing, and striping to meet established standards. ●

AC2.2.1: Continue implementation of the ADA Transition plan by reconstructing or modifying sidewalk curb ramps. ●

AC2.2.2: Continue to offer the sidewalk replacement 50% grant program, and consider expanding the program to non-residential properties. ●

AC2.2.3: Develop and implement a sidewalk maintenance plan. ①

AC2.2.4: Maintain roadways and optimize emergency vehicle response during extreme weather and special events. ●

Environmental Community

EC2.2.6: The City will continue partnership and collaboration with the Twin Falls Canal Company to enhance water quality and meet regulations. ●

EC2.2.7: The City will continue the recycling roadway materials using the latest technology and equipment. ●

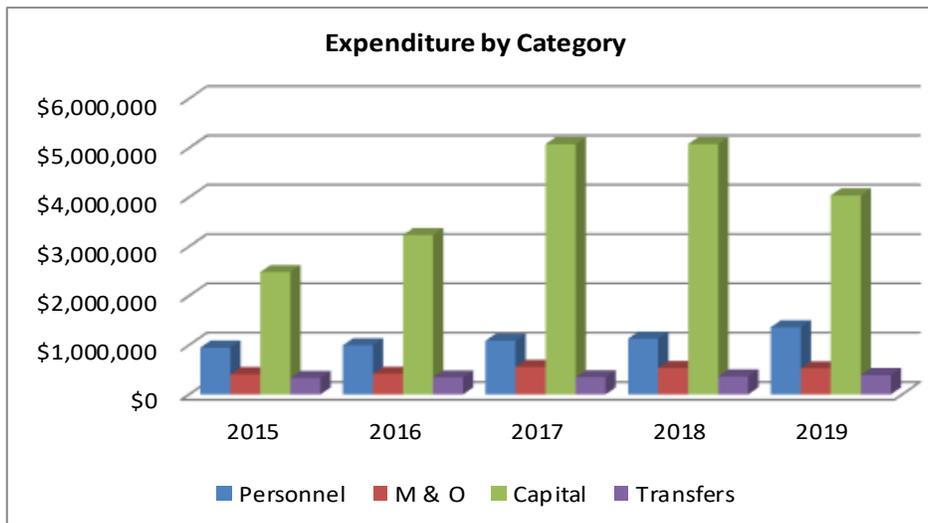
EC2.2.8: The City will reduce the use of salt and sand through replacement of the latest liquid deicing agents, producing a corresponding improvement in air and water quality. ●

Expenditure by Category - Street

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	13	14	14	14	16	2
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Expenditure Category						
<i>Personnel</i>	\$948,489	\$996,831	\$1,089,443	\$1,130,636	\$1,361,970	20.46%
<i>M & O</i>	\$408,694	\$414,889	\$555,902	\$533,698	\$525,968	-1.45%
<i>Capital</i>	\$2,481,482	\$3,230,964	\$5,076,766	\$5,077,770	\$4,034,922	-20.54%
<i>Transfers</i>	\$332,601	\$342,665	\$347,863	\$363,295	\$390,808	7.57%
Subtotal	\$4,171,265	\$4,985,349	\$7,069,974	\$7,105,399	\$6,313,669	-11.14%



Comments:

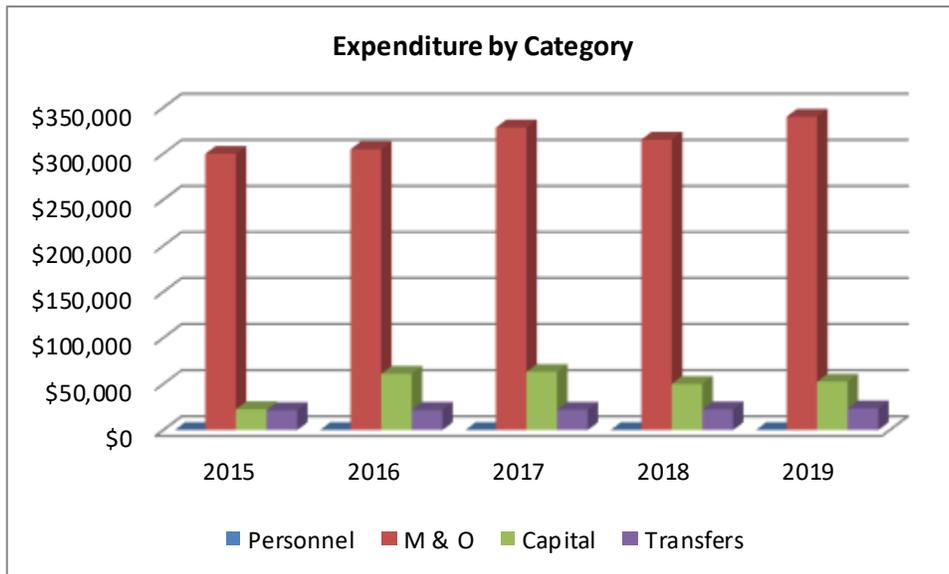
- The increase in Personnel includes the additions of a Street Operator and Street Operator/Concrete Finisher.
- Capital:
 - \$993,002 - Seal Coating - Zone 7
 - \$958,925 - Misc. Road Maintenance and Overlays (\$316,000 - Special Projects (forgone))
 - \$954,000 - Locust Street Construction
 - \$717,995 - Sidewalk Construction Projects (\$454,000 - Special Projects (forgone))
 - \$250,000 - Truck Mounted Air Street Sweeper
 - \$ 85,000 - Lidar Inventory
 - \$ 50,000 - Sidewalk Match Program
 - \$ 20,000 - Signal Opticon Phase Selector Upgrade
 - \$ 6,000 - Battery Backup/UPS - Traffic Lights

Expenditure by Category - Street Lighting

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$299,774	\$304,687	\$328,361	\$315,000	\$340,000	7.94%
<i>Capital</i>	\$22,533	\$61,012	\$63,047	\$50,000	\$52,500	5.00%
<i>Transfers</i>	\$21,511	\$21,784	\$21,880	\$22,328	\$23,327	4.47%
Subtotal	\$343,818	\$387,483	\$413,288	\$387,328	\$415,827	7.36%



Comments:

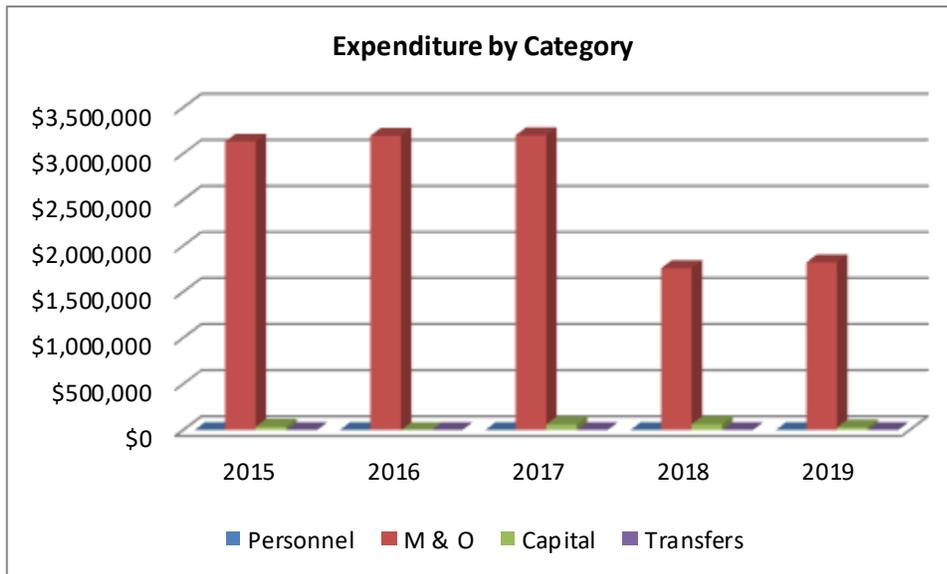
- The increase in M&O includes the addition of electrical line locates.
- Capital: \$52,500 - LED Retrofits/Improvements

Expenditure by Category - Library & Library Operating Funds

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$3,129,709	\$3,193,462	\$3,198,764	\$1,756,321	\$1,818,859	3.56%
<i>Capital</i>	\$37,127	\$0	\$60,000	\$63,000	\$27,600	-56.19%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$3,166,836	\$3,193,462	\$3,258,764	\$1,819,321	\$1,846,459	1.49%



Comments:

- Capital: \$20,000 - Security Camera Update
\$ 7,600 - Network Infrastructure

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 that 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 2019 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
- Construction of a terminal roof replacement for FY 2019

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 new taxi lane and acquisition of a new snow broom. The funding and timing of these improvements are critical in aiding development and maintaining safety.

2018 Fiscal Year Accomplishments:

- The Airport is working with the FAA to rehabilitate Taxiway A; acquire a new airport Fire Truck; complete environmental and design work for taxi lane expansion in the N.E. hangar area and acquire new snow removal equipment.
- Worked with SkyWest Airlines to initiate a fourth daily flight to Salt Lake City.
- Began the rollout of CityWorks computer software to aid in airport operations.
- Updated flooring in the terminal building

Fiscal Year 2019 Goals:

- Install airfield surveillance cameras to enhance operations and security (SC2.1.3)
- Develop utility planning to aid in growth of the N.E. Hangar area (PC3.1.1)(RC7.1.7)
- Continued management of the FAA Capital Improvement Program (AC3.1.2)
- Marketing of air service and airport amenities & businesses (PC3.1)
- Construct phase I of taxi lane expansion in the N.E. hangar area. (AC3.1.3)
- Acquire a new airfield snow broom through the FAA funded capital program. (AC3.1.3)
- Continue to monitor planning by the City and County for compatible land use in the airport environs. (AC3.1.1)

Strategic Planning Objectives:

Secure Community

SC2.1.3: Incorporate new technology to aid in the airport's security and safety systems. ●

SC2.1.7: Maintain security at the airport, including compliance with changing federal regulations ●

Accessible Community

AC3.1.1: Work with the County and City to maintain protective zoning around the airport, restricting incompatible land uses within the areas impacted by airport operations. ●

AC3.1.2: Implement the Airport's FAA Master Plan, Capital Improvement Process, and FAA funded Airport Improvement Program (AIP). ●

AC3.1.3: Implement the Airport FAA Capital Improvement Plan (CIP) for timely maintenance and development projects. ●

AC3.2.1: The City will work closely with air service partners to ensure continued level of service. ●

AC3.2.2: The City will develop strategies to expand passenger air service through both frequency and destinations. ①

Prosperous Community

PC3.1: Improve air service as a critical component to the economic development of the region ●

PC 3.1.1: Expand utilities to support economic development around the airport ②

Responsible Community

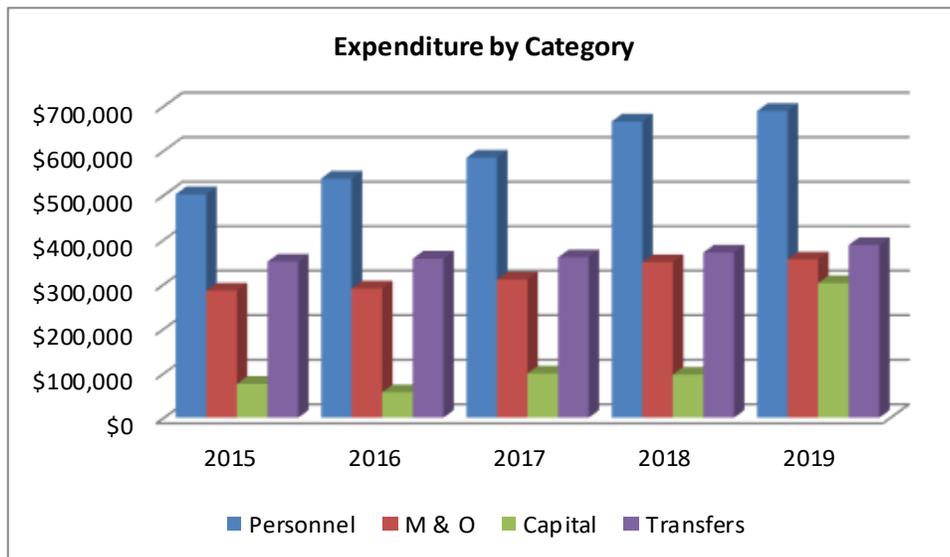
RC7.1.7: The City will review and update the Airport Master Plan as scheduled or as changing circumstances warrant. ❶

Expenditure by Category - Airport

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	7	8.13	8.13	8.5	8.5	0
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Expenditure Category						
<i>Personnel</i>	\$501,833	\$537,000	\$583,983	\$665,247	\$688,967	3.57%
<i>M & O</i>	\$285,484	\$290,143	\$310,492	\$349,221	\$355,361	1.76%
<i>Capital</i>	\$75,906	\$57,092	\$99,430	\$96,500	\$302,000	212.95%
<i>Transfers</i>	\$350,644	\$357,187	\$360,202	\$370,762	\$387,664	4.56%
Subtotal	\$1,213,867	\$1,241,422	\$1,354,106	\$1,481,730	\$1,733,991	17.02%



Comments:

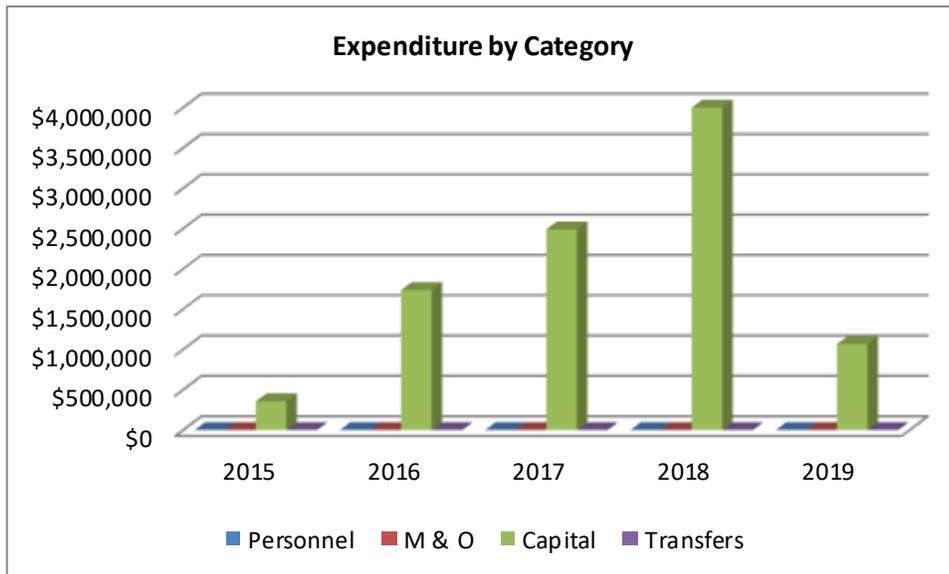
- Capital: \$230,000 - Terminal Roof Replacement
 \$ 35,000 - Surveillance Cameras
 \$ 12,000 - Equipment Tires
 \$ 10,000 - Landscape Design/Upgrade
 \$ 7,800 - Phone System Upgrade
 \$ 5,000 - Restaurant Equipment/Improvements
 \$ 2,200 - Microsoft Surface Pro

Expenditure by Category - Airport Construction

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Capital</i>	\$356,663	\$1,736,949	\$2,488,442	\$4,000,000	\$1,066,000	-73.35%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$356,663	\$1,736,949	\$2,488,442	\$4,000,000	\$1,066,000	-73.35%



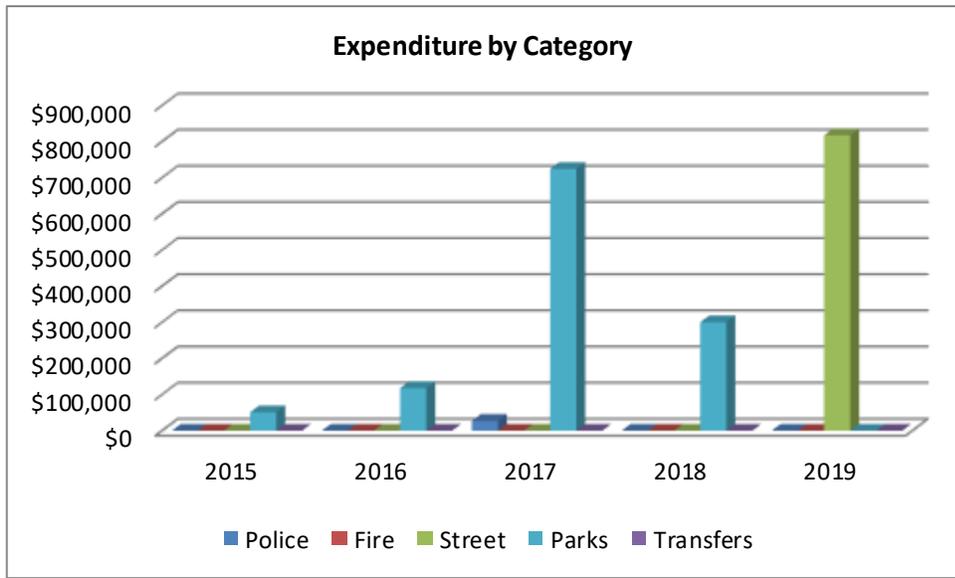
Comments: <ul style="list-style-type: none"> • Capital: \$1,066,000 - Construction Projects
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Expenditure by Category - Impact Fee

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Capital						
<i>Police</i>	\$0	\$0	\$26,981	\$0	\$0	*****
<i>Fire</i>	\$0	\$0	\$0	\$0	\$0	*****
<i>Street</i>	\$0	\$0	\$0	\$0	\$817,143	*****
<i>Parks</i>	\$50,874	\$117,492	\$724,032	\$300,000	\$0	-100.00%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	*****
Subtotal	\$50,874	\$117,492	\$751,013	\$300,000	\$817,143	172.38%



Comments:

- Capital: \$817,143 - North College Road Construction

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. The Department also operates and maintains all pressurized irrigation pump stations and helps 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 are in the supply system and 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 21st in 2014, so we are seeing a change for the better.
- Continue to work with EPA and DEQ to ensure the City stays current 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 associated costs.
- Look at ways to add a 5-10 million-gallon storage reservoir and booster station in the Northwest section of the City in order to ease the load on the 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 2019 Budget Highlights:

- Updating our PI Master Plan
- Begin Design/Construction plans for South Well #5

2018 Fiscal Year Accomplishments:

- Wills Pump Station Construction completion
- Started design for the South Well # 5
- Purchased new Canyon Springs Hypochlorite station

Fiscal Year 2019 Goals:

- Start first phase of construction for Well #5
- Continue working on, adding, or enlarging pressurized irrigation systems
- Evaluate pumps and their useful lifecycle in the system to replace what needs replaced
- Get real-time feedback from our larger PI stations via communications to keep down time to a minimum
- Keep preventive maintenance programs going to prevent downtime.
- Maintain at least 10% water reserve during peak day demand
- Continue to work on the wellhead protection program with other cities and counties
- Continue to work with the Twin Falls County Groundwater Advisory Committee to insure our groundwater is protected in the future
- Continue to 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
- Construction of Castlewood/Perrine PI station

Strategic Plan Objectives:

Environmental Community

EC2.1.1: The City will optimize currently owned surface water rights and explore additional areas throughout the city to convert to pressure irrigation systems.

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

EC2.3.4: The City will operate, maintain, and improve its systems to meet federal, state, and local standards and to realize the full utilization/lifespan of the facility.

EC2.3.5: The City will maintain effective emergency response capability in the case of failed infrastructure or natural disaster.

EC2.3.9: The City will develop and improve SCADA instrumentation and controls for key infrastructure points.

EC2.3.11: The City will develop and enhance current and future regional partnerships for water conservation and water/wastewater quality efforts.

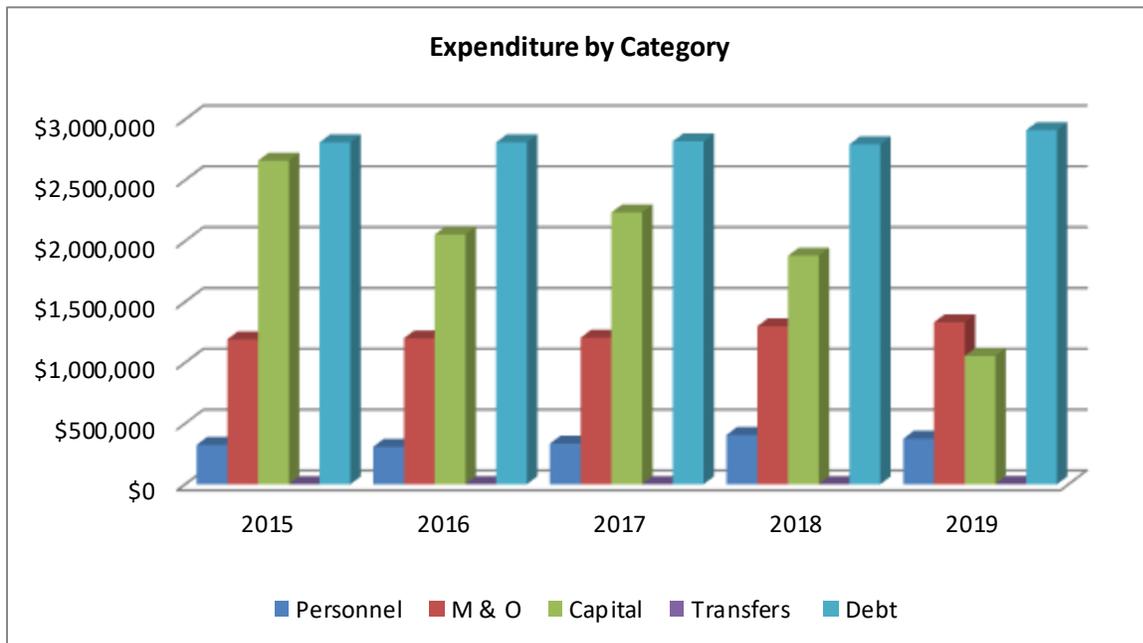
EC2.1.1: The City will optimize currently owned surface water rights and explore additional areas throughout the city to convert to pressure irrigation systems.

Expenditure by Category - Water Supply

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	4	4	4	4	4	0
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Expenditure Category						
<i>Personnel</i>	\$325,113	\$309,012	\$333,905	\$406,675	\$374,926	-7.81%
<i>M & O</i>	\$1,190,905	\$1,200,170	\$1,204,579	\$1,299,094	\$1,331,215	2.47%
<i>Capital</i>	\$2,660,079	\$2,053,497	\$2,234,936	\$1,880,000	\$1,055,000	-43.88%
<i>Debt</i>	\$2,811,233	\$2,810,625	\$2,819,094	\$2,794,891	\$2,911,206	4.16%
<i>Transfers</i>	\$2,258	\$2,450	\$2,558	\$2,646	\$2,847	7.61%
Subtotal	\$6,989,588	\$6,375,755	\$6,595,072	\$6,383,305	\$5,675,194	-11.09%



Comments:

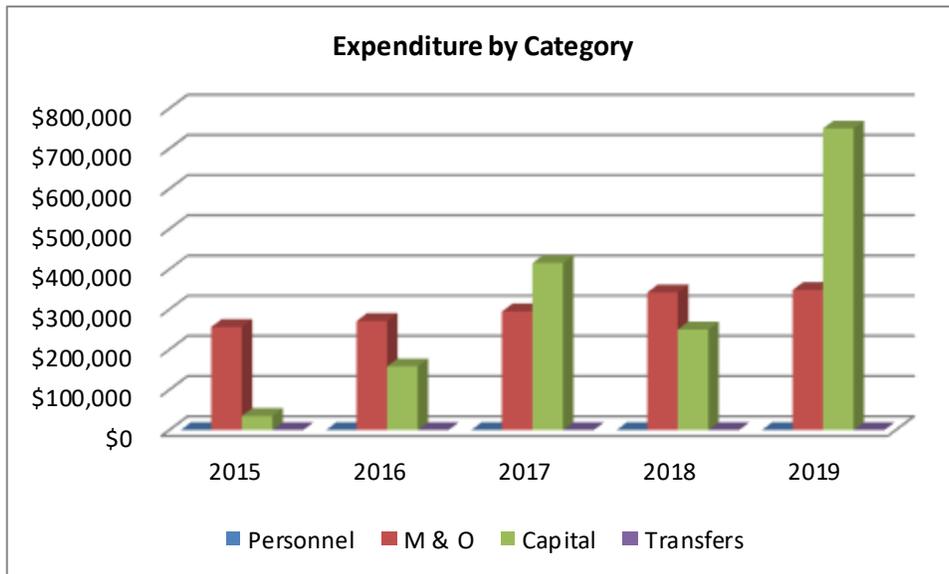
- Capital: \$750,000 - Well #5 (South) - Design and Build
- \$100,000 - Hankins Pump Station - Hypochlorite Equipment
- \$100,000 - Hankins Pressure Zone Expansion
- \$ 50,000 - Check/Replace Valve Vaults - Blue Lakes
- \$ 25,000 - New Airport Well - Engineering
- \$ 15,000 - Tank Maintenance
- \$ 15,000 - Air Fiber - PD to Hankins, PD to Well 3

Expenditure by Category - Pressurized Irrigation

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$256,432	\$270,978	\$295,112	\$342,339	\$348,450	1.79%
<i>Capital</i>	\$34,844	\$158,345	\$415,465	\$250,000	\$750,000	200.00%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$291,276	\$429,324	\$710,577	\$592,339	\$1,098,450	85.44%



Comments:

- Capital: \$600,000 - Castelwood/Perrine Station and Piping
- \$100,000 - Sunway Pump Station
- \$ 50,000 - Cradlepoints/SCADA

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

Department Description:

Water Distribution's responsibilities are to maintain the roughly 400 miles of the City's water distribution network. This includes repairing all water breaks in sizes ranging from ¾" lines up to and including 42" mains. The Department works a 40-hour workweek on 10-hour workdays with a split crew to cover the full workweek Monday thru Friday. We have an operator on call after hours to cover any water related problems 24/7. We handle approximately 4,800 calls for service each year, 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 responsible for the irrigation water and all pressurized irrigation distribution system maintenance. Areas maintained by the department include cross-connection, replacing broken gate valves, installing all new meters and meter replacement, all maintenance on the distribution system, sterilizing and sampling all new water mains installed by the Water Department for growth to the city and reviewing all the new potable and pressurized irrigation distribution system plans. This department is also part of the zone maintenance program, which currently is replacing or contracting out the replacement of old and undersized infrastructure within 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 is completed in a zone-type maintenance program that helps with work directives and keeps conflicts with other departments work to a minimum
- Our metering system will stay up to date and meters will read accurately to Get the most revenue/return on our investments

Fiscal Year 2019 Budget Highlights:

- Purchase needed replacement equipment and vehicles to keep the fleet up-to-date
- Retrofit 1,600 meters to accurately calculate customer usage to increase revenue
- Promote water conservation and backflow protection

- Hire another operator to help maintain the City of Twin Falls water system

2018 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 to recover lost revenue (\$310K)

Fiscal Year 2019 Goals:

- Continue the meter replacement program to replace old inaccurate meters 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
- 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 Plan Objectives:

Environmental Community

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

EC2.3.4: The City will operate, maintain, and improve its systems to meet federal, state, and local standards and to realize the full utilization/lifespan of the facility.

EC2.3.5: The City will maintain effective emergency response capability in the case of failed infrastructure or natural disaster.

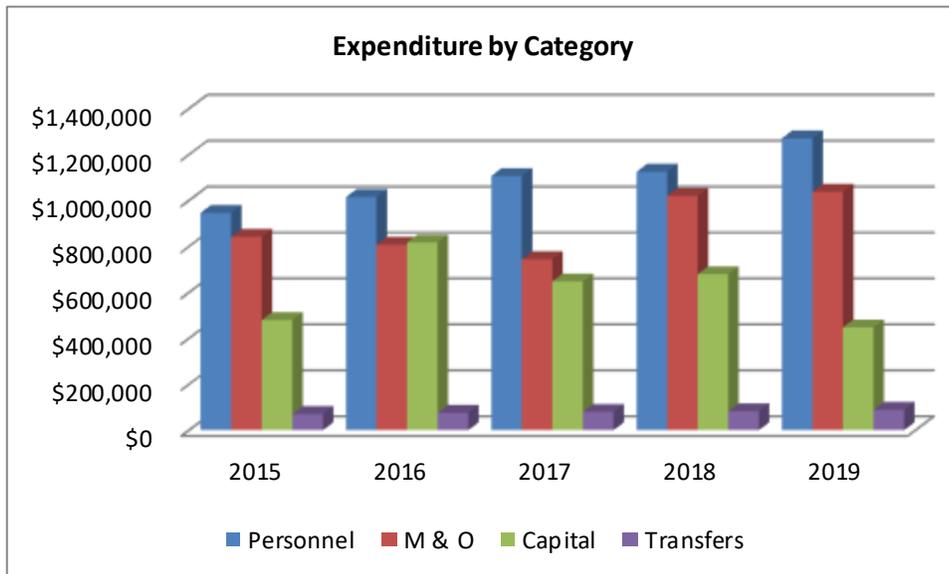
EC2.3.9: The City will develop and improve SCADA instrumentation and controls for key infrastructure points.

Expenditure by Category - Water Distribution

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	15	15	15	15	16	1
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Expenditure Category						
<i>Personnel</i>	\$945,616	\$1,014,391	\$1,105,857	\$1,124,594	\$1,269,972	12.93%
<i>M & O</i>	\$841,063	\$807,104	\$744,098	\$1,019,251	\$1,036,981	1.74%
<i>Capital</i>	\$478,807	\$816,780	\$647,225	\$678,495	\$447,000	-34.12%
<i>Transfers</i>	\$69,710	\$75,551	\$78,896	\$81,625	\$87,837	7.61%
Subtotal	\$2,335,196	\$2,713,826	\$2,576,076	\$2,903,966	\$2,841,790	-2.14%



Comments:

- The increase in Personnel includes a new Operator.
- Capital:
 - \$225,000 - Meter Replacement
 - \$100,000 - Line Replacement
 - \$ 38,000 - Meter Reader Service Truck
 - \$ 27,000 - ADA Ramp Replacement
 - \$ 20,000 - Repave Parking Lot/Stormwater Retention
 - \$ 15,000 - Trimble GPS Unit
 - \$ 8,000 - Line Locator
 - \$ 5,200 - Pipe Superfreeze Unit
 - \$ 4,600 - Phone System Upgrade
 - \$ 4,200 - Handheld Compactor

City of Twin Falls
Departmental Summary and Description
Utility Billing

Department Description:

Utility Billing 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 affecting billed amounts, water usage and conservation methods, as well as various payment options that are available.

These duties encompass the reading of the meters, working with Water Department personnel assigned to Utility Billing 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; arranging 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:

- To provide excellent service by meeting the needs and concerns of the citizens we deal with, keeping their faith and trust in the City intact, and restoring it when that trust has been damaged
- To read and maintain, through the personnel we work with, the City's water meters
- 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 efforts 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. The modified statement will include a rate structure that will be more transparent regarding the charges assessed and the components of those 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.

Fiscal Year 2019 Budget Highlights:

- Credit Card Processing Fees related to the shift in the online bill payment services made in October 2012 have grown by approximately 6.8% over the 2017 fiscal year amount as citizens have continued 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. These service fees continue to be tracked and reported under this category, and reflects cost offset of revenue item for similar fees.
- Continue the 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 is currently allowing 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 citizens access to their own meter so they can track and observe the usage themselves.
- Work with the City Accounting Specialist and IT staff to begin offering online utility account sign up and discontinuance forms. This process will improve customer service by allowing access to the process on nights and weekends, and allow us to better manage the account sign up process by enforcing the requirements for all necessary information prior to establishing an account.

2018 Fiscal Year Accomplishments:

- Established 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 that are performed in Utility Billing, adding value to this departments functions for the overall base of citizen and staff customers we serve. It is showing promise to reduce the burdens of paper filing and storage of the payment coupons, as well as the ability to 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.
- 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 are placed on the 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 charges, etc.
- 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 Billing procedures and software use 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., Initiative RC1.2., Objective RC1.2.B, 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,

allowing for additional pieces which have been developed to be included from each department of the City as necessary

- Prepared and launched a pilot program of smaller cart sizes to allow for less expensive monthly garbage and recycling service for those who qualify. This process continues with the vision that by end of FY 2019 we will have a firm plan in place and be offering these cart size options city-wide.
- Negotiated and are working with the City Council and PSI, a plan to manage recycling processing costs to place a “participation cap” on cost per ton at \$100 for such processing. As the market for recyclable material fluctuates and costs move, we hope to position the City of Twin Falls to step back in at the \$100 per ton cost level and below to reenter the recycle stream. Continual monitoring and monthly reports to Council will help us to retain the education on how and what to recycle, and then keep us ready to send material into the recycling market as the price for processing reaches the level chosen. The plan calls for sending this material to the landfill at present, and until the processing costs drop to the defined level for our participation.

Fiscal Year 2019 Goals:

- Continue drafting written policies that will document handling of various account and Utility Billing fee and account management issues
- 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
- 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 through the “pilot program” to test, and more fully incorporate, a smaller cart size option for those residents throughout the City who do not generate a full 95 gallon cart of trash each week. This process is being developed alongside the ongoing effort to increase recycling and reduce the contamination, and the offering of pricing for additional carts for garbage and recycling for citizens with needs greater than the standard “one of each” service.

Strategic Planning Objectives:

Environmental Community

EC2.2.3: The City will evaluate its recycling program while exploring further opportunities to expand similar types of programs. ●

- Although this objective is not 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

RC1.2.4: The City will take advantage of other communication tools to improve customer outreach and to solicit customer feedback. ●

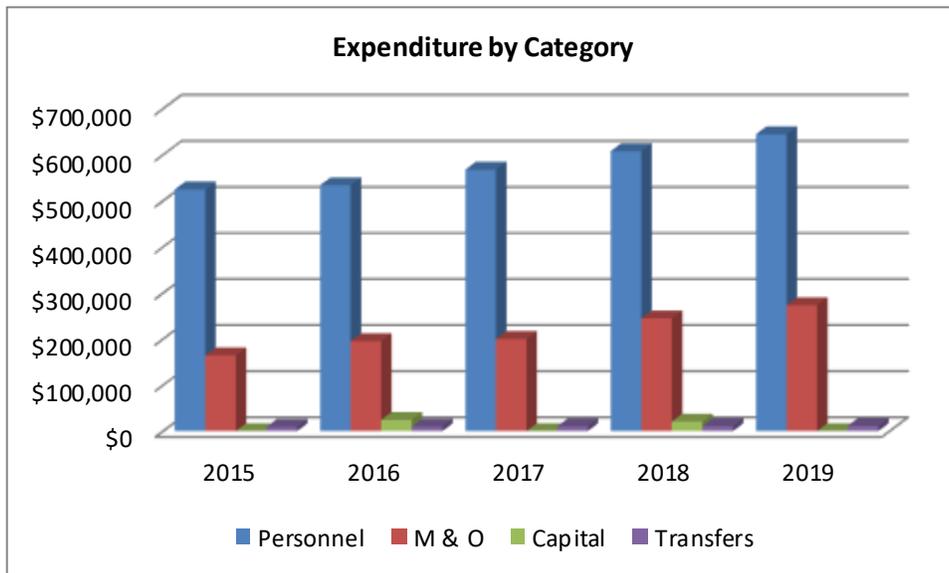
- Coordinate with Parks and Rec., and City PIO to update information for each printing of the “Welcome Packet”; continue to review design format and update as necessary, distribute with each new utility account opened, continue to identify additional target groups for delivery of the information

Expenditure by Category - Utility Services

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	8.75	8.75	8.75	8.75	8.75	
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Expenditure Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
<i>Personnel</i>	\$524,475	\$533,447	\$567,277	\$607,539	\$643,992	6.00%
<i>M & O</i>	\$164,169	\$195,003	\$199,917	\$244,600	\$273,000	11.61%
<i>Capital</i>	\$0	\$24,216	\$0	\$20,600	\$0	-100.00%
<i>Transfers</i>	\$8,875	\$9,628	\$10,054	\$10,402	\$11,193	7.61%
<i>Debt</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$697,519	\$762,294	\$777,249	\$883,141	\$928,186	5.10%



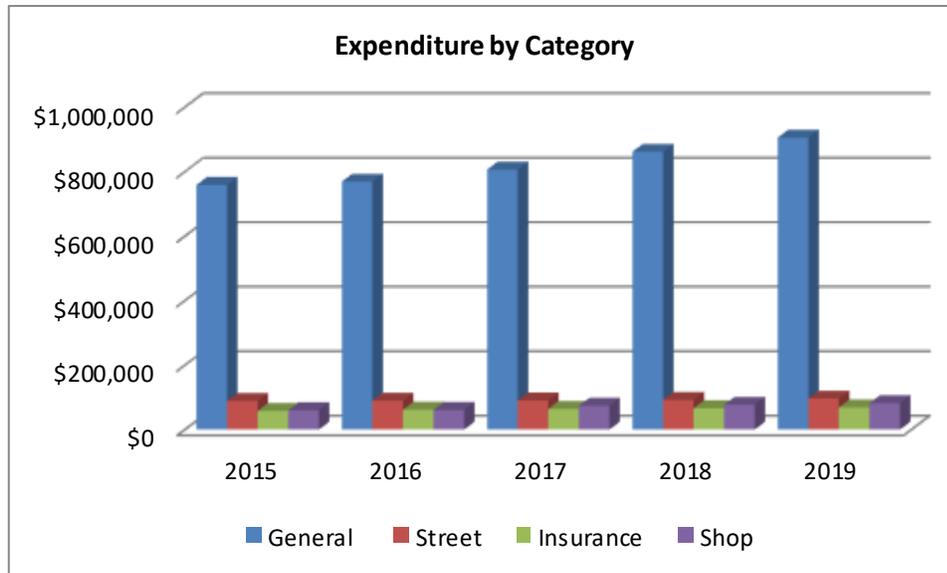
Comments:

- The increase in M&O includes additional credit card processing fees.

Water Transfers

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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Transfer to:						
<i>General</i>	\$758,669	\$768,304	\$805,854	\$861,074	\$904,685	5.06%
<i>Street</i>	\$88,342	\$89,464	\$89,858	\$91,700	\$95,800	4.47%
<i>Insurance</i>	\$57,527	\$61,274	\$63,750	\$66,189	\$68,175	3.00%
<i>Shop</i>	\$60,158	\$60,922	\$73,537	\$76,478	\$81,631	6.74%
Subtotal	\$964,696	\$979,964	\$1,032,998	\$1,095,441	\$1,150,291	5.01%



City of Twin Falls
Departmental Summary and Description
Wastewater Collections

Department Description:

The primary purpose of the wastewater collection system is to transport 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 250 miles of sewer line ranging in size from four to forty-eight inches in diameter, over five thousand manholes, six pumping stations, two measure 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, inspection of new construction and existing infrastructure, zone maintenance and dig line locates.

Major Objectives:

- To continue to emphasize customer service through efficient preventative maintenance of the collection and storm water systems by continuing to consistently provide prompt, courteous and professional service to our customers.
- 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 the high level of competence on all departmental functions and equipment.
- Advance department technology to automate and improve internal processes and data collection and 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:

- A properly functioning system providing a trouble free service to all of our customers
- Trained and certified department leaders
- Use of advanced technology and data collection will help improve Department efficiencies and direct Zone Maintenance activities

Fiscal Year 2019 Budget Highlights:

- Increases in most 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 become licensed
- All employees cross train in not only wastewater but also storm water maintenance
- Continued training on GPS unit to collect MH and storm water locations invert data

2018 Fiscal Year Accomplishments:

- Two employees became NASSCO/PACP certified
- Sent one additional operator to become NASSCO/PACP certified
- Continued GPS training
- Phase 1 and 2 of clinic line completed
- Completed the storm water project on Sherry Circle. 860' of 12" C900 and four new storm structures installed
- 45 manhole lids replaced with manhole rehab equipment
- We are implementing a new program called Rubber Form which improves the drivable road surface by attaching a rubber disk to the MH lids that are low. We can use them in high traffic areas or where future road construction makes it not cost effective to raise with the Manhole rehab equipment.
- Replaced coulee crossing on Addison

Fiscal Year 2019 Goals:

- Continue to gather more information on storm water outfalls and improve our mapping (EC2.3.8)
- Ensure all sewer lines and related storm structures in Zone 6 are in proper working order in advance of yearly seal coat applications (EC2.3.7)
- Hydro clean all lines within the system annually to continue to provide mainly trouble free service to our customers (EC2.3.4)
- Provide a safe and positive work environment for Department personnel (IO1.2.1)
Replace 50 manholes outside of zone work (EC2.3.4), (EC2.3.7)
- Continue to train and gain certifications and continue to implement City works and GPS data (EC2.3.6), (EC2.3.8)
- Being more proactive in lieu of new storm water regulations (EC2.3.4), (EC2.2.6)
- Replacement on Les Schwab sewer line to begin on 4/23/18 (EC2.3.4)

Strategic Planning Objectives:

Environmental Community

EC2.1.1: The city will explore establishing noise limits including road noise, sewer lids and limiting construction activities to certain hours.

EC2.2.5: The city will expand Auger Falls capacity to include reclaimed wastewater and explore additional opportunities for TSS ponds.

EC2.2.6: The city will continued partnership and collaboration with Twin Falls Canal Company to enhance water quality and meet regulations.

EC2.3.1: The city will continue to develop budgeting strategies in order to fund infrastructure projects.

EC2.3.4: The city will operate, maintain, and improve its system to meet federal, state, and local standards and to realize the full utilization/ lifespan of the facility.

EC2.3.5: The city will maintain effective emergency response capability in the case of failed infrastructure of natural disaster.

EC2.3.6: The city will continually evaluate system efficiency and make improvements when appropriate.

EC2.3.7: The city will continue to appropriately fund the zone maintenance program and support workloads through adequate staffing/contracting levels.

EC2.3.8: The city will increase the support and development of GIS/City works.

EC2.3.11: The city will develop the enhanced current and future regional partnerships for water conservation and water/wastewater quality efforts.

EC2.3.12: The city will continually evaluate physical facility needs and capitalize on land acquisition opportunities as they arise and implement projects to address needs.

EC2.3.13: The city will implement projects that enhance potable water conservation and water/wastewater quality efforts.

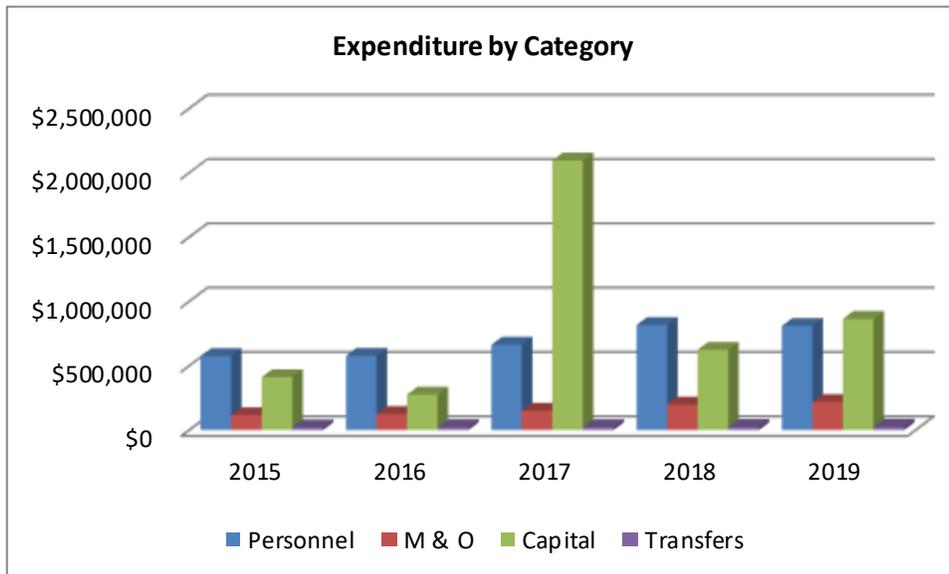
EC2.3.14: The city will implement projects recommended in infrastructure plans.

Expenditure by Category - Wastewater Collection

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	8.75	8.75	8.75	8.75	9.75	1
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Expenditure Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
<i>Personnel</i>	\$574,717	\$576,073	\$ 663,171	\$817,508	\$809,414	-0.99%
<i>M & O</i>	\$116,078	\$124,051	\$ 149,888	\$197,351	\$218,100	10.51%
<i>Capital</i>	\$411,263	\$275,104	\$ 2,095,049	\$623,625	\$865,000	38.71%
<i>Transfers</i>	\$20,541	\$22,284	\$ 23,271	\$24,076	\$25,908	7.61%
Subtotal	\$1,122,599	\$997,512	\$2,931,378	\$1,662,560	\$1,918,422	15.39%



Comments:

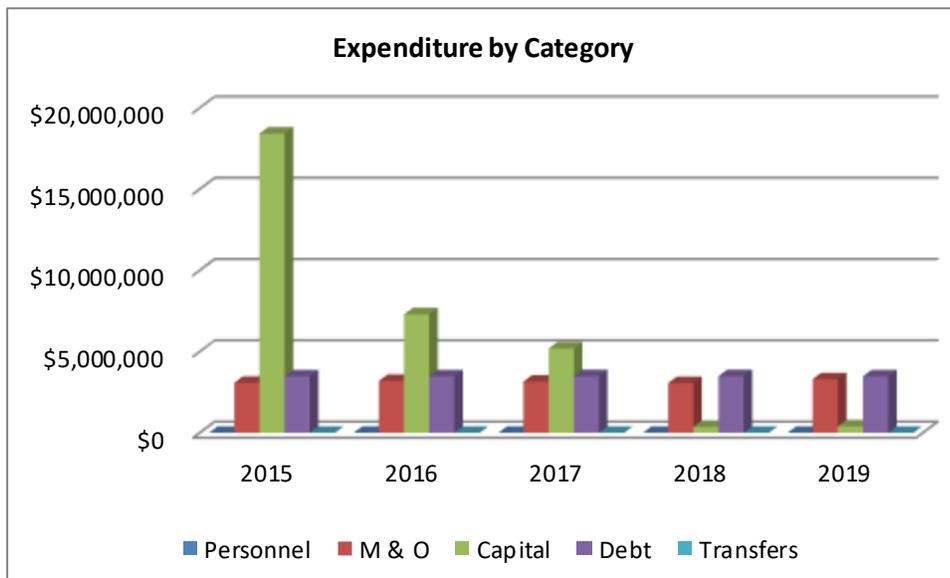
- Personnel includes a new Operator.
- Capital:
 - \$315,000 - Mainline Upgrades
 - \$250,000 - Jet Truck
 - \$110,000 - Excavator
 - \$ 50,000 - Madrona/Lynwood Pre-Design & Easements
 - \$ 48,000 - Albion Sewer Design
 - \$ 45,000 - Sewer Model Flow Calibration
 - \$ 20,000 - Parking Lot Drainage/Retention
 - \$ 15,000 - Trimble GPS Unit
 - \$ 12,000 - Weather Station

Expenditure by Category - Wastewater Treatment

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$3,076,789	\$3,197,296	\$3,148,895	\$3,056,029	\$3,299,369	7.96%
<i>Capital</i>	\$18,417,168	\$7,295,177	\$5,184,872	\$360,000	\$400,000	11.11%
<i>Debt</i>	\$3,481,347	\$3,481,230	\$3,485,746	\$3,485,357	\$3,481,781	-0.10%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$24,975,304	\$13,973,703	\$11,819,513	\$6,901,386	\$7,181,150	4.05%



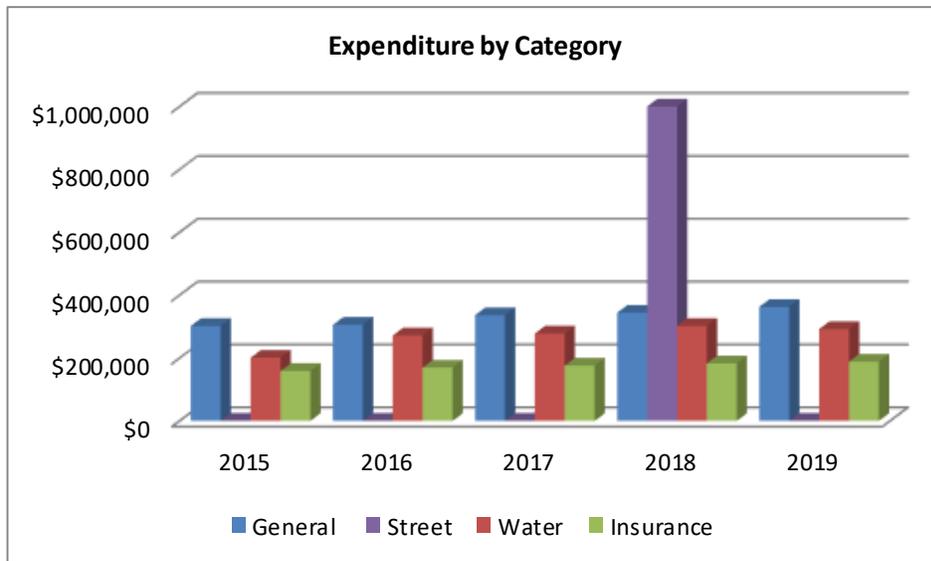
Comments:

- Capital: \$210,000 - Digester Boiler Replacement
 \$ 75,000 - SCADA Upgrade
 \$ 60,000 - Small Capital Items
 \$ 55,000 - Independent Meat Lift Station - Pre-Design, Cost Analysis

Wastewater Transfers

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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Transfer to:						
<i>General</i>	\$301,657	\$305,488	\$336,001	\$343,879	\$362,135	5.31%
<i>Street</i>	\$0	\$0	\$0	\$1,000,000	\$0	-100.00%
<i>Water</i>	\$200,867	\$271,405	\$277,670	\$301,999	\$291,846	-3.36%
<i>Insurance</i>	\$158,932	\$169,266	\$176,104	\$182,841	\$188,326	3.00%
Subtotal	\$661,456	\$746,159	\$789,775	\$1,828,719	\$842,307	-53.94%



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 Billing Department:

- Billing all active accounts within the City on a monthly basis
- Monitoring all accounts for delinquencies and past due collections
- Working with the entities that perform collection activities on past due accounts to achieve maximum effectiveness on collecting delinquent accounts
- Interacting with all citizens to assure the highest level of customer satisfaction and open communication that may be attained.

Major Objectives:

- To provide excellent service to the citizenry.
- To support and maintain, through the personnel we work with, the City's garbage and recycling services at the highest level. Our daily work is directed toward maintaining the reliability and trouble-free operation of the garbage and recycling services for which we function as a main contact
- To provide the related billing operation for sanitation services as described under Utility Billing

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 for sanitation services, including ongoing work toward a modified billing statement which will be more clearly understandable and provide a rate structure that will be more transparent regarding the charges assessed
- 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 billing
- Continue 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 2019 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 process now includes monitoring the world and national recycle markets and shifting demand, along with requirements for less contamination and the viability of various components included in the recycle material stream. We will continue to work at 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 2018
- Work with PSI on the continuing 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 monitored 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

2018 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
- 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 2019 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
- Continue 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

EC2.2.3: The City will evaluate its recycling program while exploring further opportunities to expand similar types of programs. ●

- Although this objective is not 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

RC1.2.4: The City will take advantage of other communication tools to improve customer outreach and to solicit customer feedback. ●

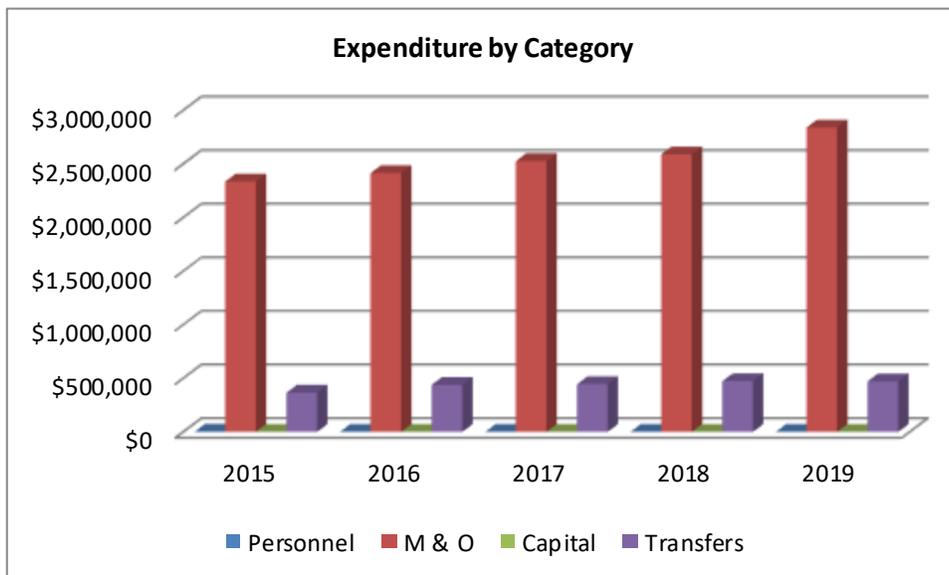
- Coordinate with Parks and Recreation and City PIO to update information, assemble information to include, review design format and gather info to assemble, and continue to distribute with each new utility account opened. The pamphlet was developed under the direct supervision of the City PIO and distribution began in February of 2017. Refined version continues to be distributed. 2019 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 have developed, and are developing, modular pieces that can be included in the original “Welcome Home” pamphlet as designed

Expenditure by Category - Sanitation

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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Expenditure Category						
<i>Personnel</i>	\$1,706	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$2,334,947	\$2,413,932	\$2,526,419	\$2,587,855	\$2,838,084	9.67%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfers</i>	\$364,908	\$437,872	\$445,119	\$473,009	\$470,391	-0.55%
<i>Other</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$2,701,562	\$2,851,804	\$2,971,538	\$3,060,864	\$3,308,475	8.09%



Comments:

- The increase in M&O results from additional Recycling (PSI) and Landfill costs.

City of Twin Falls
Departmental Summary and Description
Golf Course

Department Description:

Twin Falls Golf Club (formerly known as Twin Falls Municipal Golf Course “Muni”) is a par 68, 18-hole course that includes a driving range, practice putting green, pitching green, clubhouse, snack bar and pro shop. In the past several years, improvements have been made to the course making it more challenging, yet fun to play. Beginning in 2012, the PGA Golf Professional at the Twin Falls Golf Club took over complete management duties to operate the golf course. Local PGA Golf Professional Steve Meyerhoeffer manages the operations of the course.

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 golfers in the Magic Valley. The golf course is open year round dependent on the weather. Over the past seven years, the course’s own fund raising tournament has generated \$90,000 for improvements at the golf course. Tee boxes have been re-built, the driving range area was upgraded for year-round use, improvements on several cart paths were completed, the restroom behind # 5 green was improved, additional sand was added to the bunkers, and many new 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 fundraising tournament for the betterment of the course

The Outcomes of our Investment will be:

- A high quality golf 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 outdoors
- Improve player’s quality of life
- Provide a safe and clean environment for residents and visitors to enjoy while playing golf

Fiscal Year 2019 Goals:

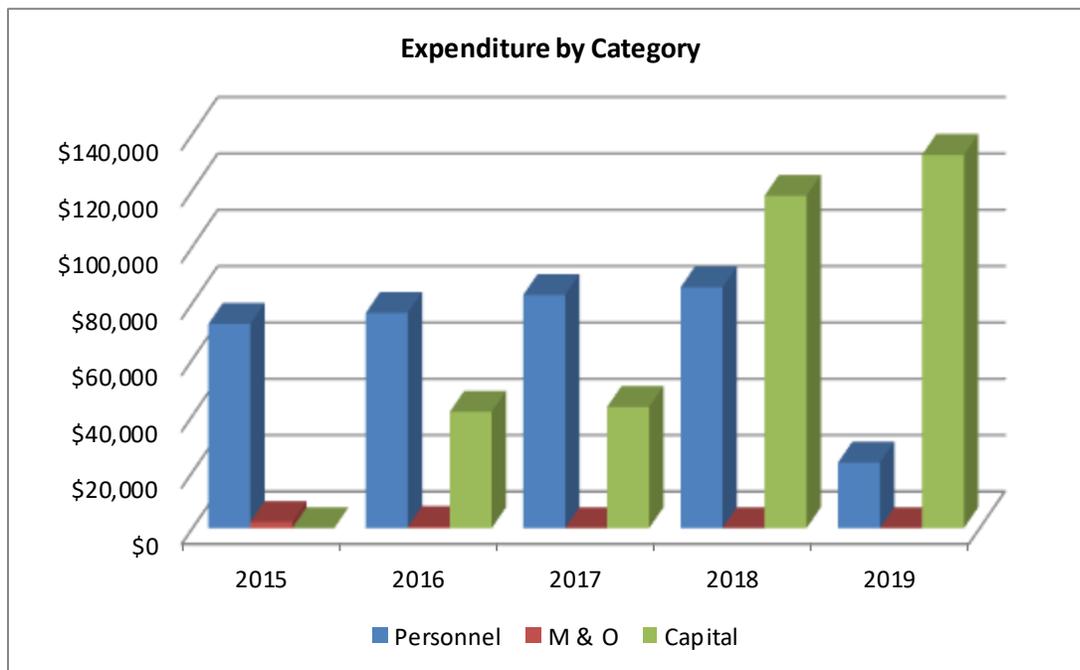
- Continue to promote the golf course as an asset to the community of Twin Falls
- Replace aging bridges on the course
- Upgrade clubhouse to meet current ADA Standards, including the restrooms, sales counter, and parking lot
- Add a storage shed to protect and store City owned mowers and equipment

Expenditure by Category - Golf

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE	1	1	1	1	0.25	-0.75
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Expenditure Category						
<i>Personnel</i>	\$72,495	\$76,424	\$82,760	\$85,488	\$23,293	-72.75%
<i>M & O</i>	\$2,177	\$373	\$0	\$0	\$0	0.00%
<i>Capital</i>	\$0	\$41,258	\$43,018	\$117,995	\$132,500	12.29%
Subtotal	\$74,672	\$118,055	\$125,778	\$203,483	\$155,793	-23.44%



Comments:

- Capital: \$120,000 - Storage Building
\$ 12,500 - Utility Vehicle

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 has been operating the facility since April 2017 when it took over management from the YMCA.

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
- Continue to grow current program offerings and add new programs that will continue to expand City Pool usage.
- Collaborate with different community organizations to provide aquatic programs that engage the 60 & older population and promote a healthy lifestyle.

The Outcomes of our Investment will be:

- Personal Benefits:
 - Parks and Recreation facilities contribute to a balanced and meaningful life; fitness and recreation opportunities improve and maintain our personal health and wellness; regular physical activity is one of the best methods of health insurance for individuals; relaxation, and revitalization through recreation are essential to stress management; recreation is an essential source of self-esteem and helps build a positive self-image; recreation opportunities provide positive lifestyle choices and alternatives to self-destructive and anti-social behavior. Children's play is essential to the human development process.
- Social Benefits:
 - Recreation provides leadership opportunities that build strong communities; recreation reduces alienation and loneliness, and promotes ethnic and cultural harmony; recreating together of a stronger society; recreation provides opportunities for community involvement; park facilities and recreation programs build community pride. Integrated and accessible recreation opportunities are critical to the quality of life of people with disabilities.
- Economic Benefits:
 - Recreation helps develop a fit work force which is a more productive work force; parks and recreation services motivate business relocation and expansion in the community; recreation helps reduce the high cost of crime and vandalism; recreation and park services are often the catalyst for tourism; investments in environmental protection through parks and open space pay for themselves

Fiscal Year 2019 Budget Highlights:

- Budget for the full maintenance and operation of the facility
- Budget for Splash N Flick movies that can be shown year around
- Budget for facility improvements such as suit spinners, little kid water slide, and equipment storage caddies

- Budget for facility maintenance that will replace the depth markings, glass front door and a float valve to automatically control the water level of the pool

Fiscal Year 2018 Accomplishments:

- Installed new pool dome that is ADA accessible
- Installed new handicap lift on the deep portion of the pool to comply with ADA standards
- Purchased new pool blankets to improve heat retention and conserve energy usage

Fiscal Year 2019 Goals

- Continue to meet the needs of the public through programming and operation of the pool
- Develop new aquatic recreation programs, such as the Splash N Flick program, to bring new uses to the pool that will grow community usage
- Provide quality, affordable programs and services, while being fiscally responsible

Strategic Plan Objectives:

Healthy Community

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

HC1.1.3: Develop and implement a comprehensive maintenance plan for the City’s park and recreation facilities

HC1.1.4: Develop and implement a capital improvement plan for desired amenities to existing parks and recreation facilities.

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

HC1.2.1: Expand recreation and aquatic programming to meet the needs of our diverse community, including our active adult population (55+)

HC1.2.2: Work with partners to promote programs and services designed to build a culture of well-being and target specific health needs

HC1.2.3: Continue to gain input and respond to public interest and community partners in emerging healthy lifestyle facilities and activities

Responsible Community

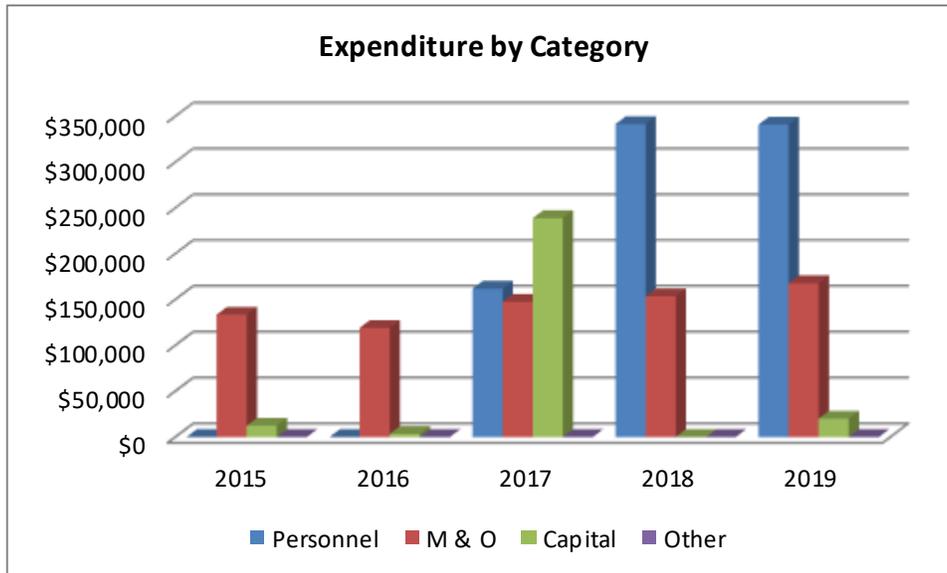
Objective RC2.1.3: The Recreation Department will work with CSI and senior groups to provide recreation opportunities, IE: Active Aging.

Expenditure by Category - Pool

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE			1	3	2
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$161,805	\$341,461	\$340,924	-0.16%
<i>M & O</i>	\$133,464	\$119,005	\$147,601	\$153,625	\$167,800	9.23%
<i>Capital</i>	\$12,351	\$3,295	\$238,839	\$0	\$20,000	*****
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Other</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$145,815	\$122,300	\$548,245	\$495,086	\$528,724	6.79%



Comments:

- Personnel includes Aquatics Assistant and Lifeguard positions.
- Capital: \$20,000 - Facility Maintenance and Enhancement

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, including picnicking, hiking the trail system, taking pictures, napping under a tree, kayaking, swimming, or enjoying a volleyball game. Non-motorized watercraft are available to rent at Dierkes Lake during the summer months. Shoshone Falls Park provides public access to the Snake River Canyon, which includes the famous Shoshone Falls, one of the major scenic attractions of the Pacific Northwest. Stunning views from multiple vantage points, picnic tables, grassy park area and the beautiful setting make this a destination for weddings, family reunions, parties, company picnics and tourism. This park also provides boat access to the river above the falls. Dierkes Lake Park includes four lakes 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. This trail starts in the upper area of the falls and extends to the Evel Knievel jump site, and with the completion of the Preserve section, users can enjoy over 7 miles of canyon rim trail from Shoshone Falls Park to Federation Point, and the section along Settler's Ridge. 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
- Dierke's Lake will be maintained as a family friendly park
- Shoshone Falls will continue to be the top tourist attraction in Southern Idaho

Fiscal Year 2019 Budget Highlights:

- Replace an aging dock system
- Repair the failing retaining wall
- Provide better accessibility to Dierkes Lake Park

2018 Fiscal Year Accomplishments:

- Repaired broken docks and floats
- Added additional safety fencing
- Installed electrical outlets at the picnic shelters in Shoshone Falls and Dierkes Lake parks

Fiscal Year 2019 Goals

- Create an engineered plan to repair the sink hole and drainage problem in the parking lot
- Create an engineered plan to repair the roadway to Shoshone Falls & Dierkes Lake
- 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**

HC1.1.3: Develop and implement a comprehensive maintenance plan for the city's park and recreation facilities.

Prosperous Community

PC3.2.2: The City will develop a strategy for the future use of parks and public spaces for the attraction of tourists.

Accessible Community

AC2.3.1: Develop and implement a zone maintenance program for trails.

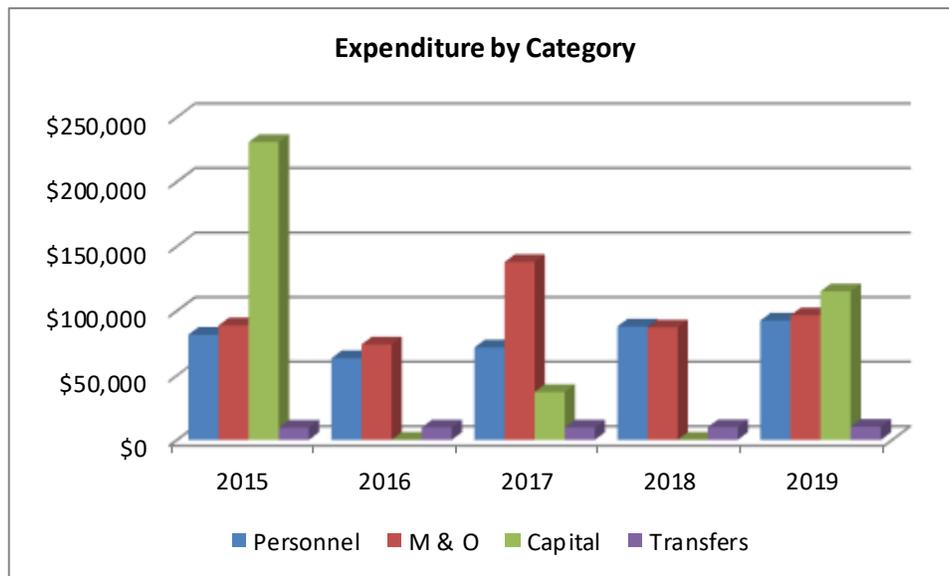
AC2.3.2: Enhance trail facilities with support amenities, such as parking, signage, restrooms, benches, water fountains.

Expenditure by Category - Shoshone Falls And Dierkes Lake

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$81,399	\$63,191	\$71,554	\$87,749	\$92,436	5.34%
<i>M & O</i>	\$88,624	\$73,878	\$137,732	\$87,050	\$96,450	10.80%
<i>Capital</i>	\$230,563	-\$482	\$36,951	\$0	\$115,000	*****
<i>Transfers</i>	\$9,411	\$9,531	\$9,573	\$9,769	\$10,206	4.47%
<i>Other</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$409,997	\$146,118	\$255,810	\$184,568	\$314,092	70.18%



Comments:

- Capital: \$60,000 - Replace Swim Docks
 \$50,000 - Repair/Replace Retaining Wall
 \$ 5,000 - Master Plan

**City of Twin Falls
Departmental Summary and Description
Insurance/Risk Management**

Department Description:

Risk Management is primarily responsible for the internal property or equipment claims and external tort claims. Claims must be processed in a timely manner, reviewed for accuracy and audited to watch for patterns. In addition, the department recommends policy and procedural improvements to address liability exposures.

Major Objectives:

The major objectives of Risk Management are to minimize or eliminate conditions and practices that may cause loss or damage to the city. In addition, the division provides guidance, direction, and coordination of a city-wide risk management program.

The Outcomes of our Investment will be:

The city's risk management program is designed to meet the financial burden of our deductible when losses occur and to provide adequate insurance coverage. Implementation of annual risk training minimizes the financial risk to the city and equips the workforce with the skills needed to recognize and address potential liabilities.

Fiscal Year 2019 Budget Highlights:

The 2019 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.

The budget also includes funding for awareness and harassment prevention training for all employees.

2018 Fiscal Year Accomplishments:

All front line supervisors are now First Aid and CPR certified and all buildings have complete Emergency Medical first aid kits. This training and new equipment will be updated as needed to ensure our ability to respond to the needs for simple medical care of our employees or citizens.

Fiscal Year 2019 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:

SC1: Maintain safe public facilities and parks.

SC2.1: The City will improve public facility safety.

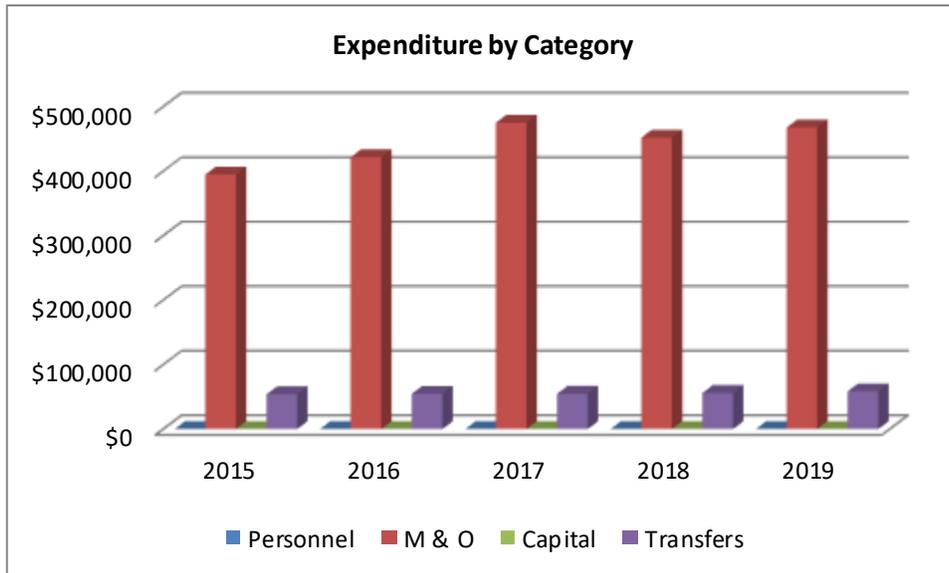
SC2.1.1: Remove or diminish physical hazards at public facilities.

Expenditure by Category - Risk

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$394,623	\$421,319	\$474,866	\$451,448	\$467,433	3.54%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfers</i>	\$53,779	\$54,462	\$54,702	\$55,823	\$58,319	4.47%
Subtotal	\$448,402	\$475,781	\$529,568	\$507,271	\$525,752	3.64%



**City of Twin Falls
Departmental Summary and Description
Maintenance Shop**

Department Description:

One shop supervisor and four automotive, medium/heavy duty truck and equipment mechanics provide maintenance and repair for the City of Twin Falls fleet of vehicles and equipment.

The work performed daily includes: periodic maintenance, minor and major repairs, tune-ups, upfitting for service and fabrication to facilitate the various department needs.

Maintaining records of service and repairs performed, parts and lubricants used in said service and repairs. Distribution of invoices to the various departments for payment.

Major Objectives:

- Maintain a safe operating fleet of vehicles and equipment 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 a safe and clean work environment

The Outcomes of our Investment will be:

- Continued productivity and improved efficiency of the City of Twin Falls fleet
- Reduced costs for fleet rotation and management.

Fiscal Year 2019 Budget Highlights:

- Funds to hire a fleet management consulting company to evaluate the City of Twin Falls fleet and make recommendations based on current utilization and Best Industry Practices.
- Purchase and install shelving for the Upfit shop, so we can organize and store equipment removed from vehicles to facilitate up fitting for service.

2018 Fiscal Year Accomplishments:

- The Shop had no capital improvement projects for FY 2018
- Up fitted 13 new Police cars

Fiscal Year 2019 Goals:

- Continue to perform duties as required to maintain the City of Twin Falls Fleet
- Begin the process of implementing a centralized fleet operation for the City of Twin Falls

Strategic Planning Objectives:

Responsible Community

RC7.1.2: Develop and implement a City of Twin Falls Fleet Master Plan

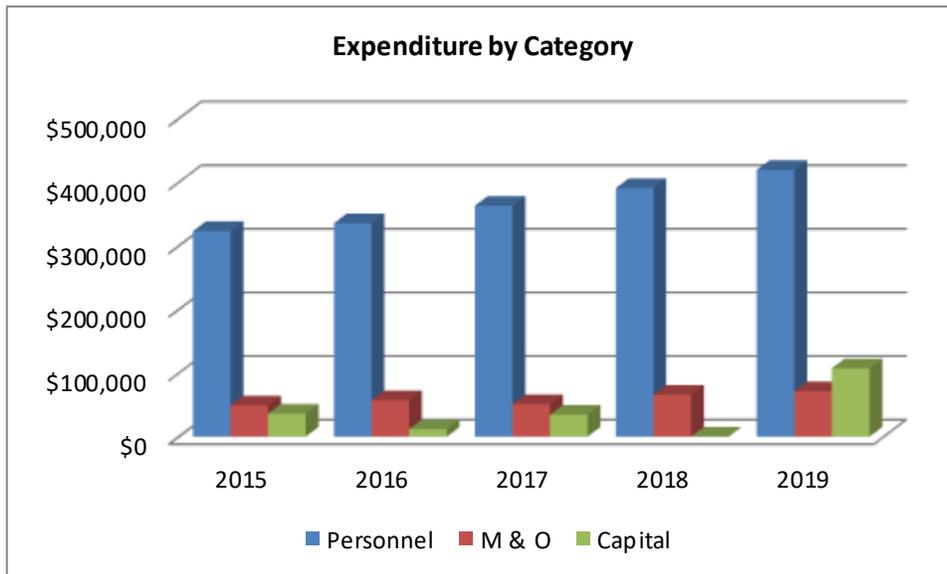
- Retain the services of a Fleet Consulting firm.

Expenditure by Category - Shop

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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Expenditure Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
<i>Personnel</i>	\$323,169	\$335,502	\$362,893	\$390,812	\$419,440	7.33%
<i>M & O</i>	\$49,133	\$57,281	\$50,900	\$65,929	\$71,377	8.26%
<i>Capital</i>	\$36,293	\$11,795	\$34,371	\$0	\$107,500	*****
<i>Transfer</i>	\$0	\$0	\$0	\$650	\$679	4.47%
Subtotal	\$408,595	\$404,577	\$448,164	\$457,391	\$598,996	30.96%



<p>Comments:</p> <ul style="list-style-type: none"> • Capital: \$100,000 - Master Plan <li style="padding-left: 40px;">\$ 7,500 - Shelving

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 2019 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
- Settlers Ridge #2
- Stonehedge
- Sun Terra
- Villa Vista

2018 Fiscal Year Accomplishments:

- Changed the maintenance contracts to require additional spraying and fertilization to address some of the complaints about the areas
- Opened the contracts for bids again
- Added CAM maintenance responsibilities into Parks organizational structure redesign to provide better oversight

Fiscal Year 2019 Goals:

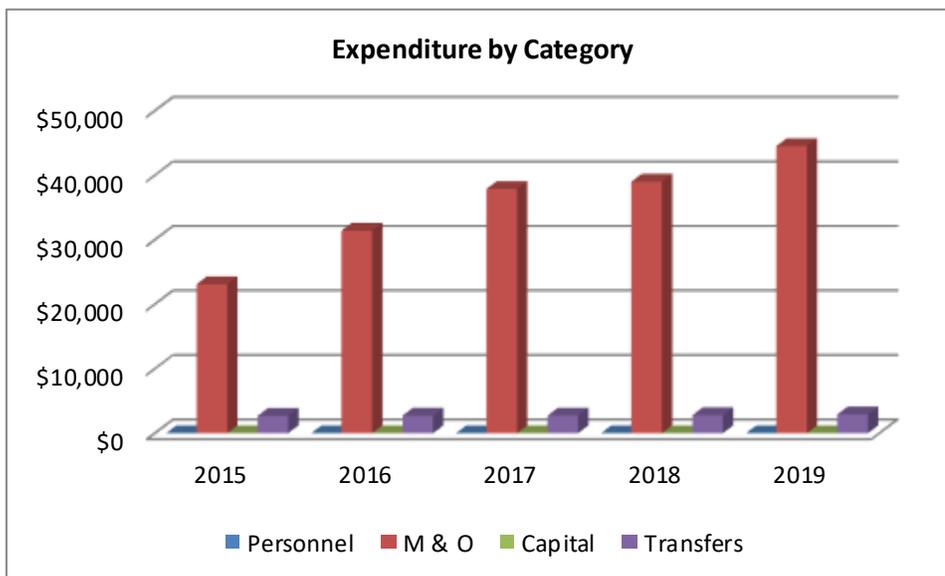
- Respond to service gaps identified with increased oversight
- Work to clarify the City Code regarding CAM facilities and if possible, seek to include water retention facilities in the CAM areas

Expenditure by Category - Common Area Maintenance

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$23,099	\$31,411	\$37,876	\$39,024	\$44,524	14.09%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfers</i>	\$2,693	\$2,727	\$2,739	\$2,795	\$2,920	4.47%
Subtotal	\$25,792	\$34,138	\$40,615	\$41,819	\$47,444	13.45%

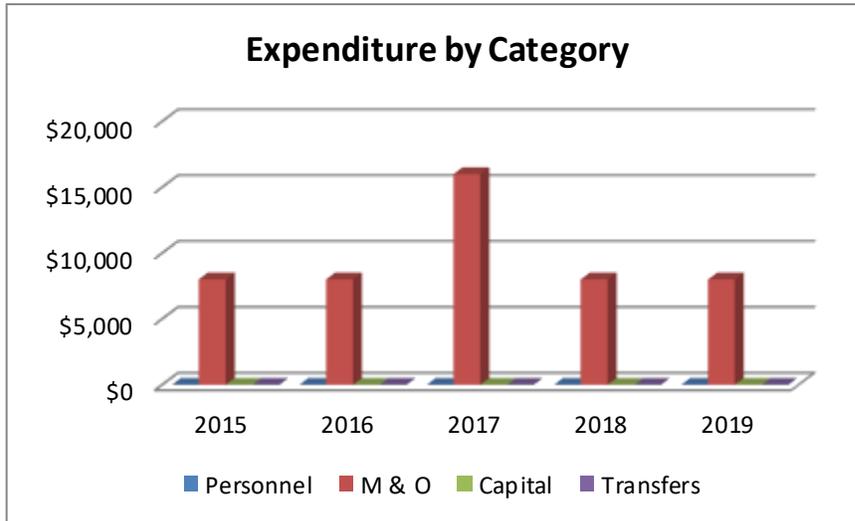


Expenditure by Category - Fireworks

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budgeted	FY 2019 Adopted	FY 2019 Change
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$8,000	\$8,000	\$16,000	\$8,000	\$8,000	0.00%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$8,000	\$8,000	\$16,000	\$8,000	\$8,000	0.00%



City of Twin Falls
CITYWIDE FINANCIAL POLICIES AND GUIDELINES

Overview

Purpose:

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

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

Objectives:

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

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

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

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

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

CAPITAL ASSET ACCOUNTING/DISPOSAL POLICY

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

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

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

When disposing of items, please refer to the following:

1. Items with an estimated value of \$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:

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:

BALANCED BUDGET

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

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

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

Document Type: Policy
Number: II-b
Effective: 10-1-13
Revised: 10-18-18

BASIS OF BUDGETING

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

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

- Fixed assets (capital items and equipment more than \$5,000) are budgeted at the full expense and fully or completely depreciated for GAAP reporting.
- Debt is budgeted based on scheduled principal and interest payments.

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

BUDGET CALENDAR

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

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

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

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

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

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

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

BUDGET 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:

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:

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:

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

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

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:

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:

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:

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

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:

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

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:

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:

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:

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:

**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

**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:

**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

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

- I. The Budget Billing process has been established to provide citizens with a method of “leveling” their monthly utility account amounts over a 12 month period, which runs, due to meter reading schedules, from November through the following October.
- II. Budget Billing, or “level pay” as some call it, is available to citizens who have resided at the address to which they want this method of billing to apply for a full one year period that begins prior to the October billing period for the previous calendar year. This requirement exists so that the calculation used in establishing the amount of the monthly charge is based upon the usage of the resident(s) to whom the Budget Billing will apply.
 - a. The citizen must be current on the account to which the election is being made. A history of past due balances on the current account or a previous account will preclude participation, until a period of two years has passed with timely payments.
 - b. The payment history of a citizen wanting to participate, for their first time, in the “level pay” method must show timely payments for one year prior to being allowed to participate. This time frame also matches the timeline for residency at the existing property required for making the election.
- III. The process can be participated in by customers through signing up to either establish Budget Billing for their account, or elect out of the Budget Billing method if they are a current participant, beginning with the September billing period and ending with October’s, essentially October 31st. 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 1st 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:

**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

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:

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

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

- I. Straight Off is the way of terminating City utility service for a property owner/tenant at an address by:
 - Taking the request.
 - Getting a date certain for shut off of the water meter, and stopping charges for the other services as well, and gathering forwarding address information for the Final Billing.
 - Making a final reading on the “shut off date” and locking the meter as available.
 - Making the Final Billing and closing the account with related credits and adjustment handled as appropriate.

- II. A critical step is getting the request from the occupant of the property/owner of the account.

- III. When the above referenced request is not made to Utility Services there is a significant issue regarding:
 - The date on which responsibility of the account owner ends.
 - The acquisition of the forwarding address for the Final Billing.
 - Measuring the consumption and thus the financial responsibility for the consumption.
 - Collection of the balance remaining on the account at Final Billing if the standing agreement of the property owner/occupant fails.

- IV. Established Policy Guidelines on this process:
 - A. The existing holder of the account remains responsible for all activity on the account until they proactively inform City of Twin Falls Utility Services or the Water Department that they are terminating service, and provide forwarding address information. (Or until the City Utility Services office discovers the change.)

 - B. Without this contact (discussed in A. above,) there is no basis for any reduction of the consumption and related services charged beyond other extenuating problems (leaks, etc.)

- C. To this point, Utility Services will communicate to account holders their responsibilities under the agreement they make with the City of Twin Falls when they open an account for services. This will especially be mentioned upon the opening of an account.
- D. Upon learning of an account change, when an account holder has left the property without providing Utility Services with notice of the change, Utility Services will immediately have the water shut off and read the meter for a Final Billing. Utility Services will also use resources at its disposal to get a forwarding address. Discussions with the former account holder and/or the landlord of the property in question will be undertaken to re-establish the understanding of the need for communicating changes in tenant/account holders.
- E. In all cases of changes to account holders, whether Utility Services has been informed by those responsible or not, Final Billings for the established consumption and charges, and collections as needed, will be pursued as per standard operating procedures.

**UTILITY BILLING
SHUT OFF AND REINSTATEMENT POLICY**

- I. Policy Regarding Shut Off of Water Service on Utility Accounts
 - A. It shall be the policy of the City of Twin Falls Utility Services Department that all delinquent accounts shall be subject to shut off of water service until the account is brought current on the past due balance.
 - B. The policy shall apply to those accounts that have been identified through the procedures of the Utility Services Department as being past due for the qualifying timeframe, and having no contract for arrangements in place which would otherwise prevent this service termination.
 - C. For accounts which avoid this shut off action by virtue of having an arrangement in place, said accounts will be handled according to the “Customer Arrangements Policy” dated February 1, 2014.

- II. Process for Identifying Accounts for Shut Off
 - A. Monthly, the Utility Services Department Billing Clerk will review and process a listing of accounts, by cycle, using the appropriate software reports, that have fallen into the past due category. The review shall be made in order to identify accounts with balances that have become past due and which require the shut off action given the lack of attention received from the account holder.
 - 1. The accounts that will be considered for such shut off will be those for which a “Turn Off,” or “Past Due” Notice has been mailed in the previous 3 weeks, informing the account holder(s) of the pending action unless payment is made by the “Due Date” stated on notice.
 - 2. Accounts receiving the “Turn Off” notices will be those whose balance exceeds the amount determined to be qualified for receipt of such notice; currently any amount over 30 days and in an amount exceeding \$89.50.
 - B. The accounts thus identified, and meeting the standards in place at the time, will be printed in a listing from the software and delivered to the Lead Water Operator for use in effecting the shut off of the listed accounts.

- III. Reinstatement of Citizen Account Holders that have been Shut Off.
 - A. Reinstatement following shut off will occur with payment, in full, of the outstanding balance as defined to be the past due amount, the amount of the current billing regardless of the issue date of the current billing, and any related fines or penalties already assessed on the account, or pertinent to the current restoration of water service, such as the “After

Hours Fee,” or any penalty for tampering with the meter if discovered prior to the account holder making payment for restored service.

- B. Certain accounts may be identified by the Utility Services Supervisor, or another designated Utility Services staff member, to require a 3 month average utility billing amount “deposit” per Twin Falls City Code Section 7-8-5. If an account has this requirement attached, the amount required to reinstate water service will include this deposit.
- C. Arrangements are not made with an account holder once water service has been terminated. In the interest of providing the best customer service possible, a “special” one week arrangement is available. All other methods of payment of the full balance must be pursued with the account holder prior to offering this option in an attempt to settle the account and bring it current immediately.

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

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

IV. Other Considerations:

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

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

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.)**

Document Type: Policy
Number: VII-i
Effective: 1-7-15
Revised:

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:

**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
Revised:

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:

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

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

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.
Forgone Balance	Amount of a previously allowable increase in non-exempt property tax portion of budget that was not taken (certified to be levied).
Fund Balance	As used in the budget, the excess of revenues over expenditures. The beginning fund balance is the residual funds brought forward from the previous year.
General Fund	This fund includes revenues that may be spent on a wide variety of governmental purposes, typically including administration, law enforcement, fire protection, planning and zoning, building, code enforcement, parks, etc.
General Obligation Bond	Bonds that require voter approval and are used to finance public capital projects. The bonds are backed by the "full faith and credit" of the issuing government.
Generally Accepted Accounting Principles (GAAP)	The standard guidelines for financial accounting.
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. 2018-18

AN ORDINANCE OF THE CITY OF TWIN FALLS, IDAHO, APPROPRIATING \$65,175,529 FOR THE 2019 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 \$22,034,866 FOR THE 2019 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 20, 2018 regarding the proposed budget for Fiscal Year 2019, 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, 2018 through September 30, 2019 be set as follows for the objects and purposes as herein specified:

<u>Objects and Purposes</u>	<u>Amounts</u>
General Fund	\$ 27,383,911
Street Fund	\$ 5,922,861
Street Light Fund	\$ 392,500
Library Fund	\$ 1,846,459
Airport Fund	\$ 1,346,328
Capital Improvement Fund	\$ 1,831,148
Pool Fund	\$ 528,724
Fireworks Fund	\$ 8,000
Insurance Fund	\$ 467,433
Impact Fee Fund	\$ 817,143
Airport Construction Fund	\$ 1,066,000
Waterworks Fund	\$ 10,441,741
Wastewater Fund	\$ 9,073,664
Comm Area Maint Fund	\$ 44,524
Sanitation Fund	\$ 2,838,084
Golf Fund	\$ 155,793
Dierkes/Shoshone Falls Fund	\$ 303,886
Shop Fund	\$ 598,317
Seizures/Restitution Fund	\$ 109,015
Total Appropriations	\$ 65,175,529

The amount listed under the General Fund includes the budgets for City Council, City Manager, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, Information Technology, Police, Communications, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks and Recreation.

Section 2: That the City of Twin Falls hereby certifies a tax levy in an amount not to exceed \$22,034,866 on the taxable market value of all taxable property within the corporate limits of the City of Twin Falls, Twin Falls County, Idaho to provide revenue for the following purposes:

Activity	Tax Amount Certified
General Fund	\$ 18,126,633
Street Fund	\$ 871,401
Street Light Fund	\$ 8,066
Library Fund	\$ 1,720,117
Airport Fund	\$ 344,692
Capital Improvement Fund	\$ 770,000
Insurance Fund	\$ 193,957
Total	\$ 22,034,866

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 20th day of August, 2018.