



**City of Twin Falls, Idaho
Adopted Budget
Fiscal Year 2022-2023**

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Fiscal Year 2022-2023 Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Twin Falls
Idaho**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

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, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

CITY OF TWIN FALLS

Mayor and Council



Mayor Ruth Pierce



Vice-mayor Chris Reid



Shawn Barigar



Nikki Boyd



Craig Hawkins



Spencer Cutler



Jason Brown

City Administration



City Manager
Travis Rothweiler



Deputy City Manager
Mitch Humble



Deputy City Manager
Gretchen Scott



Assistant to the
City Manager
Mandi Thompson



City of Twin Falls, Office of the City Manager 2022

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 53,213 residents, Twin Falls is the eighth largest city in Idaho and encompasses 18.16 square miles. It is in Twin Falls County, which covers approximately 1,928 square miles of mostly irrigated agriculture land and has a total population of 92,243. Twin Falls is located 135 miles east of Boise and 218 miles north of Salt Lake City.

Twin Falls is the urban center of the Magic Valley, which consists of Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka, Twin Falls, and Elko (Nevada) counties. The city serves as the retail, educational, medical and employment center for this nine-county area that has a total population of nearly 265,000. As a result, the daytime population in Twin Falls swells by an estimated 50,000 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 and pickleball courts, baseball and softball fields, a skate park, splash pads, all-accessible playground, a dog park, multiple Frisbee golf courses, BMX track, mountain bike terrain, and more. The City maintains ten miles of trails along the Snake River canyon rim and through Rock Creek canyon, creating an opportunity to bike, walk, and run in scenic and safe areas. Shoshone Falls plunges 212 feet into the Snake River, making it the tallest waterfall in the United States, and is known as the Niagara of the West. The City also maintains more than 200 acres of parks, trails, wooded, and open areas at the falls, as well as multiple overlooks to enjoy the spectacular views.

Golf courses in the canyon boast scenic views and even better greens. There is a municipal course within city limits, as well as a city pool that operates year-round. Partnerships with the local school district allow for year-round recreational 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, Ice Cream Fun Day, and the Twin Falls Old Town Criterium. Other events that draw families and children to Twin Falls include Art and Soul of the Magic Valley, Refugee Day, CSI Arts on Tour and Stage Door Series, Kids Art in the Park, Crazy Days, PRIDE, LatinoFest 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. The southern Idaho region is responsible for over \$7 billion in agribusiness sales and services and contributes approximately \$2.5 billion to Idaho's gross state product. Almost half of the jobs in the Magic Valley are agriculture or manufacturing related.



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



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





of nearly 265,000 causing the city to grow to an estimated daytime population of over 100,000. While beneficial to the businesses that are frequented by these visitors, sales tax in Idaho is not determined by point of sale and therefore does not benefit the city's shared tax revenue collections. Additionally, the increase in daily population places additional stresses on our infrastructure and services without any additional funding to offset these costs.

Public Facilities and Private Investment

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

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

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



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

City Government

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



Demographics

Twin Falls has experienced significant growth in the past 40 years – growing from 27,591 in 1990 to 53,213 in 2022. The eighth largest city in the State of Idaho, Twin Falls is the urban center for southern Idaho, a nine-county region with a population of nearly 265,000.



Demographically, the population of both the city and the county is primarily White/Caucasian. 57% of the county population resides within Twin Falls city limits. The median household income is \$50,839 and the median home value is \$384,399.



Population

2000	34,469
2010	44,125
2020	51,165
2022	53,213

Demographics

White, Non-Hispanic	77.5%
Hispanic or Latino	13.2%
Two or more races	1.78%
Asian	2.6%



Median Age

2000	33.8
2010	31.9
2020	33.6
2022	33.3



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

Public Works

Miles of Water Lines	400+
Number of Water Connections	17,400
Millions of Gallons of Water Storage Capacity	22.7
Billions of Gallons of Water Delivered Annually	4.78
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	107.94
Number of Lane Miles Rebuilt/Overlaid	2
Miles of Bike Lanes Maintained	15
Number of Traffic Signals	49



Parks and Recreation

Neighborhood Parks	17
Community Parks	5
Regional Parks	4
Special Use Facilities	7
Miles of Trail System	10
Youth Recreation Programs	14
Youth Recreation Participants	3,950
Adult Recreation Programs	11
Adult Recreation Participants	2,033
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 2021	50,111
Number of Fire Professionals	45
Number of Fire Stations	4
Number of Fire Calls for Service in 2021	6,287





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>
2016	236	28
2017	224	32
2018	243	59
2019	326	78
2020	573	58
2021	486	93
May 2022	122	30



Unemployment Rate

2015	3.1%
2016	3.0%
2017	2.5%
2018	2.6%
2019	2.4%
2020	8.9%
2021	3.4%
May 2022	2.0%



ECONOMIC OUTLOOK

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

National

- U.S. house prices rose 18.7% from the first quarter of 2021 to the first quarter of 2022 according to the Federal Housing Finance Agency (FHFA) House Price Index (HPI). House prices rose 4.6% from the fourth quarter of 2021. The impact of COVID-19 has strongly impacted the housing market and the United States is seeing unsurpassed housing prices and demand for homes that continues to escalate month after month. The Federal Reserve has just recently started increasing interest rates in an attempt to curb inflation and the housing crisis that we are continuing to experience since the beginning of the pandemic. As cited in the FHFA HPI, "House prices continued to climb but not as rapidly during the final quarter of 2021 as in earlier quarters. . . Housing trends over the past year have created challenges. The quick house price gains may be counterbalanced as mortgage rates increase. However, more expensive housing has elevated affordability to become a broader concern as available supply remains limited."
- A tightening of financial conditions by the Fed might dampen inflation, but also risks weighing on growth and the housing market. Russia's war against Ukraine and China's zero-Covid policy have added to supply-chain disruptions, further stoking inflation. Oil prices remain above \$100 a barrel, adding to the cost of energy and fuel. Futures for Brent crude, the global oil benchmark, edged up 1.8% to \$119.72 a barrel.
- Nationwide unemployment rates increased significantly at the beginning of the pandemic in 2020, but have continued a gradual decrease throughout 2021, ending at 3.6% in May 2022. The end of 2019 saw unemployment levels hovering around 3.5% before the pandemic, but before this the United States hadn't experienced unemployment this low since 1969. The US economy has added jobs each month since the beginning of 2021, with the US labor market having recovered more than 96% of all jobs lost during the early stages of the COVID outbreak.
- Since the start of the COVID-19 pandemic, consumer confidence fell drastically, then started a rebound that ultimately fell significantly as labor and supply shortages hit our nation. The University of Michigan compiles a consumer sentiment rating, in which the rating for May 2022 was 58.4, the lowest since August 2011. Consumers continue to have negative views on current buying conditions for houses and durables, as well as the future outlook for the economy, primarily due to concerns over inflation. Consumers are less optimistic due to rising inflation expectations that seem to be eroding their purchasing power, as witnessed by the decline in their plans to buy cars, homes, and major appliances.

State of Idaho

- Home prices rose in all 50 states and the District of Columbia between the first quarter of 2021 and 2022. Idaho realized the 5th highest level of annual appreciation in the nation at 25.5%.
- Home prices rose in all the top 100 largest metropolitan areas in the U.S over the last four quarters.
- The median home value for 2022 in Idaho is \$466,435, an increase of 19.8% over the past year. The median list price per square foot in Idaho is \$241.
- The average home price in the United States was \$374,900 as of the second quarter of 2021; a 16.2% increase from a year ago when the median was \$322,600. The typical home price in Idaho

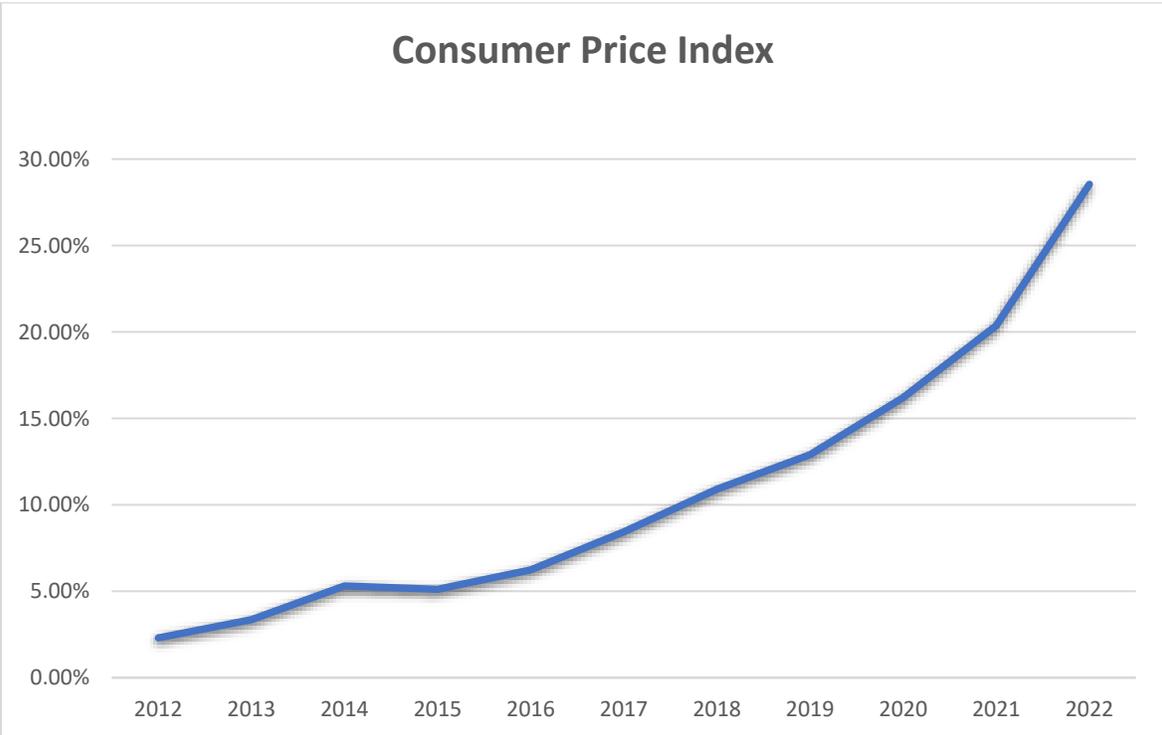
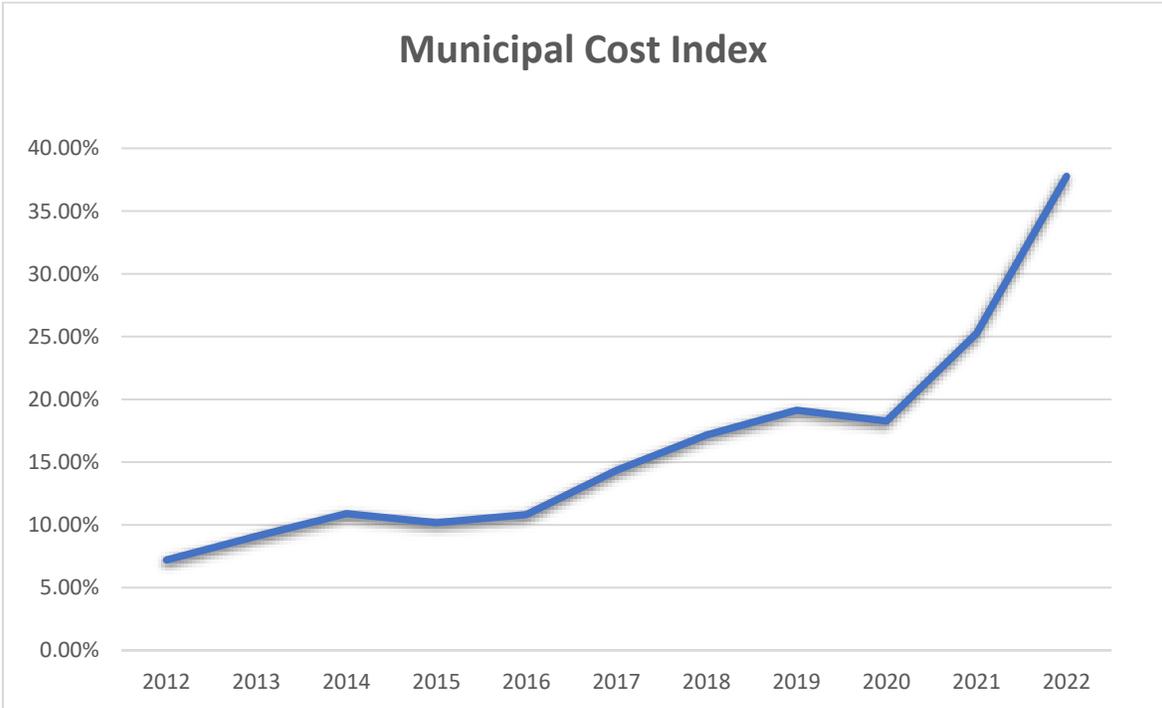
- was \$403,291, which is 137% of the typical US price. Idaho incomes don't balance that out, as they're 7% less than the national median.
- Statewide unemployment was 2.6% in April 2022. Year over year, April's labor market changes are dramatic, and the low unemployment rate is indicative of the struggles the state of Idaho is having employing workers and economically recovering from the pandemic and its rippling effects.
- Non-farm employment, which is one of the key metrics of the state's economic health, has continued to experience increases, even after the 13.1% increase from April of 2021. In April 2022, Idaho's nonfarm jobs were up 3.2% (25,200) over last year.
- Today, Idaho's total percent unemployed is at an all-time low of 2.6%. April's rate marks the third consecutive month of historic lows since record keeping began in 1976.
- Per capita personal income (PCPI) continues to grow at a slow pace. PCPI in Idaho grew by 5.7% from 2020 to 2021. At \$51,379, Idaho is ranked 43rd in the United States and was 80.9% of the national average of \$63,492. Idaho was 1st 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 9.6% for 2020-2021 and was largely attributed to earnings in construction and retail trade.
- The April 2022 revenue projections for the State of Idaho were up significantly from what was anticipated, and four of the five categories of revenue exceeded the forecast, with the total overage of \$574.1 million driven primarily by income tax collections. Sales taxes contributed to the overage with an additional \$20.1 million, while distributions attributable to online sales are \$36 million more than last year. To put this in perspective, General Fund collections totaled \$5 billion last fiscal year and with two months remaining in the fiscal year, the current collections are \$5.136 billion.

City of Twin Falls

- According to the Idaho Department of Labor's Workforce Trends report, Twin Falls had a preliminary unemployment rate of 2.6% in April 2022. This equals the State of Idaho unemployment rate of 2.6% and a national unemployment rate of 3.6%. The US economy has added jobs each month since the beginning of 2021, with the US labor market having recovered more than 96% of all jobs lost during the early stages of the Covid outbreak.
- Construction activity for Twin Falls has decreased significantly in terms of single-family building permits issued. There were 122 single family permits issued through May 2022; this is down 69% for the same timeframe in 2021. Supply chain and labor shortages are affecting the City of Twin Falls drastically, and building is one of many sectors being stalled.
- There were 30 new commercial building permits issued in FY2021, down 39% for the same timeframe last year.

Municipal Cost Index

- The economy has been growing 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 2021 to April 2022, the MCI increased 33.62 points or 12.51% to 302.31. The graph below shows the increase in the MCI since 2012.
- The Consumer Price Index (CPI) is designed to show the effects of inflation on typical household goods and services. The Consumer Price Index increased 2.2 in February, 3.5 in March, and .9 in April 2022 for a final 288.66. The graph below shows the increase in the CPI since 2012.





City of Twin Falls, Idaho

Fiscal Year 2022-2023 Adopted Budget

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

We are pleased to present the Fiscal Year 2022-2023 Adopted Budget (FY 2023) for the City of Twin Falls. The budget represents hundreds of hours of thoughtful work by dozens of members of our team. From their thoughtful input and efforts, we present the budget of our organization for the coming fiscal year.

The City of Twin Falls is an Idaho municipal corporation with over 53,213 shareholders, 325.5 full-time employees and a taxable value of \$5.59 billion. The City's taxable value excludes the taxable value of the properties located in the Twin Falls Urban Renewal Agency revenue allocation areas, which have a total value of \$817.65 million. Collectively, the taxable values for both the City of Twin Falls and the Twin Falls Urban Renewal Agency total \$6.4 billion. To put these values into perspective, the City of Twin Falls' taxable value a decade ago (FY 2013) was \$2.15 billion.

The City of Twin Falls' fiscal year begins on October 1 and ends on September 30. The budget was created in accordance with Government Finance Officers' Association (GFOA) best practices and the requirements expressed in the Idaho Code pertaining to municipal corporations 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 FY 2023 budget is balanced, complete, sustainable, and strategically driven. It represents our continued commitment to prudent fiscal management, effective service delivery, sustainability, and transparency. It addresses the need to protect the long-term future of the community, primarily in the areas of public safety, economic development, and preservation of public infrastructure.

Each year, the City of Twin Falls strives to provide citizens, businesses and visitors with the highest quality services while minimizing the needs for additional revenues. This city government continually endeavors to provide safe streets, dependable emergency responses, safe and aesthetically pleasing parks, and public facilities all in a manner that is both effective and efficient. The FY 2023 budget prioritizes expenditures and continues to hold the line on new costs with only essential expansion of services to meet the operational needs of the community.

While the budget does not fund all capital initiatives and projects in the entire organization, it does meet the City Council priorities for service delivery. It recognizes that our local economy continues to experience significant growth. It demonstrates restraint in the areas of taxation and rate adjustments. The budget has been formulated by reflecting on a philosophy of the following:

- Providing solid, efficient, high-quality, core governmental services
- Effectively allocating resources to meet citizen needs
- Ensuring affordability and long-term sustainability
- Pursuing opportunities to partner with other public providers
- Valuing our employees

The FY 2023 budget is directly linked to the City of Twin Falls' 2030 Strategic Plan, which provides a series of pathways that will allow the City to realize its mission and our community vision for 2030. The budget maintains service levels designed to protect our citizen's health, safety, and welfare. It funds projects and initiatives designed to enhance our citizen's quality of life. It continues our reputation for being a strong, fiscally-sound municipal government. It is a financial plan that will move our City toward achieving the newly established strategic vision within constraints of available resources.

The budget is balanced and in accordance with state law and GFOA best practices. The combined expenditures and transfers total \$84,366,229, which is a \$10,003,530 (13.45%) increase compared to the current year budget of \$74,362,699. Government Fund-Type expenditures; those funds that receive some of their funding from property tax revenues, increase by \$4,150,239 (8.94%). Enterprise and Non-Tax Supported Fund-Type expenditures increase by \$5,853,291 (20.94%).

Most cities, including the City of Twin Falls, have historically focused on the "net budget," which is the total budget, as presented above, less fund transfers. The total net budget for FY 2023 is \$78,630,390, or \$9,165,449 (13.19%) more than the \$69,464,941 total for the current fiscal year. Both methods are acceptable. From this point forward, and just as we have done historically, we will be focusing on the net budget.

Furthering our commitment to effective community involvement, interested citizens were welcome to attend all conversations surrounding creation of the FY 2023 budget. Presentations of the proposed budget were made throughout the summer. A public hearing was held on August 8, 2022, which was designed to allow citizens the opportunity to provide comments regarding rate adjustments in the proposed budget. Following a public hearing to discuss the overall budget on August 22, 2022, it was adopted by the City Council.

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

Over the years, the City of Twin Falls' budget document has evolved from a simple financial report with 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 the 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 ensure constructive and well-formulated plans for 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 both our internal and external partners. It incorporates the goals and objectives articulated in the City's 2030 Strategic Plan, the guidelines described in our Financial Management Policies, department-specific facility plans, the results of our citizen survey, and the technical expertise provided by our employees.

The FY 2023 budget has been created with following philosophies in mind:

- Create a stable, sustainable, nimble, budget that allows the City to adapt to a rapidly changing environment.
- Develop a budget that is sensitive to our operating environment and local economic conditions.
- Tie all expenditures directly to the City's 2030 Strategic Plan.
- Balance available revenues and resources with our need to provide expanded (more) critical public safety and community services.

- Continue our pursuit to be the “Employer of Choice” in the Magic Valley through employee compensation and benefits during an unprecedented labor shortage.

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

The City’s budgeting process begins shortly after the beginning of the new year with the formation of the Long-Term Planning Committee (LTP). The LTP is 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 a focus and 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 towards realizing each of the eight articulated focus areas described in the 2030 Strategic Plan. The members of the LTP also assist in balancing the proposal they bring forward, and as a result, the budget is a much more thoughtful resource allocation plan.

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 both the City Council and staff to provide quality services to the citizens of Twin Falls.

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, parks, recreation and funding opportunities designed to enhance our citizens’ quality of life.

Twin Falls is a vital, growing, and changing city. We have constructed processes and policies that help us in shaping growth and taking advantage of opportunities as they are presented. We continue to concentrate on the focus areas contained in the City’s 2030 Strategic Plan, just as we have for the past seven budget cycles. The current Strategic Plan was updated in March 2018 after an extensive, open, citizen-driven process. The City’s FY 2023 budget allocates funds for needed projects and critical services collectively designed to help the City take the “next step” in realizing the community’s 2030 vision of Twin Falls.

Strategic Budgeting

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

Included in the FY 2023 budget is funding for an update to the 2030 strategic plan. This update is anticipated to be more in depth than the 2018 update. Significant changes in housing, transportation and employment, driven by rising inflation and the possibility of a recession have changed the way local governments deliver services. As before, the updated strategic plan will continue to serve as a guide for current and future budgeting decisions at the City through strategic goals and objectives that are measurable and achievable.

Overall Financial Condition

We are continuing to budget in more uncertain economic times than our country has ever faced. Economic performance data and forecasts that we typically use to construct our budgets have become obsolete and our forecasts have turned into a perpetual climb, with rungs on the rails missing and the climb appearing to be unsustainable.

When we developed the budget for the 2020-2021 fiscal year (FY 2021), we were at the beginning of the novel coronavirus (COVID-19) pandemic. The uncertainty over the danger of the virus, plus the shuttering of many businesses and industries as states implemented shut-down orders, damaged many sectors of the economy. Investors predicted that workers would be laid off, resulting in high unemployment and decreased purchasing power. Unemployment rates tripled, and in some places quadrupled, over the span of a few weeks. In April 2020, the unemployment rate in the City of Twin Falls grew to 12.8%. The stock market experienced eight of the ten largest point losses in its history in the first six months of 2020 and the Dow Jones fell to a low of 18,591.93 on March 23, 2020, from a high of 29,423.31 that had occurred just six weeks before on February 12, 2020. Schools were shut down and virtual meetings and working from the kitchen table became the norm. The response to the virus in order to flatten the curve and mitigate the spread had yet to be realized and our economy fell into a recession.

Fast forward to 2022 and the uncertainty still remains in our budgeting process, but in a drastically different environment. Inflation and labor shortages plague our economy. The Municipal Cost Index (MCI) represents the effects of inflation on the cost of providing municipal services and has been measured just short of an all-time high of 12.45% in May of 2022 (second to April of 12.51%), which represents a cumulative 38% increase since 2012. To put this into perspective, from 2012 through 2020, before the pandemic hit, the MCI measured a high of 4.47% in March of 2018 – except for March of 2018, every year measured less than 4.47%. The MCI has not measured less than 10% each month since June of 2021. To offset inflation, the Federal Reserve has increased its benchmark funds rate three times and at the highest interest rate hike in almost three decades. The cost of inflation is hitting every budget in every department in the City. The cost of parts, fuel and supplies have increased significantly, causing the City to reallocate resources across the board. Departments are changing processes to cut costs, attempting to cover the increase in inputs that have poignantly impacted every budget. (See economic outlook for additional information on the MCI).

Compounding with inflation is a significant labor shortage that is plaguing our nation. In Idaho there are an estimated 23,605 individuals unemployed; if each person suddenly became employed, there would still be 27,000 unfilled positions, represented by a record low unemployment rate of 2.6%. With the significant labor shortage, single family housing starts have stalled from the record highs from fiscal year 2022.

The environment (again) is *entirely* different.

What remains consistent is our approach to develop and construct a budget that is not only balanced, but sustainable, and can weather the next economic downturn without having to significantly alter our ability to provide public services. Even though we are experiencing one of the largest inflationary increases in our city's history, it is built on the old adage that "more farms start on the path to bankruptcy in the good times than in the bad." We are well-poised to take advantage of the current market "boom" that we are

experiencing. However, we do not want to overextend ourselves today and cause ourselves to be ill-prepared for the next economic downturn, whenever that occurs, just as we witnessed in 2020.

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 nearly 265,000 individuals, 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.

Significant Changes Since the Adoption of the FY 2022 Budget

Labor Shortage

For the past several months, Idaho’s economy is one of the top performing economies in the nation, leading nine states in growth after the pandemic recovery. The demand for talent, semi-skilled, skilled and professional talent remains as an all-time high. Unemployment rates remain at historic lows, at 2.5%, in May 2022 (23,605 unemployed out of a total civilian labor force of 943,390). Economists consider an economy to “fully employed” when the unemployment rate is between three and four percent (3-4%). The national unemployment rate was at 3.6% for May 2022.

However, the unemployment rate only tells part of the story. In an effort to meet the increased demand for goods, products and services, business across all sectors in Idaho are trying to grow. Growth requires an increase in human talent. In Idaho, including Twin Falls, there is not enough human capital to meet the needs. According to the Idaho Department of Labor, there are more than two open jobs for every unemployed Idahoan. Simply, if all of those who were unemployed in the state in May 2022 suddenly became employed (23,605), there would still be more than 27,000 position vacancies.

COVID-19 is partially responsible. Prior to the pandemic, baby boomers, the largest generation, were beginning to retire in higher numbers. During the pandemic, baby boomer retirements accelerated. Some reports say that the baby boomer retirements just moved us ahead five years from where we would otherwise would have been.

For the past year, the City of Twin Falls has maintained an average employee vacancy rate (unfilled but funded positions) between 22 and 28 positions. Like what has been experienced by many employers, the City has seen several key employees elect to retire from public service. Filling these positions has been and remains a challenge.

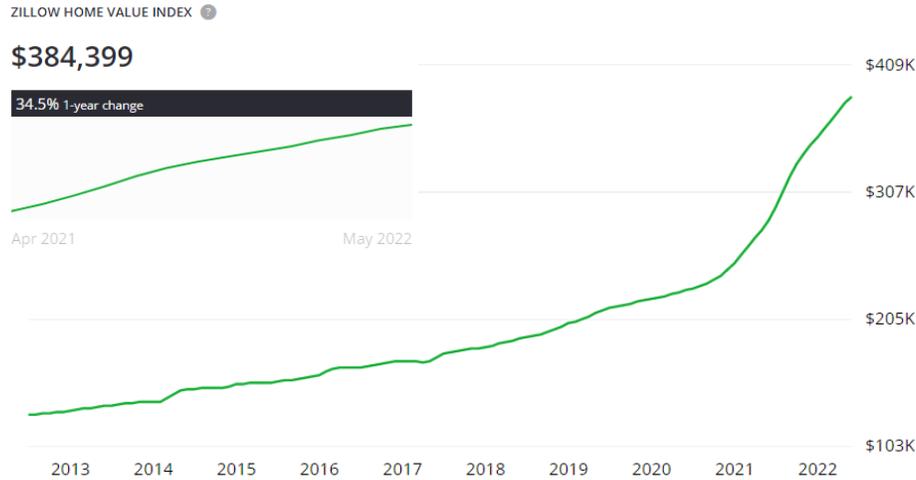
Housing Costs

For almost the past two years, housing prices in Twin Falls continue to rise rapidly, steadily outpacing income levels, which has impacted housing affordability. Idaho continues to lead the nation in population growth. For the last few years, Idaho’s population increases, by percentage, have been among the largest in the country. Population increases, low housing inventories, significant material increases, and labor shortage are all contributors to the problem. Large increases in the price of homes can equate to an increase in property taxes for Idahoans due to how property taxes are assessed.

Each year the county assessor's office must estimate how much a typical buyer would pay for a property as of January 1. It's assessed at 100% of market value, less any exemptions. Generally, assessors use sales

prices from properties in the county to develop guidelines. They also consider features that could influence what a buyer would pay for the property. These features include size, location, quality of construction, age, and condition.

In January 2021, the value of a median home in Twin Falls grew to an estimated \$257,000, which represented a 15.25% increase over the prior year. In January 2022, the median home value increased to an estimated \$358,000, growing by \$101,000, or 28.21% from January 2021 to January 2022. Since January of this year, the median home has increased to \$384,399, an increase of nearly \$26,000.



The following table illustrates the median home value in Twin Falls, Idaho and the nation.

	Twin Falls	Idaho	National
Median home value	\$384,399	\$472,979	\$349,816
Increase in value of the prior 12 months	24.7%	27.8%	13.2%
Project increase in value over the next 12 months	uncertain	uncertain	14.90%

This is the first time the median home price in Twin Falls has exceeded the national median value. In May 2021, a home in Twin Falls was an estimated \$4,000 less than the national median home value. In May 2022, the median home is nearly \$35,000 more than the national median value. Housing in Twin Falls is becoming unaffordable and unobtainable for many of our residents.

In addition, Salary Expert, powered by ERI, updates the cost-of-living index for urban areas in each of the 50 states, assigning each area a value as a percent of the average of all sampled. This index bundles a variety of goods and service costs, like food, transportation, housing, and health. For years, Twin Falls has consistently ranked well below the national average. That trend appears to have ended. The following table illustrates the cost of living in Twin Falls, Idaho Falls and Boise compared to national and state averages.

	Twin Falls	Idaho Falls	Boise
Compared to National Average	+1%	-0%	+20%
Compared to Idaho Average	-3%	-4%	+15%
Rank Among Idaho Cities	28th	29th	11th

Fire Stations and Fire Training Center Construction

In the fall of 2017, a planning effort was undertaken to determine the current state of fire facilities in the City and the future needs of the community. A steering committee and program committee worked together to document the existing conditions of each facility. Stations 2 and 3 were built in 1961 and 1979 respectively. They have outdated technology and living standards and are experiencing decay such as mold and leaky roofs. There are no facilities for female firefighters at either station, the apparatus bays are too small, and the stations have apparatus sitting outside—a situation that hinders response capability. The facilities do not meet current building, ADA, essential facility, and life safety code requirements. Further, the existing stations have inefficient floor plan layouts and do not support quick ‘turn-out’ times. Response times will be improved with more efficient floor plans and station locations, which will increase public health and safety. In addition, the stations lack a designated area for dirty equipment—a modern necessity that allows for gear to be properly cleaned and limits exposure to carcinogens and other potential health hazards. In total, existing Station 2 and existing Station 3 are inadequate to serve the needs of the TFFD and lack the form to fit the function for today’s firefighting needs. The deficiencies of the current stations together with recent population and industry growth requires new facilities to maintain public health and safety.

The City sought a general obligation bond to finance the construction of three new fire stations, renovation of Station 1 for police operations, and an initial investment in a fire training center in May 2019. The total request from voters was \$36 million and narrowly failed to reach the super majority (66.6%) threshold required to pass—garnering the approval of 64% of voters. As a result, the City is pursuing other financing options to address the needs of the TFFD, including the use of general fund reserves and impact fees as well as the issuance of Certificates of Participation to finance the construction of two new fire stations. The construction also includes a regional fire training center, which is being paid for by the Twin Falls Rural Fire Protection District. The construction of these projects has proven challenging given the unpredictable economy, supply chain issues and labor shortages. However, the need to replace these stations continues to be greater than the challenges in completing the projects.

The new stations will feature, among other things, drive-through double deep apparatus bays, a gear bunker, a decontamination space, general and EMS storage, a workshop, laundry facilities, individual restrooms that will allow for use by both men and women, a dayroom, a fitness center, and kitchen and dining facilities. Also provided will be firefighter sleep rooms, a battalion chief sleep room and office (station 2) and captain office. The public will have access to the stations through a public lobby area.

Continued Investment in Public Safety

As the community grows, the need for continued investment in public safety is important. Since the adoption of the FY 2022 budget, multiple investments have been made to ensure the citizens of Twin Falls receive the highest level of service we are able to deliver. A request for funds to hire four new patrol officers through the Department of Justice’s COPS program was approved in October 2021. The grant for \$500,000 will offset the cost of these officers over the next three years. City Council authorized the purchase of a replacement fire engine in the amount of \$771,120.75 through a lease-purchase agreement. This engine will replace a 14-year old pumper fire truck that has served the organization as a front-line fire engine dispatched to all calls for service. During a routine maintenance test, excess wear in the internal components of the engine was discovered that will eventually result in catastrophic engine failure. As a result, engine #5111 was immediately taken out of service and the decision was made to purchase an "off-the-shelf" model that allowed for delivery 6-8 months earlier than a custom specified engine. Delivery is anticipated in July 2022.

Additionally, new digital radios were purchased for fire and police using \$370,478.78 in CARES funds. These new radios replaced outdated radios that were no longer serviceable and often failed in the field. All public safety will be operating with the same radios which will improve communications as well as increase safety for our employees as they serve the public. The new technology provides clearer audio with increased

background noise suppression and are more efficient in roaming between radio towers, effectively increasing functional coverage. In addition, the radio transmits user identities to dispatch for each radio transmission. In the event of an emergency, dispatch will be able to tell which user is in need.

Exploring the Creation of a New Revenue Allocation Area

The City of Twin Falls has five active revenue allocation areas (RAA). The total value of these areas is \$817,649,148. In Fiscal Year 2023-2024, the City of Twin Falls will close out RAA 4-1. This RAA is the oldest revenue allocation area currently operating in the City of Twin Falls, has a total taxable value of \$305,090,951, and is in the City's Downtown core.

In an effort to capitalize on the economic expansion and momentum occurring in RAA 4-1, the Twin Falls Urban Renewal Agency Board has spent time in visioning and planning workshops. They look to continue to promote economic development, eliminating community blight, and seeking opportunities to make meaningful improvements to the Downtown and Historical Warehouse Districts.

The Board's vision for the new area included additional downtown housing, hotels, a convention center, continued small development on Main Avenue, commercial and light industrial development (assembly) in the Historical Warehouse District. Several public infrastructure improvements were discussed, including funding to assist with the relocating and traffic calming on the 2nd Avenues (US Highway 30), water and sewer lines, complete street improvements, fiber optics, power and gas upgrades, and parking lots/structures.

When RAA 4-1 sunsets, the value of RAA 4-1 will be returned to each of the taxing districts having jurisdiction in this area, including Twin Falls County, the Twin Falls School District, the College of Southern Idaho, the Twin Falls Highway District, and the City of Twin Falls. Per Idaho Code, each of these entities will be able to claim 80% of the taxable value of this area as "new construction." The property tax revenue will be different for each of the entities. The estimated increase in new property tax revenue to the City of Twin Falls in FY 2023-2024 is expected to be approximately \$900,000.

Implementation of Priority Based Budgeting and Performance Measurement

The City of Twin Falls is a lean and innovative organization that is efficient in the delivery of services, and our employees take pride in their work as public servants. Changes in service demands, overburdened employees and limited resources are factors that can lead to frustration within the organization. Priority Based Budgeting is intended to provide our organization with a framework that will help us tell our story, align needs with resources, and highlight areas where changes can be made with maximum impact. It will allow each department to examine programs and services through the lens of pre-established metrics such as outside revenue sources, mandates from other governmental entities, and the degree to which programs impact the citizens in our community. The goal is not to eliminate programs simply as a cost saving measure, but to evaluate service demands and need against available resources and ability to provide services. Through this process, departments will begin looking at their budgets as programs instead of line items, and in doing so, will begin to build a robust performance measurement program with the data generated.

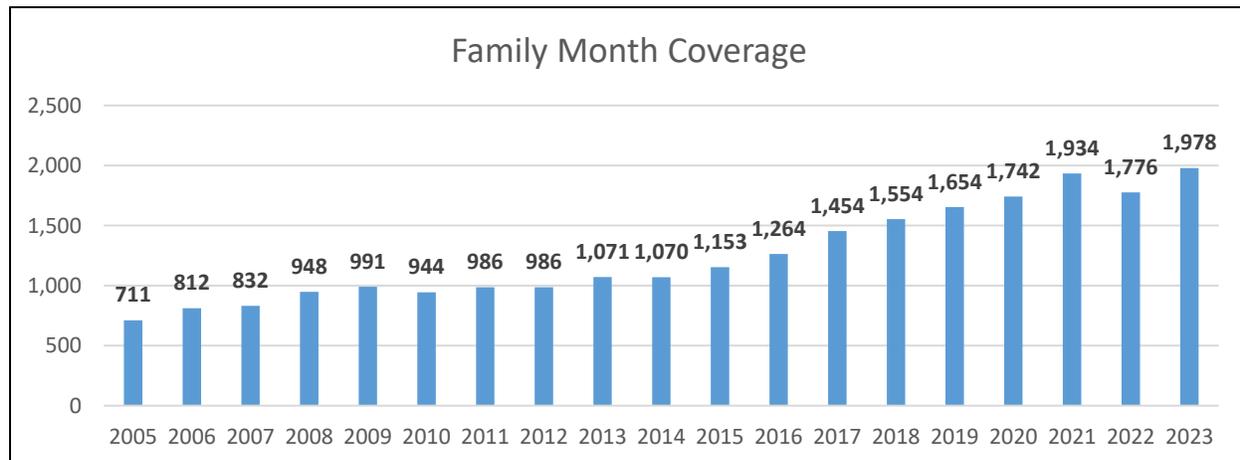
SLFRF Funding

In response to the Covid-19 public health emergency, the Federal Government provided governments across the country with resources to fight the pandemic and support families and businesses struggling with its public health and economic impacts, maintain vital public services, and build a strong recovery by making investments that support long-term growth and opportunity. The City of Twin Falls was allocated \$8,465,111 that was paid in two tranches – the first in June of 2021 and the second in June of 2022. In April of 2021, the Treasury released the Final Rule for the program that allowed for a standard allowance for

revenue loss up to \$10 million for the entire period of performance from March 3, 2021 and ending December 31, 2024. All funds have to be committed by December 31, 2024 and completely expended by December 31, 2026. The City of Twin Falls intends on using the Standard Allowance for reporting purposes, and is in the process of organizing a committee to allocate the funds to projects that will significantly affect our community.

Health Insurance and Compensation

Providing quality benefits to our employees remains an important ingredient in our overall attraction and retention strategy. As we have stated for the past five years, health insurance continues to be a difficult subject to navigate in our budgeting efforts. Members of the City’s executive leadership team recognize the importance of continuing to offer competitive benefits packages, that it is a critical component in our efforts to be an employer of choice. However, the cost of our health plan continues to outpace the Consumer Price Index, the Municipal Cost Index, and available resources. Because members of our employee family have dealt with serious and costly health challenges, our overall experience rate (our group’s medical history and claims experience) have caused our organization to realize significant increases in the overall health insurance costs. The cost of our insurance monthly premium to cover an employee and his/her family has almost doubled in the last ten years. The table below shows the changes to our monthly health insurance premiums since 2005.



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

This year’s insurance quote for renewal included an increase of 11.4% in premiums. It is important to maintain a competitive benefit plan in comparison to other public employers. Our health care benefit remains competitive, but we are concerned about the impact of rising health care coverage on employees. To mitigate this impact, we have committed to keeping the employee portion of premium increase static. To do this we will absorb the 11.4% increase of employee portion at a cost to the organization of \$52,000. Our employees are our most important resource. Without the service of our employees, we cannot accomplish any of our strategic planning goals and caring for our employees continues to be a guiding principle in the creation of our budget. The FY 2023 budget includes funding for the following changes in compensation:

- A 5% performance adjustment

- A 2% table adjustment
- A one-time payment of \$2,000
- A continuation of our retention pay program

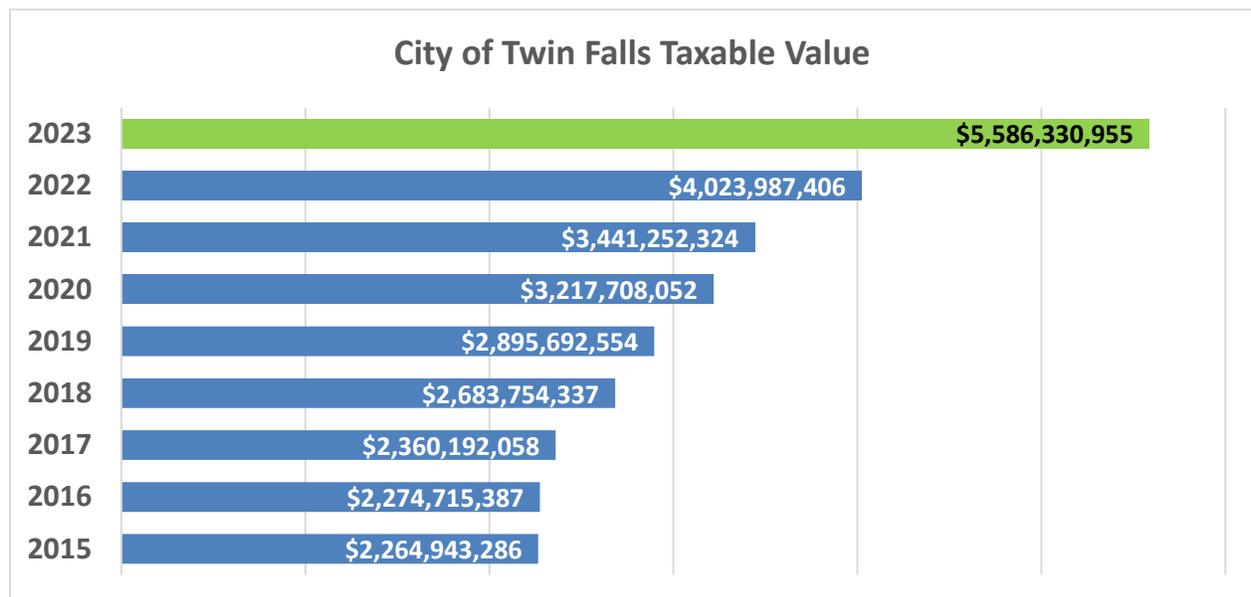
As an organization, we have made significant strides toward improving our competitive place in the labor market over the last several years. Our salary tables have increased by 40% since 2011, and we continue to offer our retention pay program that began in December 2018. Compensation is a key component in being an employer of choice, and we feel that these continued adjustments help us maintain that designation. We also believe that there is room to improve the competitiveness of our salaries for specific positions and create challenging opportunities for employees to develop new skills. We will continue to push salaries forward in the coming fiscal years as the economy recovers.

Revenues

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

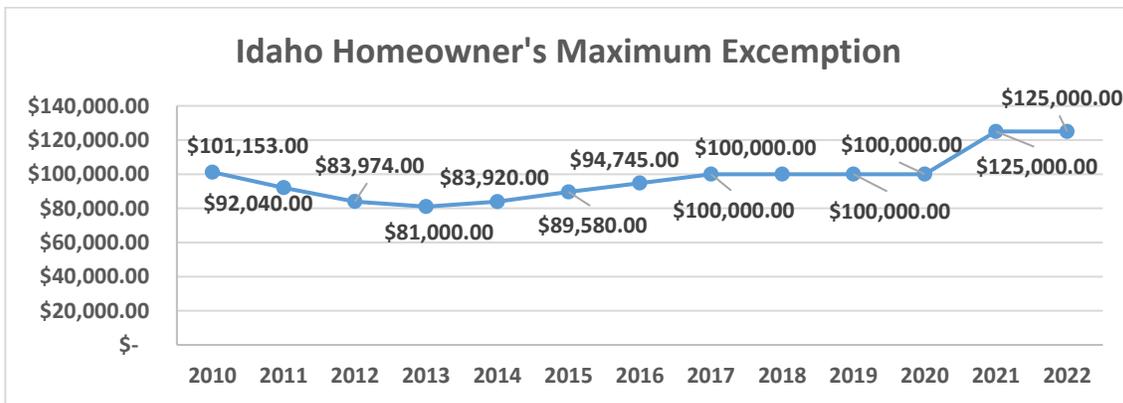
Property Taxes

According to the Twin Falls County Assessor’s Office, the City of Twin Falls’ total taxable valuation increased by \$1,562,343,549, or 38.83%, from \$4,023,987,406 in FY 2022 to \$5,586,330,955 in FY 2023. That increase includes \$116,197,863 from the net new construction roll (90% of the total valuation of \$129,108,737). New construction activity will result in \$545,373 in new revenue. The total increase in valuation is in addition to the \$582,735,082 that was realized in the prior fiscal year. Over the course of the past two fiscal years, the City’s total taxable valuation has increased by \$2,145,078,631, or 62.33%. This year’s increase in taxable value is equivalent to the cumulative increase that occurred between from 2018 to 2022. As illustrated below, the taxable value used to calculate the FY 2023 tax rate for the City of Twin Falls is the largest in its history.



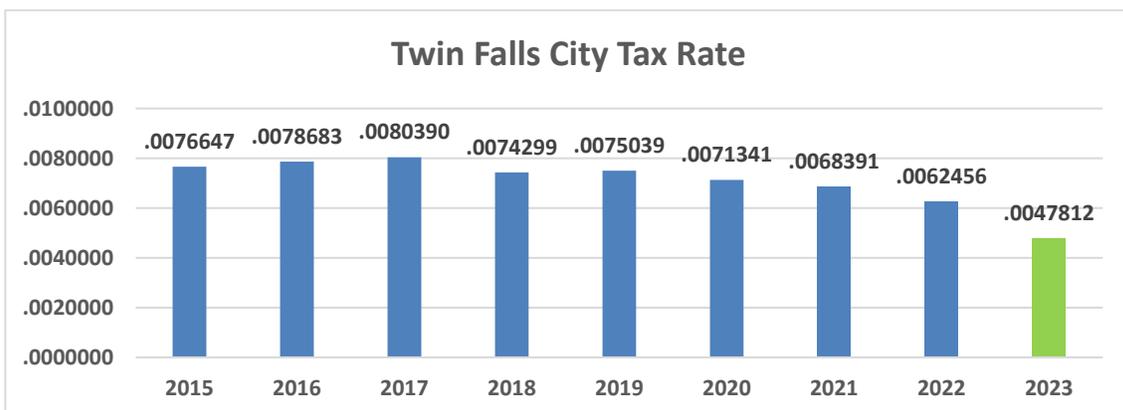
It is important to note the City's taxable value excludes the taxable value of the properties located in the Twin Falls Urban Renewal Agency revenue allocation areas. The entirety of the URA properties are in the City and have a value of in excess of \$817.6 million. Collectively, the taxable values for both the City of Twin Falls and Twin Falls Urban Renewal Agency exceed \$6.4 billion. There are many factors that influence the City's total taxable value. Some of the larger factors include an increase in the base value from reappraisals performed by the Twin Falls County Assessor's Office, growth from new construction, and property incorporated into the City through annexation.

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



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

Cities in Idaho do not have control of and cannot determine their community taxable value. That responsibility is assigned to the County Assessor's Office. Based on the taxable value presented above, the City's tax rate for FY 2023 will be \$4.78/\$1,000 (.0047812) of taxable value. The tax rate for FY 2022 was \$6.25/\$1,000 (.0062456) of taxable value. As illustrated in the graph below, the FY 2023 tax rate is the lowest issued by the City.



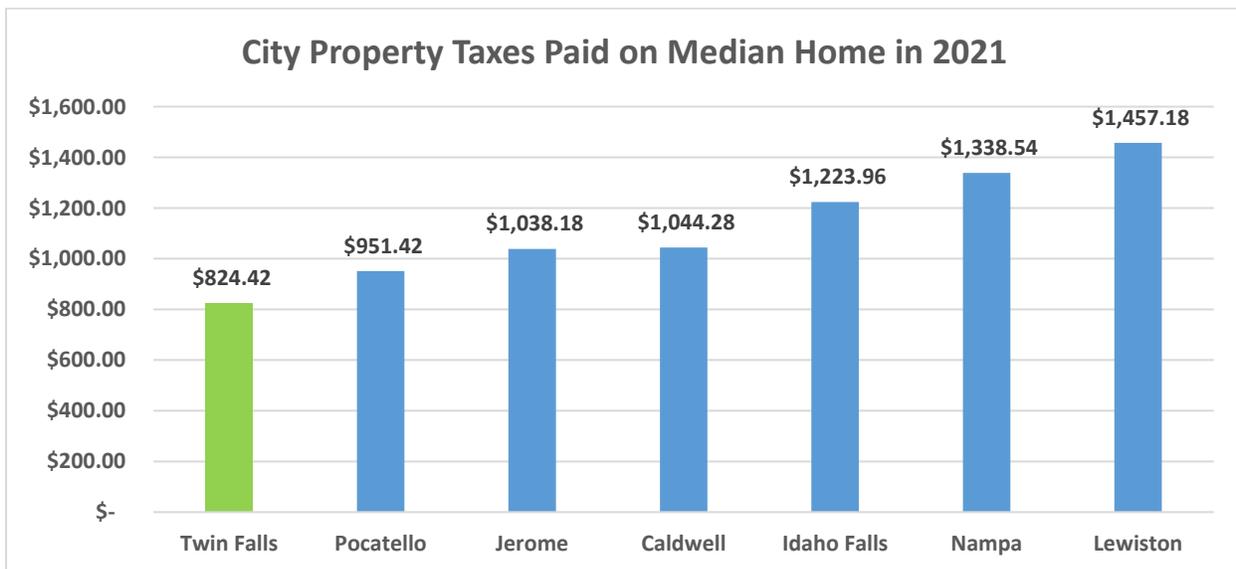
Additional property tax collections and comparisons, rate adjustments, expenditures and economic indexes are discussed in more detail in other sections of this budget document.

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

We are often asked the question, “how does our tax rate compare?” The table and graph provided below are intended to provide an approximate answer to that question. Although only intended to be a rough illustration, the table and graph represent the amount of property tax paid on a median-valued, owner occupied home in each of the larger, full-service cities in Idaho. The information used in the table was collected from the Associated Taxpayers of Idaho’s 2021 Levy Book (tax rate) and Zillow.

	Total Taxes Paid	Median Home Value January 2021	Tax Rate FY 2020
Twin Falls	\$ 824.42	\$257,000	0.006246
Pocatello	\$ 951.42	\$219,000	0.008689
Jerome	\$ 1,038.18	\$252,000	0.008175
Caldwell	\$ 1,044.28	\$305,000	0.005802
Idaho Falls	\$ 1,223.96	\$285,000	0.007650
Nampa	\$ 1,338.54	\$319,000	0.006900
Lewiston	\$ 1,457.18	\$296,000	0.008522

Note: Idaho’s median value of an owner-occupied home for this same period of time was \$350,000.



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 2023, the Street Fund budget for the City of Twin Falls is \$7,052,134, or approximately 13.95% 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 five separate and distinct Enterprise Funds, which include the City's Water (supply, distribution, irrigation, and utility services), Wastewater (collections and treatment), Sanitation, Dierkes Lake/Shoshone Falls, and Common Area Maintenance Funds. This section of the budget message focuses on the City's three largest enterprise funds: Water, Wastewater, and Sanitation. The other funds constitute a small portion of the Enterprise Fund picture and are not specifically addressed in this message; the specific budgeted amounts can be viewed within the budget document.

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. In FY 2022, the City Manager recommended a series of changes to the City's water rate structure. In 2010, the City issued a water bond to pay for improvements to the City's water system to comply with enhanced arsenic standards established by the EPA. The project paid for capital improvements (booster pump station, 24" and 30" water mainlines, and blending station) and water rights at Pristine Springs and Sunnybrook Springs. The total bond was \$18.595M and the City collected twenty-five percent (25%) more than what was required to make its annual debt service payment and earmarked the additional funds for early repayment. Each user paid a flat fee of \$10.75 per month subsequent to its issuance. The City was able to pay off the bond early in September 2021, saving the City approximately \$578,000 in interest costs.

Coinciding with paying off the bond early, the City Council authorized an increase to its existing base water fee of \$11.73 per month to \$20.33 per month and its consumption fee by \$0.11/1,000 gallons consumed after the first 2,000 gallons. This has generated revenues comparable to the mandatory arsenic compliance fee that was able to capture around \$2.3M annually. The change from the reduction in the mandated arsenic fee and the increase in the base rate resulted in residential customers and small-to-medial commercial users experiencing a slight decrease in their overall rate (-\$1.82 per month for a 5,000 gallon per month user and -\$1.27 per month for a customer using 10,000 gallons per month). Larger water users realized a slightly larger monthly water bill. The proceeds from this change will be used to fund capital projects as well as mainline maintenance.

The City will have one bond issuance in the water fund remaining after the 2022 payments are made: the 2012C Bond has one principal payment left of \$355k that will be made in FY 2022 and the 2017A Bond will have \$1.57M outstanding in FY 2023, with annual payments around \$825k until 2024. Budgeted revenue and reserves in the Water Fund total \$14,645,494. This is an increase of \$1,490,149 (11.33%) compared to the FY 2022 total of \$13,155,345.

Wastewater Fund

The Wastewater Fund is used to support all wastewater services provided by the City of Twin Falls, namely wastewater collection and wastewater treatment. The FY 2023 wastewater user rates remain the same as they were in FY 2021 and FY 2022. Budgeted revenues and reserves in the Wastewater Fund total \$11,808,820, which compared to the FY 2022 total of \$10,347,749 is an increase of \$1,461,071 (14.12%).

Sanitation Fund

The City's Sanitation Fund supports the City's sanitation and recycling programs. The FY 2023 sanitation user rates will remain the same as they were in FY 2022. Budgeted revenue in the Sanitation Fund totals \$4,134,290, which compared to the FY 2022 total of \$3,781,162 is an increase of \$353,128 (9.34%).

Cash Reserves/Fund Balances

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

At the end of FY 2021, the City of Twin Falls had an audited Fund Balance/Net Position of \$81,874,543 (Net of Investment in Capital Assets). The total was \$45,368,922 for Governmental Funds, \$35,875,999 for Enterprise Funds, and \$629,622 for Internal Service Funds. For purposes of the budget, we will focus on the larger operating funds of the City, which are illustrated in the table below.

	Fund Balance	Restricted for Budget	Available Balance
General Fund	\$11,926,646	\$8,317,262	\$3,609,384
Street Fund	\$6,045,001	\$1,262,137	\$4,782,864
Airport Fund	\$4,068,985	\$565,625	\$3,503,360
Capital Improvement Fund	\$13,783,315	\$2,212,345	\$11,570,970
Water Fund	\$12,032,028	\$1,291,415	\$10,740,613
Wastewater Fund	\$21,362,837	\$1,334,219	\$20,028,618
Sanitation Fund	\$872,482	\$625,175	\$247,307

The amounts restricted and not available to budget in FY 22-23 for each of the fund balances above are as follows:

- The General Fund restricts \$15,000 for professional services, \$58,870 to cover other funds, \$240,586 for law enforcement activities, and \$8,002,806 for 3 months of operations.
- The Street Fund restricts \$608,577 for 3 months of operations, and \$653,560 for capital projects.
- The Airport Fund restricts \$399,338 for 3 months of operations, and \$166,287 for capital projects.
- The Capital Improvement Fund restricts \$58,935 for public art funding, and \$2,153,410 for E911 and capital projects.
- The Water Fund restricts \$1,181,403 for 2 months of operations, and \$110,013 for capital projects.
- The Wastewater Fund restricts \$898,705 for 2 months of operations, and \$435,514 for capital projects.
- The Sanitation Fund restricts \$625,175 for 2 months of operations.

At the conclusion of FY 2023, the City is projected to exceed the minimum reserve requirements in all its major Government-Type and Enterprise-Type Funds. The reserve funds earn interest, bolster cash flow, and are available for unanticipated expenditures or emergencies. As a non-recurring revenue source, beginning fund balances are used to fund capital or other one-time expenses only.

Using Forgone Balance

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

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

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

The decision to use a portion of the City's forgone balance, for the cases outlined above, remains with the City Council. The FY 2023 budget includes the equivalence of one percent (1%) revenue, or \$267,420 of forgone balance into the City's operations budget. This inclusion is consistent with the first foregone balance recovery method described above.

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

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

The FY 2023 budget continues that practice and again sets aside the \$770,000 for one-time City Council directed capital projects. During the budgeting process the Council elected to fund the following projects: Baxter Dog Park master plan (\$40,000), Stadium Blvd sidewalk from Sunrise to Mountain View (\$290,000), Stadium Blvd sidewalk east of Eastland on the south side of the road (\$80,000), and Elizabeth Blvd sidewalk from Madrona to Del Mar or Wendell St sidewalk from Robbins to Falls (\$360,000).

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

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

Conclusion

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

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

The FY 2023 budget will assist the City in realizing its mission, vision, motto and strategic priorities. Over the course of the next fiscal year, we will continue the practice of making significant investments to our facilities and our transportation, water and sewer systems. We propose to hire additional employees and take good care of the ones that are already members of our team.

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

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

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

Respectfully submitted,

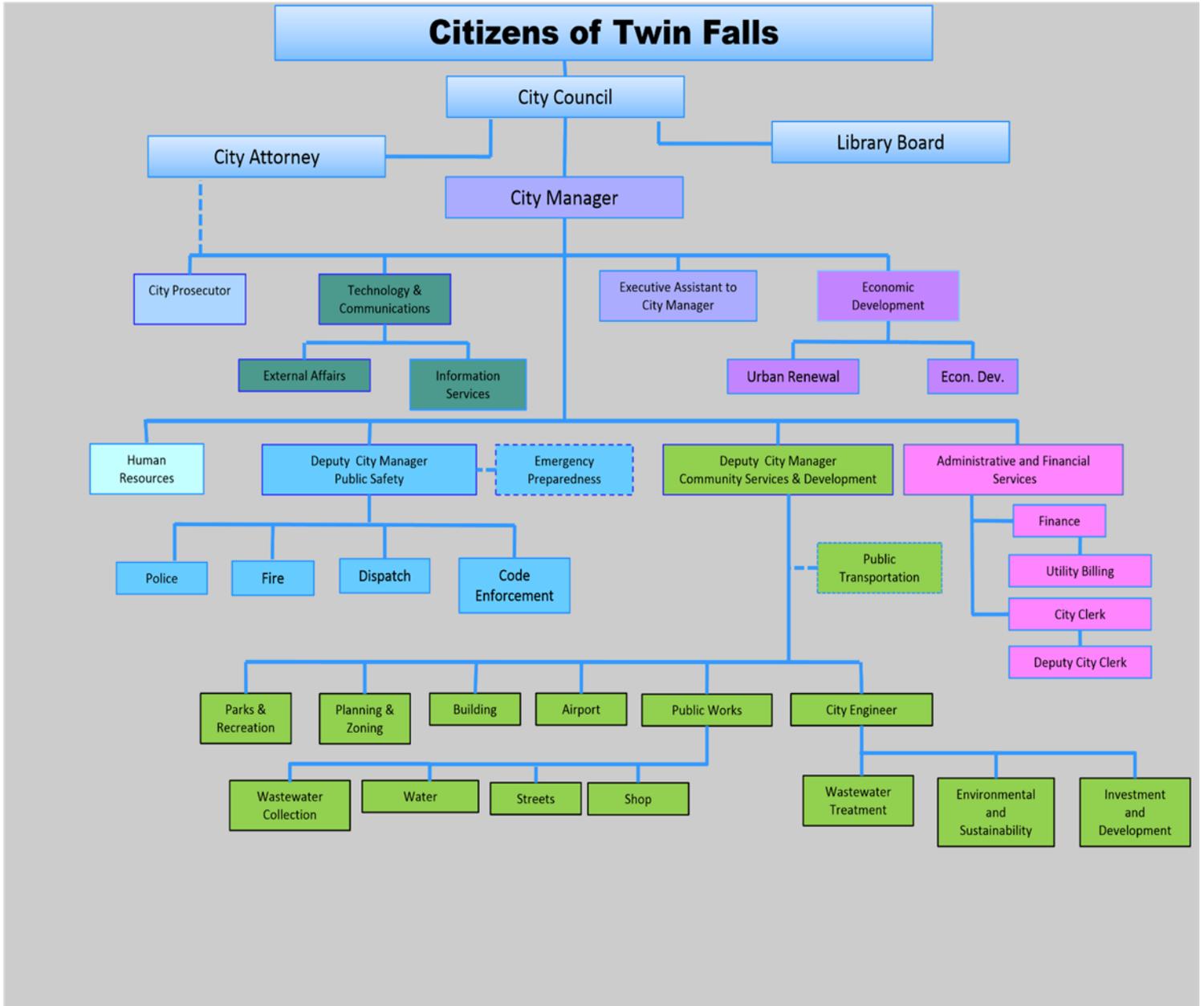
[Travis Rothweiler](#)

Travis Rothweiler, ICMA – CM

City Manager

City of Twin Falls, Idaho

ORGANIZATIONAL CHART



CORE VALUES

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

INTEGRITY

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

CONNECTION

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

HONESTY

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

COMMITMENT

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

TEAMWORK

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

City of Twin Falls

Leadership Philosophy

We are all leaders.

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

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

We are empowered to carry out our roles and responsibilities.

We take appropriate risks in our pursuit of excellence.

We recognize that our individual talents are magnified by teamwork.

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

We recognize the important distinction between management and leadership.

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

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

We are One City.

PLANNING PROCESS

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

2030 Community Strategic Plan – Adopted 2012; updated March 2018; update expected 2023

Comprehensive Plan – Adopted 2016

Master Transportation Plan – Adopted 2016; updated 2022

Transit Development Plan – Adopted 2016

Wastewater Collection System Master Plan - Adopted 2015; update expected 2022

Wastewater Treatment Facilities Master Plan – Adopted 2010; update expected 2023

Water System Facilities Plan – Adopted 2016; update expected 2022

Parks Master Plan – Adopted 2015; updated 2019; ongoing

Airport Master Plan – Adopted 2012; update expected 2022

DEBT MANAGEMENT

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

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

Revenue bonds are for capital projects secured by revenue from facilities, operations, or services provided to users for a fee. The City has three outstanding revenue bonds for the Water and Wastewater Funds. The purpose of issuance and principal and interest payments to maturity are detailed on the following pages. All bonds were issued through the Idaho Bond Bank, which has a Moody's rating of Aa1. The City itself received a Moody's rating of Aa2 in July 2022.

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

Idaho Code Section 50-1019 limits total debt for cities to 2% of the prior year market value for assessment purposes of real and personal property. Based on a value of \$5,541,078,661, the City's legal debt limit is \$110,821,573. Per Idaho Code Section 50-1020, the percentage limitation does not apply to debt for waterworks and sewerage systems. As of 10/1/22, principal and interest payments to maturity for the City's three outstanding revenue bonds total \$40,004,769.

The City is required to maintain System Net Revenues sufficient to pay an amount representing 125% of Maximum Annual Debt Service. System Net Revenues are defined as the remaining system revenues after deducting operation and maintenance costs. For the prior fiscal year, coverage ratios for the Water and Wastewater Funds were 236% and 160%. For the upcoming budget year, they are expected to be 625% and 147%. The ratio for the Water Fund increased substantially for FY 2023 because debt related to arsenic compliance was paid off in September 2021, and water user rates were increased in FY 2022 to help fund future capital projects.

After accounting for debt obligations, both the Water and Wastewater Funds have sufficient revenue to cover operational and capital needs. Both funds also have reserves available for one-time capital projects as needed.

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

Water Fund Debt

The Water Fund has one outstanding debt issuance. The annual principal and interest payments total \$843,500. This is 5.63% of the total budget.

Debt Coverage Ratio: Required - 125%, Prior Fiscal Year - 236%, FY 2023 Budget - 625%.

The debt coverage ratio increased substantially for the FY 2023 budget because debt related to arsenic compliance was paid off in September 2021, and water user rates were increased in FY 2022 to help fund future capital projects.

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

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

2017A Bond Issuance			
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
	<u>\$ 4,905,000.00</u>	<u>\$ 1,114,300.00</u>	<u>\$ 6,019,300.00</u>

Wastewater Fund Debt

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

The principal and interest payments for these two issuances total \$3,485,531.26. This is 29.52% of the total budget.

Debt Coverage Ratio: Required - 125%, Prior Fiscal Year - 160%, FY 2023 Budget - 147%

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

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

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
	\$ 7,570,000.00	\$ 1,927,930.76	\$ 9,497,930.76

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

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

2014A Bond Issuance			
<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 2023, it continues to define the path that will move Twin Falls into the future as a safe city with solid infrastructure and an ongoing commitment to improving quality of life. The budget funds current and enhanced service levels to meet the Twin Falls City Council's priorities for service delivery, with modest increases in property tax revenues, and no increases for 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 of and departments within the organization. The committee comes together annually to discuss the needs of the organization, as it relates to the City of Twin Falls' Community Strategic Plan 2030. Collectively, the LTPC prioritizes personnel needs, equipment needs, and capital projects. This group projects revenues and expenditures five years into the future. They meet annually to review the current plan, and make adjustments, as necessary. The group then takes the updated planning tool and shares recommendations with the City leadership team. This is the "kickoff" to the City's annual budget process.

FORECASTING REVENUE AND EXPENDITURES

Assumptions Used in Forecasting Governmental Funds

Revenues

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

Expenditures

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

Assumptions Used in Forecasting Enterprise Funds

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

LONG TERM FINANCIAL PROJECTIONS

Tax Supported Funds

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

Tax Supported Funds					
	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Shared Revenues and Reserves:					
Property Taxes	\$ 26,737,618	\$ 28,009,523	\$ 29,248,689	\$ 30,463,047	\$ 31,708,042
Shared Revenue	\$ 5,250,000	\$ 5,302,500	\$ 5,355,525	\$ 5,409,080	\$ 5,463,171
Franchise Fees	\$ 1,795,000	\$ 1,795,000	\$ 1,795,000	\$ 1,795,000	\$ 1,795,000
Permits	\$ 1,340,000	\$ 1,363,400	\$ 1,387,234	\$ 1,411,510	\$ 1,436,238
State Liquor Apportionment	\$ 900,000	\$ 909,000	\$ 918,090	\$ 927,271	\$ 936,544
Investment Income	\$ 350,000	\$ 353,500	\$ 357,035	\$ 360,605	\$ 364,211
Miscellaneous Income	\$ 759,000	\$ 759,000	\$ 759,000	\$ 759,000	\$ 759,000
Transfers	\$ 3,980,859	\$ 4,100,285	\$ 4,223,293	\$ 4,349,992	\$ 4,480,492
Reserves	\$ 304,224	\$ -	\$ -	\$ -	\$ -
Dedicated Revenues:					
General/Capital Improvement Fund	\$ 1,966,002	\$ 1,741,568	\$ 1,761,590	\$ 1,792,256	\$ 1,823,582
Street	\$ 3,860,000	\$ 3,949,500	\$ 4,041,643	\$ 4,136,519	\$ 4,234,225
Street Light	\$ -	\$ -	\$ -	\$ -	\$ -
Library	\$ 66,500	\$ 66,500	\$ 66,500	\$ 66,500	\$ 66,500
Airport	\$ 1,164,964	\$ 1,188,211	\$ 1,211,990	\$ 1,236,316	\$ 1,261,202
Pool	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000
Fireworks	\$ 1,675	\$ 1,675	\$ 1,675	\$ 1,675	\$ 1,675
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Supported Fund Revenues and Reserves - Projected	\$ 48,805,843	\$ 49,869,662	\$ 51,457,264	\$ 53,038,773	\$ 54,659,882
Expenditures:					
Personnel	\$ 30,902,346	\$ 31,501,363	\$ 32,148,158	\$ 32,847,448	\$ 33,604,421
M&O	\$ 8,706,879	\$ 8,924,965	\$ 9,134,865	\$ 9,315,304	\$ 9,499,351
Capital	\$ 7,050,373	\$ 8,800,021	\$ 9,785,994	\$ 8,944,479	\$ 8,443,518
Debt (General Obligation)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 2,053,775	\$ 2,115,388	\$ 2,178,850	\$ 2,244,215	\$ 2,311,541
Total Tax Supported Fund Expenditures - Projected	\$ 48,713,372	\$ 51,341,737	\$ 53,247,867	\$ 53,351,445	\$ 53,858,831
Projected Surplus <Deficit>	\$ 92,471	\$ (1,472,075)	\$ (1,790,603)	\$ (312,673)	\$ 801,051

Water Fund

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

Water Fund					
Revenues and Reserves:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
User Fees	\$ 11,242,554	\$ 11,811,427	\$ 12,409,086	\$ 13,036,985	\$ 13,696,657
Pressurized Irrigation	\$ 1,110,678	\$ 1,189,759	\$ 1,274,470	\$ 1,365,212	\$ 1,462,415
Miscellaneous	\$ 417,159	\$ 422,409	\$ 427,817	\$ 433,386	\$ 439,123
Investment Income	\$ 103,000	\$ 105,060	\$ 107,161	\$ 109,304	\$ 111,491
Transfers	\$ 466,352	\$ 480,342	\$ 494,753	\$ 509,595	\$ 524,883
Reserves	\$ 1,805,751	\$ -	\$ 9,056,888	\$ -	\$ -
Total Projected Revenues and Reserves	\$ 15,145,494	\$ 14,008,997	\$ 23,770,173	\$ 15,454,483	\$ 16,234,568
Water Supply:					
Personnel	\$ 549,077	\$ 576,753	\$ 606,109	\$ 637,267	\$ 670,362
M&O	\$ 1,430,320	\$ 1,487,533	\$ 1,547,034	\$ 1,608,916	\$ 1,673,272
Capital	\$ 3,969,750	\$ 4,052,480	\$ 13,437,000	\$ 200,000	\$ 2,946,000
Debt	\$ 824,375	\$ 845,250	\$ -	\$ -	\$ -
	\$ 6,773,522	\$ 6,962,016	\$ 15,590,143	\$ 2,446,182	\$ 5,289,635
PI:					
M&O	\$ 374,050	\$ 389,012	\$ 404,572	\$ 420,755	\$ 437,586
Capital	\$ 1,122,000	\$ 928,000	\$ 836,000	\$ 783,000	\$ 1,239,000
	\$ 1,496,050	\$ 1,317,012	\$ 1,240,572	\$ 1,203,755	\$ 1,676,586
Water Distribution:					
Personnel	\$ 2,054,510	\$ 2,148,199	\$ 2,256,530	\$ 2,371,435	\$ 2,493,400
M&O	\$ 1,140,416	\$ 1,186,033	\$ 1,233,474	\$ 1,282,813	\$ 1,334,125
Capital	\$ 1,580,000	\$ 970,000	\$ 1,200,000	\$ 3,980,000	\$ 2,140,000
	\$ 4,774,926	\$ 4,304,231	\$ 4,690,004	\$ 7,634,247	\$ 5,967,525
Utility Billing:					
Personnel	\$ 428,953	\$ 449,986	\$ 472,247	\$ 495,826	\$ 520,816
M&O	\$ 270,575	\$ 281,398	\$ 292,654	\$ 304,360	\$ 316,534
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 699,528	\$ 731,384	\$ 764,901	\$ 800,186	\$ 837,351
Transfers:	\$ 1,351,469	\$ 1,392,391	\$ 1,434,553	\$ 1,477,991	\$ 1,522,745
Bad Debt:	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Projected Expenditures	\$ 15,145,494	\$ 14,757,034	\$ 23,770,173	\$ 13,612,362	\$ 15,343,841
Projected Surplus <Deficit>	\$ 0.00	\$ (748,037)	\$ (0)	\$ 1,842,121	\$ 890,728
Projected Rate Adjustment	0.0%	3.0%	3.0%	3.0%	3.0%

Wastewater Fund

The City of Twin Falls projects revenues and expenditures in the Wastewater Fund for a 5-year period. This allows for planning of gradual rate increases and compliance with the terms of its debt. Over the next five years, it is anticipated that increasing revenue levels due to growth, in combination with cash reserves, will cover yearly operating costs, capital, and debt obligations. It does not appear an increase in user rates will be needed. However, this may change as costs and capital needs are evaluated on an annual basis.

Wastewater Fund					
Revenues and Reserves:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
User Fees	\$ 10,516,203	\$ 10,673,327	\$ 10,833,593	\$ 10,997,065	\$ 11,163,807
Miscellaneous	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000
Investment Income	\$ 181,300	\$ 184,926	\$ 188,625	\$ 192,397	\$ 196,245
Reserves	\$ 872,786	\$ 1,075,962	\$ 851,269	\$ -	\$ -
Total Projected Revenues and Reserves	\$ 11,683,289	\$ 12,047,214	\$ 11,986,487	\$ 11,302,462	\$ 11,473,051
Collections:					
Personnel	\$ 965,248	\$ 1,014,258	\$ 1,066,269	\$ 1,121,504	\$ 1,180,208
M&O	\$ 250,178	\$ 260,186	\$ 270,593	\$ 281,417	\$ 292,673
Capital	\$ 1,017,000	\$ 574,750	\$ 600,000	\$ 339,750	\$ 580,000
	\$ 2,232,426	\$ 1,849,194	\$ 1,936,862	\$ 1,742,671	\$ 2,052,881
Treatment:					
M&O	\$ 3,379,529	\$ 3,463,829	\$ 3,550,260	\$ 3,638,875	\$ 3,729,730
Capital	\$ 1,610,000	\$ 2,260,000	\$ 2,010,000	\$ 210,000	\$ 210,000
Debt	\$ 3,485,531	\$ 3,484,276	\$ 3,485,126	\$ 3,483,988	\$ 3,484,350
	\$ 8,475,060	\$ 9,208,105	\$ 9,045,386	\$ 7,332,863	\$ 7,424,080
Transfers:	\$ 940,803	\$ 954,915	\$ 969,239	\$ 983,778	\$ 998,534
Bad Debt:	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Total Projected Expenditures	\$ 11,683,289	\$ 12,047,214	\$ 11,986,487	\$ 10,094,312	\$ 10,510,495
Projected Surplus <Deficit>	\$ (0)	\$ -	\$ -	\$ 1,208,151	\$ 962,557
Projected Rate Adjustment	0.0%	0.0%	0.0%	0.0%	0.0%

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, citizens have the opportunity for input, and members of Council can make adjustments to the proposed budget.

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

BUDGET PRESENTATION

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

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

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

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

MONITORING AND REPORTING PROCESS

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

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

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

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

BUDGET AMENDMENT PROCESS

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

Fiscal Year 2022-2023 Budget Calendar

Fiscal Year 2022-2023 Budget Calendar		
April		
	Friday, April 1	Budget Packets Distributed to Departments
	Monday, April 4	Discussion with City Council on FY 22-23 Budget Priorities
	Friday, April 15	Budget Packets Completed
	Monday, April 25	Follow-up discussion with City Council on FY 22-23 Budget Priorities
	Friday, April 29	Notify Twin Falls County of Public Hearing Date for the FY 22-23 Budget
May		
	Tuesday - Thursday, May 3 - 5	Roundtable discussions with Departments
	Tuesday - Thursday, May 17-19	Big Budget Balancing Meeting
June		
July		
	Friday, July 1	Preliminary budget to Council for review
	Tuesday, July 5	Budget Presentation to Council - Overview
	Monday, July 11	Budget Presentation to Council - FOCUS AREAS 1 & 7
	Monday, July 18	Budget Presentation to Council - FOCUS AREAS 4, 5 & 6
	Thursday, July 28	Publish Notice of Public Hearing for Rate Adjustments
	Monday, July 25	Budget Presentation to Council - FOCUS AREAS 2 & 3
August		
	Monday, August 1	Budget Presentation to Council - FOCUS AREAS 8
	Thursday, August 4	Publish Notice of Public Hearing for Rate Adjustments
	Monday, August 8	Adoption of Preliminary FY 22-23 Budget, set Public Hearing Date
	Monday, August 8	Public Hearing on Proposed Rate Adjustments
	Thursday, August 11	Publish Notice of Public Hearing for FY 22-23 Budget
	Monday, August 15	Council Review of Preliminary Budget - All Sections
	Thursday, August 18	Publish Notice of Public Hearing for FY 22-23 Budget
	Monday, August 22	Public Hearing on FY 22-23 Proposed Budget
	Monday, August 22	Council Adoption of FY 22-23 Budget
	Week of August 22	Certify Tax Levy to County
	Tuesday, August 30	Publish Appropriations Ordinance
September		
	Wednesday, September 7, 2022	Last Day for FY 22-23 Budget Hearing
	Thursday, September 8, 2022	Last Day to Certify Tax Levy to County
	Friday, September 30, 2022	Final Date to Publish Appropriations Ordinance
		Published Notices
		City Council
		Public Hearings
		Statutory Guidelines and "Drop Dead" dates.

BUDGET SUMMARY

	General Fund				Capital Improvement Fund			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change
REVENUES:								
Property Taxes	14,174,425	\$ 21,688,824	\$ 22,701,188	4.67%	\$ 1,081,107	\$ 770,000	\$ 770,000	0.00%
Shared Revenue - Sales Tax	3,541,874	\$ 2,801,674	\$ 2,962,184	5.73%	\$ 867,002	\$ 1,253,603	\$ 2,001,835	59.69%
Franchise Taxes	446,312	\$ 437,000	\$ 445,000	1.83%	\$ -	\$ -	\$ -	
Licenses and Permits	2,254,638	\$ 1,386,000	\$ 1,419,000	2.38%	\$ -	\$ -	\$ -	
Shared Revenue - Liquor	954,523	\$ 780,000	\$ 925,000	18.59%	\$ -	\$ -	\$ -	
Court	204,193	\$ 190,000	\$ 190,000	0.00%	\$ -	\$ -	\$ -	
Investment Earnings	166,509	\$ 128,702	\$ 112,848	-12.32%	\$ 217,573	\$ 194,400	\$ 120,500	-38.01%
Grants	7,010,952	\$ 30,000	\$ 180,000	500.00%	\$ 68,986	\$ -	\$ -	
E-911	479,368	\$ 450,000	\$ 475,000	5.56%	\$ -	\$ -	\$ -	
Fire District	540,699	\$ 567,733	\$ 596,120	5.00%	\$ -	\$ -	\$ -	
Other	1,391,924	\$ 1,120,814	\$ 1,122,331	0.14%	\$ 60,421	\$ -	\$ -	
Interfund Transfers	2,228,479	\$ 2,430,477	\$ 2,799,472	15.18%	\$ 2,238,781	\$ -	\$ 647,875	
Existing Fund Balance (Reserves)	0	\$ -	\$ -		\$ -	\$ 285,995	\$ 150,000	-47.55%
Total Revenues	\$ 33,393,895	\$ 32,011,225	\$ 33,928,142	5.99%	\$ 4,533,871	\$ 2,503,998	\$ 3,690,210	47.37%
EXPENDITURES:								
City Council	\$ 133,937	\$ 145,027	\$ 149,508	3.09%	\$ 655	\$ -	\$ -	
City Manager	\$ 1,046,494	\$ 1,213,466	\$ 1,224,102	0.88%	\$ 7,230	\$ -	\$ 50,000	
Finance	\$ 881,470	\$ 879,186	\$ 848,608	-3.48%	\$ -	\$ 15,600	\$ -	-100.00%
Legal	\$ 508,644	\$ 542,330	\$ 703,091	29.64%	\$ -	\$ -	\$ 30,152	
Planning & Zoning	\$ 473,692	\$ 519,867	\$ 555,883	6.93%	\$ -	\$ -	\$ -	
Code Enforcement	\$ 300,134	\$ 396,500	\$ 311,692	-21.39%	\$ 14,393	\$ -	\$ -	
Economic Development	\$ 216,421	\$ 317,452	\$ 306,507	-3.45%	\$ -	\$ -	\$ -	
Human Resources	\$ 530,156	\$ 660,953	\$ 763,678	15.54%	\$ 4,000	\$ 3,615	\$ -	-100.00%
Information Technology	\$ 2,100,962	\$ 2,766,607	\$ 2,918,036	5.47%	\$ 546,607	\$ 190,688	\$ 234,552	23.00%
Police (Invest., Uniform, Admin.)	\$ 10,530,112	\$ 11,184,271	\$ 12,053,802	7.77%	\$ 256,641	\$ 185,700	\$ 562,595	202.96%
Communications Center	\$ 1,149,008	\$ 1,320,333	\$ 1,327,697	0.56%	\$ 168,740	\$ 285,995	\$ -	-100.00%
Fire	\$ 5,499,455	\$ 5,923,282	\$ 6,341,613	7.06%	\$ 2,854,370	\$ 41,000	\$ 757,610	1747.83%
Building Safety	\$ 856,152	\$ 971,522	\$ 1,007,918	3.75%	\$ 25,979	\$ 25,000	\$ 30,000	20.00%
Animal Control	\$ 463,153	\$ 481,730	\$ 576,503	19.67%	\$ -	\$ 80,000	\$ -	-100.00%
Custodial	\$ 165,631	\$ 127,295	\$ 136,185	6.98%	\$ -	\$ -	\$ 17,016	
Engineering	\$ 1,633,542	\$ 1,868,547	\$ 1,819,310	-2.64%	\$ 411	\$ -	\$ 3,020	
Parks	\$ 1,573,390	\$ 1,680,901	\$ 1,749,241	4.07%	\$ 541,907	\$ 600,000	\$ 1,011,000	68.50%
Recreation	\$ 705,600	\$ 791,042	\$ 847,560	7.14%	\$ 25,570	\$ 40,000	\$ 50,000	25.00%
Golf	\$ -	\$ -	\$ -		\$ 139,624	\$ 110,000	\$ 57,865	-47.40%
Other	\$ 598,421	\$ -	\$ -		\$ 128,772	\$ 143,600	\$ 156,400	8.91%
Interfund Transfers	\$ 2,144,535	\$ 220,913	\$ 287,209	30.01%	\$ 798,904	\$ 782,800	\$ 730,000	-6.75%
Total Expenditures	\$ 31,510,906	\$ 32,011,225	\$ 33,928,142	5.99%	\$ 5,513,804	\$ 2,503,998	\$ 3,690,210	47.37%
Change in Fund Balance	\$ 1,882,989	\$ 0	\$ (0)		\$ (979,933)	\$ (285,995)	\$ (150,000)	
Unrestricted Fund Balance:								
Beginning	\$ 10,110,606	\$ 11,993,595	\$ 11,993,595 *		\$ 14,972,752	\$ 13,992,819	\$ 13,706,824	
Ending	\$ 11,993,595	\$ 11,993,595	\$ 11,993,595		\$ 13,992,819	\$ 13,706,824	\$ 13,556,824	
*Adjusted FY 2021 Beginning Balance for Golf Department addition to the General Fund and Capital Improvement Fund.								

CITY OF TWIN FALLS

Budget Summary

	Street Fund - Special Revenue				Airport Fund - Special Revenue			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change
REVENUES:								
Property Taxes	\$ 941,682	\$ 401,500	\$ 827,875	106.20%	\$ 398,423	\$ 408,120	\$ 426,944	4.61%
Franchise Taxes	\$ 1,116,457	\$ 985,500	\$ 1,040,250	5.56%	\$ -	\$ -	\$ -	
Shared Revenue - Highway User	\$ 3,032,256	\$ 2,250,000	\$ 2,908,632	29.27%	\$ -	\$ -	\$ -	
Shared Revenue - Highway M&O	\$ 1,272,054	\$ 1,250,000	\$ 1,310,000	4.80%	\$ -	\$ -	\$ -	
Investment Earnings	\$ 104,158	\$ 81,000	\$ 56,300	-30.49%	\$ 25,429	\$ 23,109	\$ 22,000	-4.80%
Grants	\$ 180,427	\$ 60,000	\$ 60,000	0.00%	\$ 1,607,163	\$ -	\$ -	
Airport - Operations	\$ -	\$ -	\$ -		\$ 814,680	\$ 769,340	\$ 615,704	-19.97%
Other	\$ 12,798	\$ -	\$ 3,484		\$ 449,758	\$ 459,720	\$ 484,735	5.44%
Interfund Transfers	\$ 629,513	\$ 885,861	\$ 845,593	-4.55%	\$ 100,488	\$ 5,812	\$ 6,085	4.70%
Existing Fund Balance (Reserves)	\$ -	\$ 280,000	\$ -	-100.00%	\$ -	\$ 138,500	\$ 365,883	164.18%
Total Revenues	\$ 7,289,345	\$ 6,193,861	\$ 7,052,134	13.86%	\$ 3,395,941	\$ 1,804,602	\$ 1,921,352	6.47%
EXPENDITURES:								
Street	\$ 6,536,377	\$ 5,766,704	\$ 6,560,966	13.77%				
Airport					\$ 1,493,102	\$ 1,385,147	\$ 1,450,915	4.75%
Interfund Transfers	\$ 407,152	\$ 427,157	\$ 491,168	14.99%	\$ 437,874	\$ 419,455	\$ 470,437	12.15%
Total Expenditures	\$ 6,943,529	\$ 6,193,861	\$ 7,052,134	13.86%	\$ 1,930,976	\$ 1,804,602	\$ 1,921,352	6.47%
Change in Fund Balance	\$ 345,816	\$ (280,000)	\$ (0)		\$ 1,464,965	\$ (138,500)	\$ (365,883)	
Unrestricted Fund Balance:								
Beginning	\$ 5,814,538	\$ 6,160,355	\$ 5,880,355		\$ 2,566,429	\$ 4,031,394	\$ 3,892,894	
Ending	\$ 6,160,355	\$ 5,880,355	\$ 5,880,355		\$ 4,031,394	\$ 3,892,894	\$ 3,527,011	

CITY OF TWIN FALLS

Budget Summary

	*Other Non-Major Tax Supported Funds				Total Tax Supported Funds			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change
REVENUES:								
Property Taxes	\$ 2,084,347	\$ 2,163,582	\$ 2,283,381	5.54%	\$ 18,679,984	\$ 25,432,027	\$ 27,009,389	6.20%
Shared Revenue - Sales Tax	\$ 207,748	\$ 444,723	\$ 322,981	-27.37%	\$ 4,616,624	\$ 4,500,000	\$ 5,287,000	17.49%
Franchise Taxes	\$ 398,503	\$ 364,500	\$ 384,750	5.56%	\$ 1,961,273	\$ 1,787,000	\$ 1,870,000	4.64%
Licenses and Permits	\$ 1,677	\$ 675	\$ 1,200	77.78%	\$ 2,256,315	\$ 1,386,675	\$ 1,420,200	2.42%
Shared Revenue - Highway User	\$ -	\$ -	\$ -		\$ 3,032,256	\$ 2,250,000	\$ 2,908,632	29.27%
Shared Revenue - Highway M&O	\$ -	\$ -	\$ -		\$ 1,272,054	\$ 1,250,000	\$ 1,310,000	4.80%
Shared Revenue - Liquor	\$ -	\$ -	\$ -		\$ 954,523	\$ 780,000	\$ 925,000	18.59%
Court	\$ -	\$ -	\$ -		\$ 204,193	\$ 190,000	\$ 190,000	0.00%
Investment Earnings	\$ 20,050	\$ 17,820	\$ 14,000	-21.44%	\$ 533,718	\$ 445,031	\$ 325,647	-26.83%
Grants	\$ -	\$ -	\$ -		\$ 8,867,528	\$ 90,000	\$ 240,000	166.67%
E-911	\$ -	\$ -	\$ -		\$ 479,368	\$ 450,000	\$ 475,000	5.56%
Fire District	\$ -	\$ -	\$ -		\$ 540,699	\$ 567,733	\$ 596,120	5.00%
Airport - Operations	\$ -	\$ -	\$ -		\$ 814,680	\$ 769,340	\$ 615,704	-19.97%
Pool - Operations	\$ 335,323	\$ 295,000	\$ 365,000	23.73%	\$ 335,323	\$ 295,000	\$ 365,000	23.73%
Other	\$ 184,305	\$ 67,500	\$ 68,682	1.75%	\$ 2,099,206	\$ 1,648,035	\$ 1,679,232	1.89%
Interfund Transfers	\$ 361,033	\$ 367,904	\$ 391,796	6.49%	\$ 5,558,294	\$ 3,690,054	\$ 4,690,821	27.12%
Existing Fund Balance (Reserves)	\$ -	\$ 168,000	\$ 130,000	-22.62%	\$ -	\$ 872,495	\$ 645,883	-25.97%
Total Revenues	\$ 3,592,987	\$ 3,889,704	\$ 3,961,790	1.85%	\$ 52,206,039	\$ 46,403,390	\$ 50,553,629	8.94%
EXPENDITURES:								
City Council					\$ 134,592	\$ 145,027	\$ 149,508	3.09%
City Manager					\$ 1,053,724	\$ 1,213,466	\$ 1,274,102	5.00%
Finance					\$ 881,470	\$ 894,786	\$ 848,608	-5.16%
Legal					\$ 508,644	\$ 542,330	\$ 733,243	35.20%
Planning & Zoning					\$ 473,692	\$ 519,867	\$ 555,883	6.93%
Code Enforcement					\$ 314,527	\$ 396,500	\$ 311,692	-21.39%
Economic Development					\$ 216,421	\$ 317,452	\$ 306,507	-3.45%
Human Resources					\$ 534,156	\$ 664,568	\$ 763,678	14.91%
Information Technology					\$ 2,647,569	\$ 2,957,295	\$ 3,152,588	6.60%
Police					\$ 10,786,752	\$ 11,369,971	\$ 12,616,397	10.96%
Communications Center					\$ 1,317,747	\$ 1,606,328	\$ 1,327,697	-17.35%
Fire					\$ 8,353,825	\$ 5,964,282	\$ 7,099,224	19.03%
Building Inspections					\$ 882,131	\$ 996,522	\$ 1,037,918	4.15%
Animal Control					\$ 463,153	\$ 561,730	\$ 576,503	2.63%
Custodial					\$ 165,631	\$ 127,295	\$ 153,201	20.35%
Engineering					\$ 1,633,953	\$ 1,868,547	\$ 1,822,330	-2.47%
Parks					\$ 2,115,298	\$ 2,280,901	\$ 2,760,241	21.02%
Recreation					\$ 731,170	\$ 831,042	\$ 897,560	8.00%
Golf					\$ 139,624	\$ 110,000	\$ 57,865	-47.40%
Street					\$ 6,536,377	\$ 5,766,704	\$ 6,560,966	13.77%
Street Light	\$ 371,813	\$ 395,600	\$ 425,000	7.43%	\$ 371,813	\$ 395,600	\$ 425,000	7.43%
Library	\$ 1,964,416	\$ 2,156,602	\$ 2,210,486	2.50%	\$ 1,964,416	\$ 2,156,602	\$ 2,210,486	2.50%
Airport					\$ 1,493,102	\$ 1,385,147	\$ 1,450,915	4.75%
Pool	\$ 501,417	\$ 731,898	\$ 680,156	-7.07%	\$ 501,417	\$ 731,898	\$ 680,156	-7.07%
Fireworks	\$ 20,000	\$ 16,000	\$ 22,000	37.50%	\$ 20,000	\$ 16,000	\$ 22,000	37.50%
Insurance	\$ 474,018	\$ 501,770	\$ 525,633	4.76%	\$ 474,018	\$ 501,770	\$ 525,633	4.76%
Other	\$ -	\$ -	\$ -		\$ 727,193	\$ 143,600	\$ 156,400	8.91%
Interfund Transfers	\$ 83,604	\$ 87,834	\$ 98,515	12.16%	\$ 3,872,070	\$ 1,938,159	\$ 2,077,329	7.18%
Total Expenditures	\$ 3,415,269	\$ 3,889,704	\$ 3,961,790	1.85%	\$ 49,314,483	\$ 46,403,390	\$ 50,553,629	8.94%
Change in Fund Balance	\$ 177,718	\$ (168,000)	\$ (130,000)	**	\$ 2,891,556	\$ (872,495)	\$ (645,883)	
Unrestricted Fund Balance:								
Beginning	\$ 1,635,399	\$ 1,813,117	\$ 1,645,117		\$ 35,099,724	\$ 37,991,280	\$ 37,118,785	
Ending	\$ 1,813,117	\$ 1,645,117	\$ 1,515,117		\$ 37,991,280	\$ 37,118,785	\$ 36,472,902	
*Non-Major Tax Supported Funds:								
Street Light Fund (Special Revenue)								
Library Fund (Special Revenue)								
Pool Fund (Special Revenue)								
Fireworks Fund (Other Funds)								
Insurance Fund (Internal Service)								
** The reduction in aggregate fund balance is due to the Library using reserves for Capital Projects.								
These projects are normally funded in this manner, so there will be no significant impact going forward.								

CITY OF TWIN FALLS

Budget Summary

	Water Fund - Enterprise Fund				Wastewater Fund - Enterprise Fund			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change
REVENUES:								
Water Fees	\$ 12,210,125	\$ 12,157,987	\$ 12,628,232	3.87%				
Wastewater Fees					\$ 12,080,691	\$ 9,844,185	\$ 10,526,203	6.93%
Investment Earnings	\$ 228,666	\$ 184,500	\$ 103,000	-44.17%	\$ 258,016	\$ 209,700	\$ 181,300	-13.54%
Grants	\$ -	\$ -	\$ -					
Other	\$ 182,700	\$ 137,159	\$ 142,159	3.65%	\$ 192,311	\$ 103,000	\$ 103,000	0.00%
Interfund Transfers	\$ 656,507	\$ 675,699	\$ 466,352	-30.98%	\$ -	\$ -	\$ -	
Existing Fund Balance (Reserves)	\$ -	\$ -	\$ 1,305,751		\$ -	\$ 190,864	\$ 998,318	423.05%
Total Revenues	\$ 13,277,997	\$ 13,155,345	\$ 14,645,494	11.33%	\$ 12,531,018	\$ 10,347,749	\$ 11,808,820	14.12%
EXPENDITURES:								
Personnel	\$ 2,319,416	\$ 2,788,775	\$ 3,032,539	8.74%	\$ 778,993	\$ 927,642	\$ 1,090,779	17.59%
M & O	\$ 2,614,490	\$ 2,895,300	\$ 3,121,525	7.81%	\$ 3,348,767	\$ 3,454,363	\$ 3,628,129	5.03%
Capital	\$ 967,205	\$ 1,251,775	\$ 6,171,750	393.04%	\$ 1,168,191	\$ 1,473,240	\$ 2,627,000	78.31%
Debt Service	\$ 9,161,389	\$ 1,217,750	\$ 824,375	-32.30%	\$ 3,484,223	\$ 3,482,281	\$ 3,485,531	0.09%
Interfund Transfers	\$ 1,294,832	\$ 1,404,342	\$ 1,495,305	6.48%	\$ 930,903	\$ 1,010,223	\$ 977,382	-3.25%
Total Expenditures	\$ 16,357,333	\$ 9,557,942	\$ 14,645,494	53.23%	\$ 9,711,077	\$ 10,347,749	\$ 11,808,820	14.12%
Change in Fund Balance	\$ (3,079,336)	\$ 3,597,402	\$ (1,305,751)		\$ 2,819,940	\$ (190,864)	\$ (998,317)	
Unrestricted Fund Balance:								
Beginning	\$ 15,111,207	\$ 12,031,871	\$ 15,629,273		\$ 18,742,123	\$ 21,562,063	\$ 21,371,199	
Ending	\$ 12,031,871	\$ 15,629,273	\$ 14,323,522		\$ 21,562,063	\$ 21,371,199	\$ 20,372,882	

	Sanitation Fund - Enterprise Fund				*Non-Major Enterprise Funds			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change
REVENUES:								
Sanitation Fees	\$ 3,185,735	\$ 3,225,458	\$ 4,126,390	27.93%				
Common Area Maintenance Fees					\$ 56,257	\$ 56,000	\$ 58,000	3.57%
Dierkes/SSF - Gate Fees, Passes, Misc.					\$ 537,733	\$ 431,500	\$ 463,500	7.42%
Investment Earnings	\$ 9,307	\$ 7,200	\$ 7,900	9.72%	\$ 16,878	\$ 11,700	\$ 13,300	13.68%
Sanitation Fees - Admin.	\$ 512,880	\$ 548,504	\$ -	-100.00%				
Other	\$ 811	\$ -	\$ -		\$ 3,696	\$ -	\$ -	
Interfund Transfers	\$ -	\$ -	\$ -		\$ 147,743	\$ -	\$ -	
Existing Fund Balance (Reserves)	\$ -	\$ -	\$ -		\$ -	\$ 100,319	\$ -	-100.00%
Total Revenues	\$ 3,708,733	\$ 3,781,162	\$ 4,134,290	9.34%	\$ 762,307	\$ 599,519	\$ 534,800	-10.80%
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ -		\$ 32,842	\$ 92,436	\$ 92,436	0.00%
M & O	\$ 3,033,789	\$ 3,220,870	\$ 3,685,998	14.44%	\$ 161,765	\$ 178,963	\$ 182,981	2.25%
Capital	\$ -	\$ -	\$ -		\$ 158,331	\$ 314,000	\$ -	-100.00%
Debt Service	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Interfund Transfers	\$ 511,478	\$ 530,183	\$ 448,292	-15.45%	\$ 13,440	\$ 14,121	\$ 15,838	12.16%
Total Expenditures	\$ 3,545,267	\$ 3,751,053	\$ 4,134,290	10.22%	\$ 366,378	\$ 599,519	\$ 291,254	-51.42%
Change in Fund Balance	\$ 163,466	\$ 30,109	\$ 0		\$ 395,929	\$ (100,319)	\$ 243,546	
Unrestricted Fund Balance:								
Beginning	\$ 719,755	\$ 883,221	\$ 913,330		\$ 1,231,485	\$ 1,627,414	\$ 1,527,094	
Ending	\$ 883,221	\$ 913,330	\$ 913,330		\$ 1,627,414	\$ 1,527,094	\$ 1,770,640	

***Non-Major Enterprise Funds:**

Common Area Maintenance Fund

Dierkes-Shoshone Falls Fund: The balance of this fund increased more than 10% because the expected revenue was not budgeted for use.

The amount will go into reserves and be available for future projects.

CITY OF TWIN FALLS

Budget Summary

	*Other Non-Major Funds				Total Non-Tax Supported Funds			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change
REVENUES:								
Water Fees					\$ 12,210,125	\$ 12,157,987	\$ 12,628,232	3.87%
Wastewater Fees					\$ 12,080,691	\$ 9,844,185	\$ 10,526,203	6.93%
Sanitation Fees					\$ 3,185,735	\$ 3,225,458	\$ 4,126,390	27.93%
Sanitation Fees - Admin.					\$ 512,880	\$ 548,504	\$ -	-100.00%
Common Area Maintenance Fees					\$ 56,257	\$ 56,000	\$ 58,000	3.57%
Golf - Revenue Sharing, Misc.					\$ -	\$ -	\$ -	
Dierkes/SSF - Gate Fees, Passes, Misc.					\$ 537,733	\$ 431,500	\$ 463,500	7.42%
Investment Earnings	\$ 111,506	\$ 200	\$ 200	0.00%	\$ 624,373	\$ 413,300	\$ 305,700	-26.03%
Grants	\$ 6,981,378	\$ 2,600,840	\$ 1,573,000	-39.52%	\$ 6,981,378	\$ 2,600,840	\$ 1,573,000	-39.52%
Boarding Fees	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Other	\$ 2,367,499	\$ 120,000	\$ 67,000	-44.17%	\$ 2,747,017	\$ 360,159	\$ 312,159	-13.33%
Interfund Transfers	\$ 583,205	\$ 532,005	\$ 578,666	8.77%	\$ 1,387,455	\$ 1,207,704	\$ 1,045,018	-13.47%
Existing Fund Balance (Reserves)	\$ -	\$ 450,000	\$ 713,875	58.64%	\$ -	\$ 741,183	\$ 3,017,944	307.18%
Total Revenues	\$ 10,043,589	\$ 3,703,045	\$ 2,932,742	-20.80%	\$ 40,323,644	\$ 31,586,820	\$ 34,056,146	7.82%
EXPENDITURES:								
Water					\$ 15,062,501	\$ 8,153,600	\$ 13,150,189	61.28%
Wastewater					\$ 8,780,175	\$ 9,337,526	\$ 10,831,439	16.00%
Sanitation					\$ 3,033,789	\$ 3,220,870	\$ 3,685,998	14.44%
Non-Major Enterprise Funds					\$ 352,938	\$ 585,399	\$ 275,417	-52.95%
Airport Construction	\$ 7,613,966	\$ 1,620,200	\$ 1,067,200	-34.13%	\$ 7,613,966	\$ 1,620,200	\$ 1,067,200	-34.13%
Impact Fee	\$ 625,050	\$ -	\$ -		\$ 625,050	\$ -	\$ -	
Historic Preservation	\$ 2,759	\$ -	\$ -		\$ 2,759	\$ -	\$ -	
Shop	\$ 524,669	\$ 891,275	\$ 577,847	-35.17%	\$ 524,669	\$ 891,275	\$ 577,847	-35.17%
Seizures & Restituion	\$ 16,729	\$ 90,000	\$ 66,000	-26.67%	\$ 16,729	\$ 90,000	\$ 66,000	-26.67%
CDBG	\$ 46,910	\$ 1,100,840	\$ 500,000	-54.58%	\$ 46,910	\$ 1,100,840	\$ 500,000	-54.58%
Interfund Transfers	\$ 323,027	\$ 731	\$ 721,695	98688.10%	\$ 3,073,680	\$ 2,959,599	\$ 3,658,511	23.62%
Total Expenditures	\$ 9,153,109	\$ 3,703,045	\$ 2,932,742	-20.80%	\$ 39,133,165	\$ 27,959,309	\$ 33,812,601	20.94%
Change in Fund Balance	\$ 890,480	\$ (450,000)	\$ (713,875)	**	\$ 1,190,479	\$ 2,886,328	\$ (2,774,398)	
Unrestricted Fund Balance:								
Beginning	\$ 7,611,487	\$ 8,501,967	\$ 8,051,967		\$ 43,416,057	\$ 44,606,536	\$ 47,492,864	
Ending	\$ 8,501,967	\$ 8,051,967	\$ 7,338,092		\$ 44,606,536	\$ 47,492,864	\$ 44,718,465	

*Other Non-Major Funds:

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

** The aggregate reduction in fund balance includes \$647,786 of Impact Fee Reserves transferred to the Capital Improvement Fund for the Fire Station 2 Lease Payment. This is less than a 10% decrease in the Unrestricted Fund Balance of the Impact Fee Fund.

CITY OF TWIN FALLS

Budget Summary

Total Revenues and Expenditures - All City Funds

	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted Budget	% Change
REVENUES:				
Property Taxes	\$ 18,679,984	\$ 25,432,027	\$ 27,009,389	6.20%
Shared Revenue - Sales Tax	\$ 4,616,624	\$ 4,500,000	\$ 5,287,000	17.49%
Franchise Taxes	\$ 1,961,273	\$ 1,787,000	\$ 1,870,000	4.64%
Licenses and Permits	\$ 2,256,315	\$ 1,386,675	\$ 1,420,200	2.42%
Shared Revenue - Highway User	\$ 3,032,256	\$ 2,250,000	\$ 2,908,632	29.27%
Shared Revenue - Highway M&O	\$ 1,272,054	\$ 1,250,000	\$ 1,310,000	4.80%
Shared Revenue - Liquor	\$ 954,523	\$ 780,000	\$ 925,000	18.59%
Court	\$ 204,193	\$ 190,000	\$ 190,000	0.00%
Water Fees	\$ 12,210,125	\$ 12,157,987	\$ 12,628,232	3.87%
Wastewater Fees	\$ 12,080,691	\$ 9,844,185	\$ 10,526,203	6.93%
Common Area Maintenance Fees	\$ 56,257	\$ 56,000	\$ 58,000	3.57%
Sanitation Fees	\$ 3,185,735	\$ 3,225,458	\$ 4,126,390	27.93%
Sanitation Fees - Admin.	\$ 512,880	\$ 548,504	\$ -	-100.00%
Pool - Operations	\$ 335,323	\$ 295,000	\$ 365,000	23.73%
Dierkes/SSF - Gate Fees, Passes, Misc.	\$ 537,733	\$ 431,500	\$ 463,500	7.42%
Investment Earnings	\$ 1,158,092	\$ 858,331	\$ 631,347	-26.44%
Grants	\$ 15,848,906	\$ 2,690,840	\$ 1,813,000	-32.62%
E-911	\$ 479,368	\$ 450,000	\$ 475,000	5.56%
Fire District	\$ 540,699	\$ 567,733	\$ 596,120	5.00%
Airport - Operations	\$ 814,680	\$ 769,340	\$ 615,704	-19.97%
Other	\$ 4,846,222	\$ 2,008,194	\$ 1,991,391	-0.84%
Interfund Transfers	\$ 6,945,750	\$ 4,897,758	\$ 5,735,839	17.11%
Existing Fund Balance (Reserves)	\$ -	\$ 1,613,678	\$ 3,663,827	127.05%
Total Revenues	\$ 92,529,683	\$ 77,990,210	\$ 84,609,775	8.49%
EXPENDITURES:				
City Council	\$ 134,592	\$ 145,027	\$ 149,508	3.09%
City Manager	\$ 1,053,724	\$ 1,213,466	\$ 1,274,102	5.00%
Finance	\$ 881,470	\$ 894,786	\$ 848,608	-5.16%
Legal	\$ 508,644	\$ 542,330	\$ 733,243	35.20%
Planning & Zoning	\$ 473,692	\$ 519,867	\$ 555,883	6.93%
Code Enforcement	\$ 314,527	\$ 396,500	\$ 311,692	-21.39%
Economic Development	\$ 216,421	\$ 317,452	\$ 306,507	-3.45%
Human Resources	\$ 534,156	\$ 664,568	\$ 763,678	14.91%
Information Technology	\$ 2,647,569	\$ 2,957,295	\$ 3,152,588	6.60%
Police	\$ 10,786,752	\$ 11,369,971	\$ 12,616,397	10.96%
Communications Center	\$ 1,317,747	\$ 1,606,328	\$ 1,327,697	-17.35%
Fire	\$ 8,353,825	\$ 5,964,282	\$ 7,099,224	19.03%
Building Safety	\$ 882,131	\$ 996,522	\$ 1,037,918	4.15%
Animal Control	\$ 463,153	\$ 561,730	\$ 576,503	2.63%
Custodial	\$ 165,631	\$ 127,295	\$ 153,201	20.35%
Engineering	\$ 1,633,953	\$ 1,868,547	\$ 1,822,330	-2.47%
Parks	\$ 2,115,298	\$ 2,280,901	\$ 2,760,241	21.02%
Recreation	\$ 731,170	\$ 831,042	\$ 897,560	8.00%
Golf	\$ 139,624	\$ 110,000	\$ 57,865	-47.40%
Street	\$ 6,536,377	\$ 5,766,704	\$ 6,560,966	13.77%
Street Light	\$ 371,813	\$ 395,600	\$ 425,000	7.43%
Library	\$ 1,964,416	\$ 2,156,602	\$ 2,210,486	2.50%
Airport	\$ 1,493,102	\$ 1,385,147	\$ 1,450,915	4.75%
Pool	\$ 501,417	\$ 731,898	\$ 680,156	-7.07%
Fireworks	\$ 20,000	\$ 16,000	\$ 22,000	37.50%
Insurance	\$ 474,018	\$ 501,770	\$ 525,633	4.76%
Other	\$ 727,193	\$ 143,600	\$ 156,400	8.91%
Interfund Transfers - Tax Supported Funds	\$ 3,872,070	\$ 1,938,159	\$ 2,077,329	7.18%
Water	\$ 15,062,501	\$ 8,153,600	\$ 13,150,189	61.28%
Wastewater	\$ 8,780,175	\$ 9,337,526	\$ 10,831,439	16.00%
Sanitation	\$ 3,033,789	\$ 3,220,870	\$ 3,685,998	14.44%
Non-Major Enterprise Funds	\$ 352,938	\$ 585,399	\$ 275,417	-52.95%
Other Non-Major Funds	\$ 8,830,083	\$ 3,702,315	\$ 2,211,047	-40.28%
Interfund Transfers - Non-Tax Supported Funds	\$ 3,073,680	\$ 2,959,599	\$ 3,658,511	23.62%
Total Expenditures	\$ 88,447,648	\$ 74,362,699	\$ 84,366,229	13.45%
Change in Fund Balance	\$ 4,082,035	\$ 2,013,833	\$ (3,420,282)	

CITY OF TWIN FALLS

Budget Summary

Change in Revenues and Expenditures - Recommended to Adopted Budget

	FY 2023 Recommended	FY 2023 Adopted	\$ Change	% Change	Reason
REVENUES:					
Property Taxes	\$ 27,005,816	\$ 27,009,389	\$ 3,572	0.01%	Revised Property Tax Values.
Shared Revenue - Sales Tax	\$ 5,425,000	\$ 5,287,000	\$ (138,000)	-2.54%	Reduced Estimate.
Franchise Taxes	\$ 1,870,000	\$ 1,870,000	\$ -	0.00%	
Licenses and Permits	\$ 1,420,200	\$ 1,420,200	\$ -	0.00%	
Shared Revenue - Highway User	\$ 2,908,632	\$ 2,908,632	\$ -	0.00%	
Shared Revenue - Highway M&O	\$ 1,310,000	\$ 1,310,000	\$ -	0.00%	
Shared Revenue - Liquor	\$ 925,000	\$ 925,000	\$ -	0.00%	
Court	\$ 190,000	\$ 190,000	\$ -	0.00%	
Water Fees	\$ 12,628,232	\$ 12,628,232	\$ -	0.00%	
Wastewater Fees	\$ 10,526,203	\$ 10,526,203	\$ -	0.00%	
Common Area Maintenance Fees	\$ 58,000	\$ 58,000	\$ -	0.00%	
Sanitation Fees	\$ 4,126,390	\$ 4,126,390	\$ -	0.00%	
Pool - Operations	\$ 365,000	\$ 365,000	\$ -	0.00%	
Dierkes/SSF - Gate Fees, Passes, Misc.	\$ 463,500	\$ 463,500	\$ -	0.00%	
Investment Earnings	\$ 629,451	\$ 631,347	\$ 1,896	0.30%	Adjusted.
Grants	\$ 1,813,000	\$ 1,813,000	\$ -	0.00%	
E-911	\$ 475,000	\$ 475,000	\$ -	0.00%	
Fire District	\$ 596,120	\$ 596,120	\$ -	0.00%	
Airport - Operations	\$ 615,704	\$ 615,704	\$ -	0.00%	
Other	\$ 1,991,391	\$ 1,991,391	\$ -	0.00%	
Interfund Transfers	\$ 4,357,964	\$ 5,735,839	\$ 1,377,875	31.62%	\$730,000: CI Fund to Street Fund - Council Capital Projects \$647,875: Impact Fee Fund to CI Fund - Fire Station 2 Lease Payment
Existing Fund Balance (Reserves)	\$ 3,390,421	\$ 3,663,827	\$ 273,407	8.06%	\$647,875: Impact Fees - Fire Station 2 Lease Payment \$125,531: Wastewater Capital (increased after Environmental Engineer addition) -\$500,000: removed Water Project funded with Reserves
Total Revenues	\$ 83,091,024	\$ 84,609,775	\$ 1,518,751	1.83%	
EXPENDITURES:					
City Council	\$ 149,508	\$ 149,508	\$ -	0.00%	
City Manager	\$ 1,274,102	\$ 1,274,102	\$ -	0.00%	
Finance	\$ 848,608	\$ 848,608	\$ -	0.00%	
Legal	\$ 733,243	\$ 733,243	\$ -	0.00%	
Planning & Zoning	\$ 555,883	\$ 555,883	\$ -	0.00%	
Code Enforcement	\$ 311,692	\$ 311,692	\$ -	0.00%	
Economic Development	\$ 306,507	\$ 306,507	\$ -	0.00%	
Human Resources	\$ 763,678	\$ 763,678	\$ -	0.00%	
Information Technology	\$ 3,159,588	\$ 3,152,588	\$ (7,000)	-0.22%	Removed software.
Police	\$ 12,616,397	\$ 12,616,397	\$ -	0.00%	
Communications Center	\$ 1,327,697	\$ 1,327,697	\$ -	0.00%	
Fire	\$ 6,451,348	\$ 7,099,224	\$ 647,875	10.04%	Added Fire Station 2 Lease Payment.
Building Safety	\$ 1,037,918	\$ 1,037,918	\$ -	0.00%	
Animal Control	\$ 576,503	\$ 576,503	\$ -	0.00%	
Custodial	\$ 153,201	\$ 153,201	\$ -	0.00%	
Engineering	\$ 1,947,861	\$ 1,822,330	\$ (125,531)	-6.44%	Environmental Engineer position to Wastewater Fund.
Parks	\$ 2,720,241	\$ 2,760,241	\$ 40,000	1.47%	Council Capital Project - Baxter Dog Park Plan.
Recreation	\$ 897,560	\$ 897,560	\$ -	0.00%	
Golf	\$ 57,865	\$ 57,865	\$ -	0.00%	
Street	\$ 5,830,966	\$ 6,560,966	\$ 730,000	12.52%	Council Capital Sidewalk Projects.
Street Light	\$ 425,000	\$ 425,000	\$ -	0.00%	
Library	\$ 2,210,486	\$ 2,210,486	\$ -	0.00%	
Airport	\$ 1,450,915	\$ 1,450,915	\$ -	0.00%	
Pool	\$ 680,156	\$ 680,156	\$ -	0.00%	
Fireworks	\$ 22,000	\$ 22,000	\$ -	0.00%	
Insurance	\$ 525,633	\$ 525,633	\$ -	0.00%	
Other	\$ 926,400	\$ 156,400	\$ (770,000)	-83.12%	Reallocated Council Capital Project funds to Parks and Street Departments.
Interfund Transfers - Tax Supported Funds	\$ 1,347,329	\$ 2,077,329	\$ 730,000	54.18%	Added transfer from CI Fund to Street Fund for Council Capital Projects.
Water	\$ 13,650,189	\$ 13,150,189	\$ (500,000)	-3.66%	Removed Water Project funded with Reserves.
Wastewater	\$ 10,705,907	\$ 10,831,439	\$ 125,531	1.17%	Environmental Engineer position from General Fund.
Sanitation	\$ 3,685,998	\$ 3,685,998	\$ -	0.00%	
Non-Major Enterprise Funds	\$ 275,417	\$ 275,417	\$ -	0.00%	
Other Non-Major Funds	\$ 2,211,047	\$ 2,211,047	\$ -	0.00%	
Interfund Transfers - Non-Tax Supported Funds	\$ 3,010,635	\$ 3,658,511	\$ 647,875	21.52%	Added transfer from Impact Fee Fund to CI Fund for Fire Station 2 Lease Payment.
Total Expenditures	\$ 82,847,478	\$ 84,366,229	\$ 1,518,751	1.83%	
Change in Fund Balance	\$ (3,146,875)	\$ (3,420,282)	\$ (273,407)		

BUDGET OVERVIEW

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

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

- Continued Implementation of the 2030 City of Twin Falls Strategic Plan. Several of the ongoing and priority 1 goals and objectives that are expressed in the City of Twin Falls 2030 Strategic Plan receive funding in the FY 2023 budget. The specific allocations are outlined in subsequent sections of this budget. To ensure that we are incrementally improving each year, we will continue to review and develop performance plans to advance established vision statements. Additionally, we will use the City's 2030 Strategic Plan to build collaborative partnerships with our public and private community partners. Examples include the Twin Falls Urban Renewal Agency, Public Arts Commission, Twin Falls County, Twin Falls School District #411, College of Southern Idaho, First Federal, and St. Luke's Regional Medical Center. These are just a few examples of the many opportunities that we have to collaborate with our partners to create the ideal community.
- Limit Tax Collections and Rate Increase. This budget is mindful of the current economic situation and is sensitive towards any unnecessary, overly burdensome tax or rate increases. The FY 2023 budget does include the 3.0% statutorily allowed tax revenue increase, plus growth from new construction. It also includes \$267,420 of the City's available foregone balance. The homeowner's exemption will remain at \$125,000 in FY 2023. When all these factors are considered, this budget represents a decrease in the tax rate from \$6.25/\$1,000 in FY 2022 to \$4.78/\$1,000 in FY 2023. This tax rate will be among the lowest ever issued by the City. In addition to a decreasing tax rate, the FY 2023 budget does not increase the water, sewer, or sanitation rates.
- 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 2023 budget includes compensation and benefit adjustments as well as advanced training opportunities. It provides an across-the-board adjustment of 5.0% for all employees who meet job performance standards. The salary tables are also increasing by 2.0%. The budget includes a one-time compensation payment of \$2,000 to each full-time employee. Finally, the budget provides for an 11.4% increase in funding for health insurance benefits. These changes will help Twin Falls remain an employer of choice in the Magic Valley.
- Continue to Invest in Our Infrastructure Systems. The FY 2023 budget provides funding for maintenance, equipment, planning activities, and construction in the City's Street, Water, and Wastewater funds.

Street Fund – The budget for capital in the Street Fund is \$4,404,782, which is \$645,229 (17.16%) more than the FY 2022 total of \$3,759,553. The allocation is derived from anticipated revenues totaling \$7,052,134, or an increase of \$858,273 (13.86%) compared to the FY 2022 total of \$6,193,861.

The change in capital includes \$858,632 for Construction Projects. This is \$608,632 more than FY 21-22, which had \$250,000 for Design Costs. The amount for Seal Coating decreased by \$280,000, as reserves used for additional work in the prior year were removed. The amount for Automotive Equipment increased by \$245,900.

Water Fund – The budget for capital in the Water Fund is \$6,171,750, which is \$4,919,975 (393.04%) more than the FY 2022 total of \$1,251,775. The allocation is derived from anticipated revenue and reserves totaling \$14,645,494, or an increase of \$1,490,149 (11.33%) compared to FY 2022 funding of 13,155,345.

When debt related to arsenic compliance was paid off in September 2021, FY 21-22 water user rates were increased to provide funding for future capital projects. Some of the additional revenue was not budgeted for use in FY 21-22, but has been included for FY 22-23 capital projects. In addition, approximately \$1.3 million of reserves is being used to fund capital projects.

Wastewater Fund – The budget for capital in the Wastewater Fund is \$2,627,000, which is \$1,473,240 (78.31%) more than the FY 2022 total of \$1,153,760. The allocation is derived from anticipated revenues and reserves totaling \$11,808,820, or an increase of \$1,461,071 (14.12%) compared to the FY 2022 total of \$10,347,749.

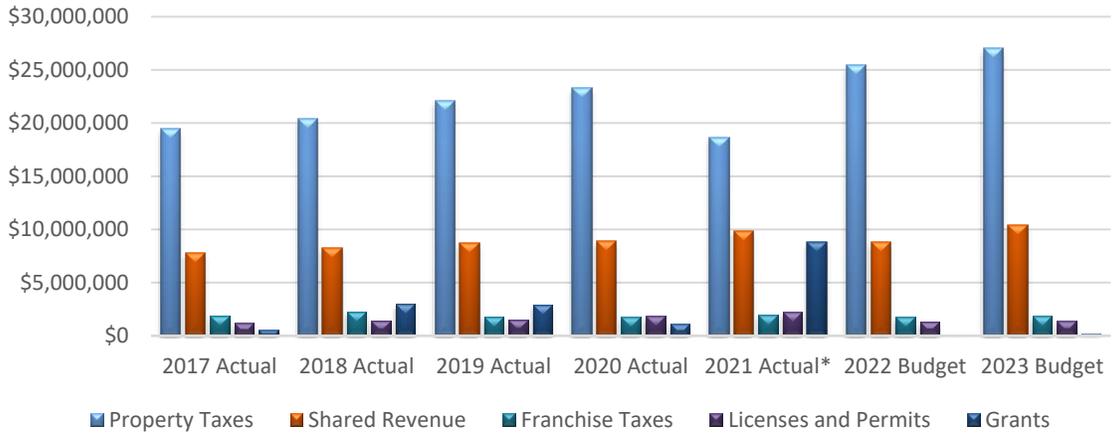
The increase in capital funding includes \$1,000,000 for a Collection System Energy Dissipation Structure funded with reserves. In addition, there is \$250,000 for a Wastewater Treatment Facility Plan Update.

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

Major Revenue and Expenditure Trends

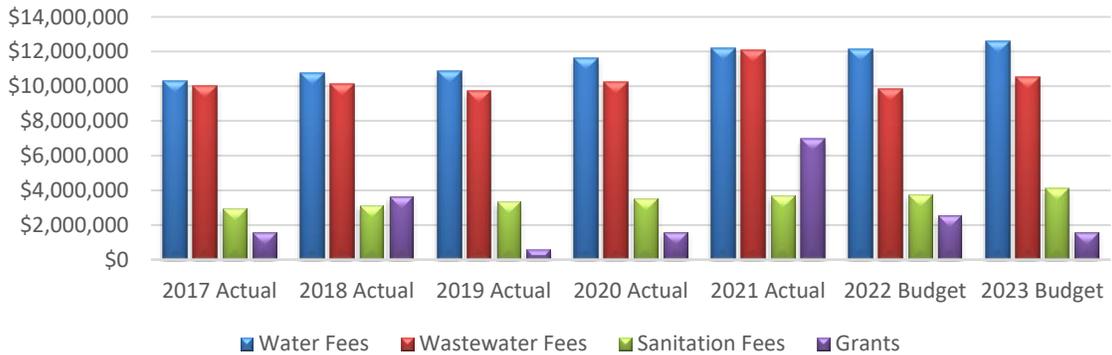
Below are graphs illustrating trends for the major revenue and expenditure categories in the budget. Five years of actual revenues and expenditures, the prior year adopted budget, and the FY 2023 adopted budget are shown.

Major Revenue Sources - Tax Supported Funds

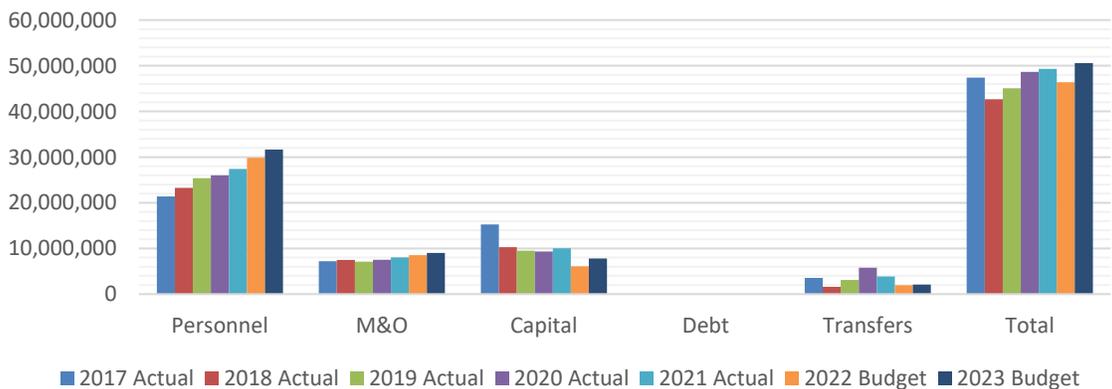


*In FY 20-21, the City received CARES funding that allowed property tax credits to be given to City residents. These funds replaced Property Tax funds that would have normally been received.

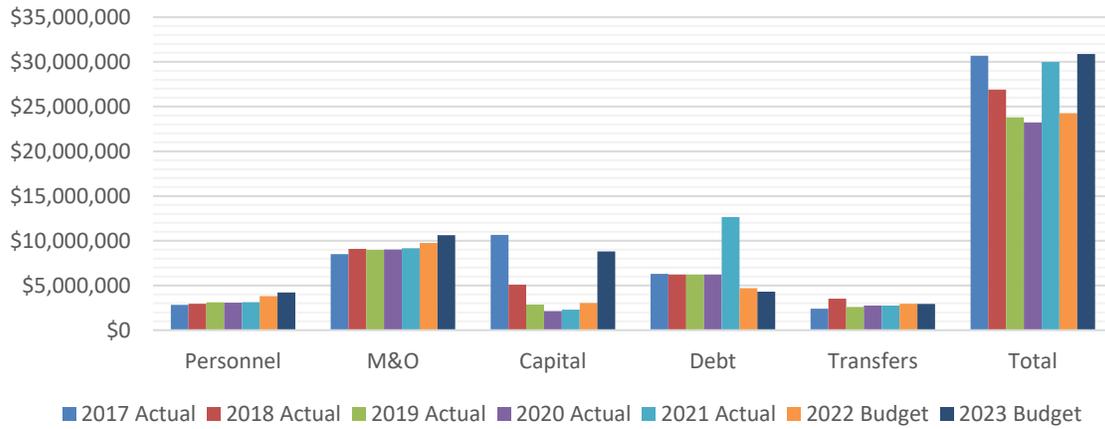
Major Revenue Sources - Enterprise & Non-Tax Supported Funds



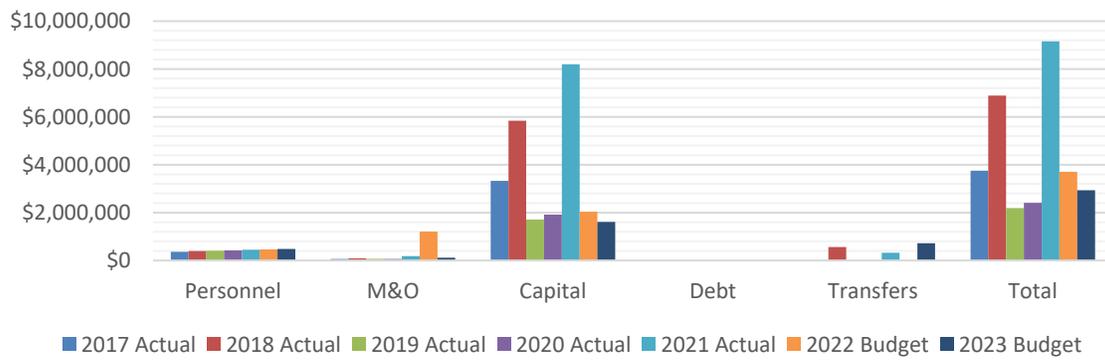
Tax Supported Fund Expenditures



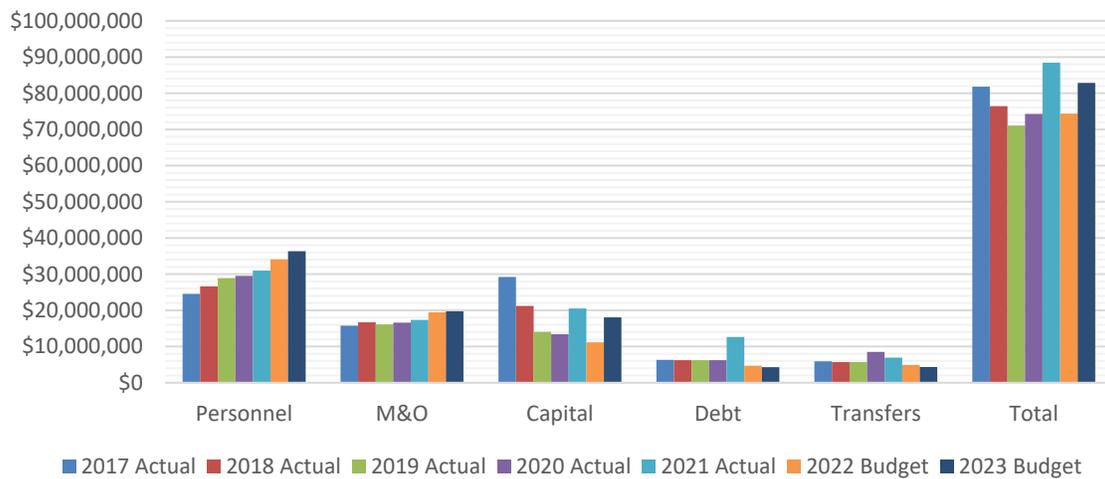
Enterprise Fund Expenditures



Other Non-Tax Supported Fund Expenditures



All Funds - Total Expenditures



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 2023 budget ties funds to the Priority 1 goals and objectives.

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

The following are highlights of how this budget responds to the updated strategic plan. More comprehensive information regarding direct links between budget requests and strategic plan goals and initiatives is contained in each of the department narratives that appear in the subsequent sections of the FY 2023 budget. Additionally, all of the items in the Capital Improvement Plan are directly tied to the Strategic Plan and one or more of the eight focus areas.

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

COMMUNITY STRATEGIC PLAN 2030

CITY OF TWIN FALLS MISSION

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

Focus Area 1 – Healthy Community (HC)

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

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

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

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

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

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

FY 2023 Capital (HC):

City Park Upgrades (CDBG) - \$500,000

Facility Enhancement (Parks) - Frontier, Sunrise, Harrison - \$350,000

Parking Lot Repair/Maintenance (Parks) - \$210,000

Harmon Park Tennis Courts (West) - Removal & Replacement (Parks) - \$190,000

Focus Area 2 – Learning Community (LC)

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

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

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

FY 2023 Capital (LC):

Replacement of Main Air Handling Unit (Library) - \$130,000

Focus Area 3 – Secure Community (SC)

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

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

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

FY 2023 Capital (SC):

- Fire Station 2 - Lease Payment (Fire) - \$647,875
- Patrol Vehicles (4) (Police) - \$270,000
- Firearms Range Improvement (Police) - \$150,000
- Lunar Thermal Imagers and Accountability Software (Fire) - \$61,000
- Bomb Suit Replacement (Police) - \$45,000
- Pool Parking Lot and Deck Lighting (Pool) - \$40,000

Focus Area 4 – Accessible Community (AC)

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

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

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

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

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

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

FY 2023 Capital (AC):

- Seal Coating - Zone 3 (Street) - \$1,248,000
- Airport Construction Projects (Airport Construction) - \$1,067,200
- Reconstruction - Orchard-Design, Hankins (Street) - \$858,632
- Sidewalk Projects - City Council Capital (Street) - \$730,000
- Road Maintenance & Overlays (Street) - \$600,000
- Paint Machine (Street) - \$385,000
- Snow Plow/Salt Truck Combo (Street) - \$190,000
- Sidewalk Match Program (Street) - \$150,000
- Sidewalk Construction Projects (ADA Ramps) (Street) - \$110,000
- LED Retrofits/Improvement (Street Light) - \$70,000
- Signal Upgrades - FLIR Infrared Cameras (Street) - \$66,000
- Skid Steer (Street) - \$55,900
- Landscape Upgrade (Airport) - \$45,000
- Terminal Building - Exterior Paint (Airport) - \$34,550

Focus Area 5 – Environmental Community

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

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

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

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

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

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

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

FY 2023 Capital (EC):

- Hankins Pressure Zone Improvements (Water) - \$3,054,750
- Public Works Parking Lot (Water and Wastewater) - \$1,200,000
- Collection System Energy Dissipation Structure (Wastewater) - \$1,000,000
- Mainline Replacement (Water) - \$500,000
- Blue Lakes Check Valve Replacement (Water) - \$360,000
- Orchard and Hillcrest Drainage Improvements (Water) - \$350,000
- Misc. Retrofit and Piping Projects (Water) - \$300,000
- Golf Course PI Skid (Water) - \$300,000
- Mainline Maintenance (Wastewater) - \$300,000
- Meter Replacement (Water) - \$200,000
- Mainline Assessment (Water) - \$120,000
- Perrine Downstream Improvements (Water) - \$107,000

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.

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

Focus Area 8 – Internal Organization (IO)

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

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

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

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

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

FY 2023 Capital (IO):

- Computer and Cradlepoint Replacement (Various) - \$233,172
- Mobile Units (10) - Tablets, Mounts, City Works (Parks) - \$55,000
- Server Replacement - Rack Server (IT) - \$28,000
- Case Management Software (Legal) - \$25,950
- Industrial Carpet Cleaner (Custodial) - \$10,799
- City Hall Water Softener (Custodial) - \$6,217

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

CAPITAL IMPROVEMENT PLAN

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

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

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

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

Determining Funded Capital Projects:

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

Impact of Capital Projects on Current and Future Operating Budgets:

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

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

Significant nonrecurring capital projects are those that require substantial use of cash reserves, a bond, or have significant ongoing operational costs. Examples would be purchase and renovation of a new City Hall, or building an additional Fire Station. For FY 2023, the City of Twin Falls has one significant nonrecurring project. It is the \$3,054,750 Hankins Pressure Zone Improvement project in the Water Fund, which is partially funded with reserves. The project will move the pressure zone to the north and west. This will take pressure off the Harrison Pump Station, and allow for additional development in the area. The improvement should improve efficiency and reduce the cost of pumping, but with a recent change to the meter associated with the area, it is hard to estimate the dollar savings at this time. Also of note, the City started working on building two replacement Fire Stations in FY 2022. One of the stations is being built with a lease purchase agreement, so there is an associated lease payment in the FY 2023 budget. The cost to operate the stations is not expected to change. The remainder of FY 2023 capital expenditures are for both recurring and nonrecurring projects and new or replacement equipment that do not require, do not provide, and will not save significant operating funds in the current or future budgets. Some of the capital items will have relatively small effects on the department operating budgets. They are summarized in the table below:

FY 22-23 Capital Projects	Operating Impact	Projected Annual Amount
AXON - Interview Room Recording System	Annual Cost	\$18,575
License Plate Cameras (10)	Annual Subscription Cost	\$12,000
Mobile Units (10) - Tablets, Mounts, City Works	Annual Service for Cradlepoints	\$4,800
Lunar Thermal Imagers and Accountability Software	Annual Software Cost	\$3,600
Case Management Software	Annual Software Cost	\$2,700
NEW CL2 Machines - Harrison, Airport, Blending, Wills	Reduction in Chemical Supplies	-\$400
Golf Course PI Skid	Reduced Power Cost for Pumping	-\$1,284
Harmon Park Tennis Courts (West) - Removal & Replacement with Post-Tension Concrete	Reduced Maintenance Cost (Average over 20 Years)	-\$2,240
Industrial Carpet Cleaner	Eliminates Annual Expense for Carpet Cleaning	-\$7,600
Hybrid Patrol Cars (4)	Fuel Savings	-\$10,600
Total		\$19,551

The next two pages have a detailed listing of FY 2023 capital projects for all departments.

**City of Twin Falls
Capital Expenditures
Fiscal Year 22-23**

Department	Strategic Plan #	Priority	Description	Amount	Recurring
City Manager	RC7.1	1	Strategic Plan Update	\$50,000	No
City Manager Total				\$50,000	
Legal	IO1.1.1	1	Case Management Software	\$25,950	No
Legal	IO1.1.1	1	New Position Equipment	\$4,202	No
Legal Total				\$30,152	
Information Technology	IO1.1.1	1	Computer Replacement	\$203,052	Yes
Information Technology	IO1.1.1	1	Server Replacement - Rack Server	\$28,000	Yes
Information Technology	IO1.2.1	1	Innovation Room AV Upgrades - Data Cart, TV, Audio	\$3,500	No
Information Technology Total				\$234,552	
Police	SC1	1	Patrol Vehicles (4)	\$270,000	Yes
Police	SC1.1.1	1	Patrol Equipment	\$17,000	Yes
Police	SC1.1.1, SC1.1.2	1	Firearms Range Improvements	\$150,000	No
Police	SC1	1	Bomb Suit Replacement	\$45,000	No
Police	SC1.1.1	1	SWAT - Plates for Tactical Vests	\$22,000	No
Police	SC1.1.1	1	AXON - Interview Room Video/Audio Recording System	\$18,575	No
Police	SC1	1	SWAT - Monocular Night Vision Goggles (4)	\$15,000	No
Police	SC1.1	1	Red Dot Optics and Holsters (21)	\$13,020	No
Police	SC1.1.1, SC1.5.1, SC1.5.2	1	License Plate Cameras (10)	\$12,000	No
Police Total				\$562,595	
Fire	SC1	1	Fire Station 2 - Lease Payment	\$647,875	Yes
Fire	SC1.1.1	1	Fire Department Equipment	\$15,000	Yes
Fire	SC1	1	Lunar Thermal Imagers and Accountability Software	\$61,000	No
Fire	SC1.1.1	1	Training Facility - Furniture, Fixtures, Equipment	\$20,000	No
Fire	SC1	1	Ventilation Capable Saws	\$8,735	No
Fire	IO1.1.1	1	New Position Equipment	\$5,000	No
Fire Total				\$757,610	
Building Safety	SC1.1, SC1.7	1	Vehicle Replacement	\$30,000	No
Building Safety Total				\$30,000	
Custodial	IO1.2.1	1	Industrial Carpet Cleaner	\$10,799	No
Custodial	IO1.2.1	1	City Hall Water Softener	\$6,217	No
Custodial Total				\$17,016	
Engineering	IO1.1.1	1	New Position Equipment	\$3,020	No
Engineering Total				\$3,020	
Parks	HC1.1.4	1	Facility Enhancement - Frontier, Sunrise, Harrison	\$350,000	Yes
Parks	HC1.1.3	1	Parking Lot Maintenance	\$210,000	Yes
Parks	AC2.3.1	1	Trail Maintenance - Fence, Asphalt, Repair	\$50,000	Yes
Parks	HC1.1.4	1	Donation Support Projects	\$20,000	Yes
Parks	HC1.1.4	1	Facility Enhancement Plan Development	\$5,000	Yes
Parks	HC1.2.1	1	Harmon Park Tennis Courts (West) - Removal & Replacement	\$190,000	No
Parks	IO1.1.1	1	Mobile Units (10) - Tablets, Mounts, City Works	\$55,000	No
Parks	HC1.1.3	1	Service Truck (3/4 Ton)	\$50,000	No
Parks	HC1.1.4	1	Baxter Dog Park Plan - City Council Capital	\$40,000	No
Parks	HC1.1.3	1	Pickup (F150)	\$35,000	No
Parks	HC1.1.3	1	Salt Spreader	\$6,000	No
Parks Total				\$1,011,000	
Recreation	HC1.2.1	1	Program Equipment	\$25,000	Yes
Recreation	HC1.1.3	1	Recreation Facility Maintenance	\$25,000	Yes
Recreation Total				\$50,000	
Golf	HC1.1.3	1	Multi Pro Sprayer	\$38,365	No
Golf	HC1.1.3	1	Kubota F2690E 60" Deck Trim Mower	\$19,500	No
Golf Total				\$57,865	
Misc.		1	City Council Capital: Parks - \$40,000, Transfer to Street Fund - \$730,000	\$730,000	Yes
Misc.	RC3.2	1	Contingency	\$150,000	Yes
Misc.	LC, PC	1	Public Art Funding	\$6,400	Yes
Misc. Total				\$886,400	
Total Capital Improvement Fund				\$3,690,210	
Less: Transfers to other funds				-\$730,000	
Total Capital Improvement Fund less Transfers				\$2,960,210	
Street	AC2.1.1	1	Seal Coating - Zone 3	\$1,248,000	Yes
Street	AC2.1.1	1	Reconstruction - Orchard (Design), Hankins	\$858,632	Yes
Street	AC2.1.1	1	Road Maintenance & Overlays	\$600,000	Yes
Street	AC2.2.2	1	Sidewalk Match Program	\$150,000	Yes
Street	AC2.2.2, SC1.1.6	1	Sidewalk Construction Projects (ADA Ramps)	\$110,000	Yes
Street	IO1.1.1	1	Computer Replacement	\$3,750	Yes
Street	AC2.2	1	Sidewalk Projects - City Council Capital	\$730,000	No
Street	AC2.1.3	1	Paint Machine	\$385,000	No
Street	AC2.2.4	1	Snow Plow/Salt Truck Combo	\$190,000	No
Street	AC2.1.3	1	Signal Upgrades - FLIR Infrared Cameras	\$66,000	No
Street	AC2.1.1	1	Skid Steer	\$55,900	No
Street	AC2.1.3	1	Signal UPS (Uninterruptible Power Supply)	\$7,500	No
Street Total				\$4,404,782	

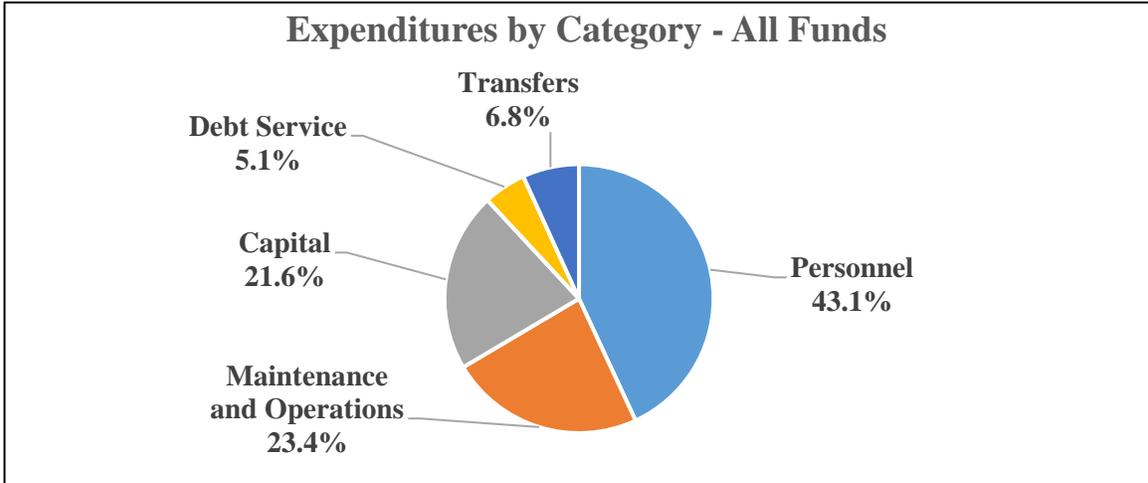
**City of Twin Falls
Capital Expenditures
Fiscal Year 22-23**

Department	Strategic Plan #	Priority	Description	Amount	Recurring
Street Light	AC2.1.3	1	LED Retrofits/Improvements	\$70,000	Yes
Street Light Total				\$70,000	
Library	LC2	1	Replacement of Main Air Handling Unit	\$130,000	No
Library Total				\$130,000	
Airport	AC3.1	1	Restaurant Equipment/Furnishings	\$10,000	Yes
Airport	PC3.2	1	Airport 75th Anniversary Event	\$50,000	No
Airport	AC3	1	Landscape Upgrade	\$45,000	No
Airport	AC3	1	Terminal Building - Exterior Paint	\$34,550	No
Airport	AC3.1	1	Green Belt Mower Replacement	\$18,900	No
Airport	AC3	1	Wildlife Management Equipment	\$15,000	No
Airport Total				\$173,450	
CDBG	HC1.1.4, RC7.1	1	City Park Upgrades	\$500,000	No
CDBG Total				\$500,000	
Airport Construction	AC3.1	1	Construction Projects	\$1,067,200	Yes
Airport Construction Total				\$1,067,200	
Water Supply	IO1.1.1	1	Computer Replacement - Cradlepoints	\$5,000	Yes
Water Supply	EC2.3.4	1	Hankins Pressure Zone Improvements	\$3,054,750	No
Water Supply	EC2.3.4	1	Blue Lakes Check Valve Replacement	\$360,000	No
Water Supply	EC2.3.4	1	New CL2 Machines - Harrison, Airport, Blending, Wills	\$25,000	No
Water Supply	EC2.3.4	1	Water Storage Tank Cleaning	\$25,000	No
Water Supply Total				\$3,469,750	
Pressurized Irrigation	EC2.2.9	1	Misc. Retrofit and Piping Projects	\$300,000	No
Pressurized Irrigation	EC2.2.9	1	Golf Course PI Skid	\$300,000	No
Pressurized Irrigation	EC2.2.9	1	Orchard Drainage Improvements	\$200,000	No
Pressurized Irrigation	EC2.2.9	1	Hillcrest Drainage Improvements	\$150,000	No
Pressurized Irrigation	EC2.2.9	1	Perrine Downstream Improvements	\$107,000	No
Pressurized Irrigation	EC2.2.9	1	Measurement Devices - Fillmore, Aspenwood, Fieldstone	\$50,000	No
Pressurized Irrigation	EC2.2.9	1	Thomson Park PI Station Filter	\$15,000	No
Pressurized Irrigation Total				\$1,122,000	
Water Distribution	EC2.3.1, EC2.3.4	1	Mainline Replacement	\$500,000	Yes
Water Distribution	EC2.3.1, EC2.3.4	1	Meter Replacement	\$200,000	Yes
Water Distribution	EC2.3.4	1	ADA Ramp Replacement	\$30,000	Yes
Water Distribution	IO1.1.1	1	Computer Replacement - Cradlepoints	\$10,000	Yes
Water Distribution	EC2.3.4	1	Public Works Parking Lot	\$600,000	No
Water Distribution	EC2.3.1, EC2.3.4	1	Mainline Assessment	\$120,000	No
Water Distribution	EC2.3.6	1	Deactivation of Lawn Taps	\$100,000	No
Water Distribution	EC2.3.4	1	Leak Detection Equipment	\$20,000	No
Water Distribution Total				\$1,580,000	
Wastewater Collection	EC2.3.6	1	Mainline Maintenance	\$300,000	Yes
Wastewater Collection	IO1.1	1	Computer Replacement - Cradlepoints	\$7,500	Yes
Wastewater Collection	EC2.3.4	1	Public Works Parking Lot	\$600,000	No
Wastewater Collection	EC2.3.6	1	Manhole Rehab (Liners) - High Corrosion Areas	\$50,000	No
Wastewater Collection	EC2.3.4, EC2.3.5	1	Skid Steer (Replacement)	\$45,000	No
Wastewater Collection	EC2.3.4, EC2.3.5	1	Communication Headsets	\$7,500	No
Wastewater Collection	EC3.3.4, EC3.3.5	1	Crane for Maintenance Truck	\$7,000	No
Wastewater Collection Total				\$1,017,000	
Wastewater Treatment	EC2.3.4	1	Small Capital Projects	\$75,000	Yes
Wastewater Treatment	EC2.3.1, EC2.3.4	1	Collection System Energy Dissipation Structure	\$1,000,000	No
Wastewater Treatment	EC2.3.4	1	Wastewater Treatment Facility Plan Update	\$250,000	No
Wastewater Treatment	EC2.3.9	1	SCADA Upgrades	\$75,000	No
Wastewater Treatment	EC2.3.4, EC2.3.6	1	Headworks - Heater Replacement	\$75,000	No
Wastewater Treatment	EC2.3.4	1	Tertiary Treatment - UV Bulbs, Sleeves, Valves & Hoses	\$60,000	No
Wastewater Treatment	EC2.3.4	1	Headworks - Condition Assessment	\$50,000	No
Wastewater Treatment	EC2.3.4	1	Lab Equipment Replacement	\$25,000	No
Wastewater Treatment Total				\$1,610,000	
Pool	SC2.1	1	Parking Lot and Deck Lighting	\$40,000	No
Pool	HC1.1.4	1	Facility Enhancement - Shade Structure, Floating Fitness Mats	\$18,000	No
Pool	HC1.1.3	1	Facility Maintenance - Doors, Circulation Piping, Acid System	\$18,000	No
Pool Total				\$76,000	
Shop	IO1.1.1	1	Computer Replacement	\$3,870	Yes
Shop Total				\$3,870	
Seizures & Restitution	SC1	1	Cellphone Forensics	\$30,000	No
Seizures & Restitution	SC1	1	Canine	\$11,000	No
Seizures & Restitution Total				\$41,000	
Grand Total for All Funds				\$18,955,262	
Less: Transfer to other funds				-\$730,000	
Grand Total for All Funds less Transfers				\$18,225,262	

EXPENDITURES

EXPENDITURES IN ALL FUNDS

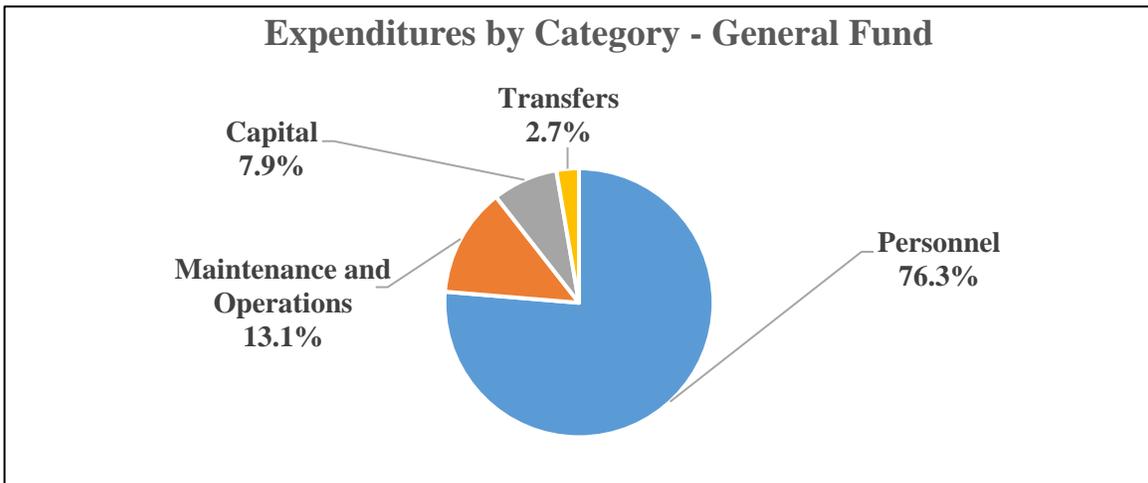
Expenditures in this budget are classified under one of five major categories: Personnel, Maintenance and Operations, Capital, Debt Service, and Transfers. The graph below shows the relative percentage of FY 2023 budget expenditures for the five major categories in all funds combined.



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

EXPENDITURES IN GENERAL FUND

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



PERSONNEL EXPENDITURES IN ALL FUNDS

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

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

FY 2023 Requested Position – Not Funded

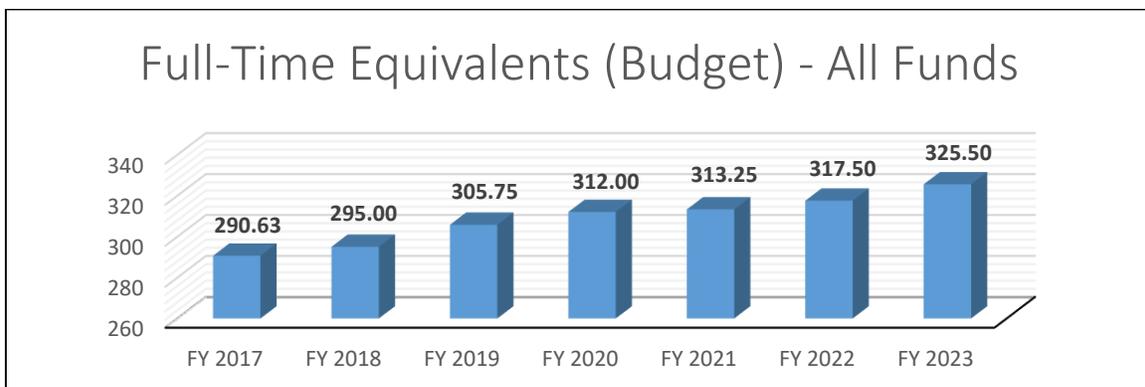
- Parks Lead Operator
 - 1 FTE
 - \$87,568 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
 - Tax Supported Fund

The City has a philosophy of adding full-time employees only when “need” and “sustainability” can be demonstrated. The City has an estimated population of 53,213. Based on that estimate, it has 5.97 employees per 1,000 of population. However, as the regional and urban center for a geographic area having a population of nearly 265,000, the City’s daily census population grows to an estimated 100,000. This daily increase causes the number of City employees per 1,000 of population to drop to 3.18.

The City of Twin Falls FY 2022 budget included a total of 317.5 full-time professionals working to deliver services to the citizens of Twin Falls. The FY 2023 budget recognizes several employee additions, reductions, and adjustments. These changes are each discussed below:

- The City payroll clerk is being reassigned from the Finance Department to the Human Resources Department to better align with departmental duties. There is no change to the total employee count associated with this adjustment.
- Four meter reader positions are being reassigned from the Utility Services Department to the Water Distribution Department to better align with departmental duties. There is no change to the total employee count associated with this adjustment.
- A Code Enforcement Officer position is being upgraded to an Animal Control CSO-II position. The upgraded position will allow the employee to be cross trained and able to provide a broader range of services to the community. There is no change to the total employee count associated with this adjustment.
- The Environmental Engineer position is being moved from Engineering Department to Wastewater Treatment Department to better align with departmental duties. There is no change to the total employee count associated with this adjustment.

- The Administrative Assistant position in the Planning & Zoning Department is being eliminated. The department has reassigned the duties to other employees, making the position no longer necessary. There is a reduction of 1 FTE associated with this change.
- A Planning Technician position is being added to the Planning & Zoning Department. The position is being added primarily to administer the City’s new Community Development Block Grant (CDBG) program with funding from Housing and Urban Development (HUD). There is an addition of 1 FTE associated with this change.
- A Deputy Prosecuting Attorney position is being added to the City Attorney’s Office. The prosecution workload in the department was more than the current two Deputy Prosecuting Attorneys could manage. There is an addition of 1 FTE associated with this change.
- A Traffic Technician position is being added to the Engineering Department. The current Traffic Technician has more work that can be completed by one employee. There is an addition of 1 FTE associated with this change.
- A Water Operator position is being added to the Water Distribution Department. The City has seen a large increase in the number of “dig line” requests due the amount of development in the community. The position is needed to provide an additional employee to perform water line location services to support development. There is an addition of 1 FTE associated with this change.
- A Deputy Fire Chief position is being added to the Fire Department. As the City and the Department have grown, the Battalion Chiefs have had to become more operational in their daily duties, reducing the amount of time they can dedicate to assisting the Fire Chief with the administrative workload. The position is being added to provide a dedicated administrative employee so that the Battalion Chiefs can focus more on their operational duties, where they are needed. There is an addition of 1 FTE associated with this change.
- Four Police Officer positions are being added to the Police Department. The City recently received a COPS grant to help add Police Officers to the workforce. As the community grows, more police officers are needed to help patrol the City streets and respond to calls for service. There is an addition of 4 FTEs associated with this change.



For FY 2023, a net total of 8.0 Full-Time Equivalents are being added to the budget. These additions bring the FTE count for the City of Twin Falls to 325.5. The other increased expenditures associated with personnel in the FY 2023 budget include:

- A performance-based salary adjustment for all employees (5.0%)
- A one-time compensation payment of \$2,000 for each FTE
- A 2.0% increase to the salary tables
- A 11.4% Increase for health care insurance funding

FULL TIME EQUIVALENT SUMMARY - BUDGET

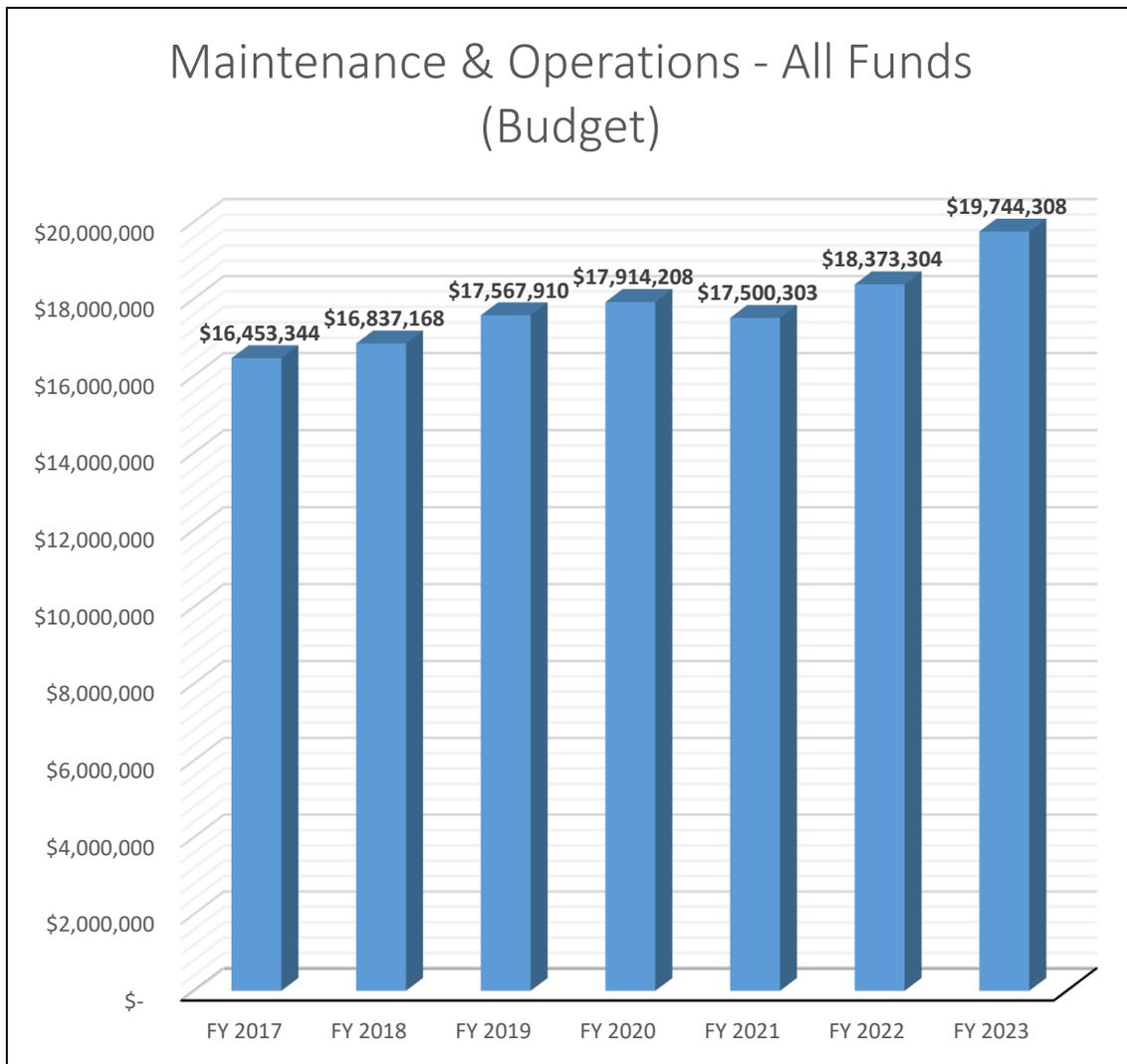
Total Full Time Equivalents (FTEs)

Funds	Departments	FYE 2021	FYE 2022	FYE 2023	Change
Tax Supported Funds:					
General Fund:	City Manager	6.00	6.00	6.00	-
	Finance	6.00	6.00	5.00	(1.00)
	Legal	4.00	4.00	5.00	1.00
	Planning & Zoning	5.00	5.00	5.00	-
	Code Enforcement	3.75	4.00	3.00	(1.00)
	Economic Development	2.00	2.00	2.00	-
	Human Resources	3.00	4.00	5.00	1.00
	Information Technology	10.00	11.00	11.00	-
	Police	97.00	97.00	101.00	4.00
	Communications Center	13.00	13.00	13.00	-
	Animal Control	2.00	2.00	3.00	1.00
	Fire	47.50	47.50	48.50	1.00
	Building Safety	8.50	9.50	9.50	-
	Custodial	1.50	1.50	1.50	-
	Engineering	14.25	14.00	14.00	-
	Parks	12.67	12.67	12.67	-
	Recreation	4.33	4.33	4.33	-
General Fund Sub-Total		240.50	243.50	249.50	6.00
Street Fund		16.00	16.33	16.33	-
Airport Fund		9.50	9.50	9.50	-
Pool Fund		2.75	2.00	2.00	-
Total Tax Supported Funds:		268.75	271.33	277.33	6.00
Enterprise Funds:					
Water Fund:	Water Supply	4.00	5.00	5.00	-
	Water Distribution	16.00	16.83	21.83	5.00
	Utility Services	9.50	9.50	5.50	(4.00)
Water Fund Sub-Total		29.50	31.33	32.33	1.00
Wastewater Fund	Wastewater Collection	9.75	9.83	9.83	-
	Wastewater Treatment	0.00	0.00	1.00	1.00
Dierkes/SSF		0.25	0.00	0.00	-
Total Enterprise Funds:		39.50	41.17	43.16	2.00
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:		313.25	317.50	325.50	8.00
FYE 2023 Additions:	Deputy Prosecuting Attorney		Deputy Fire Chief		
	Police Officers (4) - COPS Grant		Traffic Technician (Engineering)		
	P&Z Technician		Water Operator		
FYE 2023 Reduction:	P&Z Administrative Assistant				
FYE 2023 Adjustment:	Payroll Clerk from Finance to Human Resources				
	Code Enforcement Officer to Animal Control CSO II				
	Environmental Engineer from Engineering to Wastewater Treatment				
	Lead Worker and Operators (3) from Utility Services to Water Distribution				

MAINTENANCE AND OPERATION EXPENDITURES IN ALL FUNDS

This category includes funding for a wide range of typical activities, including office supplies, fuels, electricity, travel, training, uniforms, building/equipment repair and maintenance, 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 cost index.

The FY 2023 budget allocates \$19,744,308 to cover expenses associated with maintenance and operations. In comparison, the allocation for FY 2022 was \$18,373,304. This is an increase of \$1,371,004 (7.46%) across all funds. The primary reason for the change is an increased cost for supplies and services, as reflected by a Municipal Cost Index (MCI) that increased 11.99% over the first six months of FY 21-22. CDBG amounts budgeted under M&O lines in FY 2020 and FY 2021 are not included in the totals.



CAPITAL EXPENDITURES IN ALL FUNDS

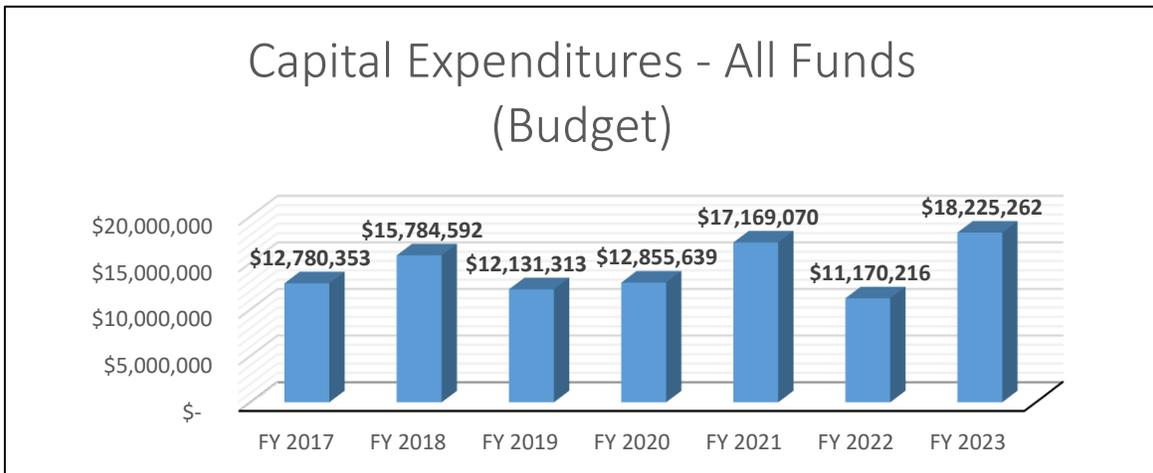
Capital improvements are investments made in our infrastructure. Six of the eight primary focus areas in the City of Twin Falls 2030 Strategic Plan are considered “capital dependent.” Capital financing is necessary for the ongoing development, expansion, maintenance, and repair of these capital assets, 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 recommendation of the Government Finance Officers Association (GFOA), the City of Twin Falls capitalizes acquisitions and improvements that are durable and in excess of \$5,000. In total, the FY 2023 budget allocates \$18,225,262 to fund needed, critical, and desired capital improvements, one-time equipment purchases and projects, and community amenities. Compared to the FY 2022 budget of \$11,170,216, this is an increase of \$7,055,046, or 63.16%. The increase is primarily due to total capital projects in the Water Fund increasing by \$4,919,975.



As illustrated in the graph above, the City of Twin Falls has budgeted \$100,116,445 for capital expenditures since 2017. In addition (not included in graph), since 2012, \$57,466,359 has been spent on Wastewater Treatment Plant Improvements (\$45,570,000), City Hall (\$7,732,252), and the Public Safety Complex (\$4,164,107).

FUND-DEPARTMENT MATRIX

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

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

Basis of Accounting:

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

Basis of Budgeting:

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

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

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

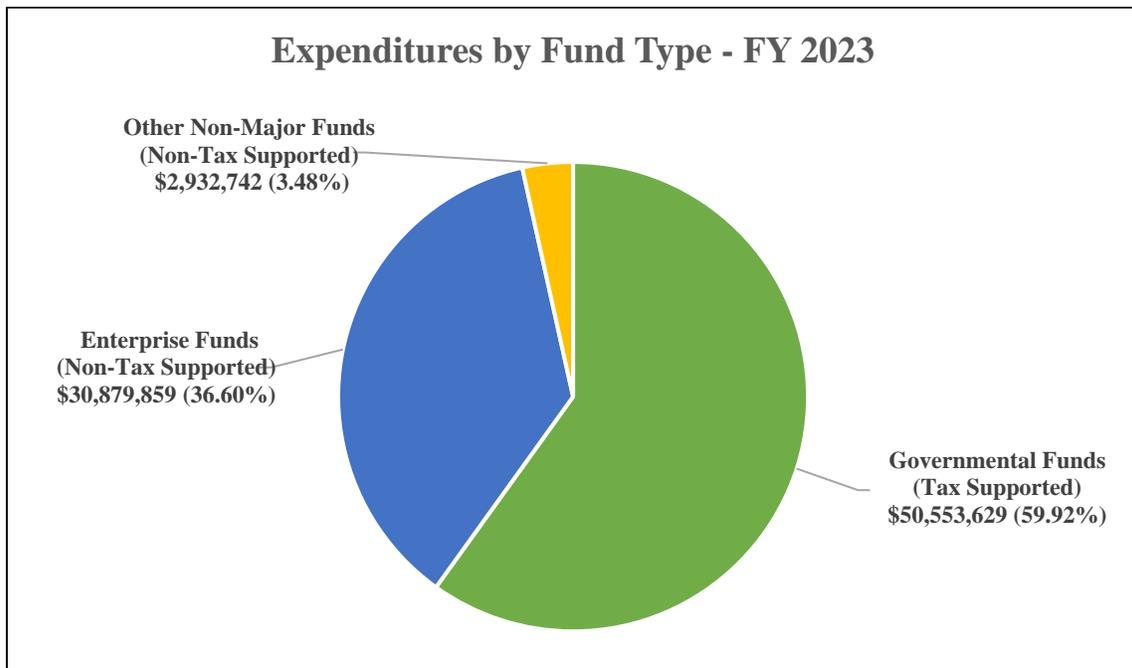
EXPENDITURES BY FUND

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

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

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

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



TAX SUPPORTED FUNDS

GENERAL FUND AND CAPITAL IMPROVEMENT FUND

The General Fund is the chief operating fund of the city, and is used to account for all financial resources except those required by Generally Accepted Accounting Principles (GAAP) to be accounted for in other funds. The General Fund supports many departments, programs, and contracts, which include City Council, the City Manager’s Office, Finance, Legal, Planning and Zoning, Economic Development, Human Resources, Information Technology, Police, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, and Golf. The Capital Improvement Fund is used for all General Fund department capital expenditures and capital transfers to other funds. For FY 2023, the budget for General and Capital Improvement (CI) Fund expenditures and transfers totals \$37,618,352, which is an increase of \$3,103,129 (9%) compared to the FY 2022 total of \$34,515,223.

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

	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
City Council Total	\$4,482	\$149,508	
Operations	\$4,482	\$149,508	
Capital	\$0	\$0	
City Manager Total	\$60,636	\$1,274,102	
Operations	\$10,636	\$1,224,102	Addition of Citizen Survey (now annual).
Capital	\$50,000	\$50,000	\$50,000 - Strategic Plan Update
Finance Total	-\$46,179	\$848,608	
Operations	-\$30,579	\$848,608	Payroll Clerk moved from Finance to HR.
Capital	-\$15,600	\$0	
Legal Total	\$190,913	\$733,243	
Operations	\$160,761	\$703,091	Addition of a Deputy Prosecuting Attorney.
Capital	\$30,152	\$30,152	\$25,950 - Case Management Software
Planning & Zoning Total	\$37,503	\$562,491	
Operations	\$36,016	\$555,883	Addition of P&Z Tech, removal of Admin. Assistant.
Capital	\$0	\$0	
Transfer	\$1,487	\$6,608	
Code Enforcement Total	-\$83,312	\$318,344	
Operations	-\$84,808	\$311,692	Code Enforcement Officer position moved to Animal Control (CSO II).
Capital	\$0	\$0	
Transfer	\$1,496	\$6,652	

Change
from
FY 21-22
FY 22-23
Budget

FY 22-23 Highlights

Economic Development Total	-\$10,945	\$306,507	
Operations	-\$10,945	\$306,507	
Capital	\$0	\$0	
Human Resources Total	\$99,110	\$763,678	
Operations	\$102,725	\$763,678	Payroll Clerk moved from Finance to HR.
Capital	-\$3,615	\$0	
Information Technology Total	\$197,304	\$3,161,530	
Operations	\$151,428	\$2,918,036	Additional software and phone services.
Capital	\$43,864	\$234,552	\$203,052 - Computer Replacement
			\$28,000 - Server Replacement - Rack Server
Police Total	\$1,275,406	\$12,750,091	
Operations	\$869,531	\$12,053,802	Addition of Patrol Officers (4) - COPS Grant.
Capital	\$376,895	\$562,595	\$270,000 - Patrol Vehicles (4)
			\$150,000 - Firearms Range Improvements
			\$45,000 - Bomb Suit Replacement
Transfer	\$28,980	\$133,694	
Communications Center Total	-\$278,631	\$1,327,697	
Operations	\$7,364	\$1,327,697	
Capital	-\$285,995	\$0	
Fire Total	\$1,139,005	\$7,117,286	
Operations	\$418,331	\$6,341,613	Addition of a Deputy Fire Chief.
Capital	\$716,610	\$757,610	\$647,875 - Fire Station 2 Lease Payment
Transfer	\$4,063	\$18,062	
Building Safety Total	\$44,425	\$1,051,383	
Operations	\$36,396	\$1,007,918	
Capital	\$5,000	\$30,000	\$30,000 - Vehicle Replacement
Transfer	\$3,029	\$13,464	
Animal Control Total	\$14,773	\$576,503	
Operations	\$94,773	\$576,503	Code Enforcement Officer position moved to Animal Control (CSO II).
Capital	-\$80,000	\$0	
Transfer	\$0	\$0	

	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
Custodial Total	\$25,906	\$153,201	
Operations	\$8,890	\$136,185	
Capital	\$17,016	\$17,016	\$10,799 Industrial Carpet Cleaner
			\$6,217 - City Hall Water Softener
Engineering Total	-\$40,727	\$1,846,736	
Operations	-\$49,237	\$1,819,310	Addition of Traffic Technician, Environmental Engineer moved to the Wastewater Fund
Capital	\$3,020	\$3,020	\$3,020 - New Position Equipment
Transfer	\$5,490	\$24,406	
Parks Total	\$491,568	\$2,814,600	
Operations	\$68,339	\$1,749,241	
Capital	\$411,000	\$1,011,000	\$350,000 - Facility Enhancement - Frontier, Sunrise, Harrison
			\$210,000 - Parking Lot Maintenance
			\$190,000 - Harmon Park Tennis Courts - Removal & Replacement
Transfer	\$12,229	\$54,359	
Recreation Total	\$68,553	\$906,606	
Operations	\$56,518	\$847,560	
Capital	\$10,000	\$50,000	\$25,000 - Program Equipment
			\$25,000 - Recreation Facility Maintenance
Transfer	\$2,035	\$9,046	
Golf Total	-\$52,135	\$57,865	
Operations	\$0	\$0	
Capital	-\$52,135	\$57,865	\$38,365 - Multi Pro Sprayer
			\$19,500 - Kubota F2690E 60" Deck Trim Mower

AIRPORT FUND & AIRPORT CONSTRUCTION FUND

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

	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
Airport Total	\$116,750	\$1,921,352	
Operations	\$99,568	\$1,277,465	
Capital	-\$33,800	\$173,450	\$50,000 - Airport 75th Anniversary Event
			\$45,000 - Landscape Upgrade
			\$34,550 - Terminal Building - Exterior Paint
Transfer	\$50,982	\$470,437	

Airport Construction Total	-\$553,000	\$1,067,200	
Operations	\$0	\$0	
Capital	-\$553,000	\$1,067,200	Airport Construction Projects.

LIBRARY FUND

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

	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
Library Total	\$53,884	\$2,210,486	
Operations	\$91,884	\$2,080,486	
Capital	-\$38,000	\$130,000	\$130,000 - Replacement of Main Air Handling Unit

STREET FUND & STREET LIGHT FUND

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

The vision for this Accessible Community focus area states: “Through effective planning and timely investment, the Twin Falls area has kept pace with the mobility requirements of an expanding and changing population. An integrated and balanced system of transportation modes including bicycles and pedestrians, as well as a modern public transportation system which supports the traditional street and highway vehicle users. A commitment to high levels of maintenance of these systems ensures the long-term integrity of the public investments made and maximizes the convenience of those dependent upon the proper functioning of these systems...” The FY 2023 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 2023 budgeted allocation is derived from a combination of many revenue sources. The largest sources are property taxes, franchise fees, highway user fee distributions (also known as the “gasoline tax distribution”), road and bridge tax, miscellaneous sources (grants) and cash reserves. The use of cash reserves and grant proceeds are two of the main causes of variation in capital expenditures in the Street Fund.

	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
Street Total	\$858,273	\$7,052,134	
Operations	\$149,033	\$2,156,184	
Capital	\$645,229	\$4,404,782	\$1,248,000 - Seal Coating - Zone 3
			\$858,632 - Construction - Orchard (Design), Hankins
			\$730,000 - Sidewalk Projects - Council Capital
Transfer	\$64,011	\$491,168	

Street Light Total	\$32,452	\$453,147	
Operations	\$24,400	\$355,000	
Capital	\$5,000	\$70,000	\$70,000 - LED Retrofits/Improvements
Transfer	\$3,052	\$28,147	

POOL FUND

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

	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
Pool Total	-\$51,741	\$680,156	
Operations	\$47,259	\$604,156	
Capital	-\$99,000	\$76,000	\$40,000 - Parking Lot and Deck Lighting
			\$18,000 - Facility Enhancement - Shade Structure, Floating Fitness Mats
			\$18,000 - Facility Maintenance - Doors, Circulation Piping, Acid System

For FY 2023, Tax Supported Fund operational expenditures and transfers total \$42,739,186, or \$2,431,797 (6.03%) more than the FY 2022 total of \$40,307,389. The budget for capital expenditures is \$7,814,442, which is an increase of \$1,718,441 (28.19%) compared to the FY 2022 total of \$6,096,001.

ENTERPRISE FUNDS

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

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

WATER FUND

The importance of having a clean, reliable and safe water system is articulated in the City’s 2030 Strategic Plan. The Healthy Community Vision states: “Water, sewer and other public facilities function at a high level ensuring the public health benefits of that infrastructure are well-maintained and kept in compliance with acceptable standards. Community design standards facilitate individuals’ commitment

to maintaining a healthy life-style...” The projects contained in the FY 2023 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 2%. Conservative projections have the ability to impact revenues, but we believe it is important to continue on a more conservative path when projecting Water Fund revenues in the current operating environment.

	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
Water Total	\$5,087,552	\$14,645,494	
Operations	\$469,989	\$6,154,064	
Capital	\$4,919,975	\$6,171,750	\$3,054,750 - Hankins Pressure Zone Improvements
			\$600,000 Public Works Parking Lot
			\$500,000 - Mainline Replacement
Debt	-\$393,375	\$824,375	
Transfer	\$90,962	\$1,495,305	

WASTEWATER FUND

The wastewater system is also a vital, critical component of a Healthy Community. The Wastewater Fund is used to support all wastewater services provided by the City of Twin Falls, namely wastewater collection and wastewater treatment. The allocation made to cover costs associated with the contract the City has with CH2M Hill (Jacobs) to operate its wastewater treatment plant is \$3,259,529.

In May 2013, the citizens passed a \$38 million revenue bond with an approval rate of slightly more than 69%. The passage of the bond provided the City with a funding source to allow improvements to both the wastewater treatment plant (\$32 million) and its collection system (\$6 million). The improvements to the facility include: a roughing moving bed biofilm reactor (MBB), integrated fixed film activated sludge (IFAS) system, blower building, ultra-violet disinfection system expansion, clarifiers, return activated sludge pump station, belt filter press, head works expansion, and yard piping. With the completion of this expansion phase, the City’s publicly operated treatment works is able to treat up to 18.5 million gallons per day of municipal and industrial wastewater effluent when the CEPT is operational.

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

	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
Wastewater Total	\$1,461,071	\$11,808,820	
Operations	\$336,902	\$4,718,907	Added Environmental Engineer from Engineering
Capital	\$1,153,760	\$2,627,000	\$1,000,000 - Collection System Energy Dissipation Structure
			\$600,000 - Public Works Parking Lot
			\$300,000 - Mainline Maintenance
Debt	\$3,250	\$3,485,531	
Transfer	-\$32,841	\$977,382	

SANITATION FUND

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

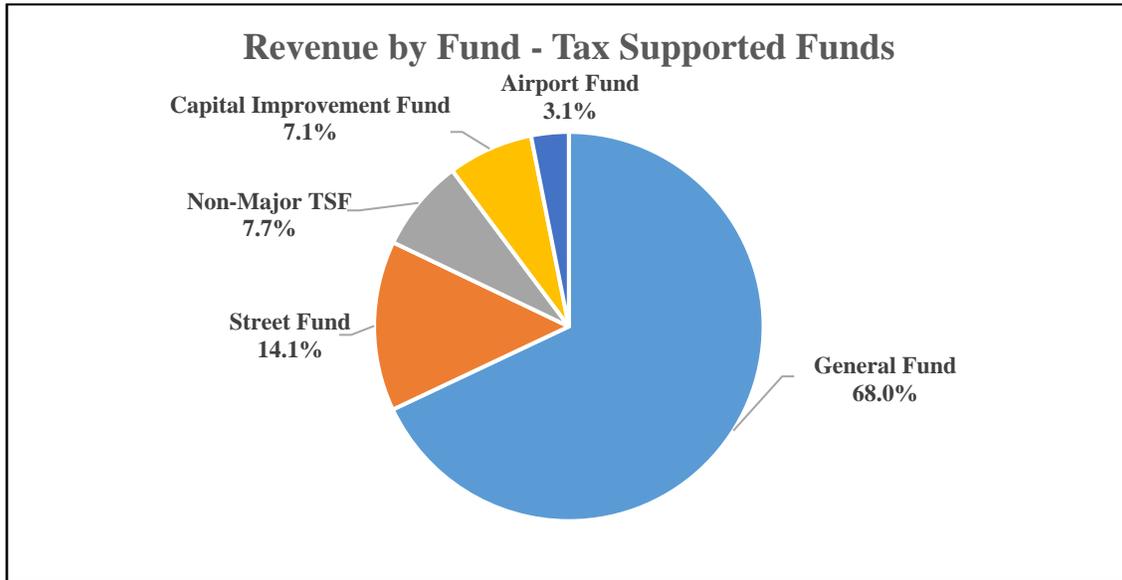
	Change from FY 21-22	FY 22-23 Budget	FY 22-23 Highlights
Sanitation Total	\$383,237	\$4,134,290	
Operations	\$465,128	\$3,685,998	
Capital	\$0	\$0	
Transfer	-\$81,891	\$448,292	

For FY 2023, the three largest Enterprise Funds (Water, Wastewater, Sanitation) budget \$14,558,970 for operating expenditures, which is an increase of \$1,272,019 (9.57%) compared to the FY 2022 total of \$13,286,950. Capital expenditures increase by \$6,073,735 (222.89%) from \$2,725,015 to \$8,798,750. Transfers decrease by \$23,770 (.81%) from \$2,920,978 to \$2,944,748.

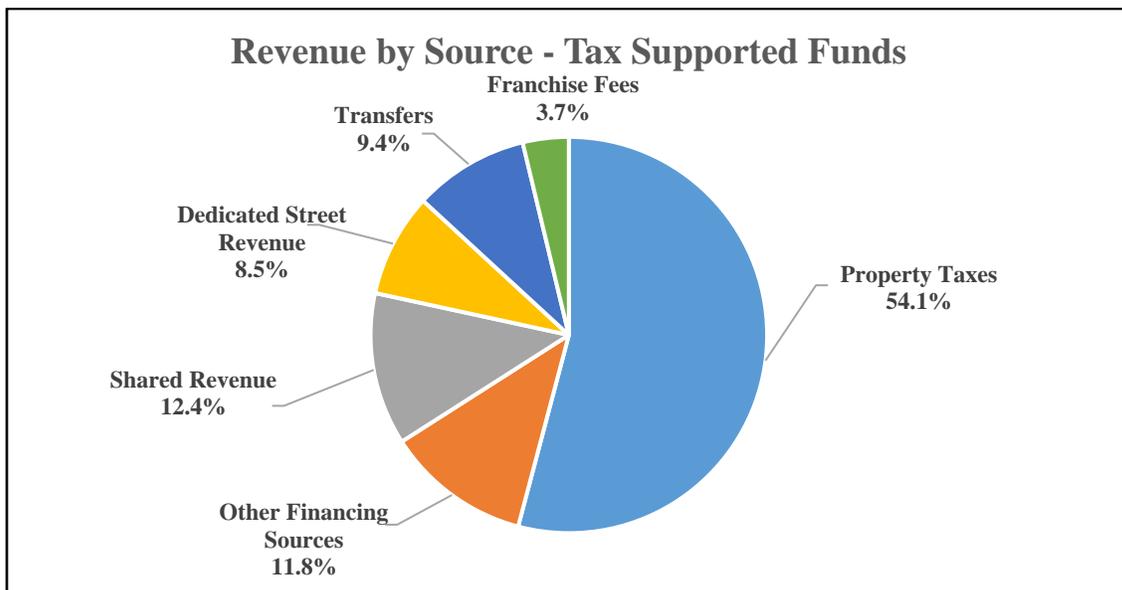
REVENUES BY SOURCE

TAX SUPPORTED FUND REVENUES

Tax Supported Funds account for \$49.91 million (61.66%) of the \$80.95 million total revenues in the FY 2023 budget. Tax Supported Fund cash reserves budgeted for use equal \$.65 million of the \$3.66 million total for all funds. Combining revenues and reserves brings total funding for Tax Supported Funds to \$50.55 million (59.75%) of the \$84.61 million total.



The majority of revenues for Tax Supported Funds (88.16%) are from property taxes, intergovernmental shared revenue, dedicated street revenue, transfers, and franchise fees. The remaining sources are adjusted based on trend analysis and are by themselves relatively immaterial.



PROPERTY TAX

For FY 2023, the City of Twin Falls has an estimated taxable value of \$5,586,330,955, or \$1,562,343,549 more than the FY 2022 value of \$4,023,987,406. The New Construction Roll for FY 2023 is \$116,197,863, which will yield \$545,373 in new property tax revenue. Property tax revenue derived from the New Construction and Annexation Roll is commonly referred to as the “growth formula.”

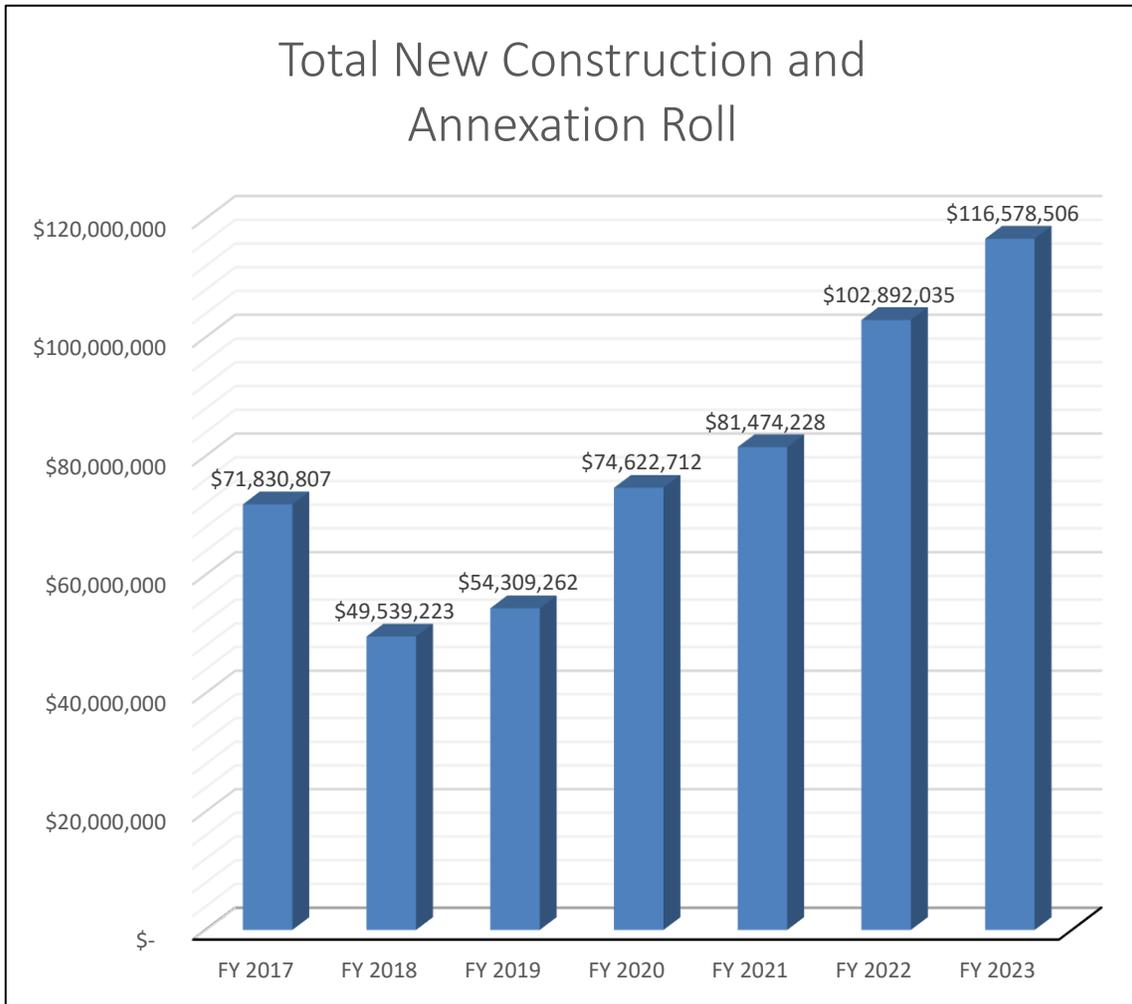
The FY 2023 budget relies on property taxes to raise 53.43% of the funds needed to support municipal operations in the Governmental and Tax Supported Funds. The budget includes the statutorily allowed three percent (3%) property tax increase as provided for in Idaho Code §63-802, plus revenue from the growth formula, and the equivalence of one-percent revenue from the City’s forgone balance. The City’s projected tax rate for FY 2023 is expected to decrease from \$6.25/\$1,000 to \$4.78/\$1,000 of taxable value. Based on the median value of an owner-occupied home, this will create an estimated annual property tax increase of \$288.74. It is anticipated total property tax collections for FY 2023 will be \$27,009,389, or \$1,577,362 more than the FY 2022 total of \$25,432,027.

Over the last ten fiscal years, the City’s tax rate has fluctuated significantly, ranging from a high of \$8.04/\$1,000 (FY 2017) of taxable value to a low of \$6.25/\$1,000 (FY 2022) of taxable value. The average of the tax rate assessed over the course of the last seven fiscal years (2016-2022) is \$7.29/\$1,000 of taxable value. It is important to recognize the tax rate does not necessarily indicate an individual’s tax burdens. The tax rate is simply a multiplier used to determine a property owner’s proportionate share of property tax liability. It is a fraction of a local government’s total property tax collections divided by the total taxable value of that local government unit.

	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	Variance
Property Tax	Tax Rate: \$6.25/\$1,000 of taxable value	Tax Rate: \$4.78/\$1,000 of taxable value	Tax Rate: -\$1.47/\$1,000 of taxable value
Median Value of Owner-Occupied Home:			
FY 2023 - \$358,000 (January 2022)	\$825.00 <i>(annual)</i>	\$1,113.74 <i>(annual)</i>	\$288.74 <i>(annual)</i>
FY 2022 - \$257,000 (January 2021)	\$68.75 <i>(monthly)</i>	\$92.81 <i>(monthly)</i>	\$24.06 <i>(monthly)</i>
Utility Bills			
Average Residential Customer Consumption of:			
<i>Water - 18,000 gallons</i>	\$51.88	\$51.88	\$0.00
<i>Sewer - 12,000 gallons</i>	\$30.07	\$30.07	\$0.00
<i>Sanitation & Recycling</i>	\$19.62	\$19.62	\$0.00
Total Utility Bills	\$101.57	\$101.57	\$0.00
Monthly Total of Property Tax and Utility Bills	\$170.32	\$194.38	\$24.06

NEW CONSTRUCTION AND ANNEXATION ROLL

The New Construction and Annexation Roll reflects growth in the taxable value that is associated with new development, as well as property that was incorporated into the City through annexation over the course of the prior year. For FY 2023, the City of Twin Falls’ New Construction (\$116,197,863) and Annexation (\$380,643) Roll totals \$116,578,506. This will yield an additional \$546,981 of property tax revenue. The following graph illustrates the value of the New Construction and Annexation Roll each fiscal year since 2017.



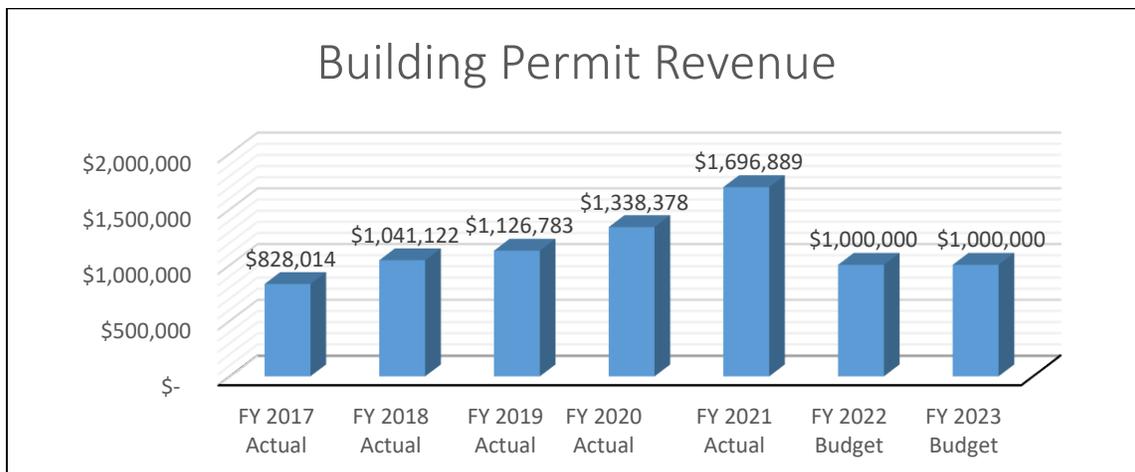
BUILDING PERMIT REVENUES

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

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

In FY 2021, ongoing growth and an influx of migration from other states had significantly impacted the City of Twin Falls. Through June of 2021, the City had issued 417 single-family permits, compared to 376 through June 2020. However, in July of 2021, permit activity started flattening out. Availability of labor and materials began to impact the construction industry. Through June of 2021, the City was on pace to have a record year in FY 2021, but the slowdown in the last quarter of FY 2021 closed out the year behind FY 2020 for single-family permits.

Due to the slowdown, the FY 2022 budget for building permit revenue was not increased. Permit numbers and revenue continued slowing down through FY 2022. The City has only issued 122 new single-family permits and 30 new commercial permits through May 2022, compared to 388 new single-family and 49 new commercial permits through May 2021. In that same timeframe, the City has collected only \$613,590 in building permit revenue, compared to \$1,082,150 for the same time period in FY 2021. While that represents a significant decline in revenue from FY 2021 to FY 2022, the City still expects to meet its \$1,000,000 budgeted revenue for FY 2022. However, the same challenges about labor and materials are projected to continue in FY 2023. Therefore, the FY 2023 budget for building permit revenue will remain flat at \$1,000,000.



SHARED AND DEDICATED STREET REVENUES

As reflected in the graph below, assuming continued economic recovery and growth, the City of Twin Falls expects to receive more intergovernmental shared revenues in FY 2023 than it received in FY 2022. The City anticipates it will collect shared revenues totaling \$10,430,632, or 20.63% of the \$50,553,629 total budgeted for revenues and reserves in the tax supported funds. Shared revenues come from four separate sources. These sources and the anticipated shares the City of Twin Falls will receive are:

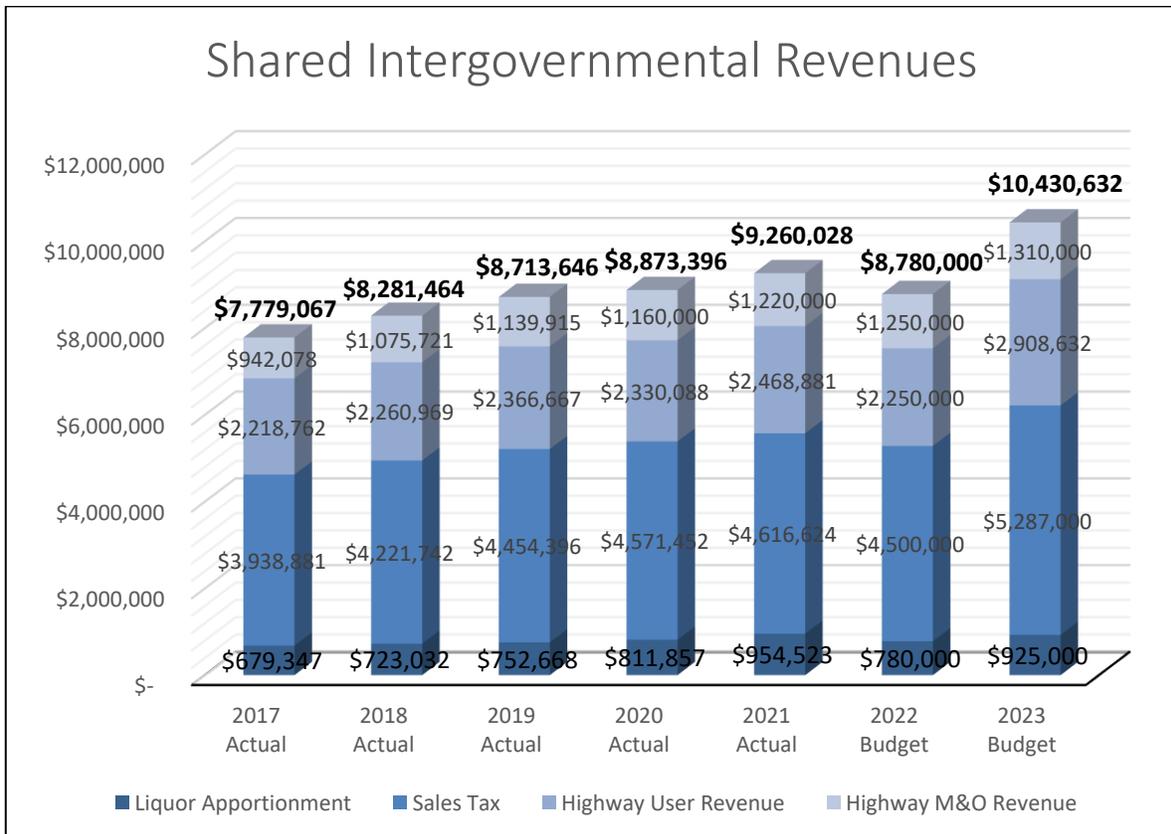
State of Idaho

- Sales Tax - \$5,287,000; an increase of \$787,000 from \$4,500,000. The additional funds result from the City receiving a larger share after falling below the per capita average.
- Highway User Revenue (mainly Fuel Tax) - \$2,908,632; an increase of \$658,632 from \$2,250,000, which includes new HB 362 funds.
- Liquor Apportionment - \$925,000; an increase of \$145,000 from \$780,000

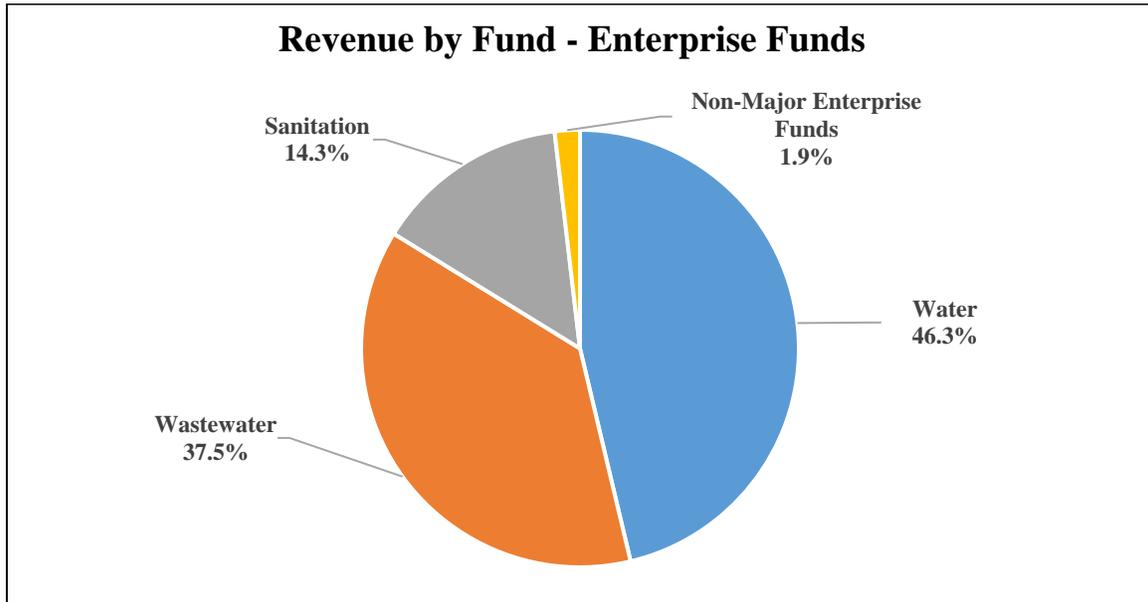
Twin Falls Highway District

- Highway M&O (Road & Bridge Tax) - \$1,310,000; an increase of \$60,000 from \$1,250,000

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



ENTEPRISE FUND REVENUES



Enterprise Funds account for \$28.82 million (35.60%) of the \$80.95 million total revenues in the FY 2023 budget. Enterprise Fund cash reserves budgeted for use equal \$2.30 million of the \$3.66 million total for all funds. Combining revenues and reserves brings total funding for Enterprise Funds to \$31.12 million (36.78%) of the \$84.61 million total. The majority of funding, or 89.33%, is from User Fees. The other sources of funding include fines, investment earnings, miscellaneous income, and interfund transfers.

Water Fund

FY 2023 water use rates remain the same as they were in FY 2022. Average water users (18,000 gallons) will see no change in the cost for service. Budgeted revenue in the Water Fund totals \$13,339,743, which combined with reserves of \$1,305,751 equals \$14,645,494 in total funding. Compared to the FY 2022 total of \$13,155,345, this is an increase of \$1,490,149 (11.33%). The change reflects growth in the number of users and use of reserves for capital projects.

Wastewater Fund

FY 2023 sewer user rates remain the same as they were in FY 2022. The average user that caps out at 12,000 gallons will see no change in the cost for service. Budgeted revenue in the Wastewater Fund totals \$10,810,503, which combined with reserves of \$998,318 equals \$11,808,820 in total funding. Compared to the FY 2022 total of \$10,347,749, this is an increase of \$1,461,071 (14.12%). The change is due to growth in the number of users and increased use of reserves for capital projects.

Sanitation Fund

FY 2023 sanitation user rates remain the same as they were in FY 2022. The average amount paid by the City’s residential customers will not change. Budgeted revenue in the Sanitation Fund totals \$4,134,290, which compared to the FY 2022 total of \$3,781,162 is an increase of \$353,128 (9.34%).

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Adopt a sustainable, but nimble budget that reflects our local economic conditions, while allowing the City to adapt to a rapidly changing environment by summer 2023 (IO 1.1.1)
- Work with City staff to complete a substantial update of the City Strategic Plan utilizing public input and transparency by summer 2023 (RC 8.1.1)

Fiscal Year 2022-2023 Budget Highlights:

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

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

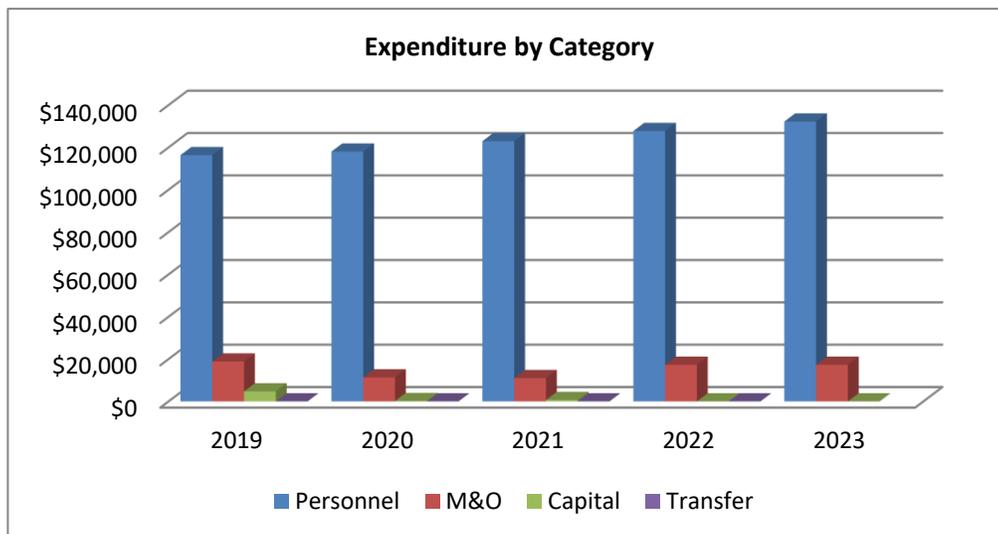
- Funded \$770,000 of Council-directed sidewalk projects, for sidewalks along Madrona Street, Stadium Boulevard, Eastland Drive, Elizabeth Boulevard, and Blake Street (AC 2.2.1)

Expenditure by Category - City Council

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	7	7	7	7	7	0
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Expenditure Category						
<i>Personnel</i>	\$116,352	\$118,015	\$122,921	\$127,727	\$132,208	3.51%
<i>M&O</i>	\$18,848	\$11,346	\$11,015	\$17,300	\$17,300	0.00%
<i>Capital</i>	\$4,724	\$165	\$655	\$0	\$0	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$139,925	\$129,526	\$134,592	\$145,027	\$149,508	3.09%



City of Twin Falls
Departmental Summary and Description
City Manager

Department Description:

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

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Create a multiphase budget that closely monitors economic indicators and allows for revenue goals that will trigger spending in areas such as compensation and capital by summer 2023 (IO 1.1.1)
- Implement a performance measurement and priority-based budgeting system by summer 2023 (RC 8.1.1)
- Create a Metropolitan Planning Organization through collaboration with the Idaho Transportation Department and community stakeholders by summer 2023 (AC 4.1.1)
- Complete a substantial update of the City Strategic Plan utilizing public input and transparency by summer 2023 (RC 8.1.1)
- Prepare a funded, five-year capital improvement forecasting program by April 2023 (RC 3.2.1)

Fiscal Year 2022-2023 Budget Highlights:

- Funding to update the City Strategic Plan, last updated in 2018
- Continued implementation of the “One City” initiative
- Funding organizational leadership training
- Implementation of the performance measurement system and priority-based budgeting
- Funding for Municipal Powers Outsource Grants program
- Collaboration with the Idaho Transportation Department on the creation of a Metropolitan Planning Organization

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the tenth straight year for the FY 2022 adopted budget (RC 3)
- Integrated the City’s Strategic Plan into the long-term plan; ensuring it remains the cornerstone of our budget process (RC 8.1.1)
- Continued the organization’s emphasis on employee wellness through the efforts of the employee wellness committee while also integrating components of the Healthy Living platform offered through the City’s insurance carrier, Select Health (IO 1.2)
- Continued funding of the employee retention pay program (IO 2.1.1)
- Actively worked with members of the local Legislative delegation on policy questions and issues related to property tax collection for cities and counties (RC 5)
- Continued to work with the Idaho Transportation Department and community stakeholders on the creation of a Metropolitan Planning Organization (AC 4.1.1)
- Continued the process of creating a public transit plan for the City of Twin Falls with the Idaho Transportation Department, Twin Falls County, area employers, and other interested stakeholders (RC 7.1.3)

Performance Measures:

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

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

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

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

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

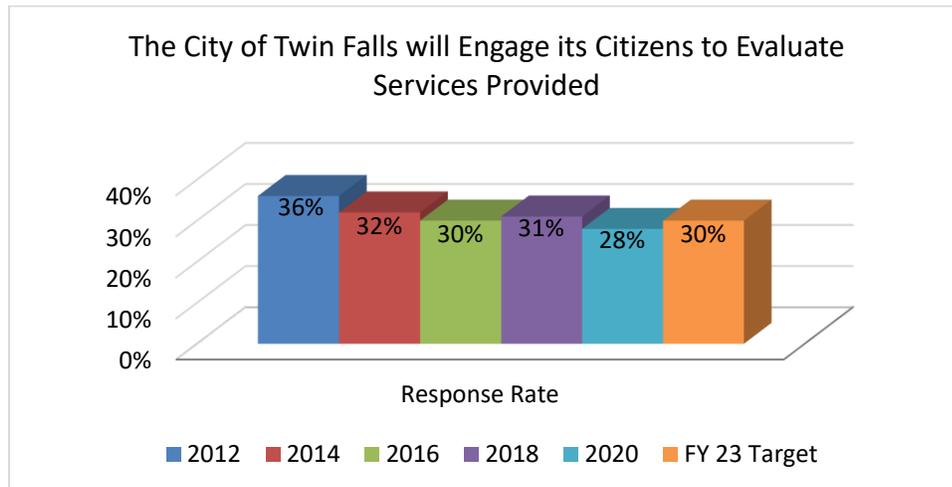
- 2) Performance Measure: The City of Twin Falls will engage its citizens to evaluate services provided.

Strategic Goal RC 1.2.3: The City will continue conducting citizen surveys.

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

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

Results: Published response rate for participation.

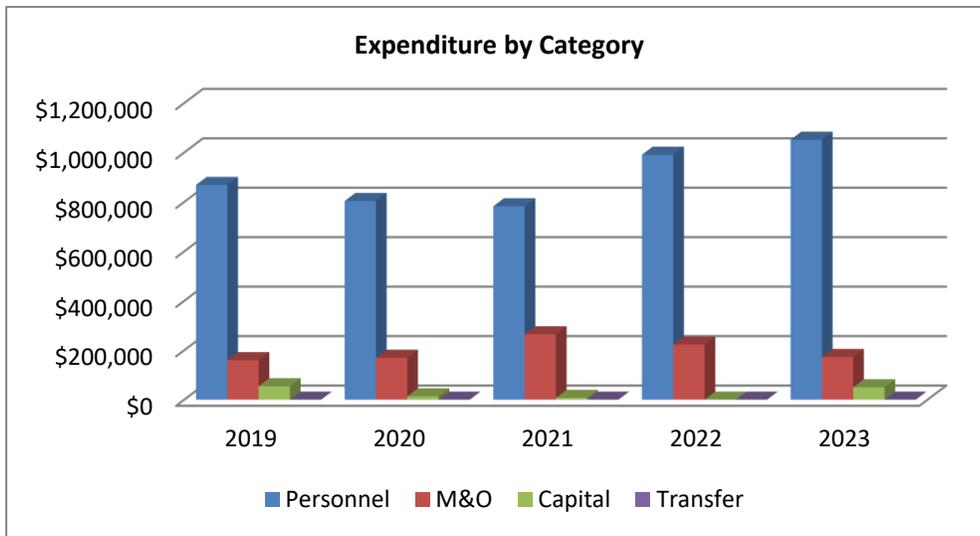


Expenditure by Category - City Manager

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	5.75	5.75	5.75	6	6	0
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Expenditure Category						
<i>Personnel</i>	\$868,567	\$803,546	\$782,327	\$990,766	\$1,051,402	6.12%
<i>M&O</i>	\$159,644	\$169,522	\$264,167	\$222,700	\$172,700	-22.45%
<i>Capital</i>	\$54,152	\$13,273	\$7,230	\$0	\$50,000	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,082,363	\$986,341	\$1,053,724	\$1,213,466	\$1,274,102	5.00%



Comments:

- The net decrease in M&O results from the Employee Retreat being moved to HR, elimination of Trans IV match, and addition of the Citizen Survey (now annual).
- Capital: \$50,000 - Strategic Plan Update

City of Twin Falls
Departmental Summary and Description
Finance

Department Description:

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Complete the Fiscal Year 2023-2024 budget by the Thursday preceding the second Monday in September and earn the GFOA Distinguished Budget Presentation Award. (RC3.2)
- Complete the Fiscal Year 2022-2023 audit by March 15, 2023 and receive an unqualified opinion and the GFOA Certificate of Achievement for Excellence in Financial Reporting. (RC3.2)
- Process Accounts Payable once a week. (RC3.2)
- Monitor cash flow daily to ensure there are adequate funds to service debt and cover expenditures. (RC3.2)
- Work through allocating SLFRF funds and report the obligated amounts by December 31, 2024. (RC3.2)

Fiscal Year 2022-2023 Budget Highlights:

- Focusing on budgeting for outcomes, priority-based budgeting, and long-range planning. Reviewing and training to ensure "best practices" are implemented in these three areas.
- Working through current federal funding legislation and opportunities as it relates to SLFRF funding and assisting where needed as it relates to qualifying projects and plans.
- Reviewing and evaluating current funding and financing of two new fire stations for the City of Twin Falls.

- Reviewing software packages to determine if the current program meets the needs of the City most effectively and efficiently and is comparable in cost to what else is available.

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- For the twelfth year in a row, the Department has completed timely year-end audits, along with the successful submission of the City’s annual budget to the Government Finance Officers Association, receiving a tenth “Distinguished Budget Presentation Award.” (RC3.2)
- Prepared a Comprehensive Annual Financial Report that was submitted to the Government Finance Officers Association for review and was awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting. The City of Twin Falls is one of only three cities in the state of Idaho to receive both of these GFOA awards. (RC3.2)
- Simplified and streamlined former paper processes with the use of Laserfiche. Processes have improved internally for various departments, and externally for customers. (IO1.4.3)
- Improved the Accounts Payable process by streamlining through Laserfiche, allowing for continued reduction of duplicate payments and payments to wrong vendors, elimination of lost invoices, and the reduction of the use of paper. (IO1.4.3)
- Improved the Accounts Payable process, including streamlining the W-9 process through electronic resources. (IO1.4.3)
- Evaluated the prior banking relationship, researched other alternatives, and implemented a new banking relationship that better fit the needs of the City. (RC1.2.5)
- Developed an electronic process to be used when there are changes to an employee’s status. (IO1.4.3)
- Streamlined the Solicitor license application using electronic methods. (IO1.4.3)
- Re-examined the water fee structure to reflect the true costs of ongoing and future operations and maintenance and implemented a capital improvement plan for future maintenance. (EC2.2.1)
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the tenth straight year for the FY 2021 adopted budget. (RC3)

Performance Measures:

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

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

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

Calculation: Unqualified or qualified opinion

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

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

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

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

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

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

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

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

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

Calculation: GFOA Distinguished Budget Presentation Award achievement

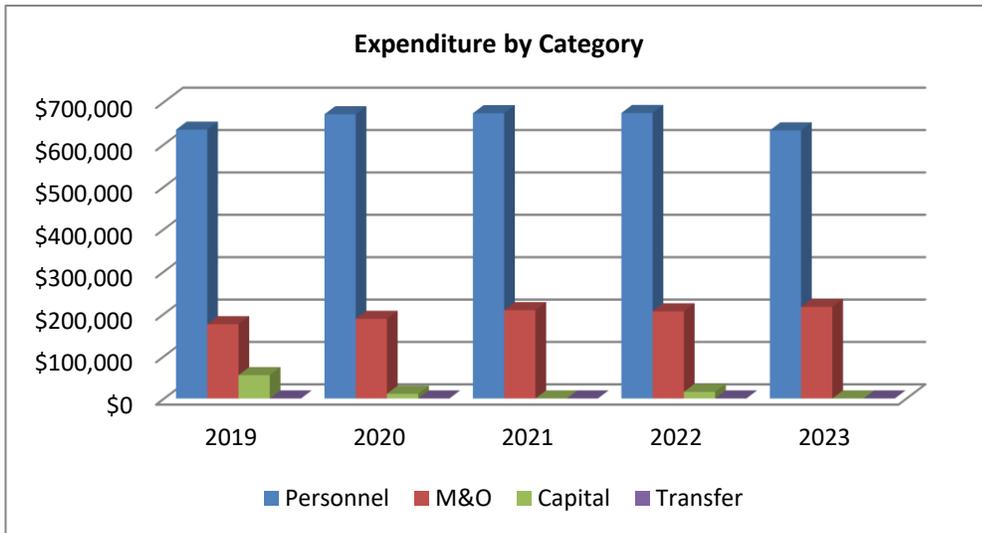
Results: The City has received the Distinguished Budget Presentation award for the past 3 fiscal years.

Expenditure by Category - Finance

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	6.5	6.5	6.5	6	5	-1
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Expenditure Category						
<i>Personnel</i>	\$634,271	\$670,645	\$673,115	\$673,601	\$632,622	-6.08%
<i>M&O</i>	\$175,165	\$187,919	\$208,355	\$205,585	\$215,986	5.06%
<i>Capital</i>	\$54,968	\$11,156	\$0	\$15,600	\$0	-100.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$864,404	\$869,720	\$881,470	\$894,786	\$848,608	-5.16%



Comments:

- The decrease in Personnel results from the Payroll Clerk being moved to HR.
- The increase in M&O includes additions for the Annual Audit and Bank Fees.

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

Department Description:

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

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Criminal Prosecution: We are actively working on a sustainable solution for case management. This includes upgrading current processes as well as looking for new software solutions. In 2023, we will have a 5-7 year solution.
- Legal Support and Services: We have evaluated current support needs for both internal and external stake holders, including sending out a survey to assess performance of our legal department. Based on the feedback received, we will improve support services to city departments by assigning a specific point of contact for each department.

Fiscal Year 2022-2023 Budget Highlights:

- Addition of a Deputy Prosecuting Attorney.
- We will continue to invest in the education of our team to ensure high levels of competency and efficiency.

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- We continued to successfully navigate multiple changes in process and procedure as the Judicial System adjusted due to COVID-19 restrictions. Including:
 - Attending remote court hearings.

- Updating our case management system and sending notifications for thousands of canceled and rescheduled court hearings.
- Managing the expectations of witnesses and victims as they experienced frustrations with cases not moving fast enough through the court system.

Performance Measures:

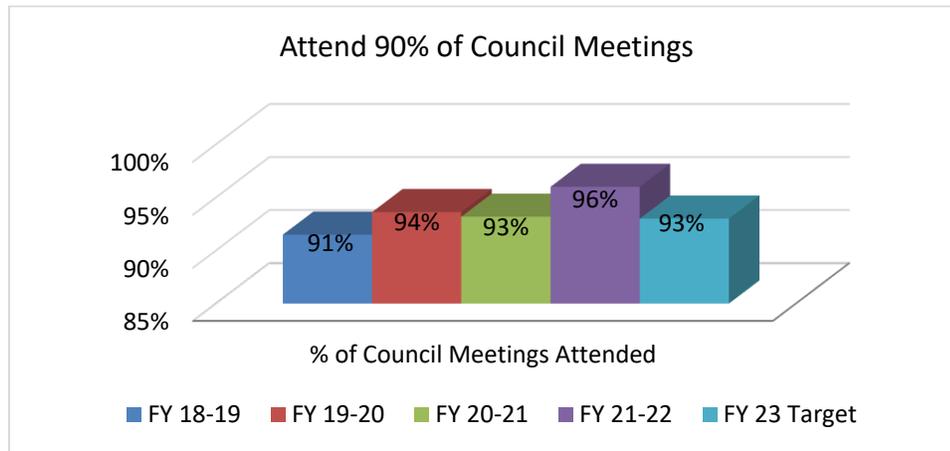
1) Performance Measure: Attend 90% of Council Meetings

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

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

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

Results: % of Council meetings attended.



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

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

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

Calculation: # of Meetings attended with Police department

Results: Attended at least one staff meeting per month for the past 4 fiscal years.

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

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

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

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

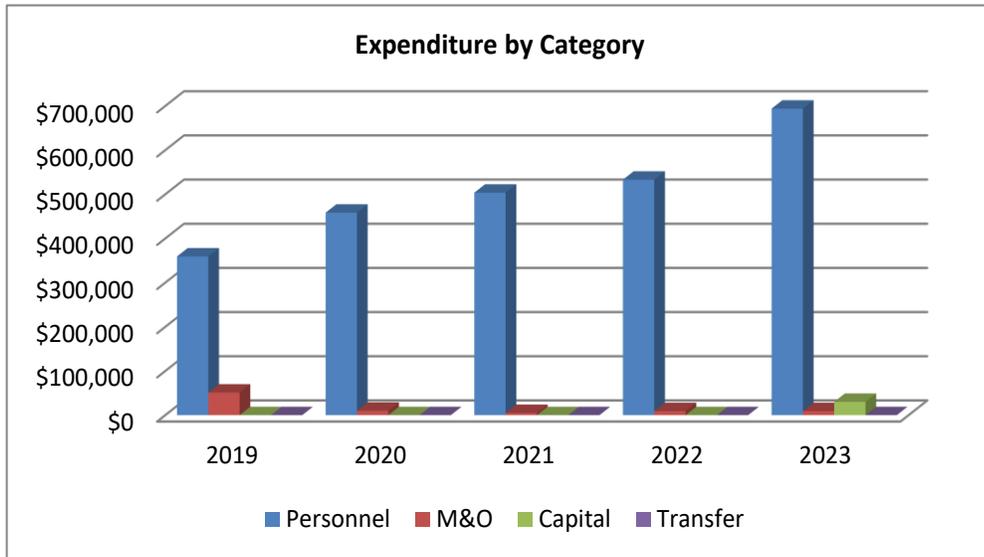
Results: Attended 100% of Police Department academies for the past 4 fiscal years.

Expenditure by Category - Legal

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	4*	4	4	4	5	1
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Expenditure Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
<i>Personnel</i>	\$359,357	\$458,465	\$503,669	\$533,155	\$693,916	30.15%
<i>M&O</i>	\$51,216	\$10,021	\$4,975	\$9,175	\$9,175	0.00%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$30,152	***
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$410,573	\$468,485	\$508,644	\$542,330	\$733,243	35.20%



Comments:

- The increase in Personnel includes addition of a Deputy Prosecuting Attorney.
- Capital: \$25,950 - Case Management Software
 \$ 4,202 - New Position Equipment

*City Attorney paid through a legal contract retired in November of 2018. In addition to 3 budgeted positions, the new City Attorney was hired as an employee of the City in FY 2019.

City of Twin Falls
Departmental Summary and Description
Planning & Zoning

Department Description:

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

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

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

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

Major Goals:

- Identify sections of Twin Falls City Code where we can provide clarity, and a more streamlined process for accessible, healthy, responsible, and safe development within the Community (HC1, SC2, AC1, AC3, EC1)
- Administer the requirements and regulations found in Title 10 of Twin Falls City Code. (HC1, SC2, AC1, AC3, EC1)
- Prepare to conduct an update to the City of Twin Falls Comprehensive Plan, and its subsequent chapters based on the past dynamic changes and future known issues. (HC1, AC1, AC3, AC4)
- Provide assistance with all updates to City Master Plans as they integrate with the Comprehensive Plan (HC1, AC1, PC1)
- Continue operating the CDBG Program, the 5-year Consolidated Plan and the subsequent Action Plans to focus on access to housing, services and critical public facilities. (SC2, AC2,
- Provide Planning/Zoning related learning and training opportunities focused throughout our region in partnership with the American Planning Association, the Idaho Chapter of APA, and other Magic Valley communities and partners. (RC5)

Fiscal Year 2022-2023 Objectives:

- Complete the drafting and compilation of the Title 10 Code Rewrite by December 1, 2023. (AC1.4)
- Start the implementation process of the new Title 10 Code Rewrite by February 1, 2023. (AC1.4)
- Contract the CDBG Park Project by February 15, 2023 (HC1, SC2.1.1)

- Identify preliminary costs estimates to include the Comprehensive Plan Update in the FY23-24 Long Term Planning process. (HC1, AC1, AC3, AC4, EC1, EC2)

Fiscal Year 2022-2023 Budget Highlights:

- Through process evaluation/review, we have achieved efficiencies within program processes the department oversees which have allowed us to discontinue funding of our Administrative Assistant beginning in FY23.
- The CDBG Program will be focused on Public Infrastructure in Low-Moderate income areas, specifically downtown near the Library and City Park.
- Maintaining our high level of efficiency while processing Zoning Permits by meeting our 42-day schedule from Application receipt to Public Hearing date.
- Begin implementation of the new requirements found within the Rewritten Title 10 Zoning Regulations.

The Outcomes of our Investment will be:

- A more efficient, transparent, and decision conscious Zoning and Development application process. (EC1.2)
- Greater knowledge base within the department to more accurately and effectively communicate regulations and best practices to all internal partners and external stakeholders. (RC7.1)

Fiscal Year 2021-2022 Accomplishments:

- A new position of Planning Technician was created to accomplish the primary tasks of running the Federal HUD CDBG Program. This position is also primarily funded through federal grant funds.(PC2.1, RC3.2, RC7.1, IO4.3)
- Reviewed and revised the Plat Application Process, in conjunction with the Developers Council to consolidate timelines and create a cohesive process timeline that is more transparent and predictable. (RC1.1, IO4.3)
- Implemented a zoning and development fee review process in partnership with the Developers Council, Builders Association, and other stakeholders to bring fee rates more in line with current costs. (RC1.1, RC3)
- Partnered with IT on the creation of a free online Zoning District Map to foster more transparency and efficient information delivery to current and future property owners. (IO1, IO2.1.2)
- Dedicated Staff time to collaborating with external partners and stakeholders in the following areas: Pollinator Council, Homelessness Coalition, Mid Snake Resource, Conservation and Development. (RC5.1.1)
- Partnered with other departments on researching, and drafting new code sections (Title 8 Chapter 2, Title 3 Business Licenses) in response to the changing business and development operations the City is facing. (RC7.1, IO2.1.2)

Performance Measures:

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

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

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

Calculation: 115 of Applications reviewed in 30 days / 115 FY22 of applications received

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

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

Strategic Goal RC1: Engage and Involve the Community

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

Calculation: 24 FY22 (50 FY23) of Commission meetings attended by at least one staff / 24 FY22 (50 FY23) of commission meetings

Results: 100% of Commission meetings were attended for each of the past 3 fiscal years.

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

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

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

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

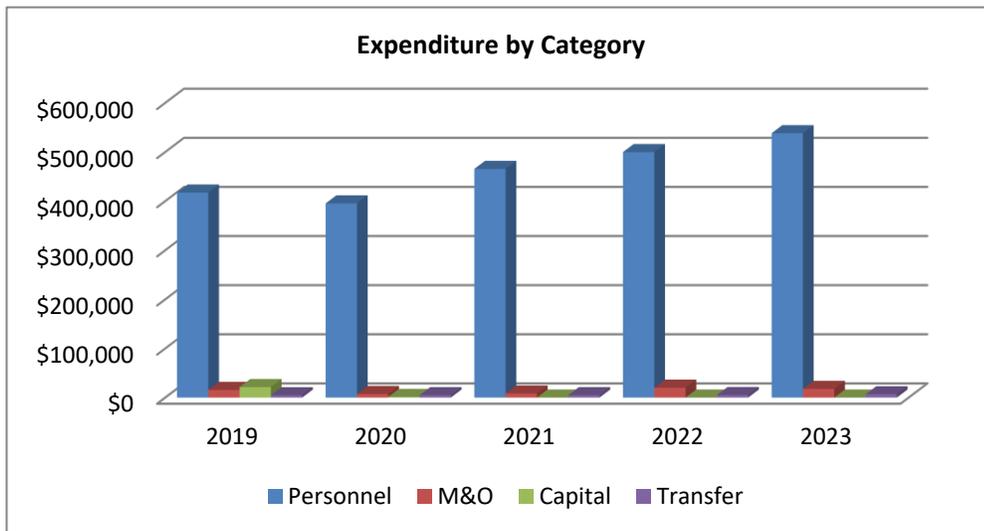
Results: Funding has been granted each year it was requested for the last 2 updates that occurred in 2008 and 2014. We anticipate funding an update in FY24.

Expenditure by Category - Planning and Zoning

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	5	5	5	5	0
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Expenditure Category						
<i>Personnel</i>	\$417,380	\$395,333	\$465,554	\$499,791	\$538,233	7.69%
<i>M&O</i>	\$15,566	\$7,276	\$8,138	\$20,076	\$17,650	-12.08%
<i>Capital</i>	\$21,293	\$1,325	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$4,681	\$4,824	\$4,872	\$5,122	\$6,608	29.03%
Subtotal	\$458,920	\$408,758	\$478,564	\$524,988	\$562,491	7.14%



Comments:

- The change in Personnel includes addition of a P&Z Technician and removal of an Administrative Assistant.
- The decrease in M&O results from a reduction in travel due to increased use of online training.

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

Department Description:

Code Enforcement protects the community by regulating entities to ensure they are abiding by all laws and ordinances. Animal Control provides the individuals and animals of the community a safe and desirable environment to reside in. Both the Code Enforcement and Animal Control departments develop strong relationships with the citizens to encourage and maintain a cooperative, clean, and safe living environment to ensure overall public health and welfare.

Major Goals:

- Enforce sanitation codes and Title 10 codes related to health, sanitation conditions, public nuisances, weed abatement, the animal permitting process, parking enforcement in Historic Downtown, and water conservation. (SC1)
- Maintain a clean and safe environment for residents and visitors. (EC1)
- Provide excellent customer service to citizens. (SC1)
- Respond to complaints promptly and complete casework in a timely and effective manner. (EC1)
- Ensure “Quality of Life” issues for the citizens of Twin Falls. (EC1)

Fiscal Year 2022-2023 Objectives:

- Creating safe and healthy living conditions while educating our citizens (SC1.6.1)
- Enforcing municipal code (EC1.3.1)
- Promoting pride of ownership and community (EC1.3.1)
- Building collaborative relationships with residents, businesses, community groups, and local governmental agencies. (SC1.6.1)
- Educate and enforce Water conservation codes. (EC2.2.4)
- Continue to develop and maintain a program to cross-train Code Enforcement Officers, Animal Control Officers, and Community Service Officers for more efficient and effective customer service. (IO1.1.1)

Fiscal Year 2022-2023 Budget Highlights:

- Adjust work schedules to provide excellent customer service when notified of violations.
- Assigning officers to geographical locations within the city to ensure efficiency and build relationships with citizens

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 2021-2022 Accomplishments:

- Success with voluntary compliance. (SC1.6.1)
- Code Enforcement along with Animal Control responded to 9,295 cases, of which 8,493 were resolved voluntarily. (EC1.3.1)
- Continue the process of Cross Training all officers in Code Enforcement and Animal Control to improve processes and become even more efficient. (IO1.1.1)

Performance Measures:

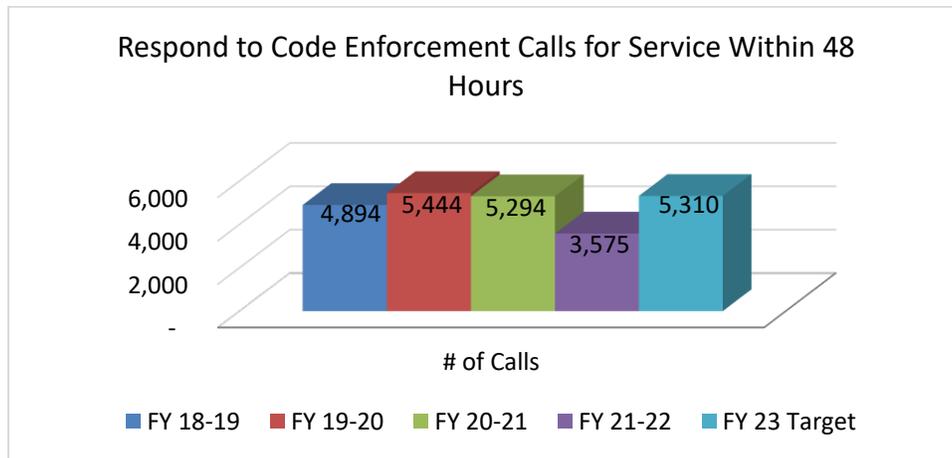
- 1) Performance Measure: Respond to Code Enforcement calls for service within 48 hours.

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

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

Calculation: # of Calls

Results: Total # of calls.



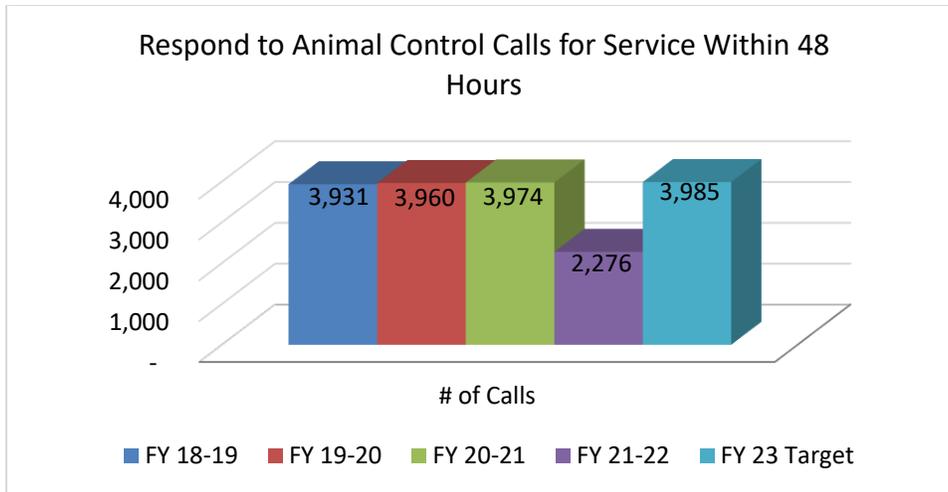
- 2) Performance Measure: Respond to Animal Control calls for service within 48 hours.

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

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

Calculation: # of Calls

Results: Total # of calls.



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

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

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

Calculation: # of Officers / # of square miles

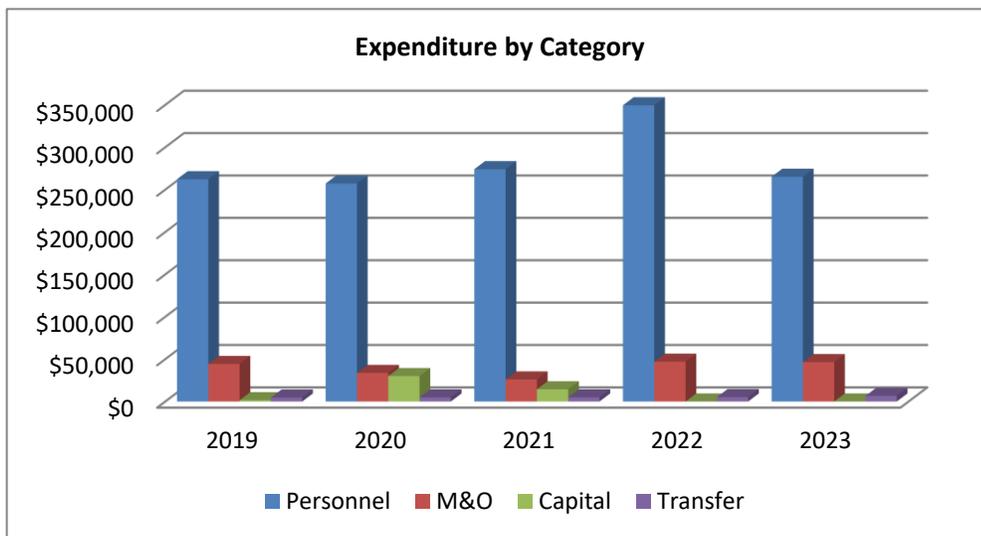
Results: One officer per 3.63 square miles for the past 3 fiscal years.

Expenditure by Category - Code Enforcement

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	3.75	3.75	4*	4	3	-1
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Expenditure Category						
<i>Personnel</i>	\$262,290	\$257,197	\$274,098	\$349,500	\$265,192	-24.12%
<i>M&O</i>	\$44,252	\$33,738	\$26,036	\$47,000	\$46,500	-1.06%
<i>Capital</i>	\$1,535	\$29,993	\$14,393	\$0	\$0	***
<i>Transfer</i>	\$4,712	\$4,857	\$4,904	\$5,156	\$6,652	29.03%
Subtotal	\$312,789	\$325,784	\$319,431	\$401,656	\$318,344	-20.74%



Comments:

- The decrease in Personnel results from a Code Enforcement Officer position being moved to Animal Control (CSO II).

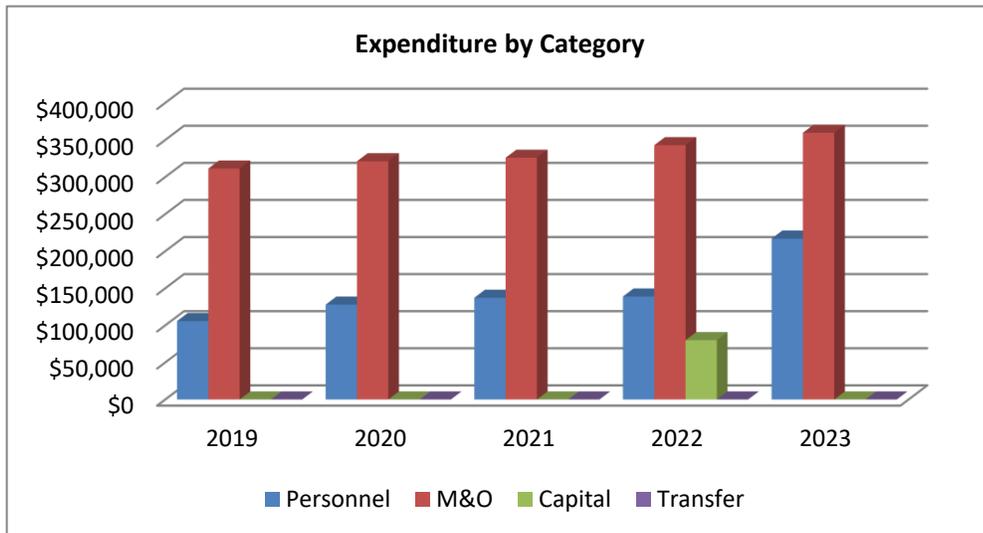
*In addition to 3.75 budgeted positions, a .75 FTE Code Enforcement Officer retired and was replaced by a full-time employee in FY 2021.

Expenditure by Category - Animal Control

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	2	2	2	2	3	1
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Expenditure Category						
<i>Personnel</i>	\$105,723	\$127,904	\$137,193	\$138,856	\$216,885	56.19%
<i>M&O</i>	\$311,387	\$321,221	\$325,960	\$342,874	\$359,618	4.88%
<i>Capital</i>	\$0	\$0	\$0	\$80,000	\$0	-100.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$417,109	\$449,125	\$463,153	\$561,730	\$576,503	2.63%



Comments:

- The increase in Personnel includes a Code Enforcement Officer position moved to Animal Control (CSO II).
- The increase in M&O includes additional funding for the Animal Shelter.

City of Twin Falls
Departmental Summary and Description
Economic Development

Department Description:

The Economic Development Department is the primary point of contact for the Twin Falls business community and oversees marketing and promotions for Twin Falls City to outside business interests. The department consists of one full-time director and a full-time administrative assistant, although the Director position has been vacant for over a year. The department has multiple contracts for help generating marketing content for various traditional and social media outlets. The Director also serves as the Executive Director of the Urban Renewal Agency of the City of Twin Falls. Generally, the department is responsible for new business attraction, business retention and expansion, downtown revitalization and placemaking initiatives, talent attraction, and business community engagement.

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Hire a new Economic Development Director by fall 2022 (IO 1.1.1)
- Complete the 2nd Avenue South parking structure in partnership with the partner developer by summer 2023 (PC 1.4.1)
- Complete the closeout plan for Revenue Allocation Area 4-1 by the end of 2022 (PC 2.1)
- Create a new downtown revenue allocation area by the end of 2023 (PC 1.4.1)

Fiscal Year 2022-2023 Budget Highlights:

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

The Outcomes of our Investment will be:

- Ensuring local companies know how to access resources they need to succeed.
- Exposure of Twin Falls to companies outside our immediate market for consideration of expansion and investment.
- Having site information readily available to immediately respond to project inquiries.
- Better communication with citizens and companies regarding business activity in Twin Falls.
- Improvement of ‘sense of place’ to support talent attraction.

Fiscal Year 2021-2022 Accomplishments:

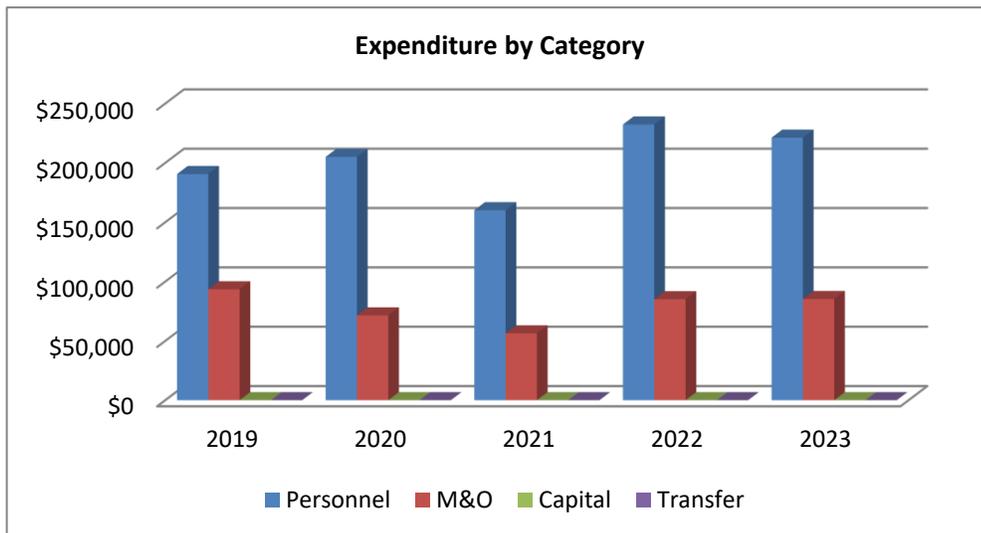
- Significant construction process made on the 160 Main Ave Lofts project, a six-story retail, office, and residential multi-use building in downtown Twin Falls (PC 2.1)
- Assisted the Urban Renewal Agency of the City of Twin Falls acquire dilapidated downtown properties to facilitate future redevelopment (PC 2.1)
- Facilitated an agreement between the Urban Renewal Agency and Galena Opportunity Fund to construct two multi-use six story buildings and a multi-level parking structure in downtown Twin Falls (PC 1.4)
- Facilitated an agreement between the Urban Renewal Agency and the Children’s Museum of the Magic Valley to construct a children’s museum on an underutilized Agency owned parking lot in downtown Twin Falls (PC 2.1)
- Facilitated the installation of a significant public art project on the back wall of City Hall in downtown Twin Falls (PC 3.2.2)
- Created the Orchard Drive Revenue Allocation Area to assist Summit Creek Development with the development of an industrial park (PC 1.1.3)

Expenditure by Category - Economic Development

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	2	2	2	2	2	0
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Expenditure Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
<i>Personnel</i>	\$190,588	\$205,053	\$160,105	\$232,377	\$221,232	-4.80%
<i>M&O</i>	\$93,461	\$71,451	\$56,316	\$85,075	\$85,275	0.24%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$284,049	\$276,504	\$216,421	\$317,452	\$306,507	-3.45%



City of Twin Falls
Departmental Summary and Description
Human Resources

Department Description:

Human Resources is a partner to senior leaders and management, a champion for employees, and an agent of continuous transformation. The department ensures a positive, safe, and fair environment that encourages and empowers employees to provide the best possible value to the citizens of Twin Falls. Human resources create and promote an organizational culture where employees are motivated by appropriate compensation, training, and development opportunities. The department fosters satisfaction and growth by providing a fair and equal opportunity for all.

Major Goals:

- Attend to the legal, ethical, and social issues of the organization. (IO1)
- Promote the Values and Leadership Philosophy throughout our processes. (IO1)
- Provide guidance and support to all City Departments regarding employment policies and procedures. (IO1)
- Conduct the recruitment, selection, and development of quality applicants. (IO1)
- Support workforce development to build knowledge, leadership, and abilities. (IO1)
- Evaluate the current benefits package to ensure market competitiveness. (IO2)

Fiscal Year 2022-2023 Objectives:

- Primary objectives will center on building the team, department training, and embracing the mission of the department (IO1.4.2).
- Bi-monthly team meetings with dedicated time to establishing connections and communication. (IO1.1.1).
- Formulate a process that provides clear steps and instructions for department leaders to follow. (IO1.1.2.).

Fiscal Year 2022-2023 Budget Highlights:

- The personnel training budget increased to support the city-wide efforts of the Organizational Development Coordinator. The Organizational Development Coordinator will be conducting monthly and quarterly training classes in supervisory topics, leadership, evaluation of employees, and One City concepts.
- The recruitment budget increased in recognition of the difficult hiring environment. Applicant pools are smaller and resulting in fewer qualified applicants. An increase in the advertising budget and prescreening testing budget will assist with filling positions.

The Outcomes of our Investment will be:

- A culture that recognizes that compliance is the baseline for our actions and decisions.
- Embody the leadership philosophy and reflect our values in our decisions.
- Ability to recruit highly skilled individuals to fill positions.
- The retention of a highly skilled workforce that delivers quality services to the residents and visitors of the City of Twin Falls.

Fiscal Year 2021-2022 Accomplishments:

- Celebrated the retirements of nineteen city employees, twelve promotions, and the hiring of twenty new talented individuals. (IO1.1.1)
- Kicked off the training initiatives that are key to hosting a weeklong One City Boot Camp. Fifty employees hired since the beginning of the pandemic have now experienced Myers-Briggs Type Indicator training. (IO1.4.2)
- Moved the worker compensation program into the HR department to simplify the process for supervisors and employees.
- Started quarterly meetings with St. Luke's Occupational Health to better manage repeat injury claims and promote the health of employees. (IO1.2.3)
- Continued the organization's emphasis on employee wellness through the efforts of the employee wellness committee while also integrating components of the Healthy Living platform offered through the City's insurance carrier, Select Health. (IO1.2)
- Continued funding of the employee retention pay program. (IO2.1.1)

Performance Measures:

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

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

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

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

Results: 100% of the employee handbook was reviewed in the past 3 fiscal years.

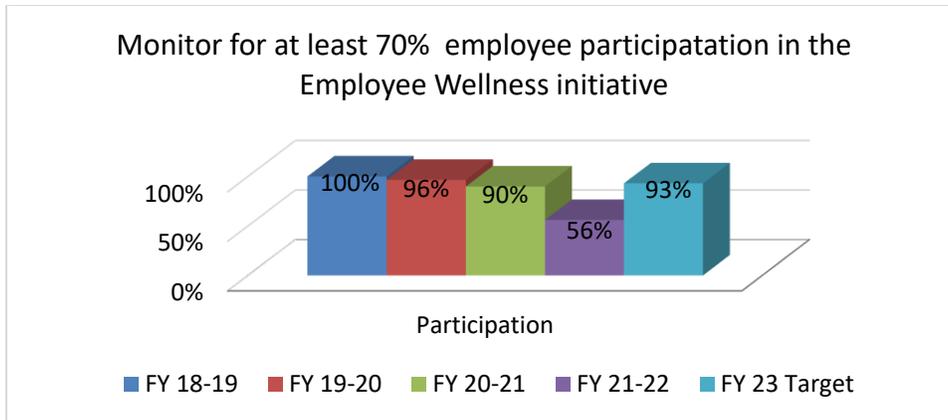
- 2) Performance Measure: Monitor for at least 70% employee participation in the Employee Wellness initiative.

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

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

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

Results: Employee participation.



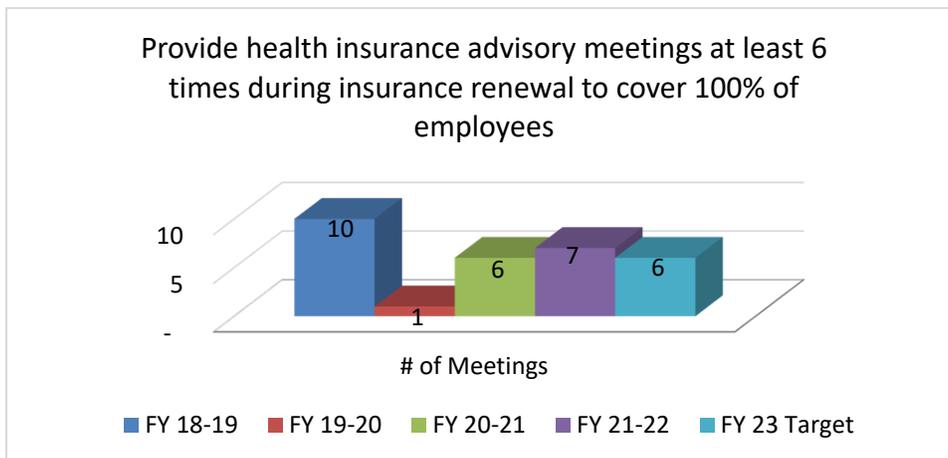
- 3) Performance Measure: Provide health insurance advisory meetings at least 6 times during insurance renewal to cover 100% of employees.

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

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

Calculation: # of health insurance meetings offered

Results: # of health insurance meetings offered.



- 4) Performance Measure: Receive 70% participation in the annual Employee Engagement Survey.

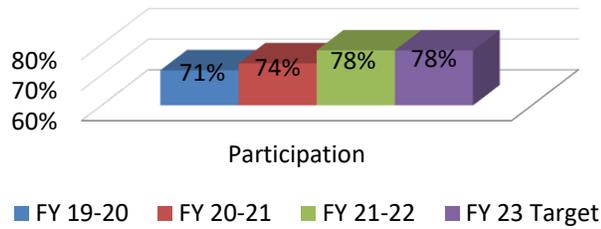
Strategic Goal IO1.4: The City will continue advancing the One City and the High Performance concepts.

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

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

Results: Employee participation.

Receive 70% participation in the annual Engagement Survey

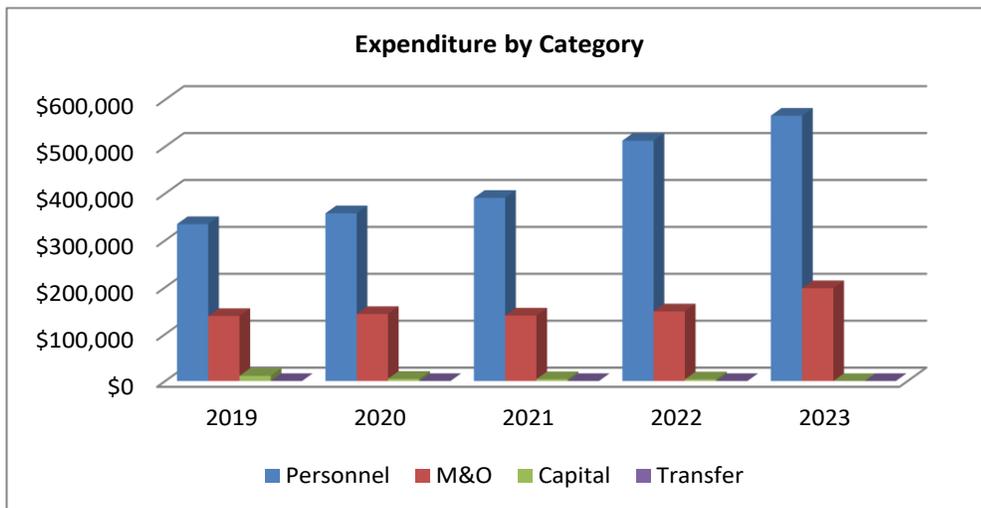


Expenditure by Category - Human Resources

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	3	3	3	4	5	1
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Expenditure Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
Personnel	\$334,596	\$357,609	\$390,538	\$512,445	\$565,756	10.40%
M&O	\$138,554	\$142,883	\$139,618	\$148,508	\$197,922	33.27%
Capital	\$11,104	\$4,841	\$4,000	\$3,615	\$0	-100.00%
Transfer	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$484,254	\$505,333	\$534,156	\$664,568	\$763,678	14.91%



Comments:

- The increase in Personnel includes addition of the Payroll Clerk from Finance.
- The increase in M&O includes additions for Employee Recognition (City Retreat from City Manger budget), Advertising, Personnel Training, Travel, and Psychological Services.

City of Twin Falls
Departmental Summary and Description
Information Technology

Department Description:

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

Major Goals:

- To improve and maintain the communication infrastructure of the City of Twin Falls. This includes all networked physical and virtual servers and firewalls; switches; point-to-point and wireless routers; copper and fiber linkages; and workstations. (IO1)
- To improve and maintain the hardware and software utilized by all employees. This includes all operating systems, security, software, backup, browsers, utilities, and specialized application software. (IO1)
- To improve and maintain the voice communication used by all employees. This includes multiple NEC hybrid telephone switches, switch programming, desk-set maintenance and Centrex central office line management. (IO1)
- To assess infrastructure, equipment, and tools to identify opportunities, develop strategic improvements, and plan for technical areas that will be underserved due to growth or economic effects. (EC2)
- To provide quality service and quality products within the budget constraints. (IO1)

Fiscal Year 2022-2023 Objectives:

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

Fiscal Year 2022-2023 Budget Highlights:

- Continue with the yearly computer replacement plan. This program targets those devices in most need of an upgrade those devices are replaced with appropriate equipment. This year we plan to replace eighty-five CradlePoints which are critical for mobile communications and 65 computers.
- Continue with the yearly server replacement program. The yearly replacement of critical infrastructure provides additional resources and reliable connectivity. This year we plan to replace one server.
- Installation and maintenance of IT-related capital purchased by other departments.

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- Significant progress was made on the implementation of Central Square modules to improve the tools available to public safety. (IO1.1.1)
- A GIS Manager was hired and has made substantial improvements to our GIS system. (IO1.1.1)
- Worked with the county to share resources for an updated Pictometry Aerial. This saved both the City of Twin Falls and the County of Twin Falls money. (IO1.1.1)
- The tape backup system was replaced with a hybrid cloud solution. This ensures data protection in the event of a regional disaster. (IO1.1.1)
- OneSpan Sign Electronic Signature was purchased to and integrated with Laserfiche and provide for secure electronic signatures. (IO1.1.1)
- Continued with the yearly computer replacement plan. This program targets those devices in most need of an upgrade those devices are replaced with appropriate equipment. Thirty MDCs, twenty monitors, and six Surface Pros were replaced. (IO1.1.1)
- Continued with the yearly server replacement programs. The yearly replacement of critical infrastructure provides additional resources and reliable connectivity. This year one server was replaced. (IO1.1.1)
- Continued with the yearly copier/printer replacement plan. This program targets those devices in most need of an upgrade those devices are replaced with appropriate equipment. Two copiers were replaced. (IO1.1.1)

Performance Measures:

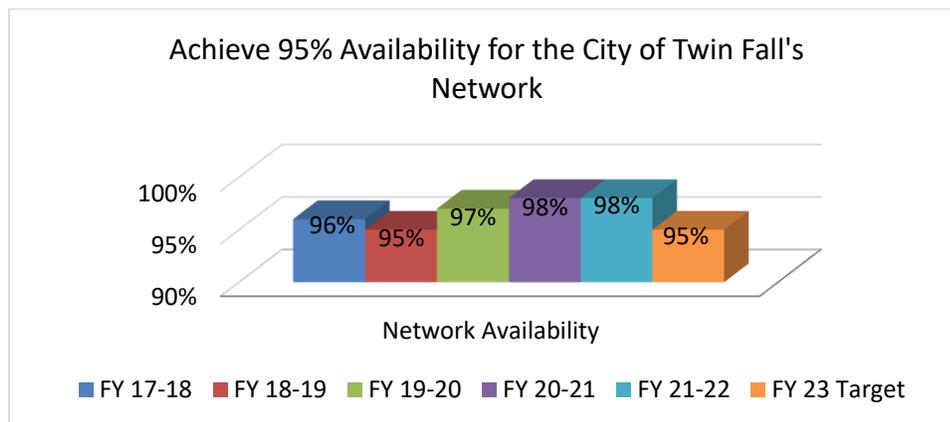
- 1) Performance Measure: Achieve 95% availability for the City of Twin Fall’s network.

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

Importance: Maximum availability allows staff to access critical infrastructure required to perform their duties and provide services.

Calculation: Total hours network is available / total hours

Results: Network availability achieved.



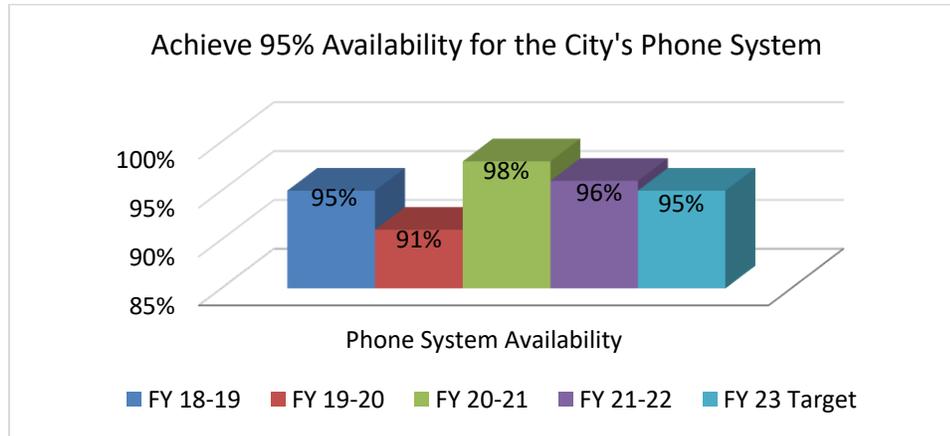
- 2) Performance Measure: Achieve 95% availability for the City's phone system (excluding maintenance windows).

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

Importance: Maximum availability allows staff to access critical infrastructure required to perform their duties and provide services.

Calculation: Total hours phone system available / total hours

Results: Phone system availability achieved.



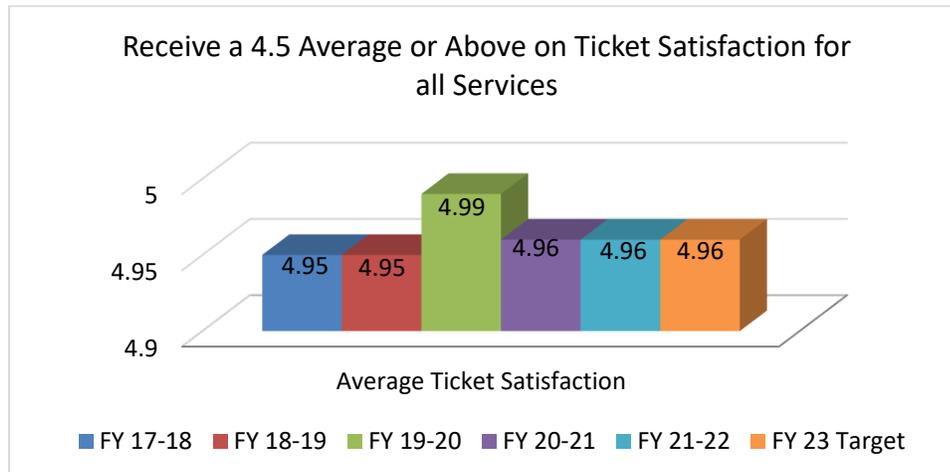
- 3) Performance Measure: Receive a 4.5 average or above on of ticket satisfaction for all services.

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

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

Calculation: Average ticket satisfaction

Results: Average ticket satisfaction for the year.



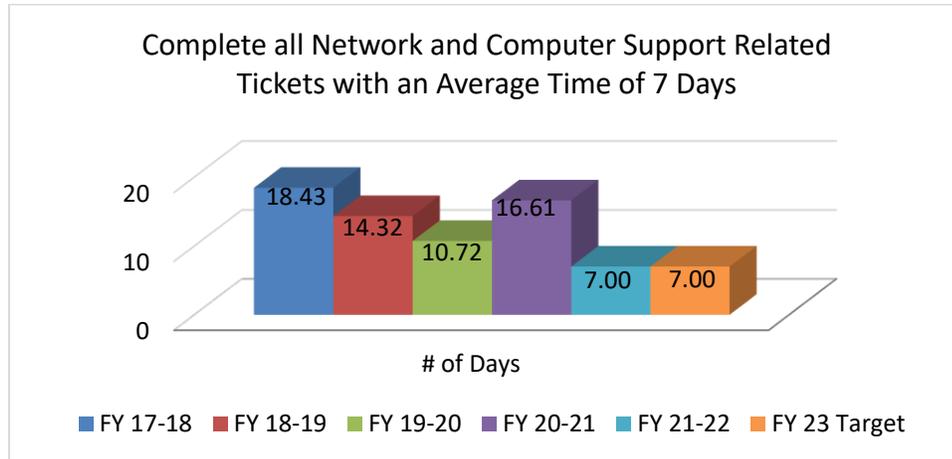
- 4) Performance Measure: Complete all network and computer support related tickets with an average time of 7 days.

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

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

Calculation: Average total time per ticket

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



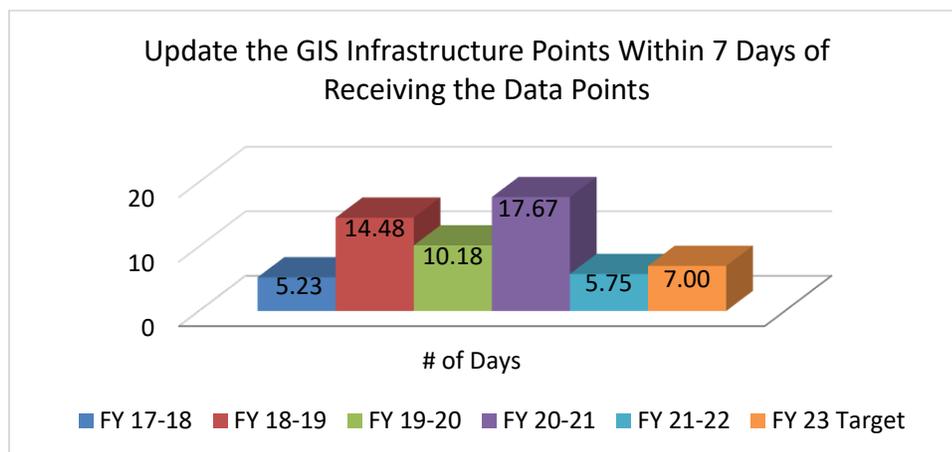
- 5) Performance Measure: Update the GIS infrastructure points within 7 days of receiving the data points.

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

Importance: Updating the infrastructure ensures that the Public Works responders will be able to analyze and react to infrastructure emergencies as quickly as possible.

Calculation: Total time / total tickets

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



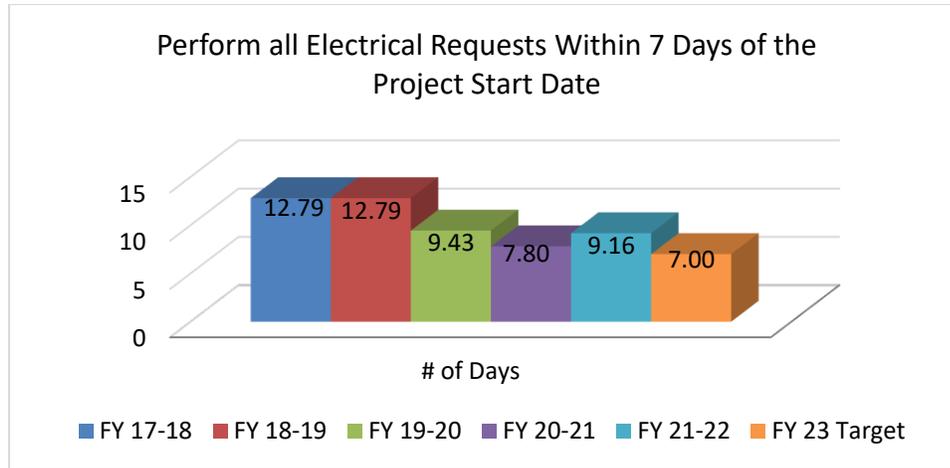
6) Performance Measure: Perform all electrical requests within 7 days of the project start date.

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

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

Calculation: total time / total tickets

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

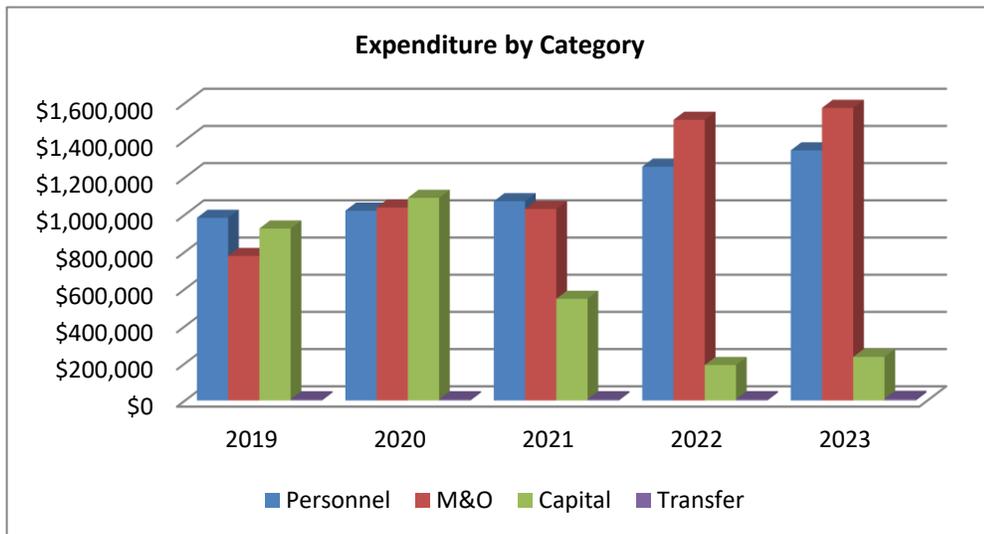


Expenditure by Category - Information Technology

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	9.75	10	10	11	11	0
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Expenditure Category						
<i>Personnel</i>	\$982,285	\$1,020,714	\$1,071,374	\$1,257,318	\$1,344,805	6.96%
<i>M&O</i>	\$776,868	\$1,037,285	\$1,029,588	\$1,509,290	\$1,573,231	4.24%
<i>Capital</i>	\$924,661	\$1,089,613	\$546,607	\$190,688	\$234,552	23.00%
<i>Transfer</i>	\$6,334	\$6,529	\$6,593	\$6,931	\$8,942	29.03%
Subtotal	\$2,690,148	\$3,154,140	\$2,654,162	\$2,964,226	\$3,161,530	6.66%



Comments:

- The increase in M&O includes additional software and phone services.
- Capital:
 - \$203,052 - Computer Replacement
 - \$ 28,000 - Server Replacement - Rack Server
 - \$ 3,500 - Innovation Room AV Upgrades-Data Cart, TV, Audio

City of Twin Falls
Departmental Summary and Description
Police Department

Department Description:

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

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

Fiscal Year 2022-2023 Budget Highlights:

- Funding to purchase two (4) replacement Hybrid Patrol Vehicles for the Uniform Division – These patrol vehicles have been a huge success related to functionality, maintenance, and the hybrid style will help reduce fuel costs and Co2 into the atmosphere.
- Scheduling a third Animal/ Code Enforcement Officer into a rotating schedule to ensure customer service and efficiency regarding service on duty until 8:00 PM.
- Funding to significantly address the TFPD's training needs for the future. The Twin Falls Police Department will undergo significant personnel adjustments this next fiscal year and this change will require several of our employees to attend training to obtain basic competencies in their new roles. This training needs to be deliberate, focused training that includes real-world situations in a high-stress environment. Our organization must stay ahead of our industry's best practices

regarding the use of force, crisis intervention, mental health, de-escalation techniques, and anti-bias. This will require sending officers to regional and national level training regularly.

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- After receiving a substantial increase to our training funds, the TFPD was able to significantly improve both the quantity and quality of the in-service training of our employees this year. Our Department has undergone noteworthy personnel adjustments this past year and this change required several of our employees to attend training to obtain new training in their new roles. We have been able to keep pace with the increasing demands of our profession and provide both in-house instruction and external training to dozens of employees in critical disciplines.
- The successful purchase and installation of a heavy-duty production document scanner for our Records Bureau and a large industrial refrigerator for our Property and Evidence team to house critical biological evidence.
- The successful purchase of five additional lockers in the women’s locker room and the addition of electrical outlets to every locker.
- The purchase of the Leo-Web Protect subscription service for every TFPD employee and one household member.

Performance Measures:

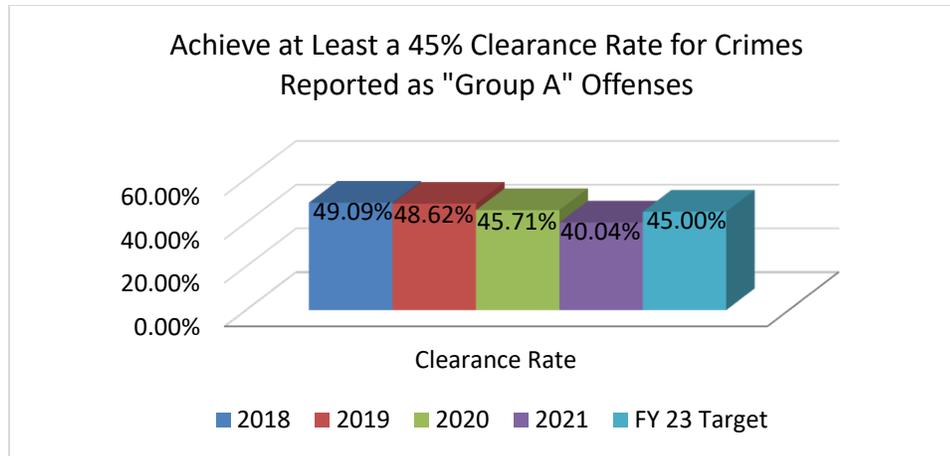
- 1) Performance Measure: Achieve at least 45% clearance rate for crimes reported as “Group A” offenses for the “Crime in Idaho” report.

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

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

Calculation: Reported clearance rate

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



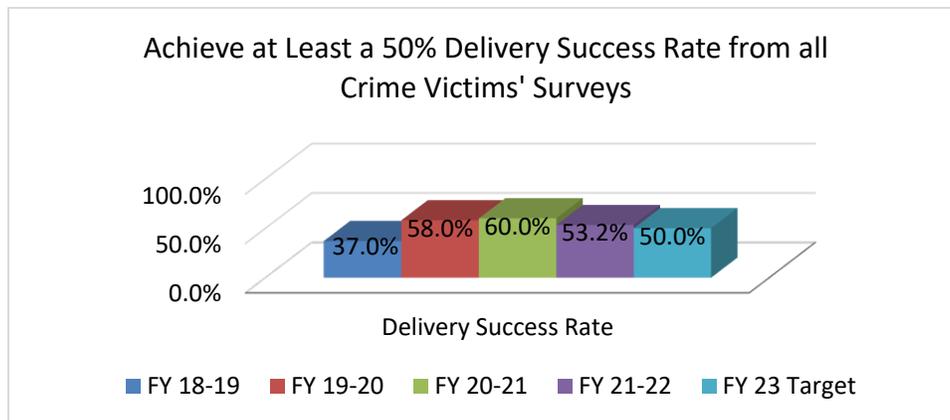
- 2) Performance Measure: Achieve at least a 50% delivery success rate from all crime victims' surveys using the "Spider Tech" survey system.

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

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

Calculation: Surveys delivered / surveys

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



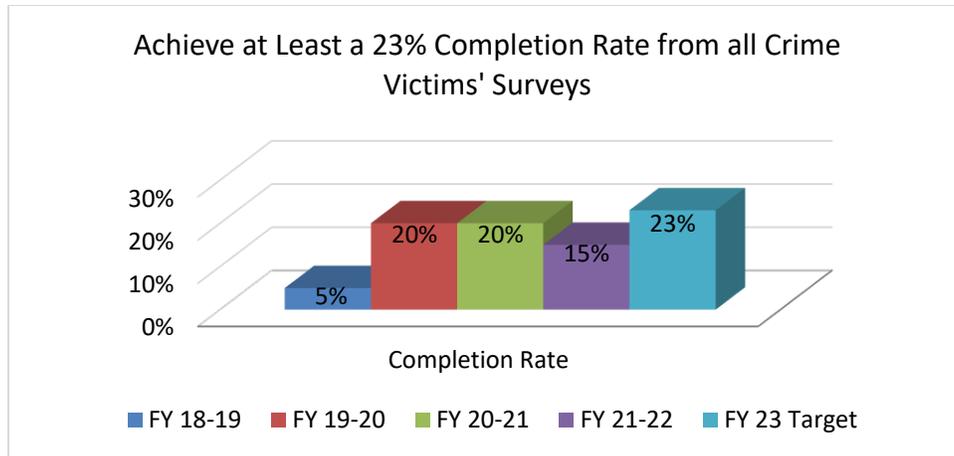
- 3) Performance Measure: Achieve at least a 23% completion rate from all crime victims' surveys using the "Spider Tech" survey system.

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

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

Calculation: Surveys completed / surveys

Results: Completion rate from all crime victims' surveys.



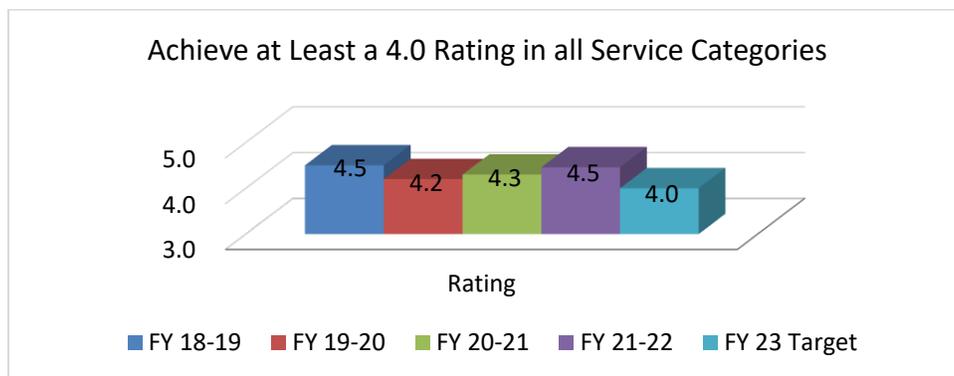
- 4) Performance Measure: Achieve at least a 4.0 rating in all service categories from all crime victims' surveys using the "Spider Tech" survey system.

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

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

Calculation: Departmental approval rate

Results: Ratings in all service categories.



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

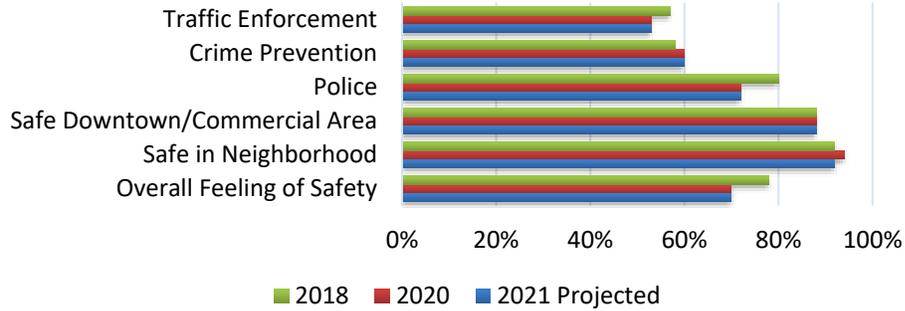
Strategic Goal SC1.1: The City will be a public safety leader.

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

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

Results: Ratings in the National Citizen Survey Safety categories.

Maintain or Increase the % Rating in the Safety Categories in the 2018 National Citizen Survey

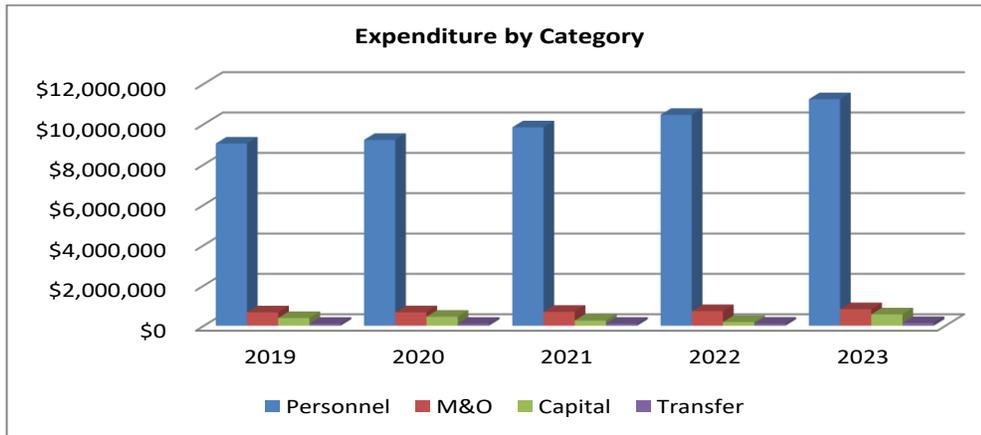


Expenditure by Category - Police

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	98	97	97	97	101	4
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Expenditure Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
Personnel	\$9,033,883	\$9,213,870	\$9,838,954	\$10,457,507	\$11,233,015	7.42%
M&O	\$663,681	\$667,258	\$691,158	\$726,764	\$820,787	12.94%
Capital	\$384,241	\$446,520	\$256,641	\$185,700	\$562,595	202.96%
Transfer	\$95,904	\$98,797	\$99,824	\$104,714	\$133,694	27.68%
Subtotal	\$10,177,708	\$10,426,446	\$10,886,576	\$11,474,685	\$12,750,091	11.11%



Comments:

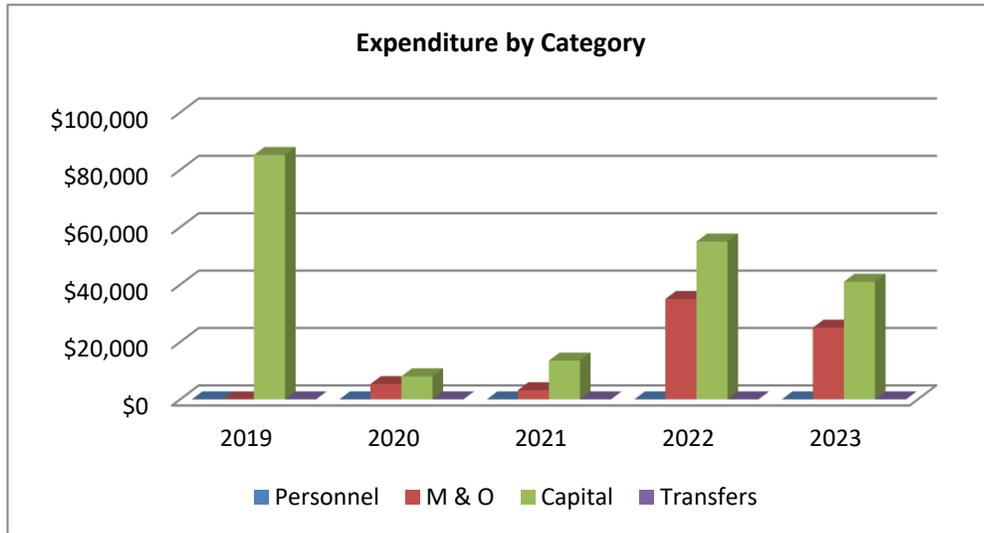
- The increase in Personnel includes addition of Patrol Officers (4) funded in part by a COPS Grant.
- The increase in M&O includes various additions; the largest being for Fuel and Professional Services (Traffic Control - Special Events, Towed Vehicle Processing, LEO Web Protect).
- Capital:
 - \$270,000 - Patrol Vehicles (4)
 - \$150,000 - Firearms Range Improvements
 - \$ 45,000 - Bomb Suit Replacement
 - \$ 22,000 - SWAT - Plates for Tactical Vests
 - \$ 18,575 - AXON - Interview Room Video/Audio Recording System
 - \$17,000 - Patrol Equipment
 - \$15,000 - SWAT - Night Vision Goggles (4)
 - \$13,020 - Red Dot Optics and Holsters (21)
 - \$12,000 - License Plate Cameras (10)

Expenditure by Category - Seizures and Restitution

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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	\$5,326	\$3,203	\$35,000	\$25,000	-28.57%
<i>Capital</i>	\$85,186	\$8,045	\$13,526	\$55,000	\$41,000	-25.45%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$85,186	\$13,371	\$16,729	\$90,000	\$66,000	-26.67%



Comments:

- Capital: \$30,000 - Cellphone Forensics
\$11,000 - Canine

City of Twin Falls
Departmental Summary and Description
Communications Center

Department Description:

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Hire and maintain all authorized positions to provide an excellent level of service to our growing community. (IO1.1.1)
- Reach State and National standardized levels of training and certification in Communications. (SC1.1.1)
- Update hardware for the 911 Phone System in the Emergency Communication Center. (IO1.1.1)

Fiscal Year 2022-2023 Budget Highlights:

- Replacement rotation of all emergency phone system hardware.

Outcomes of our investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- Employees handled approximately 130,000 phone calls within the prior year, with approximately 22,000 being 911 emergencies. (SC1.1.1)
- Implemented a new Computer Aided Dispatch (CAD) system. (IO1.1.1)
- Completed hardware and software changes to have six fully functioning dispatch consoles in the center. (IO1.1.1)
- Started the process of having direct CAD connections to our backup Emergency Communication Center (SIRCOMM). (SC1.2.2)

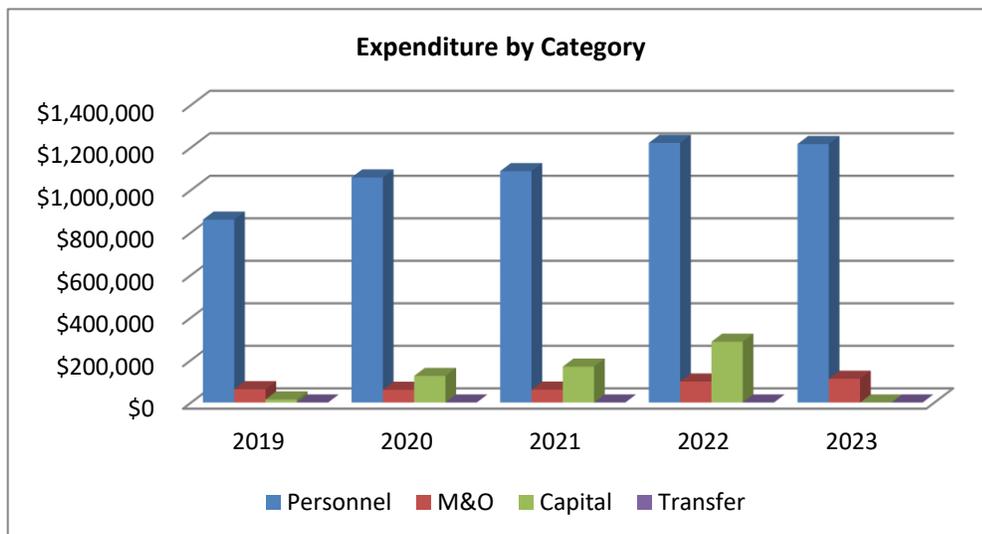
- Began the process of using a national standard Emergency Fire and Emergency Medical protocol system of dispatching. (IO1.4.3)
- Refreshed all hardware in the Emergency Communications Center for radio. (IO1.1.1)

Expenditure by Category - Communications Center

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	13	13	13	13	13	0
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Expenditure Category						
<i>Personnel</i>	\$860,402	\$1,058,875	\$1,088,502	\$1,221,633	\$1,216,020	-0.46%
<i>M&O</i>	\$62,519	\$59,751	\$60,505	\$98,700	\$111,677	13.15%
<i>Capital</i>	\$14,368	\$124,942	\$168,740	\$285,995	\$0	-100.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$937,289	\$1,243,568	\$1,317,747	\$1,606,328	\$1,327,697	-17.35%



Comments:

- The increase in M&O includes addition of PowerPhone EMD software.

City of Twin Falls
Departmental Summary and Description
Fire Department

Department Description:

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

Major Goals:

- Engage department employees to align with the One City leadership philosophy. (IO2)
- Ensure we uphold the Mission and Value Statements of both the Twin Falls Fire Department and the City of Twin Falls. (IO2)
- Provide the best fire/rescue services possible for the residents and visitors of Twin Falls. (SC1)
- Provide input to the City Communications Center to enhance citywide communications. (SC1)
- Continue the development and training of Twin Falls Fire Department hazardous materials special operations team. (SC1)
- Continue the development and training of Twin Falls Fire and Rescue confined space/high angle technical rescue special operations team. (SC1)
- Continue the development and training of Twin Falls Fire Department personnel for enhanced emergency medical response. (SC1)
- Provide fire safety through public education throughout the community. (SC1)
- Provide fire prevention through plan reviews, and business inspection programs throughout the city. (SC1)

Fiscal Year 2022-2023 Objectives:

- The Twin Falls Fire Department shall continue to provide exceptional service to all our customers who reside within, do business within, or visit our 70-square-mile area of jurisdiction. (SC1, SC1.1, SC1.1.1)
- Manage day-to-day operations of each of the three shifts, ensuring each shift runs as smoothly and efficiently as possible. (SC1, SC1.1, SC1.1.1)
- Expand long-term planning from a budgetary standpoint for Fire Department infrastructure, i.e., replacement schedule of fire engines, support vehicles, breathing apparatus, radios, and other large expense items not typically reflected in the general Fire Department budget. (SC1, SC1.1, SC1.1.1)
- Maintain personnel training, certifications, firefighting tools, and equipment to provide the highest quality service. (SC1, SC1.1, SC1.1.1)

- Continue to foster a positive work environment for Fire Department employees as well as a good working relationship with other City departments to align with the one city philosophy. (IO2, IO2.1, IO2.1.2, IO2.1.3)

Fiscal Year 2022-2023 Budget Highlights:

- Deputy Chief Position, Battalion Chief Promotion, Captain Promotion, Driver Promotion, and New Firefighter Testing
- Fire Station 2 and 3, and New Training Facility Fully Operational – (Tower, Training Props, and Construction of Training Building)
- New Deputy Chief to attend LEAD Training at University of Virginia
- Northwest Leadership Conference in Portland for Fire Chief, and 4 others from Fire Department to attend, travel, and registration fees.
- FDIC Training for Fire Training Officer.
- Continue to purchase EMS supplies, oxygen, and medical supplies for increased EMS calls. New EMS Bags
- Continue to train, purchase, and update hazardous material equipment, technical rescue equipment, trench rescue equipment, and swift water rescue supplies.
- Off Duty Instructors Overtime for New Training Facility – Live Fire Training
- Mental Health & Awareness Training and Overtime for Firefighters.
- EMS Instructor for Monthly Training for Fire Department.
- US Digital Contract and Training for Training Facility and Stations.
- All Department related supplies to outfit Deputy Chief Position.
- 45+ Firefighter physicals, with CPR portion.
- EMS/Station duty boots for department
- 11 sets of turnouts and structure boots to continue to keep the firefighters with an additional set, and Particulate Resistant Fire Hoods
- Continue maintenance plan with Idaho Fire Extinguisher to complete all fire extinguisher maintenance for all City-owned fire extinguishers.
- Annual Awards for all Fire Department Staff – (Awards for Firefighter of the Year, and Fire Officer of the Year)
- Maintenance supplies for all City-owned Automated External Defibrillator AED's (except the police department)
- Gym Equipment and Annual Maintenance Fees for Fire Station 1
- Two (2) New AED's Automated External Defibrillators for Fire Department Apparatus
- Training Supplies, PPE, Propane, and General Maintenance for our New Training Facility
- General Building Repairs and Maintenance Costs for all Fire Stations
- Equipment Repairs for all Fire Department Apparatus, Fire Hose Replacement
- Lunar TIC's and Accountability Software (2023 Capital Improvement)
- Ventilation Capable Saws (2023 Capital Improvement)
- Training Facility FF&E (2023 Capital Improvement)
- Fire Department Equipment (2023 Capital Improvement)
- Pierce PUC Enforcer Pumper Lease (2023 Reserves)

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 2021-2022 Accomplishments:

- Hired 6 Firefighters (Casias, Iles, Rooks, Casey, Jueden, and Wilson) (SC1, SC1.1, SC1.1.1, SC1.3)
- Fire Marshal Recruitment and Hiring, Battalion Chief Promotion (Aaron Hudson), Captains Promotion (Jesse Bowman, Fred McDonald), Drivers Promotion (Zack Fleming, Austin Sharp) (SC1, SC1.1, SC1.1.1, SC1.3)
- Retirements (Captain Scott Widner, Battalion Chief Ron Aguirre), Fire Marshal Retirement (Tim Lauda)
- New Fire Stations – Design Work for Station 2 and 3, Bids complete Station 2 and 3, Break ground Station 2 and 3. (SC1, SC1.1, SC1.1.1)
- New Training Facility – Break ground, roads, infrastructure, and training structures purchased; tower installed. (SC1, SC1.1, SC1.1.1)
- Technical rescue and special operations team training & Hazardous materials special operations team training (SC1, SC1.1, SC1.3.1)
- Twelve driver/operators attended airport hot drill training in Helena, Montana (May 2022) (SC1, SC1.1, SC1.1.1)
- Fire Chief Kenworthy and Battalion Chief Eric Schmitz attended Idaho State Fire Chief's Conference in Coeur D'Alene. (April 2021) (SC1, SC1.1, SC1.1.1)
- Training Officer Josh Kliegl and Battalion Chief Mitchell Brooks attended the 2022 FDIC conference. (April 2022) (SC1, SC1.1, SC1.1.1)
- Fire Inspector Jared Fisher attended the 2022 Conference and Expo in Las Vegas, NV in March. (SC1, SC1.1, SC1.1.1)
- Fire Personnel attended fire department related trainings for HAZMAT, Mountain West Fire Conference, SIFA, Hazardous Materials Training, etc. (SC1, SC1.1, SC1.1.1)
- Completed the 2021 Audit by Idaho Surveying and Rating Bureau (ISO) for the City of Twin Falls and Twin Falls Rural Protection District. (SC1, SC1.1, SC1.1.1)
- Purchased hazardous material equipment and supplies, technical rescue equipment for high angle/confined space rescues, along with trench rescue equipment. (SC1, SC1.1, SC1.3.1)
- 45 Firefighters completed their annual physicals, with completion of CPR portion. (SC1, SC1.1)
- Purchased 11 sets of turnouts and structure boots, purchased particulate resistant fire hoods for department, and Purchased EMS/Station duty boots for department. (SC1, SC1.1)
- Idaho Fire Extinguisher completed all fire extinguisher maintenance for all City-owned fire extinguishers. (SC1, SC1.1)
- 3rd Annual Firefighter of the Year, and Fire Officer of the Year Awards (IO2, IO2.1, IO2.1.2)
- Completed Annual Fire Hose Testing, and Completed Annual Pumper Testing (SC1, SC1.1, SC1.1.1)
- Maintenance supplies for all City-owned Automated External Defibrillator AED's (except the police department) (SC1, SC1.2, SC1.2.1)
- Purchased EMS Supplies, for the department to run EMS calls, and AEDs for Fire Department Apparatus (SC1, SC1.2, SC1.2.1)
- Building Repair and Maintenance Costs for all Fire Stations (SC1, SC1.1, SC1.1.1)
- New Mobile and Portable Radio Replacement – in addition to analog to digital. (SC1, SC1.1, SC1.1.1)
- Implementation new system radio training. (SC1, SC1.1, SC1.1.1)
- Equipment Repairs for all Fire Department Apparatus and Purchase of Fire Hose Replacement. (SC1, SC1.1, SC1.1.1)

- New Fire Engine Spec and Purchase (SC1, SC1.1, SC1.1.1)
- Purchased KNOXBOX KEY Secure 6 Upgrade for all Fire Department Apparatus (SC1, SC1.1, SC1.1.1)
- Purchased MSA Extendaire II Buddy Breather System for All in Service BA's (2022 Capital Improvement) (SC1, SC1.1, SC1.1.1)
- Purchased Communications Systems for Special Rescue and Hazmat Situations (2022 Capital Improvement) (SC1, SC1.1, SC1.3.1, SC1.3.2)
- Purchased Training Computer (2022 Capital Improvement) (SC1, SC1.1, SC1.1.1)
- Conducted public fire education programs, station tours, inspections for businesses, hospitals, nursing homes, public and private schools.
- Juvenile Fire Setter Program conducted by the Fire Marshal's Office
- Continue to collect fees that pertain to the LIV Program
- County Plan Reviews completed by the Fire Marshal's Office
- Conducted fire investigations, fireworks stands/display permits and inspections; daycare center inspections and licensing; underground/aboveground storage tank permits and inspections; food service hood system inspections and testing; fire alarm system inspections and testing; fire sprinkler system inspections and testing; certificate of occupancy final inspections, and plan reviews.
- Four (4) quarterly Aircraft mobile fueler safety inspections completed at Twin Falls Airport
- Issuance of Online burn permits, Issuance of blasting permits

Performance Measures:

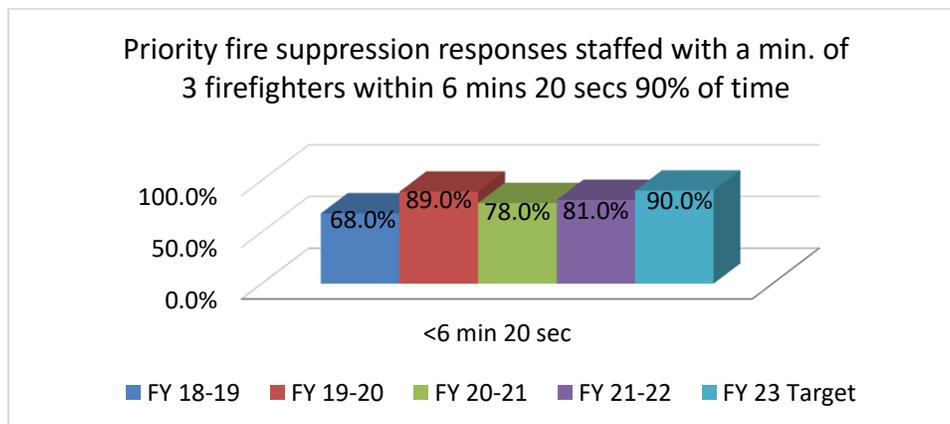
- 1) Performance Measure: Priority fire suppression responses, staffed with a minimum of 3 firefighters within 6 minutes 20 seconds 90% of the time.

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

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

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

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



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

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

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

Calculation: $\text{Calls with response times less than 10 mins} / \text{total \# of priority moderate risk suppression calls}$

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

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

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

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

Calculation: $\text{Calls with response times less than 10 mins} / \text{total \# of priority high risk suppression calls}$

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

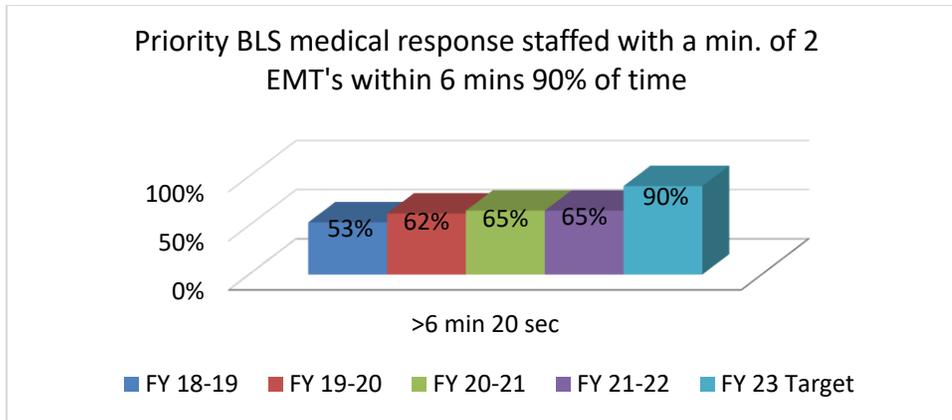
- 4) Performance Measure: Priority BLS medical response, staffed with a minimum of 2 EMT's within 6 minutes 90% of the time.

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

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

Calculation: $\text{Calls with response times less than 6 mins} / \text{total \# of BLS medical response calls}$

Results: Priority BLS medical response calls within 6 mins.



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

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

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

Calculation: Class level

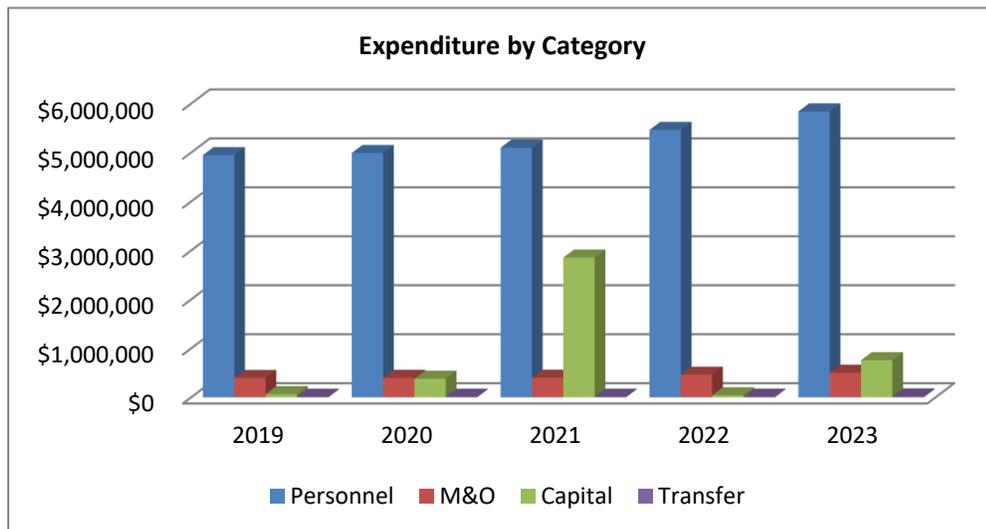
Results: The City has maintained a class 3 for ISO Insurance and Rating Bureau for the last 4 fiscal years.

Expenditure by Category - Fire

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	47.5*	47.5	47.5	47.5	48.5	1
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Expenditure Category						
<i>Personnel</i>	\$4,947,096	\$4,990,299	\$5,099,375	\$5,461,947	\$5,838,990	6.90%
<i>M&O</i>	\$394,491	\$397,436	\$400,079	\$461,335	\$502,623	8.95%
<i>Capital</i>	\$63,949	\$380,174	\$2,854,370	\$41,000	\$757,610	1747.83%
<i>Transfer</i>	\$12,793	\$13,187	\$13,317	\$13,999	\$18,062	29.03%
Subtotal	\$5,418,329	\$5,781,096	\$8,367,142	\$5,978,281	\$7,117,286	19.05%



Comments:

- The increase in Personnel includes addition of a Deputy Fire Chief.
- The increase in M&O includes additions for Fuel, Personnel Training, Travel, and Contract Services.
- Capital:
 - \$647,875 - Lease Payment for Fire Station 2
 - \$ 61,000 - Lunar Thermal Imagers and Accountability Software
 - \$ 20,000 - Training Facility - Furniture, Fixtures, Equipment
 - \$ 15,000 - Fire Department Equipment
 - \$ 8,735 - Ventilation Capable Saws
 - \$ 5,000 - New Position Equipment

*The City received a SAFER Grant in FY 2019. In addition to the 42.5 budgeted positions, 5 additional Firefighters were hired midway through the year.

City of Twin Falls
Departmental Summary and Description
Building Safety Department

Department Description:

The Building Safety Department is responsible to ensure that minimum Fire, Life and Safety requirements as established by the International Codes have been met. The Department verifies 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 fire, 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 Department strives to provide professional and knowledgeable service to the building community in a respectful, efficient, and courteous manner.

Major Goals:

- Ensure health and life safety of the community, including first responders, by monitoring building construction projects for compliance with adopted applicable building codes (SC 1)
- Consistently provide a high level of service to the community (RC 1)
- Continually improve processes and update technology to be more efficient and user friendly for our customers (IO 1 and RC 1)
- Increase the knowledge, skills, and abilities of Department staff through continuing education and cross training (SC 1 and IO 1)
- Educate and inform residents and the building community about building department requirements, expectations, and ethics (LC 1)
- Work to improve the building inspections profession through regular contact and cooperation with peers in other jurisdictions and agencies (SC 1)

Fiscal Year 2022-2023 Objectives:

- Complete upgrades to permitting software to allow all permit applicants to use on-line permitting tools by spring 2023 (IO 1.1.1)
- Hire to fill vacancies in the Department to maintain consistent levels of customer service (IO 1.1.1)
- Employees will complete necessary continuing education to maintain required certifications by summer 2023 (IO 1.3.2)
- Purchase new vehicle to replace an aging one in the Department (IO1.1.1)

Fiscal Year 2022-2023 Budget Highlights:

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

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- Performed over 9,000 inspections through May 2022 across multiple disciplines, including building, mechanical, plumbing, and electrical (SC 1.7.1)
- Issued 2,423 permits through May 2022 across multiple disciplines, including residential building, non-residential building, mechanical, plumbing, and electrical (SC 1.7.1)
- Replaced an aging Department vehicle to provide safe and secure transportation for the inspection team (IO 1.1.1)
- Began having quarterly meetings with members of the development community to share information and receive feedback on our customer service efforts (RC 1.2.5)

Performance Measures:

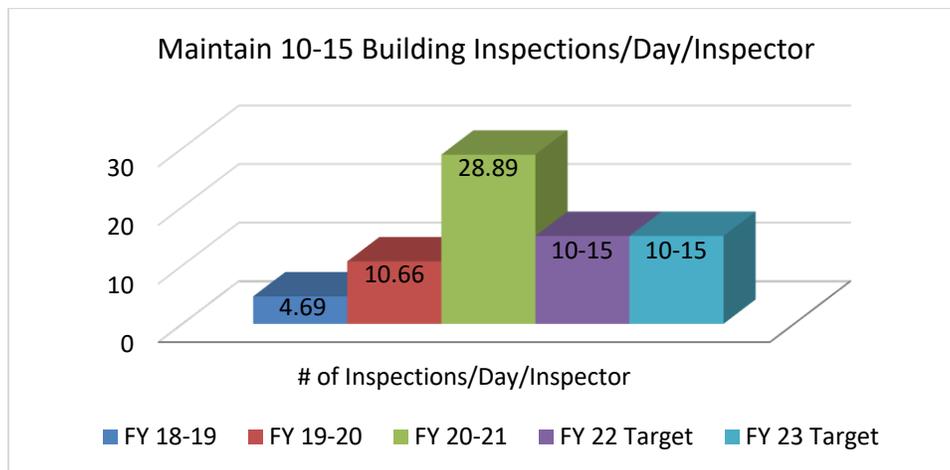
- 1) Performance Measure: Maintain 10-15 building inspections per day per inspector.

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

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

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

Results: Building inspections per day per inspector.



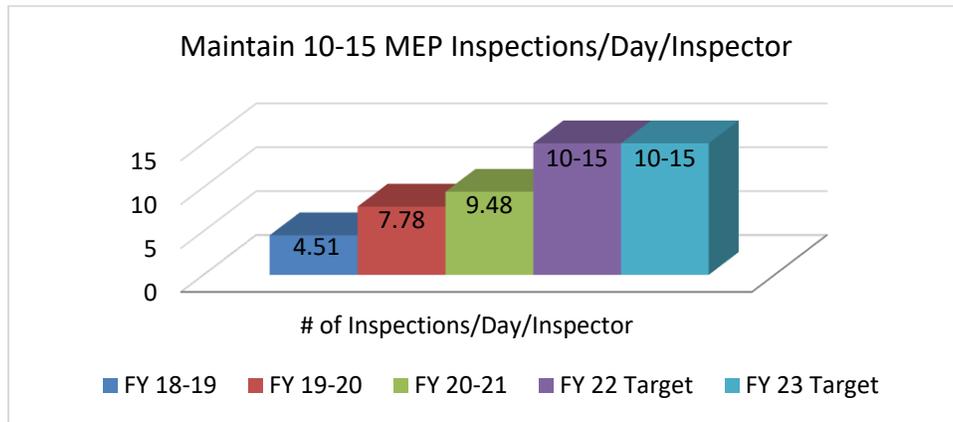
- 2) Performance Measure: Maintain 10-15 mechanical/electrical/plumbing inspections per day per inspector.

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

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

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

Results: MEP inspections per day per inspector.



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

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

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

Calculation: The City of Twin Falls website currency

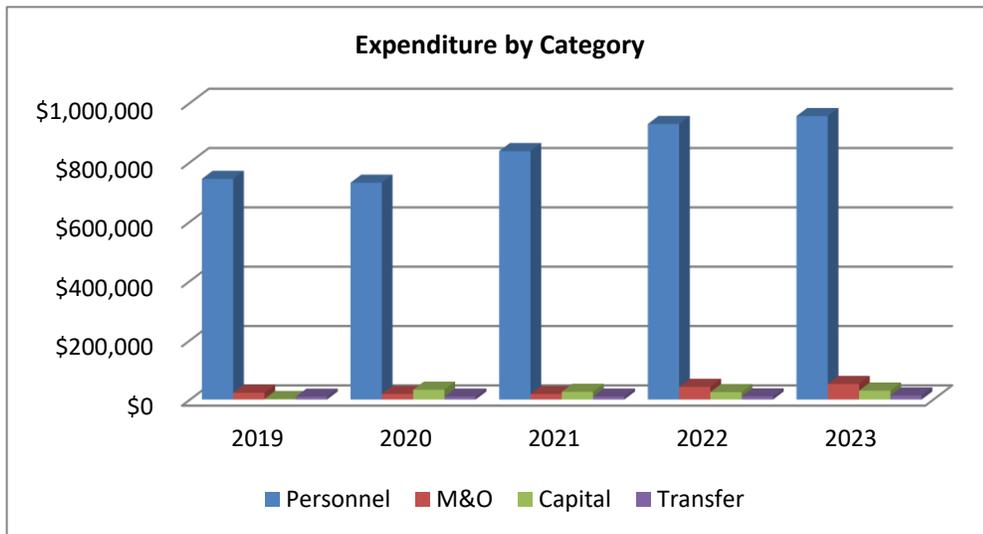
Results: The City of Twin Falls website is current for the past 3 fiscal years.

Expenditure by Category - Building Safety Department

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	8.5	8.5	9.5*	9.5	9.5	0
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Expenditure Category						
<i>Personnel</i>	\$743,866	\$730,781	\$837,471	\$928,922	\$955,518	2.86%
<i>M&O</i>	\$22,858	\$19,085	\$18,681	\$42,600	\$52,400	23.00%
<i>Capital</i>	\$1,851	\$33,024	\$25,979	\$25,000	\$30,000	20.00%
<i>Transfer</i>	\$9,537	\$9,866	\$9,927	\$10,435	\$13,464	29.03%
Subtotal	\$778,113	\$792,756	\$892,058	\$1,006,958	\$1,051,383	4.41%



Comments:

- The increase in M&O includes additions for Fuel, Operating and Specialty Dept. Supplies, and Personnel Training.
- Capital: \$30,000 - Vehicle Replacement

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

City of Twin Falls
Departmental Summary and Description
Custodial

Department Description:

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives

- Conduct building audits to determine a schedule of repairs, services, or replacements needed for mechanical systems. (SC2.1.1)
- Purchase the equipment necessary to perform carpet cleaning in-house. (IO1.2.1)
- Purchase and install water conditioning systems to reduce the impact of hard water. (IO1.2.3.)

Fiscal Year 2022-2023 Budget Highlights:

- The main campus of municipal buildings is now five years old. They are consistently clean and well maintained. In the next two years, additional staffing will be added to the shelled spaces and more usage will increase the wear and tear. Conducting an audit will provide an assessment of immediate and future needs.

The Outcomes of our Investment will be:

- Planned repairs and maintenance that protect the investment of public money.
- Reduced cleaning and treatment of hard water deposits.

Fiscal Year 2021-2022 Accomplishments:

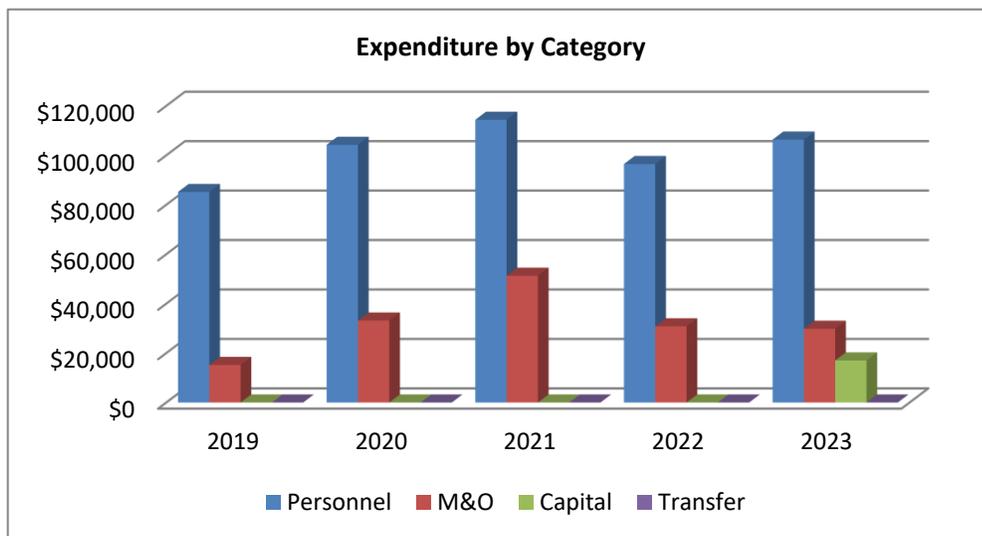
- Provided clean safe facilities through the third wave of COVID. (IO1.2.1.)
- Reduced monthly laundry services by half by investigating a lower-cost provider. (IO1.1.1)

Expenditure by Category - Custodial

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	1.5	1.5	1.5	1.5	1.5	0
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Expenditure Category						
<i>Personnel</i>	\$85,159	\$104,244	\$114,368	\$96,475	\$106,345	10.23%
<i>M&O</i>	\$15,194	\$33,158	\$51,262	\$30,820	\$29,840	-3.18%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$17,016	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$100,353	\$137,402	\$165,631	\$127,295	\$153,201	20.35%



Comments:

- Capital: \$10,799 - Industrial Carpet Cleaner
\$ 6,217 - City Hall Water Softener

City of Twin Falls
Departmental Summary and Description
Engineering Department

Department Description:

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

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

Major Goals:

- To safeguard the life, health, property, and welfare of the public and community that we serve (HC1).
- To uphold and promote the values that make us One City: Integrity, Connection, Honesty, Commitment, and Teamwork (IO2).
- To support our colleagues across the City in the successful implementation of the objectives and initiatives outlined in the City of Twin Falls' Strategic Plan (IO1).
- To develop, implement, and enforce engineering design and construction standards for public works infrastructure and other work within public rights-of-way, ensuring that it is functional, safe and in compliance with regulatory standards (RC7).
- To support, administer, design, and implement City sponsored infrastructure projects across the organization (AC1, AC2, AC3, EC2, PC1).
- To review and approve privately developed subdivisions, as well as site work associated with commercial and residential building permits (PC1, RC7).
- To develop, maintain, and implement master plans and mapping associated with the City's infrastructure (AC1, EC2).
- To provide oversight of the industrial pretreatment program and wastewater treatment and reuse facilities, including compliance with regulatory requirements (EC1, EC2).
- To support economic development opportunities (PC1).
- Monitor traffic control and provide transportation planning, design, and implementation (AC2).

Fiscal Year 2022-2023 Objectives:

- Hire and train new employees to get the Engineering Department fully staffed again (IO2.1).
- Create Standard Operating Procedures (SOP) within the Department to ensure new employees are familiar with City processes, even amidst significant staff turnover (IO1.1).

Fiscal Year 2022-2023 Budget Highlights:

- Addition of a second Traffic Tech position.

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- Settlers and Perrine Point Pressure Irrigation ponds were lined (EC2.1).
- Filer & Hankins Intersection was designed and reconstructed (AC2.1).
- Pressure Irrigation Master Plan was completed (EC2.3).
- Water System Facilities Plan was completed (EC2.3).
- Transportation Master Plan was completed (AC1.1).
- ITD ADA Ramps along Shoshone Avenue were completed (AC2.2).
- Several Sidewalk Improvement projects were completed (AC2.2).
- Completed the Filer Avenue Road Safety Audit (AC2.1).

Performance Measures:

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

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

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

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

Results: 3 of 4 – The current master transportation plan is in the final stages of acceptance. We also included a new master plan this year with the Pressure Irrigation Master Plan.

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

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

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

Calculation: # of Meetings held with development community

Results: First meeting in FY 2021. 3 meetings were held with the development/building community at the following dates: November 15, 2021, April 13, 2022, July 13, 2022

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

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

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

Calculation: # of Updates annually

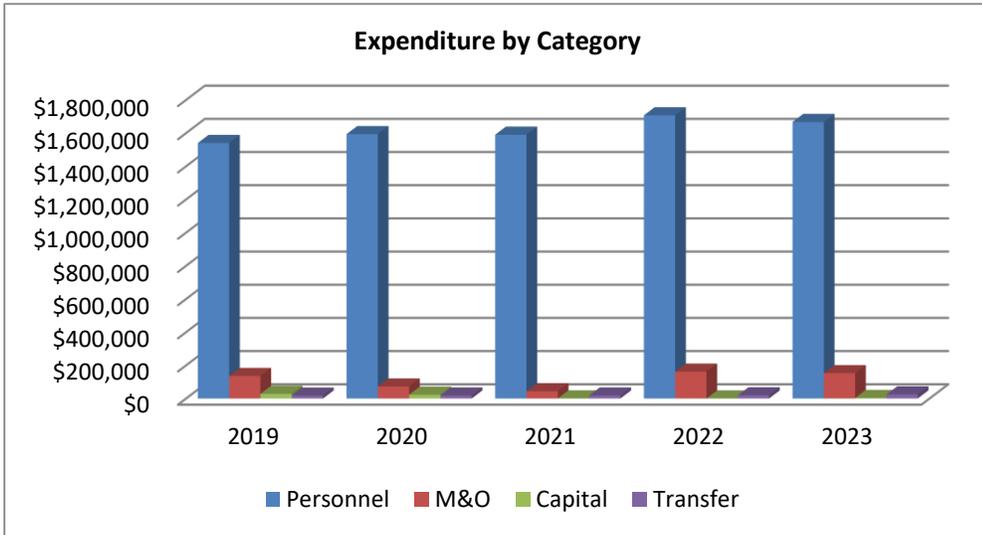
Results: Updated in 2020 and completed in 2021, scheduled to be updated in September 2022.

Expenditure by Category - Engineering

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	14.25	14.25	14.25	14	14	0
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Expenditure Category						
<i>Personnel</i>	\$1,540,222	\$1,593,365	\$1,590,163	\$1,706,842	\$1,666,738	-2.35%
<i>M&O</i>	\$135,406	\$72,233	\$43,379	\$161,705	\$152,572	-5.65%
<i>Capital</i>	\$27,983	\$23,036	\$411	\$0	\$3,020	0.00%
<i>Transfer</i>	\$17,287	\$17,819	\$17,994	\$18,916	\$24,406	29.03%
Subtotal	\$1,720,897	\$1,706,452	\$1,651,946	\$1,887,463	\$1,846,736	-2.16%



Comments:

- The decrease in Personnel includes a reduction for the Environmental Engineer moved to the Wastewater Treatment Department, and the addition of a Traffic Technician.
- The decrease in M&O results from a reduction in Professional Services.
- Capital: \$3,020 - New Position Equipment

City of Twin Falls
Departmental Summary and Description
Parks Department

Department Description:

The Parks Department is responsible for the care and maintenance of over 1,500 acres in over 80 public areas, including parks, playgrounds, the city pool, splash pads, buildings, facilities, parking lots, and landscape areas throughout the community. The Parks Department provides an opportunity to improve the quality of life through outdoor recreation that is accessible to persons of all ages, and abilities.

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Make facility improvements consistent with park enhancement plans at Eastland Poleline Trailhead and Frontier Park. (HC1.1.4)
- Continue maintenance efforts on the canyon rim trail and Auger Falls. (AC2.3.1)
- Finish enhancement plans at Harrison, Morning Sun, and Oregon Trail. (HC1.1)

Fiscal Year 2022-2023 Budget Highlights:

- To provide daily maintenance and care for 1,508.25 acres of parks and City Properties.

The Outcomes of our Investment will be:

- To provide a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.
- To provide high-quality and diverse recreation spaces for the community.
- To ensure the efficient and resourceful maintenance of parks and other City properties.

Fiscal Year 2021-2022 Accomplishments:

- Received the Arbor Day Tree City USA designation for the 24th consecutive year through the National Arbor Day Foundation and planted 9 trees in celebration. (EC1.4.1)
- Completed Facility Enhancement work at Cascade Park to include restroom replacement. (HC1.1.4)
- Continued Zone Maintenance on parking lots-Harmon Park (HC1.1.3)
- Continued work on Facility Enhancement Plans (HC1.1.4)
- Designed access road and parking area for Evel Knievel trailhead.((AC2.3.2)
- Installed concrete flatwork under shade structures at Sunway. ((HC1.1.4)
- Celebrated Earth Day with volunteer cleanup and park projects across the city (RC.1)

Performance Measures:

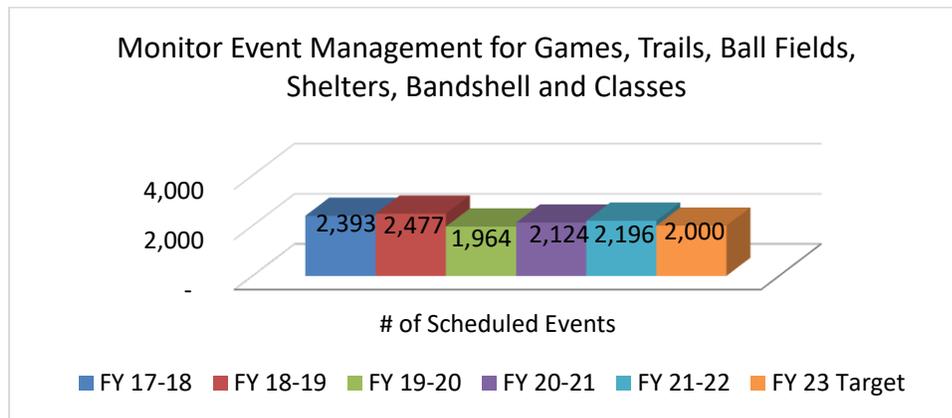
- 1) Performance Measure: Monitor event management for games, trails, ball fields, shelters, bandshell and classes and strive for at least 2,000 scheduled events.

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

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

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

Results: Total # of scheduled events.



- 2) Performance Measure: Maintain asphalt trails.

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

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

Calculation: # of miles asphalt trails

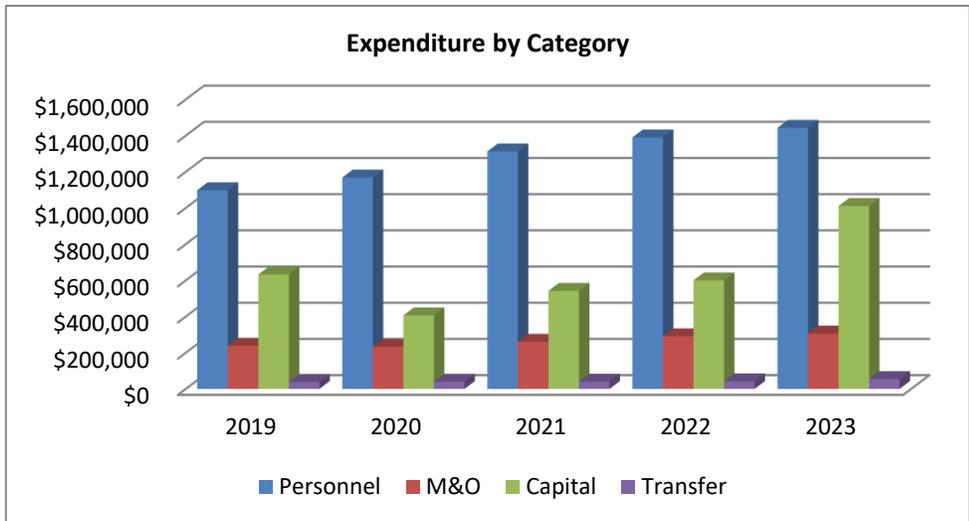
Results: The City has maintained 23 miles of canyon rim trails in fiscal year 2022 and 22 miles of canyon rim trails for the previous 3 fiscal years.

Expenditure by Category - Parks

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	11.67	12.67*	12.67	12.67	12.67	0
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Expenditure Category						
<i>Personnel</i>	\$1,098,448	\$1,168,322	\$1,312,805	\$1,389,979	\$1,443,041	3.82%
<i>M&O</i>	\$237,780	\$233,052	\$260,585	\$290,922	\$306,200	5.25%
<i>Capital</i>	\$632,664	\$406,504	\$541,907	\$600,000	\$1,011,000	68.50%
<i>Transfer</i>	\$38,502	\$39,687	\$40,077	\$42,131	\$54,359	29.03%
Subtotal	\$2,007,394	\$1,847,565	\$2,155,374	\$2,323,032	\$2,814,600	21.16%



Comments:

- The increase in M&O includes additional funds for rising costs associated with materials, parts, and supplies.
- Capital:
 - \$350,000 - Facility Enhancement - Frontier, Sunrise, Harrison
 - \$210,000 - Parking Lot Maintenance
 - \$190,000 - Harmon Park Tennis Courts - Removal & Replacement
 - \$ 55,000 - Mobile Units (10) - Tablets, Mounts, City Works
 - \$ 50,000 - Trail Maint. - Fence, Asphalt, Repair
 - \$ 50,000 - Service Truck (3/4 Ton)
 - \$ 40,000 - Baxter Dog Park Plan - City Council Capital
 - \$ 35,000 - Pickup
 - \$ 20,000 - Donation Support Projects
 - \$ 6,000 - Salt Spreader
 - \$ 5,000 - Facility Enhancement Plan Development

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

City of Twin Falls
Departmental Summary and Description
Recreation

Department Description:

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

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

Fiscal Year 2022-2023 Budget Highlights:

- Replace outdated and broken athletic equipment
- Replace broken and dangerous dugouts and backstops
- Introduce Senior Programming (if COVID restrictions allow)

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- Replaced outdated and broken athletic equipment (HC1.1.3)
- Continued to grow our youth sports and leisure programs (HC1.2.1)
- Continued to provide staff training opportunities such as seminars and classes (IO1.3.2)
- Fixed backstops at the Oregon Trail Youth Complex (HC1.1.3)

Performance Measures:

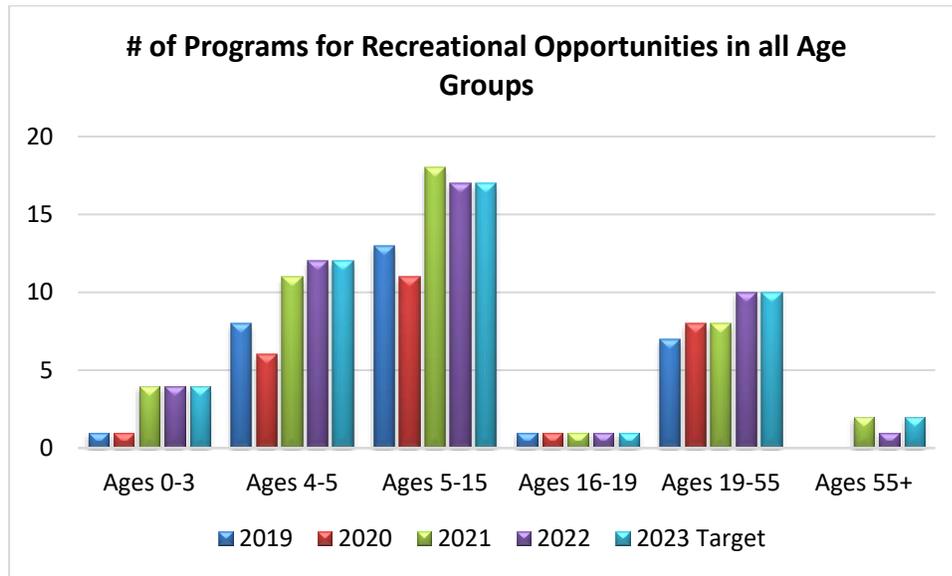
- 1) Performance Measure: Provide recreational opportunities to all ages.

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

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

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

Results: # of Programs offered in each age group.



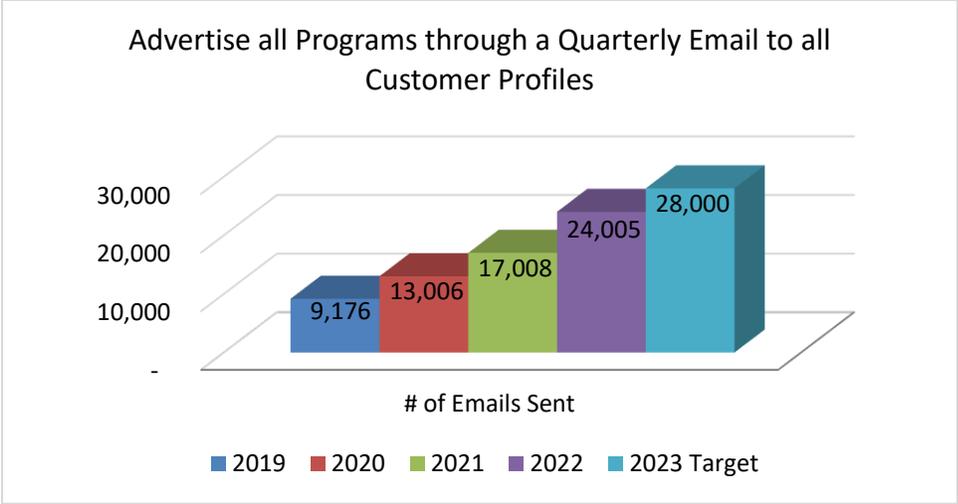
- 2) Performance Measure: Advertise all programs through a quarterly email to all customer profiles.

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

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

Calculation: # of Emails sent each quarter

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



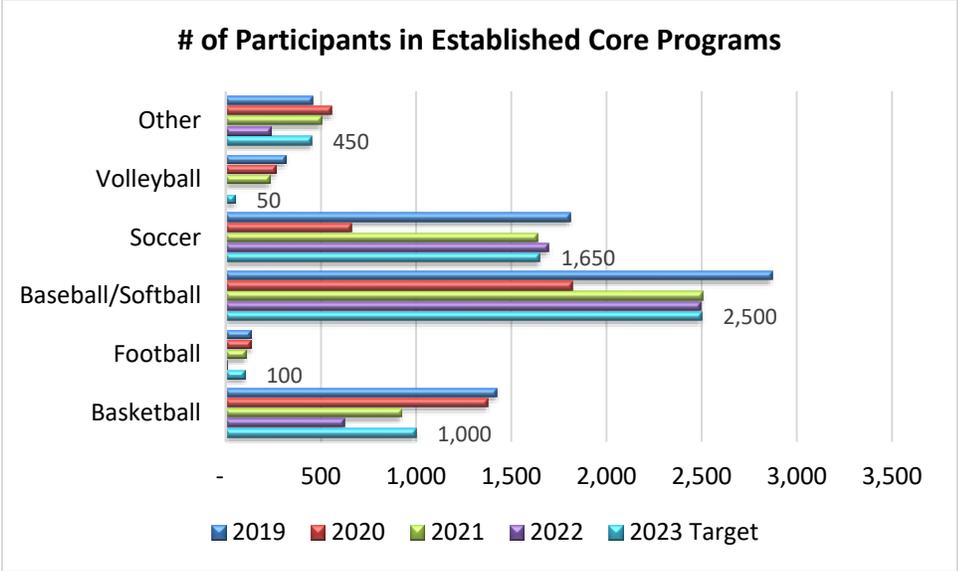
3) Performance Measure: Provide established core programs.

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

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

Calculation: # of Participants in established core programs

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

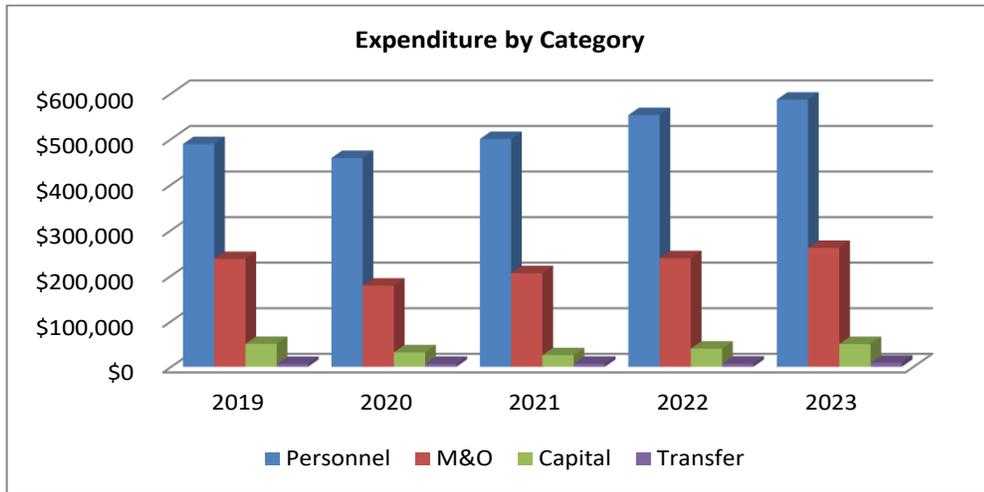


Expenditure by Category - Recreation

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	4.33	4.33	4.33	4.33	0
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Expenditure Category						
<i>Personnel</i>	\$488,976	\$458,314	\$500,086	\$552,580	\$586,374	6.12%
<i>M&O</i>	\$236,712	\$178,288	\$205,514	\$238,463	\$261,186	9.53%
<i>Capital</i>	\$50,270	\$31,852	\$25,570	\$40,000	\$50,000	25.00%
<i>Transfer</i>	\$6,407	\$6,604	\$6,669	\$7,011	\$9,046	29.03%
Subtotal	\$782,365	\$675,058	\$737,839	\$838,053	\$906,606	8.18%



Comments:

- The increase in M&O includes additions for Self-Supporting Recreation and Youth Programs, and Travel.
- Capital: \$25,000 - Program Equipment
\$25,000 - Recreation Facility Maintenance

City of Twin Falls
Departmental Summary and Description
Golf Course

Department Description:

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Purchasing maintenance equipment for the golf course. (HC1.2.2)
- Continuing to make improvements to the facility. (HC1.2.2)

Fiscal Year 2022-2023 Budget Highlights:

- Replace aging course maintenance equipment.

The Outcomes of our Investment will be:

- Continued capital investment in this asset will ensure a quality, well-maintained facility for the community to enjoy.

Fiscal Year 2021-2022 Accomplishments:

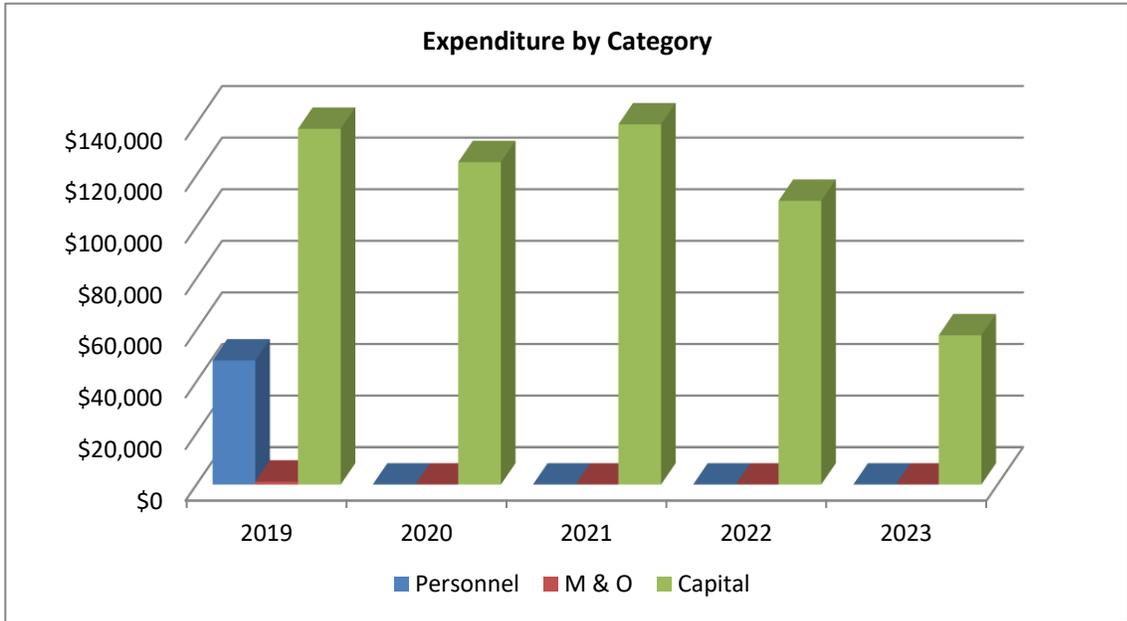
- Replaced the clubhouse flooring. (HC1.1.3)
- Purchased updated maintenance equipment. (HC1.1.3)
- Upgrade parking lot to meet ADA standards. (AC1)

Expenditure by Category - Golf

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	0.25	0	0	0	0
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Expenditure Category						
<i>Personnel</i>	\$48,106	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$1,156	\$0	\$0	\$0	\$0	0.00%
<i>Capital</i>	\$137,900	\$124,987	\$139,624	\$110,000	\$57,865	-47.40%
Subtotal	\$187,163	\$124,987	\$139,624	\$110,000	\$57,865	-47.40%



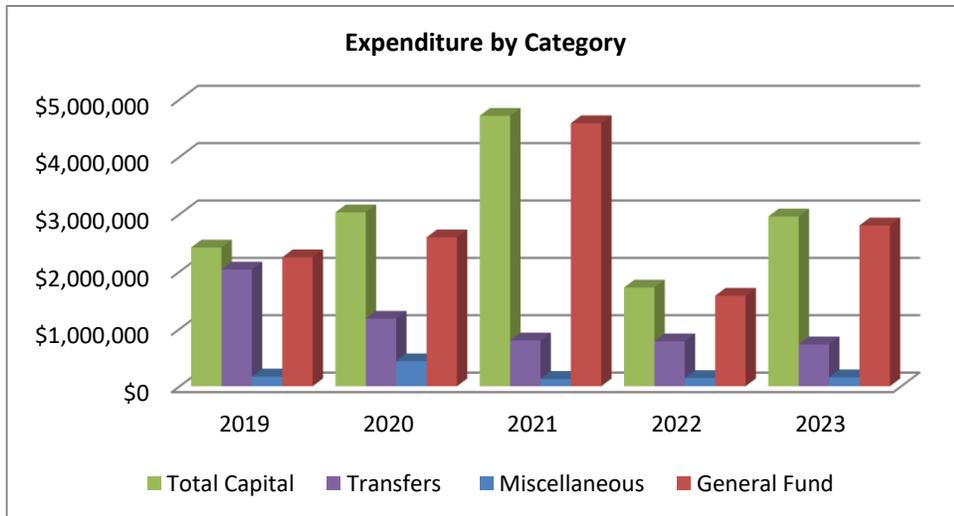
Comments:

- Capital: \$38,365 - Multi Pro Sprayer
\$19,500 - Kubota F2690E 60" Deck Trim Mower

Expenditure by Category - Capital Improvement Fund

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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<i>General Fund</i>	\$2,247,763	\$2,596,419	\$4,586,128	\$1,577,598	\$2,803,810	77.73%
<i>Miscellaneous</i>	\$170,925	\$435,652	\$128,772	\$143,600	\$156,400	8.91%
<i>Total Capital</i>	\$2,418,688	\$3,032,071	\$4,714,900	\$1,721,198	\$2,960,210	71.99%
<i>Transfers</i>	\$2,035,159	\$1,177,287	\$798,904	\$782,800	\$730,000	-6.75%
Subtotal	\$4,453,847	\$4,209,358	\$5,513,804	\$2,503,998	\$3,690,210	47.37%



Comments:

- Capital amounts for General Fund departments are included and shown in individual department budget narrative expenditure summaries.
- Fiscal Year 2023 Miscellaneous includes \$150,000 for Contingency and \$6,400 for Public Art.
- Fiscal Year 2023 Transfers are for City Council Capital Sidewalk Projects in the Street Fund.

City of Twin Falls
Departmental Summary and Description
Street Department

Department Description:

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

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

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Work with Engineering Dept. and other Public Works Depts. to move forward with Zone Maintenance Program. To provide ease in planning and delivering seal coat, slurry seal and other maintenance activities. (AC2.1.1)
- Rehabilitate 3 lane miles (1mile, 30' wide) of City streets by using Street Dept. and other resources. (AC2.1)
- Continue to meet Federal Highway Administration (MUTCD) guidelines regarding traffic safety and signing. (AC2.1.3)
- Use Retro/Reflective/GIS sensor gun and Mesa system to continuously update data base for sign locations/conditions (MUTCD requirement) (AC2.1.3)
- Continue to Incorporate LIDAR data into our pavement management system. In 2023 we will use the data collected in 2019-2020 to guide our Zone maintenance and reconstruction efforts. (AC2.1.2)

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

Fiscal Year 2022-2023 Budget Highlights:

- Continue our Zone maintenance program. In 2023 we will be in Zone 3 providing a surface treatment to every street in the zone.
- Continue to increase bicycle and pedestrian accessibility through the repair and replacement of city owned sidewalk.
- Incorporate our Sidewalk Master plan into our maintenance program.
- Continue to offer the sidewalk match program.
- Continue our equipment replacement program.

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- Completed Zone 2 of our Zone maintenance program. This program includes Chip Seal, Fog Seal, Slurry Seal, and Friction Seal. (AC2.1.1)
- Milled/ re-paved Wycoff Cir. (AC2.1.2)
- Milled/ re-paved Grandview Dr. in front of Twin Falls Golf Club. (AC2.1.2)
- Milled/ re-paved Filer Ave and Washington St intersection (AC2.1.2)
- Signing / Striping Division completed another successful year of gathering data and verifying sign retro reflectivity to continue to meet MUTCD requirements and to increase Public Safety. (AC2.1.3)
- Added sidewalk on Wendell St. from Robbins to Falls Ave W. (AC2.2)
- Added sidewalk on Eastland (AC2.2)
- Added sidewalk on Stadium (AC2.2)

Performance Measures:

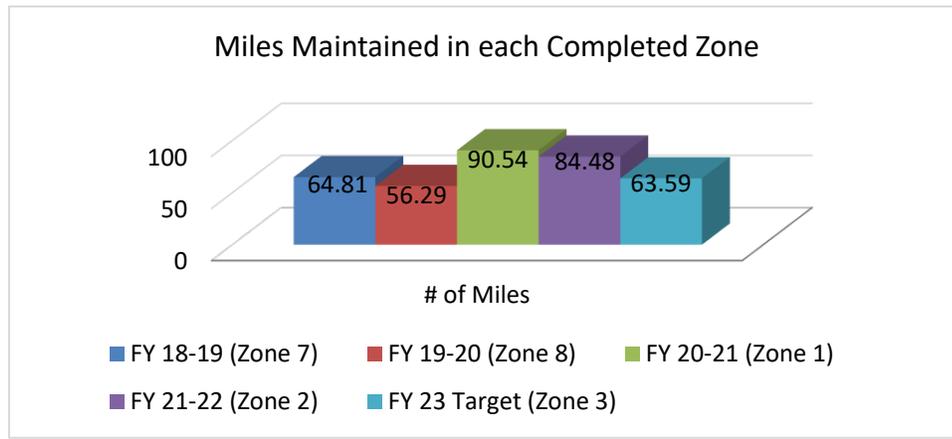
- 1) Performance Measure: Provide scheduled zone maintenance.

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

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

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

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



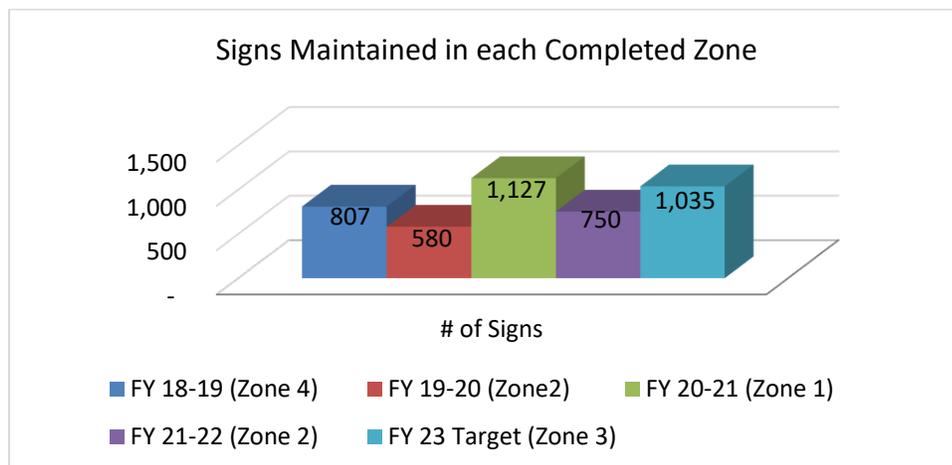
- 2) Performance Measure: Provide scheduled sign maintenance to maintain signal retro reflectivity.

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

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

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

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



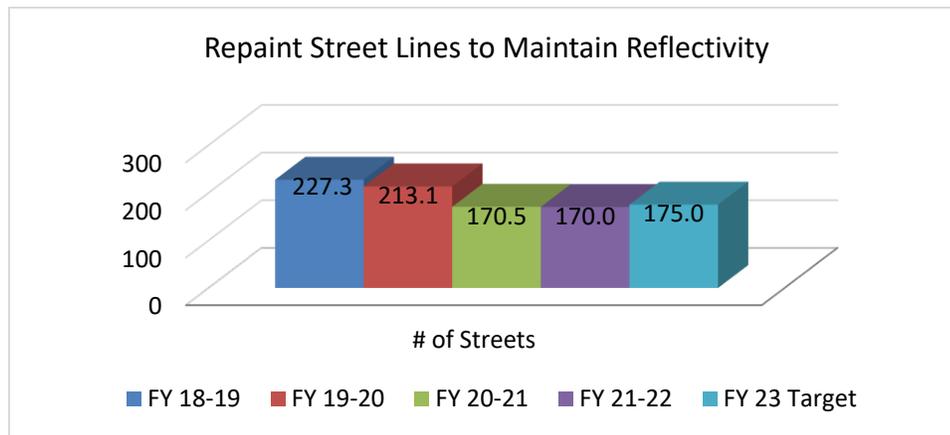
- 3) Performance Measure: Repaint street lines in the City of Twin Falls every year to maintain the reflectivity that is required by MUTCD (Manual on Uniform Traffic Control Devices).

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

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

Calculation: # of Streets with lines repainted

Results: Total # of streets repainted for the year.

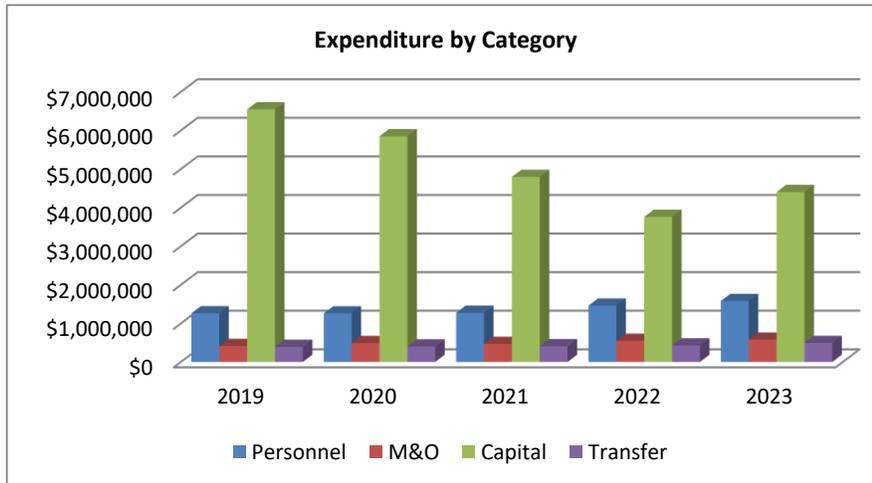


Expenditure by Category - Street

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	16	16	16	16.33	16.33	0
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Expenditure Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
<i>Personnel</i>	\$1,261,126	\$1,257,458	\$1,273,661	\$1,460,191	\$1,579,524	8.17%
<i>M&O</i>	\$413,886	\$489,414	\$466,942	\$546,960	\$576,660	5.43%
<i>Capital</i>	\$6,546,280	\$5,849,401	\$4,795,774	\$3,759,553	\$4,404,782	17.16%
<i>Transfer</i>	\$390,808	\$400,995	\$407,152	\$427,157	\$491,168	14.99%
Subtotal	\$8,612,099	\$7,997,268	\$6,943,529	\$6,193,861	\$7,052,134	13.86%



Comments:

- The increase in M&O includes additions for Fuel and Signal Repair.
- Capital:

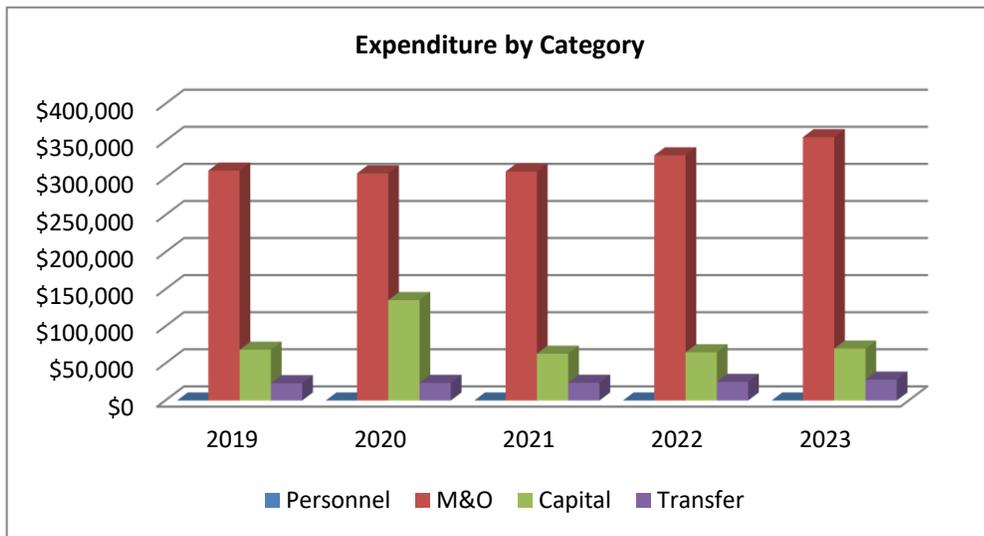
\$1,248,000 - Seal Coating - Zone 3	\$ 150,000 - Sidewalk Match Program
\$ 858,632 - Reconstruction - Orchard (Design), Hankins	\$ 110,000 - Sidewalk Construction Projects
\$ 730,000 - Sidewalk Projects - City Council Capital	\$ 66,000 - Signal Upgrades - FLIR Infrared Cameras
\$ 600,000 - Road Maintenance and Overlays	\$ 55,900 - Skid Steer - FLIR Infrared Cameras
\$ 385,000 - Paint Machine	\$ 7,500 - Signal UPS (Uninterruptible Power Supply)
\$ 190,000 - Plow/Salt Combo Truck	\$ 3,750 - Computer Replacement

Expenditure by Category - Street Lighting

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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>	\$309,991	\$306,302	\$308,722	\$330,600	\$355,000	7.38%
<i>Capital</i>	\$68,447	\$135,370	\$63,091	\$65,000	\$70,000	7.69%
<i>Transfer</i>	\$23,327	\$23,793	\$23,887	\$25,095	\$28,147	12.16%
Subtotal	\$401,765	\$465,465	\$395,700	\$420,695	\$453,147	7.71%



Comments:

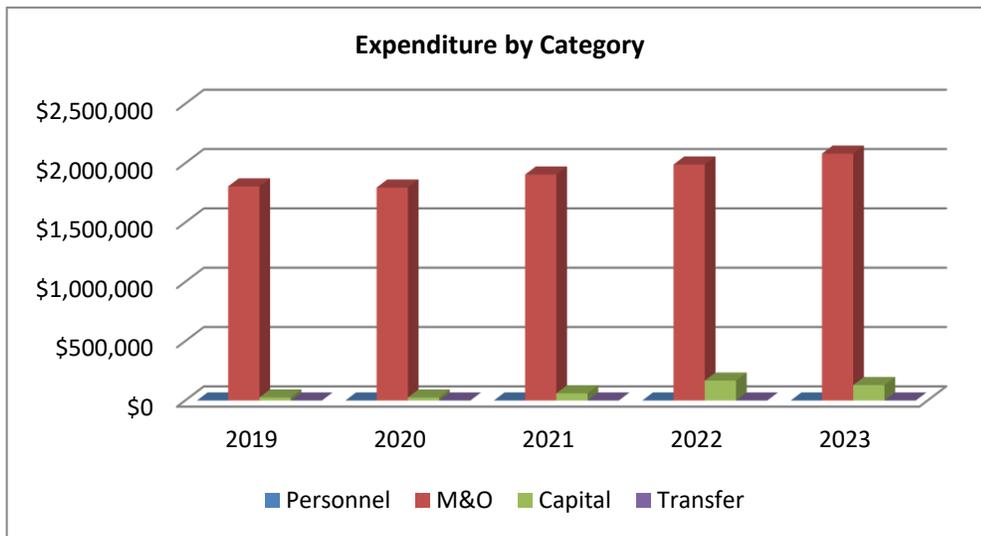
- The increase in M&O includes additional funds for Utility Line Locates.
- Capital: \$70,000 - LED Retrofits/Improvements

Expenditure by Category - Library

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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>	\$1,804,514	\$1,794,611	\$1,904,240	\$1,988,602	\$2,080,486	4.62%
<i>Capital</i>	\$25,723	\$25,304	\$60,177	\$168,000	\$130,000	-22.62%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,830,237	\$1,819,915	\$1,964,416	\$2,156,602	\$2,210,486	2.50%



Comments: <ul style="list-style-type: none"> • Capital: \$130,000 - Replacement of Main Air Handling Unit

City of Twin Falls
Departmental Summary and Description
Airport

Department Description:

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Work with our community and airline partners to help build back airline travel decline associated with the global health crisis. (PC 3.2.1)
- Begin environmental and design work for the upcoming main runway/crosswind runway rehab/relocation (AC3.1.3)
- Construct the east ramp expansion project for additional aircraft activity. (AC 3.1.3)
- Assess plans for future utility expansion for economic development (PC3.1.1)
- Complete installation of new security hardware and upgrades to security systems. (SC 2.1.3)

Fiscal Year 2022-2023 Budget Highlights:

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

Airport Construction Fund Highlights:

- Environmental and design work will be completed to enable the airport to rehabilitate the main runway and relocate the crosswind runway. The main runway was last rehabilitated in 1999 and is nearing the end of its useful life.
- Expand the east ramp to relieve congestion and allow for additional aircraft activity & safety.

The Outcomes of our Investment will be:

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

Fiscal Year 2021-2022 Accomplishments:

- Updated the FAA Airport Master Plan, allowing for continued timely investment in airport maintenance and development projects outlined in the airport capital improvement plan. (AC3.1)
- Worked closely with community partners to navigate the declining level of air service which came suddenly as a result of pandemic related effects on airline pilots and other airline staffing imbalances. (PC3.1)
- Completed development of the N.E. Hangar development area to include phase I utility upgrades. (PC 3.1.1)

Performance Measures:

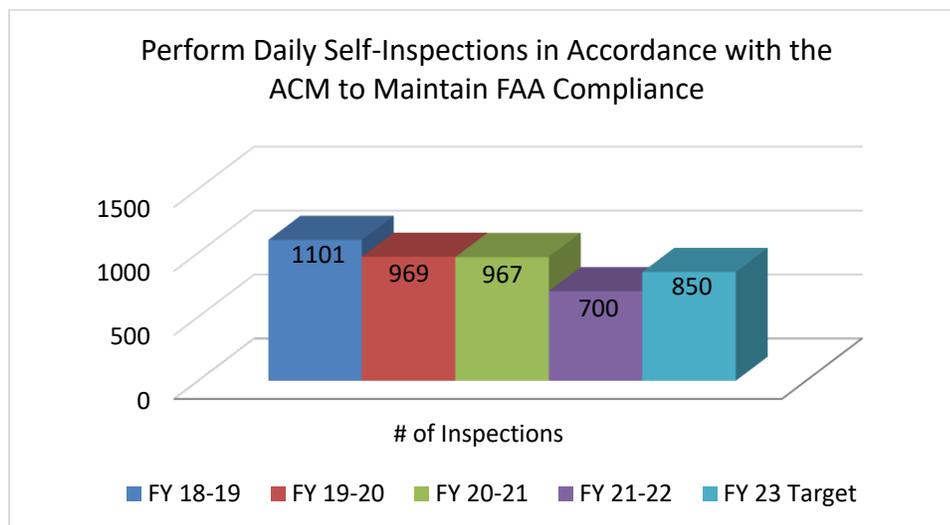
- 1) Performance Measure: Perform daily self-inspections, in addition to special inspections as needed, in accordance with the Airport Certification Manual (ACM) to maintain FAA compliance.

Strategic Goal SC2: Maintain safe public facilities and parks.

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

Calculation: Days when an inspection is performed

Results: # of Inspections completed each year.



2) Performance Measure: Maintain FAA Regulatory Compliance.

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

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

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

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

3) Performance Measure: Maintain TSA Regulatory Compliance.

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

Importance: Mandatory for commercial service airports.

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

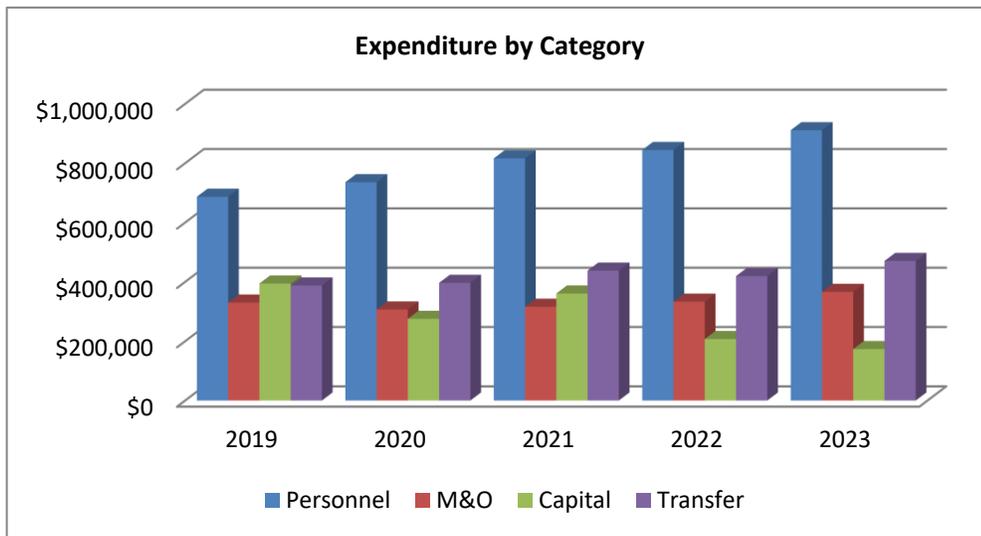
Results: Any discrepancies or improvements identified during the TSA Inspection are corrected in a timely manner by Airport Staff.

Expenditure by Category - Airport

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	8.5	9.5	9.5	9.5	9.5	0
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Expenditure Category						
<i>Personnel</i>	\$686,960	\$735,847	\$816,221	\$844,562	\$911,200	7.89%
<i>M&O</i>	\$330,191	\$306,866	\$316,107	\$333,335	\$366,265	9.88%
<i>Capital</i>	\$394,357	\$275,340	\$360,774	\$207,250	\$173,450	-16.31%
<i>Transfer</i>	\$387,664	\$396,606	\$437,874	\$419,455	\$470,437	12.15%
Subtotal	\$1,799,171	\$1,714,659	\$1,930,976	\$1,804,602	\$1,921,352	6.47%



Comments:

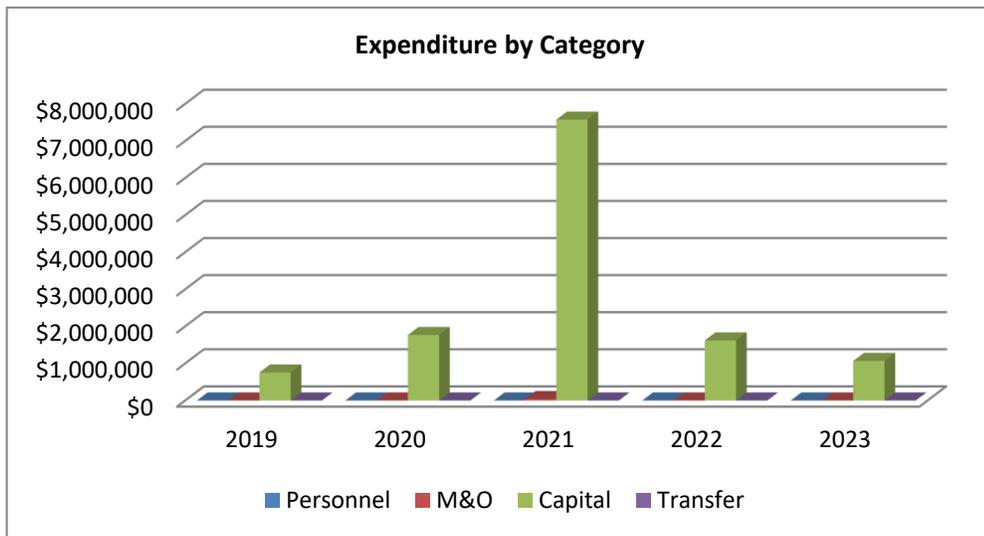
- The increase in M&O includes additions for Professional Services (Consulting, Engineering), Promotion, Fuel, Electric, and Propane.
- Capital: \$50,000 - Airport 75th Anniversary Event \$18,900 - Green Belt Mower Replacement
 \$45,000 - Landscape Upgrade \$15,000 - Wildlife Management Equipment
 \$34,550 - Terminal Building - Exterior Paint \$10,000 - Restaurant Equipment/Furnishings

Expenditure by Category - Airport Construction

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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	\$111	\$39,274	\$0	\$0	0.00%
<i>Capital</i>	\$754,752	\$1,766,024	\$7,574,692	\$1,620,200	\$1,067,200	-34.13%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$754,752	\$1,766,135	\$7,613,966	\$1,620,200	\$1,067,200	-34.13%



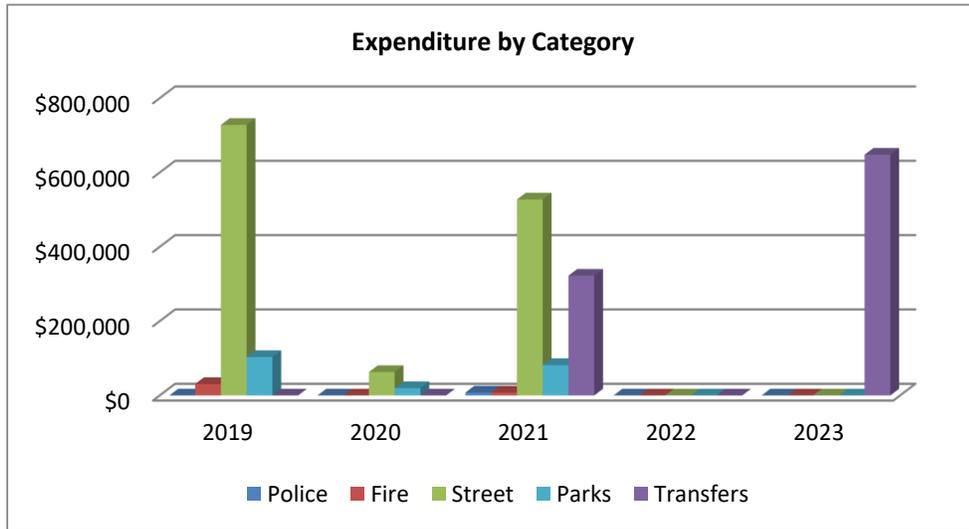
Comments: <ul style="list-style-type: none"> • Capital: \$1,067,200 - Construction Projects

Expenditure by Category - Impact Fee

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE					
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Capital						
<i>Police</i>	\$0	\$0	\$8,000	\$0	\$0	0.00%
<i>Fire</i>	\$30,685	\$0	\$8,000	\$0	\$0	0.00%
<i>Street</i>	\$728,079	\$62,936	\$527,332	\$0	\$0	0.00%
<i>Parks</i>	\$103,418	\$19,609	\$81,718	\$0	\$0	0.00%
<i>Transfers</i>	\$0	\$0	\$322,331	\$0	\$647,875	0.00%
Subtotal	\$862,182	\$82,546	\$947,382	\$0	\$647,875	0.00%



Comments:

- Fiscal Year 2023 Transfers are Fire Impact Fees to the Capital Improvement Fund for the Fire Station 2 lease payment.

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

Department Description:

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

Major Goals:

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

Fiscal Year 2022-2023 Objectives:

- Continue working on, adding, or enlarging pressurized irrigation systems, in addition to adding SCADA for customer convenience relating to best times to water during the day. (EC2.2.4, EC2.2.9, EC2.3.9)
- Complete the construction design for the Hankins Pressure Zone and plan for the construction to happen in 2023 (EC2.3.6)
- Contract the purchases of property called out in the Pressure Irrigation Master Plan (EC2.1.1)
- Replacement of 4 Blue lakes Check valves at Blue Lakes well heads (EC2.3.4)

Fiscal Year 2022-2023 Budget Highlights:

- Design construction plans to construct the Hankins Pressure Zone improvements.
- Construct the Blue Lakes Roadside Stream Project.
- Purchase key pieces of property for building or improving the PI systems and drainages.
- Replace 4 check valves on the Blue Lakes system.

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 2021-2022 Accomplishments:

- Completed the Water Facility Master Plan Update with JUB (EC2.3.4)
- Completed the PI Facility Master Plan with JUB (EC2.1.1)
- Upgrades to our Water and PI SCADA system and programming. (EC2.3.9)
- Successful THM removal at MVR airport (EC2.3.4)

Performance Measures:

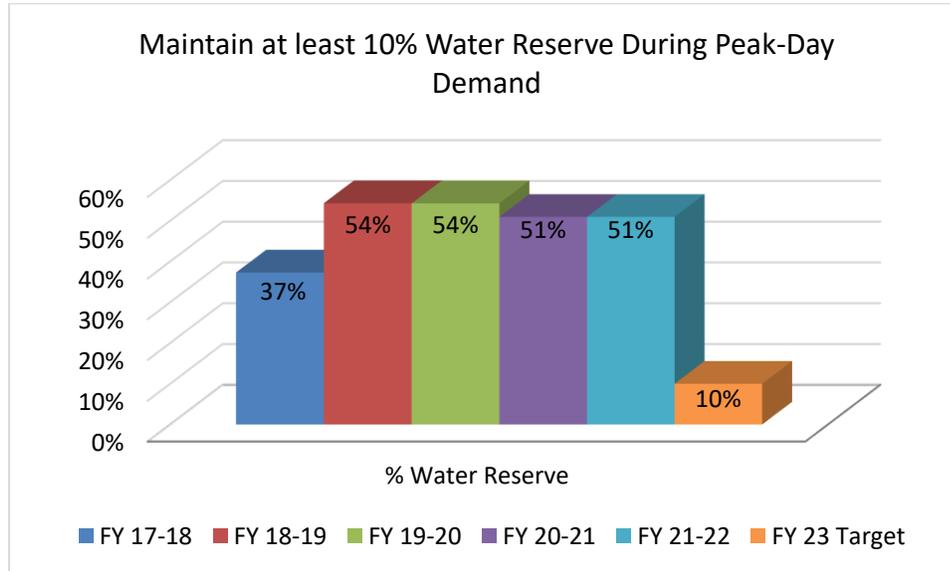
- 1) Maintain at least 10% water reserve during peak-day demand.

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

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

Calculation: Lowest % water reserve

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

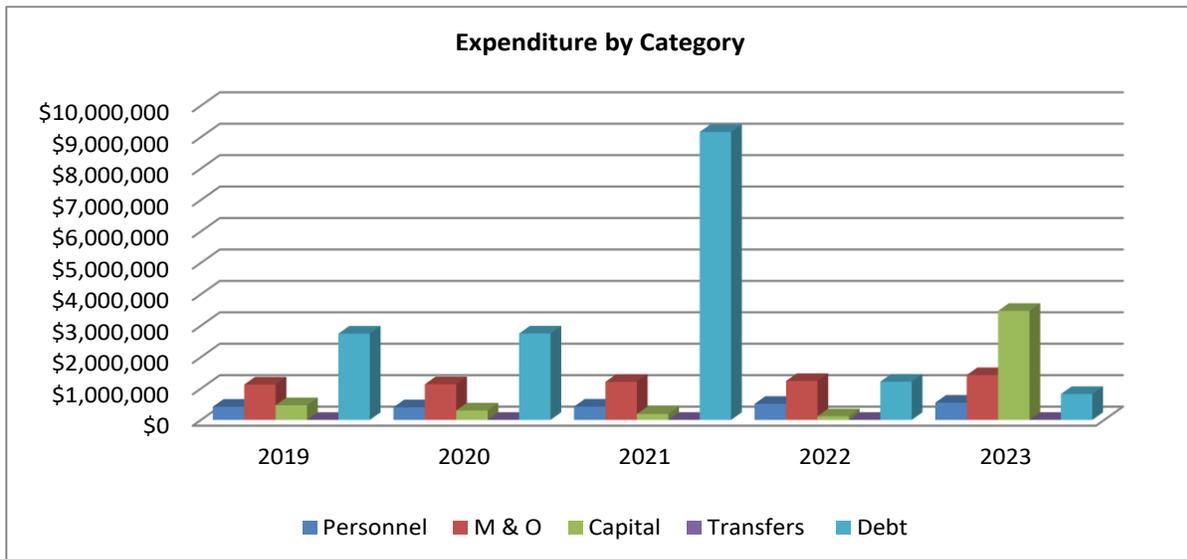


Expenditure by Category - Water Supply

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	4	4	4	5	5	0
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Expenditure Category						
<i>Personnel</i>	\$420,660	\$401,476	\$424,086	\$512,574	\$549,077	7.12%
<i>M & O</i>	\$1,126,398	\$1,134,561	\$1,211,904	\$1,238,900	\$1,426,300	15.13%
<i>Capital</i>	\$467,192	\$300,929	\$188,553	\$115,400	\$3,469,750	2906.72%
<i>Debt</i>	\$2,746,767	\$2,749,852	\$9,161,389	\$1,217,750	\$824,375	-32.30%
<i>Transfers</i>	\$2,847	\$2,935	\$2,964	\$3,116	\$4,020	29.03%
Subtotal	\$4,763,865	\$4,589,754	\$10,988,895	\$3,087,740	\$6,273,522	103.18%



Comments:

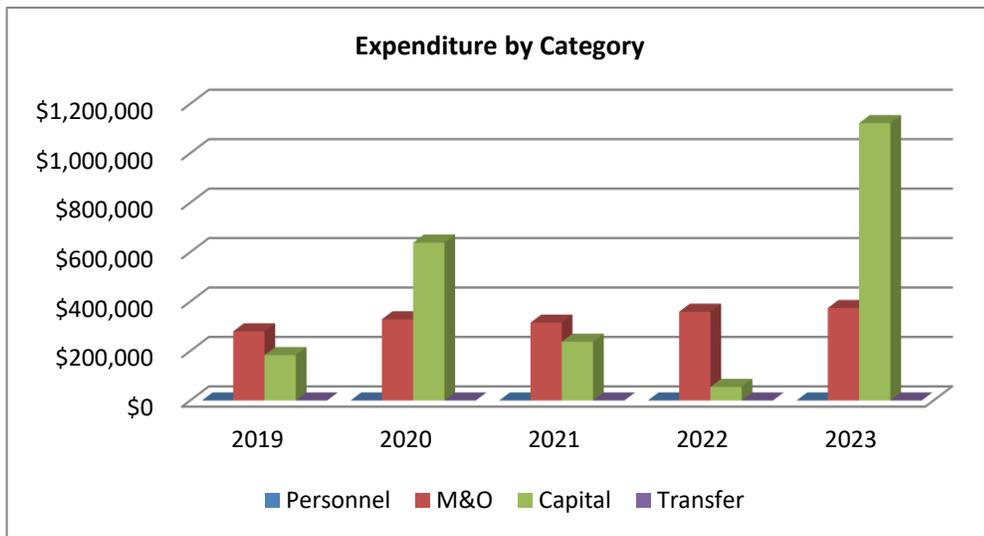
- The increase in M&O includes additions for Electric, Chemicals, Equipment Repair Parts, Advertising for Conservation Projects, and DEQ Fees.
- Capital:
 - \$ 3,054,750 - Hankins Pressure Zone Improvements
 - \$ 360,000 - Blue Lakes Check Valve Replacement
 - \$ 25,000 - New CL2 Machines - Harrison, Airport, Blending, Wills
 - \$ 25,000 - Water Storage Tank Cleaning
 - \$ 5,000 - Cradlepoint Replacement

Expenditure by Category - Pressurized Irrigation

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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>	\$279,689	\$328,496	\$314,904	\$359,050	\$374,050	4.18%
<i>Capital</i>	\$183,702	\$638,639	\$237,863	\$55,000	\$1,122,000	1940.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$463,391	\$967,135	\$552,767	\$414,050	\$1,496,050	261.32%



Comments:

- The increase in M&O is for Electric.
- Capital:
 - \$300,000 - Misc. Retrofit and Piping Projects
 - \$300,000 - Golf Course PI Skid
 - \$200,000 - Orchard Drainage Improvements
 - \$150,000 - Hillcrest Drainage Improvements
 - \$107,000 - Perrine Downstream Improvements
 - \$ 50,000 - Measurement Devices - Fillmore, Aspenwood, Fieldstone
 - \$ 15,000 - Thomson Park PI Station Filter

City of Twin Falls
Departmental Summary and Description
Water Distribution

Department Description:

Water Distribution's responsibilities are to maintain the roughly 570 miles of the City's water distribution network. This includes repairing all water breaks in sizes ranging from ¾" lines up to and including 42" mains. The Department works a 40-hour workweek on 10-hour workdays with a split crew to cover the full workweek Monday thru Friday. We have an operator on call after hours to cover any water related problems 24/7. We handle approximately 15,300 calls which turn into around 13,700 workorders including regular in-house maintenance. All fire hydrants, gates valves, cross-connection protection devices belonging to the city, and all water meters are maintained by this department. All maintenance on the distribution system, locating existing infrastructure, and reviewing all the potable pressurized distribution system plans is done by this department also. This department is also part of the zone maintenance program, which currently is replacing or contracting out the replacement of old and undersized infrastructure within the system.

Major Goals:

- Continue replacing old service lines and mains in the older parts of town, working together with Public Works to focus on our zone maintenance program to fix the most needed areas in our system. (EC2.3.7)
- Maintain a system that can accommodate growth, both commercial and residential (EC2.3.6)
- Continue replacing old meters with new cellular read meters for better accuracy and customer service (EC2.3.4)

Fiscal Year 2022-2023 Objectives:

- Continue the meter replacement program to replace old inaccurate meters for better revenue return. Our goal is 800 meters a year. (EC2.3.4)
- Design and(or) construct a half million dollars in water main line replacement. (EC2.3.1)
- Plan and budget to upgrade and replace "bottle necks" in the system by using larger diameter pipes that help ensure good flow to all areas for fire protection. (EC2.3.2)
- For all department personnel to train and certify in the water field to the highest grade they wish to pursue (EC2.3.5)

Fiscal Year 2022-2023 Budget Highlights:

- Continue to replace infrastructure for our zone maintenance plan.
- Continue to retrofit old meters to accurately calculate customer usage and increase revenue
- Promote water conservation and backflow protection

The Outcomes of our Investment will be:

- A system that functions with little interruption of service to the customer
- A system that is able to sustain some percentage of growth over time without large areas of deficiencies
- Work is completed in a zone-type maintenance program that helps with work directives and keeps conflicts with other departments work to a minimum

- Our metering system will stay up to date and meters will read accurately to get the most revenue/return on our investments

Fiscal Year 2021-2022 Accomplishments:

- Continued progress with Backflow Program to maintain compliance with DEQ’s requirements on testing residential lawn sprinkling systems (EC2.3.4)
- Replacement of old water meters in the system (EC2.3.4)
- Design of around 7 million dollars’ worth of water line replacement (EC2.3.1)

Performance Measures:

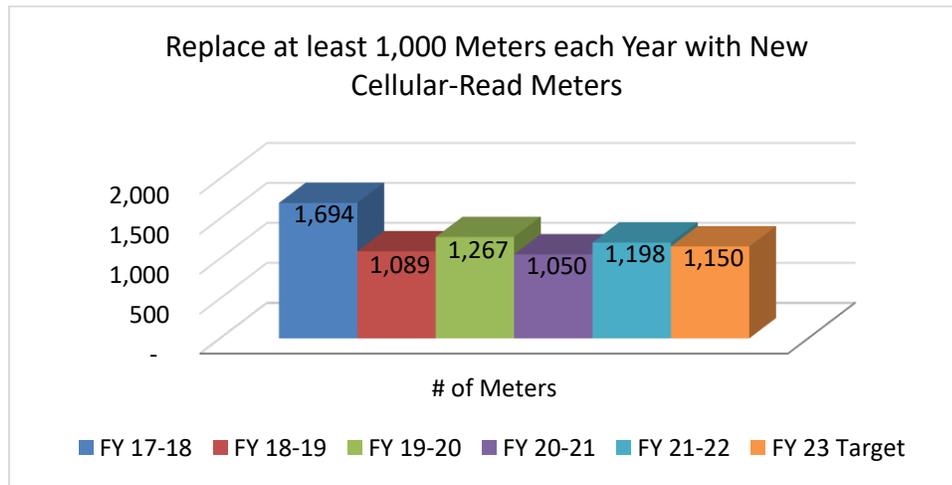
- 1) Replace at least 1,000 meters each year with new cellular-read meters.

Strategic Goal 2.3.6: The City will continually evaluate system efficiency and make improvements when appropriate.

Importance: Replacing old meters with new meters helps capture all of our revenue return on water pumped, helps with efficiency in reading, and allows for better customer service.

Calculation: # of Meters replaced

Results: Total # of meters replaced for the year.



- 2) Turnaround time to correct water leaks within 24 hours, at least 70% of the time.

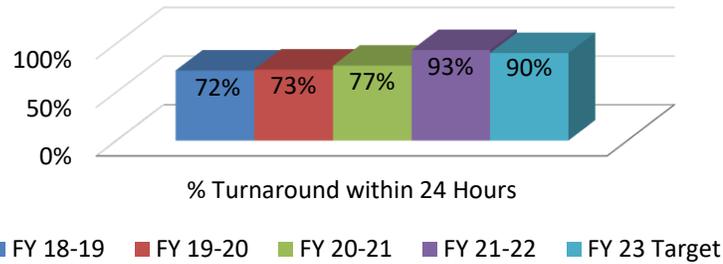
Strategic Goal EC2.3.5: The City will maintain effective emergency response capability in the case of failed infrastructure or natural disaster.

Importance: A quick response time keeps the customer downtime to a minimum with less potential for extended damage to the City of Twin Falls’ infrastructure and other potential utilities.

Calculation: # of Complaints fixed to within 24 hours / # water line complaints

Results: % Turnaround time within 24 hours.

**Turnaround Time to Correct Water Leaks within 24 Hours,
at least 70% of the Time**

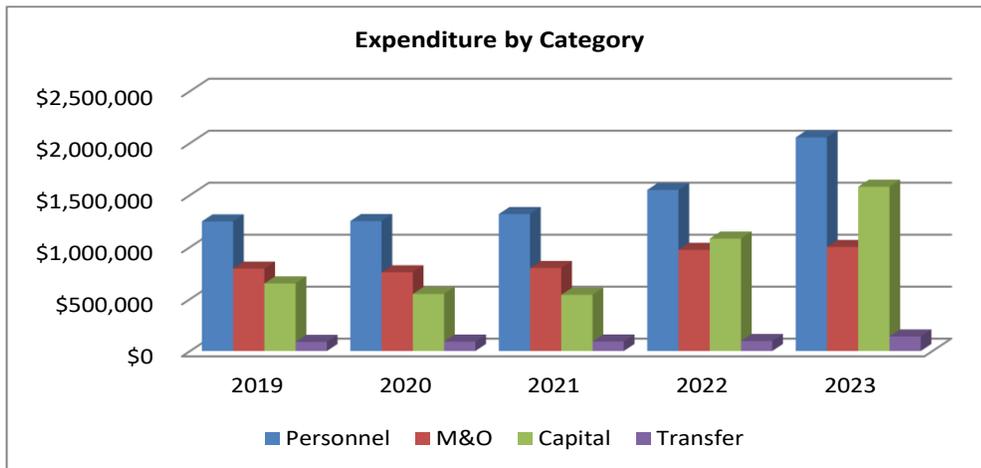


Expenditure by Category - Water Distribution

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	16	16	16	16.83	21.83	5
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Expenditure Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
<i>Personnel</i>	\$1,246,635	\$1,249,853	\$1,317,340	\$1,549,451	\$2,054,510	32.60%
<i>M&O</i>	\$792,375	\$756,931	\$798,410	\$972,800	\$1,000,600	2.86%
<i>Capital</i>	\$649,936	\$548,867	\$540,790	\$1,081,375	\$1,580,000	46.11%
<i>Transfer</i>	\$87,837	\$90,541	\$91,429	\$96,115	\$139,816	45.47%
Subtotal	\$2,776,783	\$2,646,192	\$2,747,969	\$3,699,741	\$4,774,926	29.06%



Comments:

- The increase in Personnel includes addition of a new Water Operator, plus a Lead Worker and Operators (3) moved from the Utility Services Department.
- The increase in M&O includes additions for Fuel and Equipment Repair Parts.
- Capital:

\$600,000 - Public Works Parking Lot	\$100,000 - Deactivation of Lawn Taps
\$500,000 - Mainline Replacement	\$ 30,000 - ADA Ramp Replacement
\$200,000 - Meter Replacement	\$ 20,000 - Leak Detection Equipment
\$120,000 - Mainline Assessment	\$ 10,000 - Cradlepoint Replacement

City of Twin Falls
Departmental Summary and Description
Utility Services

Department Description:

The Utility Services department interacts with the enterprise funds providing services (water, wastewater, and sanitation) and the citizens using them. The department performs monthly billing and collecting, handles service issues, as well as starts and stops for service.

Major Goals:

- Provide the services described in the department description above in a timely and professional manner (EC2).
- Protect the City's financial interests and make sure that services received are paid for (EC2.2).
- Educate the public in ways they can conserve resources and reduce their usage and costs (EC2).

Fiscal Year 2022-2023 Objectives:

- Evaluate the benefits of level pay to the citizens against the cost to the City and cost to the citizens. If a change is warranted, give timely notice to current subscribers before the annual renewal in November (EC2.2).
- Make the emailed billings citizens receive clearer by using the format for mailed utility bills (EC2.2).
- Seek City Council approval to shift responsibility for residential utility services from tenants to landlords. If approved, give the public plenty of notice before a January 1, 2023, implementation date (EC2.2).
- Develop a plan to shift more customers to automatic payments drafting their checking accounts (EC2.2).
- Improve the ability to track utility revenues using general ledger accounts. Have the new accounts in place before the start of the new fiscal year (EC2.2).
- Review penalty fees being charged (late payment, returned checks, and shut off fees for non-payment) and adjust to ensure better compliance with City policies. Have recommendations ready for next year's rate resolution (EC2.2).

Fiscal Year 2022-2023 Budget Highlights:

- There were no significant changes to the Utility Service department's budget this year.

The Outcomes of our Investment will be:

- Revenues from utility services the City provides accounts for around 1/3 of the City's total revenues. Funding the Utility Service department guarantees that the City will supply these services going forward.

Fiscal Year 2021-2022 Accomplishments:

- This year the City transitioned to a new banking relationship. The Utility Bill department partnered with the Finance department in the changeover. It required implementing new software and slight modifications to processes. Those shifts have been successfully made (IO.1.1)

Performance Measures:

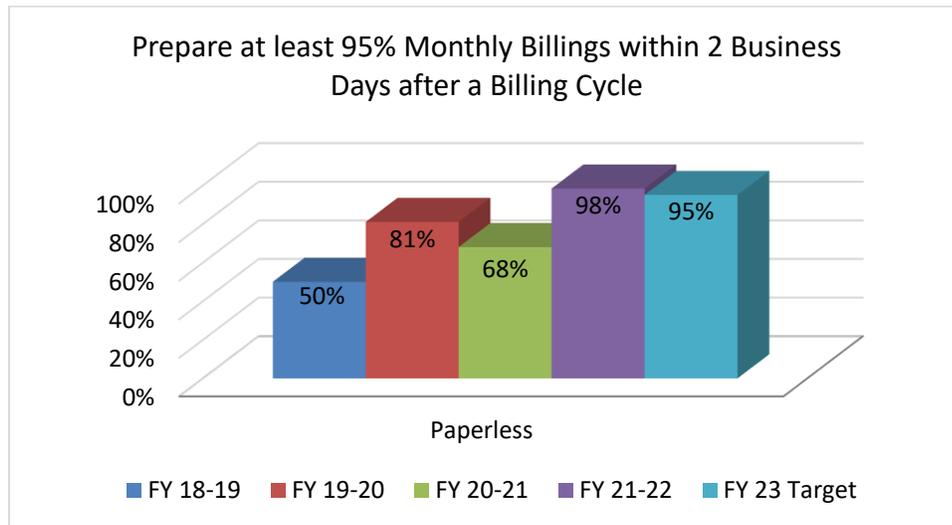
- 1) Performance Measure: Prepare at least 95% monthly billings within two business days after a billing cycle.

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

Importance: Creating monthly utility bills is the beginning of a process that can have other steps that follow, especially for citizens that don't pay or don't pay timely. Late billing effects the collection processes that follow and makes them less effective or troublesome. Also, many senior citizens and others with limited resources need a timely billing to bring predictability for their budgeting.

Calculation: # of Cycles billed within 2 days / total cycles

Results: % of Cycles billed within 2 days.

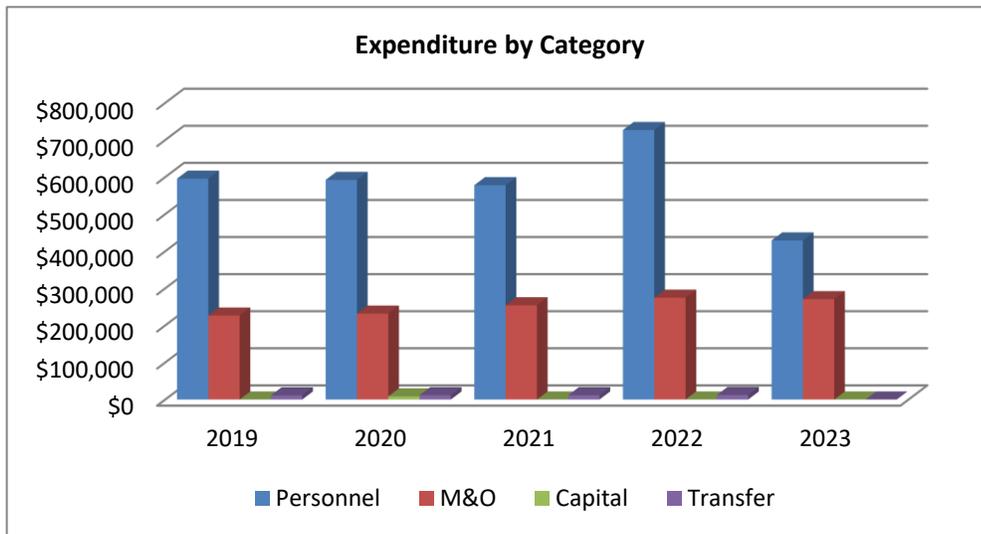


Expenditure by Category - Utility Services

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	9*	9	9	9.5	5.5	-4
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Expenditure Category						
<i>Personnel</i>	\$595,602	\$592,273	\$577,990	\$726,750	\$428,953	-40.98%
<i>M&O</i>	\$226,387	\$231,655	\$254,075	\$274,550	\$270,575	-1.45%
<i>Capital</i>	\$0	\$8,396	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$11,193	\$11,538	\$11,651	\$12,248	\$0	-100.00%
Subtotal	\$833,182	\$843,861	\$843,717	\$1,013,548	\$699,528	-30.98%



Comments:

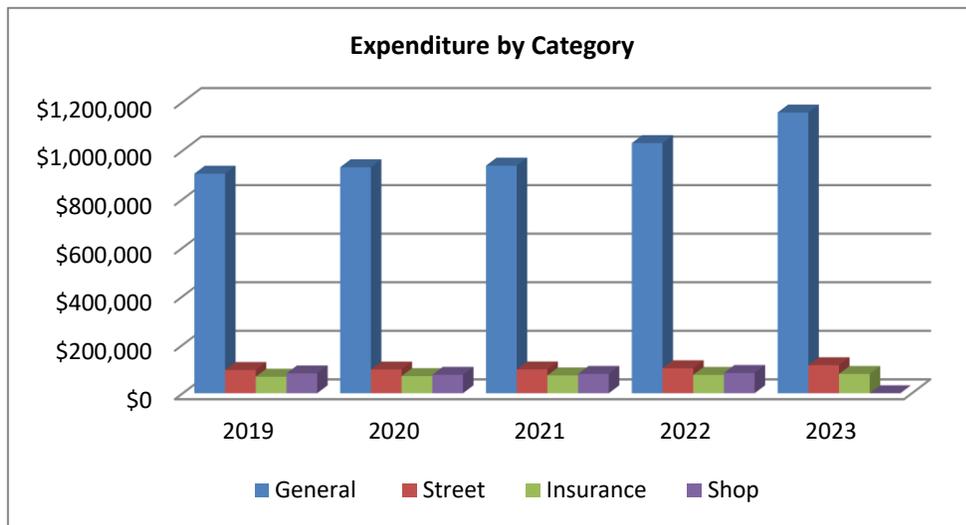
- The decrease in Personnel results from a Lead Worker and Operators (3) being moved to the Water Distribution Department.

*In addition to the 8.75 budgeted positions, savings from an employee retirement funded an additional .25 FTE for a Utility Services Representative hired during FY 2019.

Water Transfers

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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Transfer to:						
<i>General</i>	\$904,685	\$931,073	\$937,654	\$1,030,681	\$1,156,417	12.20%
<i>Street</i>	\$95,800	\$97,716	\$98,097	\$103,061	\$115,593	12.16%
<i>Insurance</i>	\$68,175	\$70,593	\$73,332	\$75,606	\$79,459	5.10%
<i>Shop</i>	\$81,631	\$75,951	\$79,705	\$83,516	\$0	-100.00%
Subtotal	\$1,150,291	\$1,175,333	\$1,188,788	\$1,292,864	\$1,351,469	4.53%



City of Twin Falls
Departmental Summary and Description
Wastewater Collection

Department Description:

Wastewater Collection's main purpose is to maintain and repair the sewer system that transports wastewater from City residential, commercial and industrial districts to the treatment plant. Also, with aid from the Street department, to repair and maintain the storm water system. The collection system includes over 280 miles of pipe ranging in size from 4" to 48" pipe. More than 5 thousand manhole structures, six lift stations, two measuring stations and an anaerobic pretreatment facility.

Wastewater collection is directly responsible for the maintenance and repair of the sewer and storm water systems. This includes Hydro cleaning (Jetting), repair and new installation of sewer main, root control, CCTV Inspection (camera) tap inspection of new and existing mainline, staying ahead of repairs through the street dept. zone maintenance program. Cleaning and repair of irrigation crossings underneath city roads and utility locates for both sewer and storm water. Cleaning and some repair of catch basins and storm water system. GIS work for mapping in City works.

Major Goals:

- Protect the public health and safety to the citizens of Twin Falls. (EC1.3.1, EC1.4.3, EC2.3.4, EC2.3.11, EC2.3.13)
- Fewer claims from back up's by identifying issues through prompt CCTV inspection and repair if needed. (EC2.3.5)
- Use CCTV equipment to do trenchless spot repairs. (EC2.3.4, EC2.3.6)
- Use barrel cutters with hydro-jets to remove roots and protruding taps, also aids in with potential CIPP areas for improvements without excavation. (EC2.3.4, EC2.3.5, EC2.3.6)
- By using back log information in City works and identifying "low risk" areas for hydro cleaning such as new construction and assessment of pipe with CCTV reports. We can lessen the amount of frequency of cleaning saving water, time, fuel, wear and tear on trucks and labor to do more needed improvements in our sewer and stormwater systems. (EC2.3.4, EC2.3.6, EC2.3.8, EC2.3.11)
- Do more CCTV inspection on our larger sewer trunk lines, 15" to 24", to aid with future maintenance, CIP projects and to get a better understanding of the overall health of our system. (EC2.3.1, EC2.3.4, EC2.3.6, EC2.3.8)
- Continue to stay at least 2 years ahead of zone maintenance. Doing repairs and improvements before road surface treatments. (EC2.3.4, EC2.3.6)
- Use CIPP (Cured in place pipe) for CIP as a non-intrusive way to do pipe improvements. (EC2.3.1, EC2.3.4, EC2.3.6)
- With the addition of a maintenance crew, do more "in house" pipe replacement of collections and stormwater systems. (EC2.3.1, EC2.3.4, EC2.3.6)

Fiscal Year 2022-2023 Objectives:

- Keep trained operators through education and in the field, training gaining certifications and advancement opportunities, promote safety and a positive work environment. (IO1.2.1, IO1.4.3, IO1.4.5)

- Continue to use CIPP (Cured in place pipe) as a form for improvements; adding funds for CIP moving forward. (EC2.3.1, EC2.3.4, EC2.3.6)
- Inspect with CCTV unit 1-2 miles of larger diameter pipe a year. (EC2.3.4, EC2.3.6)
- Continue improvements on road surfaces through manhole rehab. (EC2.3.4, EC2.3.6)
- Maintain and repair storm water system and be more proactive on regulations. (EC2.3.1, EC2.3.4, EC2.3.7)
- Do storm water inspection gaining knowledge and more information for City works through GIS. (EC2.3.8)
- Continue to explore new technologies for trenchless pipe repair and capital improvements. (EC2.3.6)

Fiscal Year 2022-2023 Budget Highlights:

- Reoccurring contracts for CIPP (Cured in place pipe). (EC2.3.4, EC2.3.6)
- Rehab 10-15 manholes in high H2S lines with liner system. (EC2.3.4, EC2.3.6)
- Trade in 2013 Skid steer for manhole equipment and clean up, when there is value in equipment. (EC2.3.4, EC2.3.6)
- In outfitting our on-call vehicle for a second repair crew a small crane will be needed to lift heavy objects such as manhole rings, lids and equipment in and out of back of maintenance truck. (EC2.3.4, EC2.3.6, IO1.2.1, IO1.2.3)
- Purchase 3 communication headsets for use in high noise environments so operators working in ROW's can communicate and warn each other of danger when they are not in line of sight. (IO1.2.1, IO1.2.3)

The Outcomes of our Investment will be:

- Continued training and mentoring to create advancement and highly trained operators and leaders.
- Maintain a healthy and properly functioning wastewater and stormwater system and provide the best possible service to our customers.
- Use technology and data collection to improve efficiencies and aid with zone maintenance work.
- Continue to explore new technologies in trenchless pipe repair and less intrusive mean for pipe improvements.
- Update tools and equipment as needed to keep our operators safe and efficient.

Fiscal Year 2021-2022 Accomplishments:

- Our line repair crew made over 35 repairs just for our CIPP (Cured in place pipe) improvements, also keeping up with general repairs with sewer and storm systems, cleaning and repair of storm catch basins and pipe, and replacement of damaged pipe due to root intrusion. (EC2.3.4, EC2.3.6)
- With our quick lock system, we have done several trenchless repairs and have a back log of potential repairs. We can do 6" and 8" pipe repairs with this equipment. (EC2.3.4, EC2.3.6)
- The entire downtown area has been inspected, and work orders made, for pipe repair to continue our CIPP improvements for the next several years. Also keeping up with new inspection and being more proactive in following up on emergency backup call log. (EC2.3.1, EC2.3.4)
- Also, through inspection we have been able to identify the route of a major gravity irrigation lateral being able to improve our mapping and check condition of the pipe. (EC2.3.4)
- Through hydro-cleaning (Jetting) we continue to evaluate for frequency and have made good progress in identifying the areas that need cleaned every year, 3years or every 5 years. Reducing

the amount of labor, fuel, wear and tear, and most importantly conserving water. (EC2.3.4, EC2.3.6)

- With the addition of a 6” and 8” tap and root cutter to our jetting duties, we can more effectively and efficiently take care of problematic root areas and protruding taps without excavation. (EC2.3.4, EC2.3.6)
- We are successfully using the Vanguard Pathogen system on 2 jet trucks and both inspection units. (IO1.2.3)
- We have created and are implementing a new and more effective way to assess and grade pipe for future Improvements and projects. (EC2.3.1, EC2.3.6)
- Evaluate and continue to make improvements on mapping through GIS. (EC2.3.8)

Performance Measures:

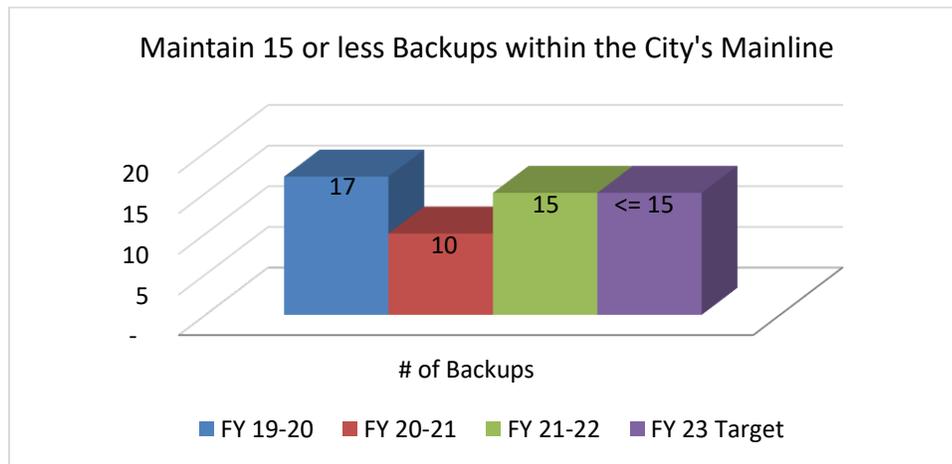
- 1) Maintain 15 or less backups within the City’s mainline.

Strategic Goal EC 2.3.4: The City will operate, maintain, and improve its systems to meet federal, state, and local standards and to realize the full utilization/lifespan of the facility. Strategic Goal EC 2.3.5: The City will maintain effective emergency response capability in the case of failed infrastructure or natural disaster.

Importance: The City operates, maintains, and improves systems fully to utilize the lifespan of facilities. Maintaining a low emergency response is indicative of a well-maintained infrastructure and assures the health and safety of our customers and community.

Calculation: # of Mainline backups

Results: # of Mainline backups for the year.



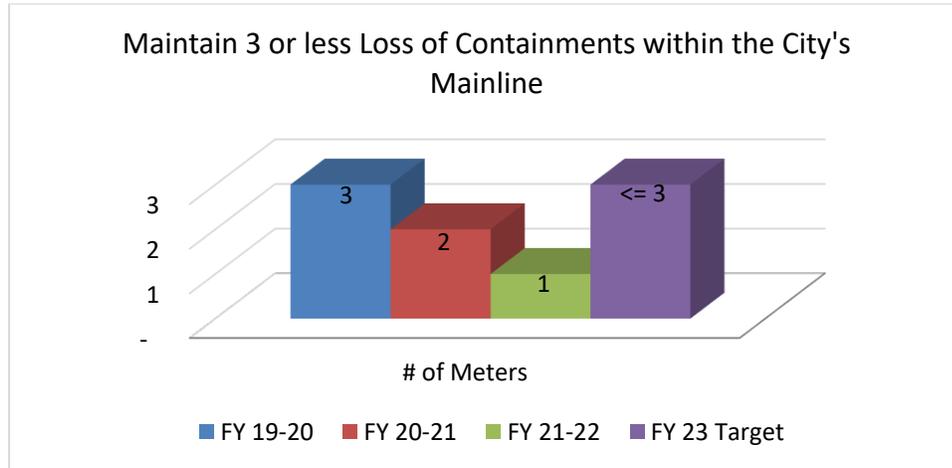
- 2) Maintain 3 or less Loss of Containments within the City’s mainline.

Strategic Goal EC 2.3.4: The City will operate, maintain, and improve its systems to meet federal, state, and local standards and to realize the full utilization/lifespan of the facility. Strategic Goal EC 2.3.5: The City will maintain effective emergency response capability in the case of failed infrastructure or natural disaster.

Importance: The City operates, maintains, and improves systems fully to utilize the lifespan of facilities. Maintaining a low emergency response is indicative of a well-maintained infrastructure and assures the health and safety of our customers and community.

Calculation: # of Loss of containments

Results: # of Loss of containments for the year.

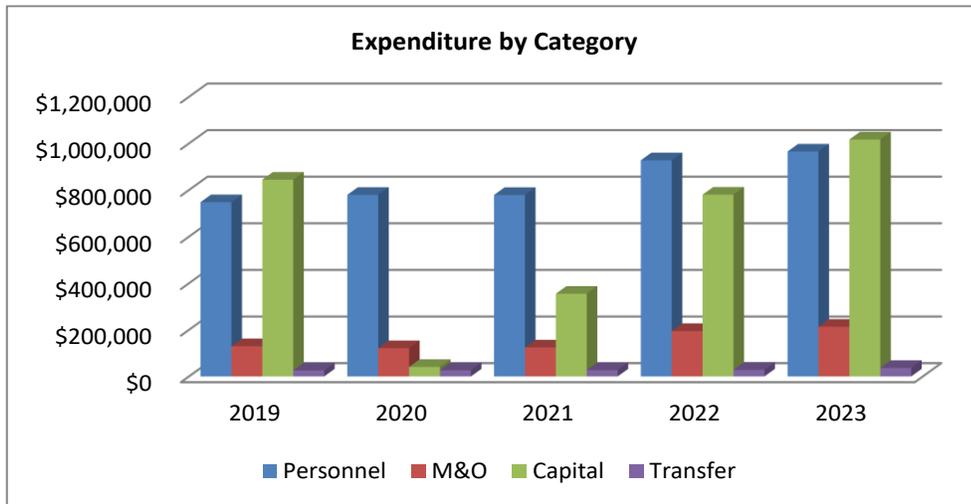


Expenditure by Category - Wastewater Collection

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	9.75	9.75	9.75	9.83	9.83	0
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Expenditure Category						
<i>Personnel</i>	\$747,822	\$779,400	\$ 778,993	\$927,642	\$965,248	4.05%
<i>M&O</i>	\$130,006	\$121,491	\$ 124,496	\$195,050	\$213,600	9.51%
<i>Capital</i>	\$844,483	\$40,906	\$ 354,977	\$780,240	\$1,017,000	30.34%
<i>Transfer</i>	\$25,908	\$26,706	\$ 26,968	\$28,350	\$36,578	29.03%
Subtotal	\$1,748,220	\$968,502	\$1,285,435	\$1,931,282	\$2,232,426	15.59%



Comments:

- The increase in M&O includes additions for Fuel, Inventory: Lids, Manholes, Pipe, and Operating & Specialty Dept. Supplies (nozzles, hose, asphalt, concrete).
- Capital:

\$600,000 - Public Works Parking Lot	\$45,000 - Skid Steer (Replacement)
\$300,000 - Mainline Maintenance	\$ 7,500 - Communication Headsets
\$ 50,000 - Manhole Rehab (Liners) - High Corrosion Areas	\$ 7,500 - Cradlepoint Replacement
	\$ 7,000 - Crane Maintenance Truck

City of Twin Falls
Departmental Summary and Description
Wastewater Treatment

Department Description:

The primary purpose of the wastewater treatment facility is to reduce residential, commercial, and industrial effluents to standards established by our Idaho Pollutant Discharge Elimination System (IPDES) permit before discharge into the Snake River. The City treats an average of 8.5 MGD of residential, commercial, and industrial effluent daily with a maximum effluent peak of 11 MGD. With the current effluent limits, the design capacity of the wastewater treatment facility at 18.5 MGD. The wastewater treatment facility uses conventional primary and secondary treatment processes for settling and oxygenation to treat and remove the solids and biological components.

The wastewater treatment plant operations are managed through a contract with Jacobs Engineering Group (formerly CH2M OMI). These activities include management, operations, and maintenance of the equipment, vehicles, grounds, and facilities within the wastewater treatment bounds. Jacobs Engineering Group is also responsible for the operations, equipment, and grounds associated with the City's wastewater lift stations.

The wastewater treatment department also addresses the permitting, maintenance, and monitoring of the Auger Falls ponds where treated wastewater is land applied to create habitat. Mitigation projects for total suspended solids (TSS) at Auger Falls, Meander Point, and the Gun Range are permitted, monitored, and maintained as part of this budget. Money allocated to the wastewater treatment is used in support of the mission of treatment, compliances, and environmental stewardship.

Major Goals:

- Operate and manage the wastewater treatment facilities to maintain and adapt to the requirements outlined in the IPDES permit, laws, and agreements associated with the treatment facility (EC2).
- Support the wastewater treatment facility through improvements by advancing automating and equipment efficiency improvements (EC2).
- Actively participate in federal and state rulemaking processes to establish appropriate and attainable requirements that help the environment and support ratepayers (EC2).

Fiscal Year 2022-2023 Objectives:

- Complete the design phase for a new collection system energy dissipation system to replace the existing system installed in 1995. The design phase will occur during FY23, with the construction phase expected in FY24 (EC2.3.2 and EC2.3.4).
- Replace four heating units in the old headworks building to be completed during FY23 (EC2.3.4).
- Condition assessment of the old headworks building to address leaks in the roof and evaluate structural integrity. The assessment is expected to be completed during FY23 (EC2.3.4).
- Continue ongoing annual updates related to the SCADA system, tertiary treatment (UV bulbs, sleeves, valves, and hoses), and lab equipment (EC2.3.6 and EC2.3.9).
- Update wastewater treatment plant facility plan to be completed in FY23 (EC2.3.6 and EC2.3.10).

Fiscal Year 2022-2023 Budget Highlights:

- The improvements to the energy dissipation structure, headworks building, digesters, and other infrastructure at the wastewater treatment plant enhance the utilization/efficiency of the facility.
- Improvements and updating of equipment will also support the operations of the treatment facility.
- Restructuring the Environmental Manager position to be part of the Public Works Department creates greater efficiency between the wastewater collection and treatment process.

The Outcomes of our Investment will be:

- A facility that supports the community in wastewater treatment according to permits and agreements.
- A facility that uses advanced technology and automation to provide treatment services to our community.
- Improvements in operational and equipment efficiencies in support of our community goals of being good environmental stewards.
- A robust treatment facility that can meet permit requirements, adapt to changes in wastewater characteristics, and maintain water quality requirements.

Fiscal Year 2021-2022 Accomplishments:

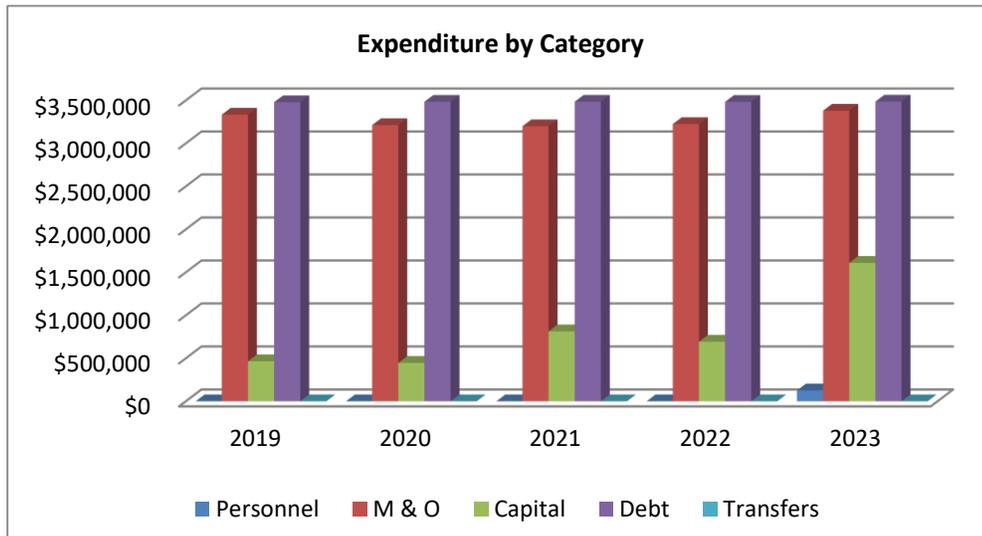
- East digester lining project was completed and brought back online, while the west digester liner will be removed and inspected, resulting in a proposal for relining (EC2.3.4 and EC2.3.6).
- Completion of the Improved Asset Management Approach document for the wastewater treatment plant. Jacobs Engineering finalized the document in November of 2021 (EC2.3.6).
- Staff participated in partnerships with local, state, and federal entities to determine appropriate regulatory parameters for the management of water returned to the Snake River (EC2.3.10)
- Completion of TSS projects at Meander point and Gold Bug pond provides greater capacity for reducing solids returned to the Snake River and improving water quality (EC2.2.5 and EC 2.2.6).

Expenditure by Category - Wastewater Treatment

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	0	0	0	0	1	1
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$125,531	***
<i>M & O</i>	\$3,333,651	\$3,211,745	\$3,198,733	\$3,224,313	\$3,379,529	4.81%
<i>Capital</i>	\$465,171	\$446,412	\$813,214	\$693,000	\$1,610,000	132.32%
<i>Debt</i>	\$3,478,428	\$3,483,326	\$3,484,223	\$3,482,281	\$3,485,531	0.09%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$7,277,250	\$7,141,482	\$7,496,170	\$7,399,594	\$8,600,591	16.23%



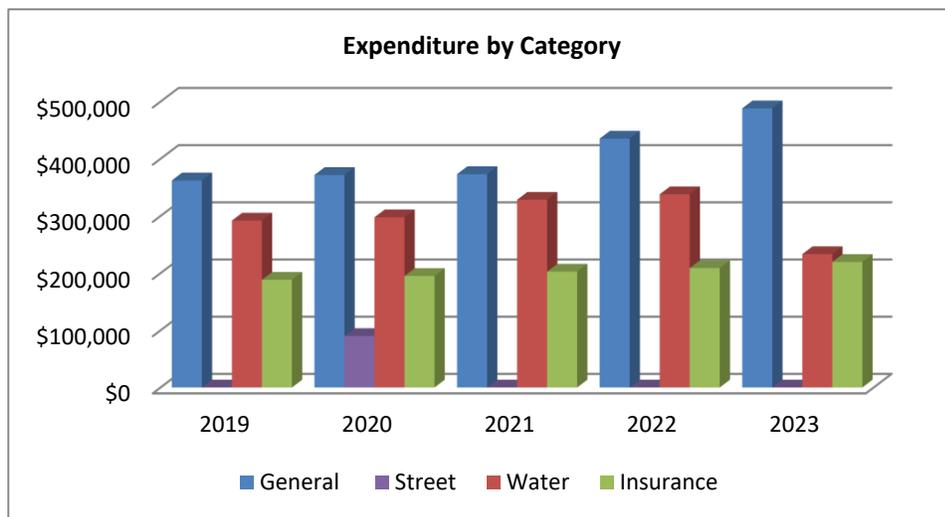
Comments:

- The increase in Personnel is for the addition of an Environmental Engineer from the Engineering Department.
- Capital:
 - \$ 1,000,000 - Collection System Energy Dissipation Structure
 - \$ 250,000 - Wastewater Treatment Facility Plan Update
 - \$ 75,000 - Small Capital Projects
 - \$ 75,000 - SCADA Upgrades
 - \$ 75,000 - Headworks - Heater Replacement
 - \$ 60,000 - Tertiary Treatment - UV Bulbs, Sleeves, Valves & Hoses
 - \$ 50,000 - Headworks - Condition Assessment
 - \$ 25,000 - Lab Equipment Replacement

Wastewater Transfers

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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Transfer to:						
<i>General</i>	\$362,135	\$371,660	\$373,110	\$435,170	\$488,130	12.17%
<i>Street</i>	\$0	\$90,000	\$0	\$0	\$0	0.00%
<i>Water</i>	\$291,846	\$297,683	\$328,253	\$337,849	\$233,176	-30.98%
<i>Insurance</i>	\$188,326	\$195,005	\$202,572	\$208,854	\$219,497	5.10%
Subtotal	\$842,307	\$954,348	\$903,935	\$981,873	\$940,803	-4.18%



City of Twin Falls
Departmental Summary and Description
Sanitation

Department Description:

The Sanitation Department maintains clean neighborhoods and protects public health by the collection and disposal of refuse and recyclables from residences. The actual performance of the operation is contracted out. The department works with the contractor to interface with citizens, answering questions and resolving service complaints.

Major Goals:

- To manage waste generated within the City in a clean and sanitary manner at a reasonable cost. (EC2)
- To collect waste from residential property weekly, never missing a property. (EC2)
- To regulate providers of commercial waste services within the City responsibly. (EC2)
- To establish a process that recycles recoverable waste, balancing the costs of recycling with the environmental benefits. (EC2.2.3)

Fiscal Year 2022-2023 Objectives:

- Maintain an effective and positive working relationship with the PSI Environmental Services, the contractor, with scheduled quarterly meetings. Also, schedule a ride-along during the summer to observe the trash hauling firsthand and identify any issues or areas where our cooperative interactions could be improved. (EC2)
- During the year, reach out to Boise State University for their waste management studies and seek a long-term solution for recycling materials management, one that could be implemented now or at the time of a new contract for services. Also, look to other regional partners currently involved in researching alternatives in recycling materials management and get input that may prove useful. (EC2.2.3)
- Establish a cap for extra trash containers that a residence can subscribe to and advise those above the cap to move to a commercial service provider. (EC2)

Fiscal Year 2022-2023 Budget Highlights:

- There were no significant changes to the Sanitation department's budget this year.

The Outcomes of our Investment will be:

- The City's investment in Sanitation department is funded by the collection of an administrative fee and then a transfer out to other departments which provide those administrative services. For that investment, citizens enjoy a clean sanitary city.

Fiscal Year 2021-2022 Accomplishments:

- During the year, the contractor provided a listing of all residences with extra collection carts and their number. The City reconciled the list to its records and resolved any discrepancies. (EC2).

Performance Measures:

- 1) Performance Measure: Maintain at least 75% for garbage collection services on the National Community Survey.

Strategic Goal RC1.2: Engage our customers and community partners to evaluate the quality of service we provide.

Importance: Trash removal is a necessity to ensure a clean environment and safety for both people and animals. Collection of solid waste materials and recyclable items plays a vital role in the cleanliness and sustainability of our community. Air and water pollution are common causes of rotting garbage. Garbage also contains environmental contaminants that can spread serious illness and disease if not disposed of in the right way. Professional waste management and disposal remove these dangerous materials from the environment, making it safer.

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

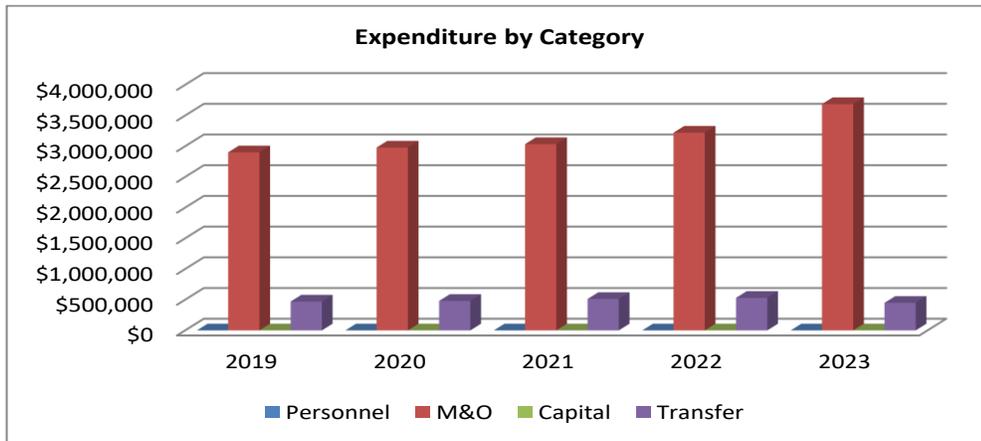
Results: The average % of citizens responding with an excellent or good response was 79% for both 2018 and 2020.

Expenditure by Category - Sanitation

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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>	\$2,900,054	\$2,978,268	\$3,033,789	\$3,220,870	\$3,685,998	14.44%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$470,391	\$479,918	\$511,478	\$530,183	\$448,292	-15.45%
Subtotal	\$3,370,444	\$3,458,186	\$3,545,267	\$3,751,053	\$4,134,290	10.22%



Comments:

- The change in M&O includes an increase for PSI.

City of Twin Falls
Departmental Summary and Description
City Pool

Department Description:

The City Pool provides the community with a year round safe, clean, and monitored facility that promotes healthy activity. The City Pool aims to equip the members of the community with an opportunity for recreation, water safety instruction, physical fitness, and social interaction. .

Major Goals:

- Provide a safe and clean swimming environment that meets the needs of the community. (HC1)
- Grow current programming by adding new/innovative programs that will expand Twin Falls City Pool usage. (HC1)
- Provide affordable access for the entire community. (HC1)
- Partner with community organizations to allow for expanded services (60 & older classes, high school swim teams, etc.). (HC1)
- Modernize the facility to provide an updated experience for all users. (HC1)
- Continue to train and compensate employees to remain competitive in the current labor market. (IO2)

Fiscal Year 2022-2023 Objectives:

- Maintain 82 open hours per week during the summer season and at least 57 hours per week during the fall/winter/spring season. (HC1.2.1)
- Offer at least 37.5 hours per week to high school swim teams during their swim season. (HC1.2.2)
- Have the capacity to be able to provide swim instruction programs for 2,000 participants annually. (HC1.2.1)
- Maintain at least 12 programs. (HC1.2.1)

Fiscal Year 2022-2023 Budget Highlights:

- Replace 35-year-old light poles in the parking lot and pool deck with new LED units that will provide better illumination, enhance safety for patrons when the parking lot is dark in the winter, and increase security when the pool is closed at night.
- Add a shade structure over the grassy area and purchase floating fitness mats.
- Increase overall staff wages by \$1 per hour.

The Outcomes of our Investment will be:

- Operate and maintain a facility that provides diverse recreation opportunities that support healthy lifestyles for all ages.
- Provide a location that encourages connection, positive lifestyle choices, leadership opportunities, and quality of life.
- Integrated and accessible recreation opportunities for people of all ages and abilities.

Fiscal Year 2021-2022 Accomplishments:

- Resumed pre COVID schedule to include full access to the facility . (HC1.1)
- Provided a fully staffed facility to support a full slate of programs for the community. (HC1.1)
- Helped with high school swimming expansion by adding a new high school and hosted additional meets. Five high schools call the City Pool home. (HC1.2.2)
- Expanded the Hurricane spring and summer Hurricane programs. (HC1.2)
- Repaired plaster base and installed a PVC pool membrane over the plaster surface. (HC1.1.3)
- Installed the PVC membrane over the locker room floors (HC1.1.3).
- Replaced the deep-end handicap stairs with new ADA-accessible stairs. (HC1.1.3)

Performance Measures:

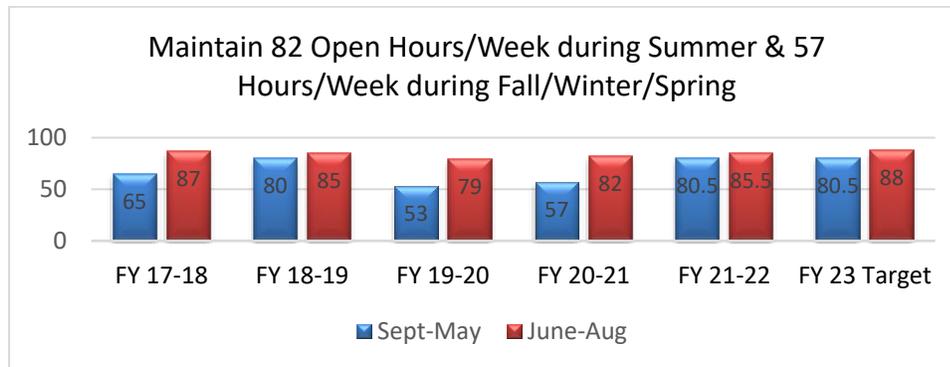
- 1) Maintain 82 open hours per week during the summer season and at least 57 hours per week during the fall/winter/spring season.

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

Importance: Being open as much as possible throughout the year provides access to the Community at an affordable price that allows everyone the opportunity to take advantage of aquatic recreation, fitness, and swim lesson opportunities.

Calculation: Hours per week during the summer and fall/winter/spring season

Results: Open hours during each season.



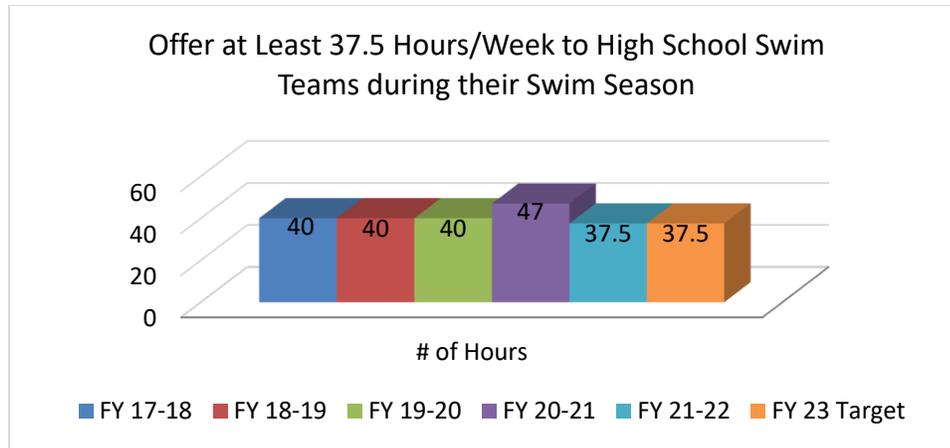
- 2) Offer at least 37.5 hours per week to high school swim teams during their swim season.

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

Importance: Providing easy access for area high schools allows swimming to be offered as a sanctioned high school sport. This leads to more usage of the City Pool throughout the year by high school students through USA Swimming Marlins Swim Team, City Pool programs, and lifeguard recruitment.

Calculation: # of Hours dedicated to high school swim teams

Results: Hours open per week during swim season.



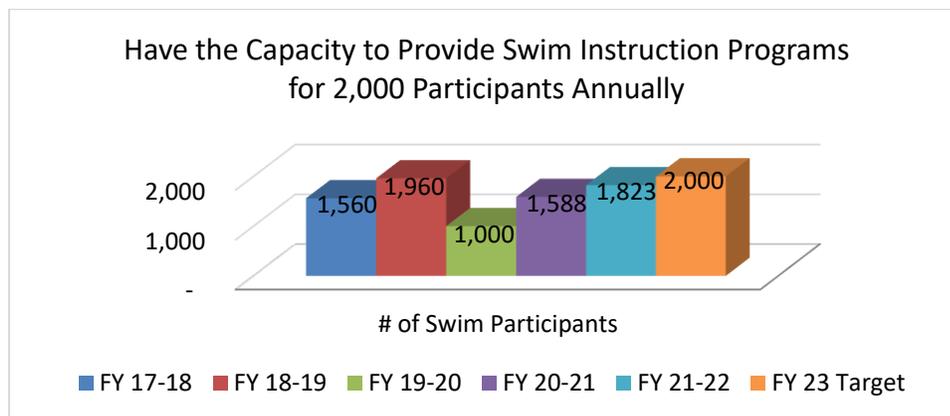
- 3) Have the capacity to be able to provide swim instruction programs for 2,000 participants annually.

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

Importance: Providing affordable swim instruction programs promotes a healthy lifestyle by allowing kids and adults to learn a critical life skill that will allow them to have fun in the water while being safe.

Calculation: # of Participants in swim instruction programs

Results: # of Swim instruction participants.



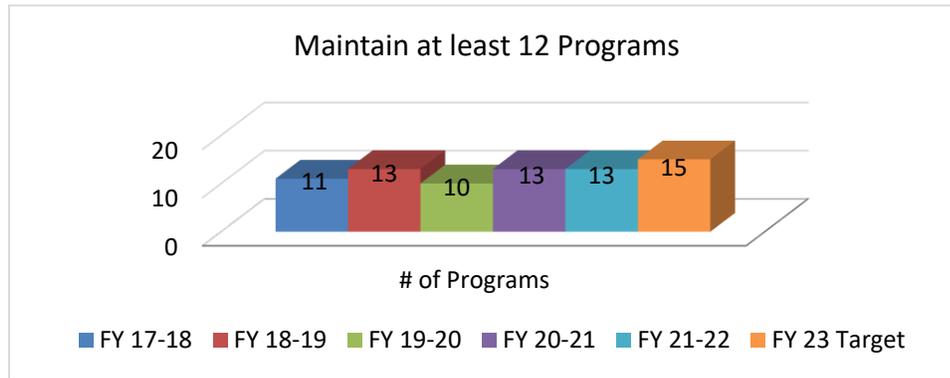
- 4) Maintain at least 12 programs.

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

Importance: Continuing to grow current programming by adding new/innovative programs expands the Twin Falls City Pool usage and promotes a healthy lifestyle to an increased population.

Calculation: # of Programs offered

Results: # of Programs.

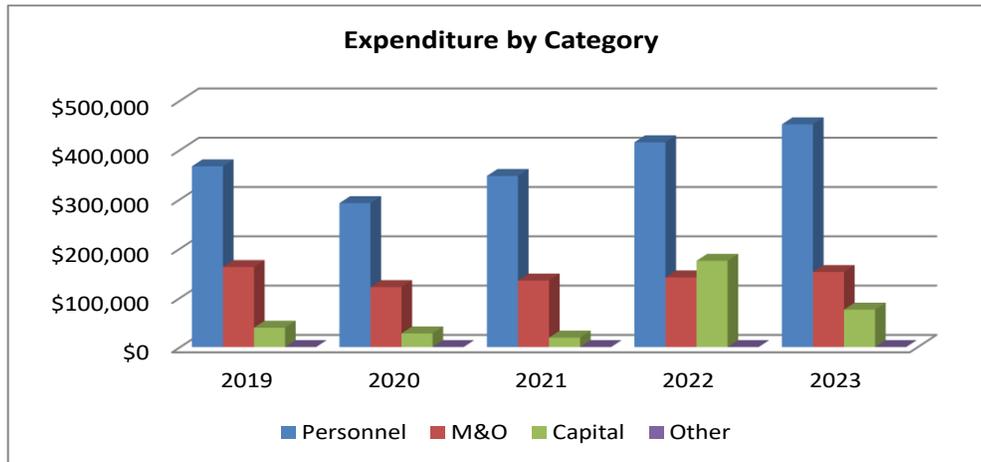


Expenditure by Category - Pool

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	3	2.75	2*	2	2	0
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Expenditure Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
<i>Personnel</i>	\$366,682	\$292,030	\$347,225	\$415,498	\$451,906	8.76%
<i>M&O</i>	\$162,454	\$121,723	\$134,989	\$141,400	\$152,250	7.67%
<i>Capital</i>	\$39,321	\$27,716	\$19,203	\$175,000	\$76,000	-56.57%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Other</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$568,457	\$441,470	\$501,417	\$731,898	\$680,156	-7.07%



Comments:

- The increase in M&O includes additions for Electric and Natural Gas.
- Capital:
 - \$40,000 - Parking Lot and Deck Lightning
 - \$18,000 - Facility Enhancement - Shade Structure, Floating Fitness Mats
 - \$18,000 - Facility Maintenance - Doors, Circulation Piping, Acid System

*Budgeted positions totaled 2.75, but 2 positions (1 partially split with Dierkes/SSF) were combined into one Aquatics Coordinator position during FY 2021.

City of Twin Falls
Departmental Summary and Description
Shoshone Falls & Dierkes Lake

Department Description:

Shoshone Falls and Dierkes Lake attract visitors from around the world and offer breathtaking views, access to the unparalleled canyon rim trail, rock climbing, hiking, fishing, boating, and more. These areas provide a safe, educational, and inviting place for citizens and visitors to come and enjoy the geographical aspects Twin Falls has to offer.

Major Goals:

- To provide visitors with a safe and clean environment while visting the parks (HC1)
- To provide and maintain these park facilities in a way that supports healthy lifestyles and enhances the quality of life for all that visit the parks. (HC1)
- Maintain the facilities to support public access and safety. (AC1)

Fiscal Year 2022-2023 Objectives:

- Continue to provide facilities that support the expectations of visitors enjoying a world-class attraction (HC1.1.3)
- Complete design and construction of access road to Dierkes Lake Park (HC1.1.4)

Fiscal Year 2022-2023 Budget Highlights:

- Operate and maintain Shoshone Falls and Dierkes Lake park facilities.

The Outcomes of our Investment will be:

- Provide ongoing maintenance to ensure a safe and clean environment for all that visit the parks
- Enhance visitor’s experience at the complex
- Promote the beauty of the parks for all to enjoy
- Dierkes Lake will be maintained as a family-friendly park
- Shoshone Falls will continue to be a top tourist attraction

Fiscal Year 2021-2022 Accomplishments:

- Completed parking lot improvement design (HC1.1.3)
- Identify priorities for access road improvement (HC1.1.4)
- Complete ticket booth upgrade design (HC1.1.4)
- Complete ticket booth upgrade design (HC1.1.4)

Performance Measures:

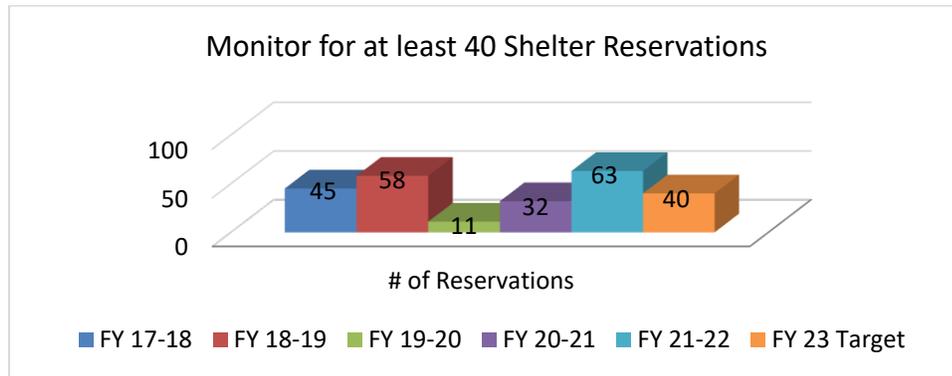
- 1) Performance Measure: Monitor for at least 40 shelter reservations.

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

Importance: Shelter reservations are an indication of the City of Twin Falls’ success in maintaining its parks, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

Calculation: # of Shelter reservations

Results: # of Shelter reservations for the year.



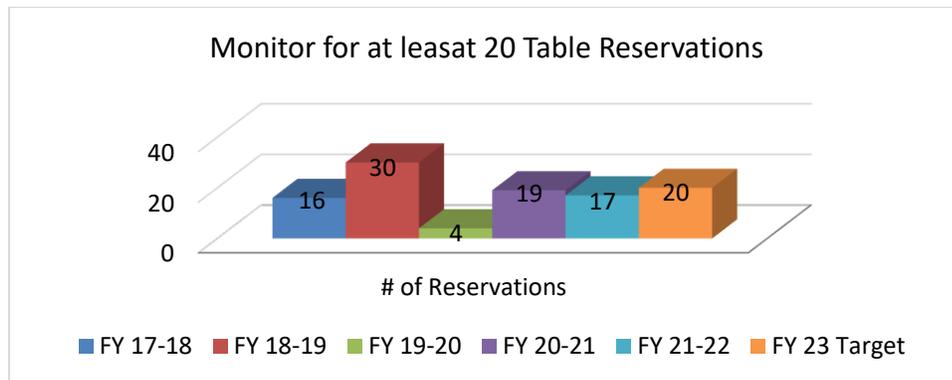
- 2) Performance Measure: Monitor for at least 20 table reservations.

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

Importance: Table reservations are an indication of the City of Twin Falls’ success in maintaining its parks, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

Calculation: # of Shelter reservations

Results: # of Table reservations for the year.



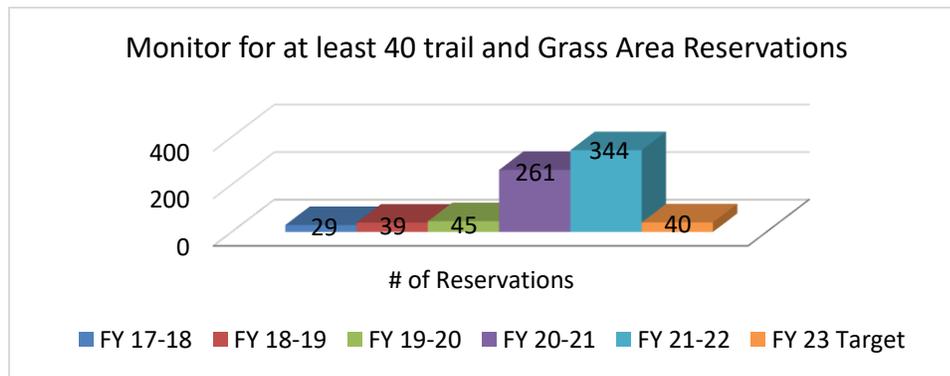
3) Performance Measure: Monitor for at least 40 trail and grass area reservations.

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

Importance: Trail and grass area reservations are an indication of the City of Twin Falls' success in maintaining its trails and grass areas, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

Calculation: # of Trail and grass area reservations

Results: # of Trail and grass area reservations for the year.

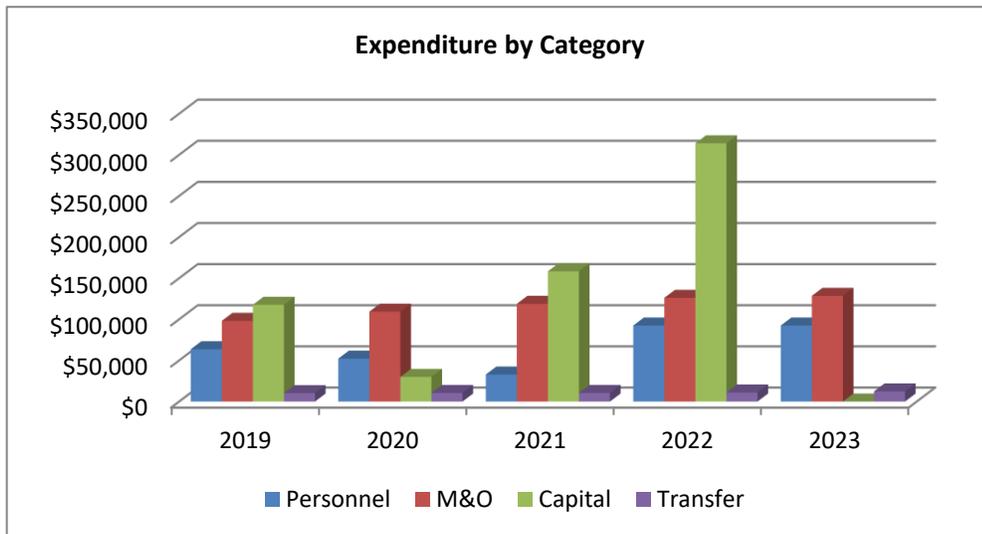


Expenditure by Category - Shoshone Falls And Dierkes Lake

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	0	0	0.25	0.25	0	0
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Expenditure Category						
<i>Personnel</i>	\$63,602	\$52,179	\$32,842	\$92,436	\$92,436	0.00%
<i>M&O</i>	\$98,126	\$109,322	\$118,865	\$126,104	\$128,504	1.90%
<i>Capital</i>	\$117,668	\$29,930	\$158,331	\$314,000	\$0	-100.00%
<i>Transfer</i>	\$10,206	\$10,410	\$10,450	\$10,979	\$12,314	12.16%
Subtotal	\$289,602	\$201,841	\$320,489	\$543,519	\$233,254	-57.08%



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

Department Description:

The Insurance/Risk Management department is responsible for identifying potential actions that may affect the government by establishing effective programs and policies to protect and minimize risks to the government's property, services, and employees.

Major Goals:

- Minimize or eliminate conditions and practices that may cause loss or damage to the city. (IO1)
- Provides guidance, direction, and coordination of a city-wide risk management program. (IO1)

Fiscal Year 2022-2023 Objectives:

- Develop a Laserfiche process that provides tracking for claims across fiscal years. (IO1.4.3)

Fiscal Year 2022-2023 Budget Highlights:

- Plan for coverage anticipated losses. The organization has continued to stress the importance of crash avoidance and the proper use and care of equipment. Work closely with ICRMP for the review of claims and forecasting of trends.

The Outcomes of our Investment will be:

- Timely recovery of damage and repairs to the organization's property when incidents happen.
- Respectful Workplace training for all employees through the ICRMP Member Portal.
- A risk liaison that coordinates services between departments, the steering, and safety committees.

Fiscal Year 2021-2022 Accomplishments:

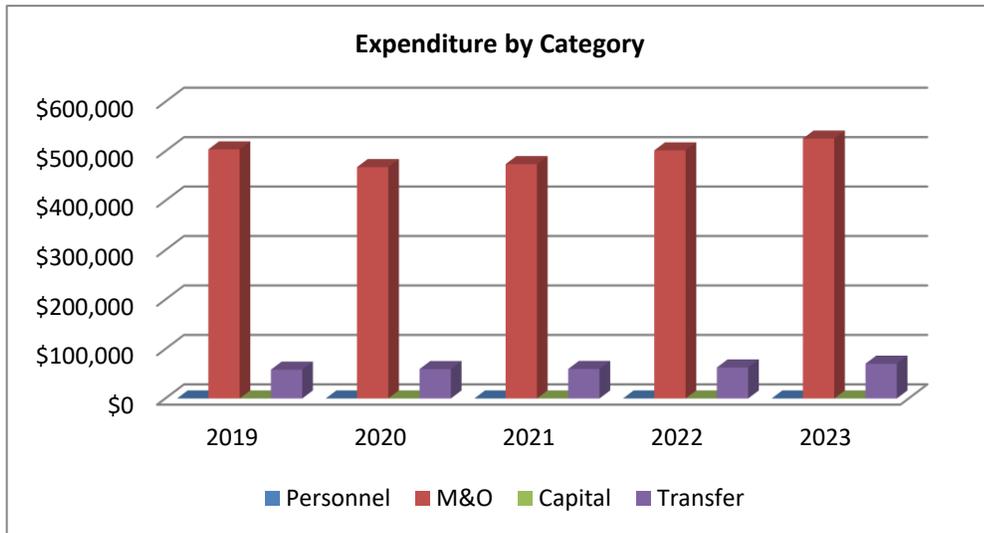
- Training for all employees and officials on the risk of electronics and communications. (IO1.1.3.)
- Employee Handbook policy updates including discipline, appeal, and Garrity warning. (IO1.3.1)

Expenditure by Category - Insurance/Risk

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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>	\$503,797	\$467,951	\$474,018	\$501,770	\$525,633	4.76%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$58,319	\$59,485	\$59,717	\$62,739	\$70,368	12.16%
Subtotal	\$562,116	\$527,436	\$533,736	\$564,509	\$596,001	5.58%



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

Department Description:

The Maintenance Shop works to ensure that all vehicles and machinery are in good condition to ensure other departments can operate smoothly and safely. The department maintains safe operating fleets, and high levels of communication to provide the best service to the employees, citizens, and visitors of the city.

Major Goals:

- Maintain a safe operating fleet of vehicles and equipment with minimal down time (RC7)
- Maintain a courteous professional level of communication and service with all departments and employees. (IO1)
- Improve internal processes and data management by implementing recommendations in the Fleet Management Plan completed by Mercury Associates. (IO1)

Fiscal Year 2022-2023 Objectives:

- Complete the shop remodel to allow more workspace. (RC 7.1.2)
- Continue to implement recommendations in the Fleet Management Plan that was completed in 2020 by Mercury Associates. (RC 7.1.2)
- Move forward with Emergency Vehicle Technician (EVT) certification for all shop personnel. (IO 1.1.1)

Fiscal Year 2022-2023 Budget Highlights:

- The biggest change in the budget for the upcoming year is a larger allowance for training/travel.
- There are some new monies requested for a new parallel team that will be a steering committee for the implementation of the Fleet Management Plan.

The Outcomes of our Investment will be:

- Better trained employees to perform repairs and maintenance on the more modern equipment we are purchasing as we update the fleet.
- Creation of the Fleet Steering Committee that will create policy on how and when fleet assets will be replaced and purchased.
- The shop remodel will give us more workspace to better facilitate the speed that we can move work through the shop.

Fiscal Year 2021-2022 Accomplishments:

- Hired an Architect to start the process of remodeling the shop. (RC 7.1.2)
- We are now meeting with our new ELT leader bi-weekly to address shop needs and how we want to move forward with implementation of the Fleet Master Plan. (IO 1.1.1)

Performance Measures:

- 1) Purchase two Hybrid police vehicles each year.

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

Importance: Hybrid vehicles reduce the wear and tear on vehicles, provide fuel efficiency, and generate more savings to the City of Twin Falls. Converting to hybrids will increase fuel mileage by almost ½ and with the extended service intervals, provide savings including fluid changes and general drivetrain maintenance.

Calculation: # of Hybrid vehicles purchased

Results: 2 Vehicles were purchased for the past 3 fiscal years.

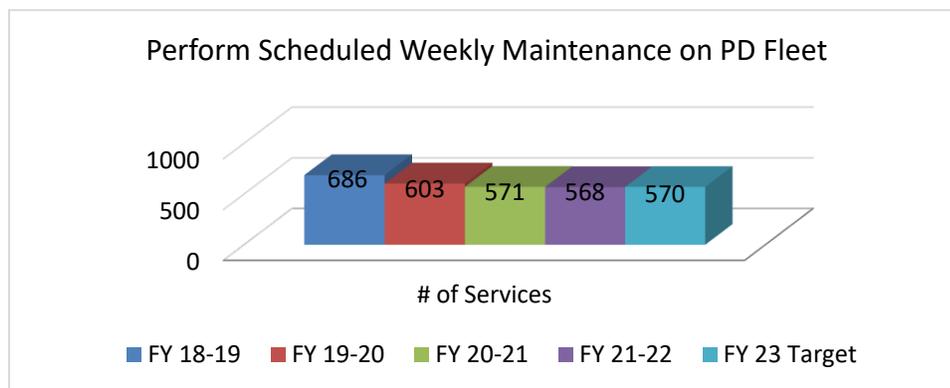
- 2) Perform scheduled weekly maintenance on PD fleet.

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

Importance: Performing the fleet maintenance plan ensures a lower cost of repairs, a higher standard of vehicles and a more efficient fleet for the City of Twin Falls Police department. Approximately 1/3 of the Police department fleet come to the shop each week for (at minimum) a “wheels off inspection”. Then, during the inspection any faults found are corrected and any services due are performed. The current police fleet is 91 units. This includes Patrol vehicles, Traffic Team vehicles; including 5 motorcycles equipped for traffic duty, CID (detective) vehicles, Admin vehicles and specialty vehicles, i.e. Swat, Evidence collection, Admin Command trailer, and Bomb Squad.

Calculation: # of PD vehicles serviced

Results: # of PD vehicles serviced for the year.



- 3) Perform scheduled weekly maintenance on all large area and trim mowers during the mowing season.

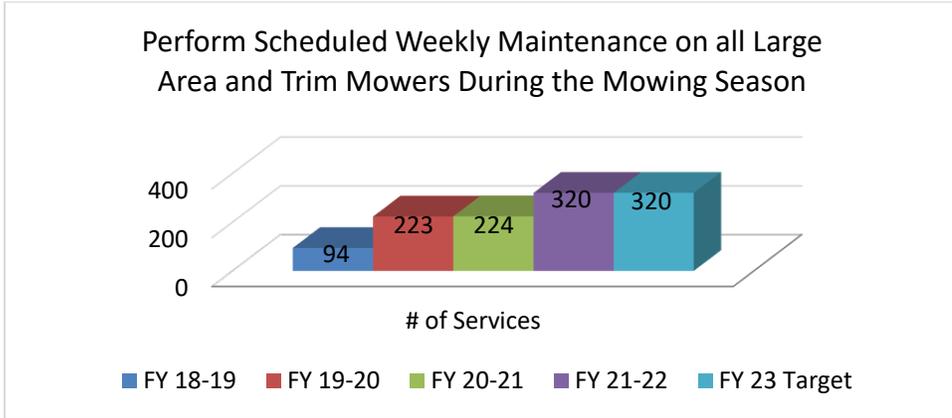
Strategic Goal: Internal Organization

Importance: Performing the mower maintenance plan ensures a lower cost of repairs, a higher standard of vehicles and a more efficient fleet for our Parks Department. These vehicles operate in a severe environment and require regular weekly maintenance/repair to keep them up and running. All large area mower (3ea) and trim mowers (4ea) come to the shop each week for

weekly maintenance, and we also repair whatever is broken/damaged during the weekly mowing. All of this equipment is very high maintenance so while there are not a high number of them, the time required for the inspection/maintenance/repair is high per unit.

Calculation: # of Mowers serviced

Results: # of Mowers serviced for the year.

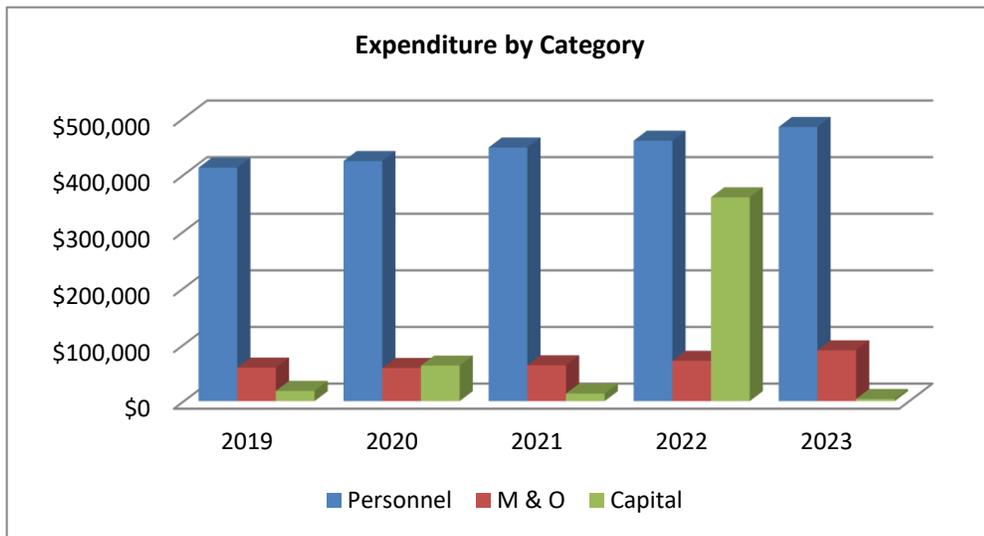


Expenditure by Category - Shop

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 Change
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FTE	5	5	5	5	5	0
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Expenditure Category						
<i>Personnel</i>	\$412,264	\$424,064	\$447,952	\$460,025	\$484,237	5.26%
<i>M & O</i>	\$59,189	\$58,603	\$63,308	\$71,250	\$89,740	25.95%
<i>Capital</i>	\$18,069	\$62,779	\$13,409	\$360,000	\$3,870	0.00%
<i>Transfer</i>	\$679	\$693	\$695	\$731	\$819	12.16%
Subtotal	\$490,201	\$546,138	\$525,365	\$892,005	\$578,666	-35.13%



Comments:

- The increase in M&O results from additions for Personnel Training, Travel, and Operating & Specialty Dept. Supplies.
- Capital: \$3,870 - Computer Replacement

City of Twin Falls
Departmental Summary and Description
Common Area Maintenance

Department Description:

The Parks Department contracts and oversees the maintenance of designated subdivision common areas. Contract and administration fees are recouped through fees added to lot owner's utility bills.

Major Goals:

- Continue to work with developers on the designs of these landscape strips before they start the development of these strips. (RC4)
- Inspect and sign-off on the installation of landscape strips (RC4)
- Manage landscape contractors and ensure they are keeping the landscape strips well maintained. (RC4)

Fiscal Year 2022-2023 Objectives:

- Hold contractors accountable to installation standards through thorough inspections. (RC4.1.1)

Fiscal Year 2022-2023 Budget Highlights:

- This budget includes mowing, spraying, and maintenance of the landscape strips for 19 subdivisions that are part of the Common Area Maintenance (CAM) program.

The Outcomes of our Investment will be:

- A clean and safe environment for the community.
- A more beautiful appearance for subdivisions and the community.
- Provide a funding mechanism for the maintenance of these areas, reducing the burden on the parks department.

Fiscal Year 2021-2022 Accomplishments:

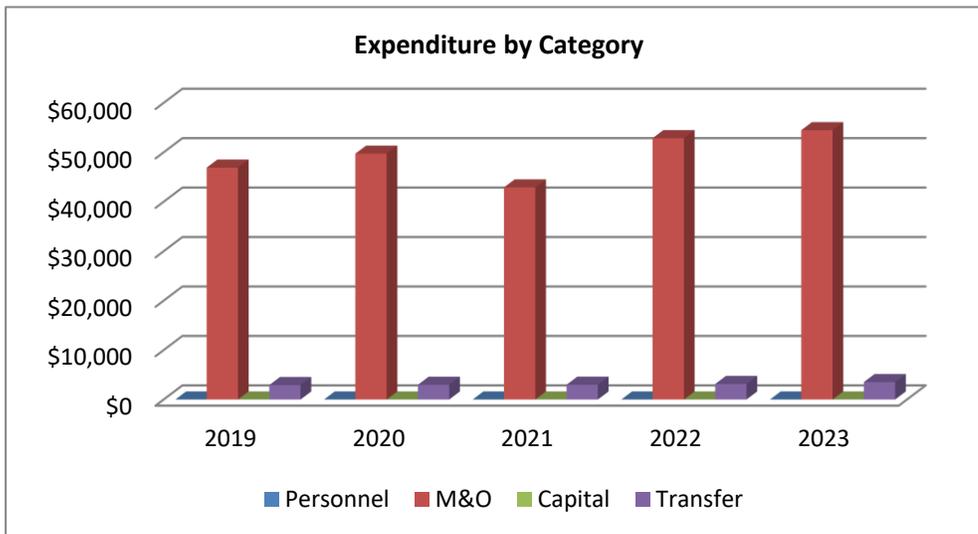
- Worked with Planning and Zoning to implement new Title 10 common area requirements and water retention facility specifications. (EC2.1)

Expenditure by Category - Common Area Maintenance

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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>	\$46,909	\$49,723	\$42,900	\$52,859	\$54,477	3.06%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$2,920	\$2,979	\$2,990	\$3,141	\$3,523	12.16%
Subtotal	\$49,829	\$52,702	\$45,889	\$56,000	\$58,000	3.57%

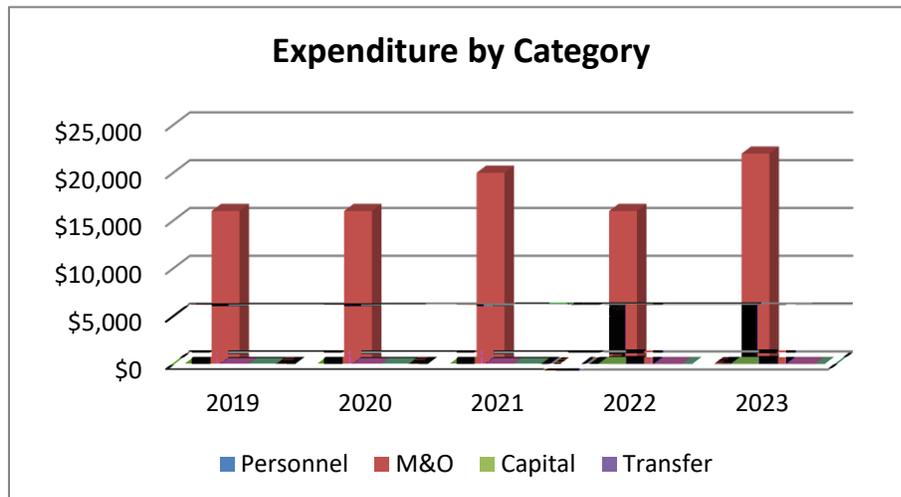


Expenditure by Category - Fireworks

FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted	FY 2023 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>	\$16,000	\$16,000	\$20,000	\$16,000	\$22,000	37.50%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$16,000	\$16,000	\$20,000	\$16,000	\$22,000	37.50%



City of Twin Falls
CITYWIDE FINANCIAL POLICIES AND GUIDELINES

Overview

Purpose:

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

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

Objectives:

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

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

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

Compliance:

Each policy has a Budget Compliance Status line in the header. Policies that are directly related and relevant to the budget indicate compliance with a ✓. Those not in compliance will have a strategy to achieve conformance. Some financial policies are indirectly related or not relevant to the budget. They will have a designation of NA.

Document Type: Policy

Number: I-a

Effective: 10-1-13

Revised:

Budget Compliance Status: ✓

AUDITING AND FINANCIAL REPORTING

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

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

- Establish a chart of accounts and maintain an accounting system to provide all of the data needed to allow for the timely preparation of financial statements for the entire City in conformity with generally accepted accounting principles (GAAP).
- Contract for an independent audit of the City's finances and for compliance with GASB and state laws. (ID Code 50-1010) The audit will be published annually as 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; 5-14-18; 5-4-20
Budget Compliance Status: NA

CAPITAL ASSET ACCOUNTING/DISPOSAL POLICY

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

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

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

When disposing of items, please refer to the following:

1. Items with an estimated value of \$5,000 or less should be disposed of through a local auction house, direct sale, or other means. These items must be approved by the City Manager, or the designated Deputy City Manager.
2. Items with an estimated value greater than \$5,000, must undergo the disposal process described below. These items must also be approved by the City Manager, or the designated Deputy City Manager.
 - a. Personal property needs to be declared surplus by the City Council. This can be done as a consent item on the agenda. The consent item should direct the method of disposition:
 - i. Sale for a set minimum price
 - ii. Sale by sealed bid or online auction
 - iii. Sale or donation to another unit of government
 - iv. Donation to a charitable organization
 - v. Disposal in the landfill
 - vi. Other

This excludes trade-ins of equipment and vehicles for replacements. Trade-ins require the Shop Supervisor approval, along with the City Manager or the designated Deputy City Manager.

3. Property that is usable and has some residual value should be offered for sale, or donated to another local government or a charitable organization. If the property is sold by sealed bid, the Deputy City Clerk should provide public notice by publishing a legal notice, or posting a brief description of the item(s) on the City's website, noting that sealed bids will be accepted until the specified deadline.
 - a. Conveyance or transfer may be made without consideration or payment when it is in the best interest of the public in the judgment of the governing body or the granting unit, per Idaho Code 67-2322 through 67-2325.
4. If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the Department manager for disposal, and the Finance Department must be notified in writing if the original acquisition price exceeded \$5,000. That allows the fixed asset records to be updated.
5. A request for disposal instructions may be required from the Federal awarding agency for equipment acquired in whole or in part as a result of a Federal grant award.

The City does not have to appraise real property before it is sold. Idaho Code 50-1402 provides that "The city council may contract for or provide that the property 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."

Document Type: Policy
Number: I-c
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

FINANCIAL AND INTERNAL CONTROL

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

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

Document Type: Policy
Number: II-a
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

BALANCED BUDGET

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

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

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

Document Type: Policy
Number: II-b
Effective: 10-1-13
Revised: 10-18-18
Budget Compliance Status: ✓

BASIS OF BUDGETING

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

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

- Fixed assets (capital items and equipment more than \$5,000) are budgeted at the full expense and fully or completely depreciated for GAAP reporting.
- Debt is budgeted based on scheduled principal and interest payments.

Document Type: Policy
Number: II-c
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

BUDGET CALENDAR

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

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

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

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

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

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

Document Type: Policy
Number: II-d
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

BUDGET FORM

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

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

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

Document Type: Policy
Number: II-e
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

BUDGETARY CONTROL AND MANAGEMENT

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

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

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

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

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

- Departments may not change a capital improvement project without a recommendation from the City Manager. Any remaining funds at the completion of the project become available for City Council allocation within the appropriate fund. Departments may be given authority to create project categories, with specific approval by City Council, that can be separated into individual projects for project management purposes or to address a goal approved by City Council. Examples include major repair and maintenance accounts including sewer line maintenance and facilities maintenance.

- Departments may not transfer special operating program funds into or outside of the approved program budget. Any additions to the program budget require a recommendation from the City Manager and approval by City Council documented at a City Council meeting. Any remaining funds at the completion of the program become available for City Council allocation.
- Departments may not increase their base budget in any subsequent fiscal year by any actions taken in the current fiscal year without a recommendation from the City Manager and approval by City Council documented at a City Council meeting.
- Departments may not exceed their approved permanent full time equivalent position count or take actions that would exceed their approved permanent full time equivalent position count without a recommendation from the City Manager and approval by City Council documented at a City Council meeting.

Document Type: Policy
Number: II-f
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

STRATEGIC AND FINANCIAL PLANNING

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

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

Document Type: Policy
Number: II-g
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

ENCUMBRANCE POLICY

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

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

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

Document Type: Policy
Number: III-a
Effective: 10-1-13
Revised: 10-1-14
Budget Compliance Status: NA

AUTHORIZATION AND INVESTMENT OBJECTIVES POLICY

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

Authority to Invest:

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

Prudence:

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

Conflicts of Interest and Ethics:

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

Objectives:

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

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

Controls:

- **Allowable Investments:**
The following list constitutes current legal investments under ID Code 67-1210 and 67-1210A. Under ID Code 67-2739, unsecured investments are permitted. Credit ratings for the purchase of any security must have a minimum of single A- or its equivalent or better by two or more public

rating agencies at the time of purchase. Short term credit ratings for commercial paper must be top tier A1/P1/F1 by two of the three credit rating agencies at the time of purchase.

- Diversification:

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

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

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

- Guidelines for Deposits with Financial Institutions

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

- Maturity Schedule

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

- Performance Evaluation

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

- Unrated Bank CDs and Demand Deposits

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

Selection of Banks and Dealers:

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

Safekeeping:

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

Evaluation:

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

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

DEPOSIT OF FUNDS

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

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

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

Document Type: Policy
Number: III-c
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

INTERNAL CASH CONTROL

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

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

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

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

Document Type: Policy
Number: III-d
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

MAXIMUM MATURITY

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

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

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

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

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

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

Document Type: Policy
Number: III-e
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

PAYMENT REQUEST POLICY

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

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

Document Type: Policy
Number: III-f
Effective: 10-1-13
Revised: 10-1-14
Budget Compliance Status: NA

USE OF CITY ISSUED CREDIT CARD POLICY/PROCEDURE

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

General Guidelines

Card Issuance:

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

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

Account Maintenance:

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

Card Usage:

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

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

Limitations and Restrictions:

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

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

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

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

Lost or Stolen Cards:

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

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

Authorized Purchases

Purchases may include:

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

Unauthorized Purchases (not all inclusive)

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

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

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

Travel and Training

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

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

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

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 Visa policy). It is extremely important to request and retain purchase receipts, as this is the only original documentation that shows whether sales tax has been paid.

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

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

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:
Budget Compliance Status: NA

IDENTITY THEFT PREVENTION POLICY

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

Document Type: Policy
Number: V-a
Effective: 10-1-13
Revised: 10-1-14
Budget Compliance Status: ✓

GENERAL FUND UNDESIGNATED FUND BALANCE POLICY

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

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

Document Type: Policy
Number: V-b
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

USE OF FUND BALANCE POLICY

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

Document Type: Policy
Number: VI-a
Effective: 10-1-13
Revised:
Budget Compliance Status: NA

REVENUE COLLECTION POLICY

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

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

Document Type: Policy
Number: VI-b
Effective: 10-1-13
Revised:
Budget Compliance Status: ✓

REVENUE ESTIMATES POLICY

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

Document Type: Policy
Number: VIII-a
Effective: 10-1-14
Revised:
Budget Compliance Status: NA

CONTRACTS SURETY BOND POLICY

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

Definitions

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

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

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

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

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

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

Security Handling

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

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

Surety Bonds executed by a qualified surety company and made payable to the City, will be held by the responsible department, or held in the vault if requested, until the responsible department returns them to

the Bidder upon conclusion of the bidding process or returns them to the Contractor as stipulated upon satisfactory performance of the contract/project.

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

Document Type: Policy
Number: IX-a
Effective: 10-1-14
Revised:
Budget Compliance Status: NA

VENDOR FRAUD PREVENTION POLICY

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

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

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

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

Document Type: Policy
Number: X-a
Effective: 5-1-15
Revised: 10-1-15
Budget Compliance Status: NA

EVIDENCE ACCOUNT PROCEDURE

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

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

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

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

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

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

ACRONYMS

ACA	Affordable Care Act
ADA	Americans with Disabilities Act
AIC	Association of Idaho Cities
AIP	Airport Improvement Program
AMR	Automated Meter Read
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
MPOG	Municipal Powers Outsource Grant
MUTCD	Manual on Uniform Traffic Control Devices
NAASSCO/PACP	National Association of Sewer Service Companies / Pipeline Assessment & Certification Program
NPDES	National Pollutant Discharge Elimination System
P2P	Point-to-Point
PCI	Pavement Condition Index
PERSI	Public Employee Retirement System of Idaho
PGA	Professional Golfers' Association
PI	Pressurized Irrigation
PIO	Public Information Officer
PLC	Programmable Logic Controller
PSI	PSI Environmental Systems
RAA	Revenue Allocation Area of the Urban Renewal Agency of Twin Falls
SCBA	Self Contained Breathing Apparatus
SIED	Southern Idaho Economic Development
TIF	Tax Increment Funding
TSS	Total Suspended Solids
URA	Urban Renewal Agency of Twin Falls
USGS	United States Geological Survey
VFD	Variable Frequency Drive
WWC	Wastewater Collection

GLOSSARY

Ad Valorem	According to Value.
Appropriation Ordinance	The appropriation ordinance is approved by the city council and provides the legal authority for expenditure of city funds up to the specified amount for each fund or department during the upcoming fiscal year.
Available Cash Reserves	Cash Reserves that are available for unanticipated projects.
Balanced Budget	All governmental entities in Idaho are required to adopt a balanced budget. They succeed when planned (budgeted) expenditures and revenues match.
C&C Devices	Command & Control devices
Capital Projects Fund	Capital projects funds are used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads.
Capital Expenditures	Capital acquisitions (purchases or donations) of \$5,000 or more with a useful life of at least three (3) years will be recorded as a fixed asset and booked to the General Ledger. Certain assets may be added for management purposes, regardless of cost.
Cityworks	GIS-centric asset management software
Comprehensive 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.
Governmental Fund	Most commonly recognized government activities are conducted through Governmental Funds. For the City of Twin Falls, the Governmental Funds umbrella includes the following funds: General, Street, Street Light, Library, Airport, Capital Improvement, Golf, Pool, Fireworks and Insurance.
Homeowner's Exemption	The homeowner's property tax exemption was originally passed by voter initiative in 1982. The exemption covers owner-occupied primary residences with up to one acre of land, exempting 50% of the value or a maximum dollar amount adjusted annually to reflect Idaho housing prices, whichever is less.
Impact Fee	A fee that is implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services to the new development.
Infrastructure	Facilities on which the continuance and growth of the community depend on, such as roads, water lines, sewers, public buildings, etc.
Internal Service Fund	Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis.
Long-Term Financial Plan	This plan projects revenues and expenditures five years into the future for capital projects and personnel and equipment needs of the City. Recommendations based on this plan are shared with the City Council

at a formal council meeting as the "kickoff" to the City's annual budget process.

Municipal Cost Index

The Municipal Cost Index (MCI) is designed to show the effects of inflation on the cost of providing municipal services.

Net Budget

Total budget less fund transfers.

Special Revenue Fund

Special revenue funds are used to account for the use of revenue earmarked for a particular purpose. State and federal fuel tax revenues require special revenue funds, because federal and state laws restrict these taxes to transportation uses.

Strategic Plan

The key contextual document upon which the budget is based.

Tax Rate (Tax Levy)

The property tax rate used to calculate the tax amount owed by property owners. The rate is calculated by dividing the local government's total property tax collections by the total taxable value of that local government unit.

Tax Supported Fund

Those funds receiving funding from tax revenues (property tax, sales tax, gas tax, road & bridge tax, Liquor tax.)

Unavailable Cash Reserves

Cash Reserves that are not available for projects. Unavailable cash reserves are used to help the City "cash-flow" operations and make capital expenditures in-between significant revenue collections, i.e. property tax collections and intergovernmental shared revenues.

ORDINANCE NO. 2022-015

AN ORDINANCE OF THE CITY OF TWIN FALLS, IDAHO, APPROPRIATING \$78,630,390 FOR THE 2023 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 \$27,009,389 FOR THE 2023 FISCAL YEAR; PROVIDING THAT A COPY OF THIS ORDINANCE SHALL BE FILED WITH THE COUNTY COMMISSIONERS OF TWIN FALLS COUNTY, IDAHO ; PROVIDING FOR THIS ORDINANCE TO TAKE EFFECT UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW, THE RULE REQUIRING THAT AN ORDINANCE BE READ ON THREE SEPARATE OCCASIONS HAVING BEEN SUSPENDED.

WHEREAS, the City has provided proper notice and held a public hearing on August 22, 2022 regarding the proposed budget for Fiscal Year 2022-2023, 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, 2022 through September 30, 2023 be set as follows for the objects and purposes as herein specified:

<u>Objects and Purposes</u>		<u>Amounts</u>
General Fund	\$	33,640,933
Street Fund	\$	6,560,966
Street Light Fund	\$	425,000
Library Fund	\$	2,210,486
Airport Fund	\$	1,450,915
Capital Improvement Fund	\$	2,960,210
Pool Fund	\$	680,156
Fireworks Fund	\$	22,000
Insurance Fund	\$	525,633
CDBG Fund	\$	500,000
Airport Construction Fund	\$	1,067,200
Waterworks Fund	\$	13,150,189
Wastewater Fund	\$	10,831,439
Common Area Maintenance Fund	\$	54,477
Sanitation Fund	\$	3,685,998
Dierkes/Shoshone Falls Fund	\$	220,940
Shop Fund	\$	577,847
Seizures/Restitution Fund	\$	66,000
Total Appropriations	\$	78,630,390

The amount listed under the General Fund includes the budgets for City Council, City Manager, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, Information Technology, Police, Communications Center, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, and Golf.

Section 2: That the City of Twin Falls hereby certifies a tax levy in an amount not to exceed \$27,009,389 on the taxable market value of all taxable property within the corporate limits of the City of Twin Falls, Twin Falls County, Idaho to provide revenue for the following purposes:

<u>Activity</u>	<u>Tax Amount Certified</u>
General Fund	\$ 22,701,188
Street Fund	\$ 827,875
Street Light Fund	\$ 68,111
Library Fund	\$ 2,001,986
Airport Fund	\$ 426,944
Capital Improvement Fund	\$ 770,000
Insurance Fund	\$ 213,285
Total	\$ 27,009,389

Section 3: That the City Clerk of the City of Twin Falls is hereby directed to file a copy of the Ordinance with the County Commissioners of Twin Falls, County, Idaho; in accordance with Idaho Code 50-1003 and 50-1007.

Section 4: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication according to law, the rule requiring that an ordinance be read on three separate days having been suspended.

PASSED AND APPROVED UNDER SUSPENSION OF RULES this 22nd day of August, 2022.